

THE PROVINCIAL SALES TAX ACT

PROVINCIAL SALES TAX AND CONCESSION SALES

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

Prepared food and beverages and items such as snack food, candy and carbonated beverages are subject to Provincial Sales Tax (PST) on the same basis as the Goods and Services Tax (GST). This does not include certain sales of food and beverages by a charitable or non-profit organization, if the sale is not publicly advertised and is not of a commercial nature competing with other licensed vendors.

The exemption for charitable and non-profit organizations includes sales of food and beverages at a community concession, subject to the following conditions:

- The food and beverage concession is operated by a charitable or non-profit organization for the purpose of funding community programs;
- The food and beverage concession is staffed solely by volunteers, and does not publicly advertise;
- The food and beverage concession is not commercially licensed to serve alcohol (a Special Occasion Permit is not considered commercially licensed);
- PST is paid to the supplier on all purchases of taxable food and beverages, such as snack food, candy, carbonated beverages and catered goods acquired for concession sales;
- The food and beverages are not sold at an event where similar goods are sold by persons in the business of selling such goods; and,
- The exemption does not extend to or include catering services.

Qualifying community concessions are not required to be registered for PST collection purposes. However, they are required to pay PST on all purchases of taxable goods and services. If the applicable PST is not paid at the time of purchase, it must be reported and remitted to our office using the [Casual Return Form](#) within 30 days of the date of purchase.

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.

Government website: Saskatchewan.ca