

Information Bulletin

PST-44

Issued: April 1995

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THE PROVINCIAL SALES TAX ACT

OPTOMETRISTS

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. [Optometry Services](#)
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A. OPTOMETRY SERVICES

Optometrists are not required to collect tax on charges for eye examinations and eye care services.

B. RETAIL SALES

The sale of prescription eyeglasses, prescription sunglasses, prescription magnifiers and contact lenses are not subject to tax.

Optometrists and laboratories must collect tax on sales of non-prescription eyeglasses, non-prescription magnifiers, non-prescription sunglasses, binoculars, cameras, barometers, eyeglass and contact lens cases, contact lens solutions and glass cleaner.

Eyeglass cases, contact lens cases and packaging materials that are sold with taxable and non-taxable products (not invoiced separate) are not subject to tax.

Clip on sunglasses sold with prescription glasses are not subject to tax.

Sales of non-prescription drugs and medicines are subject to tax.

C. GOODS AND SERVICES FOR YOUR OWN USE

Businesses are required to pay tax on purchases of equipment, services, and supplies used in their business. If they are purchased from a licensed supplier, the tax must be paid to the supplier. If they are purchased from an unlicensed supplier located outside Saskatchewan, the tax must be submitted with the return on the laid down cost, which includes exchange, transportation charges, customs and excise duties, and importation charges, but not the GST.

If taxable items are given away at no charge to the customer, the tax must be paid on the purchase price of these items. This would include eyeglass and contact lens cases given away subsequent to the sale of eyewear.

Ophthalmic supplies incorporated into eyeglasses prescribed by an optometrist or physician are exempt from tax.

Optometrists who make retail sales are not required to pay tax on the purchase of inventory or non-returnable containers and packaging materials that are sold with products.

D. 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](#).

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 (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