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GOODS EXEMPT FROM PROVINCIAL REVENUE TAX (PST)

The following list of goods may be purchased by all consumers exempt of provincial revenue tax (PST). This list has been prepared for the convenience of vendors in carrying out their responsibilities under the *Revenue Tax Act*.

Please Note: This is not an exhaustive list and any questions regarding the application of PST should be addressed to Taxation and Property Records.

➤ Baby goods including:

- bib
- blanket
- bottle
- harness
- mattress
- mobile
- nipple
- non-disposable
diaper
- oil
- pillow
- powder
- rattle
- sheet
- soother
- teether

➤ Books and other goods used in the practice of religion or for religious instruction

➤ Books, compact discs and audio cassettes published, produced or recorded solely for an educational, technical, cultural or literary purpose that contain **NO ADVERTISING**.

It does **NOT** include:

- music album
- book for writing or drawing upon or any book of the same general class
- catalogue
- directory
- magazine
- music or movie disc or any other media of the same general class
- periodic report
- periodical
- price list
- rate book
- time table

- Car safety seat for a child

- Classroom supplies (when sold to a student, parent, teacher or tutor for use by a student who is attending an approved educational institution) including:

- clipboard
- construction paper
- crayons
- drawing book
- drawing instrument
- drawing paper
- duotang
- eraser
- foolscap
- glue stick
- graph paper
- highlighter
- ink
- loose-leaf paper
- marker
- music manuscript paper
- paste
- pencil case/box
- pencil
- pen
- pocket calculator
- ring binder
- ruler
- scissors
- scrapbook
- scribbler
- sketch book
- workbook

- Clay, gravel, unfinished stone and natural sand, but excluding blasting sand

- Clothing including fabrics and accessories

It does **NOT** including protective items such as:

- latex gloves
- helmet
- hockey pants
- shoulder pads
- shin pads
- hockey gloves
- baseball glove
- golf glove
- other protective items of a similar nature

It also does **NOT** include items such as:

- a costume
- hair accessory
- jewellery
- purse
- umbrella
- watch

- Fire extinguisher

- Food or beverage for human consumption (see RTG:157 Food and Beverages)

➤ Footwear, excluding sports footwear

It does **NOT** include items such as:

- baseball cleats
- curling shoes
- golf shoes
- ski boots
- skates
- waders

➤ Goods to be shipped outside the province by the vendor

➤ Natural water, including ice

➤ Natural, manufactured and propane gas

➤ Newspapers

➤ Renewable energy equipment (see RTG:164 Renewable Energy Equipment Tax Exemption)

➤ Safety clothing and safety footwear including:

- face shield
- goggles
- hard hat
- protective clothing
- safety boots
- similar items required in the workplace for safety purposes

➤ Smoke detector

➤ Textbook prescribed by any school, college, university or trade school in the province

➤ Tobacco

➤ Water and energy saving device (see RTG:165 Water and Energy Conservation Devices)

Exemptions for specific consumer groups can be found in the following Revenue Tax Guides and Notices:

- RTG:109 – Tax Exemptions for Farmers
- RTG:120 – Tax Exempt Goods for Commercial Fishermen
- RTG:145 – Tax Exempt Goods for Aquaculturists
- RTG:146 – Tax Exempt Goods for Silviculturists
- RTG:180 – Municipalities
- RTN:123 – First Nations Tax Exemption

Please Note: This is not an exhaustive list and any questions regarding the application of PST should be addressed to Taxation and Property Records.

FURTHER INFORMATION:

For copies of the *Revenue Tax Act* and Regulations and any inquires regarding this Revenue Tax Guide, please contact:

Taxation and Property Records Division
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