

Information Notice

IN 2020-02
Issued: January 2020
Revised: November 2020

ELECTRONIC AND NON-ELECTRONIC FILING, PAYMENTS AND DUE DATES

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

Effective April 1, 2020, the due date for Provincial Sales Tax (PST), Liquor Consumption Tax (LCT) and Beverage Container Program (BCP) returns filed and paid electronically is extended to the last day of the month following the end of the reporting period.

The due date for non-electronic filing (e.g. paper filing) of returns and payments remains unchanged. PST, LCT and BCP returns filed in this manner are due by the 20th day of the month following the end of the reporting period.

For example, the April 2020 return due date for a business filing monthly is as follows:

- Electronic filing and payment - April 2020 return is due May 31st, 2020
- Non-electronic filing or payment - April 2020 return is due May 20th, 2020

Note: Returns and payments must be received in our office by the due date. Penalty and interest charges are applied to amounts that are not remitted by the due date. Please allow at least 10 days for returns and payments to reach our office when submitted by mail or through a bank teller at your financial institution. We cannot provide assurance regarding the timeframe required for non-electronic payments to reach our office.

Electronic Filing

Electronic filing of your return means submitting your return through Saskatchewan eTax Services (SETS) located at [sets.Saskatchewan.ca](https://sets.saskatchewan.ca), or online business services offered by your financial institution (e.g. Telpay or CanAct). SETS offers a secure, fast, easy and convenient alternative to filing returns in paper format.

Please ensure that you are set up for electronic filing prior to April, 2020, so you are prepared to take advantage of the extended due date. [Learn how to Sign Up and use SETS with the guides available on our website.](#)

Electronic Payments

You may remit your tax payment electronically:

- online using SETS (Interac or Electronic Funds Transfer (EFT)); or,
- through your personal or business online banking services; or,
- through wire transfer.

Learn how to make payments on SETS using the [Make a Payment Guide](#). Please contact your financial institution to find out what electronic payment services they offer and how to use them.

Non-Electronic Payments

You may also remit your tax payment non-electronically:

- by mailing your cheque to the address below; or,
- by paying through a bank teller at your financial institution.

Notification of Extended Due Date

For return periods after April 2020, taxpayers that submit both return and payment electronically are eligible for the extended due date and can now view their extended electronic due date in their SETS account.

The extended due date for electronic filing and payment are reflected on the **Period Details** page in SETS as follows:

Message Box

“Penalty and interest will be applied based on the Electronic Due Date” displays when return and payment are both submitted electronically.

Summary

“Electronic Due Date” displays, as opposed to “Due Date”, when return and payment are both submitted electronically.

Liabilities Established

“Electronic Filing – Due Date Extended” displays under the Description column when return and payment are both submitted electronically.

FOR FURTHER INFORMATION

<u>Write:</u>	Ministry of Finance Revenue Division PO Box 200 REGINA SK S4P 2Z6	<u>Telephone:</u>	Toll Free 1-800-667-6102 Regina 306-787-6645
		<u>Email:</u>	sasktaxinfo@gov.sk.ca

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

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

Government website: Saskatchewan.ca