

Information Bulletin

PST-76

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THE PROVINCIAL SALES TAX ACT

ADMISSIONS, ENTERTAINMENT AND RECREATION

This bulletin has been prepared to help you apply and collect the Provincial Sales Tax (PST) and to assist you in understanding your obligations under *The Provincial Sales Tax Act*. 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.

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A. GENERAL INFORMATION

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

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

For taxable admissions, entertainment and recreation, 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 does not apply to recreation fees and charges on the same basis as the GST; see further information outlined in the sections below.

B. REGISTRATION REQUIREMENTS

All businesses and organizations selling taxable admissions, entertainment and recreation in or relating to Saskatchewan are required to become registered with the Ministry of Finance as a Licensed Vendor for the purpose of collecting and remitting PST on taxable sales.

This includes businesses and organizations operating inside and outside Saskatchewan and any marketplace facilitator selling taxable admissions, entertainment and recreation through an online platform. For further information regarding marketplace facilitators please see Information Notice [IN 2020-08, *Electronic Distribution Platforms, Online Accommodation Platforms and Marketplace Facilitators*](#).

Businesses and organizations required to become registered as a Licensed Vendor that currently have a registered consumer number with Finance, are advised to contact our office at 1-800-667-6102 or by email to sasktaxinfo@gov.sk.ca.

Businesses and organizations that qualify as small suppliers for GST purposes and, as such, do not collect GST on taxable sales of admissions, entertainment and recreation, are also exempt from the collection of PST on these sales. However, these businesses and organizations are still required to be registered with a PST number for the purpose of reporting any tax payable on goods and services for own use, as well as for the collection of PST on any other taxable sales, such as prepared food and beverages, merchandise, etc.

Businesses and organizations that qualify as small suppliers for GST purposes however choose to be registered to collect GST, must also register to collect and remit PST as applicable.

The GST small supplier rules do not apply and do not provide relief from the collection of PST on any other taxable sales or from the requirement to pay PST on taxable goods and services for own use.

Note: Businesses are required to self-assess and remit the tax on taxable admissions, entertainment and recreation purchased from a small supplier or unlicensed vendor.

To determine if you are a small supplier for GST purposes, please contact Canada Revenue Agency (CRA) at 1-800-959-5525, or visit the [CRA website](#).

For information regarding Licenced Vendor responsibilities and tax return filing, please see Information Bulletin [PST-5, *Registration and Reporting Requirements*](#).

How to Apply

Businesses may apply for a PST Licence using one of the following methods:

1. Register Online using SETS which is an online service that offers a secure, fast and convenient way to register your business to collect and report provincial taxes.
 - New Businesses may submit their application by completing the online [New Business Registration](#) form to apply for a PST, LCT, VPT, BCP and/or IFTA Licence.
 - Businesses that are already registered under another tax program may apply for a PST Licence by logging into their SETS account and submitting a Service Request to 'Add Account'.

For further SETS instruction please visit [SETS Learning](#).

2. Mail-in:

- New or Existing Businesses may complete and submit an [Application for PST/LCT/VPT/BCP](#) by email to SaskTaxInfo@gov.sk.ca, or mail to:

Ministry of Finance
Revenue Division
PO Box 200
Regina SK S4P 2Z6

C. DEFINITIONS

'Public sector body' means a government or a public service body.

'Public service body' means a charity, non-profit organization, municipality, university, public college, school authority, or hospital authority.

'Charity' means a registered charity or registered Canadian amateur athletic association for income tax purposes but does not include a public institution. A charity can issue official donation receipts for income tax purposes.

'Public institution' means a registered charity for income tax purposes that is a school authority, a public college, a university, a hospital authority or a local authority determined by the Minister of National Revenue to be a municipality.

'Non-profit organization' means a person (other than an individual, estate, trust, charity, public institution, municipality, or government) that meets both of the following conditions:

- It is organized and operated solely for non-profit purposes.
- It does not distribute or make available any of its income for the personal benefit of any proprietor, member, or shareholder, unless the proprietor, member, or shareholder is a club, a society, or an association that has, as its primary purpose and function, the promotion of amateur athletics in Canada.

'Professional' means the performers, athletes or competitors are paid directly or indirectly.

D. TAXABLE ADMISSIONS, ENTERTAINMENT AND RECREATION

Examples of admissions, entertainment, and recreation that are subject to PST include the following; **please see [Section G](#) for exemptions:**

- Admissions to sporting/athletic events
- Admissions to concerts and shows
- Admissions to movie theatres, museums, zoos, historical sites, etc.
- Admissions to fairs, rodeos, trade shows, art and craft shows, etc.
- Admissions to a place where bets are placed, such as a casino or bingo hall (**Note:** PST applies to the admission fee but not to bets placed or the sale of bingo cards)
- Professional theatre tickets and subscriptions
- Admissions to certain courses, programs, workshops, and seminars (see [Section E](#))
- Admissions to conferences, conventions, and other events
- Admissions to entertainment venues such as escape rooms, batting cages, go kart tracks, rope courses, ziplining, rock climbing, trampoline parks, waterparks, virtual sports venues (e.g. golf), etc.
- Admissions to swimming pools and public skating venues
- Admissions to mini-golf venues
- Admissions to ski hills
- Driving range fees
 - Fees and league or club memberships for sporting activities including golf, curling, hockey, tennis, bowling, basketball, soccer, and similar sports for an individual age 18 and older, where the individual or team participates in a round, game or match
- Guided tours and self-guided tours (e.g. informational tours; historical tours; bus, rail or boat tours)
- Hunting and fishing outfitter fees (see Information Bulletin [PST-31](#))
- Park entry fees (private, municipal, regional, provincial and federal)
- Arcade and pool hall admissions, ticket sales, and pre-paid game cards (**Note:** PST does not apply to the purchase of a cash equivalent card similar to a gift card; PST applies to the game/table usage charges at the time of use)

E. TAXABLE COURSES, PROGRAMS, WORKSHOPS AND SEMINARS

PST applies to courses, programs, workshops or seminars:

- that are not required for accreditation or designation but simply broaden one's knowledge in a field, or
- that may be occupationally related and required for accreditation or designation by a professional association but there is no regulatory body.

Examples include the following (when GST applies PST also applies):

- Safety and first aid courses/training
- Professional development courses/program
- Legal or retirement seminar
- Leadership conference
- Occupational courses/training

- Occupational or association's conference or convention
- Tradeshow events
- Any meeting or assembly where business is transacted

F. PURCHASES FOR RESALE

Taxable goods and services purchased for resale and included in the price of taxable admission charges may be purchased exempt of the PST by quoting your Vendor's Licence number to your suppliers. Examples include merchandise, prepared meals, accommodations, and park entry fees.

If you are a GST small supplier and exempt from collecting the PST on the admission charge, you are required to pay PST on the purchase of these taxable items.

The GST small supplier rules do not apply and do not provide relief from the collection of PST on any other taxable sales, such as the separate sale of merchandise items.

G. EXEMPT ADMISSIONS, ENTERTAINMENT AND RECREATION

The following admissions, entertainment, and recreation are not subject to PST (in alignment with GST exemptions):

- Sales made by a public sector body for admission to places or facilities, such as museums, recreational complexes, theatres, and wildlife parks if the **maximum amount** charged is \$1.00 or less.

Example: A non-profit organization sells admissions to a museum where the adult admission is \$5.00 and child admission is \$0.50. Both admissions are subject to PST as the maximum admission charged is greater than \$1.00.

- Sales made by a public sector body for admission to be a spectator of a performance, athletic or competitive event where 90% or more of the performers, athletes, or competitors are not paid directly or indirectly for their participation other than by government and municipal grants, and reasonable amounts as gifts, prizes, or compensation for travel or other incidental costs.
 - Admissions will not be exempt if they are for events specifically advertised as featuring paid participants or for events at which professional athletes compete for cash prizes.

Example: Admissions to a school, university or minor league sports event are not subject to PST as they are supplied by a "public sector body" and do not feature paid participants.

Example: Admission to a non-profit organization's amateur theatre production is not subject to PST as it is supplied by a "public sector body" and does not feature paid participants.

- Sales made by a public sector body for admission to gambling events: where both of the following conditions are met:
 - Volunteers run the event and take the bets; and,
 - For bingo or casino events, the games are not held in a commercial hall or temporary structure (such as bingo tent put up on a fair ground) used mainly for gambling activities.

The admission is taxable if run by the operator of a commercial bingo hall or casino. Bingo card sales are not subject to PST.

Example: A non-profit organization operates a bingo in the basement of a church as a fundraising activity. The bingo is run by volunteers who sell bingo cards and charge an admission fee. The admission fee is exempt from PST as the event is not run in a place used primarily for gambling activities and the non-profit organization holds the licence to operate the event.

- Sales made by a charity or public institution for admission to a fundraising dinner, ball, concert, show or similar fundraising event where the charity is permitted to issue a donation receipt for income tax purposes for part of the admission price. This exemption does not require a charity to issue a donation receipt.

Example: A charity sells tickets to a fundraising show for \$100 where \$75 of the ticket price qualifies for a charitable donation receipt for income tax purposes. PST does not apply to any part of the admission/ticket price.

- Sales made by a charity for admissions sold in the course of a fundraising activity except where the admissions entitle the purchaser to receive taxable admissions on a regular or continuous basis throughout the year or a significant part of the year.
- Sales made by a school authority for services or admissions made primarily to elementary or secondary school students during the course of extra-curricular activities organized under the responsibility of the school authority.

Example: Admission to a school dance primarily for the students of the school (and a guest) organized under the authority and responsibility of the school authority are not subject to tax.

- Credit courses toward a diploma or degree, courses in respect of professional or trade accreditations or designations, and vocational courses leading to certificates, diplomas, licences or similar documents, or classes or ratings in respect of licences, that attest to the competence of individuals to practice or perform a trade or vocation.

Note: See for taxable courses, programs, workshops and seminars.

In addition, the following recreational fees and charges are exempt from PST:

- Fees and league or club memberships for sporting activities including golf, curling, hockey, tennis, bowling, basketball, soccer, and similar sports for an individual age 17 years and under, where the individual or team participates in a round, game or match.
- Fees and charges for the instruction or supervision of individuals in a recreational or athletic class or lesson (for all ages). This includes all charges for classes or lessons such as art, music, dance, acting, photography, cooking, skating, gymnastics, boxing, martial arts, golf, skiing, etc.

- Gym memberships or fitness facility memberships or classes (for all ages). This includes activities such as yoga, pilates, cross-fit, aerobics, spin, aquacise, fitness circuit training, personal fitness training etc.

Note: Leisure passes and punch passes that provide access to a facility or multiple facilities and include access to a gym or fitness facilities and classes are exempt from PST (for all ages). Punch passes for taxable admissions, entertainment, and recreation, such as for golf green fees for age 18 and older, or admission to swimming pools and skating rinks only (for all ages), are subject to tax.

H. 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. Status Indians, Indian bands and non-commercial band-empowered entities providing the event or services are held or performed on the reserve and the Certificate of Indian Status Identification Card number or band number is recorded on the invoice. The complete 10-digit card number must be recorded on the invoice. If the federal identification card number is only three to five digits, record the number and the name of the band on the sales invoice.

I. PROMOTIONAL TICKETS AND SPONSORSHIPS

A vendor of taxable admissions, entertainment, or recreation is not required to account for PST on the value of any of these given away for promotional purposes free of charge or included in a sponsorship package. However, the vendor must account for PST on the value of any other taxable items included with the admission, entertainment or recreation, such as prepared meals and merchandise, or taxable services such as advertising or accommodation.

Vendors are required to keep a record of all complimentary admissions, entertainment, or recreation and retain supporting documentation for audit verification purposes.

Taxable merchandise and admissions, entertainment or recreation, as well as taxable services, that are **purchased** for promotional purposes, samples, prizes, donations or gifts are subject to tax at the time of purchase. If the tax is not paid to the supplier, the tax must be submitted with your return on the purchase price, or on the laid-down cost when purchased from outside the province.

Vendors of taxable admissions, entertainment, or recreation who have self-assessed PST on the value of any of these given away free of charge or included in a sponsorship package may take an internal credit or submit a [Refund Application](#), along with supporting documentation.

J. REAL PROPERTY RENTALS

Facility rental charges such as charges to book a skating rink, tennis court, baseball diamond, recreation hall, picnic shelter, or other facility is a rental of real property and is not subject to PST. However, charges for admission to a recreational facility, such as a swimming pool or public skate, are taxable.

Campsite fees are not subject to PST, however PST applies to park entry fees.

Boat launch fees and mooring/slip rentals are not subject to PST.

Note: Fees paid for individuals age 18 and older to play a round, game or match are subject to PST. Golf course fees and bowling lane rentals are not considered to be a rental of real property and are subject to tax including when fees are paid for individuals or groups to participate in the use of all bowling lanes or a golf course.

K. EQUIPMENT RENTALS

Charges for equipment rentals such as golf clubs, golf carts, ski equipment, canoes, kayaks, racquets, bowling shoes, etc. are subject to PST.

Businesses may purchase their equipment rental inventory exempt from PST by quoting their vendor's licence number to the supplier. Repairs to rental inventory may also be purchased exempt from tax. If the customer is billed for the repair, PST must be collected on the charge.

Please see Information Bulletin [PST-72, Rental Businesses](#) for additional information regarding equipment rentals.

L. GENERAL PST REQUIREMENTS FOR BUSINESSES

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.

Sales of Used Business Assets

Businesses are required to collect tax on the sale of used assets, such as taxable 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.

For further information, please refer to Information Bulletin [PST-58, Used Goods](#).

M. 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.

To provide feedback or suggest changes to this bulletin, please complete a [Bulletin Survey](#).

Government website: Saskatchewan.ca

Appendix

Questions and Answers

Note: The collection of PST on taxable admissions, entertainment, and recreation is subject to eligibility as a small supplier for GST purposes – Please see [Section B](#).

- 1. Does PST apply to admissions to a professional or semi-professional sporting event such as a Canadian Football League, Western Hockey League, National Lacrosse League game, and National and International Curling Championship games?**

Yes, admissions to these events are subject to PST.

- 2. Does PST apply to admissions to amateur sporting events such as a Saskatchewan Junior Hockey League (SJHL) game, or school or university level games?**

No, admissions to these events are exempt from PST as 90% or more of the players are not paid for their participation, and the sales are made by a public sector body.

- 3. Does PST apply to fees charged by private or community groups or clubs, such as a senior's centre or other non-profit group, for memberships or event admission fees such as a dance, movie night or festival?**

Event admissions fees are subject to PST unless the organization is a non-profit organization and all fees are under \$1.00. The collection of PST is subject to eligibility as a small supplier for GST purposes. Please see for registration requirements.

Membership fees are subject to PST if they provide the member with taxable admissions, or reduced rates for admissions to events such as a dance, movie night or festival.

- 4. Does PST apply to admission fees for events charged by small community groups or facilities such as rinks, halls, etc.?**

Event admission fees, including season passes for ongoing events (i.e. public skating or public swim) are subject to PST unless the organization is a non-profit organization and all fees are under \$1.00. The collection of PST is subject to eligibility as a small supplier for GST purposes. Please see [Section B](#) for registration requirements.

- 5. Does PST apply to charges for entry to exhibitions, fairs, or carnivals?**

Yes, admission fees to exhibitions, fairs, and carnivals are subject to PST. The collection of PST is subject to eligibility as a small supplier for GST purposes, please see for registration requirements.

Note: PST does not apply to exhibitor fees (i.e. submission fee for an artisan, or a booth or table/space rental).

6. Does PST apply to charges for golf or ski lessons provided by a for-profit organization?

No, PST does not apply to any charges for the instruction or supervision of individuals in any recreational or athletic class or lesson, regardless of the age of the participant or the type of organization providing the lessons.

Golf green fees and memberships are taxable to individuals age 18 and older, and exempt for ages 17 and under.

Admissions to a ski hill are taxable regardless of age. For PST purposes, these fees are considered an admission to a place of amusement and are subject to tax. The exemption for individuals age 17 and under is only in relation to fees for activities where an individual or team participates in a round, game or match. Admissions to venues such as waterparks and swimming pools are also subject to tax regardless of age.

7. Does PST apply to bowling lane rental charges?

Bowling lane rental charges that include an adult participant(s) age 18 or older are subject to PST. If all participants are children age 17 and under, PST does not apply. This includes bowling lane rentals for children's birthday parties (if an individual over the age of 17 participates, other than to provide supervision, PST applies).

"Per game" or league fee charges are subject to tax for participants age 18 and older, and exempt for age 17 and under.

8. Does PST apply to charges for children's arts or sports camps?

No, PST does not apply to charges for arts, sports or other types of camps regardless of the age of the participants as these camps are generally considered instruction or supervision services.

9. Does PST apply to fees charged for guided or self-guided tours or to sightseeing and scenic tours?

Yes, these fees are subject to PST. The collection of PST is subject to eligibility as a small supplier for GST purposes. Please see Section B for registration requirements.

10. Does PST apply to admission to a professional association's or non-profit organization's annual convention?

Yes, these fees are subject to PST. The collection of PST is subject to eligibility as a small supplier for GST purposes. Please see Section B for registration requirements.

Note: A charity is not required to collect PST on admissions to a fundraising event where the charity is permitted to issue a donation receipt for income tax purposes for part of the admission price. This exemption does not require a charity to issue a donation receipt.

11. Are businesses required to self-assess PST on taxable admissions, entertainment and recreation purchased from a small supplier?

Although small suppliers are exempt from the requirement to collect PST on taxable admissions, entertainment and recreation, a business that purchases taxable admissions, entertainment and recreation from a small supplier or unlicensed vendor is not exempt from paying the PST. Therefore, the purchaser is required to self-assess the tax and remit it with their regular PST return form.

12. Are businesses required to account for PST on taxable admissions, entertainment and recreation given away free of charge or included in a sponsorship package?

Vendors of admissions, entertainment and recreation are not required to self-assess PST on the value of their own admission tickets, entertainment and recreation given away free of charge or included in a sponsorship package. However, the vendor must account for PST on the value of any other taxable goods or services given away or included, such as prepared meals, merchandise, or taxable services such as advertising or accommodation.

Vendors that purchase taxable admissions, entertainment and recreation from a third-party are required to pay the applicable PST and cannot claim a credit for the PST paid when giving these items away.