



Information Bulletin

PST-30 Issued: January, 2003

THE PROVINCIAL SALES TAX ACT

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READER SURVEY

ALFALFA LEAF CUTTING BEE SUPPLIES AND EQUIPMENT

This bulletin has been prepared to assist you in the correct application of the Provincial Sales Tax. It is a general guide and not a substitute for the legislation. Please refer to bulletin PST-4 for information regarding Beekeeping Supply Dealers.

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

- A. Farm Exemption Certificates
- B. Exempt Supplies
- C. Exempt Equipment
- D. Taxable Supplies and Equipment
- E. Sales of Used Business Assets
- F. 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. 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 ELECTRONIC TAX SERVICE (SETS)

Saskatchewan Finance has made it possible to report and remit tax electronically through the use of a standard Internet connection. The Saskatchewan Electronic Tax Service (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 Provincial Sales Tax 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.
- Subscribe to an E-mail Notification Service that allows the option to be notified by e-mail that a tax return should be filed (replaces the paper forms normally received in the mail).

FOR FURTHER INFORMATION

Write: Saskatchewan Finance
Revenue Division
2350 Albert Street
Regina, Saskatchewan
S4P 4A6

Telephone: Toll Free 1-800-667-6102
Regina 306-787-6645

E-mail: sask.tax.info@finance.gov.sk.ca

Fax: 306-787-6653

Internet: Provincial Sales Tax bulletins, forms and information are available on the Internet at:

<http://www.gov.sk.ca/finance/revenue/pst/pst.htm>

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