

# Information Bulletin

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PST-17

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## THE PROVINCIAL SALES TAX ACT

### HARDWARE AND BUILDING SUPPLY STORES

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 (I) in the left margin.*

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

- A. [Product List/Tax Status](#)
- B. [Repair Labour](#)
- C. [Farm Exemption Certificates or Equivalent](#)
- D. [Exemptions for Farmers](#)
- E. [Other Exempt Sales](#)
- F. [Ready-to-move Homes](#)
- G. [Supply and Install Contracts](#)
- H. [Sales of Used Business Assets](#)
- I. [Goods and Services for Your Own Use](#)
- J. [Tax Tips Line](#)
- K. [Saskatchewan eTax Services \(SETS\)](#)

#### **A. PRODUCT LIST/TAX STATUS**

- Absorbent cotton - taxable
- Agriculture feeds - exempt
- \*Air compressors - taxable
- Air deodorizers and fresheners- taxable
- Ammonia - taxable
- Antifreeze - taxable
- Appliances and furniture - taxable
- Automotive parts - taxable
- Baler twine and wire - taxable (exempt when sold to a farmer)
- Barbecues, barbecue charcoal, starter fuel – taxable
- \*Barbed wire – taxable
- Basic groceries - exempt (see Information Bulletin [PST-2, Grocery, Convenience & Drug Stores](#) for list)

\* Exempt with a Farm Exemption Certificate or Equivalent - refer to [Section C](#).

- Batteries - taxable (hearing aid batteries are exempt)
- Bedding plants, vegetables - taxable
- Belts and buckles - taxable
- Bicycles - taxable
- Bird gravel - taxable
- Bolts - cultivator - exempt, hex and carriage - taxable
- Books - paper back, hard cover - exempt
- Brooder equipment and room accessories - taxable (exempt when sold to a farmer)
- Brooms - taxable
- Building materials - taxable
- Bulbs - garden, flower - taxable
- Buttons and clothing fasteners - taxable
- Cages (rabbit, mink, fox and chinchilla) - taxable (exempt when sold to a farmer)
- Camera supplies - taxable
- Carpets - taxable
- Cement, cement mixers - taxable
- Chain saws - taxable
- Children's clothing, footwear, and party costumes – taxable
- Christmas trees - artificial - taxable, natural - taxable
- Cleaners - glass, household, oven, rug, upholstery, toilet, window - taxable
- Clocks - taxable
- Clothing - taxable
- Coffee filters - taxable
- Dairy thermometers - taxable (exempt when sold to a farmer)
- Disinfectants - taxable
- Dog chews - rawhide - taxable
- Doors - taxable
- Drano - taxable
- Dust removers - taxable
- Electric fences - taxable (exempt when sold to a farmer)
- Electric monitors for implements - taxable (exempt when sold to farmer)
- \*Electric motors - taxable
- Electrical appliances – taxable
- Electrical supplies - cords, plugs, fuses, light bulbs – taxable
- Environmental levies on oil, oil filters, tires, and batteries - exempt
- Fabric materials - taxable
- Fence pickets purchased by farmers, including wooden posts, pickets or stakes that may be treated to prevent deterioration and which have not been planed, squared or otherwise processed into finished lumber are exempt. Corral slabs for farm fencing are also exempt, but not rough cut lumber.
- \*Fence staples - taxable
- Fertilizers - exempt
- Film - taxable
- Firelogs - Dura Flame, Presto - exempt
- Fishing supplies - taxable
- Fixtures - household – taxable
- Floor coverings - taxable
- Flowers - cut, artificial - taxable

\* Exempt with a Farm Exemption Certificate or Equivalent - refer to [Section C](#).

- Footwear - taxable
- Fungicides - taxable (exempt when sold to a farmer)
- Furniture polish - taxable
- Fuses - taxable
- Games - taxable
- Garbage bags - taxable
- \*Garden and lawn tractors and attachments - taxable
- Garden tools, equipment, furniture - taxable
- Germicides - taxable
- Gloves - rubber/disposable, cloth - taxable
- Glues - taxable
- Grain loss monitors - taxable (exempt when sold to a farmer)
- Handbags - taxable
- Heating pads - taxable
- Herbicides - exempt
- High pressure washers - taxable
- Hot water bottles and ice bags - taxable
- Humidifiers - taxable
- Hunting supplies - taxable
- Hydraulic fluids and oils - taxable (exempt if installed by the dealer into farm implements)
- Implement tires - exempt
- Incubators and accessories - taxable (exempt when sold to a farmer)
- Insecticides, coils, sprays – taxable
- Insect repellents -taxable
- Jars - canning - taxable
- Kerosene - taxable
- Kitchen ware, utensils - taxable
- Kitty litter - taxable
- Kleenex – taxable
- Labour (see page 4 and 5)
- Lawn mowers (walk behind) - taxable
- \*Lawn mowers (riding) - taxable
- Licences - fishing and hunting - exempt
- Light bulbs - taxable
- Lighter fluid - taxable
- Lighters - taxable
- Livestock medicaments, including sprays for warbles and similar diseases - exempt
- Livestock scales, clippers, tags, tattooing tools and ink, magnets, branding irons, tying chains, bull nose rings - taxable (exempt when sold to a farmer)
- Lubricants – taxable
- Lumber supplies, including rough cut lumber - taxable
- Magazines - exempt
- Manure - exempt
- Maps - taxable (Atlases are exempt)
- Matches - exempt
- Moisture meters - grain and hay - taxable (exempt when sold to a farmer)
- Mothballs - taxable
- Motor oil - taxable (exempt if installed by the dealer in farm implements)

\* Exempt with a Farm Exemption Certificate or Equivalent - refer to [Section C](#).

- Newspapers - exempt
- Notions - taxable
- Paper - toilet, towels, wax, napkins - taxable
- Paint and paint supplies - taxable
- Peat moss - taxable
- Peroxide - taxable
- Pet food, including vitamins and dietary supplements - taxable
- Pet supplies - taxable
- Pet toys - taxable
- Photo albums – taxable
- Pictures, picture frames - taxable
- Pipes, pipe cleaners, pipe filters - taxable
- Plants - taxable
- Plumbing supplies - taxable
- Polish - shoe, floor, furniture, metal, automotive - taxable
- \*Post hole diggers and drivers - taxable
- Potted plants - taxable
- Potting soil - exempt
- Power generators - taxable
- Propane – exempt
- Pumps:
  - Calcium chloride pumps - taxable (exempt when sold to a farmer)
  - Fuel pumps – taxable
  - Portable self-priming large diameter discharge pumps used solely for water drainage purposes and small discharge water pumps used for other than residential purposes – exempt
  - Pumps and meters designed for use with herbicides - exempt **but** pumps, meters and repair parts which are interchangeable for use on fuel pumps or meters - taxable
- Rebar - taxable
- Repair labour (see [Section B](#))
- \*Roto-tillers - taxable
- Roller chain and links - taxable (exempt when sold to a farmer)
- Seeds - flower, vegetable, grass, bird, garden - taxable
- Shelving - taxable
- Shrubs - taxable
- Silage bags - taxable (exempt when sold to a farmer)
- Snack foods – taxable (see Information Bulletin [PST-2, Grocery, Convenience & Drug Stores](#) for list)
- Snowblowers - taxable
- Soil testers - taxable (exempt when sold to a farmer)
- Sporting goods – taxable
- Tarps:
  - general purpose and truck – taxable
  - bale tarps - taxable (exempt if specifically designed to cover bales)
- Tires - taxable
- Thermometers - taxable
- Tools (hand and power) - taxable

\* Exempt with a Farm Exemption Certificate or Equivalent - refer to [Section C](#).

- Trees:
  - artificial - taxable
  - natural – taxable
- Tropical plants – taxable
- Truck boxes and hoists - taxable
- \*Veterinary instruments, including calf weaners, ear notchers, emasculators, castrators, dehorners, and calf pullers – taxable
- Water softener salt - taxable
- Water tanks - taxable (exempt when sold to a farmer)
- Waxes and conditioners for floors and furniture - taxable
- Weed control chemicals – exempt
- \*Welding machines and welders including tips and welding accessories when purchased with a welding machine or welder - taxable
- Welding accessories - taxable
- \*Welding rods - taxable
- Windows – taxable

\* Exempt with a Farm Exemption Certificate or Equivalent - refer to [Section C](#).

**B. REPAIR LABOUR**

Please see Information Bulletin [PST-57, Repair and Installation Services](#).

**C. FARM EXEMPTION CERTIFICATE OR EQUIVALENT**

For items which indicate a farm exemption or equivalent required, the business must:

- (i) complete a *Farm Exemption Certificate* and keep it on file; or
- (ii) print, type, write or apply by rubber stamp, on the sales invoice or other document supporting the sale, the following information:

Land Description Sec \_\_\_\_ Twsp \_\_\_\_ R \_\_\_\_ M \_\_\_\_.

I hereby certify the goods listed on this invoice will be used solely in the operation of my farm.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Farmer

Completed *Farm Exemption Certificates* must be retained by the business for a minimum of three years and should not be forwarded to the Revenue Division.

**D. EXEMPTIONS FOR FARMERS**

Parts which are designated as farm implement and farm machinery replacement parts by the manufacturer or wholesale distributor are exempt from the tax when sold over the counter or installed by the dealer. The labour to install the parts is exempt from tax.

Parts which are interchangeable for use in motor vehicles and the labour to install the parts in farm implements or farm machinery by the dealer are exempt from tax **but not** parts which are interchangeable for use in motor vehicles and sold over the counter. If the parts are taxable so are the labour charges.

For further information, please see Information Bulletin [PST-16, Farm Implements and Supplies](#).

#### E. **OTHER EXEMPT SALES**

Hardware and building stores are not required to collect the tax on the following:

- Goods sold to other businesses for resale (the purchaser's PST vendor's licence number must be recorded on the sales invoice).
- Goods sold to residents of other provinces when the goods are shipped out of Saskatchewan by the retailer (evidence of shipment must be retained).
- Goods sold to the federal government.
- Sale or lease of goods to 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. 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.

#### F. **READY-TO-MOVE HOMES**

Please see Information Bulletin [PST-11, Mobile, Modular and Ready-to-Move Homes](#).

#### G. **SUPPLY AND INSTALL CONTRACTS**

Please see Information Bulletin [PST-12, Services to Real Property](#).

#### H. **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 information please see Information Bulletin, [PST-58, Used Goods](#).

**I. 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.

**J. 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](#)

**K. 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](https://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](https://saskatchewan.ca/business-taxes).

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