

## PROVINCIAL SALES TAX EXEMPTION ON AUDIO BOOKS

**Effective April 1, 2022**, the Provincial Sales Tax (PST) exemption for books and digital or similar electronic equivalents is extended to audio recordings of exempt reading materials.

The exemption previously applied to digital or similar electronic equivalents in a viewable format only, for books, magazines, periodicals, newspapers, and other reading materials, that contain no advertising and are published solely for educational, technical, cultural, or literary purposes.

The exemption **does not** apply to computer software or electronic devices used to view or listen to exempt reading materials, or to taxable audio content such as music and podcasts. These items remain subject to PST.

For further information, please see Information Bulletin [PST-9, Books, Magazines, Periodicals, Newspapers and Other Reading Materials](#).

### 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](mailto:sasktaxinfo@gov.sk.ca)

Internet: Tax bulletins, forms and information are available at [saskatchewan.ca/business-taxes](https://saskatchewan.ca/business-taxes).

To receive automatic email notifications when this or any other bulletin is revised, go to [sets.saskatchewan.ca/subscribe](https://sets.saskatchewan.ca/subscribe).

Government website: [Saskatchewan.ca](https://Saskatchewan.ca)