



Information Bulletin

PST-1

Issued: April, 1993

Revised: May, 2005

THE PROVINCIAL SALES TAX ACT

Was this bulletin useful?

Click here to complete our short
READER SURVEY

INFORMATION FOR VENDORS SELLING CHILDREN'S CLOTHING AND FOOTWEAR

This bulletin has been prepared to help you apply and collect the Provincial Sales Tax. It is a general guide and not a substitute for the legislation.

The changes to this bulletin are indicated by a (I).

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

- A. General Information
- B. Exempt Children's Clothing, Footwear, Sporting Goods and Accessories
- C. Taxable Clothing, Footwear, Sporting Goods and Accessories
- D. Status Indians
- E. Sales of Used Business Assets
- F. Goods and Services for Your Own Use
- G. Saskatchewan Electronic Tax Service (SETS)

A. GENERAL INFORMATION

Children's clothing and footwear are exempt from tax. When clothing or footwear is purchased for a child age 14 or under in sizes greater than the ranges indicated below, the vendor must complete an Exemption Certificate and retain it for audit purposes. Please contact the Revenue Division for copies of the Exemption Certificate.

Children's tax exempt sizes include:

- Children's clothing, in sizes up to and including girls' Canada Standard Size 16 and boys' Canada Standard Size 20
- Girls' and boys' sizes small, medium and large
- Shirts - neck size up to and including 14½
- Hose - sizes up to and including girls' size 10, boys' size 10½
- Hats - sizes up to and including girls' size 22 and boys' size 7 1/8
- Gloves - sizes up to and including girls' and boys' size 7
- Children's footwear in sizes up to and including girls' and boys' size 6
- Where the sizes are in metric, the exemption applies to the metric equivalent of the sizes indicated above

B. EXEMPT CHILDREN'S CLOTHING, FOOTWEAR, SPORTING GOODS AND ACCESSORIES

Alterations	Nylons
Baby blankets, including crib size quilts and covers	Overalls, coveralls and combinations
Baby bibs, bonnets, booties, bunting bags, rubber pants, shawls, training pants	Overshoes
Balaclavas	Pants
Baseball caps	Panty hose
Bathing suits and caps	Party costumes including rentals
Belts	Pyjamas
Berets	Rainwear
Blouses	Rubbers
Body suits	Scarves
Boots	School safety vests
Braces	Shoe laces
Brassieres	Ski and snowmobile suits, gloves and mitts
Buckles	Skirts
Coats	Slacks
Curling gloves	Slims
Dance shoes	Sneakers
Diapers	Socks
Disposable diapers	Sport shirts
Dress shirts	Sport shoes without cleats - baseball, bowling, curling, football, golf, soccer, track, turf shoes
Dresses	Sport uniforms, excluding hockey pants
Garters and garter belts	Suits
Girdles	Suspenders
Gloves	Sweat suits and shirts
Gym shorts and shirts	Sweaters
Hair nets	Sweaters - hockey, football, soccer track suits
Halloween costumes	Undershirts
Headbands	Underwear
Insoles and lifts	Vests
Jackets	Youth club uniforms and school uniforms, excluding hockey and football pants
Jeans	
Jogging suits	
Judo and karate clothing	
Leg warmers	
Neck ties	

C. **TAXABLE CLOTHING, FOOTWEAR, SPORTING GOODS AND ACCESSORIES**

Aprons	Nose clips
Archery guards and supports	Pillows, pillow cases and pads
Athletic protective padding - athletic supports, helmets, hip pads, hockey pads, kidney pads, shin pads, shoulder pads, thigh pads	Purses
Baby bottles, harnesses, nipples, pacifiers, soothers	Roller skates
Backpacks	Rubber sheets
Buttons	Safety pins
Canvas	Scuba diving suits
Clothing fasteners	Shoe polish dyes
Clothing patterns	Shoe repair materials - heels, nails, soles
Combs	Shoehorns
Crests, except if purchased with and attached to new clothing	Shoes with cleats
Cuff links	Shoes with wheels
Earrings	Skate guards
Elastic	Skates
Eye protectors for racket sports	Skis and ski boots
Fabric materials	Sleeping bags
Football pants	Snowshoes
Gloves - baseball, boxing, golf, handball, hockey, racquetball, softball, squash, weight lifting	Spurs
Hair ribbons and bows	Sunglasses (non-prescription)
Handbags	Sweat bands
Handkerchiefs	Swim fins and snorkels
Helmets - hockey, motorcycle, snowmobile	Teething rings
Hockey pants	Tennis/badminton rackets and balls
Ice skates	Toys and games
Jewellery	Umbrellas
Leather	Velcro
Life jackets	Waders
Mattresses	Wallets
Name tags	Watches
	Weight lifting straps and belts
	Wigs
	Wools and yarns
	Yard goods
	Zippers

D. **STATUS INDIANS**

Sales to Indians are not subject to tax upon presentation of a Certificate of Indian Status identification card issued under the Indian Act, providing the goods are delivered by the retailer to a 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.

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. GOODS AND SERVICES FOR YOUR OWN USE

Businesses are required to pay tax on purchases of equipment, services and supplies used in their business. If they are purchased from a licensed supplier, tax must be paid to the supplier. If they are purchased from an unlicensed supplier located outside Saskatchewan, tax must be submitted with your return on the laid down cost, which includes exchange, transportation charges, customs duties, and importation charges, but not the GST.

G. 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. 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

<u>Write:</u>	Saskatchewan Finance Revenue Division 2350 Albert Street Regina, Saskatchewan S4P 4A6	<u>Telephone:</u>	Toll Free 1-800-667-6102 Regina 306-787-6645
		<u>E-mail:</u>	sask.tax.info@finance.gov.sk.ca
		<u>Fax:</u>	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>

To receive automatic e-mail notification when this (or any other) bulletin is revised, click on the [Bulletin Index](#) and then click on the "Subscribe" button next to the bulletins you are interested in.