

Information Notice

IN 2024-03
Issued December 2024

THE PROVINCIAL SALES TAX ACT **THE LIQUOR CONSUMPTION TAX ACT**

GOVERNMENT OF CANADA – GOODS AND SERVICES TAX (GST) BREAK

This notice has been prepared to assist you in understanding the application of Provincial Sales Tax (PST) and Liquor Consumption Tax (LCT). It is a general guide and not a substitute for the legislation.

In a news release on November 21, 2024, the Government of Canada announced that it will be introducing legislation that would provide for a two-month Goods and Services Tax / Harmonized Sales Tax (GST/HST) break on groceries and holiday essentials, from December 14, 2024, to February 15, 2025. See details of the federal announcement with a full list of (GST/HST) exempt items here:

www.canada.ca/en/department-finance/news/2024/11/more-money-in-your-pocket-a-tax-break-for-all-canadians.html.

For the duration of the GST/HST break, Saskatchewan's provincial consumption taxes, i.e., Provincial Sales Tax (PST) and Liquor Consumption Tax (LCT) will continue to apply as usual. For detailed information regarding provincial consumption taxes, visit our website at saskatchewan.ca/business/taxes-licensing-and-reporting/provincial-taxes-policies-and-bulletins, along with the following Information Bulletins:

- [PST-2, Grocery, Convenience & Drug Stores;](#)
- [PST-5, Registration and Reporting Requirements;](#)
- [PST-33, Restaurants, Caterers and Other Businesses Selling Prepared Food and Beverages;](#) and,
- [LCT-1, Liquor Consumption Tax - General Information.](#)

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