

Information Notice

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THE PROVINCIAL SALES TAX ACT
THE LIQUOR CONSUMPTION TAX ACT
THE VAPOUR PRODUCTS TAX ACT

BUSINESSES OPERATING IN LLOYDMINSTER, SASKATCHEWAN

This notice has been prepared to assist you in understanding the application of Provincial Sales Tax (PST), Liquor Consumption Tax (LCT) and Vapour Products Tax (VPT). It is a general guide and not a substitute for the legislation.

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

PROVINCIAL SALES TAX

The Provincial Sales Tax (PST) is a 6 per cent tax applied to the purchase, rental or importation of most goods and certain services in Saskatchewan. Businesses located in Lloydminster, Saskatchewan are subject to the same licensing, registration and tax return requirements as other businesses located in Saskatchewan.

Due to its unique geographic location, there are specific tax rules in place to help facilitate retail sales within the city of Lloydminster, Saskatchewan.

GENERAL APPLICATION OF PST

With the exception of vehicles, lodging, telecommunication services, electricity for commercial users, and insurance contracts, businesses are not required to collect PST on sales to individuals or businesses when the goods are shipped to or picked up in Lloydminster, Saskatchewan and are intended for use or consumption within the city limits.

BUSINESSES IN LLOYDMINSTER, SASKATCHEWAN

Businesses located within Lloydminster, Saskatchewan are not required to account for PST on goods, fixed assets, or services for their own business use with the exception of those outlined above and those for use outside the city limits.

Assets used outside the city limits are subject to PST using the methods for non-resident contractors outlined in Information Bulletin [PST-38, Non-Resident Real Property and Service Contractors](#).

Vendors are required to collect PST on all taxable goods and services delivered to customers located in Saskatchewan, outside Lloydminster.

CONSTRUCTION PROJECTS IN LLOYDMINSTER, SASKATCHEWAN

PST does not apply to construction materials or services related to the construction, such as architectural, engineering, and real estate commissions, for projects within the city limits of Lloydminster, Saskatchewan.

Non-resident contractors located outside the city of Lloydminster are required to pay PST on equipment, vehicles and tools brought into Lloydminster, Saskatchewan for use in these projects as outlined in Information Bulletin [PST-38, Non-Resident Real Property and Service Contractors](#).

Note: Businesses located in the Alberta side of Lloydminster are required to pay PST on road use vehicles that are brought into Saskatchewan for use in a construction project on the Saskatchewan side of Lloydminster, using one of the available methods for calculation of the tax.

LIQUOR CONSUMPTION TAX

Beer, wine, and spirits purchased at a retail sale for consumption in Lloydminster, at licensed establishments such as bars and restaurants, including off-sale, are not subject to the Liquor Consumption Tax (LCT).

Sales of beer, wine and spirits at retail liquor stores located in Lloydminster, Saskatchewan are also exempt from LCT.

For further information regarding LCT, please see Information Bulletin [LCT-1, Liquor Consumption Tax - General Information](#).

VAPOUR PRODUCTS TAX

Effective September 1, 2021, Vapour Products Tax (VPT) at the rate of 20% applies to sales of vapour products in Saskatchewan pursuant to *The Vapour Products Tax Act*. Businesses located in Lloydminster, Saskatchewan are subject to the same VPT licensing, registration and tax return requirements as other businesses located in Saskatchewan. This licence is in addition to the PST Vendor's Licence required for PST taxable sales. A separate return must be completed to report and remit VPT collected.

Effective March 24, 2022, businesses are not required to collect VPT on sales of vapour products to individuals or businesses when the goods are shipped to or picked up in Lloydminster, Saskatchewan and are intended for use or consumption within the city limits.

All businesses selling vapour products are still required to collect VPT on sales of vapour products delivered to customers located in Saskatchewan, outside of Lloydminster.

Vapour products taxable at 20% under *The Vapour Products Tax Act* include:

- E-cigarettes and other vaping devices;
- Cartridges, parts, and accessories for these devices; and,
- E-substances (vaping substances).

For further information regarding products subject to VPT, please refer to Information Bulletin [VPT-1, Vapour Products Tax](#).

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.

Businesses located in Lloydminster, Saskatchewan are subject to the same PST licensing, registration and tax return requirements as other businesses located in Saskatchewan. However, PST will not apply to admissions, entertainment, and recreation in relation to a place or facility, or a seminar, activity or event located within Lloydminster city limits.

Admissions, entertainment, and recreation in relation to a place or facility, or a seminar, activity, or event in Saskatchewan, outside the Lloydminster city limits will be subject to PST regardless of where the consumer or user resides, and regardless of where admission tickets are delivered or sold.

For further information, please refer to Information Bulletin [PST-76, Admissions, Entertainment and Recreation](#).

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>	sasktaxinfo@gov.sk.ca

Internet: Tax bulletins, forms and information are available at saskatchewan.ca/business-taxes.

Government website: Saskatchewan.ca