

Information Bulletin

PST-25

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THE PROVINCIAL SALES TAX ACT

PHOTOGRAPHERS, PHOTOFINISHERS AND VIDEO PRODUCERS

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.

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A. SALES OF PHOTOGRAPHS AND PORTRAITS

PST applies to the total selling price of photographs and portraits, including professional fees, sitting charges and charges for travel. All these charges are taxable, even if they are shown separately on the customer's sales invoice.

The tax also applies to the total selling price of photographs and portraits transferred or delivered electronically, or on a storage device, or by any other means.

B. PHOTOFINISHING SERVICES

The tax applies to the total selling price of prints, reprints and enlargements. Charges for developing a customer's film and producing finished prints from film, or electronic or digital photographs are subject to tax.

C. OTHER TAXABLE SERVICES

Charges for developing film, or for tinting, retouching, colouring or otherwise altering a customer's own photograph, including an electronic or digital photograph, are subject to tax.

When a customer's film is developed and mounted as a slide, the charges for this service are subject to tax.

Charges for transferring a customer's own prints or slides to electronic or digital format are subject to tax.

D. SALES OF VIDEO RECORDINGS

Sales of video recordings, including recordings of events such as weddings and birthday parties, are subject to tax on the total selling price, including charges for filming/recording, editing and travel. The charges for filming/recording, editing and travel are taxable, even if they are shown separately on the customer's sales invoice.

E. SALES OF OTHER MERCHANDISE

Photographers and photofinishers are required to collect PST on sales of photographic equipment and supplies. This includes sales of camera equipment, flash equipment, slide equipment, enlargers, darkroom equipment, projectors, photo albums, picture frames and unprocessed film.

F. PHOTO BOOTHS

A photo booth provided to customers without a person to operate the photo booth is considered a rental and is subject to PST on the total charge to the customer. PST must also be collected on any charges for other goods sold or rented with the photo booth, such as prints, props, costumes, photos, frames, and albums. Goods acquired exclusively for rental or resale purposes, such as the photo booth, and props and costumes may be purchased exempt from PST by quoting your PST vendor's licence number to your suppliers.

A photo booth provided to customers (e.g. at weddings or other events) with a person to operate the photo booth is considered a taxable photography service. PST must be collected on the total charge to the customer for the photo booth services, as well as on the sale of any goods such as photos, frames and albums. Businesses are required to pay PST on the purchase of the photo booth and other goods, such as props and costumes, acquired in order to provide photo booth services, and also when the same equipment is occasionally rented out to customers.

Alternatively, businesses providing both taxable photo booth services and rentals may choose to maintain both a tax-free and a tax-paid inventory for each aspect of their business.

G. EXEMPT SALES

Video producers, photographers and photofinishers are not required to collect the tax on the following sales:

- Books, magazines, and periodicals dealing with the subject of photography;
- Goods sold to other vendors for resale (the purchaser's PST licence number must be recorded on the sales invoice);
- Goods sold to non-residents when the goods are shipped out-of-province by the vendor (evidence of shipment must be retained); this includes goods sold to non-residents that are delivered electronically when the billing address is outside Saskatchewan;
- Goods sold to federal government departments or agencies (goods sold to federal crown corporations, provincial government ministries or agencies or to provincial crown corporations are subject to tax); and,
- Goods sold to an Indian band or an Indian upon presentation of a Certificate of Indian Status identification card issued under the *Indian Act* (Canada), providing the goods are delivered to the reserve by the retailer; or where photography services, or electronic or digital goods are delivered to Indians living on-reserve (The complete 10-digit card number must be recorded on the sales invoice. If the federal identification card number is only 3 to 5 digits, record the number and the name of the band on the sales invoice). Photography services, or electronic or digital goods delivered to Indians living off the reserve are subject to tax.

H. 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](#).

I. TAXABLE PURCHASES

Video producers, photographers and photofinishers are required to pay the tax on the following items for their own use:

- Equipment and repairs to equipment (this includes cameras, lighting equipment and processing equipment);
- Materials and supplies which do not become incorporated into the finished product sold to the customer;
- Materials used for advertising and display purposes, such as portfolios and photo albums; and,

- Computer software used for editing film, or electronic or digital photographs and video recordings.

The tax on these items must be paid to a licensed supplier or directly to the Revenue Division where:

- The supplier did not charge the tax; and,
- The items are taken from stock which has not had the tax paid.

The tax payable on items purchased outside Saskatchewan is due on the total purchase cost, including transportation costs, currency exchange, customs and excise duties and any other importation costs, but excluding the GST.

J. EXEMPT PURCHASES

Video producers, photographers and photofinishers are not required to pay the tax on purchases of the following items:

- All materials that are attached to or that become incorporated into the finished product which is sold to a customer, including print paper and blank storage devices purchased for resale;
- Materials and supplies which are consumed in providing a service, such as slide mounts, slide boxes and transparent sleeves;
- Wrapping materials, envelopes and other similar items used to deliver merchandise sold to the customer;
- Chemicals used in the developing and processing of exposed film or prints;
- Direct agents.

K. DIRECT AGENTS

Video producers, photographers and photofinishers are able to purchase direct agents tax free by quoting their vendor's licence number to the supplier. Direct agents are those materials consumed or used by a video producer, photographer and photofinisher in the transformation or manufacture of a product by contact or temporary incorporation into the finished product.

Direct agents include:

- Film used by photographers to produce portraits and prints (**only businesses that perform their own photofinishing services qualify for the exemption**);
- Film, music (pre-recorded audio), video recordings and artwork used to edit video productions, excluding the finished product.

L. TAX TIPS LINE

When a business or individual does not comply with provincial tax legislation, businesses face unfair competition and a burden is placed on all taxpayers who do comply. It causes significant loss in the revenue available to fund services such as health, education and other important government programs.

Tax Tips Line provides an anonymous, fully confidential way for the public to report businesses or individuals who are participating in tax fraud. If you suspect that a business or individual is being dishonest with their provincial taxes or is misrepresenting their activities to reduce their taxes, you can report them using Tax Tips Line.

Please visit our website at saskatchewan.ca/business/taxes-licensing-and-reporting/provincial-taxes-policies-and-bulletins/tax-tips-line to find out more regarding types of tax fraud and the information to report, if possible.

Tax Tips Line is specifically and solely for information related to provincial tax compliance. Any unrelated inquiries or information will not be addressed by the Tax Tips Line, and should be directed to the appropriate organization.

How to Report:

- 1) Toll-free 1-833-334-8477
- 2) Write: Ministry of Finance
Revenue Division
PO Box 200
REGINA SK S4P 2Z6
- 3) [Online Form Submission](#)

M. 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.

To provide feedback or suggest changes to this bulletin, please complete a [Bulletin Survey](#).

Government website: Saskatchewan.ca