

## PROVINCIAL SALES TAX ON ADMISSIONS, ENTERTAINMENT AND RECREATION

**Effective October 1, 2022**, PST applies to the total charge for taxable admissions, entertainment, and recreation in relation to a place or facility, or a seminar, activity, or event in Saskatchewan.

PST must be collected on admission fees, participation fees, activity fees, membership fees, administration, and service fees etc., but not the Goods and Services Tax (GST).

PST applies on the same basis as the GST, therefore when tax applies for GST purposes, PST also applies.

For further information please see Information Bulletin PST-76, *Admissions, Entertainment and Recreation*.

### Transition Rules

PST does not apply to any payments for admissions, entertainment and recreation that are made or become payable prior to October 1, 2022, even if they relate to admissions, entertainment and recreation occurring on or after October 1, 2022, or spanning October 1, 2022.

PST applies to all payments for taxable admissions, entertainment and recreation that are made or become payable on or after October 1, 2022, for taxable admissions, entertainment and recreation occurring on or after October 1, 2022.

Payments for admissions, entertainment and recreation that occurred prior to October 1, 2022, are not subject to PST regardless of the billing or payment date.

### FOR FURTHER INFORMATION

<u>Write:</u>	Ministry of Finance Revenue Division PO Box 200 REGINA SK S4P 2Z6	<u>Telephone:</u>	Toll Free 1-800-667-6102 Regina 306-787-6645
		<u>Email:</u>	<a href="mailto:sasktaxinfo@gov.sk.ca">sasktaxinfo@gov.sk.ca</a>

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

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