

RST Exemption for Bicycles and Related Safety Equipment

About this Notice

This notice explains the point-of-sale Retail Sales Tax (RST) exemption for bicycles and related safety equipment purchased between December 1, 2007 and December 31, 2010.

Bicycles

A point-of-sale exemption is provided for bicycles purchased between December 1, 2007 and December 31, 2010. Bicycles include tricycles and unicycles. The exemption is available on the purchase of new or used bicycles that have a purchase price of \$1,000 or less.

Safety Equipment

Safety equipment related to bicycles is also exempt from RST when purchased between December 1, 2007 and December 31, 2010.

Exempt items include the following:

- bicycle helmets
- reflectors for bicycles
- bicycle lights (including generators, battery operated lights)
- bells and horns for bicycles
- mirrors for bicycles.

Excluded Items

The lease or rental of bicycles remains taxable. Labour for bicycle repairs and bicycle assembly fees will continue to be subject to RST.

The following items also remain taxable:

- bicycle parts
- bicycle accessories such as carriers (baskets, tools), pumps, hoses, drinking bottles, and kickstands
- oil and grease
- tube repair kits.

For More Information

The information in this notice is only a guideline and does not replace the legislation.

To obtain additional information, please contact the Ontario Ministry of Revenue at 1 866 ONT-TAXS (1 866 668-8297), Teletypewriter (TTY) 1 800 263-7776, or visit our website at ontario.ca/revenue.

