

# Information Bulletin

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PST-40

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## THE PROVINCIAL SALES TAX ACT

### DENTISTS AND DENTURISTS

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.*

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

- A. [Dental Services](#)
- B. [Registration and Reporting Requirements](#)
- C. [Dental Supplies](#)
- D. [Goods and Services for Your Own Use](#)
- E. [Sales of Used Business Assets](#)
- F. [Tax Tips Line](#)
- G. [Saskatchewan eTax Services \(SETS\)](#)

#### A. DENTAL SERVICES

Businesses providing dental services are not required to collect tax on charges for dental services or for dental appliances that are prescribed by a dentist. Dentures are also exempt from PST.

Exempt dental appliances include orthodontic appliances, night guards and space maintainers but not athletic mouth guards. All businesses are required to collect PST on the retail sale of off the shelf or custom-made athletic mouth guards.

PST must also be collected on the retail sale of other taxable items such as teeth whitening kits, fluoride, and electric toothbrushes. Where PST has been paid on the purchase price of these items, the tax paid may be subtracted from the tax collected on the selling price and the difference reported on the return form.

#### B. REGISTRATION AND REPORTING REQUIREMENTS

Businesses providing dental and denture services must be registered with a PST number for the purpose of reporting any tax payable on equipment, supplies and taxable services purchased for their own consumption or use, and to collect and remit PST on taxable sales. For further information regarding responsibilities and tax return filing, please see Information Bulletin [PST-5, Registration and Reporting Requirements](#).

**C. DENTAL SUPPLIES**

The following is a list of some of the more common taxable and exempt dental supplies:

TAXABLE	EXEMPT
<ul style="list-style-type: none"> <li>• abrasive disks</li> <li>• antaneous paper</li> <li>• articulating mounts</li> <li>• articulating powders and waxes</li> <li>• base plates</li> <li>• bur holders</li> <li>• burs</li> <li>• denture crème</li> <li>• dental floss</li> <li>• dental stones</li> <li>• diamonds</li> <li>• equipment – dental, office</li> <li>• eyewear (protective patient/doctor)</li> <li>• film and phosphor plate holders or x-ray holders</li> <li>• fluorides</li> <li>• gowns</li> <li>• hand instruments</li> <li>• handpieces</li> <li>• instrument bags</li> <li>• lead aprons</li> <li>• matrix strips</li> <li>• moulds, impression trays &amp; materials used to provide dental services</li> <li>• mouth guards</li> <li>• napkins and napkin holders</li> <li>• needles</li> <li>• packing materials</li> <li>• polishing buffs and compounds</li> <li>• pumice</li> <li>• prophy cups and brushes</li> <li>• reamers</li> <li>• rubber dams</li> <li>• sore spot indicator paste</li> <li>• sterilizing agents for instruments</li> <li>• surgical gloves and masks</li> <li>• surgical instruments</li> <li>• sutures</li> <li>• syringes</li> <li>• teeth bleaching kits</li> <li>• toothbrushes and toothpaste</li> <li>• tracing materials</li> <li>• trays</li> <li>• water kits</li> <li>• wax impression materials</li> </ul>	<ul style="list-style-type: none"> <li>• acrylic</li> <li>• ajanoacnylate – tissue adhesive</li> <li>• aluminum and plastic crowns</li> <li>• amalgam, caps, pellets</li> <li>• anesthetic</li> <li>• artificial teeth</li> <li>• bonding materials</li> <li>• books, magazines, periodicals, journals and manuals</li> <li>• brass wire, caps and brackets</li> <li>• braces</li> <li>• calcium hydroxide</li> <li>• cavity liners</li> <li>• cavity varnishes</li> <li>• cements – glass iononer</li> <li>• composition metals</li> <li>• crown and bridge materials</li> <li>• cyanocrylate (tissue adhesive materials)</li> <li>• dental moulds used by denturists to form dentures</li> <li>• denture reline materials</li> <li>• elastics for orthodontics</li> <li>• endodontic materials (excluding instruments)</li> <li>• filling materials</li> <li>• fissure sealants</li> <li>• freezing materials</li> <li>• gold for fillings</li> <li>• gold link kits</li> <li>• gold posts</li> <li>• gutta percha points</li> <li>• implant materials</li> <li>• mercury</li> <li>• pinstrip aids</li> <li>• plastic sealants</li> <li>• porcelain materials</li> <li>• posts, screws</li> <li>• repair materials</li> <li>• root canal fillers, sealers, cement</li> <li>• splints</li> <li>• surgical arch bars and wire ties</li> <li>• wire</li> <li>• work uniforms</li> <li>• x-ray equipment and film</li> </ul>

**D. GOODS AND SERVICES FOR YOUR OWN USE**

Businesses providing dental and denture services are required to pay tax on purchases of new and used equipment, and supplies used or consumed in providing dental services. 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, the tax must be self-assessed and remitted with the regular tax return. This includes goods taken for personal or business use.
- 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.

**E. 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](#).

**F. TAX TIPS LINE**

When a business or individual does not comply with provincial tax legislation, businesses face unfair competition and a burden is placed on all taxpayers who do comply. It causes significant loss in the revenue available to fund services such as health, education, and other important government programs.

Tax Tips Line provides an anonymous, fully confidential way for the public to report businesses or individuals who are participating in tax fraud. If you suspect that a business or individual is being dishonest with their provincial taxes or is misrepresenting their activities to reduce their taxes, you can report them using Tax Tips Line.

Please visit our website at [saskatchewan.ca/business/taxes-licensing-and-reporting/provincial-taxes-policies-and-bulletins/tax-tips-line](http://saskatchewan.ca/business/taxes-licensing-and-reporting/provincial-taxes-policies-and-bulletins/tax-tips-line) to find out more regarding types of tax fraud and the information to report, if possible.

Tax Tips Line is specifically and solely for information related to provincial tax compliance. Any unrelated inquiries or information will not be addressed by the Tax Tips Line, and should be directed to the appropriate organization.

How to Report:

- 1) Toll-free 1-833-334-8477
- 2) Write: Ministry of Finance  
Revenue Division  
PO Box 200  
REGINA SK S4P 2Z6
- 3) [Online Form Submission](#)

**G. 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).

To receive automatic email notifications when this or any other bulletin is revised, go to [sets.saskatchewan.ca/subscribe](https://sets.saskatchewan.ca/subscribe).

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Government website: [Saskatchewan.ca](https://Saskatchewan.ca)