



Information Bulletin

PST-4

Issued: May, 1984

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THE PROVINCIAL SALES TAX ACT

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INFORMATION FOR BEEKEEPING SUPPLY DEALERS

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. The tax applies to prices before the addition of the GST. Please refer to bulletin PST-30 for information about Alfalfa Leaf Cutting Bee Supplies and Equipment.

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

In order to provide you with a handy reference, we have prepared the following list of some of the more common exempt/taxable items sold in beekeeping supply stores.

EXEMPT

Basket Extractors	Grafting Tools
Bee Blowers	Hive Bomb
Bee Escape Boards	Hive Covers, Stands and Bottoms
Bee Escapes	Honey Classifiers
Bee Repellents such as Benzaldehyde	Honey Extractors
Bee Go, Honey Robber, Carbolic Acid	Honey Gates
Crystals and Carbolic Acid Super Clearer	Honey Labels
Bee Smokers	Honey Pumps
Bee Strippers	Honey Refractometres
Bottom Boards	Honey Storage Tanks
Capping Dryers	Honey Strainers
Capping Melters	Honey Sumps
Capping Scratchers	Honey Wax Separators
Carbo	Immersion Heaters
Carbolic Acid Board	Insecticides
Comb Honey Sections	Metal Frame Rests
Cyanogas	Pollen Traps
Cyanogas Foot Duster, Dust Guns and	Poly Barrel Liners (Farm Exemption
Gun Leathers	Certificate Required)
Electric Fencers	Queen Excluders
Feed and Feeders	Queen Rearing Equipment
Frame Grips (Frame Manipulators)	Repellent Boards
Frame Savers	Ross Round Equipment (Including Labels)
Frame Spacers	Scales
Frames	Solar Acid Boards

(Exempt list continued on next page)

EXEMPT (continued)

Spinners
Supers
Swarm Boxes
Tintometers

Uncappers
Wax Melting Units
Wintering Cases
Wire Embedders (Spur Embedders)

TAXABLE

Air Staplers and Staples
Bee Brushes
Beeswax Moulds
Carts
Clothing such as Gloves, Suits, Veils
and Aprons
Elevators
Eyelet Punch and Eyelets
Frame Nailers

Frame Wire
Hand Trucks
Hive Tools
Mouse Poison
Nails
Rat Poison
Screening (all types)
Straining Cloth
Super Lifts

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.

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

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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