



DENTAL INDUSTRY
ASSOCIATION OF CANADA
ASSOCIATION CANADIENNE
DE L'INDUSTRIE DENTAIRE

March 15, 2021

Mr. Benoit Soucy D.M.D., M.Sc.
Director, Clinical and Scientific Affairs
Canadian Dental Association
1815 Alta Vista Drive
Ottawa, Ontario
K1G 3Y6

Dear Benoit;

Re: CRA HST/GST Tax Relief on Respirators, Face Masks & Shields.

Thank you for your question in regard to the dental industry's response to changes in the application of GST/HST on the sale of N95 respirators, face masks and face shields.

We canvassed our members for input on the application of the proposed changes, still not yet law, that were introduced late 2020. With such short notice we have not been able to get input from all our members who sell these products, but we have been able to obtain feedback from seven major dental industry companies which would include large manufacturers and distributors in Canada.

Six out of seven are aware and ahead of the tax changes and have already implemented those changes in their accounting systems. Three implemented in December to be effective December 6th, three others have also already implemented these changes early 2021. Each company is managing any credits owing to customers as per their own company policies and practices.

We will be highlighting this change in tax treatment to all our members in our next DiAC newsletter to ensure that our members are aware and have taken steps to adjust their invoicing process accordingly.

Thank you for bringing this to our attention.

Yours truly

Rhonda Lawson

Rhonda Lawson, BA, ICD.D
Executive Director

cc. DiAC Board of Directors