

# Information Bulletin

PST-30

Issued: January 2003

## THE PROVINCIAL SALES TAX ACT

### ALFALFA LEAF CUTTING BEE SUPPLIES AND EQUIPMENT

This bulletin has been prepared to assist you in the correct application of the Provincial Sales Tax (PST). It is a general guide and not a substitute for the legislation. For information regarding Beekeeping Supply Dealers, refer to Information Bulletin [PST-4, \*Beekeeping Supply Dealers\*](#).

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

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#### **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. EXEMPT SUPPLIES**

- Bee nest block strapping (Farm Exemption Certificate or equivalent required)
- Bleach (industrial strength – 12%)
- Nest backing materials (bonded polyester) (Farm Exemption Certificate or equivalent required)
- Paraformaldehyde (91–97% prills)

**C. EXEMPT EQUIPMENT**

- Bee cell harvesting machines
- Bee cell breakers, tumblers, conveyers and conditioners
- Bee nest surrounds
- Bee nest corners
- Bee nest block strapping machines (Farm Exemption Certificate or equivalent required)
- Bee shelter covers
- Incubator heating units
- Incubator refrigeration units
- Incubator humidification units
- Incubator temperature – sensitive alarm systems
- Incubation trays (wood, plastic and cardboard)
- Incubation tray screen and tray racks
- Incubator relative humidity sensing units
- Metal, wood and polyethylene bee shelters and anchors
- Metal, wood and polyfabric bee shelter frames
- Polystyrene and wood nest boards (laminates)
- Polystyrene and wood nest blocks

**D. TAXABLE SUPPLIES AND EQUIPMENT**

- Building materials including metal, lumber and paint
- Computer equipment and software
- Dichlorvos resin strips
- Generator plants
- Nuts, bolts and screws
- Pyrethrin aerosol canisters
- Pyrethrin aerosol applicators (emitters)
- Ultra-violet light bulbs (fluorescent style)
- Rodent poison bait
- Rodent traps

- Rodent repellent devices
- “S” hooks
- Wasp traps

**E. 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.

**F. 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 ([sets.saskatchewan.ca](https://sets.saskatchewan.ca)):

- 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 [saskatchewan.ca/business-taxes](https://saskatchewan.ca/business-taxes).

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