



Information Bulletin

PST-27 Issued: August, 1987

Revised: December, 2002

THE PROVINCIAL SALES TAX ACT

Was this bulletin useful?

[Click here to complete our short
READER SURVEY](#)

INFORMATION FOR BOARDS OF EDUCATION

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

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

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

- A. Taxable School Supplies and Equipment
- B. Exempt School Supplies and Equipment
- C. Supply and Installation of Real Property
- D. Goods and Services Purchased for Own Use
- E. Sale of Used Assets
- F. Saskatchewan Electronic Tax Service (SETS)

A. TAXABLE SCHOOL SUPPLIES AND EQUIPMENT

- Accounting machines
- Adults' clothing and adults' footwear
- Air conditioning equipment
- Anatomical preparations and skeletons including parts
- Apparatus, utensils and instruments designed for teaching
- Art supplies
- Athletic apparatus, supplies and equipment
- Athletic equipment including balls, bats, rackets, hockey sticks, pucks, nets, etc.
- | • Audiometers
- Automotive repair parts for automotive courses
- Batteries
- Bedding and nursery plants
- Belts - engine
- Benches - shop
- Binders - printed and non-printed

TAXABLE SCHOOL SUPPLIES AND EQUIPMENT CONTINUED

- Bleachers
- Blinds - venetian
- Book detection systems
- Bookkeeping machines
- | • Books on cassette or CD
- Books - drawing, ruled for bookkeeping and accounting, work (plain, not printed), exercise
- Botanical specimens
- Brief cases
- Brushes
- Buses - school including parts and equipment
- Cable television services
- Cafeteria equipment - fixed and portable
- Calculators
- Calipers
- Cameras
- Cards for use in teaching of reading, arithmetic, etc.
- Caretaker services (contracted) – in-house are exempt
- Carpets - area
- Cash registers
- | • Cassettes
- Cellulose tape
- Chairs and chair parts
- Chalk
- Chalkboards and chalkboard erasers
- Charts - wall
- Chemicals - boiler, scientific, swimming pool
- Clay - modelling
- Cleaning and maintenance supplies
- Clocks and clock systems
- Closed circuit television
- | • Compact discs, players and recorders
- Computers - micro/mini, hardware and peripherals, blank discs and tapes, lined paper, blank paper
- Computer services, including software and maintenance contracts
- Concrete - ready mix
- Crayons
- Copiers and toner cartridges
- Cups
- Desks and desk parts
- Dictators, transcribers, floor pedals, ear phones
- | • Digital video discs, players and recorders
- Disinfectants
- Display stands
- Dollies, portable chairs
- Drafting tables
- Draperies and curtains including drapery tracks
- Drawing instruments
- Educational toys
- | • Entomological specimens (dead)
- Equipment rentals

TAXABLE SCHOOL SUPPLIES AND EQUIPMENT CONTINUED

- Erasers
- Etching trays - printing
- Extended warranty contracts on equipment
- Fabric, notions and patterns
- Fencing - temporary (snow screens)
- File folders
- Filing cabinets
- Film - laminating
- Films, slides, slide films, film strips **except** if rented from the National Film Board
- Fire extinguishers including recharging
- First aid course equipment and materials including stretchers, blankets and C.P.R. dolls
- Fonts - printing
- Fuel burners
- Fume hoods
- Furnace air filters
- Geometry sets
- Germicidals
- Glassware - laboratory
- Globes - geographical
- Glue
- Head phones - listening centre
- Home economics equipment and supplies
- Humidifier - portable
- Incinerators - portable
- Industrial arts equipment and supplies
- Insecticides and fungicides
- Insulation - thermal
- Kilns
- Laboratory specimens (dead)
- Laboratory supplies including chemicals, tools, instruments, tubing, glassware, litmus paper and labels
- Lawn tools and equipment
- Light fixtures - portable
- Light bulbs
- Line markers
- Listening centres
- Lumber and plywood for classroom use
- Maintenance contracts
- Make-up for drama classes
- Maps and charts **but not** atlases
- Mathematical instruments
- Micrometers
- Microscopes
- Microfilm, readers, unprocessed film
- Microfilm processing charges
- Mineralogical specimens
- Mixers - Hobart Food, commercial
- Models - static, moving
- Monuments and plaques

TAXABLE SCHOOL SUPPLIES AND EQUIPMENT CONTINUED

- Mucilage
- Musical instruments
- Natural history specimens, models and wall diagrams
- Non-prescription drugs and medicines
- Office equipment
- Office supplies
- Oil - household, automotive
- Paper - art plain, bristol board plain, carbon, computer lined, computer blank, construction plain, foolscap lined, graph, refills lined, refills plain, refills ruled, columnar, tracing plain, music manuscript, clips, towels, toilet, napkins, plates
- Park benches
- Paste
- Peat moss and vermiculite
- Pencils, boxes, cases, sharpeners
- Pens, pen nibs
- Photocopy machines and supplies
- Photographic reproductions and other pictorial illustrations
- Photographs - portraits
- Photography equipment and supplies
- Plastic sheeting
- Plasticine
- Playground equipment
- Postage meters
- Posters
- Potter's wheel
- Preserved specimens
- Projectors - lamps, screens
- Record, disc and cassette players, records, discs and tapes
- Recorders - video tape, magnetic
- Recordings - sound
- Refrigerators
- Religious mottos, pictures, forms, stationery, annual calendars
- Repair and replacement parts for maintenance of equipment
- Report cards
- Ribbons - typewriter, calculator, awards
- Rodenticides
- Room dividers
- Rubber bands
- Rulers
- Safety glasses
- Sand blasters
- School bags
- Scratch pads
- Sealer – floor
- Seed and flower bulbs
- Shrubbery
- Sod
- Sewing machines and attachments
- Signs - painted, printed
- Silk screen - board

TAXABLE SCHOOL SUPPLIES AND EQUIPMENT CONTINUED

- Skins - bird, fish
- Staplers and staples
- Statues
- Stencils and cards specially designed for preparation of library index cards
- Stencils
- Stop watches
- Storage cabinets
- Stoves - gas, electrical
- Study prints
- Supplies - classroom including bristol boards, felt tip markers, pulp boards, graphite sticks and stick-ons
- Tables
- Tackboards
- Tapes - video, audio
- Televisions, studio equipment, receivers, monitors, aerials
- Test papers and answer sheets
- Thermal masters
- Tools - handicraft, automotive
- Trays – slide
- Trees
- Trophies, medals and ribbons
- Tropical plants and trees for use in school buildings
- Typewriters
- Upholstery material and supplies
- Varnish
- Ventilating equipment - portable
- Video tapes, recorders and cameras
- Waste paper baskets
- Weed sprayers
- Word processing equipment

B. EXEMPT SCHOOL SUPPLIES AND EQUIPMENT

- Atlases **but not** maps and charts
- Book binding materials
- Books - curriculum, dictionaries, encyclopedia, library, literary papers (unbound), printed and bound, school yearbooks, sheet music, teacher's daily plan, workbooks (printed to accompany a text/program), colouring, cook, paste **but not** tests. Refer to Information Bulletin PST-9 for further information.
- Children's clothing and children's footwear (age 14 and under) including school uniforms, gym shorts and skirts, sport shoes without cleats, sweaters, sweat suits and shirts and sport uniforms **but not** hockey and football pants, athletic protective padding and sport gloves (hockey, baseball and softball). Refer to Information Bulletin PST-1 for further information.
- Entomological specimens (live)
- Equipment such as environmental controls, communication aids and vocational aids that are specially designed for handicapped persons and purchased by a school
- Event programs
- Fertilizer **but not** peat moss or vermiculite
- Laboratory specimens (live)
- Magazines

EXEMPT SCHOOL SUPPLIES AND EQUIPMENT CONTINUED

- Newspapers
- Oxygen and acetylene gases
- Periodicals
- Religious publications including Bibles, missals, prayer books, psalm and hymn books, tracts, Sunday school lessons, books bound and unbound, booklets, leaflets, scripture and prayer, hymn and mass cards
- Rentals of film, slides, slide films, film strips from the National Film Board **but not** when purchased outright or the rental of other video materials
- Top soil, potting soil and other special mixtures of soil
- Weed control chemicals and herbicides
- Wheelchair motorizing kits

C. SUPPLY AND INSTALLATION OF REAL PROPERTY

When a contractor enters into a contract for the repair, renovation or improvement of real property, the contractor is considered the consumer of materials incorporated into the property.

The contractor is required to pay tax on the purchase price of these materials. The contract should be invoiced "PST included".

D. GOODS AND SERVICES PURCHASED FOR OWN USE

School boards are required to pay tax on the purchase of all taxable services, goods and supplies purchased for their own use.

Services provided by an employee in the course of employment are not subject to tax. For example, school boards are not required to pay tax on the wages of an employee for janitorial services. A person is considered to be an employee when the employer makes regular deductions from wages as required by federal Income Tax regulations.

Charges for taxable services performed under contract by a self-employed person are subject to tax. Contract services that are completed outside the terms of employment are subject to tax. Self-employed contractors are not considered to be employees and must register as vendors and collect tax on the services they provide.

E. SALE OF USED ASSETS

School boards are required to collect tax on the sale of used assets, such as vehicles and equipment.

F. SASKATCHEWAN ELECTRONIC TAX SERVICE (SETS)

Saskatchewan Finance has made it possible for collectors 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>

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.