



Information Bulletin

PST-40

Issued: October, 1994

Revised: May, 2002

THE PROVINCIAL SALES TAX ACT

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INFORMATION FOR DENTISTS

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 headings:

- A. Dental Services
- B. Paying the Tax
- C. Dental Supplies
- D. Sales of Used Business Assets
- E. Registration and Reporting Requirements
- F. Saskatchewan Electronic Tax Service (SETS)

A. DENTAL SERVICES

Dentists are not required to collect tax on charges for dental services or for dentures and dental appliances.

B. PAYING THE TAX

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

C. DENTAL SUPPLIES

The following is a list of some of the more common taxable and exempt dental supplies:

TAXABLE

abrasive disks
 antaneous paper
 articulating mounts
 articulating powders and waxes
 base plates
 bur holders
 burs
 denture crème
 dental floss
 dental stones
 diamonds
 equipment – dental, office
 eyewear (protective patient/doctor)
 fluorides
 gowns
 hand instruments
 handpieces
 instrument bags
 kwik bites
 lead aprons
 matrix strips
 moulds
 mouth guards
 napkins and napkin holders
 needles
 packing materials
 polishing buffs and compounds
 pumice
 prophy cups and brushes
 reamers
 rubber dams
 sore spot indicator paste
 sterilizing agents for instruments
 surgical gloves and masks
 surgical instruments
 sutures
 syringes
 teeth bleaching kits
 toothbrushes and toothpaste
 tracing materials
 trays
 water kits
 wax impression materials
 work uniforms
 x-ray equipment and film

EXEMPT

acrylic
 ajanoacnylate – tissue adhesive
 aluminum and plastic crowns
 amalgam, caps, pellets
 anesthetic
 artificial teeth
 bonding materials
 books, magazines, periodicals,
 journals and manuals
 brass wire, caps and brackets
 braces
 calcium hydroxide
 cavity liners
 cavity varnishes
 cements – glass iononer
 composition metals
 crown and bridge materials
 cyanocrylate (tissue adhesive
 materials)
 denture reline materials
 elastics for orthodontics
 endodontic materials (excluding
 instruments)
 filling materials
 fissure sealants
 freezing materials
 gold for fillings
 gold link kits
 gold posts
 gutta percha points
 implant materials
 mercury
 pinstrip aids
 plastic sealants
 procelain materials
 posts, screws
 repair materials
 root canal fillers, sealers, cement
 splints
 surgical arch bars and wire ties
 wire

D. 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.

E. REGISTRATION AND REPORTING REQUIREMENTS

Dentists must be registered with the Revenue Division. A registered consumer number will be issued. This number cannot be used to purchase goods tax exempt and is not a licence to collect tax. Returns must be submitted no later than 20 days following the end of the return period. Late returns are subject to a penalty charge of 10% of the tax payable. In addition, interest applies at the prime lending rate plus 3%.

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>

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