

**ON.17.02 Grant GST zero-rated status to all child safety products listed in the Canada Consumer Product Safety Act (CCPSA)**

- 1 **Whereas,** the cost of all child safety products listed in the *Canada Consumer Product*  
2 *Safety Act* (CCPSA) is subject to the *Goods and Services Tax* (GST); and
- 3 **Whereas,** the GST on child safety products adds an extra burden of cost to families which  
4 can pose a barrier to safety; and
- 5 **Whereas,** the federal government has the authority to identify certain goods and services  
6 as being GST zero-rated; therefore, be it
- 7 **Resolved,** that the Ontario Provincial Council of The Catholic Women’s League of Canada  
8 in 70<sup>th</sup> annual convention assembled, request that national council urge the  
9 federal government to grant GST zero-rated status to all child safety products as  
10 regulated by the *Canada Consumer Product Safety Act*; and be it further
- 11 **Resolved,** that this resolution be forwarded to national council of The Catholic Women’s  
12 League of Canada for consideration at its 97<sup>th</sup> annual convention in August 2017.

**Brief**

**Gifted by the Ontario Provincial Council**

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Canada Consumer Product Safety Act (CCPSA)**

1 In 1991, the federal government of Canada introduced the *Goods and Services Tax* (GST). The  
2 GST is a federal tax that adds five percent to the cost of products or services made available or  
3 consumed in Canada. Five provinces (Nova Scotia, New Brunswick, Newfoundland and  
4 Labrador, Ontario and Prince Edward Island) have combined their provincial sales tax with the  
5 federal GST. This combined tax is called the *Harmonized Sales Tax* (HST) (Canada Revenue  
6 Agency, 2016).

7 The *Canada Consumer Products Safety Act* (CCPSA) came into effect in June 2011 (Health  
8 Canada, 2016). The Act is administered by Health Canada. The CCPSA helps protect  
9 consumers from unsafe products. The law applies to a variety of consumer products including  
10 child safety products. The regulated child safety products include baby gates, vehicle restraint  
11 systems, cribs, cradles, bassinets, playpens and strollers (Justice Laws Website, Government of  
12 Canada, 2017). At present, these regulated child safety products incur a GST of five percent.  
13 This GST on child safety products adds an extra cost to families which can pose a barrier to  
14 safety. It should be zero-rated.

15 At present, certain good and services are zero-rated and therefore exempt from GST (basic  
16 groceries, drugs and medical devices).

17 The provinces of Ontario, Nova Scotia, and Prince Edward Island provide a rebate for the  
18 provincial part of the HST payable on qualifying children's goods sold, imported, or brought  
19 into these provinces. The *Canada Revenue Agency* (CRA) administers the rebate on behalf of  
20 these provinces (CRA, 2014).

21 The federal government can show its support for the safety of our children by zero-rating the  
22 GST on child safety items as regulated by the CCPSA. This would help ease the financial  
23 burden on families, as well as ensure that child safety is not compromised.

**Works Cited**

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Government of Canada, Canada Revenue Agency, (2016) “GST/HST overview”  
<http://www.cra-arc.gc.ca/tx/bsnss/tpcs/gst-tps/gnrl/menu-eng.html>

Government of Canada, Canada Revenue Agency, “Point of Sale Rebate on Children’s Goods” (2014) <http://www.cra-arc.gc.ca/E/pub/gi/gi-063/gi-063-e.pdf>

Government of Canada, Justice Laws Website, (2017) “Canada Consumer Product Safety Act”, <http://laws-lois.justice.gc.ca/eng/acts/C-1.68/index.html>

Health Canada, Canada Consumer Product Safety Act (CCPSA), (2016)  
<http://www.hc-sc.gc.ca/cps-spc/legislation/acts-lois/ccpsa-lcspc/index-eng.php>

**Action Plan:**

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1. Write letters to the federal government requesting the removal of the federal portion of tax from child safety products.
2. Invite a guest speaker to educate members on the requirements for the child safety products.
3. Hold a fundraiser for the local young mothers group to purchase safety products for those in need.
4. Study the list of products in the *Canada Safety Act* and ascertain if any other products should be listed as well.
5. Educate the public on the provincial rebate for child safety products.
6. Continue to monitor this issue.