

# Information Bulletin

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PST-4

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## THE PROVINCIAL SALES TAX ACT

### BEEKEEPING SUPPLY DEALERS

This bulletin has been prepared to assist you in the correct application of the Provincial Sales Tax (PST). It is a general guide and not a substitute for the legislation. The tax applies to prices before the addition of the GST. For information regarding Alfalfa leaf cutting bee supplies, please refer to Information bulletin [PST-30, Alfalfa Leaf Cutting Bee Supplies and Equipment](#).

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

The contents of this bulletin are presented under the following sections:

- A. [Items Exempt to Beekeepers](#)
- B. [Items Taxable to Beekeepers](#)
- C. [Sales of Used Business Assets](#)
- D. [Saskatchewan eTax Services \(SETS\)](#)

#### A. ITEMS EXEMPT TO BEEKEEPERS

Basket Extractors  
Bee Blowers  
Bee Escape Boards  
Bee Escapes  
Bee Repellents such as Benzaldehyde  
Bee Go, Honey Robber, Carbolic Acid  
Crystals and Carbolic Acid Super Clearer  
Bee Smokers  
Bee Strippers  
Bottom Boards  
Capping Dryers  
Capping Melters  
Capping Scratchers  
Carbo  
Carbolic Acid Board  
Comb Honey Sections  
Cyanogas  
Cyanogas Foot Duster, Dust Guns and  
Gun Leathers

Grafting Tools  
Hive Bomb  
Hive Covers, Stands and Bottoms  
Honey Classifiers  
Honey Extractors  
Honey Gates  
Honey Labels  
Honey Pumps  
Honey Refractometres  
Honey Storage Tanks  
Honey Strainers  
Honey Sumps  
Honey Wax Separators  
Immersion Heaters  
Insecticides  
Metal Frame Rests  
Pollen Traps  
Poly Barrel Liners (Farm Exemption  
Certificate Required)

**EXEMPT (continued)**

Electric Fencers	Queen Excluders
Feed and Feeders	Queen Rearing Equipment
Frame Grips (Frame Manipulators)	Repellent Boards
Frame Savers	Ross Round Equipment (Including Labels)
Frame Spacers	Scales
Frames	Solar Acid Boards
Spinners	Uncappers
Supers	Wax Melting Units
Swarm Boxes	Wintering Cases
Tintometers	Wire Embedders (Spur Embedders)

**B. ITEMS TAXABLE TO BEEKEEPERS**

Air Staplers and Staples	Frame Wire
Bee Brushes	Hand Trucks
Beeswax Moulds	Hive Tools
Carts	Mouse Poison
Clothing such as Gloves, Suits, Veils and Aprons	Nails
Elevators	Rat Poison
Eyelet Punch and Eyelets	Screening (all types)
Frame Nailers	Straining Cloth
	Super Lifts

**C. SALES OF USED BUSINESS ASSETS**

Businesses are required to collect tax on the sale of used assets, such as vehicles and equipment. When used assets are being sold as part of the closure of a business, the purchaser is required to self-assess and report the tax.

When individuals purchase used goods for personal use, other than vehicles, tax applies to the selling price of the goods less a deduction of \$300 per item. If a trade-in is involved, the purchaser is entitled to a deduction of \$300 or the value of the trade-in, whichever is greater. If the goods are for commercial use, the \$300 deduction does not apply.

For further reference please see Information Bulletin [PST-58, Used Goods](#).

#### **D. SASKATCHEWAN eTAX SERVICES (SETS)**

Finance has made it possible to report and remit tax electronically through a secure, fast, easy and convenient online self-service portal. Several services are currently available to businesses through SETS ([sets.saskatchewan.ca](https://sets.saskatchewan.ca)):

- Register for secure, self-managed access to all your tax accounts.
- Apply for a new tax account.
- File and pay returns and amend previously filed returns.
- Make payments on account, including post-dated payments.
- View account balance and statement information.
- Authorize employees or accountants to file on your behalf.
- Receive notifications by email when a tax return should be filed. This replaces the paper forms usually sent in the mail.
- Submit a service request to update the mailing address or add a new business location.
- Submit a service request to receive tax information, interpretations or rulings related to your specific business activities.
- View and download up-to-date tax information promptly.
- Subscribe to receive email notifications when new and revised tax publications are available.

#### **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)

Internet: Tax bulletins, forms and information are available at [saskatchewan.ca/business-taxes](https://saskatchewan.ca/business-taxes).

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