

# Information Bulletin

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PST-5

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## **THE PROVINCIAL SALES TAX ACT**

### **REGISTRATION AND REPORTING REQUIREMENTS**

This bulletin has been prepared to help you apply and collect the Provincial Sales Tax (PST) and to assist you in understanding your obligations under [The Provincial Sales Tax Act](#) and [The Revenue and Financial Services Act](#). It is a general guide and not a substitute for the legislation. Copies of these Acts and Regulations are available free of charge online at [www.publications.gov.sk.ca/freelaw/](http://www.publications.gov.sk.ca/freelaw/).

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

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#### **A. WHAT IS PST**

PST is a 6 per cent sales tax that applies to taxable goods and services and insurance contracts consumed or used in Saskatchewan. It applies to purchases in the province as well as purchases from outside the province for consumption or use in Saskatchewan. New and used goods are subject to tax. The Goods and Services Tax (GST) is excluded in calculating the amount of PST payable.

When taxable goods, services, or insurance contracts are purchased or rented from a supplier who is licensed to collect the tax, the tax is paid to the supplier. When purchased or rented from a supplier who did not collect the tax, such as an unlicensed supplier located outside Saskatchewan, the tax must be self-assessed and paid directly to the Ministry of Finance.

Certain services are subject to PST. [The Provincial Sales Tax Act](#) and [The Provincial Sales Tax Regulations](#) list and define the services that are subject to tax. For more information on services please see Information Bulletin [PST-46, Service Enterprises](#).

Certain goods are exempt from PST including basic groceries, reading materials, agricultural equipment and prescription drugs and medicine.

Information Bulletins and Notices regarding the application of PST to goods, services and insurance contracts are available at [saskatchewan.ca/PST](http://saskatchewan.ca/PST).

**Note:** PST is different from the federal government goods and services tax (GST). To register for GST or for questions about the GST, please contact the Canada Revenue Agency (CRA) at 1-800-959-5525 or visit the [Government of Canada website](#).

## **B. REGISTRATION REQUIREMENTS**

### **Registration**

All businesses operating or making retail sales in Saskatchewan are required to be registered with a PST number, with the exception of businesses qualifying as small traders as outlined below. Depending on the nature of the business, either a vendor's licence number or a registered consumer number will be issued. Please refer to [Section E](#) for licensed vendor responsibilities and [Section F](#) for information on registered consumers.

The Provincial Sales Tax On-Line Registry allows taxpayers to verify the businesses they are dealing with have met their PST registration requirement and have an active PST number. The PST registry will confirm a business has either a vendor's licence or registered consumer number but will not disclose the number. Suppliers are required to use the registry to verify that a business holds a valid PST vendor licence before selling goods or services tax free for resale. The online registry is available 24/7 and can be accessed at [sets.saskatchewan.ca](http://sets.saskatchewan.ca).

### **Non-Resident Vendors**

Businesses located outside Saskatchewan that make retail sales in the province, or lease taxable goods in the province, including tangible personal property, taxable services, or contracts of insurance that are acquired for use or consumption in or relating to Saskatchewan, are required to become licensed to collect PST.

Retail sales in the province include situations where a vendor selling or providing tangible personal property to a consumer or user:

- Makes tangible personal property available for purchase in Saskatchewan;
- Accepts orders to purchase tangible personal property that originate in Saskatchewan; and,
- Causes the tangible personal property to be delivered in Saskatchewan.

Tangible personal property generally refers to goods and also includes data, information or material that is transferred, transmitted or distributed by means such as landlines, wires, fibre optic cables, satellites etc. Any property that can be seen, weighed or measured or that is in any way perceptible to the senses is considered to be tangible personal property.

For information regarding taxable and exempt services, please see Section I of Information Bulletin [PST-46, Service Enterprises](#) which lists the taxable services and the corresponding Information Bulletin for further reference.

Non-resident businesses that do not collect and remit the tax due on sales to Saskatchewan consumers could be assessed penalty and interest charges in an audit, in addition to the taxes that are due.

### **Non-Resident Contractors**

Non-resident contractors carrying on business in Saskatchewan, providing either taxable or exempt services, are required to be registered with a PST number for the purpose of collecting and/or remitting PST on their sales of taxable services and reporting tax payable on supplies, equipment, vehicles and tools used in Saskatchewan. See Information Bulletin [PST-38, Non-Resident Real Property and Service Contractors](#) for further reference.

Non-resident businesses entering Saskatchewan to supply and install tangible personal property should refer to Information Bulletin [PST-49, Non-Resident Vendors Supplying and Installing Tangible Personal Property](#).

### **Marketplace Facilitators and Online Platforms**

Marketplace facilitators and operators of electronic distribution platforms and online accommodation platforms must be licensed for purposes of collecting and remitting Saskatchewan PST.

**Electronic Distribution Platform** • A website, internet portal, gateway, application or other means prescribed in the regulations that allow a consumer or user to purchase at a retail sale, whether singly, by subscription or in any other manner, including maintenance, updates and support, tangible personal property or services that are delivered through an electronic format.

**Online Accommodation Platform** • An electronic marketplace that enables or facilitates transactions in relation to accommodation services located in Saskatchewan.

**Marketplace Facilitator** • A person, as defined in [The Provincial Sales Tax Regulations](#), that makes or facilitates a marketplace for retail sales by marketplace sellers and collects payment from a consumer or user, directly or indirectly, and remits payment to a marketplace seller; regardless whether or not that person receives consideration in exchange for its services.

**Note:** A marketplace can be a physical location or accessed electronically.

**Marketplace Seller** • A person that makes retail sales through any physical or electronic marketplace operated, owned or controlled by a marketplace facilitator.

An accommodation service provider or marketplace seller, who makes retail sales **exclusively** by way of an online accommodation platform or a marketplace facilitator, is not required to be licensed as a vendor to collect and remit Saskatchewan PST, when the operator of the online accommodation platform or the marketplace facilitator is licensed and collecting the tax.

The accommodation platform operator or marketplace facilitator is responsible for the proper collection of PST, including determining the applicable rate and tax status of goods and services for sale, and is required to collect and remit PST on **all** taxable sales made through their platforms, regardless of whether the accommodation service provider or marketplace seller is a licensed vendor.

The accommodation service provider or marketplace seller is responsible for collecting and remitting PST on sales through all other channels, including sales made through unregistered online accommodation platforms and unregistered marketplace facilitators.

**Note:** In situations where an accommodation service provider or marketplace seller has consumption tax obligations in relation to Saskatchewan, the accommodation service provider or marketplace seller is required to be registered to report and remit the applicable tax to Finance. For further information, please review [saskatchewan.ca/business-taxes](https://saskatchewan.ca/business-taxes).

For further information, please refer to Information Notice [IN 2020-08, \*Electronic Distribution Platforms, Online Accommodation Platforms and Marketplace Facilitators\*](#).

### C. **SMALL TRADER GUIDELINES**

Individuals who operate from their home and produce goods such as craft items that are sold to other individuals on a small scale or non-commercial basis are not required to become licensed to collect tax providing that:

- Annual sales are less than \$10,000;
- The goods are produced and sold from their residence; and,
- PST is paid or self-assessed on the purchase price of equipment and supplies used in the production of those goods.

This guideline also extends to individuals who provide services from their home to non-commercial customers. These individuals are not required to be registered with our office; however, PST must be paid or self-assessed on the purchase price of equipment and supplies used in providing their services.

This guideline does not extend to individuals or small businesses that conduct sales or provide services outside their residence (e.g. farmers' market, online marketplaces, etc.) or sell taxable goods or services to commercial customers. Small traders that advertise and compete in the retail market with other licensed vendors, and/or make sales outside of their residence or to commercial customers are required to become licensed, and collect and remit PST.

**Small trader guidelines do not apply to non-resident vendors.** For further information, please refer to Information Notice [IN 2017-20, \*Non-Resident Vendors – Provincial Sales Tax \(PST\) Registration\*](#).

#### **D. HOW TO APPLY FOR A PST NUMBER**

Businesses may apply for a PST Licence using one of the following methods:

1. Register Online using SETS which is an online service that offers a secure, fast and convenient way to register your business to collect and report provincial taxes.
  - New Businesses may submit their application by completing the online [New Business Registration](#) form to apply for a PST, LCT, VPT, BCP and/or IFTA Licence.
  - Businesses that are already registered under another tax program may apply for a PST Licence by logging into their SETS account and submitting a Service Request to Add account.

For further SETS instruction please visit [SETS Learning](#).

2. Mail-in:

- New or Existing Businesses may complete and submit a [Registration Form](#) by email to [sasktaxinfo@gov.sk.ca](mailto:sasktaxinfo@gov.sk.ca), or mail to:

Ministry of Finance  
Revenue Division  
PO Box 200  
Regina SK S4P 2Z6

#### **E. INFORMATION FOR VENDORS**

##### **Your Vendor's Licence**

A vendor's licence is issued to all individuals and businesses that make retail sales and are required to collect and remit the PST to Finance. See [Section I](#) below for information on filing frequency thresholds and return due dates.

If you carry on business at more than one location in the province, you will receive a vendor's licence for each place of business. This licence must be displayed in a location where it is visible to your customers. If you do not have business premises, you must carry your vendor's licence with you while you are conducting business in Saskatchewan. Your licence must be available for inspection on request by your customers or a Finance representative.

A vendor's licence is not transferable. In addition, a vendor's licence does not take the place of a business licence that may be required by your city, town, village, or municipality.

You may be required to post security prior to receiving a vendor's licence.

##### **Showing the Tax on your Sales Receipts**

PST must be shown as a separate amount on all sales documents provided to your customers.

Vendors who show the GST separately on their receipts or invoices must apply the PST on the selling price before calculating the GST.

Vendors who sell items on a GST included basis must calculate the PST using a rate of 5.71 per cent. The 5.71 per cent rate applied to a price that includes the GST is equivalent to a 6 per cent rate applied to an item, which does not include the GST. The sales receipt to the customer must show the PST rate of 6 per cent and not 5.71 per cent.

Vendors may collect tax at a combined rate of 11 per cent (6 per cent PST plus 5 per cent GST) providing the cash register receipt, sales invoice or other sales document provided to the customer clearly indicates that the 11 per cent rate is made up of 6 per cent PST plus 5 per cent GST. Your records must show that the correct amounts of PST and GST have been collected.

Businesses are not required to state their vendor's license number on sales invoices.

### **Vendor Responsibilities**

As a licensed vendor under [The Provincial Sales Tax Act](#) your responsibilities include:

#### **Taxable Sales**

- Charge the correct amount of tax at the time of sale or rental of taxable goods and services.
- Apply the tax to the total selling price of the goods after deducting any early payment discount, trade discounts or volume discounts.
- Apply the tax to any transaction fees or payment processing fees charged to the customer on the sale of taxable goods or services (these form part of the consideration paid and are therefore subject to PST). Financing fees are not subject to PST.
- Collect the tax on used assets sold, allowing a \$300 exemption per item when the goods (excluding vehicles) are sold to individuals for non-business use. Tax must be collected on the full selling price of used vehicles. See Information Bulletin [PST-58, Used Goods](#) for further information.
- Refund the tax on returned merchandise if the purchase price is refunded to the customer.
- Remit the tax on credit sales, with your next tax return, whether or not the customer has paid their account in full.

#### **Exempt Sales**

- Federal government departments and agencies  
(**Note:** Federal government crown corporations and provincial government ministries, agencies and crown corporations are not exempt from paying PST).
- Other vendors for resale providing their vendor's licence number is recorded on the invoice at the time of sale or retained in the supplier's records.
- Residents or non-residents providing the vendor ships or delivers the goods and services outside the province and evidence of delivery is retained by the vendor.

### Exempt Sales (Continued)

- Status Indians, Indian bands or non-commercial band-empowered entities providing the goods are delivered to a reserve by the vendor or a third-party carrier arranged by the vendor, or the services are provided on-reserve. To qualify for the exemption an individual must present their *Certificate of Indian Status* card and the vendor must record the complete 10-digit card number on the sales invoice. For an Indian band or non-commercial band-empowered entity, the band number and band name must be recorded on the sales invoice. A band-empowered entity must also certify that the purchase is for non-commercial band-management activities. **The vendor must retain documentation to support the exemption, including proof of delivery such as a waybill, freight bill or postal receipt.** Please see Information Bulletin [PST-63, Sales to First Nations Individuals and Organizations](#) for further information.

### Consumer Purchases

- Vendors are required to pay tax on taxable goods and services purchased or consumed for business use.
- Pay the tax to your supplier when taxable goods and services are purchased for your own use from a supplier that is licensed to collect the tax.
- Self-assess and pay the tax directly to Finance on your regular tax return on taxable goods or services purchased from a supplier who did not charge you the tax. If they were purchased from an unlicensed supplier located outside Saskatchewan, the tax is payable on the laid down cost, which includes currency exchange, transportation charges, customs and excise duties and importation charges, but not the GST.
- Pay the tax directly to Finance when new or used assets are purchased from a business ceasing operation or from a supplier who did not charge you the tax.
- Self-assess and pay the tax directly to Finance on taxable goods or services for personal or business use that were taken from a resale inventory.

### Retail Inventory

- Licensed vendors may purchase goods for resale tax free from suppliers by quoting their vendor's licence number at the time of purchase. **Please note that a vendor's licence does not allow you to purchase taxable goods or services for own use free of tax.**
- If PST has been paid to your supplier in error on goods purchased for resale, a refund for the tax paid may be obtained by one of the following three methods:
  - Requesting a refund from your supplier;
  - Applying to Finance for a refund; or,
  - Offsetting the tax paid in error against the tax to be reported on your return by taking an internal credit adjustment (see below).

**Retail Inventory  
(Continued)**

**Note:** Refunds must be claimed within four years from the date of overpayment. Please visit [Saskatchewan.ca/PST](http://Saskatchewan.ca/PST) for more information on how to apply for a refund and eligibility criteria.

**Internal Credit  
Adjustments**

- Internal tax credits may only be claimed in the following circumstances (PST is not the same as GST):
  - Bad debts written off (PST portion of receivables written off as uncollectible);
  - Tax paid on items purchased for resale; and,
  - Tax refunded to customers (cancelled sales or returned items).
- Internal credits may be subject to audit verification. Therefore, documentation must be maintained to support internal credit adjustments. Please see the [PST Worksheet Supplement & Instructions](#) for information on how to apply internal credits when filing your return.

**Reporting  
Requirements**

- Remit the tax collected by the due date shown on the return. Corporate directors may be held personally liable for taxes collected but not remitted by a corporation. To avoid liability, the director must demonstrate that he or she took reasonable steps to ensure that the corporation remitted its tax collections.
- Remit **all** tax collected on consignment sales and sales made as a marketplace facilitator (online or in-person). Tax collections must not be forwarded to the marketplace seller or any other party for remittance.
- Report self-assessed consumption tax in Box C of the return form.
- Notify Finance if you discontinue or sell your business, or if there is a change in your business name, business location or mailing address.
- File a [Business Asset Declaration Form](#) when making a bulk purchase of assets from an existing business as outlined under [Section G](#).

**F. INFORMATION FOR REGISTERED CONSUMERS**

**Your Registered Consumer Number**

A registered consumer number is issued to businesses and organizations that generally do not make taxable retail sales but do purchase taxable goods or services for their own use. This number cannot be used to purchase goods without paying the tax.



## **Registered Consumer Responsibilities**

As a registered consumer under [The Provincial Sales Tax Act](#) your responsibilities include:

- |                               |  |
|-------------------------------|--|
| <b>Taxable Sales</b>          | <ul style="list-style-type: none"><li>• Charge the correct amount of tax on incidental retail sales or rental of taxable goods and services.</li><li>• Collect the tax on used assets sold, allowing a \$300 exemption per item when the goods (excluding vehicles) are sold to individuals for non-business use. Tax must be collected on the full selling price of used vehicles. See Information Bulletin <a href="#">PST-58, Used Goods</a> for further information.</li></ul>   |
| <b>Consumer Purchases</b>     | <ul style="list-style-type: none"><li>• Registered consumers are required to pay tax on taxable goods and services purchased or consumed for business use.</li><li>• Pay the tax to your supplier when taxable goods and services are purchased from a supplier that is licensed to collect the tax.</li><li>• Self-assess and pay the tax directly to Finance on your regular tax return on taxable goods or services purchased from a supplier who did not charge you the tax. If they were purchased from an unlicensed supplier located outside Saskatchewan, the tax is payable on the laid down cost, which includes currency exchange, transportation charges, customs and excise duties and importation charges, but not the GST.</li><li>• Pay the tax directly to Finance when new or used assets are purchased from a business ceasing operation or from a supplier who did not charge you the tax.</li></ul> |
| <b>Reporting Requirements</b> | <ul style="list-style-type: none"><li>• File tax returns by the due date shown on your return. If you have no tax to report, you must still file a “NIL” return and report total revenues to Saskatchewan customers in Box A of the return form.</li><li>• Report self-assessed consumption tax in Box C of the return form.</li><li>• Notify Finance if you discontinue or sell your business, or if there is a change in your business name, business location or mailing address.</li><li>• File a <a href="#">Business Asset Declaration Form</a> when making a bulk purchase of assets from an existing business as outlined under <a href="#">Section G</a>.</li></ul>   |

### **G. SELLING OR PURCHASING A BUSINESS**

When **selling** your business, please ensure that you:

- Provide Finance with the name of the new owner and the effective date of the sale.
- File a final tax return, within 15 days of your last day of business, for all taxes owing by the business and return your vendor’s licence for cancellation.

- On a bulk sale of assets, contact our office to obtain a certificate, in duplicate, issued by Finance confirming that all outstanding taxes have been paid. The duplicate copy should be provided to the purchaser of your business.

When **purchasing** an established business, please ensure that you:

- Apply for a PST number using one of the methods listed in [Section D](#).
- Report and remit tax to Finance on the purchase of any new and used assets acquired. The purchaser must report and remit the tax within 30 days from the purchase date using a [Business Assets Declaration Form](#). For further information on the application of PST to business assets, please refer to the [Business Assets Declaration Form Guidelines](#).
- Obtain a copy of the certificate, issued by Finance to the seller, confirming that all outstanding taxes have been paid by the seller. **If you fail to obtain this certificate, you can be held liable under Section 51 of [The Revenue and Financial Services Act](#) for the seller's tax debts.** Provisions in the purchase agreement will not absolve you of this liability.

#### **Obtaining a Clearance Certificate**

The seller or purchaser of a business may request a clearance certificate by contacting our office via phone, email or fax as provided at the end of this bulletin.

#### **H. RECORD KEEPING REQUIREMENTS**

Licensed vendors and registered consumers are required to keep complete records of all business transactions. Records must not be destroyed unless permission from Finance has been obtained. Records that are at least six years old may be destroyed without obtaining permission.

[The Revenue Collection Administration Regulations](#) requires the following financial records to be maintained:

- Details of daily sales of tangible personal property and services, including sales invoices summarized periodically, whether weekly, monthly or quarterly.
- Details of daily purchases of tangible personal property and services, including purchase invoices summarized periodically, whether weekly, monthly or quarterly.
- Details of daily tax collections and their disposition summarized periodically, whether weekly, monthly or quarterly.
- Annual inventories in accordance with established business practices.
- Books, records and accounts necessary for the preparation of annual financial statements sufficient to indicate gross profit, net profit, assets and liabilities.
- Details of items taken out of stock for your own use or consumption, or supplied to your employees.

All entries concerning the PST in any books, accounts, records and documents described above are to be kept separate and distinguishable from other entries.

## I. FILING YOUR TAX RETURN

Vendors and registered consumers are required to register with Finance and file a tax return on a monthly, quarterly or annual basis depending on the amount of tax collected or payable. The filing frequency is based on a calendar year and is established as follows:

Based on Annual Tax Remitted		
Filing Frequency	Current Thresholds	Thresholds (prior to April 2020)
Monthly	Over \$12,000	Over \$7,200
Quarterly	\$4,800 to \$12,000	\$3,600 to \$7,200
Annual	Under \$4,800	Under \$3,600

**Note:** Tax clients may choose to file returns on a more frequent basis by submitting a Service Request online through your SETS account, or by contacting our office.

A tax return will be sent to you at the end of each reporting period. Instructions for completing the return are provided on the form. Please read the instructions carefully. An incorrectly completed form may delay the processing of your tax return and payment.

Include the figure for your total sales to Saskatchewan customers (taxable and exempt) in Box A of the return. If there is no tax to report for the period, you must still file a “NIL” return.

If for some reason you do not receive a tax return form, your tax information must still be filed by the due date along with payment of the balance owing. The return can be filed and paid electronically by registering for Saskatchewan eTax Services (SETS), or a blank return form can be completed. When filing with a blank return, please quote your licence number to ensure your tax account is properly credited.

### Due Dates

The due date for PST returns **filed and paid** electronically is the last day of the month following the end of the reporting period.

Electronic filing of your return means submitting your return through Saskatchewan eTax Services (SETS) located at [sets.Saskatchewan.ca](https://sets.saskatchewan.ca), or online business services offered by your financial institution (e.g. Telpay or CanAct).

Electronic payment can be made online using SETS (Interac or Electronic Funds Transfer (EFT)), through your personal or business online banking services, or through wire transfer.

The due date for non-electronic filing (e.g. paper filing) of returns and payments, is the 20<sup>th</sup> day of the month following the end of the reporting period.

For example, the April 2023 return due date for a business filing monthly is as follows:

- Electronic filing and payment - February 2023 return is due March 31<sup>st</sup>, 2023
- Non-electronic filing or payment - April 2023 return is due May 20<sup>th</sup>, 2023

If the return due date falls on a weekend or statutory holiday, then payment and remittance is due on the next business day.

**Note: Returns and payments must be received in our office by the due date. Penalty and interest charges are applied to amounts that are not remitted by the due date. A tax return must be completed for each reporting period.**

## J. ENFORCEMENT PROVISIONS

Finance will audit the records of businesses on a routine basis. When it is determined that tax has not been properly accounted for, the business is assessed the amount of tax owing plus penalty and interest charges as outlined below. See **Tax Audits and Penalties** at [saskatchewan.ca/business-taxes](http://saskatchewan.ca/business-taxes) for further information regarding the tax audit process.

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|---|---|
| <b>Failure to Comply</b>                      | <ul style="list-style-type: none"><li>• Non-compliance can result in the suspension of your Vendors Licence issued under <a href="#">The Provincial Sales Tax Act</a>. If your Vendors Licence is suspended, you will not be allowed to purchase resale goods and services exempt of the PST.</li></ul>   |
| <b>Corporate Director's Liability</b>         | <ul style="list-style-type: none"><li>• In certain circumstances, corporate directors may be held personally liable for taxes collected but not remitted by a corporation.</li><li>• Directors may be held personally accountable for a corporation's tax liability when collection efforts against the corporation have failed or when a corporation becomes bankrupt or commences other liquidation proceedings. Directors may only be held liable if the corporation fails to collect or remit the tax (as opposed to taxes payable by the corporation). A director may avoid liability by demonstrating that reasonable steps were taken to ensure that the corporation remitted its tax collections.</li></ul> |
| <b>Penalties for Failing to Remit the Tax</b> | <ul style="list-style-type: none"><li>• Penalty and interest charges are applied to taxes that are not remitted by the due date. These charges are necessary to ensure that taxes are collected and remitted on time.</li></ul>   |
| <b>Penalty Applied to Late Returns</b>        | <ul style="list-style-type: none"><li>• A penalty of 10 per cent of the tax payable, to a maximum of \$500, is applied to each return period.</li></ul>   |
| <b>Penalty Applied to Audit Assessments</b>   | <ul style="list-style-type: none"><li>• Penalty rates applied to audit assessments for tax on sales:<ul style="list-style-type: none"><li>○ A penalty of 10 per cent of the amount assessed, with no maximum, is applied to audit assessment for sales of taxable goods or services where the tax should have been collected from your customers, but was not.</li><li>○ A penalty of 25 per cent of the amount assessed, with no maximum, is applied to audit assessments for tax that has been collected from your customers but not remitted.</li></ul></li></ul>  |

**Penalty Applied to Audit Assessments (Continued)**

- o A penalty of up to 100 per cent of the amount assessed, with no maximum, may be applied to audit assessments for tax collected from your customers that willfully has not been remitted.
- Penalty rates applied to audit assessments for tax on consumption:
  - o A penalty of 10 per cent of the amount assessed, with no maximum, is applied to audit assessments for goods or services that were taken from inventory or purchased from a supplier who did not charge the tax, where the tax should have been self-assessed but was not.

**Interest Charges**

- Interest at the prime interest rate plus 3 per cent is charged from the date the tax was to have been remitted.

**K. CORRESPONDING WITH THE MINISTRY OF FINANCE**

When corresponding with Finance, please quote your Vendor's Licence (PST) or Federal Business number (BN). This helps to ensure that your tax account is updated correctly.

Finance will only release confidential information about your Saskatchewan tax accounts to authorized representatives. A [Business Consent Form](#) must be completed to add or remove a contact from your account.

**L. TAXPAYER SERVICE COMMITMENTS AND STANDARDS CODE**

Finance is committed to continually strive to improve the standard of the services we provide to businesses and taxpayers, and to be accountable for the quality of the services we provide.

The [Taxpayer Service Commitments and Standards Code](#) describes the fairness and service principles that we follow while administering Saskatchewan's taxes and related programs.

**M. 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 [saskatchewan.ca/business/taxes-licensing-and-reporting/provincial-taxes-policies-and-bulletins/tax-tips-line](http://saskatchewan.ca/business/taxes-licensing-and-reporting/provincial-taxes-policies-and-bulletins/tax-tips-line) 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](#)

#### **N. 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 ([sets.saskatchewan.ca](http://sets.saskatchewan.ca)):

- 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 [saskatchewan.ca/business-taxes](http://saskatchewan.ca/business-taxes).

To receive automatic email notifications when this or any other bulletin is revised, go to [sets.saskatchewan.ca/subscribe](http://sets.saskatchewan.ca/subscribe).

To provide feedback or suggest changes to this bulletin, please complete a [Bulletin Survey](#).

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