

Information Bulletin

PST-16

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THE PROVINCIAL SALES TAX ACT

FARM IMPLEMENTS AND SUPPLIES

This bulletin has been prepared to help you apply and collect the Provincial Sales Tax (PST). It is a general guide and not a substitute for the legislation.

Changes to this bulletin are indicated by a bar (|) in the left margin.

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

- A. General Information
- B. Items Exempt to Farmers
- C. Items Taxable to Farmers
- D. Sales of Used Business Assets
- E. Goods and Services for Your Own Use
- F. Tax Tips Line
- G. Saskatchewan eTax Services (SETS)

A. GENERAL INFORMATION

1. Exemptions for Farmers

A farmer may purchase exempt from tax certain farm implements, farm machinery, farm tools and commodities including repairs when acquired for use directly in a primary farming activity (see Section B for a list of exempt items).

Exempt farm items fall into the following categories:

- (a) those that are readily identifiable and are exempt from tax as goods used exclusively in a farming operation. A Farm Exemption Certificate or equivalent is not required.
- (b) those that may be taxable when used in operations other than farming but which a farmer must certify as being used solely in the operation of his or her farm. Certification in one of the following forms is required:
 - i. completion of a Farm Exemption Certificate;
 - ii. completion of the contract form issued pursuant to *The Agricultural Implements Act*; or,

- iii. print, type, write or apply by rubber stamp on the sales invoice or other document supporting the sale the following information:

Land Description Sec _____ Twsp _____ R _____ M _____.

I hereby certify the goods listed on this invoice will be used solely in the operation of my farm.

Date

Signature of Farmer

Completed Farm Exemption Certificates should be retained by the dealer for a minimum of three years and should not be forwarded to the Revenue Division.

2. Exemptions for Non-Farmers

A non-farmer engaged in a primary farming activity may purchase exempt from tax those farm implements, farm machinery, farm tools and commodities including repairs which are tax exempt when purchased by a farmer without the completion of a Farm Exemption Certificate or equivalent. However, a non-farmer must pay the tax on those items which require the completion of a Farm Exemption Certificate or equivalent. In the instances where the person has paid the tax on items requiring certification, he or she may apply to the Revenue Division for a refund.

Non-farmers in this category include custom harvesters, brush clearing contractors, crop sprayers, custom fertilizers, custom corral cleaners and irrigation contractors.

3. What is a Primary Farming Activity

Primary farming activity means:

- (a) the preparation of farm land for crops, animal forage or grazing;
- (b) the seeding, cultivation, irrigation and harvesting of crops;
- (c) the loading and unloading of crops for on-farm storage;
- (d) the raising, breeding, feeding, watering, protecting, training, handling or segregating of farm animals, poultry, bees and fur-bearing animals;
- (e) the collection and primary processing of eggs, poultry, milk and honey;
- (f) the rearing and primary processing of fish raised for food; and,
- (g) the clearing or levelling of land, the draining of water from land or any other activity performed for the purposes stated above to be carried out, if the expenses for those services are incurred by the farmer or primary producer for the purpose of preparing the land for one of the following uses:
 - expanding cultivated acreage to grow crops; or,
 - expanding the land available to animals for forage or grazing.

Primary farming activity **does not** include:

- (a) off-farm sorting, cleaning, grading and preparing crops for storage or market;

- (b) any manufacturing, processing, refining or marketing operation where the agricultural commodity is changed from its natural primary state to a secondary state; and,
- (c) the manufacturing, processing, contracting or refining portions of a combined farm and non-farm operation.

Therefore, commercial facilities such as seed cleaning plants, feed mills, alfalfa dehydrating plants and grain elevators are required to pay the tax on all plant equipment purchased by them.

Farmers and non-farmers performing these secondary activities for other farmers on a commercial basis are not eligible for an exemption on the equipment used in performing these activities. The exemption does not apply whether the activities are performed on or off-farm.

However, a farmer or farming co-operative that operates a seed cleaning plant solely for their own use is entitled to the exemptions provided for farm implements, farm machinery, farm tools and farm commodities.

4. What Qualifies as a Farm

“Farm” is defined as follows:

- (1) an area of land owned or leased by a person, partnership, co-operative or company:
 - (A) of at least one quarter section, at least one third of which is used by the operator for:
 - (I) the growing of crops or fodder for use or sale; or,
 - (II) the raising of livestock for sale;
 - (B) of at least 2 hectares used for the growing of fruit, vegetables, trees, shrubs, sod or bedding plants for sale; or,
 - (C) used for the operation of a qualifying livestock or poultry enterprise.
- (2) a greenhouse of at least 279 square metres in size used solely for the growing of fruit, vegetables, nursery, bedding or florist crops for sale; or,
- (3) with respect to cannabis as defined in *The Cannabis Control (Saskatchewan) Act*, an area of land or a greenhouse owned or leased by a person who uses the land for growing cannabis under a valid licence or permit.
- (4) with respect to wild rice, a water body for which a person holds a valid wild rice licence or wild rice permit issued pursuant to *The Crown Resource Land Regulations, 2019*.

Please refer to [The Provincial Sales Tax Regulations](#) for a more detailed definition of farm.

5. Dealer Owned Farm Implements and Farm Machinery

Dealer owned farm implements and farm machinery used solely in a primary farming activity are exempt when used by the dealer or rented to others including non-farmers. This includes farm equipment used in fertilizing, brush clearing, crop spraying and drainage of land. Repair parts and maintenance items for this equipment are not subject to tax.

If dealer owned farm equipment is used for activities other than a primary farming activity the tax must be paid by the dealer on his or her purchase cost.

6. Goods for Your Own Use

The tax must be paid on goods for a dealer's own use whether taken from stock or purchased from a supplier who did not charge the tax. Goods in this category include:

- office stationery and supplies;
- office furniture and equipment;
- shop tools and equipment; and,
- shop supplies.

Dealers are not required to remit tax on any repair parts including spark plugs, fuel filters, oil filters, oil, grease and anti-freeze which are used to repair farm implements and farm machinery for resale.

7. Warranties and Insurance Contracts

(1) Manufacturer's Extended Warranty Contracts:

PST is not applicable on the sale of optional extended warranty contracts on new or used **exempt** farm implements and farm machinery purchased by a farmer for use in a primary farming activity. Labour and parts used to repair exempt farm equipment are also not subject to PST.

However, PST applies to the selling price of optional manufacturer's extended warranty contract as well as the deductible charges related to that contract for new and used taxable equipment and machinery. Tax applies to contracts sold subsequent to the purchase or lease of the equipment. Charges to transfer an existing contract to another owner are also subject to tax.

Since tax applies to the sale of the warranty on taxable equipment, no tax will apply to the parts and labour used to repair the equipment, when those repairs are completed under the terms of extended warranty or factory warranty.

Tax will apply to any of the charges that are billed directly to the customer including deductible charges and charges for parts or labour that are not covered under the terms of the warranty contract.

(2) Equipment Warranty Insurance Contracts:

Equipment Warranty Insurance Contracts (such as Mechanical Breakdown Insurance) are different than a Manufacturer's Extended Warranty Contract. Equipment Warranty Insurance Contracts are underwritten by an insurance company and the dealer selling these contracts must be licensed with the Insurance Councils of Saskatchewan.

Dealers selling Equipment Warranty Insurance Contracts for new and used taxable or exempt equipment are required to collect the PST on the sale of these contracts. Repair services provided under the insurance contract for taxable equipment are subject to PST.

Repairs provided for exempt farm equipment are not subject to tax.

Dealers who are not certain about the type of contract being sold can contact the Insurance Councils of Saskatchewan for clarification between an extended warranty contract and an insurance contract.

8. Used Farm Equipment

The following outlines the tax status on the sale of used farm implements and farm machinery such as farm tractors, garden and lawn tractors and riding lawn mowers:

- used farm implements and farm machinery sold to a farmer are exempt in all instances. A Farm Exemption Certificate or equivalent is required on the sale of garden and lawn tractors and riding lawn mowers sold to farmers; and,
- used farm implements and farm machinery are subject to tax when sold to a non-farmer (municipality, contractor, etc.).

9. Real Property Services

Services to real property, including services such as building a barn, pouring a concrete pad, etc., are subject to PST.

Effective April 1, 2020, labour services for the installation of exempt farm production equipment is exempt from PST. This exemption only includes the installation labour related to exempt farm production equipment listed in *The Provincial Sales Tax Regulations* as outlined below.

Effective April 1, 2022, the following real property services provided to a farmer are exempt from PST:

- On-farm dugout excavation for the purpose of spraying, irrigation of crops, or watering of livestock;
- On-farm trenching for the purpose of installing pipe for irrigation of crops or watering of livestock; and,
- On-farm trenching for the purpose of electrifying grain bins.

When both taxable and exempt services are provided, the charges must be segregated on the customer's invoice and tax collected on the taxable portion. Otherwise, the total charge is subject to PST.

For further information regarding the application of PST to services to real property, please see Information Bulletin [PST-12, Services to Real Property](#).

10. Produce Storage Buildings

Effective retroactively to April 1, 2019, farmers are eligible for a rebate of the PST paid on a produce storage building, when used for the on-farm storage of harvested produce grown on the farm for commercial sale. Produce is defined as fruit or vegetables for purposes of this rebate.

An eligible produce storage building is a building designed, equipped and used for the on-farm storage of harvested fruit or vegetables, and for rebate purposes includes:

- a prefabricated produce storage building package;
- a produce storage building purchased on a supply and install basis;
- on-farm trenching services provided to a farmer for the purpose of electrifying the produce storage building; and
- the supply, installation, or repair of related equipment that is necessary to control the atmosphere, including temperature and humidity, of the produce storage building, **and** is permanently affixed to the produce storage building.

but does not include the following:

- concrete, rebar and other materials used to construct the foundation and floor and the labour costs associated with that construction;
- services used in the demolition of existing structures and the preparation of the site of the produce storage building;
- lumber, paint, insulation, electrical and plumbing supplies etc. that are purchased directly by the farmer to construct the produce storage building; and,
- any portion of the produce storage building not used for storing produce.

Costs incurred by a farmer for qualifying components listed above to re-purpose an existing building into a produce storage building are also eligible for a refund of PST.

Suppliers and contractors are required to collect PST on eligible produce storage buildings, related equipment, installation, etc. as applicable. See invoice requirements below. The farmer may [Apply for a PST Refund Using SETS](#) within **four** years of paying the tax.

The refund application must include:

- the applicant's land location;
- certification that the costs included in the application are for an eligible produce storage building, related equipment, installation, etc. as outlined above; and,
- supporting invoices, receipts or contracts with a detailed breakdown of the value of eligible purchases, purchase date, and amount of PST paid.

Note: Invoices, receipts or contracts without the required detail will not be considered for refund.

Information regarding the refund application process is available online at saskatchewan.ca/pst.

B. ITEMS EXEMPT TO FARMERS

The following items, including repair parts and labour may be purchased and/or leased tax exempt when acquired for use in a primary farming activity. Those which require the completion of a *Farm Exemption Certificate* or equivalent are identified accordingly. Repairs to the identified items also require completion of a *Farm Exemption Certificate* or equivalent.

Note: Growers of fruit, vegetables, nursery and bedding plants may qualify as farmers and be entitled to certain farm exemptions. See “What Qualifies as a Farm” on page 3, and Information Bulletin [PST-23, Lawn and Garden Centres, Nurseries, Greenhouses, Gardens and Other Growers](#) (Section F) for additional information.

1. Crop Handling Equipment Including:

- bale handling equipment
- farm augers
- feed and grain conveyors (Farm Exemption Certificate or equivalent required)
- feed measuring devices when sold as an integral part of a feed and grain conveyer (Farm Exemption Certificate or equivalent required)
- grain and fertilizer scales
- grain and hay dryers and coolers
- grain cleaners
- grain hoppers
- grain vacuums
- hydraulic bin sweeps (Farm Exemption Certificate or equivalent required)
- produce storage containers, such as crates, boxes, barrels, and sacks used for on-farm storage of fruit and vegetables grown for commercial sale, **effective April 1, 2019** (Farm Exemption Certificate or equivalent required)
- silo unloaders

2. Cultivation Equipment Including:

- cultivators and listers
- farm land levellers and scrapers that are not self-propelled (Farm Exemption Certificate or equivalent required)
- farm rock pickers, windrowers and rakes
- field packers
- harrows and drawbars
- ploughs
- rod weeders
- roto-tillers and attachments (Farm Exemption Certificate or equivalent required)
- tandem discs (Farm Exemption Certificate or equivalent required)

3. **Dairying Equipment Including:**

- cow mats
- cream separators and butter churns
- dairy thermometers
- farm bulk-milk coolers
- milk and cream cans
- milk filters, pasteurizers and teat dilators
- milking machines or systems **but not** multi-use piping
- refrigeration compressors for farm bulk-milk coolers (Farm Exemption Certificate or equivalent required)
- specialized detergents, cleaners, and sanitizing solutions used in dairy farming (Farm Exemption Certificate or equivalent required)
- udder supports

4. **Harvesting Equipment Including:**

- combines and attachments
- forage and hay harvesting and handling equipment
- grain and hay moisture testers
- grain loss monitors
- boats equipped with attachments specifically designed for the purpose of harvesting wild rice, **effective retroactively to April 1, 2019** (requires Farm Exemption Certificate or equivalent, with location of water body in lieu of land location, and a copy of the wild rice licence/permit issued pursuant to *The Crown Resource Land Regulations, 2019*)
- straw bunchers
- swath rollers and turners
- swathers or windrowers and attachments
- vegetable harvesting equipment

5. **Irrigation, Spraying and Drainage Equipment Including:**

- aircraft specially designed and licensed for farm spraying only
- chemical storage tanks used to store weed control chemicals, insecticides, fungicides, herbicides, or liquid fertilizer, **but not** delivery tanks (Farm Exemption Certificate or equivalent required)
- circuit breakers for irrigation power generation sets (Farm Exemption Certificate or equivalent required)
- drainage equipment which includes drainage tiles, pipes, observation tubes, junction wells, culverts and miscellaneous fittings
- field fertilizer and chemical sprayers and distributors (including those sold to a municipality)

- field markers for attachment to sprayer booms (Farm Exemption Certificate or equivalent required)
- field sprinkler units (Farm Exemption Certificate or equivalent required)
- granular fertilizer storage bins and liquid fertilizer storage tanks **but not** delivery tanks (Farm Exemption Certificate or equivalent required)
- specially designed irrigation power generation sets (Farm Exemption Certificate or equivalent required)
- jet foggers
- powered wheel assemblies (Farm Exemption Certificate or equivalent required)
- pumps and meters (including repair parts) designed for use with herbicides (Farm Exemption Certificate or equivalent required) **but not** pumps or meters and repair parts which are interchangeable for use on fuel pumps or meters
- small discharge water pumps used for other than residential purposes (Farm Exemption Certificate or equivalent required)
- well pumps and specially designed portable self-priming large diameter discharge slough pumps used solely for water drainage purposes (Farm Exemption Certificate or equivalent required)
- water storage tanks used for spraying or crop irrigation (Farm Exemption Certificate or equivalent required)

6. **Livestock Handling Equipment and Specialized Facilities Including:**

- agricultural heat recovery ventilation systems (Farm Exemption Certificate or equivalent required)
- auger pit agitators
- feed conveyor carts
- feed grinders, mixers, mills, rollers, crushers and hammer mills
- veterinary instruments including calf weaners, emasculators, ear notchers, castrators, calf pullers and dehorner
- livestock composters
- livestock feed/salt
- livestock scales, clippers, tags, artificial insemination equipment, dehorning paste, tattooing tools and ink, magnets, branding irons, tying chains, bull nose rings, saddles, horse shoes, harnesses, halters, bridles, bits, saddle pads and breast collars **but not** blankets and ropes
- manure handling equipment including spreaders
- portable hay feeders
- silver nitrate sticks
- skid steer loaders (Farm Exemption Certificate or equivalent required)
- slotted floors specially manufactured for hog barns (Farm Exemption Certificate or equivalent required)
- solar panels and pumping units for livestock watering troughs

- specialized facilities such as barn pens, head gates, stalls, stanchions, cattle squeezes, farrowing crates and pens, cattle gates, corral slabs, hog weanling decks, cattle chutes, cattle oilers, cow trainers, cow hobbles, cow lifters, stock prods, stock watering troughs and heaters and livestock waterers and feeders that are specially designed and manufactured and purchased as a complete unit by a farmer including computerized feeding systems **but not** lumber, metal, plastic, glass, or other components purchased separately by a farmer for the purpose of constructing or repairing specialized facilities
- ventilation fans for livestock buildings (Farm Exemption Certificate or equivalent required)
- prefabricated windbreaker panels used for the protection and handling of livestock (effective April 1, 2022) **but not** lumber, metal, plastic, glass, or other components purchased separately by a farmer for the purpose of constructing or repairing these items
- water storage tanks used for the watering of livestock (Farm Exemption Certificate or equivalent required)

“**livestock**” means an animal raised in a primary farming operation that is intended to be sold for food, for racing or for the sale of products produced by the animal.

7. Planting Equipment Including:

- drill fills, grain drains
- farm seed drills
- planters
- seeding and treatment attachments
- tree planters which includes those sold to a municipality (farmers must complete a Farm Exemption Certificate or equivalent)
- vegetable planting equipment

8. Poultry and Egg Equipment Including:

- brooder room accessories which include brooder guards, incubator thermometers, oil valves, brooder switches, brooder wafers, brooder thermometers and hygrometers
- brooder equipment which includes infra-red electric brooders, electric 4-lamp brooders, electric brooders, gas brooders and electric incubators.
- Brooder lamps **but not** ordinary incandescent lamps (heat lamps and bulbs, standard glass bulbs and splatter-proof bulbs)
- egg collectors, candlers and graders
- egg room coolers and controls but not household refrigerators
- incubators and accessories
- specialized detergents, cleaners and sanitizing solutions used in poultry farming (Farm Exemption Certificate or equivalent required)

- specialized equipment or supplies such as debeakers, laying cages, poultry pluckers, waterers, feeders, poultry thermometers, egg washers, standard egg scales, leg bands, poultry water heaters, poultry nests, turkey saddles, poultry medications and water line medicators **but not** carbon filtration units

9. Tractors and Attachments Including:

- calcium chloride for tractor tires and calcium chloride pumps
- dozer blades for farm tractors (Farm Exemption Certificate or equivalent required)
- farm tractors and attachments but not power generators and cement mixers
- farm tractor cabs and heat housers
- front end loaders and fork lifts for farm tractors only
- garden and lawn tractors and attachments (Farm Exemption Certificate or equivalent required)
- new or remanufactured automotive motors purchased as a replacement for a farm implement or machine (Farm Exemption Certificate or equivalent required)
- power take-off units for farm tractors only
- riding lawn mowers (Farm Exemption Certificate or equivalent required)
- roto-tillers (Farm Exemption Certificate or equivalent required)
- snow plough attachments for farm tractors (Farm Exemption Certificate or equivalent required)
- tractor wheel weights

10. Transportation Equipment Including:

- farm wagons, farm wagon boxes and farm wagon chassis (Farm Exemption Certificate or equivalent required)
- transports specifically designed and manufactured for hauling combines, drills, swathers, sprayers or straw and hay bales **but not** dual purpose trailers or transports eligible to be licensed under *The Traffic Safety Act* such as grain trucks, grain and livestock trailers, heavy and light duty trucks etc.

11. The Following Unclassified Equipment, Specialized Facilities and Commodities:

- agricultural fans for use in the ventilation of livestock buildings, barns and bins
- air compressors (Farm Exemption Certificate or equivalent required)
- baler twine and wire
- binder twine
- bird scare cannons
- bull and other livestock semen
- cab coolers for farm implements
- cages (rabbit, mink, fox and chinchilla)
- calcium chloride pumps

- chemicals such as buffering agents, defoamers, humectants and surfactants that improve the application or efficacy of fertilizer, insecticides, fungicides, or herbicides (Farm Exemption Certificate or equivalent required)
- electric fencers
- electric monitors and depth controls for farm implements
- electric/gas motors for farm implements or machines (Farm Exemption Certificate or equivalent required)
- farm account books
- fence pickets, including wooden posts, pickets or stakes that may be treated to prevent deterioration and which have not been planed, squared or otherwise processed into finished lumber and also includes corral slabs for farm fencing **but not** rough cut lumber
- fencing, including barbed wire and grid fencing for specialty livestock (Farm Exemption Certificate or equivalent required)
- field markers including tracer used to mark sprayed fields
- fertilizer **but not** peat moss or vermiculite
- global positioning systems (GPS) designed specifically for farm implements, **but not** portable hand held units
- grain seed, forage crop seed and seed used in land reclamation
- grain vacuums
- hydraulic cylinders for farm implements and machines (Farm Exemption Certificate or equivalent required) **but not** hydraulic cylinders for truck hoists
- implement tires
- insecticides, fungicides and herbicides purchased for use on a farm, railway right of way or by a municipality or other similar authority
- insulators for electric livestock fences (effective April 1, 2022)
- livestock insecticides
- metal fence posts for farm fencing (Farm Exemption Certificate or equivalent required)
- moisture meters
- non-returnable containers such as packing boxes, cartons, egg crates, baskets, grain sacks, turnip wax, honey tins, jute bags, and potato sacks (Farm Exemption Certificate or equivalent required)
- portable internal combustion engines (Farm Exemption Certificate or equivalent required)
- post hole diggers and drivers (Farm Exemption Certificate or equivalent required)
- precleaners for use on tractor and combine motors **but not** precleaners interchangeable for use in motor vehicles
- precut wooden grain bin floors
- PVC pipe for farm irrigation (Farm Exemption Certificate or equivalent required)
- roller chain and links
- silage bags
- soil testers

- steel grain bins and partially assembled or specially precut wooden grain bins **but not** building materials purchased to build grain bins or other structures (cement pads are subject to tax on labour and materials)
- teat dip products
- tele handlers and farm specific attachments such as bale clamps, bale spears, bale forks, and front end loader buckets (Farm Exemption Certificate or equivalent required)
- tillers
- weed burners
- weed control chemicals
- welding machines and welders including tips and other related accessories when purchased with a welding machine or welder (Farm Exemption Certificate or equivalent required) **but not** accessories purchased subsequent to the initial purchase of a welding machine or welder
- welding rods (Farm Exemption Certificate or equivalent required)
- well pumps for non-residential use (Farm Exemption Certificate or equivalent required)
- windmills, wind chargers and pond mills
- wire and staples for farm fencing (Farm Exemption Certificate or equivalent required)

12. Farm Production Equipment Mounted, Attached or Installed in a Vehicle

When exempt farm production equipment is mounted on, attached to, or installed in a vehicle or trailer eligible to be licensed under *The Traffic Safety Act*, or other taxable vehicle, only the eligible farm production equipment is exempt from PST. When sold as a complete unit, the selling price of the exempt farm production equipment and the taxable vehicle must be reasonably segregated on the invoice. PST applies to the selling price of the taxable vehicle, regardless of whether the vehicle is registered or not.

13. Repair Parts and Maintenance Items

The following rules apply to farm implement and farm machinery repair parts and maintenance items including air filters, fuel filters, oil filters, cultivator bolts, bearings, hydraulic hose and fittings, spark plugs, batteries, generators, fan belts and repairs for electric motors and stationary internal combustion engines:

- parts which are designated as farm implement and farm machinery replacement parts by the manufacturer or wholesale distributor are exempt when sold over the counter or installed by the dealer;
- parts which are interchangeable for use in motor vehicles and installed in farm implements or farm machinery by the dealer are exempt **but not** parts which are interchangeable for use in motor vehicles and sold over the counter;
- oil (including hydraulic oil), grease and other additives installed in farm implements or farm machinery by the dealer are exempt; and,

- oil (including hydraulic oil), lubricants and other additives sold over the counter to a farmer are exempt only when the following conditions are met:
 1. the oil and lubricant inventory is obtained from a manufacturer or wholesaler of the farm equipment and has a manufacturer's part number;
 2. the oil and lubricant is certified to be manufactured specifically for exempt farm equipment by the manufacturer; and,
 3. a farm exemption certificate is completed at the time of sale, cross-referenced to the sales transaction documents and retained for audit purposes.

C. ITEMS TAXABLE TO FARMERS

The following are some of the more common items on which tax must be paid by farmers. This is not an all-inclusive list.

- aircraft **other than** specially designed and licensed spray aircraft
- all-terrain vehicles
- barn heaters
- boats
- building materials including paint
- cellular telephones
- cement mixers
- chippers
- computer hardware and software
- concrete, redi-mix, cement
- chain saws
- diving equipment
- electrical and plumbing supplies
- electronic equipment to control lights, feeders, alarms and water quality
- earth movers, such as excavators, backhoes, bulldozers, payloaders, and wheel loaders
- feeding pails and scoops
- fire extinguishers
- freezers and coolers
- fuel pumps (hand and electric fuel storage tank pumps)
- fuel storage tanks
- garden seed
- generator plants
- gooseneck trailers
- gravel and sand
- gutters

- hand tools
- hay and straw purchased for non-primary farming activities, such as for use as bedding in a kennel or other non-farm purposes. **Hay and straw purchased as feed is exempt.**
- heaters, stereos, tape decks, radios and air conditioning equipment when purchased separately for a farm tractor or other farm machinery, **other than** when installed by the dealer
- high pressure washers
- home or multi-use heating, cooling, water supply or air conditioning equipment
- household appliances and furniture
- hydraulic fluids and oil
- ice makers
- lawn mowers (walk behind)
- lawn seed
- lighting plants
- lubricants
- mercury lights
- mulchers
- nuts and bolts other than cultivator bolts
- oil
- plasma cutters
- power plants
- quonsets and metal buildings other than grain bins
- rebar
- ropes, chains and cables
- rodenticides including rat bait and gopher bait
- road construction and maintenance equipment
- safety equipment
- shop equipment other than welders and air compressors
- silos
- snow blowers (walk behind)
- snowmobiles and snow toboggans
- sodium lights
- steel
- storage tanks **other than** chemical storage tanks used to store weed control chemicals, insecticides, fungicides, herbicides, or liquid fertilizer and water storage tanks used for crop irrigation or the watering of livestock
- structures **other than** grain bins whether movable or immovable
- tires other than low speed implement tires
- tools
- truck and vehicle repair parts

- truck boxes and truck hoists whether purchased separately or with the vehicle
- truck racks
- truck seed funnels
- truck tarps
- vehicles eligible to be licensed under *The Traffic Safety Act* (such as grain trucks, grain and livestock trailers, heavy and light duty trucks etc.) **but not** transports specifically designed and manufactured for hauling combines, drills, swathers, sprayers, or straw and hay bales
- water pressure systems
- water softeners
- welder's helmets other than when purchased as part of a welding unit for farm use
- well cribbing
- well pumps for residential use

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.

When individuals purchase used goods for personal use, other than vehicles, tax applies to the selling price of the goods less a deduction of \$300 per item. If a trade-in is involved, the purchaser is entitled to a deduction of \$300 or the value of the trade-in, whichever is greater. If the goods are for commercial use, the \$300 deduction does not apply.

For further information, please see Information Bulletin [PST-58, Used Goods](#).

E. GOODS AND SERVICES FOR YOUR OWN USE

Businesses are required to pay tax on purchases of new and used equipment, supplies and taxable services purchased for use in their business operations. Tax is payable as follows:

- When purchased from a licensed supplier, the tax must be paid to the supplier at the time of purchase.
- When purchased from a supplier who did not collect the tax, or when taken from an exempt resale inventory, the tax must be self-assessed and remitted with the regular tax return. This includes goods taken for personal or business use.
- When purchased from an unlicensed supplier located outside Saskatchewan, the tax must be self-assessed and remitted with the regular tax return on the laid down cost, which includes currency exchange, transportation charges, customs and excise duties, and importation charges; but not the GST.

F. TAX TIPS LINE

When a business or individual does not comply with provincial tax legislation, businesses face unfair competition and a burden is placed on all taxpayers who do comply. It causes significant loss in the revenue available to fund services such as health, education and other important government programs.

Tax Tips Line provides an anonymous, fully confidential way for the public to report businesses or individuals who are participating in tax fraud. If you suspect that a business or individual is being dishonest with their provincial taxes or is misrepresenting their activities to reduce their taxes, you can report them using Tax Tips Line.

Please visit our website at saskatchewan.ca/business/taxes-licensing-and-reporting/provincial-taxes-policies-and-bulletins/tax-tips-line to find out more regarding types of tax fraud and the information to report, if possible.

Tax Tips Line is specifically and solely for information related to provincial tax compliance. Any unrelated inquiries or information will not be addressed by the Tax Tips Line, and should be directed to the appropriate organization.

How to Report:

- 1) Toll-free 1-833-334-8477
- 2) Write: Ministry of Finance
Revenue Division
PO Box 200
REGINA SK S4P 2Z6
- 3) [Online Form Submission](#)

G. SASKATCHEWAN eTAX SERVICES (SETS)

Finance has made it possible to report and remit tax electronically through a secure, fast, easy and convenient online self-service portal. Several services are currently available to businesses through SETS (sets.saskatchewan.ca):

- Register for secure, self-managed access to all your tax accounts.
- Apply for a new tax account.
- File and pay returns and amend previously filed returns.
- Make payments on account, including post-dated payments.
- View account balance and statement information.
- Authorize employees or accountants to file on your behalf.
- Receive notifications by email when a tax return should be filed. This replaces the paper forms usually sent in the mail.
- Submit a service request to update the mailing address or add a new business location.
- Submit a service request to receive tax information, interpretations or rulings related to your specific business activities.

- View and download up-to-date tax information promptly.
- Subscribe to receive email notifications when new and revised tax publications are available.

FOR FURTHER INFORMATION

Write: Ministry of Finance
Revenue Division
PO Box 200
REGINA SK S4P 2Z6

Telephone: Toll Free 1-800-667-6102
Regina 306-787-6645

Email: sasktaxinfo@gov.sk.ca

Internet: Tax bulletins, forms and information are available at saskatchewan.ca/business-taxes.

To receive automatic email notifications when this or any other bulletin is revised, go to sets.saskatchewan.ca/subscribe.

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Government website: Saskatchewan.ca