

1. When will the tax change be effective?

- A. The extended clothing exemption for children aged 15 – 17 applies to sales that take place on or after November 15, 2011.

2. Other than the age change, are there any other changes to the clothing items that can be purchased tax exempt for children 17 and under?

- A. No, the extended PST exemption will be delivered in the same way as the existing exemption. For a listing of exempt and taxable items, please refer to PST Bulletin #1 – Information for Vendors Selling Children’s Clothing and Footwear. The bulletin can be found on-line at <http://finance.gov.sk.ca/revenue/pst/bulletins/PST-1%20Children's%20Clothing%20and%20Footwear.pdf>.

3. How does the exemption work?

- A. Children’s clothing and footwear are exempt from tax. When clothing or footwear is purchased for a child age 17 and under in garment sizes greater than the standard children’s sizes listed in PST Bulletin #1 – Information for Vendors Selling Children’s Clothing and Footwear, an Exemption Certificate for Children’s Clothing and Footwear must be completed. The bulletin can be found on-line at <http://finance.gov.sk.ca/revenue/pst/bulletins/PST-1%20Children's%20Clothing%20and%20Footwear.pdf>.

4. If I bought clothing for children aged 17 and under prior to the tax change, am I eligible for a refund?

- A. No, clothing items for children aged 15 – 17 purchased on or after November 15, 2011 qualify for the exemption under the new tax rules. Clothing items for children aged 15 – 17 purchased prior to November 15, 2011 are subject to the rules in effect prior to November 15, 2011 and subject to tax.

5. Is the exemption a point of sale exemption and how do I get that exemption?

- A. Yes, the exemption is a point of sale exemption. You need to advise the sales clerk, prior to ringing the item through, that it is for a child 17 and under. The sales clerk may ask you to fill in an Exemption Certificate for Children’s Clothing and Footwear, which will include the date, items purchased, the price, your signature and address.

6. What if I make a qualified purchase and forget to request the exemption at the point of sale?

- A. Purchasers must request the exemption at the time of purchase. However, buyers with proof of purchase who are not aware of the recent change in expanding the qualified age from 14 to 17 can return to the retailer to obtain the refund.

7. Does the child have to be present when the purchase is made?

- A. No, the child does not have to be present when the purchase is made. Parents, guardians and friends can purchase clothing items for children aged 17 and under tax exempt.

8. Can a child make a purchase tax exempt without having a parent or guardian present?

- A. Yes, children can make tax exempt purchases of clothing for themselves, providing they advise the clerk the item is for a child age 17 or under. An Exemption Certificate for Children's Clothing and Footwear may be required.

9. As a retailer, what do I need to do to exempt the sale of adult size clothing items for children aged 17 and under?

- A. You need to ensure that your customer signs the completed Exemption Certificate for adult size clothing and footwear, which includes the date, items purchased, the price, along with the signature and address at the time of sale. These records are to be maintained for audit verification purposes.

10. Will I have to change my cash register?

- A. Retailers should contact their point of sale equipment providers or contact the Ministry of Finance to determine if any cash register changes need to be made.

11. Who do I contact for additional information?

- A. Contact The Ministry of Finance directly. They can be reached at:

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

Telephone: Toll Free 1-800-667-6102

In Regina: 306-787-6645

Email sask.tax.info@finance.gov.sk.ca

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

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