
PST-42

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THE PROVINCIAL SALES TAX ACT

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READER SURVEY

INFORMATION FOR VENDORS OF MEDICAL EQUIPMENT AND SUPPLIES

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.

The changes to this bulletin are indicated by a (I) in the left margin.

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

- A. Exempt medical equipment and supplies purchased by hospitals, nursing homes and institutions providing medical or palliative care.
- B. Taxable medical equipment and supplies purchased by hospitals, nursing homes and institutions providing medical or palliative care.
- C. Exempt medical equipment and supplies purchased by individuals.
- D. Taxable medical equipment and supplies purchased by individuals.
- E. Sales of Used Business Assets
- F. Goods and Services for Your Own Use
- G. Saskatchewan Electronic Tax Service (SETS)

A. EXEMPT MEDICAL EQUIPMENT AND SUPPLIES PURCHASED BY HOSPITALS, NURSING HOMES AND INSTITUTIONS PROVIDING MEDICAL OR PALLIATIVE CARE

Items exempt from tax include prescription drugs and medicines, prosthetic appliances and equipment, artificial limbs, and orthopaedic appliances.

- Anti-embolic stockings and surgical supports
- Artificial eyes, teeth and limbs
- Baby diapers, disposable and cloth
- Braces and supports including immobilizers (anti-burn scar supports; splints; rib belts; back, arch, ankle and knee supports; shoulder and spinal braces) but not athletic supports
- Crutches, canes, wheelchairs and similar equipment
- Drugs and medicines prescribed by a medical practitioner
- Elastic hosiery

A. EXEMPT MEDICAL EQUIPMENT AND SUPPLIES PURCHASED BY HOSPITALS, NURSING HOMES AND INSTITUTIONS PROVIDING MEDICAL OR PALLIATIVE CARE - CONTINUED

- Glacial acetic acid used in artificial kidney machines
- IV solutions, TPN solutions, uromatic solutions and solutions used to treat blood
- Incontinence products, such as bags, pants, pads, diapers, liners (including adult Attends and Depends) and urinary drainage bags
- Internal diagnostic materials
- Intraocular lens
- Mastectomy brassieres, nightgowns, swimsuits
- Orthopaedic appliances, including trusses and parts, cervical collars, spinal braces, surgical supports and appliances and parts, sacroiliac belts and supports
- Orthopaedic shoes (when prescribed by a duly qualified medical practitioner)
- Oxygen and other gases
- Patient lifts:
 - institutions – vehicle
- Portable seats for an invalid walker
- Prostheses:
 - Prostheses are defined to include all materials which are intended to remain permanently in place in the body. This includes, but is not limited to, mastectomy prostheses (including specially designed brassieres for mastectomy patients), artificial knees, finger joints, hips, shoulder prostheses, tibia plateau prostheses, elbow prostheses, penile implants, vascular and arterial grafts, inner ear bone implants, pacemakers, heart valves, bone repair material (including cement), screws, nails, pins, plates and silastic ventricular peritoneal shunts, but excludes suture materials.
- Prescription drugs and medicines
- Repair parts and repair labour to exempt medical equipment
- Sanitary napkins, belts, tampons and menstrual cups
- Shunts
- Support type hose and surgical stockings
- Supports and braces, including immobilizers (anti-burn scar supports; splints; rib belts; back, arch, ankle and knee supports; and shoulder braces), but not athletic supports
- Surgical supports, appliances and parts
- Transmitter of electrical nerve stimulator (implant to reduce pain)
- Vaccine serum
- Vehicle lifts
- Venous pressure gradient elastic supports
- Walkers, including portable seats for walkers
- Wheelchair batteries
- Wheelchair lifts - vehicles
- Wheelchair motorizing kits
- Wheelchair replacement cushions - specifically manufactured for wheelchairs
- Wheelchairs, invalid chairs and scooters

B. TAXABLE MEDICAL EQUIPMENT AND SUPPLIES PURCHASED BY HOSPITALS, NURSING HOMES AND INSTITUTIONS PROVIDING MEDICAL OR PALLIATIVE CARE

- Absorbent cotton
- Adjustable beds
- Alcohol swabs

B. TAXABLE MEDICAL EQUIPMENT AND SUPPLIES PURCHASED BY HOSPITALS, NURSING HOMES AND INSTITUTIONS PROVIDING MEDICAL OR PALLIATIVE CARE - CONTINUED

- Antiseptics – gargles and rinses
- Athletic supports
- Baby bottles, brushes, nipples, pins and teething rings
- Baby oils, powders
- Band-aids and bandages
- Bath lifts
- Bed pans, urinals and commodes
- Beds including mattresses, rails, etc.
- Biopsy kits
- Blood collection units, transfer packs, blood administration products and hardware
- Blood pressure monitors
- Breast pumps
- Catheters
- Cholesterol testers and monitors
- Clinical assays
- Colostomy and ileostomy units and parts
- Cotton swabs, balls
- Diabetic blood glucose monitors and lancets
- Dialysis machines
- Disinfectants and germicides
- Enema administration sets
- Environmental controls, communication aids and vocational aids equipment designed for handicapped persons or chronic invalids and used in hospitals, nursing homes, medical centres or clinics
- Equipment purchased by a hospital or clinic for use by blind persons, physically handicapped or chronic invalids **except** crutches, canes, wheelchairs and similar equipment
- External testing supplies and diagnostic materials
- Eye and ear preparations
- Eye solutions and wetting agents
- Feeding utensils
- Filters
- Fleet enema
- Foot medications and powders
- Feminine hygiene sprays, deodorants, douches, syringes and feminine wipes
- First aid kits
- Gloves, surgical, laboratory, etc.
- Grab bars
- Gripping devices
- Hospital beds
- Hospital gowns, face masks, robes and footwear
- Hot water bottles, ice bags and heating pads
- Hyland diagnostics
- Industrial cleaners
- Infant incubators
- Infusion pumps and related equipment
- Intravenous therapy equipment
- Kidney dialysis units

B. TAXABLE MEDICAL EQUIPMENT AND SUPPLIES PURCHASED BY HOSPITALS, NURSING HOMES AND INSTITUTIONS PROVIDING MEDICAL OR PALLIATIVE CARE - CONTINUED

- Laboratory supplies and equipment
- Lancets and lancet holders
- Laundry supplies
- Liniments – liquid and cream
- Lubricants
- Massage bath units
- Mastisol
- Medi-ciser
- Medical devices:
 - clothing specially designed for use by the disabled
 - communication devices for use with telephones to assist hearing/speech impairment
 - convertor of sound to light signals for hearing impaired
- Monitoring equipment
- Nasal sprays, drops
- Needles and syringes
- Nutritional therapy equipment
- Operating tables
- Ointments and salves
- Ostomy equipment and supplies
- Paper - toilet, towels, wax, napkins
- Patterning device for rehabilitation
- Phonic ears and similar equipment
- Plaster of paris
- Pool lifts
- Porous plasters, including mustard plasters
- Portable oxygen units, including concentrators, cylinders, liquid units, regulators, stands, hoses, etc.
- Pour bottles
- Prone boards or standing equipment
- Pumps
- Reaching aids
- Reagent strips
- Respirators and aspirators
- Rubbing alcohol
- Shampoos
- Sheets, pillow cases, blankets, and towels
- Skin, hand and face creams and lotions, including medicated dermatologic skin preparations, eczema preparations, psoriasis preparations, diaper rash ointments or creams and first aid creams
- Soaps
- Spinal anaesthesia kits
- Spinal rolls and pillows
- Stretchers
- Suppositories

B. TAXABLE MEDICAL EQUIPMENT AND SUPPLIES PURCHASED BY HOSPITALS, NURSING HOMES AND INSTITUTIONS PROVIDING MEDICAL OR PALLIATIVE CARE - CONTINUED

- Surgical drapings
- Surgical dressings, including bandages - medicated or otherwise, gauze and medical tape
- Surgical instruments
- Sutures
- Telecaption adapters
- Theraffin wax
- Thermometers
- Tooth paste, tooth powders, denture cleaners and denture adhesives
- Tracheotomy supplies
- Traction equipment, apparatus, weights, cords and foot boards
- Tubing used for drainage, collection, etc.
- Urine specimen collection apparatus and bottles
- Uromatic therapy equipment
- Vaporizers and humidifiers
- Viaflex bags and machine to fill bags
- Uniforms
- Wheelchair and stairway elevators designed for the physically handicapped and installed in hospitals or clinics
- X-ray equipment and film

C. EXEMPT MEDICAL EQUIPMENT AND SUPPLIES PURCHASED BY INDIVIDUALS

Items exempt from tax include prescription drugs and medicines, prosthetic appliances and equipment, artificial limbs and orthopaedic appliances.

- Anti-embolic stockings and surgical supports
- Articles designed for the blind and supplied by order of a physician or association for the blind
- Artificial breathing apparatus for a person with respiratory disorders (e.g. oxygen tents, respirators)
- Artificial eyes, teeth and limbs
- Auxiliary driving controls for disabled
- Baby diapers, disposable and cloth
- Bath lifts
- Bed lifts
- Blood glucose monitors
- Blood pressure monitors
- Braces and supports including immobilizers (anti-burn scar supports; splints; rib belts; back, arch, ankle and knee supports; and shoulder braces), but not athletic supports
- Catheters
- Chair lifts
- Cholesterol testers and monitors
- Colostomy appliances and supplies
- Crutches, canes, wheelchairs and similar equipment
- Diabetic needles and syringes **but not** any other type of needles or syringes
- Diabetic blood and urine testing agents (e.g. testing strips and tablets)

C. EXEMPT MEDICAL EQUIPMENT AND SUPPLIES PURCHASED BY INDIVIDUALS - CONTINUED

- Drugs and medicines prescribed by a medical practitioner
- Dialysis machines for use in residence
- Elastic hosiery
- Extremity pumps/intermittent pressure pumps to treat lymphedema
- Eyeglasses and contacts – prescription
- Feeding utensils (designed for disabled individuals)
- Gastrointestinal feeding tubes
- Glacial acetic acid used in artificial kidney machines
- Grab bars
- Gripping devices (designed for disabled individuals)
- Hearing aids, parts and accessories
- Home traction kits
- Hospital beds and adjustable grab bars (for invalids)
- Ileostomy appliances and supplies
- Incontinence products, such as bags, pants, pads, diapers, liners (including adult Attends and Depends) and urinary drainage bags
- Infusion pumps and intravenous apparatus
- Insulin infusion pumps
- Lancets and lancet holders
- Laryngeal speaking aids
- Leisure lift chairs
- Mastectomy brassieres, nightgowns, swimsuits
- Mechanical percussors
- Medical alert bracelets
- Medical alert monitoring systems
- Nebulizers and compressors
- Orthopaedic appliances, including trusses and parts, cervical collars, spinal braces, surgical supports and appliances and parts, sacroiliac belts and supports
- Orthopaedic shoes (when prescribed by a duly qualified medical practitioner)
- Orthotic devices
- Oxygen and other gases
- Patient lifts:
 - individuals – bath, bed, chair, vehicle but not pool
- Portable oxygen units, including concentrators, cylinders, liquid units, regulators, stands, hoses, etc.
- Portable seats for walkers
- Prostheses:
 - Prostheses are defined to include all materials that are intended to remain permanently in place in the body
- Prescription drugs and medicines
- Pumps, filters and sets for therapy – IV, uromatic, dialysis
- Reaching aids (designed for disabled individuals)
- Reagent strips
- Repair parts and repair labour to exempt medical equipment
- Rib belts
- Sanitary napkins, belts, tampons and menstrual cups
- Scooters
- Selector control devices for use by disabled to control office, household and industrial equipment

C. EXEMPT MEDICAL EQUIPMENT AND SUPPLIES PURCHASED BY INDIVIDUALS - CONTINUED

- Support type hose and surgical stockings
- Supports and braces, including immobilizers (e.g. anti-burn scar supports; splints; rib belts; back, arch, ankle and knee supports; shoulder and spinal braces) but not athletic supports
- Surgical supports, appliances and parts
- Telecaption adapters
- Tracheotomy supplies
- Transmitter of electrical nerve stimulator (implant to reduce pain)
- Urinary appliances
- Vaccine Serum
- Vehicle lifts
- Venous pressure gradient elastic supports
- Walkers, including portable seats for walkers
- Wheelchair batteries
- Wheelchair lifts, wheelchair ramps or similar aids
- Wheelchair motorizing kits
- Wheelchair replacement cushions - specifically manufactured for wheelchairs
- Wheelchair/stairway elevators (specially designed)
- Wheelchairs and invalid chairs

D. TAXABLE MEDICAL EQUIPMENT AND SUPPLIES PURCHASED BY INDIVIDUALS

- Absorbent cotton
- Adjustable beds
- Alcohol swabs
- Antiseptics – gargles and rinses
- Baby bottles, brushes, nipples, pins and teething rings
- Baby oils, powders
- Band-aids and bandages
- Bed pans, urinals and commodes
- Breast pumps
- Cotton swabs, balls
- Disinfectants and germicides
- External testing supplies and diagnostic materials
- Eye and ear preparations
- Eye solutions and wetting agents
- Fleet enema
- Foot medications and powders
- Feminine hygiene sprays, deodorants, douches, syringes and feminine wipes
- First aid kits
- Fungicides
- Hot water bottles, ice bags and heating pads
- Liniments – liquid and cream
- Lubricants
- Massage bath units
- Medi-ciser
- Nasal sprays, drops
- Needles and syringes **except** diabetic needles and syringes purchased by individuals

D. TAXABLE MEDICAL EQUIPMENT AND SUPPLIES PURCHASED BY INDIVIDUALS - CONTINUED

- Ointments and salves
- Pool lifts
- Porous plasters, including mustard plasters
- Rubbing alcohol
- Shampoos
- Sheets, pillow cases, blankets and towels
- Skin, hand and face creams and lotions, including medicated dermatologic skin preparations, eczema preparations, psoriasis preparations, diaper rash ointments or creams and first aid creams
- Soaps
- Spinal rolls and pillows
- Suppositories
- Theraffin wax
- Thermometers
- Tooth paste, tooth powders, denture cleaners and denture adhesives
- Vaporizers and humidifiers

E. 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

F. GOODS AND SERVICES FOR YOUR OWN USE

Businesses are required to pay tax on purchases of new and used equipment, supplies and taxable services purchased for use in their business operations. Tax is payable as follows:

- When purchased from a licensed supplier, the tax must be paid to the supplier at the time of purchase.
- When purchased from a supplier who did not collect the tax or when taken from an exempt resale inventory, the tax must be self-assessed and remitted with the regular tax return. This includes goods taken for personal or business use.
- When purchased from an unlicensed supplier located outside Saskatchewan, the tax must be self-assessed and remitted with the regular tax return on the laid down cost, which includes currency exchange, transportation charges, customs and excise duties and importation charges, but not the GST.

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

G. 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.

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

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