

PROVINCIAL SALES TAX OUTREACH REVIEWS

This notice provides general information on the Provincial Sales Tax (PST) Outreach Reviews which are part of the Ministry of Finance's compliance program to help ensure:

- Finance has an understanding of your business operations;
- you have an understanding of how PST applies to your business;
- you have an understanding of the services we provide to assist you; and
- your business records meet the reporting requirements for PST purposes.

Background

The Outreach Review will typically be conducted at the taxpayer's place of business and involves a review of the business operations and accounting system to ensure it is set up to properly collect, report and remit the PST. On-site visits are an effective way to gain an understanding of your business operations and help ensure that you understand the proper application of sales tax and your reporting responsibilities. In some instances it may be more practical to provide the necessary information by telephone, email or mail.

The Outreach Review is scheduled for a morning or afternoon session and will normally last a couple of hours. However, a Compliance Officer will spend as much time as required to answer any questions that you may have.

What to Expect During an Outreach Review

During the review the Compliance Officer will:

- verify that you are properly registered and that your account information is correct;
- review the application of tax on sales, including documentation required for exempt sales;
- review the application of tax on purchases including taxable purchases (for your own use) from suppliers located outside Saskatchewan;
- confirm that the system currently in place is adequate for the purpose of reporting sales tax on your business operations;
- provide information on our online services; and
- review the Revenue Division's information services, including our free tax information workshops.

Outreach Reviews are available to all businesses operating in Saskatchewan and are typically focused on small to medium size businesses.

As the review process is not an audit, you will not be issued an assessment for any errors noted. You will have the opportunity to make corrections on a supplemental PST return provided by the Compliance Officer. Any errors not corrected within 60 days will be subject to an assessment, plus any applicable penalties and interest.

A Compliance Officer will review their findings with you and explain what is required to comply with the PST laws with respect to the accounting and reporting requirements. A follow-up letter will then be sent to detail the findings of the review and any corrective guidance that was provided.

Other Important Information

The Outreach Review does not relieve the taxpayer of any responsibility for errors that were not detected during the review but discovered in a future audit.

If a sales tax overpayment is noted during the review, the Compliance Officer will explain the correct application of sales tax and provide a description of the required information in applying for a refund.

The review includes an explanation of the procedures to file your sales tax return online and how to access any bulletins, notices and forms that apply to your business.

Tax Services Available to You

- SETS (Saskatchewan Electronic Tax Service): to file and pay your tax returns online
- Finance website: subscribe to the “What’s New” feature to receive notification of all PST updates
- Information Bulletins: online, industry specific publications with an update notification subscription feature
- PST Rulings: available online and allows key word searches
- Online Registry Search: to confirm if a business is licensed or registered for PST purposes
- Toll Free Inquiry Line 1-800-667-6102 (Monday to Friday 8:00 am - 5:00 pm)
- To request a tax ruling or make a tax inquiry: email sask.tax.info@gov.sk.ca
- Taxpayer Service Commitments and Standards Code: located at www.finance.gov.sk.ca/ServiceCode

For Further Information

Write: Ministry of Finance
Revenue Division
PO Box 200
Regina, Saskatchewan
S4P 2Z6

Telephone: Toll free 1-800-667-6102
Regina 306-787-6645

E-mail: sask.tax.info@gov.sk.ca

Fax: 306-787-9644

Website: www.finance.gov.sk.ca