

Information Bulletin

PST- 45

Issued: November 1995

Revised: April 10, 2018

THE PROVINCIAL SALES TAX ACT

CHIROPRACTORS

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. [Chiropractic Services](#)
- B. [Retail Sales](#)
- C. [Goods and Services for Your Own Use](#)
- D. [Sales of Used Business Assets](#)
- E. [Saskatchewan eTax Services \(SETS\)](#)

A. CHIROPRACTIC SERVICES

Chiropractors are not required to collect tax on charges for chiropractic services.

B. RETAIL SALES

Sales of spinal braces, shoulder braces, back braces, sacroiliac belts, rib belts and cervical collars are not subject to tax.

However, sales of athletic and general comfort supports and braces, and compression sleeves (i.e., wrist, elbow, knee, and ankle), chiropractic pillows, spinal rolls, and similar supports, are subject to tax.

Sales of vitamins, ointments and non-prescription drugs and medicines are also subject to tax.

C. GOODS AND SERVICES FOR YOUR OWN USE

Businesses are required to pay tax on the cost 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 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 a supplier who did not collect the tax, such as an unlicensed supplier located outside Saskatchewan, the tax must be self-assessed and remitted with the regular tax return. 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.

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, Used Goods](#).

E. 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):

- 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

Internet: Tax bulletins, forms and information are available at saskatchewan.ca/business-taxes.

To receive automatic email notifications when this or any other bulletin is revised, go to sets.saskatchewan.ca/subscribe.

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

Government website: Saskatchewan.ca