

INFORMATION FOR BUSINESSES OPERATING IN LLOYDMINSTER, SASKATCHEWAN **PROVINCIAL SALES TAX AND LIQUOR CONSUMPTION TAX**

Provincial Sales Tax

The Provincial Sales Tax (PST) is a 5 per cent tax applied to the purchase, rental or importation of most goods and certain services in Saskatchewan. Businesses located in Lloydminster, Saskatchewan are subject to the same licensing, registration and tax return requirements as other businesses located in Saskatchewan.

Due to its unique geographic location, there are specific tax rules in place to help facilitate retail sales within the city of Lloydminster, Saskatchewan.

General Application of PST

With the exception of vehicles, lodging, telecommunication services and electricity for commercial users, businesses are not required to collect PST on sales to individuals or businesses when the goods are shipped to or picked up in Lloydminster, Saskatchewan and are intended for use or consumption within the city limits.

Businesses in Lloydminster, Saskatchewan

Businesses located within Lloydminster, Saskatchewan are not required to account for PST on goods, fixed assets or services for their own business use with the exception of those outlined above and those for use outside the city limits.

Assets used outside the city limits are subject to PST using the methods for non-resident contractors outlined in Information Bulletin PST-38, *Information for Non-Resident Real Property and Service Contractors* which may be found at the following link:

<http://www.finance.gov.sk.ca/Bulletins/ProvincialSalesTaxBulletins>

Vendors are required to collect PST on all taxable goods and services delivered to customers located in Saskatchewan, outside Lloydminster.

Construction Projects in Lloydminster, Saskatchewan

PST does not apply to construction materials or services related to the construction, such as architectural, engineering and real estate commissions, for projects within the city limits of Lloydminster, Saskatchewan.

Non-resident contractors are required to pay PST on equipment, vehicles and tools brought into Lloydminster, Saskatchewan for use in these projects as outlined in Information Bulletin PST-38, *Information for Non-Resident Real Property and Service Contractors* which may be found at the following link:

<http://www.finance.gov.sk.ca/Bulletins/ProvincialSalesTaxBulletins>

Liquor Consumption Tax

Beer, wine and spirits purchased at a retail sale for consumption in Lloydminster, at licensed establishments such as bars and restaurants, including off-sale, are not subject to the Liquor Consumption Tax (LCT).

However, LCT applies to the retail purchase of beer, wine and spirits from Saskatchewan Liquor and Gaming Authority (SLGA) liquor stores that are located in Lloydminster, Saskatchewan.

For further information regarding LCT, please see Information Bulletin LCT-1, *The Liquor Consumption Tax*:

<http://www.finance.gov.sk.ca/Bulletins/LiquorConsumptionTaxBulletin>

For Further Information

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| <u>Write:</u> | Ministry of Finance Revenue Division PO Box 200 Regina SK S4P 2Z6 | <u>Telephone:</u> | Toll Free 1-800-667-6102 Regina 306-787-6645 |
| | | <u>Email:</u> | sask.tax.info@gov.sk.ca |

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|-------------------|--|-------------|--------------|
| <u>In-Person:</u> | Ministry of Finance Revenue Division 2350 Albert St Regina SK S4P 4A6 | <u>Fax:</u> | 306-787-9644 |
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Internet: Bulletins, forms and information are available on the Internet at:
<http://www.finance.gov.sk.ca/taxes>