

Information Bulletin

PST-54

Issued: March 2000

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THE PROVINCIAL SALES TAX ACT

SECURITY AND INVESTIGATION SERVICES

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. [Taxable Security and Investigation Services](#)
- B. [Exempt Security and Investigation Services](#)
- C. [Sales of Used Business Assets](#)
- D. [Goods and Services for Your Own Use](#)
- E. [Saskatchewan eTax Services \(SETS\)](#)

A. TAXABLE SECURITY AND INVESTIGATION SERVICES

Security and investigation services are subject to Provincial Sales Tax if that service:

- (a) relates to a physical location, transaction, activity or contemplated transaction or activity in Saskatchewan; and,
- (b) is provided to a person who resides, ordinarily resides or carries on business in Saskatchewan at the time the service is provided.

Taxable security and investigation services include:

- Armoured car service;
- Building monitoring;
- Civil and criminal investigations;
- Electronic alarm monitoring of residential and commercial properties;
- Bailiff services (excluding fees for serving legal documents or court ordered seizures);
- Guard dog services;
- Patrol services (excluding RCMP policing charges);
- Investigation services, including surveillance, location services (skip tracing) and asset tracing;

- Security services; and,
- Seizures of tangible personal property and/or real property (excluding court ordered seizures).

B. EXEMPT SECURITY AND INVESTIGATION SERVICES

Exempt security and investigation services include:

- Fees for serving documents. To be exempt, the charge must be **segregated** on the invoice from taxable services (e.g. locating individuals);
- Bailiff fees for serving legal documents or court ordered seizures;
- Residential “house sitting” services;
- Services provided to federal government departments and agencies. (**Note:** Services provided to federal crown corporations, provincial government ministries or agencies or to provincial crown corporations are subject to tax);
- Charges billed to clients for disbursements such as travel, sustenance, accommodation and towing are not subject to tax when clearly segregated on the invoice as a separate charge from the seizure fee; and,
- Segregated charges billed to clients for cleaning, storage, advertising and sales fees are not subject to tax as these services do not directly relate to the seizure.

C. 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](#).

D. 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.

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