



**SASK SPORT**

**Admin Centre for Sport, Culture and Recreation**

## Provincial Sales Tax (PST) Remittance Deadline

A reminder that all PST collected on taxable sales or self-assessed on purchases during the 2023 calendar year is due to the Ministry of Finance in January:

- Paper filing and cheque payment: **DUE January 20, 2024**
- Electronic filing and electronic payment: **DUE January 31, 2024**

### When is PST charged on goods or services I purchase?

When you purchase or rent taxable goods or services from a supplier who is licensed to collect PST, you pay PST directly to the supplier. When you purchase or rent taxable goods or services from a supplier who did not collect the tax, such as an unlicensed supplier located outside Saskatchewan, you must self-assess and pay the PST directly to Sask Finance.

### Is self-assessed PST new?

Although the concept of self-assessing PST is not new, the need is becoming more and more prevalent as items are purchased from outside Saskatchewan during the Covid-19 pandemic. Self-assessed PST will increase the cost of the applicable purchase by 6 per cent, which you will then remit to Sask Finance. This can be done on your regular PST return if you already collect PST on sales.

### Are my sales taxable?

Guidance to determine the tax status of certain goods & services can be found in these [PST Bulletins](#). Please note that in 2022, many forms of sport, recreation, admissions, and entertainment became taxable. [PST-76](#) contains more information on this change.

### Do I need a PST number?

All businesses operating in Saskatchewan should register for a PST number. Depending on the nature of your business, you will need either a:

- Vendor's license number (if you sell and purchase taxable items)
- Registered consumer number (if you only purchase taxable items)

To find out if you are already registered visit [PST Registry \(saskatchewan.ca\)](https://saskatchewan.ca/pst-registry)

To register for a PST account, visit [New Business Registration \(saskatchewan.ca\)](https://saskatchewan.ca/new-business-registration)

Click here for more information:  
[Sask Finance PST Website](#)

**Saskatchewan!**