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THE QST AND THE GST/HST: HOW THEY APPLY TO MEDICAL AND ASSISTIVE DEVICES AND DRUGS

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**CERTAIN MEDICAL DEVICES
AND DRUGS ARE SUCH A VITAL
PART OF QUALITY HEALTH
CARE THAT THE GST AND THE
QST DO NOT APPLY TO THEM.**

This document will show you which ones are zero-rated and which ones are taxable.

This document was prepared in collaboration with the Canada Revenue Agency.



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INTRODUCTION

This document is intended for persons who work in the fields of medical and assistive devices and drugs or in areas associated with these fields, as well as for persons who use services (such as installation or maintenance) related to such devices. In particular, it is intended for manufacturers, distributors and retailers and for persons who work in the healthcare sector.

Abbreviations used in this guide

GST	Goods and services tax
HST	Harmonized sales tax
ITC	Input tax credit
ITR	Input tax refund
QST	Québec sales tax



ADMINISTRATION OF THE GST AND THE QST

The GST and the QST are collected on the supply of most property and services. The GST¹ applies to most transactions conducted in Canada at the rate of 5%. In Québec, 9.975% QST is added to the sale price.

Under an agreement between the federal and Québec governments, Revenu Québec administers the GST in Québec. Given that the two taxes are generally harmonized, almost all goods and services subject to GST are also subject to QST.

Registrants that carry on commercial activities are generally required to collect both taxes on their transactions and then remit the amounts collected to us. As a rule, registrants can recover the GST and QST they paid on property and services acquired for use in their commercial activities by claiming ITCs (for the GST) and ITRs (for the QST).

Small suppliers may decide not to register for the GST and the QST, in which case they do not have to collect these taxes. However, they cannot claim ITCs or ITRs.

The HST applies in the participating provinces (New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario and Prince Edward Island). Generally speaking, the same rules apply to the HST as to the GST. For the HST rate in each participating province, go to revenuquebec.ca.

NOTE

Businesses in Québec that are registered for the GST must collect HST on sales they make in the participating provinces. However, the term “HST” is not systematically used in this document. Unless stated otherwise, “GST” means “GST/HST.”

“Registrant” means a person that is registered for the GST and QST or is required to be.

A person is generally considered to be a small supplier if the total taxable supplies made worldwide by the person and the person’s associates in a given calendar quarter or the four preceding calendar quarters are less than \$30,000 (\$50,000 for public service bodies). The total includes zero-rated supplies but does not include GST and QST, financial services and sales of immovables and goodwill. For more information, refer to document IN-202-V, *Registering with Revenu Québec*.

“Supply” means the provision of property or a service, whether by way of sale, transfer, barter, exchange, licence, lease, gift or disposition. In this document, we normally use the term “sale” instead of “supply” because sales account for most supplies.

1. Here “GST” means only the GST and not the GST/HST.



Taxable, zero-rated and exempt sales

All sales are either taxable, zero-rated or exempt. This determines whether you are required to collect GST and QST and whether you are entitled to ITCs and ITRs. It is up to you to determine what type of sale you are making.

Taxable sales are subject to GST and/or QST. However, some taxable sales, such as those of certain prescription drugs and certain medical devices, are actually **zero-rated**, that is, taxable at 0%. If you make zero-rated sales, you are not required to collect GST or QST. You may be entitled to ITCs or ITRs for the GST and QST you paid on property or services you acquired to make taxable and zero-rated sales.

Exempt sales are subject to neither GST nor QST. Most sales made by charities, for example, are exempt. You must not collect or pay GST or QST on exempt sales. Accordingly, you cannot claim ITCs or ITRs with respect to property or services acquired to make such sales.

Sales to the government

Federal and Québec government departments, corporations, organizations and mandataries are required to pay GST and QST when they acquire taxable property or services (other than zero-rated property and services). You must therefore collect GST and QST on your taxable sales (other than sales of zero-rated property and services) to them.

These bodies must also collect GST and QST when they sell taxable property or services (other than zero-rated property and services) and remit them to us.

For further information on the application of the GST and the QST, refer to document IN-203-V, *General Information Concerning the QST and the GST/HST*.



MEDICAL AND ASSISTIVE DEVICES

As a rule, medical and assistive devices intended for consumers, healthcare institutions (such as hospitals and clinics) and healthcare professionals (such as physicians, pharmacists and dentists) are subject to GST and QST. However, some devices may be zero-rated if they meet certain conditions.

To be zero-rated, a medical or assistive device must be designed for human use or for assisting a person with a disability or impairment. Cosmetic services and related supplies must be provided for medical or reconstructive purposes.

“Healthcare institution” means:

- any facility or part of a facility where medical, hospital or rehabilitative care is provided (for example, to persons suffering from acute or chronic illness or mental health problems); and
- any facility or part of a facility where the following are offered to residents with a limited physical or mental capacity for self-supervision and self-care: nursing and personal care, assistance with activities of daily living, social and recreational services, meals and accommodation.

“Prescription” means a written or verbal order given by a physician, physiotherapist, occupational therapist or registered nurse for the consumer named in the order.

Certain medical and assistive devices are zero-rated throughout the distribution chain, regardless of who acquires them, and can be imported into Canada or brought into Québec tax-free by anyone.

While some medical and assistive devices are zero-rated when sold under prescription, they are usually subject to GST and QST throughout the distribution chain. They are zero-rated only at the end of the chain, when they are sold for use by the consumer named in the prescription. When such devices are imported into Canada or brought into Québec, they are taxable; the person who imports them or brings them in must therefore pay GST and QST on the transaction. However, if the devices are brought into Québec by a registrant in the course of their commercial activities and they give entitlement to an ITR, the person is not required to pay QST. For example, clothing that is specially designed for disabled persons is zero-rated only at the end of the distribution chain, when it is sold to a consumer who acquires it on prescription.

If you believe that you paid GST/HST or QST in error to a GST/HST- or QST-registrant supplier, you can ask the supplier to refund or credit the taxes to you instead of applying to us for a refund. If the supplier refunds or credits the tax, you cannot then apply to us for a refund of the same amounts. However, if you are unable to obtain a refund or credit (for example, if the supplier refuses or ceases its activities), you can apply for a refund by filing a *General GST/HST Rebate Application* (form FP-189-V) or a *General Application for a Québec Sales Tax (QST) Rebate* (form VD-403-V).



Unconditionally zero-rated devices and articles

The following devices and articles are zero-rated at all times, unconditionally, regardless of whether they are acquired by a consumer, a health-care institution or a health-care professional:

- artificial limbs, teeth and eyes and laryngeal speaking aids;
- hearing aids;
- orthodontic appliances, that is, appliances that correct tooth misalignment and jaw malformation in order to enhance functionality (they can be either fixed [commonly called braces] or removable);
- medical or surgical prostheses (such as hip prostheses and intraocular lenses), ileostomy and colostomy appliances (designed for persons who have had part of their intestines removed), urinary appliances and similar appliances that are designed to be worn by a person;
- mechanical percussors for postural drainage treatment, such as mechanical devices that pound on the chest of a person afflicted with cystic fibrosis to clear the respiratory passages, and chest wall oscillation systems;
- lancets (devices that are used to penetrate the skin to obtain a blood sample);
- blood-glucose meters or monitors;
- blood-sugar or blood-ketone testing-strips, as well as any other article or product used for measuring glucose levels in urine, urinary ketone and blood ketone;
- portable wheelchair ramps (that can be transported by one person);
- insulin infusion pumps, insulin syringes, insulin pens and insulin pen needles.

Conditionally zero-rated devices and articles

Other devices and articles are zero-rated if they meet certain conditions.

Devices and articles supplied on prescription

Hospital beds are zero-rated if they are supplied to health-care institutions or on prescription to incapacitated persons. They do not have to be sold to the consumer named in the prescription, but must be intended for that person.

For more information, see interpretation bulletin TVQ. 176.3, *The supply of a hospital bed*.

To be considered a hospital bed, a bed must have certain special features that meet the specific needs of hospitals and of persons with an impairment. These include:

- brakeable castors;
- a tilting rigid mattress deck;
- a mattress deck with height and tilting mechanisms;
- a headboard and a footboard;
- side rails;
- shock absorbers and bumpers; and
- an attached intravenous drip pole.



Orthotic or orthopedic devices (such as cradle arm slings, cervical collars, knee braces and spinal braces) are also zero-rated if they are sold under prescription for the exclusive use of the consumer named in the prescription (even if he or she is not the person who purchases them) or are made to order for a particular person.

The following devices and articles are zero-rated as well if they are supplied on prescription (although they do not have to be sold to the consumer named in the prescription, they must be intended for that person):

- heart-monitoring devices;
- devices for treating asthma (metered dose inhalers, aerosol chambers);
- catheters for subcutaneous injections;
- devices that are designed to convert sound into light signals, for use by persons with a hearing impairment;
- extremity pumps, intermittent pressure pumps and similar devices used in the treatment of lymphedema;
- clothing that is specially designed for persons with a disability (e.g., burn garments);
- graduated compression stockings, anti-embolic stockings and certain similar items, such as articles designed to assist persons with lower circulatory system problems;
- eyewear that is specially designed to correct or treat a defect of vision by electronic means;
- intermittent urinary catheters;
- devices that are specially designed for neuromuscular stimulation therapy or standing therapy, for use by a consumer with paralysis or a severe mobility impairment; and
- footwear that is specially designed for use by a person who has a crippled or deformed foot or other similar disability.

Footwear that is specially designed for use by a person who has a crippled or deformed foot or other similar disability. It includes footwear that, even if mass-produced, has special features that make it impossible for it to be worn by persons who do not have a deformed foot.

It also includes regular footwear that has been adapted or modified for use by disabled persons and cannot be easily restored to its original state or worn by persons who do not have a deformed foot.

Footwear is sometimes sold or labelled as being orthopedic without having been designed for a disability or deformity. Such footwear may have minor structural adjustments to improve comfort or be wider or deeper than regular footwear (for example, so that an orthotic can be inserted). Such footwear is not zero-rated.



Devices and articles specially designed for persons with a disability or impairment

Certain devices and articles are zero-rated if they are specially designed for persons with a disability or an impairment. The most common are listed below:

- wheelchairs, walkers and chairs specially designed to be operated by a person with a disability;
- patient lifters that are specially designed for disabled persons;
- patterning devices (such as machines used for moving a patient's limbs, straps that are specially designed to be attached to a person's ankle or shoe and to act as mobility aids by helping the person to position his or her legs or feet);
- canes and crutches;
- toilet, bath and shower seats, and commode chairs;
- communication devices that are specially designed for use by a person with a vision, hearing or speech impairment;
- various incontinence products such as briefs, liners, pads and underpads, and mattress covers, provided they are different from those intended for general use;
- reaching aids that are specially designed to assist persons in coping with their specific disability, such as devices designed to help persons who have functional use of only one arm, or persons who can use their arms but have only partial use of their fingers and hands;
- prone boards;
- feeding utensils or other gripping devices that are specially designed for persons with impaired use of hands or a similar disability;
- wheelchair ramps that are specially designed for access to motor vehicles;
- selector control devices that are specially designed to enable persons with a disability to energize, select or control household, industrial or office equipment;
- auxiliary driving controls that are designed for attachment to a motor vehicle to facilitate the operation of the vehicle by a person with a disability;
- artificial breathing apparatus that are specially designed for use by persons with a respiratory disorder;
- specially constructed appliances that are made to order for persons who have a crippled or deformed foot or ankle;
- blood coagulation monitors or meters specially designed for use by an individual requiring blood coagulation monitoring or metering, as well as the blood coagulation testing strips or reagents compatible with such apparatus.

Devices for use in the home

Other devices are zero-rated if they can be used in a person's residence. Examples of such devices include:

- respiratory monitors;
- nebulizers;
- tracheostomy supplies;
- gastro-intestinal feeding tubes;
- infusion pumps or intravenous apparatus;
- dialysis machines.



Parts, accessories or attachments, and personal care products

Parts and accessories or attachments that are specially designed for zero-rated medical and assistive devices are zero-rated as well.

An “accessory” or attachment is a part that can be integrated into or attached to a device to make it function properly or perform additional operations.

Examples include:

- batteries that are specially designed for hearing aids, wheelchairs and heart-monitoring devices;
- articles for dialysis machines that can be used in a person’s residence, such as cartridge- or cassette-type membranes used for cleaning blood;
- rubber tips that are specially designed to be attached to the ends of canes and crutches used by persons with a disability.

The operation, maintenance and application of medical or surgical prostheses, ileostomy, colostomy or urinary appliances, and other similar articles often require the use of various materials and articles, such as wearable bags (for ileostomy and colostomy appliances), tubes, special connectors and ostomy belts. These articles and materials, which are indispensable for users of such devices, are also zero-rated.

However, personal care products such as cosmetics, commonly known as “toiletries,” are subject to GST and QST even though some of them have therapeutic or prophylactic properties.

“Cosmetic” means any product intended for toilet purposes or for use in connection with the care of the human body for cleansing, deodorizing, beautifying, preserving, restoring or other purposes.

The most common are:

- toilet soap;
- skin cream and lotion;
- toothpaste and mouth wash;
- denture cream and adhesive;
- antiseptics;
- bleach;
- depilatories;
- perfume;
- deodorant;
- solutions that are specially designed for cleaning contact lenses.



Special cases

Alarm for enuretic children

A device consisting of a transistorized alarm and two moisture-sensing pads is available for enuretic, or bedwetting, children. This device is zero-rated regardless of whether it is used for children or adults.

Anti-mite mattress and pillow covers

Manufacturers make mattress and pillow covers that are specially designed to protect persons who suffer from respiratory allergies (asthma, rhinitis, bronchitis) to mite dust. Consumers can obtain these hypoallergenic covers with or without a prescription. However, contrary to artificial breathing apparatus, aerosol chambers, respiratory monitors and other similar articles intended for persons with asthma or a respiratory disorder, anti-mite pillow and mattress covers are never zero-rated because they are not considered to be zero-rated medical devices.

Specially trained animals

The sale of an animal that is (or is to be) specially trained to assist a person with a disability or impairment with a problem arising from the disability or impairment is zero-rated if it is made by an organization that specializes in selling such animals to persons with the disability or impairment. The service of training a person with a disability or impairment to use such an animal is also zero-rated if provided by such an organization.

The sale of a specially trained animal to an organization that specializes in selling such animals to persons with the disability or impairment is also zero-rated.

Articles for blind persons

Articles that are specially designed for blind persons are zero-rated if they are sold or bought by the Canadian Institute for the Blind or any other recognized association that assists blind persons for use by such persons. Articles that are specially designed for use by blind persons are also zero-rated if they are sold under a prescription or certificate issued by a physician, physiotherapist, occupational therapist or registered nurse for use by the person named in the prescription or certificate. In addition, talking books acquired by persons with a visual impairment are zero-rated under the QST system.

Bookstores sell a certain type of audio book that is not specially designed for visually impaired persons but for the general public. These books are subject to GST and QST.

Closed-captioned decoding devices for persons with a hearing impairment

Decoding devices for hearing-impaired persons are designed to assist them in watching television. They belong to the category of communication devices that are specially designed for persons with a hearing impairment and are thus zero-rated.

Eyeglasses and contact lenses

Eyeglasses (including sunglasses) and contact lenses are zero-rated throughout the distribution chain if they are supplied (or intended to be supplied) under a prescription issued by an eye-care professional (or pursuant to an assessment record issued by such a professional) for the treatment or correction of a defect of vision of the consumer named in the prescription.

For more information, refer to interpretation bulletins TVQ. 176-1, *Contracts for the replacement of ophthalmic lenses*, and TVQ. 176-2, *Eyeglasses and ophthalmic lenses*.



Medical and assistive devices intended exclusively for healthcare institutions, external suppliers² and healthcare professionals

As a rule, medical and assistive devices intended exclusively for healthcare institutions, external suppliers and healthcare professionals are subject to GST and QST. The taxes therefore apply to highly specialized medical equipment, surgical instruments, examining tables and stethoscopes, as well as to certain articles such as sutures, latex gloves, dressings, catheters for taking blood samples, tubes, test tubes and basins.

Suppliers generally collect GST and QST on medical equipment and various articles, regardless of the type of institution (hospital, medical or dental clinic, residential centre for seniors) or category of professional (physician, dentist) that acquires them.

As public service bodies, hospital authorities, facility operators and external suppliers are entitled to a rebate, or partial refund, equal to 83% of the GST³ and 51.5% of the QST they paid on medical and assistive devices. Likewise, non-profit organizations that operate a healthcare institution otherwise than for profit are entitled to a rebate, or partial refund, equal to 50% of the GST and 50% of the QST they paid on such devices. For more information, see Canada Revenue Agency guide RC4034, *GST/HST Public Service Bodies' Rebate*.

Services related to medical and assistive devices

There are many services related to medical and assistive devices.

The term “service” refers to the installation, maintenance, restoration, repair and modification of a device.

As a rule, services related to zero-rated devices are zero-rated as well, as are parts needed for the provision of such services.

There are two exceptions to this general rule:

- The service is already exempt, in which case the exemption prevails.
- The service is related to the provision of surgical or dental services that are performed for cosmetic purposes rather than for medical or reconstructive purposes, in which case both the service and the parts are taxable at 5% GST and 9.975% QST.

Installation of a patient lifter

The installation of a patient lifter specially designed to move a person with a disability and certain parts required for that purpose are zero-rated; however, the parts used in the installation must be specific to this type of lifter in order to be zero-rated. Parts used for installing conventional elevators are subject to GST and QST.

2. “External supplier” means a charity, a public institution or a qualifying non-profit organization, other than a hospital authority or a facility operator, that makes ancillary supplies, facility supplies or home medical supplies.

3. In this paragraph “GST” means the GST only, not the GST/HST. Note that hospital authorities that paid HST in a participating province may also be entitled to an HST rebate.



Services relating to motor vehicles for persons with a disability

The service of modifying a motor vehicle to adapt it for the transportation of a person who uses a wheelchair is zero-rated, as is the equipment needed to modify the vehicle. However, a vehicle that has already been adapted is subject to GST and QST when first purchased.

Nevertheless, purchasers are entitled to a rebate of the taxes they paid when they purchased the vehicle. The rebate corresponds to the portion of costs borne by the supplier for modifying the vehicle in order to adapt it to the specific needs of disabled persons. The recipient may obtain the rebate from the supplier of the vehicle or from Revenu Québec, by filing form FP-2518-V, *Rebate of the Tax Paid in Respect of a Vehicle Adapted for the Transportation of Persons with Disabilities*.



DRUGS AND BIOLOGICALS

As a rule, drugs and biologicals are subject to GST and QST if they are considered to be drugs and are intended for human use.⁴ However, some are zero-rated if they meet the criteria below.

Criteria

As a rule, drugs and biologicals intended for human use are zero-rated if they meet one of the following criteria:

- They are federally controlled under the *Food and Drugs Act*, the *Food and Drug Regulations* and the *Narcotic Control Regulations*.
- They are dispensed by a physician or dentist to an individual for personal consumption or use by the individual or a person related to them.
- They are dispensed under a prescription issued by a physician, dentist or authorized individual⁵ for personal consumption or use by the individual named on the prescription.
- They are authorized under the *Food and Drug Regulations* for use in emergency treatment.

Zero-rated drugs

A number of drugs intended for human use are zero-rated throughout the production and distribution chain regardless of who acquires them. They may also be imported into Canada or brought into Québec tax-free if the person who officially does so meets the requirements set by Health Canada.

The drugs in question are:

- drugs included in schedules C and D to the *Food and Drugs Act*, particularly blood, blood derivatives, immunizing agents, monoclonal antibodies, insulin, interferon, and allergenic substances used for the treatment or diagnosis of allergic or immunological diseases;
- drugs included, individually or by class, in the list of prescription drugs established under subsection 29.1(1) of the *Food and Drugs Act* (except for certain drugs and mixtures of drugs that may be sold without a prescription under the Act or its Regulations), particularly certain vitamins, various hormones and penicillin;
- drugs and other substances listed in the schedule to Part G of the *Food and Drug Regulations* particularly amphetamines and methamphetamines, some barbiturates and certain anabolic steroids and their derivatives;
- drugs containing a substance included in the schedule to the *Narcotic Control Regulations*, (except for drugs and mixtures of drugs that may be sold without a prescription or an exemption by the federal Minister of Health, in accordance with the *Controlled Drugs and Substances Act* and the regulations made pursuant to it), particularly codeine and morphine;
- plasma expanders;

4. The GST and HST therefore apply to drugs and substances intended for agricultural or veterinary use.

5. An individual authorized under Québec legislation to prescribe a stated amount of a drug or mixture of drugs to be dispensed to the individual named in a prescription.



- drugs referred to in Schedule 1 to the *Benzodiazepines and Other Targeted Substances Regulations*;
- digoxin;
- digitoxin;
- prenylamine;
- deslanoside;
- erythrityl tetranitrate;
- isosorbide dinitrate;
- isosorbide-5-mononitrate;
- nitroglycerine;
- quinidine and its salts;
- medical oxygen;
- epinephrine and its salts;
- naloxone and its salts.

NOTE

For more information on substances that constitute drugs, refer to the *Food and Drugs Act* at laws-lois.justice.gc.ca.

Sale of gas

Hospitals and other healthcare institutions buy many types of gas intended for medical use. Oxygen, which is commonly used during surgery, is considered a controlled drug and is zero-rated. Consequently, suppliers do not have to collect GST and QST on it even when the recipient is a healthcare institution.

All sales of gas to hospitals (except for sales of unconditionally zero-rated gas such as oxygen) are taxable. However, as in the case of sales of medical equipment, hospitals, facility operators and external suppliers are entitled to a rebate, or partial refund, equal to 83% of the GST and 51.5% of the QST they paid on taxable gas. Likewise, non-profit organizations that operate a healthcare institution otherwise than for profit are entitled to a rebate, or partial refund, equal to 50% of the GST and 50% of the QST they paid on taxable gas. For more information, see Canada Revenue Agency guide RC4034.

Dispensing services

Only pharmacists are authorized to dispense drugs at retail, and they normally charge dispensing fees for this service. Dispensing services are zero-rated when supplied in conjunction with the sale of zero-rated prescription drugs.



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TO CONTACT US

Online

revenuquebec.ca



By telephone

Individuals and individuals in business

Monday to Friday: 8:30 a.m. to 4:30 p.m.

Québec City

418 659-6299

Montréal

514 864-6299

Elsewhere

1 800 267-6299 (toll-free)

Businesses, employers and agents for consumption taxes

Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.

Wednesday: 10:00 a.m. to 4:30 p.m.

Québec City

418 659-4692

Montréal

514 873-4692

Elsewhere

1 800 567-4692 (toll-free)

Complaints – Bureau de la protection des droits de la clientèle

Monday to Friday: 8:30 a.m. to noon and 1:00 p.m. to 4:30 p.m.

Québec City

418 652-6159

Elsewhere

1 800 827-6159 (toll-free)

Individuals with a hearing impairment

Montréal

514 873-4455

Elsewhere

1 800 361-3795 (toll-free)

By mail

Individuals and individuals in business

Montréal, Laval, Laurentides, Lanaudière and Montérégie

Direction principale des relations
avec la clientèle des particuliers

Revenu Québec

C. P. 3000, succursale Place-Desjardins

Montréal (Québec) H5B 1A4

Québec City and other regions

Direction principale des relations
avec la clientèle des particuliers

Revenu Québec

3800, rue de Marly

Québec (Québec) G1X 4A5

Businesses, employers and agents for consumption taxes

Montréal, Laval, Laurentides, Lanaudière, Montérégie, Estrie and Outaouais

Direction principale des relations
avec la clientèle des entreprises

Revenu Québec

C. P. 3000, succursale Place-Desjardins

Montréal (Québec) H5B 1A4

Québec City and other regions

Direction principale des relations
avec la clientèle des entreprises

Revenu Québec

3800, rue de Marly

Québec (Québec) G1X 4A5

Complaints – Bureau de la protection des droits de la clientèle

Revenu Québec

3800, rue de Marly, secteur 3-4-5

Québec (Québec) G1X 4A5

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