

Information Notice

IN 2022-01
Issued: March 2022
Revised: August 2022

PROVINCIAL SALES TAX ON ADMISSIONS, ENTERTAINMENT AND RECREATION

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.

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).

As announced on August 23, 2022, PST will not apply to the following:

- 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.
- Gym memberships or fitness facility memberships or classes (all ages). This includes activities such as yoga, pilates, cross-fit, aerobics, spin, aquacise, fitness circuit training, personal fitness training etc.
- Fees and charges for the instruction or supervision of individuals in a recreational or athletic class or lesson (all ages). This includes all charges for classes or lessons in art, music, dance, acting, photography, cooking, skating, gymnastics, boxing, martial arts, golf, skiing, etc.

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

TRANSITION RULES

PST does not apply to any payments for admissions, entertainment and recreation that are made or become payable prior to October 1, 2022, even if they relate to admissions, entertainment and recreation occurring on or after October 1, 2022, or spanning October 1, 2022.

PST applies to all payments for taxable admissions, entertainment and recreation that are made or become payable on or after October 1, 2022, for taxable admissions, entertainment and recreation occurring on or after October 1, 2022.

Payments for admissions, entertainment and recreation that occurred prior to October 1, 2022, are not subject to PST regardless of the billing or payment date.

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.

Government website: Saskatchewan.ca