

## PROVINCIAL SALES TAX ON INSURANCE PREMIUMS

As publicly announced February 26, 2018, Provincial Sales Tax (PST) no longer applies to insurance premiums for the following types of insurance contracts:

- Individual and group life insurance
- Individual and group health, disability, accident and sickness insurance
- Agriculture insurance including crop and livestock insurance, hail insurance and margin/income insurance (Note: Farm property, equipment and vehicle insurance remain taxable)

This exemption is effective February 26, 2018 and is extended retroactively to August 1, 2017, the date when insurance premiums became taxable in Saskatchewan.

Information regarding refunds of PST paid on these types of insurance contracts will be forthcoming as the Ministry of Finance consults with the insurance industry to assist with this retroactive exemption.

PST continues to apply to other types of insurance premiums as outlined in Information Bulletin [PST-73, Information for Vendors of Insurance Contracts](#), as well as to bundled insurance if exempt and taxable items are not segregated.

### 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](mailto:sasktaxinfo@gov.sk.ca)

In-Person: Ministry of Finance  
Revenue Division  
2350 Albert St  
REGINA SK S4P 4A6

Fax: 306-787-9644

Internet: Tax bulletins, forms and information are available [here](#).

Government website: <http://www.saskatchewan.ca/>