

**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/>