

## **NON-RESIDENT VENDORS - PROVINCIAL SALES TAX (PST) REGISTRATION**

Businesses located outside Saskatchewan (non-resident vendors) that sell or lease taxable goods are advised to become licensed to collect the PST where all of the following conditions are met:

- The vendor solicits customers in Saskatchewan, either directly or through an agent, by advertising or any other means (person, telephone, mail, email, fax, posters, television) that is targeted towards customers in the province;
- The vendor accepts an order that originates from a customer location in the province to purchase or lease taxable goods from a seller or agent located in or out of Saskatchewan;
- The goods are intended to be acquired by the customer for consumption or use in Saskatchewan and not for resale; and,
- The vendor arranges for the goods to be delivered to the customer located in Saskatchewan, either directly or by way of common carrier.

Where the non-resident vendor is not licensed to collect PST, their Saskatchewan customers are required to remit the tax directly to the Ministry of Finance. Businesses and individuals that do not remit the tax on purchases from unlicensed non-resident suppliers could be assessed the tax in an audit in addition to penalty and interest charges. Non-resident vendors are providing a service to their customers in Saskatchewan by becoming licensed and remitting the tax on their behalf.

The Application for Vendor's Licence may be found at the following link:

<http://www.finance.gov.sk.ca/ProvincialSalesTaxForms>

### **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: [sask.tax.info@gov.sk.ca](mailto:sask.tax.info@gov.sk.ca)

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

Fax: 306-787-9644

Internet: PST bulletins, forms and information are available on the Internet at:  
<http://www.finance.gov.sk.ca/taxes>