



PST-9 Issued: January, 1992

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## THE PROVINCIAL SALES TAX ACT

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### INFORMATION ON THE TAX STATUS OF BOOKS, MAGAZINES, PERIODICALS, NEWSPAPERS AND OTHER READING MATERIALS

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) in the left margin.

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

- A. Taxable Purchases
- B. Exempt Purchases
- C. Sales of Used Business Assets
- D. Goods and Services for Your Own Use
- E. Saskatchewan Electronic Tax Service (SETS)

#### A. TAXABLE PURCHASES

- . Albums - photo, stamp, coin
- . Annual reports
- . Binders, printed and non-printed
- . Books ruled for bookkeeping and accounting **but not** farm account books purchased by farmers
- . Books on cassette or CD
- . Business reports
- . Calendars
- . Cards for use in teaching of reading, arithmetic, etc.
- . Catalogues
- . Charts - wall
- . Credit reports
- . Devices used to read or view digital or other electronic reading materials
- . Directories
- . Drawing books
- . Exercise books
- . Financial reports
- . Maps **but not** atlases
- . Microfilm and microfiche
- . Music books (blank)

- . Paper - art plain, bristol board plain, carbon, computer lined, computer blank, construction plain, foolscap lined, graph, refills lined, refills plain, refills ruled, columnar, tracing plain, music manuscript, accounting
- . Parts books
- . Patterns - clothing, knitting, crochet
- . Photographic reproductions and other pictorial illustrations
- . Post and ring binders
- . Posters
- . Price lists
- . Rate books **except** amortization tables
- . Sales flyers and similar advertising matter, including newspaper inserts
- . Sales pamphlets and brochures
- . School and office supplies - pens, pencils, erasers, glues, stationery, scratch pads and scribblers
- . School report cards
- . Test papers and answer sheets
- . Time tables
- . Travel brochures
- . Workbooks (plain, non-printed)

## **B. EXEMPT PURCHASES**

- . Amortization tables **but not** rate books
- . Atlases **but not** maps and charts
- . Biographies
- . Books including digital or similar electronic equivalents that contain no advertising and are published solely for educational, technical, cultural or literary purposes. This includes:
  - books that are printed and bound with permanent bindings;
  - unbound literary and technical papers;
  - digital equivalents formatted for viewing on an electronic device;
  - loose-leaf sheets or pages that are printed and punched for insertion in a ring or post binder.
- . Colouring books
- . Comic books
- . Cook books
- . Crossword puzzle books
- . Curriculum books for schools and universities
- . Dictionaries and thesauri
- . Education program calendar booklets
- . Encyclopedias
- . Event programs
- . Farm account books purchased by farmers
- . History books which outline the history of a family, association, organization, town, municipality
- . Information bulletins
- . Information books made available at art galleries or museums which provide data on the exhibits

- . Magazines and periodicals including digital or similar electronic equivalents. A magazine or periodical means bound magazines and periodicals, bound trade magazines, employees' house organs and newsletters, club information bulletins, programs or school yearbooks that are issued at regular intervals, the contents of which are principally a factual reporting of current news of interest to the general public, together with general advertisements and literary matter. Current news and literary matter must comprise 20% or greater of the total content of the magazine or periodical. Advertising inserts incorporated into magazines are subject to tax.
- . Manuals
- . Manuscripts
- . Music books (printed)
- . Newsletters
- . Newspapers including digital or similar electronic equivalents. A newspaper means a printed publication for regular distribution to the general public, the contents of which are principally a factual reporting of current news of interest to the general public, together with general advertisements and literary matter. Current news and literary matter must comprise 20% or greater of the total newspaper content. Advertising inserts delivered with the newspaper are subject to tax.
- . Novels
- . Owners' manuals sold with articles
- . Pamphlets and brochures that are published solely for educational, technical, cultural or literary purposes and contain no advertising
- . Paste books
- . Pattern books - knitting, crocheting
- . Prize books providing they contain no advertising
- . Religious publications - bibles, missals, prayer books, psalm and hymn books, tracts, Sunday school lessons, books bound and unbound, booklets, leaflets, scripture books, hymn and mass cards
- . School yearbooks
- . Sheet music
- . Sticker books
- . Trade magazines
- . Union agreement books
- . Workbooks (printed to accompany a text/program)

Businesses involved in printing should refer to Information Bulletin PST-20 (Printers). Newspaper publishers should refer to Information Bulletin PST-19 (Newspaper Publishers).

### **C. 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.

**D. 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, the tax must be paid to the supplier. If they are purchased from an unlicensed supplier located outside Saskatchewan, the tax must be submitted with the return on the laid down cost, which includes exchange, transportation charges, customs and excise duties, and importation charges, but not the GST.

**E. 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. 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 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**

<u>Write:</u>	Ministry of Finance Revenue Division 2350 Albert Street Regina, Saskatchewan S4P 4A6	<u>Telephone:</u>	Toll Free 1-800-667-6102 Regina 306-787-6645
		<u>E-mail:</u>	sask.tax.info@gov.sk.ca
		<u>Fax:</u>	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.