

August  
2005**Booster Seats Used in Motor Vehicles****About this  
Notice**

The 2005 Ontario Budget proposed that the exemption from Retail Sales Tax (RST) for child car seats be expanded to include child booster seats used in motor vehicles. The expansion of the RST exemption to cover booster seats would parallel amendments to Ontario's *Highway Traffic Act* (HTA). This notice outlines this change.

**Background**

The *Retail Sales Tax Act* currently exempts certain child restraint systems (commonly known as child car seats) as described in Regulation 613 of the HTA. Regulation 613 is being amended as of September 1, 2005 to expand the requirement for child seating and restraint systems to include booster seats. These amendments will mandate the use of booster seats for children too large for child car seats but not large enough to be safely secured by seat belts.

On that same effective date, RST will no longer be collected on all mandatory child seating and restraint systems prescribed in Regulation 613 of the HTA.

**What Will  
Be Exempt?**

As of September 1, 2005, mandatory child seating and restraint systems will include booster seats.

The booster seat must conform to the requirements of Standard 213.2 under the *Motor Vehicle Safety Act (Canada)*. The label has a maple leaf on it and is affixed to the side of qualifying booster seats.

**Effective  
Date**

RST will no longer be collected on qualifying booster seats, effective September 1, 2005.

**For More  
Information**

For more information on the changes to the *Highway Traffic Act* regarding booster seats please contact the Ontario Ministry of Transportation at 416-235-4510 or 1-800-268-4686 or visit [www.mto.gov.on.ca](http://www.mto.gov.on.ca).

For more information on the RST exemption, please contact the nearest Ontario Ministry of Finance Tax Office listed under Taxes - Provincial (Retail) Sales Tax in the blue pages of your telephone directory, call our TAX FAX Service at 1-877-4-TAX-FAX (1-877-482-9329), or visit our website at [www.trd.fin.gov.on.ca](http://www.trd.fin.gov.on.ca).

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