



PART A: TAX CLIENT INFORMATION

Business Name (if applicable)

Federal Business Number

Last Name

First Name

Middle Name

Address

Driver's Licence PIC Required for individuals

City

Province

Postal Code

PART B: REPORTING INFORMATION

Filing Period (YYYYMMDD):

 to

Details of Tax Reported (Please Print):

1. Total Sales
Total sales on which SK PST is collectable or purchases on which SK PST is payable.

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2. Tax Collected
Total SK PST collected on sales.

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3. Tax Payable on Goods Purchased
Total SK PST collected on sales.

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4. Tax Payable
Sum of Tax Collected (2) plus Tax Payable on Goods Purchased (3)

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5. Deduct: Tax Paid on Resale Goods
Tax paid at source on goods purchased for re-sale and sold within this period.

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6. Net Tax Payable
Tax Payable (4) less Tax Paid on Resale Goods (5).

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7. Remittance Enclosed.

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Trade Show/Craft Sale

Make payment payable to the Minister of Finance.

Name of Event: _____

PART C: VEHICLE/EQUIPMENT INFORMATION Complete this section when paying tax on vehicles/equipment. A copy of your invoice is required.

Type of Item Purchased:

Vehicle
 Camper
 Trailer
 Motorcycle
 Snowmobile
 Aircraft
 Boat
 ATV
 Other (Specify) _____

Year

Make

Model

Vehicle Identification / Registration Number

Date of Purchase (YYYYMMDD)

Seller Name

Seller City

Province

The presentation of this form does not provide proof of sales tax payment unless accompanied by a letter of exemption or previous registration document.

PART D: CERTIFICATION

I certify that the information contained herein is to the best of my knowledge true and complete as stated.

Name (Please Print)

Telephone Number

Date

Signature



PCR 1 18 01

INSTRUCTIONS FOR PROVINCIAL SALES TAX CASUAL RETURN

A separate form is required for each item you are reporting

Importation of new goods:

Saskatchewan PST applies to the total consideration paid, in Canadian dollars, to bring an item into Saskatchewan. Total consideration is the laid down cost, landed cost, or fully landed cost of an item brought into the province including any duty, brokerage fees, and freight charges applied, but excluding GST.

Used vehicles (all class types including light and heavy vehicles, boats, trailers, campers, snowmobiles, motorcycles, all terrain vehicles, etc.):

The private purchase of a used vehicle for \$5,000 or less that is registered for private use is exempt from PST. The private purchase of a used vehicle for greater than \$5,000 is subject to PST on the full amount. A "private purchase" means both parties involved in the transaction are individuals and the vehicle is registered for personal, non-business use. If a trade-in is involved, a vehicle purchase for greater than \$5,000 is subject to PST on the selling price less the value of the trade-in (i.e. PST still applies even if the net difference is under \$5,000).

Farm businesses and farm corporations that purchase used vehicles for use in primary farming activity (i.e. plated under Class F) are also entitled to the \$5,000 deduction when purchased privately or from another farm business or farm corporation.

Vehicles purchased from outside Canada, both private and commercial, do not qualify for the \$5,000 exemption.

Other used goods:

When used goods are purchased by an individual for personal use (other than vehicles) and Saskatchewan PST was previously paid on the goods, tax applies to the selling price less a deduction of \$300 per item as discussed below.

The \$300 deduction applies to:

- Used goods purchased privately or from a business
- Used goods purchased by a farmer or farming corporation, when those items do not otherwise qualify for the full exemption of tax. Please refer to PST-16, *Information for Farm Implement and Farm Supply Dealers* for further information regarding farm exemptions.

The \$300 deduction does not apply to:

- Used goods for commercial use
- Used goods purchased from outside Canada
- Vehicles, including recreational vehicles such as snowmobiles, all-terrain vehicles (ATV's), boats, campers, etc.

Taxable used goods are often sold as a set or group of items. Where the purchaser's invoice shows a single price for all of the items (i.e. the taxable goods are valued as a group), the \$300 deduction applies once to the entire group of items. Where the purchaser's invoice shows a value and quantity for each item purchased, the \$300 deduction applies to each item.

Mobile, modular and ready-to-move homes:

<u>Tax Rate</u>	<u>Use of Home</u>	<u>Date Purchased</u>
2.5%	Residential	Prior to March 23, 2017
3.0%	Residential	Between March 23 - 31, 2017
5.0%	Non-Residential	Prior to March 23, 2017
6.0%	Non-Residential	On or after March 23, 2017
6.0%	Residential	On or after April 1, 2017

Services:

PST applies to taxable services that relate to Saskatchewan whether acquired inside or outside the province. For information regarding taxable and exempt services, please see Section I of Information Bulletin [PST-46, Information for Service Enterprises](#) which lists the taxable services and the corresponding Information Bulletin for further reference.

Tax Calculation Worksheet:

A	Purchase Price in Canadian Dollars	\$
B	Duty	\$
C	Brokerage	\$
D	Freight	\$
E	Total Purchase Price (A+B+C+D) to Box 1 of Casual Return	\$
	Deductions: (Greater of F or G)	
F	\$300 (If personal used goods) or	- \$
G	Trade-in (Must be PST paid trade-in)	- \$
H	Total Taxable Value (E-F) or (E-G)	\$
I	Tax Rate (5% prior to March 23, 2017 or 6% on or after March 23, 2017)	X % PST
J	Total Tax Owning (H x I) to Box 3 of Casual Return	\$

Please forward payment and a copy of the invoice and importation documents to:

Ministry of Finance
 Revenue Division
 PO Box 200
 Regina, SK S4P 2Z6