

Information Bulletin

PST-76

Issued: March 2022

PROVINCIAL SALES TAX ACT

ADMISSIONS, ENTERTAINMENT AND RECREATION

This bulletin has been prepared to help you apply and collect the Provincial Sales Tax (PST) and to assist you in understanding your obligations under *The Provincial Sales Tax Act*. It is a general guide and not a substitute for the legislation.

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

- A. General Information
 - B. Registration Requirements
 - C. Definitions
 - D. Taxable Admissions, Entertainment and Recreation
 - E. Exempt Admissions, Entertainment and Recreation
 - F. Exempt Sales
 - G. General PST Requirements for Businesses
 - H. Saskatchewan eTax Services (SETS)
- Appendix – Q&As*

A. GENERAL INFORMATION

Effective October 1, 2022, PST applies to the total charge for taxable admissions, entertainment and recreation in relation to a place or facility, or a seminar, activity or event in Saskatchewan.

PST must be collected on admission fees, participation fees, activity fees, membership fees, administration, and service fees, etc., but not the Goods and Services Tax (GST).

PST applies on the same basis as the GST, therefore when tax applies for GST purposes, PST also applies.

B. REGISTRATION REQUIREMENTS

All businesses and organizations selling taxable admissions, entertainment and recreation in or relating to Saskatchewan are required to become registered with the Ministry of Finance as a Licensed Vendor for the purpose of collecting and remitting PST on taxable sales.

This includes businesses and organizations operating inside and outside Saskatchewan and any marketplace facilitator selling taxable admissions, entertainment and recreation through an online platform. For further information regarding marketplace facilitators please see Information Notice [IN, 2020-08, Electronic Distribution Platforms, Online Accommodation Platforms and Marketplace Facilitators](#).

Businesses and organizations that qualify as small suppliers for GST purposes and, as such, do not collect GST on taxable sales of admissions, entertainment and recreation, are also exempt from the collection of PST on these sales. These businesses and organizations are still required to be registered with a PST number for the purpose of reporting any tax payable on goods and services for own use, as well as for the collection of PST on any other taxable sales, such as prepared food and beverages, merchandise, etc.

The GST small supplier rules do not apply and do not provide relief from the collection of PST on any other taxable sales or from the requirement to pay PST on taxable goods and services for own use.

For information regarding Licenced Vendor responsibilities and tax return filing, please see Information Bulletin [PST-5, General Information](#).

How to Apply

Businesses may apply for a PST Licence using one of the following methods:

1. Register Online using SETS which is an online service that offers a secure, fast and convenient way to register your business to collect and report provincial taxes.
 - New Businesses may submit their application by completing the online [New Business Registration](#) form to apply for a PST, LCT, VPT, BCP and/or IFTA Licence.
 - Businesses that are already registered under another tax program may apply for a PST Licence by logging into their SETS account and submitting a Service Request to 'Add Account'.

For further SETS instruction please visit [SETS Learning](#).

2. Mail-in:

- New or Existing Businesses may complete and submit a [Registration Form](#) by email to SaskTaxInfo@gov.sk.ca, or mail to:

Ministry of Finance
Revenue Division
PO Box 200
Regina SK S4P 2Z6

C. DEFINITIONS

‘Public sector body’ means a government or a public service body.

‘Public service body’ means a charity, non-profit organization, municipality, university, public college, school authority, or hospital authority.

‘Charity’ means a registered charity or registered Canadian amateur athletic association for income tax purposes but does not include a public institution. A charity can issue official donation receipts for income tax purposes.

‘Public institution’ means a registered charity for income tax purposes that is a school authority, a public college, a university, a hospital authority or a local authority determined by the Minister of National Revenue to be a municipality.

‘Non-profit organization’ means a person (other than an individual, estate, trust, charity, public institution, municipality, or government) that meets both of the following conditions:

- It is organized and operated solely for non-profit purposes.
- It does not distribute or make available any of its income for the personal benefit of any proprietor, member, or shareholder, unless the proprietor, member, or shareholder is a club, a society, or an association that has, as its primary purpose and function, the promotion of amateur athletics in Canada.

‘Professional’ means the performers, athletes or competitors are paid directly or indirectly.

D. TAXABLE ADMISSIONS, ENTERTAINMENT AND RECREATION

Examples of admissions, entertainment, and recreation that are subject to PST* include the following (**please see Section E for exemptions**):

- Admissions to sporting/athletic events
- Admissions to concerts and shows
- Admissions to movie theatres, museums, zoos, historical sites, etc.
- Admissions to fairs, rodeos, trade shows, art and craft shows, etc.
- Admissions to a place where bets are placed, such as a casino or bingo hall
- Professional theatre tickets and subscriptions
- Gym fees and memberships
- Golf course, curling, and other sports fees and memberships
- Club memberships, where the main purpose of the club is to provide recreational or sporting facilities to its members
- Hunting, fishing and tour guide fees
- Park entry fees
- Bingo event admissions and bingo card sales
- Arcade admissions and ticket sales

* **PST applies on the same basis as the GST, therefore when tax applies for GST purposes, PST also applies.**

E. EXEMPT ADMISSIONS, ENTERTAINMENT AND RECREATION

The following admissions, entertainment, and recreation are not subject to PST (according to GST exemptions):

- Sales made by a public sector body for admission to places or facilities, such as museums, recreational complexes, theatres, and wildlife parks if the **maximum amount** charged is \$1.00 or less.

Example: A non-profit organization sells admissions to a museum where the adult admission is \$5.00 and child admission is \$0.50. Both admissions are subject to PST as the maximum admission charged is greater than \$1.00.

- Sales made by a public sector body for admission to be a spectator of a performance, athletic or competitive event where 90% or more of the performers, athletes, or competitors are not paid directly or indirectly for their participation other than by government and municipal grants, and reasonable amounts as gifts, prizes, or compensation for travel or other incidental costs.

- Admissions will not be exempt if they are for events specifically advertised as featuring paid participants or for events at which professional athletes compete for cash prizes.

Example: Admissions to a school, university or minor league sports event are not subject to PST as they are supplied by a “public sector body” and do not feature paid participants.

Example: Admission to a non-profit organization’s amateur theatre production is not subject to PST as it is supplied by a “public sector body” and does not feature paid participants.

- Membership fees and services for recreational programs established and operated by a public service body consisting of activities involving athletics, outdoor recreation, music, dance, crafts, arts, hobbies, or other recreational pursuits in the following circumstances:
 - Provided primarily to children 14 years of age or under and they do not involve overnight supervision throughout a large part of the program, or
 - Provided primarily for individuals who are underprivileged or who have a disability.

Example: Hockey, ringette, baseball, basketball, football, swimming, martial arts, gymnastics, dance, art, etc. programs, lessons, or activities provided by a school or non-profit organization for children age 14 and under are not subject to PST (providing it does not involve overnight supervision).

- Sales made by a public sector body for admission to gambling events, sales of bingo cards, or bets taken during the event, where both of the following conditions are met:
 - Volunteers run the event and take the bets, and
 - For bingo or casino events, the games are not held in a commercial hall or temporary structure (such as bingo tent put up on a fair ground) used mainly for gambling activities.

The admission and sales of bingo cards and bets taken are taxable if run by the operator of a commercial bingo hall.

Example: A non-profit organization operates a bingo in the basement of a church as a fund-raising activity. The bingo is run by volunteers who sell bingo cards and charge an admission fee. The admission fee is exempt from PST as the event is not run in a place used primarily for gambling activities. The sale of bingo cards is also exempt as the non-profit organization has the licence to operate the event.

- Sales made by a charity or public institution for admission to a fund-raising dinner, ball, concert, show or similar fund-raising event where the charity is permitted to issue a donation receipt for income tax purposes for part of the admission price. This exemption does not require a charity to issue a donation receipt.

Example: A charity sells tickets to a fund-raising show for \$100 where \$75 of the ticket price qualifies for a charitable donation receipt for income tax purposes. PST does not apply to any part of the admission/ticket price.

- Sales made by a charity for admissions sold in the course of a fund-raising activity except where the admissions entitle the purchaser to receive admissions on a regular or continuous basis throughout the year or a significant part of the year.
- Sales made by a school authority for services or admissions made primarily to elementary or secondary school students during the course of extra-curricular activities organized under the responsibility of the school authority.

Example: Admission to a school dance primarily for the students of the school (and a guest) organized under the authority and responsibility of the school authority are not subject to tax.

F. EXEMPT SALES

Sales of taxable goods and services to the following are exempt from tax:

- Federal government departments and agencies (**Note:** Federal government crown corporations and provincial government ministries, agencies and crown corporations are not exempt from paying PST).
- Other vendors for resale providing their vendor's licence number is recorded.
- Status Indians, Indian bands and non-commercial band-empowered entities providing the event or services are held or performed on the reserve and the *Certificate of Indian Status Identification Card* number or band number is recorded on the invoice. The complete 10-digit card number must be recorded on the invoice. If the federal identification card number is only three to five digits, record the number and the name of the band on the sales invoice.

G. GENERAL PST REQUIREMENTS FOR BUSINESSES

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.

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.

For further information, please refer to Information Bulletin [PST-58, Used Goods](#).

H. SASKATCHEWAN eTAX SERVICES (SETS)

Finance has made it possible to report and remit tax electronically through a secure, fast, easy and convenient online self-service portal. Several services are currently available to businesses through SETS:

- Register for secure, self-managed access to all your tax accounts.
- Apply for a new tax account.
- File and pay returns and amend previously filed returns.
- Make payments on account, including post-dated payments.
- View account balance and statement information.
- Authorize employees or accountants to file on your behalf.
- Receive notifications by email when a tax return should be filed. This replaces the paper forms usually sent in the mail.
- Submit a service request to update the mailing address or add a new business location.
- Submit a service request to receive tax information, interpretations or rulings related to your specific business activities.
- View and download up-to-date tax information promptly.
- Subscribe to receive email notifications when new and revised tax publications are available.

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: sasktaxinfo@gov.sk.ca

Internet: Tax bulletins, forms and information are available at www.sets.saskatchewan.ca/taxinfo.

To receive automatic email notifications when this or any other bulletin is revised, go to www.sets.saskatchewan.ca/subscribe.

To provide feedback or suggest changes to this bulletin, please complete a [Bulletin Survey](#).

Government website: Saskatchewan.ca

Appendix

Questions and Answers

Note: The collection of PST on taxable admissions, entertainment, and recreation is subject to eligibility as a small supplier for GST purposes – Please see Section B.

- 1. Does PST apply to admissions to a professional or semi-professional sporting event such as a Canadian Football League, Western Hockey League, National Lacrosse League game, and National and International Curling Championship games?**

Yes, admissions to these events are subject to PST.

- 2. Does PST apply to admissions to amateur sporting events such as a Saskatchewan Junior Hockey League (SJHL) game, or school or university level games?**

No, admissions to these events are exempt from PST as 90% of the players are not paid for their participation.

- 3. Does PST apply to sporting, cultural and recreational programs offered by a public service body for children under 14?**

No, providing the organization provides programming primarily for children under the age of 14, or for individuals who are underprivileged or who have a disability, PST does not apply.

- 4. Does PST apply to sporting, cultural and recreational programs offered by a for-profit business or organization?**

Yes, tax applies to all programs provided on a for-profit basis, and there is no exemption for children under the age of 14, or for individuals who are under privileged or who have a disability. This includes activities such as arts and crafts, dancing, aerobics, martial arts, basketball, football, softball, volleyball, ringette, swimming, track and field, wrestling and boxing.

- 5. Does PST apply to fees charged by private groups or clubs, such as a senior's centre or other non-profit community or cultural club for membership fees and activity/event fees for individuals over the age of 14?**

Yes, these fees are subject to PST.

- 6. Does PST apply to fees for events or activities charged by small community groups or facilities such as rinks, halls, etc.?**

Yes, unless the organization is a non-profit organization and all fees are under \$1.00.

- 7. Does PST apply to charges for entry to exhibitions, fairs, or carnivals?**

Yes, entry fees are subject to PST.

8. Does PST apply to fees charged for guided or self-guided tours or to sightseeing and scenic tours?

Yes, these fees are subject to PST.

9. Does PST apply to admission to a professional or non-profit organization's annual convention?

No, admission to an organization's annual convention is not taxable.