

## 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, including tangible personal property, taxable services, or contracts of insurance that are acquired for use or consumption in or relating to Saskatchewan, are required to become licensed to collect the PST.

Retail sales in the province include retail sales by persons who do not otherwise carry on business in Saskatchewan and include situations where a person selling or providing tangible personal property to a consumer or user:

- (i) Makes tangible personal property available for purchase by persons in Saskatchewan;
- (ii) Accepts orders to purchase tangible personal property that originate in Saskatchewan;  
and
- (iii) Causes the tangible personal property to be delivered in Saskatchewan.

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.

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.

When a 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. In addition to meeting their registration requirement, 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/Consumer Registration](#) is available on the Internet at [Saskatchewan.ca/PST](http://Saskatchewan.ca/PST).

**Note:** Non-resident contractors carrying on business in Saskatchewan, providing either taxable or exempt services, are required to be registered with a PST number for the purpose of collecting PST on their sales and/or reporting PST payable on supplies, equipment, vehicles and tools used in Saskatchewan. Please see Information Bulletin [PST-38, Information for Non-Resident Real Property and Service Contractors](#) for further reference.

**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](mailto: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 at [Saskatchewan.ca/business-taxes](http://Saskatchewan.ca/business-taxes).

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