

[B.C. Home](#) » [Finance](#) » [Revenue](#) » [Industry-Specific Information](#) » [School Supplies](#) » [Non-Taxable List – School Boards](#)

Finance - Industry Specific Information

SCHOOL SUPPLIES



School Supplies – Non-Taxable List – School Boards

This is a list of non-taxable school supplies commonly purchased by schools and school boards. Items must be purchased by schools or school boards for student use or use in instructing students.

Products not on this list may be taxable and may be found on our [taxable list](#). If an item is not on either of these lists and you are unsure how tax applies, please [contact us](#).

[A](#) [B](#) [C](#) [D](#) [E](#) [F](#) [G](#) [H](#) [I](#) [J](#) [K](#) [L](#) [M](#) [N](#) [O](#) [P](#) [Q](#) [R](#) [S](#) [T](#) [U](#) [V](#) [W](#) [X](#) [Y](#) [Z](#)

A

- Acetylene and oxygen gases (industrial arts courses)
- Adding machine rolls
- Animals - live or dead for student research experiments
- Antiseptic soaps and skin cleansers (aesthetics courses)
- Arts and crafts materials, including:
 - linoleum
 - paint brushes
 - modelling clay
- Audio and visual aid materials including:
 - cards
 - film clips and film strips
 - maps, charts or diagrams on paper or cloth
 - photographs
 - records, tapes, compact discs (CDs), digital video discs (DVDs)

- and video cassettes
- slides
- splicing cement
- tape
- transparencies and material from which transparencies are made
- Audio tapes
- Automotive engine parts and consumable supplies (automotive courses)

B

- Bags specifically designed to carry school books and supplies (does not include briefcases, attaché cases, roll bags, backpacks, sport bags or tote bags)
- Bias tape
- Binding tape
- Books that are printed and bound that contain no advertising and are published solely for educational, training, technical, cultural or literary purposes (non-taxable to everyone)
- Buttons

C

- Carbon paper
- Cassette tapes
- Cellulose tape
- Cement, paste or glue
- CD-ROMS containing books in electronic format
- Chalk
- Charts
- Chemicals or other substances consumed in science courses
- Clarinet swabs
- Clothing and footwear for children under the age of 15 years. See Bulletin [SST 009](#), *Children's Clothing*
- Columnar paper (bookkeeping courses)
- Compact discs (CDs)
- Computer printer ribbons, ink jet and toner cartridges
- Computer software and discs
- Cork grease (music courses)
- Cotton balls (aesthetics courses)
- Crayons, wax and pencil

D

- Diagrams
- Dictionaries (non-taxable to everyone)
- Digital video discs (DVDs)
- Disposable gloves (science courses)
- Drawing instruments
- Drawing paper

E

- Electro-coagulation needles (aesthetics courses)
- Electrical and friction tape (industrial arts courses)
- Electrodes for welding (industrial arts courses)
- Electronic parts that are consumable (industrial arts courses)
- Engine parts and consumable supplies (automotive courses)
- Erasers
- Examinations, test papers and answer keys

F

- Fabric (home economics courses)
- Face masks (aesthetic courses)
- Fasteners (home economics courses)
- Film, film cards, film strips, splicing cement and slides
- First aid courses (consumable items)
- Foolscap, lined and unlined paper
- Friction tape (industrial arts courses)

G

- Gases (science courses)
- Geometry sets
- Gibson towels (aesthetics courses)
- Glue, cement or paste
- Graph paper

H

- Home economics courses materials, including:
 - bias tape
 - laundry and cleaning compounds
 - marking chalk
 - fabric
 - paper serviettes and doilies

- rickrack braid
- straight pins
- thread and binding tape
- zippers, buttons and fasteners

I

- Ink

L

- Labels (science courses)
- Laundry and cleaning compounds (home economics courses)
- Latex gloves (aesthetics courses)
- Lesson notes and précis and materials to manufacture them (including photocopier toner specifically used to make copies of lesson notes)
- Library books
- Lime for marking playing fields (physical education courses)
- Linoleum (arts and crafts courses)
- Liquid sterilizers (aesthetics courses)
- Litmus paper (science courses)

M

- Makeup for arts and crafts courses, such as drama courses or vocational training courses
- Maps, charts and diagrams
- Marking chalk (home economics courses)
- Metal (industrial arts courses)
- Modelling clay (arts and crafts courses)
- Music manuscript paper

N

- Nails (industrial arts courses)
- Nuts and bolts (industrial arts courses)

O

- Oxygen and acetylene gases (industrial arts courses)

P

- Paints and brushes
- Paint, solvent and filler (industrial arts courses)

- Paper (such as foolscap, lined, unlined, drawing paper, graph paper and music manuscript paper)
- Paper clips
- Paper filters (science courses)
- Paper products
- Paper serviettes and doilies (home economics courses)
- Paste, glue or cement
- Pencils
- Pencil boxes
- Pens and pen nibs, other than fountain pens or drafting pens and nibs
- Photographs
- Pipes and fittings (industrial arts courses)
- Plastic cover slips, disposable - used to cover specimens on microscopic slides (science courses)
- Plastic Petri dishes, disposable - one-time use (science courses)
- Plastic pipettes and tubing, disposable - one-time use (science courses)
- Portfolios
- Publications that contain no advertising and are published solely for educational, training, technical, cultural or literary purposes

R

- Radioactive source sets used to measure gamma and beta-gamma ray emissions
- Reeds for replacement in musical instruments
- Ribbons for typewriters and calculators (commercial courses)
- Rickrack braid (home economics courses)
- Ring binders
- Rubber bands
- Rulers

S

- Sandpaper and sanding belts (industrial arts courses)
- School art portfolios
- School bags specifically designed to carry school books and supplies (does not include briefcases, attaché cases, roll bags, backpacks, sport bags or tote bags)
- Screws (industrial arts courses)
- Sheet music
- Software and discs
- Solder, flux and welding rods (industrial arts courses)

- Specimens consumed through demonstration in science courses
- Staples
- Stencils
- Stir sticks for chemistry labs
- Straight pins (home economics courses)
- Student drawing instruments, such as geometry sets
- Student yearbooks (non-taxable to everyone)

T

- Tape eraser refills (commercial courses)
- Teacher's guides that are bound, contain no advertising and are solely for education, training, cultural or literary purposes
- Text books
- Thread (home economics courses)
- Topical aesthetics (aesthetics courses)
- Transparencies and materials from which transparencies are made
- Type cleaner (commercial courses)

V

- Valve oil (music courses)
- Video cassettes
- Visual aid materials, including:
 - cards
 - film clips and film strips
 - maps, charts or diagrams on paper or cloth
 - photographs
 - records, tapes, compact discs (CDs), digital video discs (DVDs) and video cassettes
 - slides
 - splicing cement
 - tape
 - transparencies and material from which transparencies are made

W

- Whiteboard pens and markers
- Wire and electrical fittings that are consumable (industrial arts courses)
- Wood (industrial arts courses)
- Wood splints for oxygen testing (science courses)

- Woodworking kits (industrial arts courses)
- Workbooks
- Worksheets

Y

- Yearbooks (non-taxable to everyone)

Z

- Zippers (home economics courses)



Print and Close **Cancel**