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**PST-34**      **Issued: March 1990**

**Revised: April 10, 2018**

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## **THE PROVINCIAL SALES TAX ACT**

### **INFORMATION FOR FISH FARMERS**

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**READER SURVEY**

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. Farm Exemption Certificates
- B. Items Exempt to Fish Farmers
- C. Items Taxable to Fish Farmers
- D. Sales of Used Business Assets
- E. Saskatchewan Electronic Tax Service (SETS)

#### **A. FARM EXEMPTION CERTIFICATES**

A farmer may purchase, exempt from tax, certain farm implements, farm machinery, farm tools and commodities, including repairs, when acquired for use directly in a primary farming activity.

Exempt farm items fall into the following categories:

- (a) those that are readily identifiable and are exempt from tax as goods used exclusively in a farming operation. A Farm Exemption Certificate or equivalent is not required.
- (b) those that may be taxable when used in operations other than farming but which a farmer must certify as being used solely in the operation of his or her farm. Certification in the following form is required:

- (i) 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 should be retained by the dealer for a minimum of three years and should not be forwarded to the Revenue Division.

**B. ITEMS EXEMPT TO FISH FARMERS**

The following items, including repairs, may be purchased tax exempt when acquired for use in a primary farming activity **upon completion of a Farm Exemption Certificate or equivalent** (Farm Exemption Certificate or equivalent **not** required where noted).

- aeration equipment including blowers, air compressors, fans and PVC piping
- agitators
- bird scare cannons (Farm Exemption Certificate or equivalent not required)
- bluestone added to pond water
- cages
- dissecting kits
- drugs and medicines
- egg counting boards, graders and pickers
- electrical power used for recirculation and aeration of fish tanks (request for exemption must be made to Revenue Division)
- electric fencers (Farm Exemption Certificate or equivalent not required)
- electric motors used to operate exempt fish farm equipment
- electric power converters
- farm account books (Farm Exemption Certificate or equivalent not required)
- feed and feed additives (Farm Exemption Certificate or equivalent not required)
- feeders **but not** feed storage structures (Farm Exemption Certificate or equivalent not required)
- feed mixers and grinders (Farm Exemption Certificate or equivalent not required)
- fence pickets including wooden posts, pickets or stakes which may be treated to prevent deterioration and which have not been planed, squared or otherwise processed into finished lumber (Farm Exemption Certificate or equivalent not required)
- field drainage equipment including drainage tiles, pipes, observation tubes, junction wells, culverts and miscellaneous fittings (Farm Exemption Certificate or equivalent not required)
- fish tanks
- floats used in cages and reservoir tanks
- heat exchangers

- heaters used to heat water for fish tanks
- incubation equipment including heat trays, troughs, up flow incubators and water misters
- laboratory glassware for fish production purposes
- liners made of fabric, plastic or metal used in ponds or tanks
- metal fence posts for farm fencing
- meters used in measuring conductivity, dissolved oxygen, salinity/dissolved solids, temperature, turbidity, PH, water pressure and water flow rates
- microscopes for fish production purposes
- net dyes and mending twine
- nets - dip, gill, hoop, seine
- netting used in cages and pens
- non-returnable containers including packing boxes, cartons and labels
- oxygen production and distribution systems
- portable internal combustion engines
- pumps, motors, pipes, valves and fittings for water circulation and aeration systems
- rigid screening used in incubation tanks
- scales for weighing fish and feed
- seed collectors
- small discharge water pumps for other than residential purposes
- soil testers (Farm Exemption Certificate or equivalent not required)
- specialized detergents, cleaners and sanitizing solutions
- tags and tagging devices
- tanks for holding, growing, hatching and spawning
- temperature chart recorders
- thermometers
- ventilation fans for fish confinement buildings
- water level controllers
- water sterilization equipment including ultraviolet irradiation equipment and ozone generators
- water testing equipment and chemicals
- water treatment chemicals
- water treatment equipment including iron filters, sand filters, cartridge filters, biofilters, heat pumps, settling chambers, ion exchange filters, chemical filters and effluent disinfection equipment including chlorine injection and monitoring equipment
- welding machines and welders including tips and related accessories when purchased with a welding machine or welder **but not** accessories purchased subsequent to the initial purchase of a welding machine or welder
- welding rods
- windmills, wind chargers and pond mills (Farm Exemption Certificate or equivalent not required)
- wire and staples for farm fencing

C. ITEMS TAXABLE TO FISH FARMERS

The following are some of the more common items on which tax must be paid by fish farmers. This is not an all inclusive list.

- air conditioners
- all-terrain vehicles
- barn heaters
- boats
- building materials including steel, lumber, paint, hardware, electrical supplies and styrofoam
- cleaning equipment
- computer equipment
- diving equipment
- electrical generator plants
- farm buildings including hatchery, barns, bins and other storage buildings
- feeding pails and scoops
- fire extinguishers
- freezers and coolers
- fuel storage tanks
- funnels
- gooseneck trailers
- gutters
- hand tools
- high pressure washers
- household appliances and furniture
- ice makers
- knives
- lift trucks
- lighting equipment
- lubricants
- nuts, bolts, screws and other fasteners
- office equipment
- oil, grease, anti-freeze and other additives
- packaging equipment
- rope, chain and cable
- shop equipment **other than** welders and air compressors
- soaps, detergents and other cleaning compounds
- snow blowers (walk behind)
- snowmobiles
- special coatings and rust proof materials
- syringes and needles
- vehicles eligible to be licensed under *The Traffic Safety Act*
- water pressure systems
- welders' helmets **other than** when purchased as part of a welding unit for farm use
- well cribbing

**D. 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, Information on the Taxation of Used Goods](#).

**E. 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. 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](#).

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