

Information Notice

IN 2013-03
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THE PROVINCIAL SALES TAX ACT

PROVINCIAL SALES TAX OUTREACH REVIEWS

This notice provides general information on the Provincial Sales Tax (PST) Outreach Review Program. Outreach Reviews are conducted to help businesses understand the proper application of PST.

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

The Outreach Review will typically be conducted at your place of business and involves a review of the business operations and accounting system to ensure it is set up to properly collect, report, and remit the PST. On-site visits are an effective way for us to gain an understanding of your business operations and help ensure that you understand the proper application of PST and your reporting responsibilities. In some instances, it may be more practical to provide the necessary information by telephone, email, or mail.

Typically, the Outreach Review is scheduled for a morning or afternoon and will normally be completed within an hour. However, we will spend as much time as required to answer any questions that you may have.

HOW CAN A PST OUTREACH REVIEW HELP YOU?

During the review we will:

- verify that you are properly registered and that your account information is correct;
- review the application of PST on sales, including documentation required for exempt sales;
- review the application of PST on purchases including taxable purchases (for your own use) from suppliers located outside Saskatchewan;
- provide information about other Consumption Taxes such as Liquor Consumption Tax (LCT), Vapour Products Tax (VPT), and information about the Beverage Container Program (BCP), if applicable to your business;
- confirm that the accounting system currently in place is adequate for the purpose of reporting PST on your business operations;
- provide information regarding our online services; and,
- review the Revenue Division's information services, including our free tax information presentations.

Outreach Reviews are available to all businesses operating in Saskatchewan and are typically focused on new small to medium size businesses.

The review process is not an audit and you will not be issued an assessment for any errors noted. You will have the opportunity to make corrections on a supplemental PST return provided to you if errors are found. Any errors not corrected and paid within 30 days will be subject to an assessment, plus any applicable penalties and interest.

At the end of the review, we will discuss our findings with you and provide guidance on the proper application of PST where required. We will also document our findings and guidance in a letter to you that can be kept in your records for future reference.

OTHER IMPORTANT INFORMATION

The Outreach Review does not relieve you of responsibility for errors that were not detected during the review but discovered in a future audit.

If a sales tax overpayment is noted during the review, we will explain the correct application of PST and provide you with information on applying for a refund.

The review includes an explanation of the procedures to file your PST return online and how to access any bulletins, notices and forms that apply to your business.

The Ministry of Finance is committed to continually strive to improve the standard of the services we provide to businesses and taxpayers, and to be accountable for the quality of the services we provide. The [Taxpayer Service Commitments and Standards](#) describes the fairness and service principles that we follow in administering Saskatchewan's taxes and related programs. A copy of this Code is available upon request or can be viewed on our website at saskatchewan.ca/business-taxes.

TAX SERVICES AVAILABLE TO YOU

- **SETS (Saskatchewan Electronic Tax Service):** Visit sets.saskatchewan.ca to file and pay your tax returns online.
- **Finance website:** [Subscribe](#) to the "Tax Information Updates" feature to receive notification of all PST updates.
- **Information Bulletins:** Go to saskatchewan.ca/business-taxes to view and download industry specific publications with an update notification subscription feature.
- **Online Registry Search:** Go to sets.saskatchewan.ca/rptp/portal/footer/pst-registry to confirm if a business is licensed or registered for PST purposes.
- **Toll Free Inquiry Line:** Call 1-800-667-6102 (Monday to Friday 8:00 am - 5:00 pm).
- **Request a tax ruling or make a tax inquiry:** Send an email to sasktaxinfo@gov.sk.ca.

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