

Exempt Items for People with Physical Disabilities

About this Guide

This *Guide* provides tax information to help vendors and purchasers understand how Retail Sales Tax (RST) applies to goods used by people with physical disabilities. Revisions to the previous version dated July 2001 are identified by a bar (|).

For general RST information that applies to all businesses such as registration for vendor permits, general exemptions, and how to charge and collect tax see ***Small Business Pointer 901 – The Basics of Retail Sales Tax***.

Exempt Items for Use by Persons with a Physical Disability

Generally, RST does not apply to equipment designed solely for the use of people who are chronic invalids or who have a physical disability.

Exemptions

The following are examples of items that may be purchased or leased exempt from RST:

Animals

- Animals specifically trained to assist and for the sole benefit of persons who are chronic invalids or who have a physical disability
- Harnesses for qualifying animals

Audio Books

- Persons who are legally blind can purchase audio books for their own use exempt from RST by showing their Canadian National Institute for the Blind (CNIB) identity card to the supplier at the time of purchase
- Audio books in any form such as CDs or cassettes qualify, as long as the audio book is a spoken reading of a book
- Friends and family members can also purchase audio books on behalf of a blind person by showing the blind person's CNIB identity card to the supplier. The purchaser must confirm they are buying the audio book for the use of a legally blind person

Bath and Shower Equipment

- Adjustable transfer tub seats
- Chair lifts and accessories
- Shower chairs
- Tub helpers, grab bars and shower rails
- Incontinence and genito-urinary items
- Ostomy supplies

Bedroom Equipment

- Accessories such as shampoo basins and bed rope-ladders designed for people who are confined to bed
- Alternating pressure pads and other flotation pads specially designed for the care and prevention of bed sores
- Beds, including mattresses, of a type normally used in hospitals (A hospital bed is a single bed that has the wheels to facilitate handling and movement; brakes that operate on either two or four wheels; head and knee “gatch” to raise or lower head and knees; reverse Trendelenburg feature for elevating or lowering the head; adjustment controls that may be manual or electrical; and side rails)
- Blanket supports and mattress clamps
- Overbed tables
- Protective accessories such as bed side-rails
- Trapeze bars and accessories that enable people to change position in bed or to move from the bed

Communication Aids

- Acoustic couplers
- Braille and braille typewriters and personal printers
- Breath-operated controllers and remote control systems
- Breath-operated telephones
- Reading aids such as automatic page turners
- Synthetic speech devices
- Telephone devices for people who are deaf (TDD/TTY)
- Telephone handsets with built-in amplifiers
- Telephones with enlarged dials or touch keys
- Television converters that decode closed captions enabling people who are deaf or hard of hearing to read program dialogue
- Writing aids such as pen or pencil holders, overhead easels for people confined to bed, and devices for people who are blind or visually impaired

Diabetic Items

- Hypodermic needles and syringes for the injection of insulin
- Self-diagnostic equipment used in determining blood glucose level, parts, accessories and consumable products essential for the diagnostic process

Dressing Aids

- Button loops, zipper aids and coat hanger aids
- Dressing sticks
- Shoelace fasteners
- Sock aids, stocking pullers and pantyhose aids
- Trouser aids

Eating and Drinking Utensils

- Automatic feeders
- Food bumpers, scooper bowls and plates
- Self-leveling swivel utensils, utensil hand clips, holders, arm rests and cutlery
- Vacuum feeding cups

Exercise Equipment

- Exercise equipment such as portable prone standers and accessories designed for standing therapy exercises
- Recreational equipment such as bowling ball pushers designed solely for those who are disabled

Grooming Aids

- Grooming aids such as bath sponges on special handles and finger-fitting nail clippers

Kitchen Equipment

- Bread slice holders
- Mounted dish brushes
- Peelers with special clamps
- Specially embossed or braille faucet handles
- Splints and utensil holders attached to the hand, wrist or cuff

Lifting Devices

- Chairs with lifting mechanisms designed solely to assist people with disabilities to stand
- Elevators in specially designed vertical shafts or for vehicle entry
- Lifts such as those used on stairways
- Patient lifts, both portable and stationary, and patient lift sling sets
- Wheelchair lifts

Oxygen Equipment

- Breathing aids
- Carrying cases sold as part of a portable medical oxygen kit for one all inclusive price
- Medical oxygen regulators, masks, portable cylinders and accessories
- Oxygen concentrator units for controlled oxygen therapy (limited to units specifically designed for home use)
- Oxygen tank holders for wheelchairs, walkers and hospital beds

Protective Equipment

- Elbow and heel protectors for the care and prevention of decubiti ulcers
- Harnesses, restrainers, safety belts and positioning safety supports for beds and wheelchairs
- Helmets and head guards designed solely to protect people who are spastic (sporting equipment is taxable)
- Strait-jackets
- Traction equipment, parts and accessories

Sitting Devices

- Chairs with lifting mechanisms designed solely to assist people with disabilities to stand
- Mobile chairs and lounges equipped with orthopaedic positioning features and accessories
- Wedge supports, corner seats, wrap seats and other devices or positioning systems

Toilet Aids

- Commode chairs, both stationary and wheeled
- Grab bars and arm rests
- Raised toilet seats and toilet seat risers

Transportation Equipment

- Buggies or strollers
- Motorized scooters
- Automotive driving aids such as hand controls

Walking Aids

- Crutches and accessories
- Pockets and pouches specially designed for walking frames
- Walkers and canes
- Canes, such as quad canes and forearm canes
- White canes used by people who are blind or visually impaired

Wheelchairs, Parts and Accessories

- Air cushions specially designed for bed sores
- Dust covers
- Flotation pads, pillows, pockets, and pouches specially designed for wheelchairs
- Portable ramps specially designed to accommodate wheelchairs
- Tiedowns and accessories for installation in vehicles
- Transfer pads
- Wheelchair tables and trays

**Other
Miscellaneous
Items**

- Air pressure bandages and other items for people with missing or impaired limbs
- Carrying cases sold with exempt products for one all-inclusive price
- Therapy clothing and items such as weighted vests, blankets and stuffed animals
- Pain-relieving equipment such as alternating pressure pads and pumps for capillary relief
- Reaching aids such as light switch extension handles and reachers designed solely for people with limited reach or hand strength

Taxable Items**Items
Prescribed
by a
Physician**

The following are examples of items that are taxable even when prescribed by a physician:

- Adjustable chairs, chairs with lifting devices and other comfort features that are primarily marketed to the general public
- Athletic supports, suspensories, tensor bandages, sport braces and arch supports
- Devices for the convenience of non-disabled people such as the reaching aids used in farming or gardening, or in stores to reach goods on high shelves
- OBUS Forme back supports and seats
- Support hosiery that is primarily marketed to the general public
- Transcutaneous electrical nerve stimulator
- Vibrating beds, water beds and beds with other comfort features that are primarily marketed to the general public
- Walking sticks

**Automatic
Door
Openers**

The opening of some doors may be activated by pushing a button, or by stepping on a floor “actuation” mat, or by a motion detector. Automatic door opener activating switches, gearing mechanisms, and the cable from the activating switch to the adjacent wall junction box may be purchased exempt from Retail Sales Tax (RST) by the person who supplies and installs these items if:

- a handicapped symbol is clearly displayed on the activating control, and
- the system is activated by a surface mounted wall switch, recessed wall switch, membrane wall switch with backup plate, hand held radio controlled transmitter and receiver with changeable digital controls, or jamb mounted push button switch.

Systems that are activated by a floor “actuation” mat or by a motion detector do not qualify for exemption from RST. These systems are not designed solely for the use of people with physical disabilities as the doors automatically open for all users.

The actual doors, hinges, cable from the fuse box to the junction box, and other hardware do not qualify for exemption from RST.

**Response
Units**

Response units are electronic devices that are plugged into an electrical outlet and connected to a telephone. A pendant or other device is worn by an individual. In an emergency, the individual pushes a button on the pendant or device which triggers the response unit to dial the emergency number of a monitoring service. The staff at the monitoring service can contact the individual directly to find out the nature of the emergency call.

Response units do not qualify for an exemption from RST since they are not equipment designed solely for the use of people who are chronic invalids or have a physical disability. Businesses that provide a monitoring service and supply the equipment, such as the pendant or device, the response unit and installation materials for one all-inclusive charge for the unit and the service, are providing a non-taxable service.

**Response
Units***(continued)*

No Retail Sales Tax (RST) should be billed to the customer. As the provider of a non-taxable service, RST must be paid by the business on the purchase of all the items used to provide the service, including the pendant or device, response unit, and installation materials. However, where the customer is separately charged for the monitoring service and the equipment, then RST should be charged on the amount billed for the equipment.

Businesses that provide only a monitoring service without the response units are also providing a non-taxable service and must pay RST on their purchase of equipment used in providing the service. They must not charge RST to the customer.

Transportation for People with Physical Disabilities

**Rebate
Program**




RST rebates were available for qualifying vehicles ordered from a vendor or purchased on or before May 18, 2004, provided the purchaser took delivery of the vehicle before August 1, 2004. Effective May 19, 2004 this rebate is no longer available. However, purchasers who entered into long-term leases of qualifying vehicles prior to May 19, 2004, may continue to be eligible for a rebate of RST paid on their lease payments. The rebate may be claimed by completing and submitting the form "**Retail Sales Tax Application for Refund – Vehicles to Transport Persons with Permanent Physical Disabilities**". For further information on eligibility please contact the Ministry of Revenue.

**Home and
Vehicle
Modification
Program**

As a more effective way of delivering assistance to persons with physical disabilities, the government through the Ministry of Community and Social Services provides funding for the Vehicle Modification Program offered by the Ontario March of Dimes. For more information regarding the Home and Vehicle Modification Program, contact:

Ontario March of Dimes
Home and Vehicle Modification Program
700 Richmond St., Suite 310
London, ON N6A 5C7
Toll free: 1-877-369-4867
marchofdimes.ca

More Information

-  Telephone:
1 866 ONT-TAXS (1 866 668-8297)
Teletypewriter (TTY) 1 800 263-7776
-  Online:
To obtain the most current version of this publication visit our website at ontario.ca/revenue and enter 712 in the find page field at the bottom of the webpage
-  Written Interpretation:
To obtain a written interpretation on a specific situation not addressed in this publication, please send your request in writing to:

Ministry of Revenue
Tax Advisory Services Branch
Retail Sales Tax Section
33 King Street West, 3rd Floor
Oshawa ON L1H 8H5

Disclaimer and References

The information contained in this publication is provided only as a guideline and is not intended to replace the legislation.

Legislative References

- *Retail Sales Tax Act*, Paragraphs 7(1)32, 33, 34, 34.1, 35, 37
- Regulation 1013 under the *Retail Sales Tax Act*, Section 1

Cette publication est disponible en français sous le titre « Guide de la TVD n° 802F - Articles exonérés pour les personnes atteintes d'une incapacité physique ». Vous pouvez en obtenir un exemplaire en appelant le 1 866 ONT-TAXS (1 866 668-8297) ou en visitant ontario.ca/revenu.

