

Information Bulletin

PST-9

Issued: January 1992

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THE PROVINCIAL SALES TAX ACT

BOOKS, MAGAZINES, PERIODICALS, NEWSPAPERS AND OTHER READING MATERIALS

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 (|) in the left margin.

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

- A. Taxable Goods
- B. Exempt Reading Materials
- C. Sales of Used Business Assets
- D. Goods and Services for Your Own Use
- E. Saskatchewan eTax Services (SETS)

A. TAXABLE GOODS

- Albums - photo, stamp, coin
- Annual reports
- Binders, printed and non-printed
- Books ruled for bookkeeping and accounting **but not** farm account books purchased by farmers
- Business reports
- Calendars
- Cards for use in teaching of reading, arithmetic, etc.
- Catalogues
- Charts - wall
- Credit reports
- Devices used to read or view digital or other electronic reading materials
- Directories
- Drawing books
- Exercise books
- Financial reports

- Maps **but not** atlases
- Music books (blank)
- Paper - art plain, bristol board plain, carbon, computer lined, computer blank, construction plain, foolscap lined, graph, refills lined, refills plain, refills ruled, columnar, tracing plain, music manuscript, accounting
- Parts books
- Patterns - clothing, knitting, crochet
- Photographic reproductions and other pictorial illustrations
- Post and ring binders
- Posters
- Price lists
- Rate books **except** amortization tables
- Sales flyers and similar advertising matter, including newspaper inserts
- Sales pamphlets and brochures
- School and office supplies - pens, pencils, erasers, glues, stationery, scratch pads and scribblers
- School report cards
- Test papers and answer sheets
- Time tables
- Travel brochures
- Workbooks (plain, non-printed)

B. EXEMPT READING MATERIALS

- Amortization tables **but not** rate books
 - Atlases **but not** maps and charts
 - Biographies
 - Books including digital or similar electronic equivalents that contain no advertising and are published solely for educational, technical, cultural or literary purposes. This includes:
 - books that are printed and bound with permanent bindings;
 - unbound literary and technical papers;
 - digital equivalents formatted for viewing on an electronic device;
 - loose-leaf sheets or pages that are printed and punched for insertion in a ring or post binder; and,
 - **effective April 1, 2022, audio recordings of exempt reading materials.**
- The exemption **does not** apply to computer software or electronic devices used to view or listen to exempt reading materials, or to taxable audio content such as music and podcasts.
- Colouring books
 - Comic books
 - Cook books

- Crossword puzzle books
- Curriculum books for schools and universities
- Dictionaries and thesauri
- Education program calendar booklets
- Encyclopedias
- Event programs
- Farm account books purchased by farmers
- History books which outline the history of a family, association, organization, town, municipality
- Information bulletins
- Information books made available at art galleries or museums which provide data on the exhibits
- Magazines and periodicals including digital or similar electronic equivalents in viewable format, and **effective April 1, 2022**, includes audio recordings of magazines and periodicals. A magazine or periodical means bound magazines and periodicals, bound trade magazines, employees' house organs and newsletters, club information bulletins, programs or school yearbooks that are issued at regular intervals, the contents of which are principally a factual reporting of current news of interest to the general public, together with general advertisements and literary matter. Current news and literary matter must comprise 20% or greater of the total content of the magazine or periodical. Advertising inserts incorporated into magazines are subject to tax.
- Manuals
- Manuscripts
- Music books (printed)
- Newsletters
- Newspapers including digital or similar electronic equivalents in viewable format, and **effective April 1, 2022**, includes audio recordings of newspapers. A newspaper means a printed publication for regular distribution to the general public, the contents of which are principally a factual reporting of current news of interest to the general public, together with general advertisements and literary matter. Current news and literary matter must comprise 20% or greater of the total newspaper content. Advertising inserts delivered with the newspaper are subject to tax.
- Novels
- Owners' manuals sold with articles
- Pamphlets and brochures that are published solely for educational, technical, cultural or literary purposes and contain no advertising
- Paste books
- Pattern books - knitting, crocheting
- Prize books providing they contain no advertising
- Religious publications including holy scriptures and testaments, prayer books, psalm and hymn books, children's scripture and lessons, books bound and unbound, pamphlets, booklets, leaflets, sermons
- School yearbooks

- Sheet music
- Sticker books
- Trade magazines
- Union agreement books
- Workbooks (printed to accompany a text/program)

Businesses involved in printing should refer to Information Bulletin [PST-20, Printers and Desktop Publishers](#). Newspaper publishers should refer to Information Bulletin [PST-19, Newspaper Publishers](#).

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, Used Goods](#).

D. 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.

E. 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:

- 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

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.

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Government website: Saskatchewan.ca