

Information Bulletin

PST-23

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THE PROVINCIAL SALES TAX ACT

LAWN AND GARDEN CENTRES, NURSERIES, GREENHOUSES, GARDENS AND OTHER GROWERS

This bulletin has been prepared to help you apply and collect the Provincial Sales Tax (PST). It is provided as a general guide and should not be considered a substitute for the legislation.

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

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A. TAXABLE SALES

- Bark chips, bark mulch
- Bedding and nursery plants
- Bird seed
- Cactus sand
- Christmas trees - artificial and natural
- Cut flowers and plants
- Crushed stone
- Flower seeds and bulbs
- Flowerpots, terrariums and planting kits
- Fungicides (exempt when sold for farm use or sold to cities, towns, R.M.s, etc.)
- Garden seeds and bulbs

- Grafting wax and paint
- Grass seed
- Growing mediums (soil-less) for plants
- Grow bricks
- Horticultural lime
- Insecticides (exempt when sold for farm use or sold to cities, towns, R.M.s, etc.)
- Insect repellents
- Lawn and garden tools
- Lawn ornaments and fences
- Patio blocks, coloured stone and decorative bricks
- Peat moss and peat pellets
- Perlite
- Pet repellent
- Plant boxes and containers
- Plants
- Potted plants
- Produce storage containers, such as crates, boxes, barrels, and sacks (exempt when sold to a farmer for on-farm storage of fruit and vegetables grown for commercial sale with the completion of a Farm Exemption Certificate or equivalent)
- Pruning paint
- Rentals of plants and trees
- Rodenticides
- Shrubs and bushes
- Silk or dried flower arrangements
- Sod
- Tree tanglefoot
- Trees
- Vermiculite

B. EXEMPT SALES

- Books
- Fertilizer, including plant food and vitamins
- Floral orders and potted plants placed with a Saskatchewan florist/nursery for delivery outside Saskatchewan
- Floral orders and potted plants purchased outside Saskatchewan for delivery in Saskatchewan
- Fresh produce (fruit and vegetables, etc.)
- Herbicides and weed killers, including soil sterilants, moss killers, brush killers and weed bars

- Livestock feed
- Manure
- Rooting compounds
- Topsoil, potting soil, and other special mixtures of soil

C. OTHER EXEMPT SALES

Sales of taxable goods and services to the following are exempt from tax:

- 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.
- Residents or non-residents providing the goods and services are shipped or delivered out of the province by the retailer.
- 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.

D. TAXABLE PURCHASES FOR YOUR OWN USE

The tax must be paid on goods for your own use whether taken from stock or purchased from a supplier who did not charge the tax. Goods in this category include:

- Advertising materials including catalogues and price lists
- All-terrain vehicles
- Generator power sets
- Greenhouse biological pest control equipment
- Greenhouse packages that are purchased as a complete kit and other components, including glass, polycarbonate sheeting, fiberglass sheeting or UV coated plastic rolls manufactured specifically for greenhouse covering
- Heating and cooling systems
- Office furniture and equipment
- Office stationery and supplies
- Masks, respirators and protective spray suits
- Rodenticide
- Tools and equipment

E. EXEMPT PURCHASES

The following items may be purchased exempt from tax by quoting your vendor's licence number to your suppliers:

- Inventory items, for resale; and,
- Containers sold with the product and not returned to the vendor (e.g. wrapping materials, boxes, bags and labels).

F. QUALIFYING AS A FARM

“Farm” is defined as follows:

- (1) an area of land owned or leased by a person, partnership, co-operative or company:
 - (A) of at least one quarter section, at least one third of which is used by the operator for:
 - (I) the growing of crops or fodder for use or sale; or,
 - (II) the raising of livestock for sale;
 - (B) of at least 2 hectares used for the growing of fruit, vegetables, trees, shrubs, sod or bedding plants for sale; or,
 - (C) used for the operation of a qualifying livestock or poultry enterprise.
- (2) a greenhouse of at least 279 square metres in size used solely for the growing of fruit, vegetables, nursery, bedding or florist crops for sale; or,
- (3) with respect to cannabis as defined in *The Cannabis Control (Saskatchewan) Act*, an area of land or a greenhouse owned or leased by a person who uses the land for growing cannabis under a valid licence or permit; or,
- (4) with respect to wild rice, a water body for which a person holds a valid wild rice licence or wild rice permit issued pursuant to *The Crown Resource Land Regulations, 2019*.

Please refer to [The Provincial Sales Tax Regulations](#) for a more detailed definition of farm.

G. EXEMPTIONS FOR GROWERS WHO QUALIFY AS A FARMER

Exempt farm items fall into the following categories:

- Those that are readily identifiable and are exempt from tax as goods used exclusively in a farming operation. A Farm Exemption Certificate or equivalent is not required.
- Those that may be taxable when used in operations other than farming but which a grower must certify as being used solely in the operation of his or her farm. Certification in one of the following forms is required.
 - (i) Completion of a Farm Exemption Certificate;
 - (ii) Completion of the contract form issued pursuant to *The Agricultural Implements Act*;

(iii) 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

Growers who qualify as a farmer may purchase the following goods tax exempt for resale or for their own use in the growing of fruit, vegetables, nursery and bedding or florist crops for sale. Those which require the completion of a Farm Exemption Certificate or equivalent are identified accordingly. Repairs to the identified items also require completion of a Farm Exemption Certificate or equivalent.

- Artificial growing mediums (e.g. Rockwool, Grodan)
- Bark chips, bark mulch
- Bedding and nursery plants
- Cactus sand
- Chemicals such as buffering agents, defoamers, humectants and surfactants that improve the application or efficacy of fertilizer, insecticides, fungicides, or herbicides (Farm Exemption Certificate or equivalent required)
- Chemical storage tanks used to store weed control chemicals, insecticides, fungicides, herbicides, or liquid fertilizer, but not delivery tanks (Farm Exemption Certificate or equivalent required)
- Containers sold with the product and not returned to the vendor (e.g. wrapping materials, boxes, bags and labels)
- Electric motors for farm implements or machines (Farm Exemption Certificate or equivalent required)
- Electric ultra low volume atomizing chemical sprayers
- Fertilizer injectors
- Fertilizer mixing tanks
- Fertilizer, peat moss, vermiculite and perlite
- Field fertilizer and chemical sprayers and distributors (hand held and backpack)
- Flowerpots, terrariums and planting kits
- Front end fork or clamp lifts for tractors and skid steer loaders
- Front end loaders and forklifts for farm tractors only
- Fungicides
- Grafting waxes and paints
- Herbicides and weed killers
- Horticulture lime
- Insecticides, fungicides and herbicides purchased for farm use, including for use in a greenhouse

- Irrigation equipment including misters, sprayers, drippers, piping and connectors
- Moisture meters, PH meters, EC meters and soil testers
- Peat moss
- Perlite
- Plant boxes and containers
- Planters
- Plant trailers (specially designed but not general purpose trailers)
- Plug seeders and extractors
- Post hole diggers and drivers (Farm Exemption Certificate or equivalent required)
- Power used in a greenhouse or nursery for the growing of fruit, vegetables, nursery and bedding plants (tax applies on power used for storage, refrigeration of crops, and lighting of premises)
- Produce storage containers, such as crates, boxes, barrels, and sacks used for on-farm storage of fruit and vegetables grown for commercial sale (Farm Exemption Certificate or equivalent required)
- Pruning paint
- Pumps and meters (including repair parts) designed for use with herbicides, insecticides, fungicides and acids (Farm Exemption Certificate or equivalent required)
- PVC pipe for greenhouse irrigation (Farm Exemption Certificate or equivalent required)
- Roto-tillers (Farm Exemption Certificate or equivalent required)
- Seeds
- Shrubs and bushes
- Small discharge water pumps used for other than residential purposes (Farm Exemption Certificate or equivalent required)
- Sod cutters
- Soil augers and conveyors
- Soil bale breakers and soil mixers
- Soil pot and tray filers
- Specialized metal or plastic benching designed and manufactured for greenhouse use, rolled or sheets
- Specially designed portable self-priming large diameter discharge slough pumps used solely for water drainage purposes (Farm Exemption Certificate or equivalent required)
- Sprinkler units (Farm Exemption Certificate or equivalent required)
- Topsoil, potting soil and other special mixtures of soil
- Transplanting conveyors and automated plug transplanters
- Tree planters and tree spades
- Tree tanglefoot
- Water storage tanks and greenhouse cisterns used for spraying or crop irrigation (Farm Exemption Certificate or equivalent required)
- Watering tunnels

- Weed control chemicals
- Vegetable mixing tanks
- Vegetable harvesting equipment
- Vegetable planting equipment
- Ventilation fans and louvers for greenhouse growers
- Vermiculite

H. PRODUCE STORAGE BUILDINGS

Growers that qualify as farmers are eligible for a rebate of the PST paid on a produce storage building, when used for the on-farm storage of harvested produce grown on the farm for commercial sale. Produce is defined as fruit or vegetables for purposes of this rebate.

An eligible produce storage building is a building designed, equipped and used for the on-farm storage of harvested fruit or vegetables.

Suppliers and contractors are required to collect PST on eligible produce storage buildings, related equipment, installation, etc. as applicable. The farmer may [Apply for a Refund](#) within four years of paying the tax.

See Information Bulletin [PST-16, Farm Implements and Supplies](#) for detailed information regarding what qualifies, how to apply for a refund, and documentation requirements.

I. 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](#).

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 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):

- 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 saskatchewan.ca/business-taxes.

To receive automatic email notifications when this or any other bulletin is revised, go to sets.saskatchewan.ca/subscribe.

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Government website: Saskatchewan.ca