

FILING AND PAYING PROVINCIAL TAXES IN THE EVENT OF A POSTAL DISRUPTION

The Ministry of Finance is aware of a potential postal disruption at Canada Post. This is a reminder that you are still required to file and pay your taxes in the event of a postal disruption.

Returns and payments **must be received in our office** by the due date. Penalty and interest charges are applied to late tax returns and payments. A tax return must be completed for each reporting period, even if there is no tax owing.

If a postal disruption becomes lengthy, Finance will be unable to mail out paper copies of future tax returns. We encourage you to sign up for the Saskatchewan eTax Service (SETS) to avoid any delays in meeting your tax obligations. Businesses that have registered through SETS will receive email notifications for future tax return filing. More information can be found at sets.saskatchewan.ca.

Electronic Filing

For Provincial Sales Tax, Liquor Consumption Tax, Vapour Products Tax and Beverage Container Program Accounts, the due date for returns **filed and paid electronically** is the last day of the month following the end of the reporting period. For example, the October 2024 return due date is November 30, 2024.

Electronic filing of your return means submitting your return through SETS or online business services offered by your financial institution (e.g. Telpay or CanAct).

Electronic payment can be made online using SETS (Electronic Funds Transfer), through your personal or business online banking services, or through wire transfer.

Non-Electronic Filing

For Provincial Sales Tax, Liquor Consumption Tax, Vapour Products Tax, Beverage Container Program, Fuel Tax, and Tobacco Tax accounts, the due date for non-electronic filing (e.g. paper filing) of returns and payments is the 20th of the month following the end of the reporting period. For example, the October 2024 return due date is November 20, 2024.

Note: Corporation Capital Tax, International Fuel Tax Agreement, and Education Property Tax accounts have unique due dates that are outlined in the specific program bulletins and website information ([CCT-1, Corporation Capital Tax – General Information](#); [International Fuel Tax Agreement Carrier Manual](#); [Information for Municipalities Concerning Education Property Tax](#)).

During a postal disruption, tax returns and payments may be couriered to the Ministry of Finance, at your own expense, to the following address: 4th floor, 2350 Albert Street in Regina, Saskatchewan.

If the return due date falls on a weekend or statutory holiday, then the return and payment are due on the next business day.

New Penalty Provisions

Effective October 1, 2024, for tax returns due in November 2024 and beyond, the penalty for late filing is \$50 per return per period. The penalty for late payment of tax due is 10 per cent of the amount owing. Further information can be found in [GENERAL-1, Penalty and Interest Charges](#).

Refunds and Payments

Many Saskatchewan businesses and individuals receive tax refunds or grant payments from the Ministry of Finance. Those that receive their refunds through direct deposit will not be affected by a postal disruption. If you are expecting a refund or payment and are not set up with direct deposit, you can contact our office at 1-800-667-6102 to establish direct deposit, delay the receipt of your refund until after the postal disruption or have it sent to you by courier at your expense.

If you have questions regarding the filing and payment of provincial taxes or refund or grant payments during a postal disruption, please contact the Ministry of Finance at 1-800-667-6102 or sasktaxinfo@gov.sk.ca.

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.

Government website: Saskatchewan.ca