
PST-4 Issued: May 1984

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THE PROVINCIAL SALES TAX ACT

INFORMATION FOR BEEKEEPING SUPPLY DEALERS

This bulletin has been prepared to assist you in the correct application of the Provincial Sales Tax (PST). It is a general guide and not a substitute for the legislation. The tax applies to prices before the addition of the GST. Please refer to Information bulletin [PST-30 for Information regarding Alfalfa Leaf Cutting Bee Supplies and Equipment](#).

Changes to this bulletin are indicated by a bar (|) in the left margin.

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

- A. Items Exempt to Beekeepers
- B. Items Taxable to Beekeepers
- C. Sales of Used Business Assets
- D. Saskatchewan Electronic Tax Service (SETS)

A. ITEMS EXEMPT TO BEEKEEPERS

Basket Extractors	Grafting Tools
Bee Blowers	Hive Bomb
Bee Escape Boards	Hive Covers, Stands and Bottoms
Bee Escapes	Honey Classifiers
Bee Repellents such as Benzaldehyde	Honey Extractors
Bee Go, Honey Robber, Carbolic Acid	Honey Gates
Crystals and Carbolic Acid Super Clearer	Honey Labels
Bee Smokers	Honey Pumps
Bee Strippers	Honey Refractometres
Bottom Boards	Honey Storage Tanks
Capping Dryers	Honey Strainers
Capping Melters	Honey Sumps
Capping Scratchers	Honey Wax Separators
Carbo	Immersion Heaters
Carbolic Acid Board	Insecticides
Comb Honey Sections	Metal Frame Rests
Cyanogas	Pollen Traps
Cyanogas Foot Duster, Dust Guns and Gun Leathers	Poly Barrel Liners (Farm Exemption Certificate Required)
Electric Fencers	Queen Excluders
Feed and Feeders	Queen Rearing Equipment
Frame Grips (Frame Manipulators)	Repellent Boards

EXEMPT (continued)

Frame Savers	Ross Round Equipment (Including Labels)
Frame Spacers	Scales
Frames	Solar Acid Boards
Spinners	Uncappers
Supers	Wax Melting Units
Swarm Boxes	Wintering Cases
Tintometers	Wire Embedders (Spur Embedders)

B. ITEMS TAXABLE TO BEEKEEPERS

Air Staplers and Staples	Frame Wire
Bee Brushes	Hand Trucks
Beeswax Moulds	Hive Tools
Carts	Mouse Poison
Clothing such as Gloves, Suits, Veils and Aprons	Nails
Elevators	Rat Poison
Eyelet Punch and Eyelets	Screening (all types)
Frame Nailers	Straining Cloth
	Super Lifts

C. SALES OF USED BUSINESS ASSETS

Businesses are required to collect tax on the sale of used assets, such as vehicles and equipment. When used assets are being sold as part of the closure of a business, the purchaser is required to self-assess and report the tax.

When individuals purchase used goods for personal use, other than vehicles, tax applies to the selling price of the goods less a deduction of \$300 per item. If a trade-in is involved, the purchaser is entitled to a deduction of \$300 or the value of the trade-in, whichever is greater. If the goods are for commercial use, the \$300 deduction does not apply.

For further reference please see Information Bulletin [PST-58, Information on the Taxation of Used Goods](#).

D. SASKATCHEWAN ELECTRONIC TAX SERVICE (SETS)

The Ministry of Finance has made it possible to report and remit tax electronically through the use of a standard Internet connection. SETS offers a secure, fast, easy and convenient alternative to filing returns in paper format. Several E-File services are currently available through SETS.

Businesses may use SETS to file and pay returns for PST and other provincial taxes.

SETS allows businesses to:

- file and pay returns or make payments on account;
- file a return and post-date the payment to the due date;
- view account balance and statement information;
- authorize your accountant to file on your behalf; and,
- subscribe to an email notification service that allows the option to be notified by email that a tax return should be filed. This replaces the paper forms normally received in the mail.

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

Fax: 306-787-9644

Internet: Tax bulletins, forms and information are available at www.sets.saskatchewan.ca/taxinfo.

To receive automatic email notifications when this or any other bulletin is revised, go to www.sets.saskatchewan.ca/subscribe.

Government website: Saskatchewan.ca.