

PST-40

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THE PROVINCIAL SALES TAX ACT

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READER SURVEY

INFORMATION FOR BUSINESSES PROVIDING DENTAL SERVICES

This bulletin has been prepared to help you apply and collect the Provincial Sales Tax (PST). It is a general guide and not a substitute for the legislation.

Changes to this bulletin are indicated by a (|) in the left margin.

The contents of this bulletin are presented under the following headings:

- A. Dental Services
- B. Paying the Tax
- C. Dental Supplies
- D. Sales of Used Business Assets
- E. Registration and Reporting Requirements
- F. Saskatchewan Electronic Tax Service (SETS)

A. DENTAL SERVICES

Businesses providing dental services are not required to collect tax on charges for dental services or for dental appliances that are prescribed by a dentist. Dentures are also exempt from PST.

Exempt dental appliances include orthodontic appliances, night guards and space maintainers but not athletic mouth guards. All businesses are required to collect PST on the retail sale of off the shelf or custom made athletic mouth guards.

PST must also be collected on the retail sale of other taxable items such as teeth whitening kits, fluoride and electric toothbrushes. Where PST has been paid on the purchase price of these items, the tax paid may be subtracted from the tax collected on the selling price and the difference reported on the return form.

B. PAYING THE TAX

Businesses providing dental services are required to pay tax on purchases of new and used equipment, and supplies used or consumed in providing dental services. If the equipment and supplies are purchased from a licensed supplier, the tax must be paid to the supplier. If the equipment and supplies are purchased from a supplier who did not collect the tax, such as an

unlicensed supplier located outside Saskatchewan, the tax must be submitted with your return on the laid down cost, which includes currency exchange, transportation charges, customs and excise duties and importation charges, but not the GST.

C. DENTAL SUPPLIES

The following is a list of some of the more common taxable and exempt dental supplies:

TAXABLE	EXEMPT
<ul style="list-style-type: none"> • abrasive disks • antaneous paper • articulating mounts • articulating powders and waxes • base plates • bur holders • burs • denture crème • dental floss • dental stones • diamonds • equipment – dental, office • eyewear (protective patient/doctor) • fluorides • gowns • hand instruments • handpieces • instrument bags • kwik bites • lead aprons • matrix strips • moulds, impression trays & materials • mouth guards • napkins and napkin holders • needles • packing materials • polishing buffs and compounds • pumice • prophy cups and brushes • reamers • rubber dams • sore spot indicator paste • sterilizing agents for instruments • surgical gloves and masks • surgical instruments • sutures • syringes • teeth bleaching kits • toothbrushes and toothpaste • tracing materials • trays • water kits • wax impression materials • work uniforms • x-ray equipment and film 	<ul style="list-style-type: none"> • acrylic • ajanoacnylate – tissue adhesive • aluminum and plastic crowns • amalgam, caps, pellets • anesthetic • artificial teeth • bonding materials • books, magazines, periodicals, journals and manuals • brass wire, caps and brackets • braces • calcium hydroxide • cavity liners • cavity varnishes • cements – glass iononer • composition metals • crown and bridge materials • cyanocrylate (tissue adhesive materials) • denture reline materials • elastics for orthodontics • endodontic materials (excluding instruments) • filling materials • fissure sealants • freezing materials • gold for fillings • gold link kits • gold posts • gutta percha points • implant materials • mercury • pinstrip aids • plastic sealants • procelain materials • posts, screws • repair materials • root canal fillers, sealers, cement • splints • surgical arch bars and wire ties • wire

D. SALES OF USED BUSINESS ASSETS

Businesses are required to collect tax on the sale of used assets, such as taxable vehicles and equipment. When used assets are being sold as part of the closure of a business, the purchaser is required to self-assess and report the tax.

When individuals purchase used goods for personal use, other than vehicles, tax applies to the selling price of the goods less a deduction of \$300 per item. If a trade-in is involved, the purchaser is entitled to a deduction of \$300 or the value of the trade-in, whichever is greater. If the goods are for commercial use, the \$300 deduction does not apply.¹

E. REGISTRATION AND REPORTING REQUIREMENTS

Businesses providing dental services must be registered with the Revenue Division. A registered consumer number will be issued. This number cannot be used to purchase goods tax exempt and is not a licence to collect tax. Returns must be submitted no later than 20 days following the end of the return period. Late returns are subject to a penalty charge of 10 per cent of the tax payable. In addition, interest applies at the prime lending rate plus 3 per cent.

F. SASKATCHEWAN ELECTRONIC TAX SERVICE (SETS)

The Ministry of Finance has made it possible to report and remit tax electronically through the use of a standard Internet connection. The Saskatchewan Electronic Tax Service (SETS) offers a secure, fast, easy and convenient alternative to filing returns in paper format. Several E-File services are currently available through SETS.

Businesses may use SETS to file and pay returns for PST and other provincial taxes.

SETS allows businesses to:

- file and pay returns or make payments on account;
- file a return and post-date the payment to the due date;
- view account balance and statement information;
- authorize your accountant to file on your behalf; and,
- subscribe to an email notification service that allows the option to be notified by email that a tax return should be filed. This replaces the paper forms normally received in the mail.

¹ Information Bulletin PST-58, *Information on the Taxation of Used Goods*

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

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

Fax: 306-787-9644

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

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