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PST-13

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## THE PROVINCIAL SALES TAX ACT

### PETROLEUM DRILLING & WELL SERVICING CONTRACTORS

This bulletin has been prepared to help you apply and collect 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 bar (|) in the left margin.*

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

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

Contractors who operate in the petroleum industry and carry on business in Saskatchewan are required to register with the Revenue Division to file returns and to report PST by completing and submitting an [Application for Vendor's Licence/Consumer Registration](#).

Please see Information Bulletin [PST-5, General Information](#) for information regarding vendor responsibilities and tax return filing.

## B. GENERAL INFORMATION

### Permanently Mounted Equipment

Certain oil and gas drilling and service rigs and related capital equipment are exempt from PST under *The Provincial Sales Tax Regulations*. The specified equipment must be used substantially in the oil and gas industry or other qualifying activities as outlined in Information Notice [IN 2020-05, \*Drilling Rigs, Service Rigs and Related Equipment\*](#), and must be capitalized or recorded as a long-term lease receivable (capital lease) in the company's records. The exemption replaces the PST remission on Permanently Mounted Equipment (PME), which was eliminated on April 1, 2017.

If eligible equipment is permanently mounted on a truck, the truck is also eligible for the exemption. If the eligible equipment is mounted on a trailer, then the trailer is also eligible for the exemption, and the truck that pulls the trailer is taxable.

Substantially is defined as more than 90%, where measurement is made in terms of Saskatchewan operating time or revenue, or some other measurement that is deemed to be appropriate for that particular type of equipment and approved by the Ministry of Finance.

Generally, drilling rigs, service rigs and other high cost equipment are tracked individually. As the taxpayer's records support reporting of these assets on an individual basis, Finance requires taxpayers to measure the 90% substantial use for such equipment in this manner.

For equipment that is tracked on a pool/fleet basis, detailed information must be submitted to Finance to determine eligibility. The information required for review includes full asset description, full listing of equipment that makes up the asset pool, description of asset use/purpose, list of VIN/unique asset identifier, year, make model and value. Only operating time or revenue of Saskatchewan activity will be considered to determine substantial use for the pool/fleet (i.e. global pool/fleet revenue/activity will not be considered).

The exemptions for oil and gas drilling and service rigs and related capital equipment are retroactive to April 1, 2017 and are outlined in Sections C, D & E below. For information related to refund requests please see Information Notice [IN 2020-05, \*Drilling Rigs, Service Rigs and Related Equipment\*](#).

### Calculation and Remittance of PST

PST applies on the change in use/taxable use date on eligible equipment that is used more than 10%, in terms of total revenue generated or operating time, outside the oil and gas industry or other qualifying activities as outlined in Information Notice IN 2020-04, *Drilling Rigs, Service Rigs and Related Equipment*. This is established based on the previous one-year period of Saskatchewan activity. PST must be submitted with the first regular PST return after entering into the taxable use related contract or commencing work in Saskatchewan.

### Examples

- a) **Resident Contractor:** A drilling rig is purchased by XYZ Drilling Inc. for \$10,000,000 on March 1, 2017 for use in the oil and gas industry. XYZ Drilling Inc. has operated exclusively in the oil and gas industry previously.

They have accepted a geothermal drilling contract in Saskatchewan which commenced on June 15, 2019. Based on June 15, 2018 – June 14, 2019 Saskatchewan contract revenues, this contract does not put them over the 10% allowance for outside oil and gas industry use (or other qualifying activities), therefore, PST does not apply on June 15, 2019. However, they secure another geothermal contract in Saskatchewan on September 1, 2019 that does put them over the 10% allowance for outside oil and gas industry use (or other qualifying activities), based on September 1, 2018 – August 31, 2019 contracts.

PST applies as of September 1, 2019 and is calculated as follows:

$$\text{PST} = [\$10,000,000 - \text{less depreciation from March 1, 2017 to September 1, 2019}] \times 6\%$$

$$\text{Eligible depreciation} = (30 \text{ months} \times 1.5\% / \text{month}) = 45\%$$

(Note: Depreciation is allowed at 1.5% per month to a maximum of 60%)

$$\text{PST} = (\$10,000,000 - \$4,500,000) \times 6\% = \$330,000$$

b) **Non-resident Contractor:** Same scenario as above.

PST applies as of September 1, 2019 and is calculated as follows:

(1) Temporary use formula, where a retail sales tax has not been paid in full to another jurisdiction:

$$\text{PST} = \$10,000,000 \times 1/3 \times 6\%$$

$$\text{PST} = \$200,000 \text{ for year September 1, 2018 – August 31, 2019}$$

**Note:** The next 1/3 tax applies on September 1, 2020, if 10% use outside oil and gas industry (or other qualifying activities), is established for September 1, 2019 – August 31, 2020.

Or,

(2) Depreciated value – same as calculation in (a) above for resident contractor.

**Non-resident contractors, please see Information Bulletin [PST-38, Information for Non-Resident Real Property and Service Contractors](#) for further information regarding the calculation of PST on taxable vehicles and equipment.**

### **Services to Real Property**

Taxable services to real property include construction, alteration, repair, erection, demolition, remodeling, or improvement of real property or a building or other structure on real property, or any other service in relation to real property or a building or other structure on real property. Please see Section H 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.

**Note:** For information regarding the application of PST to real property services prior to April 1, 2017, please see Information Notice [IN 2017-02, Provincial Sales Tax – Services to Real Property](#).

Please see Sections G, H, I and J for the tax status of services provided in the petroleum drilling and well servicing industry.

**C. GEOPHYSICAL SURVEY AND EXPLORATION EQUIPMENT**

The following geophysical survey and exploration equipment is exempt from PST when the equipment is used substantially in the oil and gas industry as outlined in Section B and capitalized in the company's records:

- Bolt land air guns
- Electro-logging units
- Recording trucks
- Vibrator trucks and/or shooting trucks
- GPS surveying equipment and the associated computer software
- Capital maintenance on the above; expensed repair costs are taxable

**All other geophysical survey and exploration equipment is taxable, including (this is not an all-inclusive list):**

- Dynamite trucks
- Cap wire shooting trucks
- Jug and cable trucks
- Water trucks
- Crew trucks, tools and consumables such as tools used to plot and mark the points to be "shot", recording paper, explosives and caps
- Other equipment and trucks not used directly in exploration
- Survey equipment used for mapping exclusion zones such as pipelines, water lines and housing
- Repairs to taxable equipment

**D. DRILLING AND SERVICE RIGS**

Drilling rigs, service rigs and related equipment specified below are exempt from PST when used substantially in the oil and gas industry, as outlined in Section B, and capitalized in the drilling or service company's records:

- Drilling and service rigs, derrick, substructure, drawworks, catwalks, rotary table and mast assembly, including:
  - Drilling and service rig lifting system, travelling blocks, drill line, crown, elevators, weight indicator, slips (does not include power tongs or pipe spinners)

- Drill pipe/collars
- Coring rigs
- Iron roughnecks
- Outriggers
- Circulating systems (mud pump, mixer and tank), including Kelly, Kelly bushing, Kelly hose and mud return line
- Centrifuges
- Blowout prevention systems (blowout preventer and manifold), including diverters, and flare line, flare tank, de-gasser line,
- Boilers
- Drive systems (top, rotary and pump)
- Shale shakers and shaker tanks
- Engine and generator sets that power the drilling or service rig
- Doghouses permanently affixed to the rig
- Capital maintenance on the above; expensed repair costs are taxable

**All other drilling and service rig related equipment is taxable, including (this is not an all-inclusive list):**

- Power tongs
- Pipe tubs, pipe racks
- Rig mats
- Drill bits
- Storage tanks, including cement, fuel, and water tanks
- Doghouse and combination buildings that are not affixed to the rig
- Directional drilling and measurement while drilling (MWD) equipment
- Repairs to taxable equipment

**Note:** Businesses providing rentals of equipment such as directional drilling equipment or power tong equipment, including those where a technician or supervisor is provided, please see Section F, Tools/Equipment Rentals, for the correct application of PST.

#### **E. WELL SERVICING EQUIPMENT**

**The well servicing equipment specified below is exempt from PST when used substantially in the oil and gas industry, as outlined in Section B, and capitalized in the company's records:**

- Coiled tubing units and when used in conjunction with the coiled tubing unit; tubing reels, injectors, and air compressors
- Blowout prevention systems (blowout preventer and manifold)
- Control cabins (permanently attached)
- Cement pumper trucks

- Service rig contractor pump trucks that contain a manifold system for pressurized fluid control
- Frac pumping units
- High volume blenders
- Acid pumping units
- Nitrogen pumping units
- Carbon dioxide pumping units
- Wireline trucks
- Slickline units
- Hot oil units
- Continuous rod units and endless rod units
- Swabbing units
- Snubbing units
- Flushby units
- Capital maintenance on the above; expensed repair costs are taxable

**All other well servicing equipment is taxable, including (this is not an all-inclusive list):**

- Side spool trailers
- Iron trucks
- Sand storage bins and sand conveyor belts
- Frac flow back tank trucks
- Swabbing catch tanks
- Crane trucks
- Vacuum and pressure trucks
- Data vans
- Chemical vans
- Mobile nitrogen generation units
- Repairs to taxable equipment

#### **F. TOOLS/EQUIPMENT RENTALS**

A business that primarily rents out tools and equipment without an operator is required to be registered as a vendor. A vendor may purchase their inventory of rental tools and equipment exempt from PST and must collect PST on the rental charges.

Contracts for the rental of specialty tools and equipment provided by third parties typically include charges for an on-site supervisor or consultant who provides technical assistance or advice on certain aspects concerning use of the tool without physically operating the tool.

Where a person is given the right to use tangible personal property (e.g. tools), either directly or indirectly, with or without possession or control for a period of time, these contracts are considered to be a taxable rental of equipment for PST purposes.

This include situations where the supervisor or consultant directs the control of the rental equipment during some part of the operation.

PST must be collected on the rental charges for specialty tools and equipment, including the following charges:

- Delivery/hot shot services
- Assembly - rig-up
- Dismantling - tear - out
- Cleaning, maintenance and repair
- Mandatory insurance, which is a standard requirement of the rental
- Freight charges

Freight charges related to the rental of equipment are subject to tax on both the charge to ship the equipment to the customer and on the return charge, whether provided by the rental company or a third party. These charges are taxable whether the rental company is located inside or outside Saskatchewan.

PST does not apply to charges for the supervisor, technician or consultant who accompanies the equipment to the job-site, as well as related subsistence and mileage charges, when the charges are reasonable and segregated on the invoice.

Examples of taxable tool and equipment rentals typically include:

- Blowout preventer equipment and diverters
- Boilers
- Casing patch and scrapers
- Centrifuges, centrifuge bins and mats
- Crossover spools
- Directional drilling equipment
- Drill pipe, drill collars and drill bits
- Drilling rig components
- Fishing tools used to recover items lost down-hole
- Flare tanks
- Fracturing tools
- Gensets, light towers, light plants
- Multi-stage fracturing system
- Mud control instrumentation, mud motors, mud tanks, mud-mixing devices and mud shale shakers
- MWD equipment including gamma kits and gamma sets
- Packers, jars, baskets, bridge plugs, rib element, crossover subs, couplings and cement retainers
- Perforating tools
- Power swivels

- Power tong service equipment
- Pumps
- Reamer cutter blocks
- Rigging and access mats
- Setting sleeves
- Storage vans, surface storage
- Testing equipment
- Tubing anchors
- Underbalanced drilling service equipment
- Water tanks and water bladders
- Wireline and hydraulic setting tools

**G. TAXABLE SERVICES**

The following categories of services to real property are subject to PST:

- Cementing and casing services
- Above ground construction, servicing and repair
- Pipeline construction, servicing and repair

When performing taxable services PST must be collected on the total invoice to the customer, including all charges for labour, materials, transportation, insurance, service fees, overhead expenses, subsistence charges, etc., but not the GST. PST must be shown as a separate line item on the invoice.

Examples of taxable services include:

- Repairs to real property (e.g. compressor stations, pumpjacks, pipelines)
- Wellsite preparation services
- Above ground work for well completions
- Pipeline laying
- Insulating of pipelines, flowlines and tanks
- Welding services
- Hydro-Vac Services (trenching & hole boring)
- Well abandonment services
- Well suspension services
- Site remediation services (e.g. top up soil and level land etc.)
- General construction (e.g. buildings and roads)



### **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 number must be recorded on the invoice or retained in the subcontractor's records.

### **Computer Services**

#### **Seismic Data Processing**

Fees charged for processing and digitizing seismic data are subject to PST on the total charge as taxable computer services. This includes charges from data processing and/or geoscience firms for the entry and processing of seismic data via a computer program, to enhance the data and/or produce a map or 3D image of the data findings.

**Note:** These services are taxable when related to Saskatchewan property.

#### **Instrumentation Services**

Services related to the development, maintenance, modification, configuration, upgrading, or testing of computer programs or computer systems and networks, and including the sale of software and hardware, are subject to PST on the total charge to the customer. This includes computer services provided in relation to electronic systems and control systems such as Supervisory Control and Data Acquisition systems (SCADA), Human Machine Interface (HMI), and Automation and Program Logic Controls (PLC).

### **Other Taxable Services**

Taxable services also include accounting services, legal services, commercial building cleaning services, employment placement services, engineering and architectural services, and others.

Please refer to the information bulletins found on our website at [sets.saskatchewan.ca/taxinfo](https://sets.saskatchewan.ca/taxinfo) for more information regarding the application of PST to these services.

Where taxable services are provided in relation to more than one jurisdiction, only the fees related to Saskatchewan are subject to tax. If a breakdown of charges by jurisdiction is not available, a reasonable allocation for the Saskatchewan portion of the services must be made. Taxable services provided by a person to that person's employer in the course of employment are not subject to tax.

## **H. EXEMPT SERVICES**

The following categories of services are exempt from PST:

- Drilling of oil and natural gas wells; and,
- Downhole servicing and downhole repairs.

**Note:** This does not include drilling, servicing and repairs provided in relation to storage caverns.

Charges for the service component of the invoice are exempt from tax, including associated charges such as mileage, permits etc.

PST must be collected on materials and repair parts that are incorporated or installed on-site to complete the service. This includes materials such as acids, chemicals, drilling fluids, propping agents, polymers, sealants, cement, stimulation gases, lubricants and solvents.

Vendors of these exempt services must segregate charges for materials on their invoice to the customer and collect tax on the selling price of these items. PST must be shown as a separate line item on the invoice. If the materials are not segregated, tax must be collected on the total charge for the services provided.

The materials and repair parts sold as a retail sale to the customer may be purchased exempt from PST. The contractor must quote their vendor's licence number to the supplier in order to purchase these items exempt from tax.

**The contractor must pay PST on the laid-down cost of all consumables used in providing the services. These items may not be purchased exempt from tax.**

Examples of exempt services include:

- Rathole and mousehole services
- Well servicing (down hole activities only)
- Down-hole pumping and well stimulation services
- Perforating services
- Fracturing services
- Sidetracking/deepening of wells
- Coil tubing services
- Pressure truck services
- Flushby services
- Steam injection services
- Semi-Vac and Body-Vac services
- Hot oiling services
- Swabbing services
- Snubbing services
- Recompletion services
- Production workover service

**I. NON-TAXABLE SERVICES**

The completion of the following non-taxable services does not typically include a retail sale of materials to the customer. Therefore, PST is not collected on any portion of the invoice to the customer.

Contractors providing these services must pay PST on the laid-down cost of all equipment and any consumables used in providing the services.

- Snow removal services
- Health and safety consulting services
- Air quality and environmental monitoring services
- Fracture mapping and reservoir monitoring services
- Coring services
- Seismic services
- Logging services
- Wireline services
- Formation testing services
- Pressure testing services
- Calibration and testing of meters
- Water hauling services
- Oilfield fire services
- Pressure washing/steam cleaning services
- Tank cleaning services
- Collection and/or disposal of waste products
- Oilfield spill clean-up services
- Land acquisition services
- Surveying services
- Pipeline inspection and pigging services, when no repairs are provided
- Services provided by a person to that person's employer in the course of employment

**J. 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 G.
- Conversely, consulting and supervision services that relate to an exempt or non-taxable service, such as those outlined in Sections H and I, are not subject to PST.

### **Wellsite Supervisors**

A standalone inspection service to monitor oil and gas well facilities, to ensure they are functioning properly, is not subject to PST when those charges are not directly related to the completion of a repair to the facility. If repairs are performed, PST must be collected on those charges. For further information regarding taxable services to real property, please see Information Bulletin [PST-12, Information for Businesses Providing Services to Real Property](#).

### **K. OUT-OF-PROVINCE REPAIR SERVICES**

Contractors are required to self-assess PST on repair services (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 in the course of employment are not subject to tax.

### **L. INSURANCE CONTRACTS**

PST applies to taxable contracts of insurance such as liability insurance and insurance on goods, land, buildings and any other property located in Saskatchewan.

Insurance contracts that include coverage with respect to matters outside Saskatchewan are taxable on the portion that relates to Saskatchewan. The allocation to Saskatchewan must be determined on the basis most reasonable in the circumstances, such as:

- the insured value of property in Saskatchewan as a percentage of the total insured value of property in all jurisdictions; or,
- an allocation by revenue per province for business interruption or liability insurance.

For further information regarding taxable insurance contracts, please see Information Bulletin [PST-73, Information for Vendors of Insurance Contracts](#).

### **M. OTHER SALES**

#### **1. Sales of Used Business Assets**

Businesses are required to collect tax on the sale of used assets, such as taxable 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. For further information, please refer to Information Bulletin [PST 58, Information on the Taxation of Used Goods](#).

**2. Lost or Damaged Charges (Customer Charge Backs)**

When a drilling or service contractor invoices a producer for lost or damaged equipment, the charge is not subject to tax. The drilling or service contractor is responsible for PST on the equipment.

When a contractor is providing equipment rentals, and the equipment is lost or damaged, the charge to the producer or service contractor is taxable.

**N. GOODS AND SERVICES FOR YOUR OWN USE**

Businesses are required to pay tax on purchases of new and used equipment, supplies and taxable services purchased for use in their business operations. Tax is payable as follows:

- When purchased from a licensed supplier, the tax must be paid to the supplier at the time of purchase.
- When purchased from a supplier who did not collect the tax, or when taken from an exempt resale inventory, the tax must be self-assessed and remitted with the regular tax return. This includes goods taken for personal or business use.
- When purchased from an unlicensed supplier located outside Saskatchewan, the tax must be self-assessed and remitted with the regular tax return on the laid down cost, which includes currency exchange, transportation charges, customs and excise duties, and importation charges; but not the GST.

**O. FUEL TAX**

Fuel consumed in stationary engines that are used in rigs, lighting plants or in other applications is subject to Saskatchewan Fuel Tax at the rate prescribed in Information Bulletin [FT-1, General Fuel Tax Information](#).

Dyed heating fuel or dyed fuel oil may be purchased tax exempt for direct heating use, including use in a boiler to heat rig components such as doghouses, tool houses, change houses, combination buildings and derrick substructures.

Dual purpose storage tanks (storage tanks that are not solely used to supply fuel for heating) must contain clear tax paid fuel. To obtain a refund of tax on the fuel used for heating, an approved meter must be used to measure the quantity of fuel being dispensed for this purpose.

For further information on the Fuel Tax, please refer to the following Information Bulletins: [FT-1, General Fuel Tax Information](#)  
[FT-4, Fuel Tax Exemption Permits – Information for Permit Holders](#)

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

**1. Bonding/Clearance Requirement when Hiring 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 holdback 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://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.

### **Q. 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](#)

### **R. SASKATCHEWAN ELECTRONIC TAX SERVICE (SETS)**

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

Fax: 306-787-9644

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

Government website: [Saskatchewan.ca](http://Saskatchewan.ca)