

# Ministry of Finance

## Tax Notice



ISSUED: February 2008 REVISED: July 2010

Notice 2008-004

[www.fin.gov.bc.ca/rev.htm](http://www.fin.gov.bc.ca/rev.htm)

On July 1, 2010, the provincial sales tax (PST) was replaced with the harmonized sales tax (HST). However, the information in this notice may still be applicable if, under the transitional rules, PST applies. For information on the transitional rules, please see [www.sbr.gov.bc.ca/business/Consumer\\_Taxes/Harmonized\\_Sales\\_Tax/hst.html](http://www.sbr.gov.bc.ca/business/Consumer_Taxes/Harmonized_Sales_Tax/hst.html)

## Safety Equipment and Protective Clothing

*Social Service Tax Act*

### Overview

The Ministry of Finance conducted a Provincial Sales Tax Review (PST Review), which identified options to simplify, streamline and enhance the fairness of the sales tax. As a result of the PST Review, the exemption for work-related safety equipment has been expanded.

### New Exemptions for Employers, Self-Employed Persons and School Boards

Effective February 20, 2008, all work-related safety equipment and protective clothing, designed to be worn by, or attached to, a worker, are tax exempt if they **meet provincial work safety legislation** and are:

- purchased by an employer for use by their employees in the course of employment or,
- purchased by a self-employed person for their own use in the course of self-employment, or
- purchased by a school board or similar authority for use in instructing students.

To purchase work-related safety equipment and protective clothing without paying PST, customers must provide their PST registration number. However, if a customer is not registered, they must provide a completed and signed *Certificate of Exemption (FIN 453)*. The certificate is required to certify that the purchase is intended to comply with provincial work safety legislation. Customers can make future exempt

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The revision bar ( | ) identifies changes to the previous version of this notice dated February 2008.

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purchases of qualifying work-related safety equipment and protective clothing on the basis of this signed certificate.

The *Certificate of Exemption (FIN 453)* is available from the ministry, any Service BC Centre or on our website.

Purchasers are liable for tax on items if it is later found they do not qualify for the exemption. This means that the purchaser, not the retailer, is responsible for ensuring that the work-related safety equipment and protective clothing, designed to be worn by, or attached to, a worker, meets provincial work safety legislation.

For more information on what items qualify as required work-related safety equipment and protective clothing, designed to be worn by, or attached to, a worker, please visit the WorkSafe BC regulation website and the Health, Safety and Reclamation Code for Mines in British Columbia website.

## **General Exemption for Work Related Safety Equipment and Protective Clothing**

All workers continue to be able to purchase safety eyewear, respirators, hearing protection, head protection, footwear with safety features and work gloves exempt at the point of sale.

Effective February 20, 2008, the definition of work gloves has been expanded to include all gloves with built-in safety features, such as reinforced thumbs, cuffs or palms designed to protect a worker from physical harm, including traffic safety gloves to enhance visibility. Work gloves do not include dress gloves, general purpose gloves and gloves designed primarily to protect the wearer from the weather.

All members of the public continue to purchase certain general safety items, such as first-aid kits, child restraint car seats, portable fire extinguishers and life jackets without paying PST. A PST registration number or *Certificate of Exemption* is not required to make these purchases.

Effective February 20, 2008, the following items have been removed from the point of sale exemption for all workers, as they are covered in the new exemption for employers, self-employed persons, or school boards, or similar authorities:

- hoods for dust, chemical and heat protection,
- clothing that is flame retardant or chemical resistant,
- welders' jackets, sleeves, bibs and leggings,
- clothing with protective features designed to protect the worker, including meat cutters' aprons, chainsaw safety pads, fallers' leggings, chaps and aprons,

- safety belts, straps, harnesses, lanyards and wristlets, and
- safety sleeves, caps, capes and rainwear designed for the purpose of making a worker more visible.

### **Further Information**

If you have any questions, please call us toll-free at 1 877 388-4440, or e-mail your questions to [CTBTaxQuestions@gov.bc.ca](mailto:CTBTaxQuestions@gov.bc.ca) You can also find information on our website.