

# Information Bulletin

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PST-5

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## THE PROVINCIAL SALES TAX ACT

### GENERAL INFORMATION

This bulletin has been prepared to help you apply and collect the Provincial Sales Tax (PST) and to assist you in understanding your obligations under *The Provincial Sales Tax Act* and *The Revenue and Financial Services Act*. It is a general guide and not a substitute for the legislation. Copies of these Acts and Regulations are available free of charge online at [www.publications.gov.sk.ca/freelaw/](http://www.publications.gov.sk.ca/freelaw/).

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

The contents of this bulletin are presented under the following sections:

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#### **A. WHAT IS PST**

PST is a 6 per cent sales tax that applies to taxable goods and services and insurance contracts consumed or used in Saskatchewan. It applies to purchases in the province as well as purchases from outside the province for consumption or use in Saskatchewan. New and used goods are subject to tax. The GST is excluded in calculating the amount of PST payable.

When taxable goods, services, or insurance contracts are purchased or rented from a supplier who is licensed to collect the tax, the tax is paid to the supplier. When purchased or rented from a supplier who did not collect the tax, such as an unlicensed supplier located outside Saskatchewan, the tax must be self-assessed and paid directly to the Revenue Division.

Certain goods are exempt from PST including basic groceries, reading materials, agricultural equipment and prescription drugs and medicine.

Taxable services include accounting and bookkeeping services, advertising services, architectural services, commercial building cleaning services, computer services, credit reporting or collection services, dry cleaning and laundry services, employment placement services, engineering services, extended warranty and maintenance contracts, legal services, lodging services, real estate services, repair or installation services related to tangible personal property, security and investigation services, telecommunication services, telephone answering services, veterinary services and services to real property.

[Information Bulletins and Notices](#) regarding the application of PST to goods, services and insurance contracts are available on the Internet at [sets.saskatchewan.ca](http://sets.saskatchewan.ca).

**Note:** PST is different from the federal government goods and services tax (GST). To register for GST or for questions about the GST, please contact the Canada Revenue Agency (CRA) at 1-800-959-5525 or visit the [Government of Canada website](#).

## **B. REGISTRATION REQUIREMENTS**

### **Vendor**

A vendor is a person, business or organization who sells or rents goods, taxable services or taxable contracts of insurance to consumers.

### **Registered Consumer**

A registered consumer is a person, business or organization who is not a vendor as outlined above, but purchases or rents taxable goods or services for their own use in carrying on a business.

### **Registration**

All businesses operating in Saskatchewan are required to be registered with a PST number, with the exception of businesses qualifying as small traders as outlined below. Depending on the nature of the business, either a vendor's licence number or a registered consumer number will be issued. Please refer to Sections C and D for vendor and registered consumer responsibilities.

The Provincial Sales Tax On-Line Registry allows taxpayers to verify the businesses they are dealing with have met their PST registration requirement and have an active PST number. The PST registry will confirm a business has either a vendor's licence or registered consumer number but will not disclose the number. Suppliers are required to use the registry to verify that a business holds a valid PST vendor licence before selling goods or services tax free for resale. The online registry is available 24/7 and can be accessed at [sets.saskatchewan.ca](http://sets.saskatchewan.ca).

The [Application for Vendor's Licence/Consumer Registration](#) is available on the Internet at [www.sets.saskatchewan.ca](http://www.sets.saskatchewan.ca).

### Services Provided Through Online Platforms

Operators of electronic distribution platforms and online accommodation platforms, as well as online marketplace facilitators must be licensed for purposes of collecting and remitting Saskatchewan PST.

**Electronic Distribution Platform** means a website, internet portal, gateway, application or other means prescribed in the regulations that allow a consumer or user to purchase at a retail sale, whether singly, by subscription or in any other manner, including maintenance, updates and support, tangible personal property or services that are delivered through an electronic format.

**Online Accommodation Platform** means an electronic marketplace that enables or facilitates transactions in relation to accommodation services located in Saskatchewan.

**Marketplace Facilitator** means a person, as defined in *The Provincial Sales Tax Regulations*, that makes or facilitates a marketplace for retail sales by marketplace sellers and collects payment from a consumer or user, directly or indirectly, and remits payment to a marketplace seller; regardless whether or not that person receives consideration in exchange for its services.

A **marketplace seller** means a person that makes retail sales through any physical or electronic marketplace operated, owned or controlled by a marketplace facilitator.

An accommodation service provider or marketplace seller, who makes retail sales exclusively by way of an online accommodation platform or a marketplace facilitator, is not required to be licensed as a vendor to collect and remit Saskatchewan PST, when the operator of the online accommodation platform or the marketplace facilitator is licensed and collecting the tax.

The accommodation platform operator or marketplace facilitator is responsible for the proper collection of PST, including determining the applicable rate and tax status of goods and services for sale, and is required to collect and remit PST on all taxable sales made through their platforms, regardless of whether the accommodation service provider or marketplace seller is a licensed vendor.

The accommodation service provider or marketplace seller is responsible for collecting and remitting PST on sales through all other channels, including sales made through unregistered online accommodation platforms and unregistered marketplace facilitators.

**Note:** In situations where an accommodation service provider or marketplace seller has consumption tax obligations in relation to Saskatchewan, the accommodation service providers or marketplace sellers are required to be registered to report and remit the applicable tax to the Ministry of Finance. For further information, please review [sets.saskatchewan.ca/taxinfo](https://sets.saskatchewan.ca/taxinfo).

For further information, please refer to Information Notice [IN 2020-08, \*Electronic Distribution Platforms, Online Accommodation Platforms and Marketplace Facilitators\*](#).

### **Small Traders Guidelines**

Individuals who operate from their home and produce goods such as craft items that are sold to other individuals on a small scale or non-commercial basis are not required to become licensed to collect tax providing that:

- Annual sales are less than \$10,000;
- The goods are produced and sold from their residence; and,
- PST is paid or self-assessed on the purchase price of equipment and supplies used in the production of those goods.

This guideline also extends to individuals who provide services from their home to non-commercial customers. These businesses are not required to be registered with our office; however, PST must be paid or self-assessed on the purchase price of equipment and supplies used in providing their services.

This guideline does not extend to individuals or small businesses that conduct sales or provide services outside their residence or sell taxable goods or services to commercial customers. Small traders that compete in the retail market and make sales outside of their residence or to commercial customers are required to become licensed and collect PST.

**Note:** Small trader's guidelines do not apply to individuals or small businesses that offer their products or services for sale through online platforms.

### **Non-Resident Businesses**

#### Vendors

Businesses located outside Saskatchewan that make retail sales in the province, or lease taxable goods in the province, including tangible personal property, taxable services, or contracts of insurance that are acquired for use or consumption in or relating to Saskatchewan, are required to become licensed to collect PST.

Retail sales in the province include retail sales by persons who do not otherwise carry on business in Saskatchewan, and include situations where a person selling or providing tangible personal property to a consumer or user:

- i. Makes tangible personal property available for purchase in Saskatchewan;
- ii. Accepts orders to purchase tangible personal property that originate in Saskatchewan; and,
- iii. Causes the tangible personal property to be delivered in Saskatchewan.

Tangible personal property generally refers to goods and also includes data, information or material that is transferred, transmitted or distributed by means such as landlines, wires, fibre optic cables, satellites etc. Any property that can be seen, weighed or measured or that is in any way perceptible to the senses is considered to be tangible personal property.

For information regarding taxable and exempt services, please see Section I of Information Bulletin [PST-46, Information for Service Enterprises](#) which lists the taxable services and the corresponding Information Bulletin for further reference.

When a non-resident vendor is not licensed to collect PST, their Saskatchewan customers are required to remit the tax directly to the Ministry of Finance.

Non-resident businesses that do not collect and remit the tax due on sales to Saskatchewan consumers could be assessed penalty and interest charges in an audit, in addition to the taxes that are due.

In addition to meeting their registration requirement, non-resident vendors are providing a service to their customers in Saskatchewan by becoming licensed and remitting the tax on their behalf.

### Contractors

Non-resident contractors carrying on business in Saskatchewan, providing either taxable or exempt services, are required to be registered with a PST number for the purpose of collecting and/or remitting PST on their sales of taxable services and reporting tax payable on supplies, equipment, vehicles and tools used in Saskatchewan. See Information Bulletin [PST-38, Information for Non-Resident Real Property and Service Contractors](#) for further reference.

Non-resident businesses entering Saskatchewan to supply and install tangible personal property should refer to Information Bulletin [PST-49, Information for Non-Resident Vendors Supplying and Installing Tangible Personal Property](#).

## **C. INFORMATION FOR VENDORS**

### **Your Vendor's Licence**

A vendor's licence is issued to all individuals and businesses that make retail sales and are required to collect and remit the PST to the Ministry of Finance. See Section F below for information on filing frequency thresholds and return due dates.

If you carry on business at more than one location in the province, you will receive a vendor's licence for each place of business. This licence must be displayed in a location where it is visible to your customers. If you do not have business premises, you must carry your vendor's licence with you while you are conducting business in Saskatchewan. Your licence must be available for inspection on request by your customers or a Revenue Division representative.

A vendor's licence is not transferable. In addition, a vendor's licence does not take the place of a business licence that may be required by your city, town, village, or municipality.

You may be required to post security prior to receiving a vendor's licence.

### **Vendor Responsibilities**

As a vendor under *The Provincial Sales Tax Act* you are required to:

- Quote your vendor's licence number when you buy goods tax free from your suppliers for resale. **Please note that a vendor's licence does not allow you to purchase goods that are not for resale without paying the tax.**

- If PST has been paid to your supplier in error on goods purchased for resale, a refund for the tax paid may be obtained by one of the following three methods:
  - Requesting a refund from your supplier;
  - Applying to Finance for a refund; or,
  - Offsetting the tax paid in error against the tax to be reported on your return (see the [PST Worksheet Supplement & Instructions](#)).

**Refunds must be claimed within four years from the date of overpayment.**

- Charge the correct amount of tax at the time of sale or rental of taxable goods and services.
- Apply the tax to the total selling price of the goods after deducting any early payment discount, trade discounts or volume discounts.
- Collect the tax on used assets sold, allowing a \$300 exemption per item when the goods (excluding vehicles) are sold to individuals for non-business use. Tax must be collected on the full selling price of used vehicles. See Information [Bulletin PST-58, Information on the Taxation of Used Goods](#) for further information.
- Show the tax as a separate amount on all sales documents provided to your customers.
- Refund the tax on returned merchandise in instances where the full purchase price is refunded to the customer.
- Remit the tax on credit sales, with your next tax return, whether or not the customer has paid their account in full.
- Self-assess and pay the tax directly to Finance on taxable goods or services for personal or business use that were taken from a resale inventory.
- Self-assessed tax should be reported in Box C of the return form.
- Self-assess and pay the tax directly to Finance on your regular tax return on taxable goods or services purchased from a supplier who did not charge you the tax.
- If they were purchased from an unlicensed supplier located outside Saskatchewan, the tax is payable on the laid down cost, which includes currency exchange, transportation charges, customs and excise duties and importation charges, but not the GST.
- Pay the tax directly to Finance when new or used assets are purchased from a business ceasing operations (see Section H) or from a supplier who did not charge you the tax, as outlined in the point above.
- Remit the tax collected by the due date shown on the return. Corporate directors may be held personally liable for taxes collected but not remitted by a corporation. To avoid liability, the director must demonstrate that he or she took reasonable steps to ensure that the corporation remitted its tax collections.
- Notify the Revenue Division, if you discontinue or sell your business, or if there is a change in your business name, business location or mailing address.

**Exempt Sales**

Sales of taxable goods and services to the following are exempt from tax:

- Federal government departments and agencies (**Note:** Federal government crown corporations and provincial government ministries, agencies and crown corporations are not exempt from paying PST).

- Other vendors for resale providing their vendor's licence number is recorded.
- Residents or non-residents providing the goods and services are shipped or delivered out of the province by the retailer.
- Status Indians, Indian bands and non-commercial band-empowered entities providing the goods are delivered to the reserve by the retailer or the services are performed on the reserve and the *Certificate of Indian Status Identification Card* number or band number is recorded on the invoice. The complete 10-digit card number must be recorded on the invoice. If the federal identification card number is only three to five digits, record the number and the name of the band on the sales invoice. Proof of delivery to a reserve must be retained. Please see Information Bulletin [PST-63, Information Regarding Sales to First Nations Individuals and Organizations](#) for further information.

### **Showing the Tax on your Sales Receipts**

Vendors who show the GST separately on their receipts or invoices must apply the PST on the selling price before calculating the GST.

Vendors who sell items on a GST included basis must calculate the PST using a rate of 5.71 per cent. The 5.71 per cent rate applied to a price that includes the GST is equivalent to a 6 per cent rate applied to an item, which does not include the GST. The sales receipt to the customer must show the PST rate of 6 per cent and not 5.71 per cent.

Vendors may collect tax at a combined rate of 11 per cent (6 per cent PST plus 5 per cent GST) providing the cash register receipt, sales invoice or other sales document provided to the customer clearly indicates that the 11 per cent rate is made up of 6 per cent PST plus 5 per cent GST. Your records must show that the correct amounts of PST and GST have been collected.

### **Tax Credit on Bad Debts**

Vendors may claim a credit for the tax portion of their receivables that are written off as uncollectible. The tax credit should be taken as an internal adjustment in your records. Details of the accounts written off must be kept for audit verification by the Revenue Division.

### **Record Keeping Requirements**

Businesses are required to keep complete records of all business transactions. Records must not be destroyed unless permission from the Revenue Division has been obtained. Records that are at least six years old may be destroyed without obtaining permission.

*The Revenue Collection Administration Regulations* requires the following financial records to be maintained:

- Details of daily sales of tangible personal property and taxable services, including sales invoices summarized periodically, whether weekly, monthly or quarterly.
- Details of daily purchases of tangible personal property and taxable services, including purchase invoices summarized periodically, whether weekly, monthly or quarterly.
- Details of daily tax collections and their disposition summarized periodically, whether weekly, monthly or quarterly.

- Annual inventories in accordance with established business practices.
- Books, records and accounts necessary for the preparation of annual financial statements sufficient to indicate gross profit, net profit, assets and liabilities.
- Details of items taken out of stock for your own use or consumption, or supplied to your employees.

All entries concerning the PST in any books, accounts, records and documents described above are to be kept separate and distinguishable from other entries.

#### **D. INFORMATION FOR REGISTERED CONSUMERS**

##### **Your Registered Consumer Number**

A registered consumer number is issued to businesses and organizations that do not make retail sales but do purchase taxable goods or services for their own use. This number cannot be used to purchase goods without paying the tax and is not a licence to collect the tax.

##### **Registered Consumer Responsibilities**

As a registered consumer under *The Provincial Sales Tax Act* you are required to:

- Pay the tax to your supplier when taxable goods and services are purchased from a supplier that is licensed to collect the tax.
- Self-assess and pay the tax directly to Finance on your regular tax return when taxable goods or services are purchased from a supplier who did not charge you the tax.
- If they were purchased from an unlicensed supplier located outside Saskatchewan, the tax is payable on the laid down cost, which includes currency exchange, transportation charges, customs and excise duties and importation charges, but not the GST.
- Self-assessed tax should be reported in Box C of the return form.
- Pay the tax directly to Finance when new or used assets are purchased from a business ceasing operation or from a supplier who did not charge you the tax, as outlined in the point above.
- Collect the tax on used assets sold, allowing a \$300 exemption per item when the goods (excluding vehicles) are sold to individuals for non-business use. Tax must be collected on the full selling price of used vehicles. See Information Bulletin [PST-58, Information on the Taxation of Used Goods of Used Goods](#) for further information.
- Notify the Revenue Division if you discontinue or sell your business, or if there is a change in your business name, business location or mailing address.
- File tax returns by the due date shown on your return. If you have no tax to report, you must still file a "NIL" return.
- Keep complete records of all transactions and documents related to the purchase of goods.



## **E. FREIGHT CHARGES, ENVIRONMENTAL FEES AND PROMOTIONAL GOODS**

### **Freight or Delivery Charges**

Freight or delivery charges related to the purchase of taxable goods are subject to PST when the supply point originates outside Saskatchewan, as the charges form part of the laid down cost of those goods. These charges are not subject to PST when the supply point originates in Saskatchewan, providing the charges are shown separately.

Freight or delivery charges for direct materials used in the production of goods form part of the manufactured cost of the goods and are taxable whether the materials are shipped from a supply point inside or outside Saskatchewan. Manufactured cost includes all the steps in the production of the goods and all the input costs that increase the value of those goods.

Freight or delivery charges that form part of a rental or lease agreement of taxable commodities are subject to tax regardless of whether the goods were shipped from a supply point inside or outside Saskatchewan. These charges are subject to PST whether provided by the rental or leasing company or a third party.

### **Disposal and Environmental Fees**

Environmental handling fees imposed by the Government of Saskatchewan are not subject to PST when they are segregated on the customer's invoice. Exempt environmental handling fees include charges billed to the customer for disposal of the following:

- Tires
- Oil and oil filters
- Paint
- Electronic equipment
- Beverage containers
- Antifreeze and antifreeze containers
- Diesel exhaust fluid containers
- Diesel fuel filters
- Grain bags

### **Promotional Goods**

Items purchased for promotional purposes, samples, prizes or gifts are subject to tax at the time of purchase. If the tax is not paid to the supplier, the tax must be submitted with your return on the purchase price or on the laid-down cost when purchased from outside the province.

## **F. FILING YOUR TAX RETURN**

Vendors and registered consumers are required to register with the Revenue Division and file a tax return on a monthly, quarterly or annual basis depending on the amount of tax collected or payable. The filing frequency is established as follows:

Based on Annual Tax Remitted		
Filing Frequency	Current Thresholds	Thresholds (prior to April 2020)
Monthly	Over \$12,000	Over \$7,200
Quarterly	\$4,800 to \$12,000	\$3,600 to \$7,200
Annual	Under \$4,800	Under \$3,600

**Note:** Tax clients may choose to file returns on a more frequent basis by submitting a Service Request online through your SETS account, or by contacting our office.

A tax return will be sent to you at the end of each reporting period. Instructions for completing the return are provided on the form. Please read the instructions carefully. An incorrectly completed form may delay the processing of your tax return and payment. If there is no tax to report for the period, you must still file a “NIL” return.

If for some reason you do not receive a tax return form, your tax information must still be filed by the due date along with payment of the balance owing. The return can be filed and paid electronically by registering for Saskatchewan eTax Services (SETS), or a blank return form can be completed. When filing with a blank return, please quote your licence number to ensure your tax account is properly credited.

#### **Due Dates**

The due date for PST returns filed and paid electronically has been extended to the last day of the month following the end of the reporting period.

The due date for non-electronic filing (e.g. paper filing) of returns and payments, is the 20<sup>th</sup> day of the month following the end of the reporting period.

For example, the April 2020 return due date for a business filing monthly is as follows:

- Electronic filing and payment - April 2020 return is due May 31<sup>st</sup>, 2020
- Non-electronic filing or payment - April 2020 return is due May 20<sup>th</sup>, 2020

**Note: Returns and payments must be received in our office by the due date. Penalty and interest charges are applied to amounts that are not remitted by the due date.**

**A tax return must be completed for each reporting period.**

#### **G. ENFORCEMENT PROVISIONS**

The Revenue Division will audit the records of businesses on a routine basis.

When it is determined that tax has not been properly accounted for, the business is assessed the amount of tax owing plus penalty and interest charges as outlined below.

### **Failure to Comply**

Non-compliance can result in the suspension of your Vendors Licence issued under *The Provincial Sales Tax Act*. If your Vendors Licence is suspended, you will not be allowed to purchase resale goods and services exempt of the PST.

### **Corporate Director's Liability**

In certain circumstances, corporate directors may be held personally liable for taxes collected but not remitted by a corporation.

Directors may be held personally accountable for a corporation's tax liability when collection efforts against the corporation have failed or when a corporation becomes bankrupt or commences other liquidation proceedings. Directors may only be held liable if the corporation fails to collect or remit the tax (as opposed to taxes payable by the corporation). A director may avoid liability by demonstrating that reasonable steps were taken to ensure that the corporation remitted its tax collections.

### **Penalties for Failing to Remit the Tax**

Penalty and interest charges are applied to taxes that are not remitted by the due date. These charges are necessary to ensure that taxes are collected and remitted on time.

### **Penalty Applied to Late Returns**

A penalty of 10 per cent of the tax payable, to a maximum of \$500, is applied to each return period.

### **Penalty Applied to Audit Assessments**

The following penalties apply to audit assessments:

#### **Tax on Sales**

- A penalty of 10 per cent of the amount assessed, with no maximum, is applied to audit assessment for sales of taxable goods or services where the tax should have been collected from your customers, but was not.
- A penalty of 25 per cent of the amount assessed, with no maximum, is applied to audit assessments for tax that has been collected from your customers but not remitted.
- A penalty of up to 100 per cent of the amount assessed, with no maximum, may be applied to audit assessments for tax collected from your customers that willfully has not been remitted.

#### **Tax on Consumption**

- A penalty of 10 per cent of the amount assessed, with no maximum, is applied to audit assessments for goods or services that were taken from inventory or purchased from a supplier who did not charge the tax, where the tax should have been self-assessed but was not.

### **Interest Charges**

Interest at the prime interest rate plus 3 per cent is charged from the date the tax was to have been remitted.

## **H. SELLING OR PURCHASING A BUSINESS**

When **selling** your business, please ensure that you:

- Provide the Revenue Division with the name of the new owner and the effective date of the sale.
- File a final tax return, within 15 days of your last day of business, for all taxes owing by the business and return your vendor's licence for cancellation.
- On a bulk sale of assets, contact our office to obtain a certificate, in duplicate, issued by the Revenue Division confirming that all outstanding taxes have been paid. The duplicate copy should be provided to the purchaser of your business.

When **purchasing** an established business, please ensure that you:

- Apply for a vendor's licence. You may obtain an application from the Revenue Division or request that a licence be issued by calling the telephone number listed at the end of this bulletin.
- Report and remit tax to Finance on the purchase of any new and used assets acquired. The purchaser must report and remit the tax within 30 days from the purchase date using a [Business Assets Declaration Form](#). For further information on the application of PST to business assets, please refer to the [Business Assets Declaration Form Guidelines](#).
- Obtain a copy of the certificate, issued by the Revenue Division to the seller, confirming that all outstanding taxes have been paid by the seller. If you fail to obtain this certificate, you may be held liable for all taxes collected but not remitted by the seller.

### **Obtaining a Clearance Certificate**

The seller or purchaser of a business may request a clearance certificate by contacting our office via phone, email or fax as provided at the end of this bulletin.

## **I. CORRESPONDING WITH THE REVENUE DIVISION**

When corresponding with Revenue Division, please quote your Vendor's Licence (PST) or Federal Business number (BN). This helps to ensure that your tax account is updated correctly.

## **J. TAXPAYER SERVICE COMMITMENTS AND STANDARDS CODE**

The Revenue Division 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 Code](#) describes the fairness and service principles that we follow while administering Saskatchewan's taxes and related programs.

#### **K. 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 [www.sets.saskatchewan.ca](http://www.sets.saskatchewan.ca) 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](#)

#### **L. 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:

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

Internet: Tax bulletins, forms and information are available at [www.sets.saskatchewan.ca/taxinfo](http://www.sets.saskatchewan.ca/taxinfo).

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

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

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