

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 or services 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.

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

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