

## **FILING AND PAYING PROVINCIAL TAXES DURING POSTAL SERVICE DISRUPTION**

The Government of Saskatchewan is working to minimize the impact of the postal service disruption. Ministries, Crowns and agencies have put contingency plans in place to limit disruptions. This is a reminder that you are still required and responsible to file and pay your taxes in the event of a postal disruption.

Returns and payments **must be received in our office** by the due date. Mail delays do not change tax deadlines or the assessment of penalties and interest. A tax return must be completed for each reporting period, even if there is no tax owing.

If a postal disruption becomes lengthy, Finance will be unable to mail out paper copies of future tax returns. We encourage you to sign up for the Saskatchewan eTax Service (SETS) to avoid any delays in meeting your tax obligations. Businesses that have registered through SETS will receive email notifications when returns are due, unless they have opted to receive paper correspondence. To register for electronic filing or to opt in to receive e-mail notifications, visit [sets.saskatchewan.ca](https://sets.saskatchewan.ca).

Anyone expecting a refund or grant payment, the Ministry of Finance encourages you to switch to direct deposits, as direct deposit payments will not be affected by mail delays. Please see the refunds and payment section on how to do this.

### **ELECTRONIC FILING**

For Provincial Sales Tax, Liquor Consumption Tax, Vapour Products Tax and Beverage Container Program accounts, the due date for returns **filed and paid electronically** is the last day of the month following the end of the reporting period. For example, the September 2025 return due date is October 31, 2025.

Electronic filing of your return means submitting your return through SETS or online business services offered by your financial institution (e.g. Telpay or CanAct).

Electronic payment can be made online using SETS (Electronic Funds Transfer), through your personal or business online banking services, or through wire transfer.

### **NON-ELECTRONIC FILING**

For Provincial Sales Tax, Liquor Consumption Tax, Vapour Products Tax and Beverage Container Program accounts, the due date for non-electronic filing (e.g. paper filing) of returns and payments is the 20th of the month following the end of the reporting period. For example, the September 2025 return due date is October 20, 2025.

During a postal disruption, tax returns and payments may be couriered to the Ministry of Finance, at your own expense, to the following address: 4<sup>th</sup> floor, 2350 Albert Street in Regina, Saskatchewan.

If the return due date falls on a weekend or statutory holiday, then the return and payment are due on the next business day.

### **UNIQUE DUE DATES AND FILING REQUIREMENTS**

Fuel Tax, Tobacco Tax, Corporation Capital Tax, International Fuel Tax Agreement and Education Property Tax accounts have unique due dates and filing requirements that are outlined in the specific program bulletins and website information. Please refer to [FT-1, Fuel Tax – General Information](#), [TT-1, Tobacco Tax - General Information](#), [CCT-1, Corporation Capital Tax – General Information](#); [International Fuel Tax Agreement Carrier Manual](#); and [Information for Municipalities Concerning Education Property Tax](#) for details.

### **NEW PENALTY PROVISIONS**

Effective October 1, 2024, for tax returns due in November 2024 and beyond, the penalty for late filing is \$50 per return per period. The penalty for late payment of tax due is 10 per cent of the amount owing. Further information can be found in [GENERAL-1, Penalty and Interest Charges](#).

### **REFUNDS AND PAYMENTS**

Many Saskatchewan businesses and individuals receive tax refunds or grant payments from the Ministry of Finance. Those that receive their refunds through direct deposit will not be affected by a postal disruption. Anyone expecting a refund or grant payment that is not set up with direct deposit can email the [Direct Deposit Payment Request Form](#) to [pstrefunds@gov.sk.ca](mailto:pstrefunds@gov.sk.ca) or call 1-800-677-6102 to delay the receipt of your refund until after the postal disruption or have a cheque sent to you by courier (at the recipient's expense).

If you have questions regarding the filing and payment of provincial taxes or refund or grant payments during a postal disruption, please contact the Ministry of Finance at 1-800-667-6102 or [sasktaxinfo@gov.sk.ca](mailto:sasktaxinfo@gov.sk.ca).

### **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)

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

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