

CHANGES TO LICENSED VENDOR AND REGISTERED CONSUMER NUMBERS AND THE VERIFICATION PROCESS TO SELL TAX FREE FOR RESALE

CHANGES TO LICENSED VENDOR AND REGISTERED CONSUMER NUMBERS

To date, Licensed Vendors have been issued a seven-digit Provincial Sales Tax (PST) number beginning with a “0”, “1” or “2” and Registered Consumers have been issued a seven digit PST number beginning with a “5”. Effective April 1, 2017, the beginning digit of a PST number will no longer identify if a business is registered as a vendor or consumer. This change impacts the way in which suppliers are expected to verify that a business is a vendor when selling goods tax free for resale (see below).

VERIFYING THAT A BUSINESS IS LICENSED AS A VENDOR FOR THE PURPOSES OF SELLING GOODS TAX FREE FOR RESALE

Licensed vendors are still required to quote their PST number when buying goods tax free from a supplier for resale. Suppliers are still required to verify that a business holds a valid PST vendors licence before selling goods or services tax free for resale. An online PST registry has been established that allows a supplier to verify that a business is registered as a vendor and eligible to buy goods tax free for resale. The online registry is available 24/7 and may be accessed at the following link: <http://www.skpstregistry.gov.sk.ca/>

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

In-Person: Ministry of Finance
Revenue Division
2350 Albert St
REGINA SK S4P 4A6

Fax: 306-787-9644

Internet: Tax bulletins, forms and information are available [here](#).

Government website: <http://www.saskatchewan.ca/>