



Saskatchewan provincial sales tax

Rate

The Saskatchewan provincial sales tax (PST) rate is 6%.

Threshold

All businesses operating in Saskatchewan must be licensed or registered with the Ministry of Finance for PST purposes.

Businesses located outside Saskatchewan that make retail sales in the province, or lease taxable goods in the province, including tangible personal property, taxable services, or contracts of insurance that are acquired for use or consumption in or relating to Saskatchewan, are required to become licensed to collect Saskatchewan provincial sales tax.

Sales of tax-free products and services

There are some exempt from PST goods including basic groceries, reading materials, agricultural equipment and prescription drugs and medicine in Saskatchewan.

Online Marketplaces

Operators of electronic distribution platforms and online accommodation platforms, as well as online marketplace facilitators must be licensed for purposes of collecting and remitting Saskatchewan PST.

The accommodation service provider or marketplace seller is responsible for collecting and remitting Saskatchewan provincial sales tax on sales through all other channels, including sales made through unregistered online accommodation platforms and unregistered marketplace facilitators.

Sales tax payment and filing date

The businesses must file PST returns in Saskatchewan on a monthly, quarterly or annual basis depending on the amount of tax they report per year as follows:

- monthly – over 12,000 CAD per year.
- quarterly – from 4,800 CAD to 12,000 CAD.
- annually – less than 4,800 CAD.

The deadline to file and pay PST in Saskatchewan is the **20th of the month** following the reporting period.

Penalty and interest

Non-resident businesses that do not collect and remit the tax due on sales to Saskatchewan consumers could be assessed penalty and interest charges in an audit, in addition to the taxes that are due.

PST penalty and interest charges in Saskatchewan are applied to taxes that are not remitted by the due date. A penalty of 10 per cent of the tax payable, to a maximum of 500 CAD, is applied to each return period.



