



# Information Bulletin

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## THE PROVINCIAL SALES TAX ACT

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### INFORMATION FOR FUNERAL HOMES AND FUNERAL HOME SUPPLIERS

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. Funeral Homes
- B. Monument Sales
- C. Funeral Home Supplies
- D. Sales of Used Business Assets
- E. Saskatchewan Electronic Tax Service (SETS)

#### **A. FUNERAL HOMES**

Funeral homes must pay tax on the purchase of equipment and supplies used in their business and in providing their funeral services. This includes caskets, urns, burial vaults, embalming supplies, flowers and guest books. The amount charged by the funeral home to their clients for the services is not subject to tax. The Provincial Sales Tax should not be shown as a separate item to their clients.

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, the tax must be submitted with your return on the total cost, including exchange, transportation charges, customs and excise duties and importation charges, but not the GST.

#### **B. MONUMENT SALES**

Funeral homes that sell monuments are required to collect and remit the tax on the selling price of the monument, less any charges for installation. The funeral home may purchase the monument exempt of tax by quoting their Provincial Sales Tax licence number to their supplier.

Where a funeral home acts as an agent on behalf of a monument dealer, the funeral home must collect the tax on the selling price of the monument and must submit it to the monument supplier. The monument supplier will submit the tax collected to the Revenue Division.

**C. FUNERAL HOME SUPPLIERS**

Suppliers must collect tax from funeral homes on the sale of goods used in funeral services. This includes items such as caskets, urns, burial vaults, embalming supplies, flowers and guest books.

**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. 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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