

## PROVINCIAL SALES TAX EXEMPTION ON AUDIO BOOKS

**Effective April 1, 2022**, the Provincial Sales Tax (PST) exemption for books and digital or similar electronic equivalents is extended to audio recordings of exempt reading materials.

The exemption previously applied to digital or similar electronic equivalents in a viewable format only, for books, magazines, periodicals, newspapers, and other reading materials, that contain no advertising and are published solely for educational, technical, cultural, or literary purposes.

The exemption **does not** apply to computer software or electronic devices used to view or listen to exempt reading materials, or to taxable audio content such as music and podcasts. These items remain subject to PST.

For further information, please see Information Bulletin [PST-9, Books, Magazines, Periodicals, Newspapers and Other Reading Materials](#).

### FOR FURTHER INFORMATION

<u>Write:</u>	Ministry of Finance Revenue Division PO Box 200 REGINA SK S4P 2Z6	<u>Telephone:</u>	Toll Free 1-800-667-6102 Regina 306-787-6645
		<u>Email:</u>	<a href="mailto:sasktaxinfo@gov.sk.ca">sasktaxinfo@gov.sk.ca</a>

Internet: Tax bulletins, forms and information are available at [saskatchewan.ca/business-taxes](http://saskatchewan.ca/business-taxes).

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Government website: [Saskatchewan.ca](http://Saskatchewan.ca)