

Consumer Taxes

TVQ. 176-7 Supplies of pacemakers, implantable cardioverter defibrillators and artificial cardiac valves

Date of publication: December 28, 2007

Reference(s): *An Act respecting the Québec sales tax* (R.S.Q., c. T-0.1), s. 176

This bulletin is effective from July 1, 1992.

This bulletin clarifies the application of the *Act respecting the Québec sales tax* (AQST) with respect to supplies of pacemakers, implantable cardioverter defibrillators and artificial cardiac valves.

TERMINOLOGY

1. A “pacemaker” (also known as an “artificial cardiac pacemaker”) is a device that produces electrical impulses to restore and maintain a normal heart rhythm. Battery-driven and connected to the heart by leads and electrodes, it is inserted in the body transvenously, transcutaneously, epicardially, or via the esophagus or coronary artery. It may be temporary or permanent.
2. An “implantable cardioverter defibrillator” is a device used to detect ventricular tachycardia or fibrillation, and to stop the arrhythmia by sending one or more electric shocks directly to the heart to restore a normal heart rhythm.
3. An “artificial cardiac valve” is used to replace a defective cardiac valve. A valve is a membranous fold in a canal or passage that prevents reflux of the contents passing through it.

THE ACT

4. A supply of a medical or surgical prosthesis, or an ileostomy, colostomy or urinary appliance or similar article that is designed to be worn by a person is a zero-rated supply under paragraph 24 of section 176 of the AQST.

INTERPRETATION

5. According to the Ministère du Revenu du Québec, a “medical or surgical prosthesis” is an artificial device used to replace a missing body part, correct a malformation or physical defect, or support a body part that is weak or deformed. Therefore, a supply of a medical or surgical

prosthesis designed to be worn externally by a person to replace a missing body part or to be implanted for one of the purposes set out in this point is zero-rated under paragraph 24 of section 176 of the AQST.

6. The Ministère considers pacemakers, implantable cardioverter defibrillators and artificial cardiac valves to be medical or surgical prostheses, the supply of which is zero-rated under paragraph 24 of section 176 of the AQST.