

Minister of Finance



SASKATCHEWAN

Room 312  
Legislative Building  
Regina, Saskatchewan S4S 0B3  
Telephone: (306) 787-6060

July 23, 2015

Our File: 2015-88

Ms. Pat Tenney, Executive Director  
Lloydminster Chamber of Commerce  
4419 – 52<sup>nd</sup> Ave  
LLOYDMINSTER AB T9V 0Y8

Dear Ms. Tenney:

Thank you for your letter of July 3, 2015, requesting clarification on the application of the Provincial Sales Tax (PST) to contractors who may operate both within and outside the city limits of Lloydminster.

Non-resident contractors whose business is located outside the Lloydminster city limits are required to account for PST on equipment, tools and vehicles brought into the city for use in construction contracts located in Lloydminster, Saskatchewan. Information Bulletin PST-38, *Information for Non-Resident Real Property and Service Contractors* provides guidance on the application of tax for contractors working in Saskatchewan.

Resident contractors whose business is located within the Lloydminster city limits are granted a PST exemption on the equipment, tools and off road vehicles used in construction contracts that are located in Lloydminster, Saskatchewan. PST Ruling 115.0 provides guidance on the application of tax for these contractors. When resident contractors enter into construction contracts located outside the city limits of Lloydminster, they are required to follow the guidelines outlined in Information Bulletin PST-38.

This information, along with a December 2014 Information Notice specific to the City of Lloydminster, is enclosed for your convenience. The information is also available on our website at [www.finance.gov.sk.ca/taxes](http://www.finance.gov.sk.ca/taxes).

Thank you for your organization's efforts to ensure your membership is aware of their Saskatchewan PST obligations.

Sincerely,

A handwritten signature in black ink, appearing to be 'K. Doherty'.

Kevin Doherty

Attachment(s)

cc: Colleen Young, MLA for Lloydminster Constituency  
Dorothy Carson, Executive Director, Lloydminster Construction Association