

# Information Bulletin

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PST-38

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## THE PROVINCIAL SALES TAX ACT

### NON-RESIDENT REAL PROPERTY AND SERVICE CONTRACTORS

This bulletin has been prepared to help you apply and report the Provincial Sales Tax (PST). It is a general guide and not a substitute for the legislation.

*Changes to this bulletin are indicated by a (I) in the left margin.*

The contents of this bulletin are presented under the following sections:

- A. Registration and Reporting Requirements
- B. Collection and Remittance of Tax
- C. Services to Real Property
- D. Definition of Real Property
- E. Contract Materials
- F. Consumables and Equipment
- G. Surety Bonds
- H. Subcontractors
- I. Builders of Residential or Commercial Premises
- J. Land Development Services
- K. Renovations to Real Property for Resale
- L. Exempt Services
- M. Consulting and Supervision Services
- N. Calculation of Tax on Equipment, Vehicles and Tools
- O. Out of Province Repair Services
- P. Fuel Tax
- Q. Contractors Who Make Retail Sales
- R. Services to Real Property on Indian Reserves
- S. Bonding and the Clearance Process and Ensuring Contractor Holds a Valid Licence
- T. Tax Tips Line
- U. Saskatchewan eTax Services (SETS)

#### **A. REGISTRATION AND REPORTING REQUIREMENTS**

All non-resident contractors carrying on business in Saskatchewan, providing services to real property, are required to be registered with the Revenue Division as Licensed Vendors for the purpose of collecting and remitting PST on their sales of taxable goods and services. They must also report the tax payable on supplies, equipment, vehicles and tools used in Saskatchewan.

Non-resident contractors not previously registered for PST are required to become licensed by completing and submitting the [Application for Vendor's Licence/Consumer Registration](#).

**Note:** A resident contractor is defined as having a permanent place of business in Saskatchewan and includes having an established branch office with full time staff and complete accounting records for Saskatchewan operations. Resident contractors please see [PST-12, Services to Real Property](#).

## **B. COLLECTION AND REMITTANCE OF TAX**

Generally, PST must be collected on the invoice to the customer and remitted to the Ministry of Finance by the return due date regardless of whether the customer has paid their invoice/account in full.

For construction contracts where construction extends over a period of time, the written contract often calls for the purchaser to make progress payments as work on the project proceeds. These payments are not deposits and are usually for work completed, but may also be made in anticipation of work being completed.

The requirement for the collection of PST on progress payments aligns with the guidelines in place for the collection of GST. PST is collectible on each progress payment on the earlier of:

- the day the purchaser pays the progress payment, or
- the day the progress payment becomes due.

Where there are contract holdback amounts, PST is collectible on the amount of the holdback on the earlier of:

- the day the purchaser pays the amount of the holdback, or
- the day the holdback period expires.

**Note:** For detailed information regarding vendor responsibilities, and tax return filing (including filing frequencies and due dates), please see Information Bulletin [PST-5, General Information](#).

## **C. SERVICES TO REAL PROPERTY**

Taxable services to real property include construction, alteration, repair, erection, demolition, remodeling, improvement, or any other service in relation to real property or a building or other structure on real property. Please see Section K for services that are exempt from PST.

A contractor engaged in services to real property is required to collect PST on the total charge to the customer for the services, including all related charges and fees such as charges for labour, materials, transportation, insurance, service fees, and any tax, levy or duty, other than the GST. PST must be shown as a separate line item on the invoice to the customer.

## **D. DEFINITION OF REAL PROPERTY**

**Real Property** includes land or buildings or property that is permanently attached to land or buildings. In general, goods become real property upon installation when affixed or attached to the land or building in a permanent manner (i.e. sunk into, cemented into, bolted to, built or

framed into, plumbed or wired into, or otherwise secured), thereby becoming an integral component of the property. The goods become a permanent and substantial improvement to the real property, being attached to the building such that they add value and cannot be easily removed.

Examples of items that become real property when installed in a building or attached to land include windows, doors, light fixtures, furnaces, central air conditioners, railings, underground sprinklers, fences and plumbing materials.

In addition, items that are so large and heavy they cannot be moved may also be considered real property, even if they are not otherwise affixed to the land or a building. For example, most production machinery and equipment is considered to become real property after being permanently installed and becoming an integral component of a processing activity, regardless of being attached or affixed to the land or building.

#### **E. CONTRACT MATERIALS**

Contractors and subcontractors acquiring materials that are resold or incorporated into a real property contract may purchase these items exempt from PST by quoting their vendor's licence number to their suppliers. This includes the following:

- Materials that are resold as part of the contract;
- Nails, screws, staples and other fasteners; and,
- Materials such as dimensional lumber, plywood and similar building materials used on site for bracing or to build forms for use on a particular contract (**Note:** contractors must pay PST on metal or lumber used for bracing or to build forms that are capitalized in the contractor's records and used repeatedly as tools/equipment).

Contractors may claim a credit for any PST that has been paid on materials sold or incorporated into a real property contract where PST is collected. Credits claimed will be subject to audit verification and can be used to reduce the tax reported and remitted.

When materials are taken from an exempt resale inventory for the contractor's own personal or business use, the PST must be self-assessed on the cost of the materials and remitted directly to Finance using the regular PST return form. PST continues to apply to new and used equipment, supplies/consumables and taxable services purchased for use in the contractor's business operations.

Suppliers are required to search the customer's business name on the PST On-Line Registry to verify that a business holds a valid PST vendor licence before selling the goods or services tax free for resale. If valid, the vendor number must be recorded on the invoice at the time of sale or retained in the supplier's records. The online registry is available 24/7 and may be accessed at the following link: <https://www.sets.saskatchewan.ca/rptp/portal/footer/pst-registry/>.

#### **F. CONSUMABLES AND EQUIPMENT**

Contractors engaging in services to real property must not use a vendor's licence number to purchase materials or equipment exempt from PST when acquiring such goods for their own use or consumption.

Contractors and subcontractors are required to pay PST on their purchase cost of consumables and on the purchase cost or lease/rental cost of equipment used in the completion of a real property contract. These items may not be purchased exempt from PST. Examples include:

- All equipment and hand tools;
- Scrapers, pails, paint brushes, rollers, sleeves, trays and tape;
- Cutting attachments for power and air tools, such as blades and drill bits;
- Abrasives such as grinding wheels, sanding belts, discs and sandpaper;
- Electrical cords and extension cords;
- Gloves, safety glasses and coveralls; and,
- Tarps and blankets.

If PST is not collected by the supplier on the purchase of equipment and consumables, the contractor must self-assess and remit the tax directly to Finance using their regular PST return form.

**See Section N for the application of PST to equipment, vehicles and tools brought into Saskatchewan for use in completing contracts.**

#### **G. SURETY BONDS**

A surety bond protects a principal against losses, up to the limit of the bond, should the contractor fail to perform their obligations under the contract. The contractor purchases the bond at the request of the principal, who is the beneficiary of the bond. The principal will then reimburse the contractor for this expense.

Since a surety bond provides protection to the principal against loss should the contractor default, it is considered an insurance product and the fees and/or premiums paid by the contractor to acquire the insurance are subject to PST.

**The contractor is not required to collect PST on this item, providing it is listed and identified separately on the invoice to the customer.**

#### **H. SUBCONTRACTORS**

Subcontractors are not required to collect PST on services provided to a contractor who is licensed as a vendor and indicates they are acquiring the subcontractor's service for resale, since the contractor will collect PST on the total charge to their customer. To purchase the services of the subcontractor without paying the PST, the contractor must quote their vendor's licence number to the subcontractor and the subcontractor must record this number on the invoice.

#### **I. BUILDERS OF RESIDENTIAL OR COMMERCIAL PREMISES**

Builders of new residential or commercial premises for resale are required to collect PST on the retail selling price of the premises, excluding the fair market value of the land.

In these instances, the builder is not considered the consumer or user in the building of the premises, providing:

- (a) The premises are sold to the customer at fair market value;
- (b) The builder includes in the sale to the customer all materials and services to real property acquired and provided by the builder that form part of the value of the premises sold to the customer; and,
- (c) The premises remain in the builder's salable inventory and use of the premises does not change (i.e. the premises remain for sale by the builder and is not used, rented, or otherwise occupied).

**J. LAND DEVELOPMENT SERVICES**

Land development services, generally consisting of improvements to land such as adding roads, landscaping, bridges, sewer systems, water supply, electrical grids, telecommunication systems, etc., are subject to PST, as outlined below:

- The sale of residential and commercial lots or land is not subject to PST. Therefore, the land developer is considered to be the consumer of the land development services as they will not collect PST upon sale of the land to their customers.
- Contractors are required to collect PST on the total charge to the land developer for the land development services. The contractor will purchase materials for resale exempt from PST by quoting their vendor's licence number to their suppliers.
- In situations where specific services will be rebilled to the municipality, the land developer must quote their vendor's licence number to the contractor in order to purchase the service exempt from PST and must collect the PST on the services when rebilled to the municipality.

**K. RENOVATIONS TO USED REAL PROPERTY FOR RESALE**

The application of PST in relation to used residential and commercial properties (land and buildings) purchased by businesses or individuals for the purpose of renovating and reselling them is outlined below:

- Used residential and commercial properties with existing homes or buildings are not subject to PST at the time of purchase (other than on taxable realtor commissions).
- The purchaser of the used property is considered to be the consumer of the improvements made to the land and existing structures, and must pay PST on their cost of all taxable goods and services acquired for the completion of the project, including engineering design, contract materials and subcontractor services etc.
- The renovated property is not subject to PST when it is resold.

**L. EXEMPT SERVICES**

The following services are exempt from PST if they are provided separately and are not billed in connection with taxable services to real property. The contractor must pay PST on the laid-down cost of all equipment, materials and consumables used in providing these services.

- Collection, clearing and removal of garbage or debris from land that does not alter the land and does not form part of an otherwise taxable service such as a landscaping or demolition service;
- Snow clearing and snow removal services;
- Lawn & yard care services, including cutting, fertilizer or chemical application, aeration, thatching, mulching or mowing, and pruning (Note: sprinkler blowout services are exempt from PST, however irrigation system installation and repairs are taxable);
- Pest control services,
- Septic services that involve emptying or pumping out sewage or effluent storage tanks,
- Routine services to empty and clean grease traps and oil collection drains (Note: services to unclog/repair drains are taxable);
- Grave digging services;
- Services that are a primary farming activity, including land clearing, land levelling, land reclamation or other services provided to a farmer for the purpose of either expanding cultivated acreage to grow crops or expanding the land available to animals for forage or grazing;
- Labour for the installation of exempt farm equipment incorporated into real property, **effective April 1, 2020** (Note: For further information on exempt farm equipment, please see Information Bulletin [PST-16, Farm Implement and Farm Supply Dealers](#));
- On-farm trenching services provided to a farmer for the purpose of electrifying grain bins, or for the purpose of installing pipe for irrigation of crops or watering of livestock, **effective April 1, 2022**;
- On-farm dugout excavation services provided to a farmer for the purpose of spraying, irrigation of crops, or watering of livestock, **effective April 1, 2022**;
- Inspection services provided in relation to the purchase of real property; and,
- Inspection or examination services completed:
  - For the purpose of providing a quote with respect to evaluating damages and estimating the cost of repairs;
  - As part of a general preventative maintenance schedule for the purpose of detecting or identifying potential repairs, and the repair or maintenance is completed separately from the inspection, not forming part of that inspection service;
  - For the purpose of ensuring that safety standards as required by law are met;
  - For the purpose of determining the remaining useful life of a component of tangible personal property that has been installed into real property; and,
  - To monitor the operations of a plant or facility, or a processing activity, or to collect data for further analysis.

Non-resident contractors providing exempt services are required to obtain a Registered Consumer number for the purpose of reporting tax payable on materials, supplies, equipment, vehicles and tools used in Saskatchewan.

#### M. CONSULTING AND SUPERVISION SERVICES

The application of PST to consulting and supervision services will depend on the nature of the services as follows:

- PST applies to charges for consulting and supervision when the duties directly relate to overseeing or assisting with the completion of taxable services, such as those outlined in Section C.
- Consulting and supervision services that relate to an exempt or non-taxable service, such as those outlined in Section K, are not subject to PST.

#### N. CALCULATION OF TAX ON EQUIPMENT, VEHICLES AND TOOLS

A non-resident contractor who brings equipment, vehicles and tools into Saskatchewan is required to pay PST by using one of the methods outlined below.

If equipment, vehicles and tools are purchased in Saskatchewan, the tax must be paid to the vendor at the time of purchase.

##### (a) Depreciated Value

- Calculate tax on the depreciated value of equipment, vehicles and tools.
- To determine depreciated value, straight-line depreciation of 1.5 per cent per month or part month to a maximum of 60 per cent is allowed from the date of purchase to the original date of entry into Saskatchewan. Depreciation applies to the contractor's original purchase price (excluding all taxes) before deduction of a trade-in.
- Calculate the tax on the full amount of any freight charges incurred on the first entry to bring the equipment, vehicles or tools into Saskatchewan.

**Note:** Resident and non-resident businesses bringing owned or capitalized equipment into Saskatchewan permanently **must** use the depreciated value method for PST calculation.

##### Example:

A piece of equipment entered Saskatchewan for the first time on February 1, 2011. It was purchased on July 15, 2008, for \$80,000. The number of months or part months from the date of purchase to the date of first entry into Saskatchewan is 31; therefore, the purchase price will be depreciated by 46.5% (31 x 1.5%) or \$37,200. This results in a taxable value of \$42,800. The PST due is \$42,800 x tax rate. This is a one-time payment and you are not required to pay additional PST on this equipment upon re-entry into Saskatchewan.

##### (b) Temporary Use Formulas

- (i) If a retail sales tax, other than Harmonized Sales Tax (HST) or Quebec Sales Tax (QST), has been paid in full to another jurisdiction the PST is determined as follows:

- Calculate the tax on equipment, vehicles and tools on the contractor's original purchase price (excluding all taxes) **before** the deduction of a trade-in (no depreciation is allowed).
- Remit 1/36 of the tax calculated above for each month or part month the equipment, vehicles, or tools are in Saskatchewan. Payment will continue for each 30-day period the unit enters the province until full tax (36/36) has been paid or the equipment, vehicles, or tools are permanently removed from Saskatchewan.
- Calculate the tax on the full amount of any freight charges incurred to bring the equipment, vehicles or tools into Saskatchewan, once per 12-month period freight charges are incurred, until the equipment, vehicles and tools are fully tax paid.

Example:

A vehicle is brought into Saskatchewan from Manitoba on August 26, 2011, and is removed November 4, 2011. The original purchase price of the vehicle was \$45,000. Manitoba Retail Sales Tax was paid at the time of purchase.

The number of months or part months the vehicle was in Saskatchewan is three. The PST due is  $\$45,000 \times 1/36 \times 3 \times \text{tax rate}$ . Note that if the vehicle enters Saskatchewan again after November 24, 2011, additional tax will be due.

(ii) If a retail sales tax has **not** been paid in full to another jurisdiction, including where HST or QST was paid, the PST is determined as follows:

- Calculate the tax on equipment, vehicles and tools on the contractor's original purchase price (excluding all taxes) **before** the deduction of a trade-in (no depreciation is allowed).
- Remit 1/3 of the tax calculated above for each year or part year the equipment, vehicles or tools are in Saskatchewan. Payment will continue until full tax (3/3) has been paid or the equipment, vehicles, or tools are permanently removed from Saskatchewan.
- Calculate the tax on the full amount of any freight charges incurred to bring the equipment, vehicles or tools into Saskatchewan, once per 12-month period freight charges are incurred, until the equipment, vehicles and tools are fully tax paid.

Example:

A piece of equipment is brought into Saskatchewan from Alberta on August 6, 2010, and is removed January 25, 2011. The original purchase price of the equipment is \$120,000. A retail sales tax has not been paid on the equipment. The PST due is  $\$120,000 \times 1/3 \times \text{tax rate}$ . Note that if the equipment is brought into Saskatchewan again after August 5, 2011, the second 1/3 of the PST will be due.



**Note:** Equipment that has tax paid in full on the depreciated value or has tax paid in full by installments will be considered as coming from a taxing jurisdiction. Equipment on which partial tax (e.g. 1/36) has been paid will be treated as entering from a non-taxing jurisdiction. Equipment on which a province accepts less than the full rate of tax will be treated as coming from a taxing jurisdiction.

Contractors from the United States are allowed to use the 1/36 formula if a state sales tax has been paid in full. If a state sales tax has not been paid in full, the 1/3 formula applies.

(c) **Leased or Rented Units**

Leased or rented vehicles, equipment and tools brought into Saskatchewan are subject to tax on the total daily, weekly, monthly or yearly lease/rental charges, including financing, freight, maintenance charges etc., with no pro-ration allowed. For vehicles, equipment and tools leased or rented in Saskatchewan, the PST must be paid to the vendor at the time of lease/rental.

Example:

A piece of equipment is brought into Saskatchewan on September 1, 2011, and is removed October 10, 2011. It is leased for \$5,000 per month. The number of months or part months the equipment is in Saskatchewan is two. The PST due is \$5,000 x 2 x tax rate.

(d) **Employee Owned Vehicles**

**Note:** Company owned vehicles and vehicles plated personally by owners and directors of the company, where the vehicles are either capitalized or expensed in the company records, are subject to the methods outlined in (a) to (c) above.

Businesses are required to self-assess PST on reimbursement charges paid to employees, owners, or directors for use of their vehicles in the following circumstance:

- a non-resident employee, owner or director brings their personal vehicle into Saskatchewan;
- the vehicle is utilized in the performance of the contract (other than for personal transportation to the job site); and,
- the business reimburses the employee, owner, or director by some method.

**Note:** Vehicles registered inter-jurisdictionally for the transportation of goods or passengers will be subject to the Prorated Vehicle Tax at the time of registration and not the methods outlined above. If you require further information regarding the Prorated Vehicle Tax, please see [PST-50, Interjurisdictional Carriers](#) or contact the Revenue Division at 1-800-667-6102.

**O. OUT OF PROVINCE REPAIR SERVICES**

Non-resident contractors are required to self-assess PST on repair services, including parts and labour, when in the course of carrying on business in Saskatchewan, equipment or component parts are shipped outside the province for repairs and subsequently returned. Freight charges in and out of the province related to these repairs are not subject to tax.

Repair services provided by a person to that person's employer for the sole use of the employer are not subject to tax.

**Note:** In province services for the repair and installation of tangible personal property are subject to tax. For further information, please see [PST-57, Repair and Installation Services](#).

**P. FUEL TAX**

Saskatchewan fuel tax must be paid on all purchases or imports of gasoline and diesel fuel, except where specifically exempt under *The Fuel Tax Act, 2000*. No exemption is available in Saskatchewan for off-road use of these fuel products.

Every person who imports fuel in bulk (i.e. more than 200 litres) into Saskatchewan must either: (a) report and pay an amount equal to the tax that would be payable if the fuel had been purchased in Saskatchewan prior to the fuel entering Saskatchewan; or, (b) become a licensed importer, report monthly and make semi-monthly payments.

For further information on the Fuel Tax, please refer to [FT-1, General Information](#) and [FT-7, Fuel Importers](#).

**Q. CONTRACTORS WHO MAKE RETAIL SALES**

A contractor who makes supply only sales must collect tax from the customer on the retail selling price of the items sold and show PST collected on the customer's invoice.

PST that was paid to the supplier or self-assessed on the cost of those goods may be deducted from the tax collected and the difference reported when submitting your tax return form. The contractor may purchase the materials exempt from PST by quoting their vendor's licence number to their Saskatchewan suppliers.

**R. SERVICES TO REAL PROPERTY ON INDIAN RESERVES**

Services to real property provided to Status Indians, Indian bands and non-commercial band-empowered entities are not subject to PST providing the services are performed on the reserve and the identification number shown on the *Certificate of Indian Status Identification Card* or the band number is recorded on the invoice.

The complete 10-digit identification number must be recorded on the invoice. If the federal identification card number is only three to five digits, record the number and the name of the band on the sales invoice.

S. **BONDING AND THE CLEARANCE PROCESS AND ENSURING CONTRACTOR HOLDS A VALID LICENCE**

1. **Bonding/Clearance Requirement when Hiring Non-resident Contractors**

Under Section 29 of *The Provincial Sales Tax Act*, non-resident contractors consuming or using equipment or other goods during the completion of a contract in Saskatchewan are required to:

- a) post a Guarantee Bond or cash deposit in an amount equivalent to 6% of the total contract amount, or
- b) obtain a clearance letter from the Ministry of Finance to provide to the principal.

It is recommended that the principal maintain a holdback of 6% until a clearance letter is provided or proof of bonding is obtained.

It is the responsibility of the principal to ensure that contractors comply with this provision as failure to do so can leave the principal liable for any taxes which the contractor fails to remit, in addition to possible fines and penalties.

***Proof of Guarantee Bond***

In the majority of cases, bonding is obtained prior to work commencing. Original bonds are to be forwarded to the Revenue Division and written confirmation will be provided upon receipt.

If proof of bonding has been obtained, the principal is not required to also maintain holdbacks for PST purposes.

However, in the event that change orders are subsequently issued which increase the total contract value, a holdback must be maintained on those change orders or a bond rider must be obtained.

***Clearance Letter on Final Payment***

In cases where proof of bonding has not been obtained, before the final payment is made on a contract, the contractor must obtain a clearance letter from the Revenue Division and provide a copy of the letter to the general contractor or principal. To obtain a clearance letter, please:

- Visit our website at [sets.saskatchewan.ca/taxinfo](https://sets.saskatchewan.ca/taxinfo), or
- Call 1-800-667-6102, extension 0956, or
- Email [contractorclearance@gov.sk.ca](mailto:contractorclearance@gov.sk.ca).

If the contractor does not pay the PST payable with respect to the contract, the general contractor or principal will be requested to withhold from any hold back an amount equal to the tax due, to a maximum of 6% of the contract amount, and remit this amount to the Revenue Division.

Generally, a clearance letter covers a specific contract for a specific customer. However, non-residents contracted for Master Service Agreements or similar arrangements are encouraged to request clearances on a monthly basis covering all jobs per customer within that month, versus on a job-by-job basis. For larger contracts spanning over a period of several months or years, a clearance may be requested for each progress period.

## **2. Principal's Obligation to Ensure Contractor Holds a Valid Licence**

Section 29.01 of The Provincial Sales Tax Act requires the principal to ensure a contractor holds a valid Saskatchewan PST vendor's licence, whether the contractor is a resident or a non-resident, before making payment of PST to the contractor.

The principal can verify that a contractor holds a valid PST vendor licence by accessing the PST On-Line Registry at <https://www.sets.saskatchewan.ca/rptp/portal/footer/pst-registry/>. It is recommended that the principal maintain a print from the registry for audit purposes.

Alternatively, a clearance letter for the contract would act as sufficient evidence that the contractor holds a valid licence.

## **T. TAX TIPS LINE**

When a business or individual does not comply with provincial tax legislation, businesses face unfair competition and a burden is placed on all taxpayers who do comply. It causes significant loss in the revenue available to fund services such as health, education and other important government programs.

Tax Tips Line provides an anonymous, fully confidential way for the public to report businesses or individuals who are participating in tax fraud.

If you suspect that a business or individual is being dishonest with their provincial taxes or is misrepresenting their activities to reduce their taxes, you can report them using Tax Tips Line.

Please visit our website at [sets.saskatchewan.ca/taxinfo](https://sets.saskatchewan.ca/taxinfo) to find out more regarding types of tax fraud and the information to report, if possible.

Tax Tips Line is specifically and solely for information related to provincial tax compliance. Any unrelated inquiries or information will not be addressed by the Tax Tips Line, and should be directed to the appropriate organization.

How to Report:

- 1) Toll-free 1-833-334-8477
- 2) Write: Ministry of Finance  
Revenue Division  
PO Box 200  
REGINA SK S4P 2Z6
- 3) [Online Form Submission](#)

**U. SASKATCHEWAN eTAX SERVICES (SETS)**

Finance has made it possible to report and remit tax electronically through a secure, fast, easy and convenient online self-service portal. Several services are currently available to businesses through SETS:

- Register for secure, self-managed access to all your tax accounts.
- Apply for a new tax account.
- File and pay returns and amend previously filed returns.
- Make payments on account, including post-dated payments.
- View account balance and statement information.
- Authorize employees or accountants to file on your behalf.
- Receive notifications by email when a tax return should be filed. This replaces the paper forms usually sent in the mail.
- Submit a service request to update the mailing address or add a new business location.
- Submit a service request to receive tax information, interpretations or rulings related to your specific business activities.
- View and download up-to-date tax information promptly.
- Subscribe to receive email notifications when new and revised tax publications are available.

**FOR FURTHER INFORMATION**

Write: Ministry of Finance  
Revenue Division  
PO Box 200  
REGINA SK S4P 2Z6

Telephone: Toll Free 1-800-667-6102  
Regina 306-787-6645

Email: [sasktaxinfo@gov.sk.ca](mailto:sasktaxinfo@gov.sk.ca)

Internet: Tax bulletins, forms and information are available at [sets.saskatchewan.ca/taxinfo](http://sets.saskatchewan.ca/taxinfo).

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