

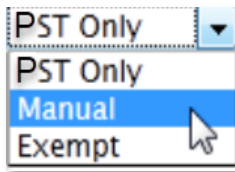
Is Your Material or Service PST Exempt? Quick Reference Guide



Purpose

This document explains which tax type to select for provincial sales tax (PST) on services or materials provided to Husky.

There is the option on a field ticket in Cortex Workbench to select one of the following tax types: PST Only, Manual or Exempt.



1. When is PST Only, Manual or Exempt selected?

- Select **PST Only** when *PST is applicable for the services and materials you are providing based on government requirements for that province.*

Tax Rate Calculation

Line Item 60: CRAWLER, DAY, AI, UT
Taxable Amount: \$625.00

Service Location: Saskatchewan

Tax Type	Rate	Amount
GST/HST GST	5.00%	\$0.00
PST PST Only	6.00%	\$37.50

Tax Total = \$37.50
Line Item Total (Inc Tax) = \$662.50

OK

- Select **Manual** when you (the supplier) *do not have a PST number* and it is PST applicable. Manually enter the PST amount. In this case, Husky will need to assess the PST. For example: Alberta suppliers performing services in Saskatchewan who don't have a Saskatchewan PST number.

Tax Rate Calculation

Line Item 60: CRAWLER,DAY,AI,UT
Taxable Amount: \$625.00

Service Location: Saskatchewan

Tax Type	Rate	Amount
GST/HST GST	5.00%	\$31.25
PST Manual	6.00%	\$37.50

Tax Total = \$68.75
Line Item Total (Inc Tax) = \$693.75

OK

- Select **Exempt** when the service or material is *exempt from PST* as per the government tax regulations for that province. This option will not allow you to apply taxes to the item.

Tax Rate Calculation

Line Item 60: CRAWLER,DAY,AI,UT
Taxable Amount: \$625.00

Service Location: Saskatchewan

Tax Type	Rate	Amount
GST/HST GST	5.00%	\$31.25
PST Exempt	6.00%	\$0.00

Tax Total = \$31.25
Line Item Total (Inc Tax) = \$656.25

OK

2. When is PST not applicable?

If the **Service Location** selected is not PST applicable, the tax type will default to **N/A**.

Tax Rate Calculation

Line Item 10: 1
Taxable Amount: \$1.00

Select the Service Location to auto-calculate the tax rate, or select the tax type Manual to enter your tax Amount total.

Service Location: Alberta

Tax Type	Rate	Amount
GST/HST GST Only	5.00%	\$0.05
PST N/A	0.00%	\$0.00

Repeat Service Location and rates to subsequent lines

Tax Total = \$0.05
Line Item Total (Inc Tax) = \$1.05

Apply Cancel

Frequently Asked Questions

Question	Answer
I don't know which tax type to choose when entering PST.	Contact the government of the province where you are performing services or providing materials.
Who can I contact regarding PST questions?	Contact your tax advisor or the government of the province where you are performing services or providing materials.