

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

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

General Licensing Requirements for Non-Resident Vendors

Businesses located outside Saskatchewan that make retail sales in the province, including the sale or lease of 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 and remit 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.

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. When a non-resident vendor is not licensed to collect PST, or fails to collect the tax as required, their Saskatchewan customers must self-assess and remit the tax directly to the Ministry of Finance. Businesses and individuals that do not remit the tax due on purchases from unlicensed non-resident suppliers could be assessed the tax in an audit in addition to penalty and interest charges.

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. They are also required to obtain a [Contractor Clearance Certificate](#). For further information, please review Information Bulletin [PST-38, Information for Non-Resident Real Property and Service Contractors](#).

Electronic Distribution Platforms, Online Accommodation Platforms and Marketplace Facilitators

Operators of electronic distribution platforms and online accommodation platforms, as well as online marketplace facilitators must be licensed for purposes of collecting and remitting Saskatchewan PST.

Electronic Distribution Platforms

- **Electronic Distribution Platform** means a website, internet portal, gateway, application or other means prescribed in the regulations that allow a consumer or user to purchase at a retail sale, whether singly, by subscription or in any other manner, including maintenance, updates and support, tangible personal property, services, or contracts of insurance that are delivered through an electronic format.
- Electronic distribution services that are delivered, streamed or accessed through an electronic distribution platform are subject to PST. This includes:
 - The content delivered through the electronic distribution platform; and,
 - Any associated or incidental services, including all transactions services, processing services and administration services.

Online Accommodation Platforms

- **Online Accommodation Platform** means an electronic marketplace that enables or facilitates transactions in relation to accommodation services located in Saskatchewan.
- PST applies to accommodation services, and any associated or incidental services, that are delivered or accessed through an online accommodation platform and includes all transaction services, processing services and administration services.

Note: Online platforms providing classified advertising or listing services that do not collect payment on behalf of the individual or business offering accommodation services through their platforms are not considered to be online accommodation platforms for PST purposes.

Marketplace Facilitators

- **Marketplace Facilitator** means a person, as defined in *The Provincial Sales Tax Regulations*:
 - that makes or facilitates a marketplace for retail sales by marketplace sellers; and,
 - that, directly or indirectly, collects payment from a consumer or user and remits payment to a marketplace seller;whether or not that person receives consideration in exchange for its services.
- A **Marketplace Seller** means a person that makes retail sales through any physical or electronic marketplace operated, owned or controlled by a marketplace facilitator.

An accommodation service provider or marketplace seller who makes retail sales exclusively by way of an online accommodation platform or a marketplace facilitator, is not required to be licensed as a vendor to collect and remit Saskatchewan PST, when the operator of the online accommodation platform or the marketplace facilitator is licensed and collecting the tax.

Note: In situations where an accommodation service provider or marketplace seller has other consumption tax obligations in relation to Saskatchewan (e.g. PST on own consumption, fuel brought in from out of province vendors, self-brewed alcohol for tasting/selling etc.), other than tax accounted for by the online accommodation platform or marketplace facilitator, the accommodation service providers or marketplace sellers are required to be registered for the corresponding consumption tax account to report and remit the applicable tax to the Ministry. For further information, please review sets.saskatchewan.ca/taxinfo.

The [Application for Vendor's Licence/Consumer Registration](#) is available on the Internet at www.sets.saskatchewan.ca.

FOR FURTHER INFORMATION

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| <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