

RTG: 163

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For Historical Reference Only

Effective April 1, 2013, the Province of Prince Edward Island adopted the harmonized sales tax (HST). HST replaces the former provincial revenue sales tax (PST). The information provided on the PST is presented for historical reference only. Please refer to the [Canada Revenue Agency](#) for assistance with the application of the HST.

CLASSROOM SUPPLIES EXEMPT FROM REVENUE TAX (PST)

This guide provides information to vendors who sell classroom supplies. The following listed classroom supplies may be purchased exempt of provincial revenue tax (PST) when purchased by students, teachers, or the parents or tutors of students, for use by a student attending an approved educational institution:

- Clipboards
- construction paper
- crayons
- drawing books
- drawing instruments
- drawing paper
- duotangs
- erasers
- foolscap
- glue sticks
- graph paper
- highlighters
- ink
- looseleaf paper
- marker pens
- music manuscript paper
- paste
- pencil cases/boxes
- pencils
- pens
- pocket calculators
- ring binders
- rulers
- scissors
- scrapbooks
- scribblers
- sketch books
- workbooks

Further Information

For copies of the [Revenue Tax Act](#) and [Regulations](#), and any inquiries regarding this Revenue Tax Guide, please contact:

Taxation and Property Records Division
Finance, Energy and Municipal Affairs
P.O. Box 1330
Charlottetown, PE
C1A 7N1

Telephone: (902) 368-4070
Fax: (902) 368-6164
Email: taxandland@gov.pe.ca
Website: www.taxandland.pe.ca

This guide is prepared for information purposes only, and should not be considered a substitute for the applicable statutes. Should there be any conflict between the contents of this guide and the statutes, the statutes shall prevail.