



PST-1 Issued: April, 1993

Revised: November, 2011

## THE PROVINCIAL SALES TAX ACT

### INFORMATION FOR VENDORS SELLING CHILDREN'S CLOTHING AND FOOTWEAR

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**READER SURVEY**

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

**The changes to this bulletin are indicated by a (I).**

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

- A. General Information
- B. Exempt Children's Clothing, Footwear, Sporting Goods and Accessories
- C. Taxable Clothing, Footwear, Sporting Goods and Accessories
- D. Sales to Status Indians and Indian Bands
- E. Sales of Used Business Assets
- F. Goods and Services for Your Own Use
- G. Saskatchewan Electronic Tax Service (SETS)

Attachment – Example of "Exemption Certificate" used by Retailers

#### **A. GENERAL INFORMATION**

Effective November 15, 2011 the exemption for children's clothing and footwear has been expanded to include purchases made for youth age 17 and under. The previous age limit was 14. Vendors are required to maintain a record of the sale of adult size items under the terms of this program by completing a signed copy of the Exemption Certificate. This record serves as verification that the purchase is for a qualified person and is to be retained for audit purposes. Vendors are not required to maintain a separate record or request certification on the sale of child size items within the ranges indicated below.

Please contact the Revenue Division if you have questions related to this change or if you require a copy of the Exemption Certificate.

Children's tax exempt sizes include:

- Children's clothing, in sizes up to and including girls' Canada Standard Size 16 and boys' Canada Standard Size 20.
- Girls' and boys' sizes small, medium and large.
- Shirts - neck size up to and including 14½.
- Hose - sizes up to and including girls' size 10, boys' size 10½.
- Hats - sizes up to and including girls' size 22 and boys' size 7 1/8.
- Gloves - sizes up to and including girls' and boys' size 7.
- Children's footwear in sizes up to and including girls' and boys' size 6.
- Where the sizes are in metric, the exemption applies to the metric equivalent of the sizes indicated above.

**B. EXEMPT CHILDREN'S CLOTHING, FOOTWEAR, SPORTING GOODS AND ACCESSORIES**

Alterations	Neck ties
Baby blankets, including crib size quilts and covers	Nylons
Baby bibs, bonnets, booties, bunting bags, rubber pants, shawls, training pants	Overalls, coveralls and combinations
Balaclavas	Overshoes
Baseball caps	Pants
Bathing suits and caps	Panty hose
Belts	Party costumes including rentals
Berets	Pyjamas
Blouses	Rainwear
Body suits	Rubbers
Boots	Scarves
Braces	School safety vests
Brassieres	Shoe laces
Buckles	Ski and snowmobile suits, gloves and mitts
Coats	Skirts
Curling gloves	Slacks
Dance shoes	Slims
Diapers	Sneakers
Disposable diapers	Socks
Dress shirts	Sport shirts
Dresses	Sport shoes without cleats - baseball, bowling, curling, football, golf, soccer, track, turf shoes
Garters and garter belts	Sport uniforms, excluding hockey pants
Girdles	Suits
Gloves	Suspenders
Gym shorts and shirts	Sweat suits and shirts
Hair nets	Sweaters
Halloween costumes	Sweaters - hockey, football, soccer track suits
Headbands	Undershirts
Insoles and lifts	
Jackets	

Jeans  
Jogging suits  
Judo and karate clothing  
Leg warmers

Underwear  
Vests  
Youth club uniforms and school  
uniforms, excluding hockey and  
football pants

**C. TAXABLE CLOTHING, FOOTWEAR, SPORTING GOODS AND ACCESSORIES**

Aprons  
Archery guards and supports  
Athletic protective padding -  
athletic supports, helmets, hip  
pads, hockey pads, kidney  
pads, shin pads, shoulder pads,  
thigh pads  
Baby bottles, harnesses, nipples,  
pacifiers, soothers  
Backpacks  
Buttons  
Canvas  
Clothing fasteners  
Clothing patterns  
Combs  
Crests, except if purchased  
with and attached to new  
clothing  
Cuff links  
Earrings  
Elastic  
Eye protectors for racket sports  
Fabric materials  
Football pants  
Gloves - baseball, boxing, golf,  
handball, hockey, racquetball,  
softball, squash, weight lifting  
Hair ribbons and bows  
Handbags  
Handkerchiefs  
Helmets - hockey, motorcycle,  
snowmobile  
Hockey pants  
Ice skates  
Jewellery  
Life jackets  
Mattresses

Name tags  
Nose clips  
Pillows, pillow cases and pads  
Purses  
Roller skates  
Rubber sheets  
Safety pins  
Scuba diving suits  
Shoe polish dyes  
Shoe repair materials - heels, nails,  
soles  
Shoehorns  
Shoes with cleats  
Shoes with wheels  
Skate guards  
Skates  
Skis and ski boots  
Sleeping bags  
Snowshoes  
Spurs  
Sunglasses (non-prescription)  
Sweat bands  
Swim fins and snorkels  
Teething rings  
Tennis/badminton rackets and balls  
Toys and games  
Umbrellas  
Velcro  
Waders  
Wallets  
Watches  
Weight lifting straps and belts  
Wigs  
Wools and yarns  
Yard goods  
Zippers

**D. SALES TO STATUS INDIANS AND INDIAN BANDS**

Sales to Status Indians or Indian bands are not subject to tax providing the goods are delivered to a reserve by the retailer and the *Certificate of Indian Status* card or band number is recorded on the invoice. The complete 10 digit card number must be recorded on the sales invoice. If the federal identification card number is only 3 to 5 digits, record the number and the name of the band on the sales invoice.

**Proof of delivery to the reserve must be retained.**

**E. SALES OF USED BUSINESS ASSETS**

Businesses are required to collect tax on the sale of used assets, such as 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.

**Note:** For information on the exemption of tax on “eligible used light vehicles,” please refer to Information Bulletin PST-58.

**F. GOODS AND SERVICES FOR YOUR OWN USE**

Businesses are required to pay tax on purchases of equipment, services and supplies used in their business. If they are purchased from a licensed supplier, tax must be paid to the supplier. If they are purchased from an unlicensed supplier located outside Saskatchewan, tax must be submitted with your return on the laid down cost, which includes exchange, transportation charges, customs duties, and importation charges, but not the GST.

**G. SASKATCHEWAN ELECTRONIC TAX SERVICE (SETS)**

Saskatchewan Ministry of Finance has made it possible to report and remit tax electronically through the use of a standard Internet connection. 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 Provincial Sales Tax 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.
- Subscribe to an E-mail Notification Service that allows the option to be notified by e-mail that a tax return should be filed (replaces the paper forms normally received in the mail).

**FOR FURTHER INFORMATION**

Write: Ministry of Finance  
Revenue Division  
2350 Albert Street  
Regina, Saskatchewan  
S4P 4A6

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

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

Fax: 306-787-9644

Internet: Provincial Sales Tax bulletins, forms and information are available on the Internet at:

<http://www.finance.gov.sk.ca/taxes/pst>

To receive automatic e-mail notification when this (or any other) bulletin is revised, go to [www.finance.gov.sk.ca/taxes](http://www.finance.gov.sk.ca/taxes), click on the "What's New" information then click on the "subscribe" button.



Ministry of  
Finance

Revenue Division  
2350 Albert Street  
Regina, Saskatchewan  
S4P 4A6

### Exemption Certificate for Children's Clothing and Footwear

Toll Free: 1-800-667-6102  
In Regina: 787-6645

This certificate must be completed at the time of sale of certain items of children's clothing and footwear which are specifically shown as requiring a certificate under *The Provincial Sales Tax Regulations*.

**Important:** Any false statement made herein or other misuse of this certificate will be deemed to be an evasion of tax in contravention of *The Provincial Sales Tax Act*.

I hereby certify that the clothing or footwear exempted on this sale is being purchased for a child age 17 and under.

Date	Items Purchased	Price	Purchaser's Signature	Address

Note: The vendor must retain this certificate for inspection as required by *The Revenue and Financial Services Act*.

