

## THE RETAIL SALES TAX ACT

### BABY SUPPLIES

This bulletin explains the 2013 Budget changes affecting baby supplies. **Effective July 1, 2013**, retail sales tax will not apply to the baby supplies outlined in this bulletin.

#### SECTION 1 – GENERAL INFORMATION

- For the purposes of this bulletin, an exempt baby supply is an item designed for use with a child under 24 months of age. Certain safety items and breast pumps are also exempt.
- Items used principally by parents or caregivers, products applied to the human body (excluding diaper powder and creams), toys, and the other goods listed in section 3 remain taxable.

#### SECTION 2 – TAX EXEMPT BABY SUPPLIES

##### Tax exempt baby supplies

- The following baby nursing and feeding supplies:
  - baby bottles, including collars, disks, rings and hoods for bottles
  - nipples, liners and inserts for baby bottles
  - pacifiers (including pacifiers with medicine dispensers), soothers, teething rings and clips
  - cups, glasses, drinking spouts, dishes and spoons that are designed and used to feed babies or to train babies to eat
  - bibs
  - burp pads
  - breast pumps and replacement parts, including milk saving bags
  - nursing pillows
- The following safety items:
  - safety gates
  - electrical socket covers
  - cabinet, door and toilet locks
  - edge guards (such as for tables and fireplaces), window and oven guards
  - baby monitors (including, audio, movement and video)
  - mittens to prevent scratching
  - baby thermometers and nasal aspirators
  - child safety restraint systems used in vehicles (used by children regardless of age), such as car seats (rear and forward facing) and booster seats; as well as seat and seatbelt covers, cup holders, and back seat mirrors

**Note:** Revisions to content of previous Bulletin (April 2013) have been identified by shading ( ).

- The following strollers and carriers:
  - strollers (such as lightweight, double, jogging and travel systems), including covers (such as UV, rain and mosquito covers), trays, cup holders, car seat adapters and second seats
  - baby carriers, wraps, slings including teething and drooling pad accessories
  - child harnesses
  - bunting bags
  - shopping cart covers
  - bicycle child carrier seats and trailers designed for carrying young children, including any adaptors and accessories for these seats and trailers
  
- The following bathing and grooming supplies:
  - baby bathtubs and bath seats
  - hooded baby bath towels
  - baby bath mitts
  - baby wash clothes
  - baby brushes for hair and teeth
  - safety nail clippers
  
- The following diapering and toilet training supplies (used by children regardless of age):
  - diapers (including disposable, cloth or reusable diapers and swimmers)
  - training pants
  - diaper liners and rubber pants
  - diaper wipes
  - baby powder and diaper creams
  - change pads and change pad sheets
  - papi tepees
  - **baby safety pins used with diapers and baby clothing**
  - training potties and covers

**Please Note:** All-inclusive charges for a diaper service, including diaper rental and laundry service are not taxable.

- The following baby furniture and other accessories:
  - cribs, mattresses (including mattress protectors) and bumper pads
  - bedding for cribs (including crib skirts), playpens, bassinets and cradles
  - crib rail for teething
  - baby sleep positioners
  - **baby blankets, receiving blankets**, swaddles, sleep sacs, security and wearable blankets
  - change tables and baby change stations
  - cradles
  - bassinets and stands
  - bed guard rails
  - playpens
  - exercisers, jumpers, bouncer seats, and cradle swing seats
  - high chairs and boosters

- Clothing, footwear and accessories priced at \$150 or less that are within specified children's size ranges – See Bulletin 001 – Clothing, footwear and accessories for further information.
- Children's books

### **SECTION 3 – TAXABLE ITEMS**

#### **Taxable items**

- The following items remain subject to retail sales tax:
  - toys, **baby gyms and playmats**, stuffed animals, games and puzzles
  - mobiles, mirrors and crib toys
  - sound machines, including sound and light soothers
  - batteries and battery chargers
  - play structures, sand boxes and swing sets, including baby seats designed for swing sets
  - wagons
  - recreation equipment such as floatation devices
  - music CDs and movies
  - décor items – such as wall decorations, light switch plates, table lamps, picture frames and vehicle decals and signs
  - night lights
  - curtains and window treatments
  - furniture such as dressers, night stands, rocking and gliding chairs, bean bag and club chairs, hutches
  - toddler beds, bedding, pillows and conversion bars for adaptable beds
  - play furniture
  - step stools
  - hampers, bins, baskets, jewellery boxes and storage containers (including vehicle backseat organizers)
  - clothes hangers
  - area rugs
  - humidifiers
  - food processors and other appliances
  - food storage containers
  - placemats
  - baby bottle warmers, cleaning supplies and sterilisers
  - nursing pads
  - first aid supplies, **teething medication, ointments and petroleum jelly (except as listed in the diapering and toilet training supplies section)**
  - sunscreen and insect repellent
  - bath water temperature testers
  - toothpaste, shampoos, soaps, **oils, lotions** and other toiletries (except as listed in the diapering and toilet training supplies section)
  - bathtub kneeling pads
  - diaper bags
  - diaper pails and liners
  - diaper wipes dispensers and warmers
  - vehicle window shades
  - vehicle seat protectors, such as back seat and under a child safety restraint system

**FURTHER INFORMATION**

This bulletin is intended to serve as a guideline and is not all-inclusive. For the specific wording of the law, please refer to *The Retail Sales Tax Act* and *Regulation* stated below. Further information may be obtained from:

**Winnipeg Office**

Manitoba Finance  
Taxation Division  
101 - 401 York Avenue  
Winnipeg, Manitoba R3C 0P8  
Telephone (204) 945-5603  
Manitoba Toll Free 1-800-782-0318  
Fax (204) 948-2087

**Westman Regional Office**

Manitoba Finance  
Taxation Division  
314, 340 - 9th Street  
Brandon, Manitoba R7A 6C2  
Fax (204) 726-6763

E-mail: [MBTax@gov.mb.ca](mailto:MBTax@gov.mb.ca)

**ONLINE SERVICES**

Our Web site at [manitoba.ca/finance/taxation](http://manitoba.ca/finance/taxation) provides tax forms and publications about taxes administered by Taxation Division, and a link to Manitoba's laws and regulations. Forms and publications can also be obtained by contacting the Taxation Division.

Our online service at [manitoba.ca/TAXcess](http://manitoba.ca/TAXcess) provides a simple, secure way to apply for, and to file, pay and view your Taxation Division tax accounts.