THE PROVINCIAL SALES TAX ACT

INFORMATION FOR BOARDS OF EDUCATION

This bulletin has been prepared to help you apply and collect the Provincial Sales Tax (PST). It is provided as a general guide and should not be considered a substitute for the legislation.

Changes to this bulletin are indicated by a (|) in the left margin.

The contents of this bulletin are presented under the following sections:
A.  Taxable School Supplies and Equipment
B.  Exempt School Supplies and Equipment
C.  Supply and Installation of Real Property
D.  Goods and Services Purchased for Own Use
E.  Sale of Used Assets
F.  Saskatchewan Electronic Tax Service (SETS)

A.  TAXABLE SCHOOL SUPPLIES AND EQUIPMENT

- Accounting machines
- Adults' clothing and adults' footwear
- Air conditioning equipment
- Anatomical preparations and skeletons including parts
- Apparatus, utensils and instruments designed for teaching
- Art supplies
- Athletic apparatus, supplies and equipment
- Athletic equipment including balls, bats, rackets, hockey sticks, pucks, nets, etc.
- Audiometers
- Automotive repair parts for automotive courses
- Batteries
- Bedding and nursery plants
- Belts - engine
- Benches - shop
- Binders - printed and non-printed
- Bleachers
- Blinds – venetian
TAXABLE SCHOOL SUPPLIES AND EQUIPMENT (CONTINUED)

- Book detection systems
- Bookkeeping machines
- Books on cassette or CD
- Books - drawing, ruled for bookkeeping and accounting, work (plain, not printed), exercise
- Botanical specimens
- Brief cases
- Brushes
- Buses - school including parts and equipment
- Cable television services
- Cafeteria equipment - fixed and portable
- Calculators
- Calipers
- Cameras
- Cards for use in teaching of reading, arithmetic, etc.
- Caretaker services (contracted) – in-house are exempt
- Carpets - area
- Cash registers
- Cassettes
- Cellulose tape
- Chairs and chair parts
- Chalk
- Chalkboards and chalkboard erasers
- Charts - wall
- Chemicals - boiler, scientific, swimming pool
- Children’s clothing and footwear
- Clay - modelling
- Cleaning and maintenance supplies
- Clocks and clock systems
- Closed circuit television
- Compact discs, players and recorders
- Computers - micro/mini, hardware and peripherals, blank discs and tapes, lined paper, blank paper
- Computer services, including software and maintenance contracts
- Concrete - ready mix
- Crayons
- Copiers and toner cartridges
- Cups
- Desks and desk parts
- Dictators, transcribers, floor pedals, ear phones
- Digital video discs, players and recorders
- Disinfectants
- Display stands
- Dollies, portable chairs
- Drafting tables
- Draperies and curtains including drapery tracks
- Drawing instruments
- Educational toys
- Entomological specimens (dead)
- Equipment rentals
TAXABLE SCHOOL SUPPLIES AND EQUIPMENT (CONTINUED)

- Erasers
- Etching trays - printing
- Extended warranty contracts on equipment
- Fabric, notions and patterns
- Fencing - temporary (snow screens)
- File folders
- Filing cabinets
- Film - laminating
- Films, slides, slide films, film strips except if rented from the National Film Board
- Fire extinguishers including recharging
- First aid course equipment and materials including stretchers, blankets and C.P.R. dolls
- Fonts - printing
- Fuel burners
- Fume hoods
- Furnace air filters
- Geometry sets
- Germicidals
- Glassware - laboratory
- Globes - geographical
- Glue
- Head phones - listening centre
- Home economics equipment and supplies
- Humidifier - portable
- Incinerators - portable
- Industrial arts equipment and supplies
- Insecticides and fungicides
- Insulation - thermal
- Kilns
- Laboratory specimens (dead)
- Laboratory supplies including chemicals, tools, instruments, tubing, glassware, litmus paper and labels
- Lawn tools and equipment
- Light fixtures - portable
- Light bulbs
- Line markers
- Listening centres
- Lumber and plywood for classroom use
- Maintenance contracts
- Make-up for drama classes
- Maps and charts but not atlases
- Mathematical instruments
- Micrometers
- Microscopes
- Microfilm, readers, unprocessed film
- Microfilm processing charges
- Mineralogical specimens
- Mixers - Hobart Food, commercial
- Models - static, moving
TAXABLE SCHOOL SUPPLIES AND EQUIPMENT (CONTINUED)

- Monuments and plaques
- Mucilage
- Musical instruments
- Natural history specimens, models and wall diagrams
- Non-prescription drugs and medicines
- Office equipment
- Office supplies
- Oil - household, automotive
- Paper - art plain, bristol board plain, carbon, computer lined, computer blank, construction plain, foolscap lined, graph, refills lined, refills plain, refills ruled, columnar, tracing plain, music manuscript, clips, towels, toilet, napkins, plates
- Park benches
- Paste
- Peat moss and vermiculite
- Pencils, boxes, cases, sharpeners
- Pens, pen nibs
- Photocopy machines and supplies
- Photographic reproductions and other pictorial illustrations
- Photographs - portraits
- Photography equipment and supplies
- Plastic sheeting
- Plasticine
- Playground equipment
- Postage meters
- Posters
- Potter's wheel
- Preserved specimens
- Projectors - lamps, screens
- Record, disc and cassette players, records, discs and tapes
- Recorders - video tape, magnetic
- Recordings - sound
- Refrigerators
- Religious mottos, pictures, forms, stationery, annual calendars
- Repair and replacement parts for maintenance of equipment
- Report cards
- Ribbons - typewriter, calculator, awards
- Rodenticides
- Room dividers
- Rubber bands
- Rulers
- Safety glasses
- Sand blasters
- School bags
- Scratch pads
- Sealer – floor
- Seed and flower bulbs
- Shrubbery
- Sod
TAXABLE SCHOOL SUPPLIES AND EQUIPMENT (CONTINUED)

- Sewing machines and attachments
- Signs - painted, printed
- Silk screen - board
- Skins - bird, fish
- Staplers and staples
- Statues
- Stencils and cards specially designed for preparation of library index cards
- Stencils
- Stop watches
- Storage cabinets
- Stoves - gas, electrical
- Study prints
- Supplies - classroom including bristol boards, felt tip markers, pulp boards, graphite sticks and stick-ons
- Tables
- Tackboards
- Tapes - video, audio
- Televisions, studio equipment, receivers, monitors, aerials
- Test papers and answer sheets
- Thermal masters
- Tools - handicraft, automotive
- Trays – slide
- Trees
- Trophies, medals and ribbons
- Tropical plants and trees for use in school buildings
- Typewriters
- Upholstery material and supplies
- Varnish
- Ventilating equipment - portable
- Video tapes, recorders and cameras
- Waste paper baskets
- Weed sprayers
- Word processing equipment

B. EXEMPT SCHOOL SUPPLIES AND EQUIPMENT

- Atlases but not maps and charts
- Book binding materials
- Books - curriculum, dictionaries, encyclopedia, library, literary papers (unbound), printed and bound, school yearbooks, sheet music, teacher's daily plan, workbooks (printed to accompany a text/program), colouring, cook, paste but not tests. For further information, see Information Bulletin PST-9, Information on the Tax Status of Books, Magazines, Periodicals, Newspapers and Other Reading Materials.
EXEMPT SCHOOL SUPPLIES AND EQUIPMENT (CONTINUED)

- Entomological specimens (live)
- Equipment such as environmental controls, communication aids and vocational aids that are specially designed for handicapped persons and purchased by a school
- Event programs
- Fertilizer **but not** peat moss or vermiculite
- Laboratory specimens (live)
- Magazines
- Newspapers
- Oxygen and acetylene gases
- Periodicals
- Religious publications including Bibles, missals, prayer books, psalm and hymn books, tracts, Sunday school lessons, books bound and unbound, booklets, leaflets, scripture and prayer, hymn and mass cards
- Rentals of film, slides, slide films, film strips from the National Film Board **but not** when purchased outright or the rental of other video materials
- Top soil, potting soil and other special mixtures of soil
- Weed control chemicals and herbicides
- Wheelchair motorizing kits

C. **SUPPLY AND INSTALLATION OF REAL PROPERTY**

Please see Information Bulletin PST-12, *Information for Businesses Providing Services to Real Property*.

D. **GOODS AND SERVICES PURCHASED FOR OWN USE**

School boards are required to pay tax on the purchase of all taxable services, goods and supplies purchased for their own use.

Services provided by an employee in the course of employment are not subject to tax. For example, school boards are not required to pay tax on the wages of an employee for janitorial services. A person is considered to be an employee when the employer makes regular deductions from wages as required by federal Income Tax regulations.

Charges for taxable services performed under contract by a self-employed person are subject to tax. Contract services that are completed outside the terms of employment are subject to tax. Self-employed contractors are not considered to be employees and must register as vendors and collect tax on the services they provide.

E. **SALE OF USED ASSETS**

School boards are required to collect tax on the sale of used assets, such as vehicles and equipment.

**Note:** For information on the exemption of tax on “eligible used light vehicles” please refer to Information Bulletin PST-58, *Information on the Taxation of Used Goods*.
F. **SASKATCHEWAN ELECTRONIC TAX SERVICE (SETS)**

The Ministry of Finance has made it possible to report and remit tax electronically through the use of a standard Internet connection. The Saskatchewan Electronic Tax Service (SETS) offers a secure, fast, easy and convenient alternative to filing returns in paper format. Several E-File services are currently available through SETS.

Businesses may use SETS to file and pay returns for PST and other provincial taxes.

SETS allows businesses to:
- file and pay returns or make payments on account;
- file a return and post-date the payment to the due date;
- view account balance and statement information;
- authorize your accountant to file on your behalf; and,
- subscribe to an email notification service that allows the option to be notified by email that a tax return should be filed (replaces the paper forms normally received in the mail).

**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: sask.tax.info@gov.sk.ca

Fax: 306-787-9644

Internet: Bulletins, forms and information are available on the Internet at:  

To receive automatic email notification when this or any other bulletin is revised, go to [www.finance.gov.sk.ca/taxes](http://www.finance.gov.sk.ca/taxes), click on the “What’s New” information then click on the “subscribe” button.