

PST-23 Issued: May 1986

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THE PROVINCIAL SALES TAX ACT

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READER SURVEY

INFORMATION FOR FLORISTS, NURSERIES AND LAWN AND GARDEN CENTRES

This bulletin has been prepared to help you apply and collect the Provincial Sales Tax (PST). It is provided as a general guide and should not be considered a substitute for the legislation.

Changes to this bulletin are indicated by a (I) in the left margin.

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

- A. Taxable Sales
- B. Exempt Sales
- C. Taxable Purchases for Your Own Use
- D. Exempt Purchases
- E. Qualifying as a Farmer
- F. Exemptions for Growers who Qualify as a Farmer
- G. Sales of Used Business Assets
- H. Saskatchewan Electronic Tax Service (SETS)

A. TAXABLE SALES

- Bark chips, bark mulch
- Bedding and nursery plants
- Cactus sand
- Christmas trees - artificial
 - natural
- Cut flowers and plants
- Crushed stone
- Exotic or tropical plants and trees
- Floral arrangements, potted plants and baskets (fresh or artificial)
- Floral orders and potted plants placed with a Saskatchewan florist/nursery for delivery in Saskatchewan (the wire or telephone charges are not subject to tax providing they are shown separately on the customer's sales invoice)
- Floral orders and potted plants placed through a call centre when the location of the order cannot be determined, and the floral order/potted plant is delivered into Saskatchewan
- Flowerpots, terrariums and planting kits
- Fungicides (exempt when sold for farm use or sold to cities, towns, R.M.s, etc.)
- Grafting wax and paint

- Growing mediums (soil-less) for plants
- Grow bricks
- Horticultural lime
- Insecticides (exempt when sold for farm use or sold to cities, towns, R.M.s, etc.)
- Insect repellents
- Lawn and garden tools
- Lawn ornaments and fences
- Patio blocks, coloured stone and decorative bricks
- Peat moss and peat pellets
- Perlite
- Pet repellent
- Plant boxes and containers
- Potted house plants
- Pruning paint
- Rentals of exotic or tropical plants and trees
- Rodenticides
- Seeds and bulbs
- Shrubs and bushes
- Silk or dried flower arrangements
- Sod
- Tree tanglefoot
- Trees
- Vermiculite

B. EXEMPT SALES

- Books
- Fertilizer, including plant food and vitamins
- Floral orders and potted plants placed with a Saskatchewan florist/nursery for delivery outside Saskatchewan
- Floral orders and potted plants purchased outside Saskatchewan for delivery in Saskatchewan
- Goods sold to other florists and nurseries for resale (the purchaser's Provincial Sales Tax licence number must be recorded on the sales invoice)
- Sales to non-residents of Saskatchewan when the goods are shipped out of province by the vendor (evidence of shipment must be retained)
- Goods sold to Indians and Indian bands upon presentation of a Certificate of Indian Status Identification Card issued under the *Indian Act* (Canada), providing the goods are delivered by the retailer to the 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.
- Goods sold to federal government departments or agencies. (NOTE: sales to federal government Crown corporations and provincial government ministries, agencies and Crown corporations are **taxable**.)
- Herbicides and weed killers, including soil sterilants, moss killers, brush killers and weed bars
- Manure
- Rooting compounds
- Topsoil, potting soil and other special mixtures of soil

C. TAXABLE PURCHASES FOR YOUR OWN USE

The tax must be paid on goods for your own use whether taken from stock or purchased from a supplier who did not charge the tax. Goods in this category include:

- Advertising materials including catalogues and price lists
- All-terrain vehicles
- Generator power sets
- Greenhouse biological pest control equipment
- Greenhouse packages that are purchased as a complete kit and other components, including glass, polycarbonate sheeting, fiberglass sheeting or UV coated plastic rolls manufactured specifically for greenhouse covering
- Heating and cooling systems
- Office furniture and equipment
- Office stationery and supplies
- Masks, respirators and protective spray suits
- Rodenticide
- Tools and equipment

D. EXEMPT PURCHASES

The following items may be purchased exempt from tax by quoting your vendor's licence number to your suppliers:

- Inventory items, for resale
- Containers sold with the product and not returned to the vendor (e.g. wrapping materials, boxes, bags and labels)
- Growers are allowed an exemption on power used in the greenhouse for the growing of fruit, vegetables, nursery and bedding plants. Tax applies on power used for storage, refrigeration of crops and lighting of premises.

E. QUALIFYING AS A FARMER

You are considered to be a farmer and entitled to certain farm exemptions if you:

- Operate a greenhouse of at least 279 square metres used solely for the growing of fruit, vegetables, nursery, bedding or florist crops for sale; or
- Own or lease an area of land of at least 2 hectares used for the growing of trees, shrubs, sod, bedding plants, fruit or vegetables for sale.

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

Exempt farm items fall into the following categories:

- 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.

- Those that may be taxable when used in operations other than farming but which a grower must certify as being used solely in the operation of his or her farm. Certification in one of the following forms is required.

- (i) Completion of a Farm Exemption Certificate;
- (ii) Completion of the contract form issued pursuant to *The Agricultural Implements Act*;
- (iii) 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

F. EXEMPTIONS FOR GROWERS WHO QUALIFY AS A FARMER

Growers who qualify as a farmer, may purchase the following goods tax exempt for resale or for their own use in the growing of fruit, vegetables, nursery and bedding or florist crops for sale.

- Artificial growing mediums (e.g. Rockwool, Grodan)
- Bark chips, bark mulch
- Bedding and nursery plants
- Cactus sand
- Containers sold with the product and not returned to the vendor (e.g. wrapping materials, boxes, bags and labels)
- Electric motors for farm implements or machines (Farm Exemption Certificate or equivalent required)
- Electric ultra low volume atomizing chemical sprayers
- Fertilizer injectors
- Fertilizer mixing tanks
- Fertilizer, peat moss, vermiculite and perlite
- Field fertilizer and chemical sprayers and distributors (hand held and backpack)
- Flowerpots, terrariums and planting kits
- Front end fork or clamp lifts for tractors and skid steer loaders
- Front end loaders and fork lifts for farm tractors only
- Fungicides
- Grafting waxes and paints
- Herbicides and weed killers
- Horticulture lime
- Insecticides, fungicides and herbicides purchased for farm use, including for use in a greenhouse
- Irrigation equipment including misters, sprayers, drippers, piping and connectors
- Moisture meters, PH meters, EC meters and soil testers
- Peat moss
- Perlite

- Plant boxes and containers
- Planters
- Plant trailers (specially designed but not general purpose trailers)
- Plug seeders and extractors
- Post hole diggers and drivers (Farm Exemption Certificate or equivalent required)
- Pruning paint
- Pumps and meters (including repair parts) designed for use with herbicides, insecticides, fungicides and acids (Farm Exemption Certificate or equivalent required)
- PVC pipe for greenhouse irrigation (Farm Exemption Certificate or equivalent required)
- Roto-tillers (Farm Exemption Certificate or equivalent required)
- Seeds
- Shrubs and bushes
- Small discharge water pumps used for other than residential purposes (Farm Exemption Certificate or equivalent required)
- Sod cutters
- Soil augers and conveyors
- Soil bale breakers and soil mixers
- Soil pot and tray filers
- Specialized metal or plastic benching designed and manufactured for greenhouse use, rolled or sheets
- Specially designed portable self-priming large diameter discharge slough pumps used solely for water drainage purposes (Farm Exemption Certificate or equivalent required)
- Sprinkler units (Farm Exemption Certificate or equivalent required)
- Topsoil, potting soil and other special mixtures of soil
- Transplanting conveyors and automated plug transplanters
- Tree planters and tree spades
- Tree tanglefoot
- Water tanks and greenhouse cisterns
- Watering tunnels
- Weed control chemicals
- Weed control chemical storage tanks
- Vegetable mixing tanks
- Vegetable harvesting equipment
- Vegetable planting equipment
- Ventilation fans and louvers for greenhouse growers
- Vermiculite

G. 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.](#)

H. 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

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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