

Children's Clothing and Footwear

Provincial Sales Tax Act

This bulletin provides information on how the provincial sales tax (PST) applies to sales and leases of children's clothing and footwear effective April 1, 2013.

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Exempt Children's Clothing and Footwear

The following clothing and footwear is exempt from PST:

- specified children-sized clothing and footwear, and
- adult-sized clothing and footwear when obtained for children under the age of 15 years.

Specified Children-sized Clothing and Footwear

The following specified children-sized clothing and footwear is exempt from PST:

- garments designed for babies, including bibs, baby blankets, shawls, receiving blankets, bunting bags, cloth diapers, diaper liners, plastic pants and rubber pants
- children's garments that are:
 - designed for girls, up to and including girls' national standard size 16,
 - designed for boys, up to and including boys' national standard size 20, or
 - advertised or marketed as being of a size designed for children, if no national standard size applies to the garment

Please note: National standard means a standard of the National Standards of Canada, as they read on April 1, 2013, in the subject area *CAN/CGSB-49, Garment Sizes*, published by the [Canadian General Standards Board](#).

- hosiery, hats, ties, belts, suspenders, mittens and gloves in sizes designed for children
- uniforms in sizes designed for children, including uniforms for school, sports or recreational activities

- footwear designed for babies
- footwear designed for girls or boys, with an insole length of 24.25 cm or less

You are not required to request any documentation or certification from your customer to show why you did not collect PST on the sale or lease of the specified children-sized clothing and footwear listed above.

The exemption does not apply to any of the following items:

- aprons and smocks designed to be worn over and to protect other clothing
- athletic equipment, including supports and padding (e.g. shin guards and shoulder harnesses)
- costumes sold with masks, toys or accessories
- disposable diapers
- gloves that are advertised or marketed primarily for use in sports (e.g. baseball, golf and hockey gloves), other than skiing or snowboarding
- handkerchiefs
- ice skates, roller skates and inline skates
- scarves, other than scarves sold as part of a uniform
- shoe insoles and shoelaces
- snowshoes
- sport pinnies and scrimmage vests
- swimfins

Adult-sized Clothing and Footwear for Children under 15 Years of Age

Adult-sized clothing and footwear is exempt from PST when obtained for children under 15 years of age. This exemption also applies when a youth organization obtains adult-sized clothing and footwear for children under 15 years of age.

This exemption is restricted to the following items in sizes designed for adults:

- garments
- hosiery, hats, ties, belts, suspenders, mittens and gloves
- uniforms, including uniforms for school, sports or recreational activities
- footwear

To show why you did not collect PST on these sales and leases, for each sale and lease, you **must** obtain a fully completed and signed *Certificate of Exemption – Children’s Clothing and Footwear* form ([FIN 425](#)) from the purchaser or lessee stating that the item is being obtained for a child who is under 15 years of age. You need to keep the completed certificates as part of your records.

The exemption does not apply to any of the following items:

- aprons and smocks designed to be worn over and to protect other clothing
- athletic equipment, including supports and padding (e.g. shin guards and shoulder harnesses)
- costumes sold with masks, toys or accessories

- disposable diapers
- gloves that are advertised or marketed primarily for use in sports (e.g. baseball, golf and hockey gloves), other than skiing or snowboarding
- handkerchiefs
- ice skates, roller skates and inline skates
- scarves, other than scarves sold as part of a uniform
- shoe insoles and shoelaces
- snowshoes
- sport pinnies and scrimmage vests
- swimfins

Please note: If your customer claims this exemption and it is later found that the adult-sized clothing was not for a child under 15 years of age, your customer is liable for any tax, interest and penalties associated with the purchase or lease. However, if you had reason to believe that your customer was not entitled to the exemption (e.g. your customer provided you with an exemption certificate stating that the adult-sized clothing was being purchased for a child under 15 years of age but mentioned it was actually for their spouse, or your customer completed the certificate using an obviously false name) and you provided the exemption, you may also be subject to an assessment.

Taxable Accessories

You charge PST on sales of miscellaneous accessories and other items that are not clothing, such as:

- badges and patches (e.g. Scout and Girl Guide)
- children's blankets (**note:** baby blankets are exempt)
- hair accessories (e.g. barrettes, ribbons, clips and elastics)
- handbags and purses
- hooded baby towels
- jewellery
- sunglasses (non-prescription)
- transfers for T-shirts when sold separately from the T-shirt
- umbrellas

These accessories are subject to PST even if obtained for children under 15 years of age.

Other Exemptions

Used Clothing and Footwear

You do not charge PST on used clothing or used footwear you sell for under \$100 per item, regardless of whether the item is purchased for a child or an adult. The exemption does not apply to clothing or footwear that you lease.

Clothing Patterns and Related Materials

You do not charge PST on clothing patterns for babies, children or adults. You also do not charge PST on yarn, natural fibres, synthetic thread and yard goods that are:

- advertised or marketed as materials or products for use in making or repairing clothing, and
- obtained for use in making or repairing clothing.

Safety Equipment and Protective Clothing

The following safety equipment and protective clothing is exempt from PST:

- work-related safety equipment and protective clothing designed to be worn by, or attached to, a worker if required under specified provincial work safety legislation when purchased or leased by an employer, self-employed person or educational institution,
- specifically listed work-related safety equipment and protective clothing designed to be worn by a worker, including safety goggles and steel-toed boots, and
- specifically listed general safety equipment and protective clothing, including safety helmets designed for use in sport, recreation and transportation, children's restraint car seats and children's booster car seats, safety vests and safety bibs.

For more information, please see [Bulletin PST 100](#), *Safety Equipment and Protective Clothing*.

Refunds on Children's Clothing

You must charge your customer PST on adult-sized clothing for children under 15 years of age if, at the time of sale or lease, your customer does not provide a completed and signed *Certificate of Exemption for Children's Clothing and Footwear* stating that the item is being obtained for a child who is under 15 years of age. If your customer later completes the *Certificate of Exemption for Children's Clothing and Footwear* within 180 days of the date the tax was paid, you may provide your customer with a refund or credit of the PST paid.

Alternatively, your customer may apply to the ministry for a refund. The ministry must receive the refund claim within four years from the date the tax was paid.

If you provide your customer with a refund or credit, they cannot also claim a refund from the ministry.

For more information on PST refunds, please see [Bulletin PST 400](#), *PST Refunds*.



Need more info?

Online: gov.bc.ca/PST

Toll free in Canada: 1 877 388-4440

Email: CTBTaxQuestions@gov.bc.ca

You can access our forms, publications, legislation and regulations online at gov.bc.ca/PST (go to [Forms and Publications](#)).

The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation.

For up to date information on the return to PST, subscribe to our What's New page at www.sbr.gov.bc.ca/msbr/whats_new/consumer_taxes/whatsnew.htm

References: *Provincial Sales Tax Act*, sections 145, 147, 148 and 153; Provincial Sales Tax Exemption and Refund Regulation, sections 9, 10 and 32-35; Provincial Sales Tax Regulation, section 88.