



## Children’s Clothing and Footwear

### Provincial Sales Tax Act

Latest Revision: *The revision bar ( | ) identifies changes to the previous version of this bulletin dated June 2015. For a summary of the changes, see Latest Revision at the end of this document.*

This bulletin explains how PST applies to children’s clothing and footwear.

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## Exempt Children’s Clothing and Footwear

The following clothing and footwear is exempt from PST:

- The children’s-sized clothing and footwear listed below
- Adult-sized clothing and footwear when purchased or rented (leased) for children under 15 years old

### Children’s-Sized Clothing and Footwear

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

- Garments designed for babies, including:
  - Bibs
  - Baby blankets
  - Bunting bags
  - Cloth diapers
  - Diaper liners
  - Plastic pants
  - Receiving blankets
  - Rubber pants

- Shawls
- Swaddling and sleep sacks
- 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
  - Advertised or marketed as being of a size designed for children, if no national standard size applies to the garment

This includes the following items:

- Cloth training pants and plastic pants
- Costumes sold without masks, toys or accessories
- Dance clothing and shoes
- Motocross jackets, jerseys, pants and vests (but not motocross gloves or chaps)
- Reusable swimming diapers ("swimmers")
- Swimsuits

**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, including gloves for skiing and snowboarding
- Security blankets and wearable blankets
- 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, including:
  - Cleated shoes (e.g. soccer, rugby or football cleats)
  - Golf shoes
  - Motocross boots
  - Ski boots and snowboard boots

Items not on this list may be found in Taxable Items below.

### **No Certification Required**

As a collector (i.e. a person who is registered to collect and remit PST, or a person who is not registered to collect PST but is required to be registered), 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 rental of the children's clothing and footwear listed above.

### **Adult-Sized Clothing and Footwear for Children Under 15**

Adult-sized clothing and footwear is exempt from PST when purchased or rented for children under 15. This exemption also applies when a youth organization purchases or rents adult-sized clothing and footwear for children under 15.

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

Items not on this list may be found in Taxable Items below.

### **Certification Required**

As a collector, for each sale and rental, you **must** obtain a fully completed and signed *Certificate of Exemption – Children’s Clothing and Footwear* ([FIN 425](#)) from the purchaser or lessee stating that the item is being purchased or rented for a child who is under 15. You need to keep the completed certificates as part of your records.

**Note:** If your customer claims this exemption and it is later found that the adult-sized clothing was not for a child under 15, your customer is liable for any tax, interest and penalties associated with the purchase or rental. However, if you had reason to believe that your customer was not entitled to the exemption (e.g. your customer provided you with a completed certificate 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 Items**

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PST applies to sales and rentals of other items for children under 15, such as:

- Aprons and smocks designed to be worn over and to protect other clothing
- Athletic equipment, including:
  - Elbow pads
  - Gloves for sports (except gloves for skiing and snowboarding)
  - Hockey pads
  - Hockey pants
  - Hockey socks (designed to pull over hockey equipment)
  - Shoulder pads
  - Supports and padding (e.g. shin guards and shoulder harnesses)
  - Wrist guards
- Costumes sold with masks, toys or accessories (e.g. headbands, scarves, parasols)
- Disposable diapers
- Earmuffs
- Gloves that are advertised or marketed primarily for use in sports (e.g. baseball, golf and hockey gloves), except for skiing and snowboarding
- Handkerchiefs
- Ice skates, roller skates and inline skates
- Motocross gloves, goggles, chaps and sunglasses
- Scarves, except scarves sold as part of a uniform
- Shoe insoles and shoelaces

- Snowshoes
- Sport pinnies and scrimmage vests
- Sunglasses
- Swim goggles and bathing caps
- Swimfins
- Wigs

## Accessories

PST also applies to sales and rentals of accessories for children under 15, 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 (**note:** a transfer is exempt if it is applied to a T-shirt that qualifies for either of the exemptions above before that T-shirt is sold)
- Umbrellas

## Other Exemptions

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### Used Clothing and Footwear

Used clothing or used footwear you sell for under \$100 per item is exempt from PST, regardless of whether the item is purchased for a child or an adult.

**Note:** The exemption does not apply to rentals of clothing or footwear.

### Clothing Patterns and Related Materials

Clothing patterns are exempt from PST, including instructions for crocheting, knitting or sewing clothing. This includes patterns for making:

- Baby blankets, bibs, cloth diapers and layettes
- Clothing for pets, including costumes
- Costumes
- Gloves, mittens, toques, hats, scarves, legwarmers and headbands

Yarn, natural fibres, synthetic thread and fabric that are commonly used in making or repairing clothing are also exempt from PST.

For more information, see [Bulletin PST 130](#), *Fabric and Craft Stores*.

## 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
- 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, see [Bulletin PST 100](#), *Safety Equipment and Protective Clothing*.

## Refunds

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As a collector, you must charge your customer PST on adult-sized clothing and footwear for children under 15 if, at the time of sale or rental, they do not provide a completed and signed *Certificate of Exemption – Children's Clothing and Footwear* ([FIN 425](#)). If your customer later provides you with a completed certificate within 180 days of the date the PST was charged, you may refund or credit your customer the PST paid.

Alternatively, your customer may apply to us for a refund. We must receive the refund claim within four years from the date the PST was paid.

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

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



### Need more info?

Online: [gov.bc.ca/pst](http://gov.bc.ca/pst)

Toll free: 1 877 388-4440

Email: [CTBTaxQuestions@gov.bc.ca](mailto:CTBTaxQuestions@gov.bc.ca)

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

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#### Latest Revision

June 2018

- Corrected the refund information to state that you may refund or credit your customer the PST paid if your customer provides you with the required documents within 180 days of the date the PST was **charged**

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References: *Provincial Sales Tax Act*, sections 1 "collector", 145, 147, 148 and 153; *Provincial Sales Tax Exemption and Refund Regulation*, sections 9-11 and 32-35; *Provincial Sales Tax Regulation*, section 88.