

## **BUDGET 2025-26** **GENERAL INFORMATION**

The following changes are introduced as a result of Budget 2025-26:

### **PROVINCIAL SALES TAX (PST)**

- 1) **Effective June 1, 2025**, Provincial Sales Tax at the rate of 6% will apply to all vapour products in addition to the existing Vapour Products Tax of 20%. Retailers of vapour products will be required to collect and remit PST on vapour products beginning June 1, 2025 as outlined in [VPT-1, Vapour Products Tax](#).
- 2) The end date for the **PST Rebate for New Home Construction** program has been removed. This results in the following changes:
  - The previous possession date deadline of March 31, 2026, for the **expanded** program is removed.
  - The previous application deadline of March 31, 2027, for the **expanded** program is removed. Applications for the rebate must be submitted and received by our office within four years of the possession date.
  - The previous possession date deadline of March 31, 2024, for the **original** program is removed. Possession dates on or after April 1, 2023 are now included in the eligibility criteria.
  - The previous application deadline of March 31, 2024, for the **original** program is also removed. Applications for the original program must be submitted and received by our office within four years of the possession date.

Please see Information Bulletin [PST-75, PST Rebate for New Home Construction](#) for detailed eligibility criteria.

### **Elimination of Builder Claiming Rebate on Return**

**Effective June 1, 2025** when the rebate is assigned to the builder, the builder is **no longer permitted** to report and submit only the net amount of PST collected from the purchaser on their PST return to Finance. For further information regarding implementing this change, see [IN 2025-02, PST Rebate for New Home Construction – Home Builder Guidelines](#).

### **VAPOUR PRODUCTS TAX (VPT)**

- 1) **Effective June 1, 2025**, VPT will apply to vapour products sold in the City of Lloydminster as outlined in [IN 2018-02, Businesses Operating in Lloydminster, Saskatchewan](#). Retailers of vapour

products in Lloydminster will be required to obtain a Vapour Products Tax licence for the purpose of collecting and remitting VPT. For information on how to obtain a licence, please visit [www.saskatchewan.ca/business/taxes-licensing-and-reporting/provincial-taxes-policies-and-bulletins/vapour-products-tax/vapour-products-tax-licence](http://www.saskatchewan.ca/business/taxes-licensing-and-reporting/provincial-taxes-policies-and-bulletins/vapour-products-tax/vapour-products-tax-licence).

## **ROAD USE CHARGE**

- 1) **Effective June 1, 2025**, the annual Road Use Charge on electric vehicles will increase to \$300 as outlined in [FT-12, Road Use Charge on Electric Vehicles](#). The road use charge is administered by Saskatchewan Government Insurance at the time of registration. Depending on the length of a vehicle's registration, the charge may be prorated.

## **FOR FURTHER INFORMATION**

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Internet: Tax bulletins, forms and information are available at [saskatchewan.ca/business-taxes](http://saskatchewan.ca/business-taxes).

Government website: [Saskatchewan.ca](http://Saskatchewan.ca)