



# Information Bulletin

PST-35

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## THE PROVINCIAL SALES TAX ACT

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### INFORMATION FOR MOBILE HOME AND MODULAR HOME DEALERS

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. Residential Use
- B. Non-Residential Use
- C. Transportation
- D. Repairs
- E. Sales of Used Business Assets
- F. Saskatchewan Electronic Tax Service (SETS)

#### **A. RESIDENTIAL USE**

New mobile homes and modular homes sold for residential use are subject to tax at the rate of 2.5% on the selling price (excluding the GST).

In all cases, the customer's sales invoice must show a segregation between the selling price of the mobile home or modular home and the selling price of free standing furniture, appliances and draperies sold with the home. The full tax rate of 5% applies to free standing appliances, furniture and drapes.

Used mobile, modular and ready to move homes sold for residential use are exempt from tax, providing the Provincial Sales Tax has been previously paid.

#### **B. NON-RESIDENTIAL USE**

New and used mobile homes and modular homes sold for **non-residential use** are subject to tax at the full rate of 5%. Non-residential use includes homes used for offices, bunk houses, wash houses, kitchen and dining units.

Recreational vehicles such as motor homes, vans, travel trailers and slide on campers are not considered mobile or modular homes.

**C. TRANSPORTATION**

Transportation costs of homes purchased in Saskatchewan are not subject to tax, providing these costs are shown separately on the customer's sales invoice. However, if the home is delivered from outside Saskatchewan, the tax applies to the total laid down cost including transportation costs.

**D. REPAIRS**

Parts sold to customers for the repair of mobile homes and modular homes for residential and non-residential use are subject to tax at the full rate of 5%.

**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. 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: 306-787-9644

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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