

REQUIREMENT TO COLLECT TAX AT CRAFT AND TRADE SHOWS IN SASKATCHEWAN

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

When a business or individual participates in a craft or trade show in Saskatchewan, they are required to collect Saskatchewan Provincial Sales Tax (PST) of 6 per cent on the sale of all taxable merchandise. Vendors who are not already licensed to report the tax may use the [Casual Return Form](#) to report and remit the tax collected.

The following items are exempt from PST:

- Basic grocery items (see Information Bulletin [PST-2, Grocery, Convenience and Drug Stores](#))
- Books and magazines

Note: Items such as adult and children's clothing, non-prescription drugs, vitamins and food supplements are subject to tax.

If your sales include GST and PST, the PST is calculated as follows:

$$\text{Saskatchewan Sales} \times 6/111 = \text{PST}$$

If your sales include the PST only, the PST is calculated as follows:

$$\text{Saskatchewan Sales} \times 6/106 = \text{PST}$$

Effective April 1, 2017, meals and other ready to consume prepared food and non-alcoholic beverages are subject to PST. For further information, please refer to Information Bulletin [PST-33, Restaurants, Caterers and Other Businesses Selling Prepared Food and Beverages](#).

Alcoholic beverages are not subject to PST but are subject to Liquor Consumption Tax (LCT) at a rate of 10 per cent on the total price paid by your customer, excluding GST. For further information regarding licensing, collection and remittance of LCT, please refer to Information Bulletin [LCT-1, Liquor Consumption Tax](#) (LCT cannot be submitted using a Casual Return Form).

Vendors participating in special events that sell tax included tickets/tokens to patrons that can be redeemed for either ready prepared food items, non-alcoholic beverages and/or alcoholic beverages are required to collect the applicable tax as shown in the following examples:

Food and Non-Alcoholic Beverages:

Tax included ticket price	\$ 4.00
PST due per ticket \$4 X 6/111 (based on 6% PST and 5% GST)	\$ 0.22

Alcoholic Beverages:

Tax included ticket price	\$ 4.00
LCT due per ticket \$4 X 10/115 (based on 10% LCT and 5% GST)	\$ 0.35

Unlicensed businesses and individuals are required to complete and submit the [Casual Return Form](#) and PST collected within 30 days following the date of the show. Businesses and individuals licensed with a Saskatchewan vendor's licence number may remit the tax on their regular return form. Please note that vendors who regularly participate in craft or trade shows in Saskatchewan are required to be licensed with a PST vendor's licence number.

If you have any questions or would like to request an information package that can be distributed to your craft or trade show participants, please contact our office.

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

Fax: 306-787-9644

Internet: Tax bulletins, forms and information are available www.sets.saskatchewan.ca/taxinfo.

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

Government website: Saskatchewan.ca.