

## PROVINCIAL SALES TAX ON FARM EQUIPMENT, SUPPLIES AND SERVICES

**Effective April 1, 2022, the following real property services provided to a farmer or primary producer are exempt from Provincial Sales Tax (PST):**

- On-farm dugout excavation for the purpose of spraying, irrigation of crops, or watering of livestock;
- On-farm trenching for the purpose of installing pipe for irrigation of crops or watering of livestock; and,
- On-farm trenching for the purpose of electrifying grain bins.

When both taxable and exempt services are provided, the charges must be segregated on the customer's invoice and the tax collected on the taxable portion. Otherwise, the total charge is subject to tax.

**Effective April 1, 2022, the following farm production equipment is exempt from PST when used directly in a primary farming activity:**

- Prefabricated windbreaker panels for use in the protection and handling of livestock, **but not** lumber, metal, plastic, glass, or other components purchased separately by a farmer for the purpose of constructing or repairing these items; and,
- Insulators for electrified livestock fences.

For further information regarding the application of PST to farm equipment, supplies and services, please see Information Bulletin [PST-16, Farm Implements and Supplies](#).

### 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](http://saskatchewan.ca/business-taxes).

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