

PST-17

Issued: February 1999

Revised: March 22, 2017

## THE PROVINCIAL SALES TAX ACT

Was this bulletin useful?

Click here to complete our short  
**READER SURVEY**

### INFORMATION FOR HARDWARE AND BUILDING SUPPLY STORES

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 (|) in the left margin.*

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

- A. Product List/Tax Status
- B. Repair Labour
- C. Farm Exemption Certificates or Equivalent
- D. Exemptions for Farmers
- E. Other Exempt Sales
- F. Ready-to-move Homes
- G. Supply and Install Contracts
- H. Sales of Used Business Assets
- I. Goods and Services for Your Own Use
- J. Saskatchewan Electronic Tax Service (SETS)

#### A. PRODUCT LIST/TAX STATUS

Absorbent cotton - taxable

Agriculture feeds - exempt

\*Air compressors - taxable

Air deodorizers and fresheners- taxable

Ammonia - taxable

Antifreeze - taxable

Appliances and furniture - taxable

Automotive parts - taxable

Baler twine and wire - taxable (exempt when sold to a farmer)

Barbecues, barbecue charcoal, starter fuel - taxable

\*Barbed wire – taxable

Basic groceries - exempt (see Information Bulletin PST-2, *Information for Grocery, Convenience and Drug Stores* for list)

Batteries - taxable (hearing aid batteries are **exempt**)

Bedding plants, vegetables - taxable

Belts and buckles - taxable

\* Exempt with a Farm Exemption Certificate or Equivalent - refer to Section C.

Bicycles - taxable  
Bird gravel - taxable  
Bolts - cultivator - exempt, hex and carriage - taxable  
Books - paper back, hard cover - exempt  
Brooder equipment and room accessories - taxable (exempt when sold to a farmer)  
Brooms - taxable  
Building materials - taxable  
Bulbs - garden, flower - taxable  
Buttons and clothing fasteners - taxable  
Cages (rabbit, mink, fox and chinchilla) - taxable (exempt when sold to a farmer)  
Camera supplies - taxable  
Carpets - taxable  
Cement, cement mixers - taxable  
Chain saws - taxable  
Children's clothing, footwear, and party costumes – taxable  
Christmas trees - artificial - taxable, natural - taxable  
Cleaners - glass, household, oven, rug, upholstery, toilet, window - taxable  
Clocks - taxable  
Clothing - taxable  
Coffee filters - taxable  
Dairy thermometers - taxable (exempt when sold to a farmer)  
Disinfectants - taxable  
Dog chews - rawhide - taxable  
Doors - taxable  
Drano - taxable  
Dust removers - taxable  
Electric fences - taxable (exempt when sold to a farmer)  
Electric monitors for implements - taxable (exempt when sold to farmer)  
\*Electric motors - taxable  
Electrical appliances - taxable  
Electrical supplies - cords, plugs, fuses, light bulbs - taxable  
Environmental levies on oil, oil filters, tires, and batteries - exempt  
Fabric materials - taxable  
Fence pickets purchased by farmers, including wooden posts, pickets or stakes that may be treated to prevent deterioration and which have not been planed, squared or otherwise processed into finished lumber are exempt. Corral slabs for farm fencing are also exempt, **but** not rough cut lumber.  
\*Fence staples - taxable  
Fertilizers - exempt  
Film - taxable  
Firelogs - Dura Flame, Presto - exempt  
Fishing supplies - taxable  
Fixtures - household - taxable  
Floor coverings - taxable  
Flowers - cut, artificial - taxable  
Footwear - taxable  
Fungicides - taxable (exempt when sold to a farmer)  
Furniture polish - taxable  
Fuses - taxable  
Games - taxable  
Garbage bags - taxable  
\*Garden and lawn tractors and attachments - taxable  
Garden tools, equipment, furniture - taxable  
Germicides - taxable

\* Exempt with a Farm Exemption Certificate or Equivalent - refer to Section C.

Gloves - rubber/disposable, cloth - taxable  
Glues - taxable  
Grain loss monitors - taxable (exempt when sold to a farmer)  
Handbags - taxable  
Heating pads - taxable  
Herbicides - exempt  
High pressure washers - taxable  
Hot water bottles and ice bags - taxable  
Humidifiers - taxable  
Hunting supplies - taxable  
Hydraulic fluids and oils - taxable (exempt if installed by the dealer into farm implements)  
Implement tires - exempt  
Incubators and accessories - taxable (exempt when sold to a farmer)  
Insecticides, coils, sprays - taxable  
Insect repellents - taxable  
Jars - canning - taxable  
Kerosene - taxable  
Kitchen ware, utensils - taxable  
Kitty litter - taxable  
Kleenex – taxable  
Labour (see page 5)  
Lawn mowers (walk behind) - taxable  
\*Lawn mowers (riding) - taxable  
Licences - fishing and hunting - exempt  
Light bulbs - taxable  
Lighter fluid - taxable  
Lighters - taxable  
Livestock medicaments, including sprays for warbles and similar diseases - exempt  
Livestock scales, clippers, tags, tattooing tools and ink, magnets, branding irons, tying chains, bull nose rings - taxable (exempt when sold to a farmer)  
Lubricants – taxable  
Lumber supplies, including rough cut lumber - taxable  
Magazines - exempt  
Manure - exempt  
Maps - taxable (Atlases are **exempt**)  
Matches - exempt  
Moisture meters - grain and hay - taxable (exempt when sold to a farmer)  
Mothballs - taxable  
Motor oil - taxable (exempt if installed by the dealer in farm implements)  
Newspapers - exempt  
Notions - taxable  
Paper - toilet, towels, wax, napkins - taxable  
Paint and paint supplies - taxable  
Peat moss - taxable  
Peroxide - taxable  
Pet food, including vitamins and dietary supplements - taxable  
Pet supplies - taxable  
Pet toys - taxable  
Photo albums - taxable  
Pictures, picture frames - taxable  
Pipes, pipe cleaners, pipe filters - taxable  
Plants - taxable  
Plumbing supplies - taxable

\* Exempt with a Farm Exemption Certificate or Equivalent - refer to Section C.

- Polish - shoe, floor, furniture, metal, automotive - taxable
- \*Post hole diggers and drivers - taxable
- Potted plants - taxable
- Potting soil - exempt
- Power generators - taxable
- Propane - exempt
- Pumps
  - Calcium chloride pumps - taxable (exempt when sold to a farmer)
  - Fuel pumps - taxable
  - Portable self-priming large diameter discharge pumps used solely for water drainage purposes and small discharge water pumps used for other than residential purposes - exempt
  - Pumps and meters designed for use with herbicides - exempt **but** pumps, meters and repair parts which are interchangeable for use on fuel pumps or meters - taxable.
- Rebar - taxable
- Repair labour (see page 5)
- \*Roto-tillers - taxable
- Roller chain and links - taxable (exempt when sold to a farmer)
- Seeds - flower, vegetable, grass, bird, garden - taxable
- Shelving - taxable
- Shrubs - taxable
- Silage bags - taxable (exempt when sold to a farmer)
- Snack foods – taxable (see Information Bulletin PST-2, *Information for Grocery, Convenience and Drug Stores* for list)
- Snowblowers - taxable
- Soil testers - taxable (exempt when sold to a farmer)
- Sporting goods - taxable
- Tarps
  - general purpose and truck - taxable
  - bale tarps - taxable (exempt if specifically designed to cover bales)
- Tires - taxable
- Thermometers - taxable
- Tools (hand and power) - taxable
- Trees - artificial - taxable
  - natural - taxable
- Tropical plants - taxable
- Truck boxes and hoists - taxable
- \*Veterinary instruments, including calf weaners, ear notchers, emasculators, castrators, dehorners, and calf pullers – taxable
- Water softener salt - taxable
- Water tanks - taxable (exempt when sold to a farmer)
- Waxes and conditioners for floors and furniture - taxable
- Weed control chemicals - exempt
- \*Welding machines and welders including tips and welding accessories when purchased with a welding machine or welder - taxable
- Welding accessories - taxable
- \*Welding rods - taxable
- Windows – taxable

**B. REPAIR LABOUR**

Please see Information Bulletin PST-57, *Information for Businesses Providing Repair and Installation Services*.

**C. FARM EXEMPTION CERTIFICATES OR EQUIVALENT**

For items which indicate a farm exemption or equivalent required, the business must:

- (i) complete a *Farm Exemption Certificate* and keep it on file; or
- (ii) print, type, write or apply by rubber stamp, on the sales invoice or other document supporting the sale, the following information:

Land Description Sec \_\_\_\_ Twsp \_\_\_\_ R \_\_\_\_ M \_\_\_\_.

I hereby certify the goods listed on this invoice will be used solely in the operation of my farm.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Farmer

Completed *Farm Exemption Certificates* must be retained by the business for a minimum of three years and should not be forwarded to the Revenue Division.

**D. EXEMPTIONS FOR FARMERS**

Parts which are designated as farm implement and farm machinery replacement parts by the manufacturer or wholesale distributor are exempt from the tax when sold over the counter or installed by the dealer. The labour to install the parts is exempt from tax.

Parts which are interchangeable for use in motor vehicles and the labour to install the parts in farm implements or farm machinery by the dealer are exempt from tax **but not** parts which are interchangeable for use in motor vehicles and sold over the counter. If the parts are taxable so are the labour charges.

**E. OTHER EXEMPT SALES**

Hardware and building stores are not required to collect the tax on the following sales:

- Goods sold to other businesses for resale (the purchaser's PST vendor's licence number must be recorded on the sales invoice).
- Goods sold to residents of other provinces when the goods are shipped out of Saskatchewan by the retailer (evidence of shipment must be retained).
- Goods sold to the federal government.

- Sales to Indians are not subject to tax upon presentation of a *Certificate of Indian Status identification Card* issued under the *Indian Act*, providing the goods are delivered by the retailer to a reserve. The complete 10 digit card number must be recorded on the sales 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.

**F. READY-TO-MOVE HOMES**

Please see Information Bulletin PST-11, *Information for Suppliers of Mobile, Modular and Ready-to-Move Homes*.

**G. SUPPLY AND INSTALL CONTRACTS**

Please see Information Bulletin PST-12, *Information for Businesses Providing Services to Real Property*.

**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.

**I. GOODS AND SERVICES FOR YOUR OWN USE**

Businesses are required to pay tax on purchases of new and used equipment, supplies and taxable services purchased for use in their business operations. Tax is payable as follows:

- When purchased from a licensed supplier, the tax must be paid to the supplier at the time of purchase.
- When purchased from a supplier who did not collect the tax, or when taken from an exempt resale inventory, the tax must be self-assessed and remitted with the regular tax return. This includes goods taken for personal or business use.
- When purchased from an unlicensed supplier located outside Saskatchewan, the tax must be self-assessed and remitted with the regular tax return on the laid down cost, which includes currency exchange, transportation charges, customs and excise duties, and importation charges; but not the GST.

**J. SASKATCHEWAN ELECTRONIC TAX SERVICE (SETS)**

The Ministry of Finance has made it possible to report and remit tax electronically through the use of a standard Internet connection. The Saskatchewan Electronic Tax Service (SETS) offers a secure, fast, easy and convenient alternative to filing returns in paper format. Several E-File services are currently available through SETS.

Businesses may use SETS to file and pay returns for PST and other provincial taxes.

SETS allows businesses to:

- file and pay returns or make payments on account;
- file a return and post-date the payment to the due date;
- view account balance and statement information;
- authorize your accountant to file on your behalf; and,
- Subscribe to an email notification service that allows the option to be notified by email that a tax return should be filed. This replaces the paper forms normally received in the mail.

**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)

In-Person: Ministry of Finance  
Revenue Division  
2350 Albert St  
REGINA SK S4P 4A6

Fax: 306-787-9644

Internet: Tax bulletins, forms and information are available [here](#).

To receive automatic email notification when this or any other bulletin is revised, click [here](#) and then click the “Subscribe” button.

Government website: <http://www.saskatchewan.ca/>