

# Information Bulletin

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PST-11

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## THE PROVINCIAL SALES TAX ACT

### MOBILE, MODULAR AND READY-TO-MOVE HOMES

This bulletin has been prepared to help you apply and collect the Provincial Sales Tax (PST). It is a general guide and not a substitute for the legislation.

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

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#### A. DEFINITIONS

**“mobile home”** means a prefabricated structure, built in a factory on a permanently attached chassis before being transported to site. A park model that is designed and intended for use as a domestic residence is considered a mobile home for purposes of this bulletin. A travel trailer is not considered a mobile home. Please see Information Bulletin [PST-48, Recreation Vehicle Dealers](#) for the application of PST to travel trailers.

**“modular home”** or **“modular building”** means a prefabricated structure that consists of repeated sections, or modules. The modules are built off site and subsequently delivered to the building site for assembly and construction.

**“ready-to-move home”** means a house that is constructed from conventional home construction materials at an off-site facility, delivered to a site and affixed to a permanent foundation.

**Note:** Mobile homes, modular homes and ready-to-move homes are referred to collectively as “homes” throughout this bulletin.

**B. SUPPLY ONLY SALES AND SUPPLY & INSTALL CONTRACTS**

Dealers and builders must collect PST on the total charge to the customer for a supply only sale or the supply and installation of a mobile, modular or ready-to-move home for residential or commercial use. This includes charges for the home, installation labour, materials used to complete or install the home and any other charges to the customer to complete the contract, but excluding the GST. The dealer or builder may purchase the home and/or materials exempt from PST by quoting their vendor's licence number to their suppliers. For further information please see Information Bulletin [PST-12, Services to Real Property](#).

Non-resident contractors please also see Information Bulletin [PST-38, Non-Resident Real Property and Service Contractors](#) for information regarding the application of tax to equipment, vehicles and tools coming into Saskatchewan for use in these contracts.

In all instances the tax collected on sales must be shown separately on the customer's sales invoice. The tax collected from the purchaser may be submitted on your return in the period the home is delivered rather than at the time the sales agreement was signed.

**C. APPLIANCES AND FURNISHINGS**

PST must be collected on the selling price of any appliances, furniture and draperies sold with a home whether for residential or commercial use. The tax must be shown separately on the customer's sales invoice.

**D. USED MOBILE, MODULAR AND READY-TO-MOVE HOMES**

Used homes sold for residential use are not subject to tax providing the PST has been previously paid on the unit.

Used homes that are not permanently affixed to land and are sold for commercial use are subject to tax on the full selling price.

Used homes permanently affixed to the land in Saskatchewan are considered real property and are not subject to PST, whether for residential or commercial use, regardless if the home is intended to be moved to a different location.

**E. FREIGHT/DELIVERY CHARGES AND LAID-DOWN COST**

The charge for transporting a Saskatchewan manufactured home from the vendor's premises to the customer's site is not subject to tax providing it is a supply only sale and the delivery charge is reasonably segregated on the customer's sales invoice.

When a home is sold as a supply and install contract by the dealer, the total charge including the delivery charge is subject to PST.

The sale of a home is considered to be a supply only sale when no further work is done by the supplier once the home is delivered to the customer's site. When further work is completed on site to affix the unit to the land in a permanent manner, such as attaching the home to the foundation, the sale is considered to be a supply and install contract.

**Note:** Utility hook-ups alone do not indicate the sale is a supply and install contract.

When homes are delivered from a location outside Saskatchewan, PST applies to the total laid down cost which includes transportation charges, currency exchange, customs and excise duties and importation charges; but not the GST. These charges are taxable whether sold as a supply only or supply and install contract and even if segregated on the invoice.

#### F. MANUFACTURERS

Builders who construct mobile, modular or ready-to-move homes at their business location are considered manufacturers. Please see Information Bulletin [PST-21, Manufacturers](#) for further information.

#### G. SALES TO STATUS INDIANS AND INDIAN BANDS

##### Supply Only

Sales of homes to Status Indians or Indian bands are not subject to tax providing the homes are delivered to a reserve by the supplier and the *Certificate of Indian Status Identification Card* or band number is recorded on the invoice. The complete 10-digit card number must be recorded on the sales invoice. If the federal identification card number is only three to five digits, record the number and the name of the band on the sales invoice. **Proof of delivery to a reserve must be retained.** For further information please see Information Bulletin, [PST-63, Sales to First Nations Individuals and Organizations](#).

##### Supply and Install Contracts on Indian Reserves

Services to real property provided to Status Indians, Indian bands and non-commercial band-empowered entities are not subject to PST providing the services are performed on the reserve and the identification number shown on the *Certificate of Indian Status Identification Card* or the band number is recorded on the invoice.

The complete 10-digit identification number must be recorded on the invoice. If the federal identification card number is only three to five digits, record the number and the name of the band on the sales invoice.

#### H. SALES OF USED BUSINESS ASSETS

Businesses are required to collect tax on the sale of used assets, such as taxable 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 information, please see Information Bulletin [PST-58, Used Goods](#).

#### **I. GOODS AND SERVICES FOR YOUR OWN USE**

Businesses are required to pay tax on purchases of new and used equipment, supplies and taxable services purchased for use in their business operations. Tax is payable as follows:

- When purchased from a licensed supplier, the tax must be paid to the supplier at the time of purchase.
- When purchased from a supplier who did not collect the tax, or when taken from an exempt resale inventory for personal or business use, the tax must be self-assessed and remitted with the regular tax return.
- When purchased from an unlicensed supplier located outside Saskatchewan, the tax must be self-assessed and remitted with the regular tax return on the laid down cost, which includes currency exchange, transportation charges, customs and excise duties, and importation charges; but not the GST.

#### **J. 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](http://saskatchewan.ca/business-taxes).

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