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# THE QST AND THE GST/HST HOW THEY APPLY TO MEDICAL DEVICES AND DRUGS

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# **CERTAIN MEDICAL DEVICES AND DRUGS ARE SUCH A VITAL PART OF QUALITY HEALTH CARE THAT THE GST AND THE QST DO NOT APPLY TO THEM.**

By consulting this brochure, you will know which ones are zero-rated and which ones are taxable.

This document was prepared in collaboration with the Canada Revenue Agency.



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This publication is provided for information purposes only. It does not constitute a legal interpretation of the *Excise Tax Act*, the *Act respecting the Québec sales tax* or any other legislation.

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## INTRODUCTION

Most property and services have been subject to the goods and services tax (GST) since 1991 and to the Québec sales tax (QST) since July 1, 1992. However, certain property and services, including most health-care services, are not subject to either GST or QST. They are said to be exempt.

As a rule, medical and assistive devices are subject to GST and QST. However, some are zero-rated (that is, taxable at 0%) unconditionally, while others are zero-rated under certain conditions, depending on their type and use. For example, some devices are zero-rated only if supplied on prescription, while for others no prescription is required in order for them to be zero-rated. Drugs and biologicals are also subject to GST and QST in most cases, although some are zero-rated under certain conditions.

This brochure is intended for persons who work in the fields of medical and assistive devices and drugs or in areas associated with these fields, as well as for persons who use services (such as installation or maintenance) related to such devices. In particular, it is intended for manufacturers, distributors and retailers and for persons who work in the health-care sector.

The harmonized sale tax (HST) applies in the participating provinces (New Brunswick, Nova Scotia, Newfoundland and Labrador, Ontario and British Columbia<sup>1</sup>). It also applies effective April 1, 2013, in Prince Edward Island. Generally speaking, the rules applicable to the GST apply as well to the HST. To find out the HST rate applicable in each province, consult our website at [www.revenuquebec.ca](http://www.revenuquebec.ca).

Businesses in Québec that are registered for the GST/HST must collect HST on sales they make in the participating provinces. However, the term “HST” is not systematically used in this brochure. Unless stated otherwise, we have used the term “GST” to refer to the “GST/HST.”

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### ABBREVIATIONS USED IN THIS GUIDE

GST	Goods and services tax
HST	Harmonized sales tax
ITC	Input tax credit
ITR	Input tax refund
QST	Québec sales tax

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1. Note that the HST no longer applies in British Columbia as of April 1, 2013, but the GST does apply in that province.



## ADMINISTRATION OF THE GST AND THE QST

The GST and the QST are collected at each stage in the production and marketing of property and services. The majority of transactions conducted in Canada are GST-taxable<sup>1</sup> at the rate of 5%. Transactions conducted in Québec are subject not only to GST, but also to 9.975%<sup>2</sup> QST. Under an agreement concluded between the federal and Québec governments, Revenu Québec administers the GST in Québec. Given that federal and provincial taxes are generally harmonized, almost all goods and services subject to GST are also subject to QST.

Persons who are registered for the GST and the QST and carry on commercial activities are usually required to collect both taxes with regard to the transactions they conduct. They must then remit the amounts collected to Revenu Québec. As a rule, these persons may recover the taxes they paid on property and services acquired for use in their commercial activities by claiming input tax credits (ITCs) in respect of the GST paid and input tax refunds (ITRs) with regard to the QST paid.

Small suppliers may decide not to register for the GST and the QST, in which case they do not have to collect these taxes. However, they may not claim ITCs or ITRs.

A person is generally considered to be a “small supplier” for a given calendar quarter and the month following the quarter if the total taxable supplies made worldwide by the person and the person’s associates in the four calendar quarters that precede the given calendar quarter are less than \$30,000 (\$50,000 for public service bodies). For further information, consult the brochure *Should I Register with Revenu Québec?* (IN-202-V).

“Supply” means the provision of property or a service, whether by way of sale, transfer, barter, exchange, licence, lease, gift or disposition. In this brochure, we normally use the term “sale” instead of “supply” because sales account for most supplies.

1. Here “GST” means the GST only, not the GST/HST.

2. This rate was 9.5% from January 1 to December 31, 2012. Also, before January 1, 2013, QST was calculated on the price including GST.

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## Taxable sales and exempt sales

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When you conduct a transaction, you must determine whether the sale you are making is taxable or exempt. This determines whether you are required to collect GST and QST and whether you are entitled to ITCs and ITRs.

Most sales are **taxable**, that is, subject to GST and QST. However, certain sales, such as those of certain prescription drugs and certain medical devices, are **zero-rated**, that is, taxable at 0%. If you make zero-rated sales, you are not required to collect GST or QST. You may be entitled to ITCs or ITRs with respect to the GST and QST you paid on property or services you acquired to make taxable sales.

Other sales are **exempt**, that is, not subject to either GST or QST. This is the case, for example, for most sales made by charities. Consequently, you must not collect or pay GST or QST on such sales. Accordingly, you may not claim ITCs or ITRs with respect to property or services acquired to make such sales.

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## Sales to the federal government

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Federal government departments, corporations and agencies are required to pay GST when they acquire taxable property or services (other than zero-rated property and services), and to collect and remit GST when they sell taxable property or services (other than zero-rated property and services). Consequently, you must collect GST on your taxable sales (other than sales of zero-rated property and services) to the federal government.

As a rule, under a reciprocal taxation agreement, the federal government and its corporations and agencies are not required to pay QST. Organizations not covered by the agreement must pay QST. However, the federal government and its agencies are required to collect QST and remit it to Revenu Québec. A list of the federal organizations required to pay QST is provided in interpretation bulletin TVQ. 16-1/R2, *The Government of Canada and Québec's Consumption Taxes*.

Registrants that make sales to the federal government in the course of their commercial activities may claim ITCs and ITRs in respect of the tax paid on purchases made respecting such sales.

Procurement officers for the federal government or its departments, corporations or agencies must provide their suppliers with confirmation that they are not required to pay QST, where applicable, on their acquisitions. Such confirmation must be provided at the time of sale and may take the form of an exemption certificate, that is, a signed declaration certifying that the property and services are not subject to QST, where applicable, because they are being acquired by the federal government or one of its corporations or agencies. Such a declaration can be an integral part of the acquisition contract or order form, or a separate document to be remitted to the supplier.

Effective April 1, 2013, the federal government and its corporations and agencies must pay QST. On and after that date, the exemption certificates required at the time of a purchase may no longer be used, and you must collect QST on taxable property and services (other than zero-rated property and services) that you sell to them. They may subsequently apply for a tax rebate.



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## Sales to the Québec government

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The Québec government, its departments and certain of its agencies and agents are not required to pay GST on the property and services they acquire. They are also exempt from paying QST. However, they are all required, without exception, to collect GST and QST on their taxable sales (other than zero-rated sales) and then remit the taxes collected to Revenu Québec.

Refer to Schedule III to the *Regulation respecting the Québec sales tax* or contact Revenu Québec for a list of the Québec government departments, agencies and agents that are not required to pay QST.

For example, the Commission de la santé et de la sécurité du travail, the Commission des lésions professionnelles, the Régie de l'assurance maladie du Québec, the Société de l'assurance automobile du Québec, the Office des personnes handicapées du Québec and the Ministère de la Santé et des Services sociaux do not have to pay taxes when they acquire taxable property and services for their own use.

Registrants that make sales to the government of Québec in the course of their commercial activities may claim ITCs and ITRs in respect of the tax paid on purchases made respecting such sales.

Procurement officers for the Québec governments, its departments, agencies or agents must provide their suppliers with confirmation that they are not required to pay GST and QST, where applicable, on their acquisitions. Such confirmation must be provided at the time of sale and may take the form of an exemption certificate, that is, a signed declaration certifying that the property and services are not subject to GST and QST, where applicable, because they are being acquired by the Québec government, its departments, agencies or agents. Such a declaration can be an integral part of the acquisition contract or order form, or a separate document to be remitted to the supplier.

Effective April 1, 2013, Québec government departments and agencies must pay GST and QST. On and after that date, the exemption certificates required at the time of a purchase may no longer be used, and you must collect GST and QST on taxable property and services (other than zero-rated property and services) that you sell to them. They may subsequently apply for a tax rebate.

For further information on the application of the GST and the QST, refer to the brochure *General Information Concerning the QST and the GST/HST* (IN-203-V).





## MEDICAL AND ASSISTIVE DEVICES

As a rule, medical and assistive devices intended for consumers, health-care institutions (such as hospitals and clinics) and health-care professionals (such as physicians, pharmacists and dentists) are subject to GST and QST. However, certain devices may be zero-rated if they meet certain conditions.

A medical or assistive device sold on prescription is not necessarily zero-rated.

“Medical and assistive devices” are property designed for human use or for assisting a person with a disability or impairment.

“Health-care institution” (“health care facility” for GST purposes) means any facility operated for the purpose of providing medical or hospital care, including acute, rehabilitative or chronic care and mental health care. Facilities that provide nursing and personal care, assistance with activities of daily living, meals and accommodation to individuals with a limited capacity for self-supervision and self-care are also generally considered to be health-care institutions.

“Prescription” means a written or verbal order given by a physician, physiotherapist, occupational therapist or registered nurse for the person named in the order.

Certain medical and assistive devices are zero-rated throughout the distribution chain, regardless of who acquires them. Furthermore, they may be imported into Canada or brought into Québec tax-free, regardless of who conducts these transactions.

However, medical and assistive devices sold under prescription are usually subject to GST<sup>1</sup> and QST throughout the distribution chain. They are zero-rated only at the end of the chain, when they are sold for use by the person named in the prescription. When such devices are imported into Canada or brought into Québec, they are subject to tax; the person who imports them or brings them in must therefore pay GST and QST on the transaction. However, if the devices are brought into Québec in the course of the person’s commercial activities and they give entitlement to an ITR, the person is not required to pay QST. For example, clothing that is specially designed for disabled persons is zero-rated only at the end of the distribution chain, when it is sold to a person who acquires it on prescription.

1. In this paragraph “GST” means the GST only, not the GST/HST.



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## Unconditionally zero-rated devices and articles

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The following devices and articles are zero-rated at all times, unconditionally, regardless of whether they are acquired by a consumer, a health-care institution or a health-care professional:

- artificial limbs, teeth and eyes and laryngeal speaking aids;
- hearing aids;
- orthodontic appliances, that is, appliances that correct or prevent malformations of the jaw, face, facial muscles and joints (activators, oral screens) and devices that move individual teeth through alveolar and basal bone, thereby correcting or preventing irregularities and deformities (space regainers, spring retainers);
- medical or surgical prostheses (such as hip prostheses and intraocular lenses), all similar devices that are designed to be worn by a person, and ileostomy and colostomy appliances (designed for persons who have had part of their intestines removed) and urinary appliances;
- mechanical percussors for postural drainage treatment, such as mechanical devices that pound on the chest of a person afflicted with cystic fibrosis to clear the respiratory passages;
- lancets, or devices that are used to penetrate the skin to obtain a blood sample;
- blood-glucose meters or monitors;
- blood-sugar or blood-ketone testing-strips, as well as any other article or product used for measuring glucose levels in urine, urinary ketone and blood ketone;
- portable wheelchair ramps (that can be transported by one person);
- insulin infusion pumps or syringes.

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## Conditionally zero-rated devices and articles

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Other devices and articles are zero-rated if they meet certain conditions.

For example, hospital beds are zero-rated if they are supplied to health-care institutions or on prescription to incapacitated persons. They do not have to be sold to the person named in the prescription, but must be intended for that person.

To be considered a hospital bed, a bed must have certain special features that meet the specific needs of hospitals and of persons with an impairment. At the very least, it must have

- a tilting rigid mattress deck;
- a mattress deck with height and tilting mechanisms;
- a headboard and a footboard;
- side rails.

Orthotic or orthopedic devices (such as cradle arm slings, cervical collars, knee braces and spinal braces) are also zero-rated if they are sold under prescription for the exclusive use of the person named in the prescription (even if he or she is not the person who purchases them) or are made to order for a particular person.

The following devices and articles are zero-rated as well if they are supplied on prescription (although they do not have to be sold to the person named in the prescription, but must be intended for that person):

- heart-monitoring devices;
- devices for treating asthma (metered dose inhalers, aerosol chambers);
- catheters for subcutaneous injections (also called “button infusers”), such as devices that can be attached to the body so that a person can inject insulin;
- devices that are designed to convert sound into light signals, for use by persons with a hearing impairment;
- extremity pumps, intermittent pressure pumps or similar devices used in the treatment of lymphedema;
- clothing that is specially designed for persons with a disability (e.g., burn garments);
- graduated compression stockings, anti-embollic stockings and certain similar items, such as articles designed to assist persons with lower circulatory system problems;
- orthopedic footwear.



“Orthopedic footwear” means footwear that is specially made for persons who have a crippled or deformed foot. The term also refers to certain footwear which, even if mass-produced, has special features that make it impossible for it to be worn by persons who do not have a deformed foot.

Regular footwear that has been modified for use by disabled persons and cannot be easily restored to its original state or worn by persons who do not have a deformed foot is also included in this category.

Certain devices and articles are zero-rated if they are specially designed for persons with a disability or an impairment. The main items concerned are listed below:

- wheelchairs, walkers and chairs specially designed for persons with a disability;
- patient lifters that are specially designed for disabled persons;
- patterning devices (such as machines used for moving a patient’s limbs, straps that are specially designed to be attached to a person’s ankle or shoe and to act as mobility aids by helping the person to position his or her legs or feet);
- canes and crutches;
- toilet-seats, bath-seats or shower-seats, and commode chairs;
- communication devices that are designed to assist a person in coping with a vision, hearing or speech impairment;
- various incontinence products such as briefs, liners, pads and underpads, and mattress covers, provided they are different from those intended for general use;
- reaching aids that are specially designed to assist persons in coping with their specific disability, such as devices designed to help persons who have functional use of only one arm, or persons who can use their arms but have only partial use of their fingers and hands;
- prone boards;
- feeding utensils or other gripping devices that are specially designed for persons with impaired use of hands or a similar disability;
- wheelchair ramps that are specially designed for access to motor vehicles;
- selector control devices that are specially designed to enable persons with a disability to energize, select or control household, industrial or office equipment;
- auxiliary driving controls that are designed for attachment to a motor vehicle to facilitate the operation of the vehicle by a person with a disability;
- artificial breathing apparatus that are specially designed for use by persons with a respiratory disorder;
- specially constructed appliances that are made to order for persons who have a crippled or deformed foot or ankle;

- blood coagulation monitors or meters specially designed for use by an individual requiring blood coagulation monitoring or metering, as well as the blood coagulation testing strips or reagents compatible with such apparatus.

Other devices are zero-rated if they can be used in a person's residence. Examples of such devices include

- respiratory monitors;
- nebulizers;
- tracheostomy supplies;
- gastro-intestinal feeding tubes;
- infusion pumps or intravenous apparatus;
- dialysis machines.





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## Parts, accessories or attachments, and personal care products

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Parts and accessories or attachments that are specially designed for zero-rated medical and assistive devices are zero-rated as well.

An “accessory” or attachment is a part that can be affixed to a device to make it function properly or perform additional operations.

Examples of such parts and accessories or attachments are as follows:

- batteries that are specially designed for hearing aids, wheelchairs and heart-monitoring devices;
- articles for dialysis machines that can be used in a person’s residence, such as cartridge- or cassette-type membranes used for cleaning blood;
- rubber tips that are specially designed to be attached to the ends of canes and crutches used by persons with a disability.

The operation, maintenance and application of medical or surgical prostheses, ileostomy, colostomy or urinary appliances, and other similar articles often require the use of various materials and articles, such as bags (for ileostomy and colostomy appliances), tubes and special connectors. These articles and materials, which are indispensable for users of such devices, are also zero-rated.

However, personal care products such as cosmetics, commonly known as “toiletries,” are subject to GST and QST even though some of these products have therapeutic or prophylactic properties.

“Cosmetic” means any product intended for toilet purposes or for use in connection with the care of the human body for cleansing, deodorizing, beautifying, preserving, restoring or other purposes.

The main products are as follows:

- toilet soap;
- skin cream and lotion;
- toothpaste and mouth wash;
- denture cream and adhesive;
- antiseptics;
- bleach;
- depilatories;
- perfume;
- deodorant;
- solutions that are specially designed for cleaning contact lenses.

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## Examples

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### Alarm for enuretic children

A device consisting of a transistorized alarm and two moisture-sensing pads is available for enuretic, or bedwetting, children. This device is zero-rated regardless of whether it is used for children or adults.

### Anti-mite mattress and pillow covers

Manufacturers make mattress and pillow covers that are specially designed to protect persons who suffer from respiratory allergies (asthma, rhinitis, bronchitis) to mite dust. Consumers can obtain these hypoallergenic covers with or without a prescription. However, contrary to artificial breathing apparatus, aerosol chambers, respiratory monitors and other similar articles intended for persons with asthma or a respiratory disorder, anti-mite pillow and mattress covers are never zero-rated because they are not considered to be zero-rated medical devices.

### Guide dogs

The sale of a guide dog, if made by an organization that specializes in the sale of such dogs to blind persons, and services for training a blind person to use such dogs are zero-rated. Similar provisions apply to the supply of dogs and training services for persons with a hearing impairment.

The sale of a guide dog to an organization that specializes in the sale of such dogs to blind or hearing-impaired persons is also zero-rated.

### Articles for blind persons

Articles that are specially designed for blind persons are zero-rated if they are sold or bought by the Canadian Institute for the Blind or any other bona fide association for blind persons for use by such persons. Articles that are specially designed for use by blind persons are also zero-rated if they are sold under a prescription or certificate issued by a physician, physiotherapist, occupational therapist or registered nurse for use by the person named in the prescription or certificate. In addition, talking books acquired by persons with a visual impairment are zero-rated under the QST system.

Bookstores sell a certain type of audio book that is not specially designed for visually impaired persons but for the general public. These books are subject to GST and QST.



## Closed-captioned decoding devices for persons with a hearing impairment

Decoding devices for hearing-impaired persons are designed to assist them in watching television. They belong to the category of communication devices that are specially designed for persons with a hearing impairment and are thus zero-rated.

## Eyeglasses and contact lenses

Eyeglasses (including sunglasses) and contact lenses are zero-rated throughout the distribution chain if they are supplied (or intended to be supplied) under a prescription issued by an eye-care professional (or pursuant to an assessment record issued by such a professional) for the treatment or correction of a defect of vision of the person named in the prescription.

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## Medical and assistive devices intended exclusively for health-care institutions and professionals

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As a rule, medical and assistive devices intended exclusively for health-care institutions and professionals are subject to GST and QST. The taxes therefore apply to highly specialized medical equipment, surgical instruments, examining tables and stethoscopes, as well as to certain articles such as sutures, latex gloves, dressings, catheters for taking blood samples, tubes, test tubes and basins.

Suppliers generally collect GST and QST on medical equipment and various articles, regardless of the type of institution (hospital, medical or dental clinic, residential centre for seniors) or category of professional (physician, dentist) that acquires them.

Hospital authorities, like public service bodies, are entitled to a rebate, or partial refund, equal to 83% of the GST<sup>1</sup> and 51.5% of the QST they paid on such equipment. This provision does not apply to medical or dental clinics or private residential centres.

### **Example: dental patients**

Although all instruments used by dentists (drills, extracting forceps, stomatoscopes, dental chairs, etc.) are subject to GST and QST, property that directly concerns patients (such as artificial teeth and orthodontic appliances) are zero-rated if a dentist buys them for or sells them to a patient.

Materials and articles (such as wire, rings, bonding agents, brackets, ligatures, screws, abutments and other expansion or tightening devices) used to make this property are also subject to GST and QST. Dentist-orthodontists and dental laboratories that are registered for the GST and the QST are entitled to ITCs and ITRs with respect to purchases of these materials and articles.

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1. In this paragraph "GST" means the GST only, not the GST/HST. Note that hospital authorities that paid HST in a participating province may also be entitled to an HST rebate.



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## Services related to medical and assistive devices

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There are many services related to medical and assistive devices.

The term “service” refers to the installation, maintenance, restoration, repair and modification of a device.

As a rule, services related to zero-rated devices are zero-rated as well, as are parts needed for the provision of such services.

There are two exceptions to this general rule:

- The service is already exempt, in which case the exemption prevails.
- The service is related to the provision of surgical or dental services that are performed for cosmetic purposes rather than for medical or reconstructive purposes, in which case both the service and the parts are taxable at 5% GST and 9.975% QST.

### Installation of a patient lifter

The installation of a patient lifter specially designed to move a person with a disability and certain parts required for that purpose are zero-rated; however, the parts used to install the lifts must be specific to this type of lifter in order to be zero-rated. Parts used for installing conventional elevators are subject to GST and QST.

### Services relating to motor vehicles for persons with reduced mobility

The service of modifying a motor vehicle to adapt it for the transportation of a person who uses a wheelchair is zero-rated, as is the equipment needed to modify the vehicle. However, a vehicle that has already been adapted is subject to GST and QST when first purchased.

Nevertheless, purchasers are entitled to a rebate of the taxes they paid when they purchased the vehicle. The rebate corresponds to the portion of costs borne by the supplier for modifying the vehicle in order to adapt it to the specific needs of disabled persons. The recipient may obtain the rebate from the supplier of the vehicle or from Revenu Québec.



## DRUGS AND BIOLOGICALS

As a rule, drugs and biologicals are subject to GST and QST if they are considered to be drugs and are intended for human use.<sup>1</sup> However, some are zero-rated if they meet certain criteria.

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### Zero-rated drugs

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#### Criteria

As a rule, drugs and biologicals intended for human use are zero-rated if they meet one of the following criteria:

- They are federally controlled under the *Food and Drugs Act*, the *Food and Drug Regulations* and the *Narcotic Control Regulations*.
- They are dispensed by a physician or dentist to an individual or under a prescription issued by a physician, dentist or authorized individual.<sup>2</sup>
- They are authorized under the *Food and Drug Regulations* for use in emergency treatment.

#### Examples

Several drugs intended for human use are zero-rated throughout the production and distribution chain regardless of who acquires them. They may also be imported into Canada or brought into Québec tax-free if the person who officially does so meets the requirements set by Health Canada.

These products are as follows:

- drugs included in schedules C and D to the *Food and Drugs Act*, particularly blood, blood derivatives, immunizing agents, monoclonal antibodies, insulin, interferon, and allergenic substances used for the treatment or diagnosis of allergic or immunological diseases;
- drugs included in Schedule F to the *Food and Drug Regulations* (except for certain drugs that may be sold without a prescription), particularly certain vitamins, various hormones and penicillin;
- drugs and other substances listed in the schedule to Part G of the *Food and Drug Regulations*, particularly amphetamines and methamphetamines, some barbiturates and certain anabolic steroids and their derivatives;

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1. Drugs and substances intended for agricultural or veterinary use are therefore excluded.

2. That is, an individual authorized under Québec legislation to prescribe a stated amount of a drug or mixture of drugs to be dispensed to the individual named in a prescription.

- drugs containing a narcotic included in the schedule to the *Narcotic Control Regulations*, except for drugs that may be sold without a prescription under the *Controlled Drugs and Substances Act* and the regulations made pursuant to it, particularly codeine and morphine;
- digoxin;
- digitoxin;
- prenylamine;
- deslanoside;
- erythryl tetranitrate;
- isosorbide dinitrate;
- isosorbide-5-mononitrate;
- nitroglycerine;
- quinidine and its salts;
- medical oxygen;
- epinephrine and its salts.

## Sale of gas

Hospitals and other health-care institutions buy many types of gas intended for medical use. Oxygen, which is commonly used during surgery, is considered a controlled drug and is zero-rated. Consequently, suppliers of this gas do not have to collect GST and QST even when the recipient is a health-care institution.

All sales of gas to hospitals (except for sales of unconditionally zero-rated gas such as oxygen) are taxable. However, as in the case of sales of medical equipment, hospitals may obtain a rebate equal to 83% of the GST<sup>1</sup> and 51.5% of the QST they paid on such gas.

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## Dispensing services

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Only pharmacists are authorized to dispense drugs at retail, and they normally charge dispensing fees for this service. Dispensing services are zero-rated when supplied in conjunction with the sale of zero-rated prescription drugs.

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1. In this paragraph “GST” means the GST only, not the GST/HST. Note that hospital authorities that paid HST in a participating province may also be entitled to an HST rebate.



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Gastro-intestinal feeding tube.....	13	Mechanical percussor (postural drainage) .....	10
Graduated compression stockings .....	11	Medical or surgical prosthesis .....	10, 14
Guide dog .....	15	Membrane (for dialysis machines) .....	14
<b>H</b>		Metered dose inhaler .....	11
Hearing aid.....	10, 14	Methamphetamine .....	18
Heart-monitoring device.....	11, 14	Monoclonal antibody.....	18
Hip prosthesis .....	10	Morphine.....	19
Hormones.....	18	Mouth wash.....	14
Hospital bed.....	11	<b>N</b>	
<b>I</b>		Nebulizer .....	13
Ileostomy appliance.....	10, 14	Nitroglycerin .....	19
Immunizing agent.....	18	<b>O</b>	
Incontinence product.....	12	Oral screen.....	10
Infusion pump .....	13	Orthodontic appliance .....	10, 16
Insulin .....	18	Orthopedic device.....	11
Insulin infusion pump.....	10	Orthopedic footwear .....	11, 12
Insulin syringe.....	10	Orthotic device .....	11
Interferon .....	18	Oxygen (as a medical gas) .....	19
Intermittent pressure pump .....	11		
Intraocular lens .....	10		
Intravenous apparatus.....	13		
Isosorbide dinitrate.....	19		
Isosorbide-5-mononitrate.....	19		



<b>P</b>		<b>T</b>	
Pads (incontinence product).....	12	Talking book.....	15
Patterning device.....	12	Test tube.....	16
Penicillin.....	18	Toilet soap.....	14
Perfume.....	14	Toiletries.....	14
Personal care product.....	14	Toilet-seat.....	12
Portable wheelchair ramp.....	10	Toothpaste.....	14
Prenylamine.....	19	Tracheostomy supplies.....	13
Prone board.....	12	Tube.....	14, 16
<b>Q</b>		<b>U</b>	
Quinidine.....	19	Underpads (incontinence product).....	12
<b>R</b>		Urinary appliance.....	10, 14
Reaching aid.....	12	<b>V</b>	
Respiratory monitor.....	13, 15	Vitamin.....	18
Ring (orthodontics).....	16	<b>W</b>	
Rubber tip (for canes, crutches).....	14	Walker.....	12
<b>S</b>		Wheelchair.....	12, 14
Screw (orthodontics).....	16	Wheelchair ramp.....	12
Selector control device.....	12	Wire (orthodontics).....	16
Shower-seat.....	12		
Skin cream.....	14		
Skin lotion.....	14		
Sound-to-light conversion device.....	11		
Space regainer.....	10		
Specialized medical equipment.....	16		
Spinal brace.....	11		
Spring retainer.....	10		
Stethoscope.....	16		
Stomatoscope.....	16		
Surgical instrument.....	16		
Suture.....	16		



# TO CONTACT US

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[www.revenuquebec.ca](http://www.revenuquebec.ca)

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Wednesday: 10:00 a.m. to 4:30 p.m.

### Individuals and individuals in business

Québec City <b>418 659-6299</b>	Montréal <b>514 864-6299</b>	Elsewhere <b>1 800 267-6299</b> (toll-free)
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### Businesses, employers and agents for consumption taxes

Québec City <b>418 659-4692</b>	Montréal <b>514 873-4692</b>	Elsewhere <b>1 800 567-4692</b> (toll-free)
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### Persons with a hearing impairment

Montréal <b>514 873-4455</b>	Elsewhere <b>1 800 361-3795</b> (toll-free)
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