

NON-RESIDENT VENDORS - PROVINCIAL SALES TAX (PST) REGISTRATION

Businesses located outside Saskatchewan that make retail sales in the province, or lease taxable goods in the province, are defined to be vendors and are therefore required to become licensed to collect the PST.

A retail sale in the province includes a retail sale of tangible personal property by a person, who does not otherwise carry on business in the province, if:

- (a) The property is acquired for use, or consumption in, or relating to Saskatchewan, and the person selling or providing the tangible personal property:
 - (i) Causes the tangible personal property to be delivered in Saskatchewan;
 - (ii) Directly or through an agent solicits orders from persons in Saskatchewan by advertising or any other means; and
 - (iii) Accepts orders to purchase tangible personal property that originate in Saskatchewan

Or,

- (b) The person selling or providing the tangible personal property at a retail sale holds the goods in inventory in Saskatchewan at the time of accepting the customer's order.

Tangible personal property generally refers to goods and also includes data, information or material that is transferred, transmitted or distributed by means such as landlines, wires, fibre optic cables, satellites etc. Any property that can be seen, weighed or measured or that is in any way perceptible to the senses is considered to be tangible personal property.

Note: Businesses that sell insurance contracts to consumers in Saskatchewan or in respect of properties located in Saskatchewan are required to become licensed to collect PST.

Businesses located outside Saskatchewan providing taxable services for consumption or use in, or relating to, Saskatchewan should also become licensed to collect the PST.

When the non-resident vendor is not licensed to collect PST, their Saskatchewan customers are required to remit the tax directly to the Ministry of Finance. Businesses and individuals that do not remit the tax on purchases from unlicensed non-resident suppliers could be assessed the tax in an audit in addition to penalty and interest charges. Non-resident vendors are providing a service to their customers in Saskatchewan by becoming licensed and remitting the tax on their behalf.

The Application for Vendor's Licence may be found on the Internet [here](#).

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

In-Person: Ministry of Finance
Revenue Division
2350 Albert St
REGINA SK S4P 4A6

Fax: 306-787-9644

Internet: Tax bulletins, forms and information are available [here](#).

Government website: <http://www.saskatchewan.ca/>