

Requesting the Saskatchewan Section 29 PST Holdback Quick Reference Guide



Purpose

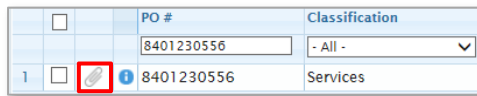
This document explains the steps for requesting the Saskatchewan Section 29 provincial sales tax (PST) holdback.

1. What is Section 29?

Companies completing work for Husky in Saskatchewan (supplying materials or services that are on real property) are required to be PST-registered in that province. Real property includes land or buildings or property that are permanently attached to land or buildings. The materials provided and/or services performed on real property are subject to the province's Section 29 PST holdback (6%). For Husky to release the holdback amount, suppliers must submit a clearance letter from the Government of Saskatchewan along with the purchase invoice.

2. What are the steps for requesting the Section 29 PST 6% holdback?

1. Determine if Section 29 applies to the purchase order (PO).
 - a. Select the *paperclip* icon in Cortex Workbench to open the PDF copy of the PO.



- b. Locate the Section 29 information on the first page under the **IMPORTANT** heading.

Husky Oil Operations Limited
Purchase Order 8401230556
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Information PO Date: DEC/08/2017 Validity: DEC/01/2017 to FEB/28/2018 Currency: CAD Canadian Dollar Delivery Date: DEC/08/2017	Contact HOG Well Servicing 403-298-6838 403-206-1172 Vanessa.Neis@huskyenergy.com Costs, insurance & freight Site	Requisitioner Alex Murray Payment Terms Payable in 2 partial amounts 1 instalment: 94.000 % within 90 days Due net 2 instalment: 6.000 % Payable immediately Due net
Vendor Address <small>[Redacted]</small>	Shipping Address HUSKY OIL OPERATIONS LTD. SASK OPERATIONS C/O PRODUCTION WAREHOUSE 5516 59 AVENUE LLOYDMINSTER AB T9V 1A9	Billing Address This purchase order has been sent via Husky's Automation partner. Any invoices relating to this purchase order therefore must be submitted to Husky via our Automation partner.

IMPORTANT

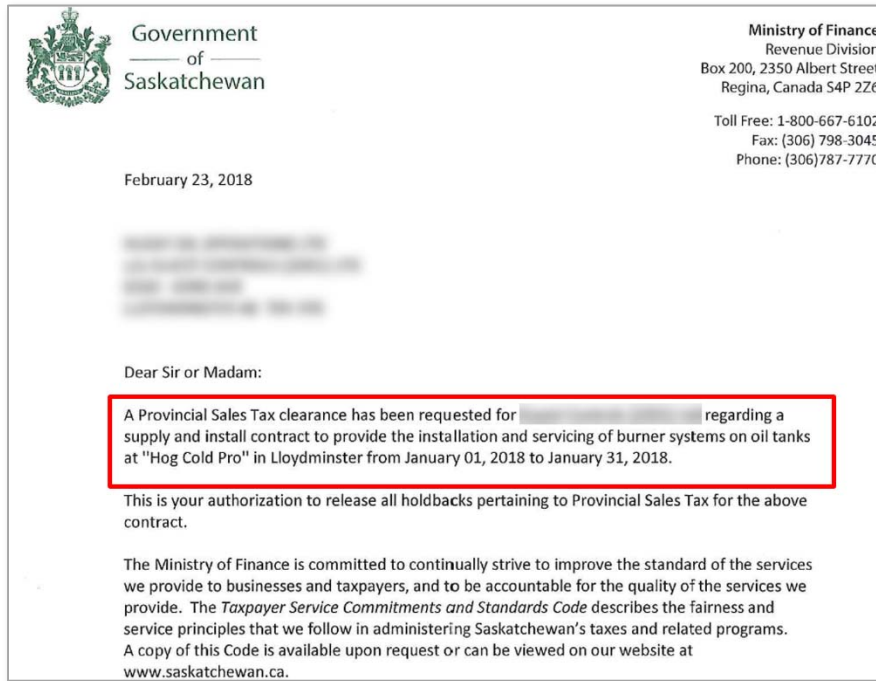
Contractors, both resident and non-resident, performing real property services in Saskatchewan are required to be registered to collect and remit Saskatchewan PST. Under Section 29 of the Provincial Sales Tax Act, Husky Oil Operations Limited is required to withhold 6 percent of the contract value. The holdback will be applied automatically as outlined by the Payment Terms in the information section of this purchase order.

****Please do not apply holdback amounts when submitting invoices for payment****

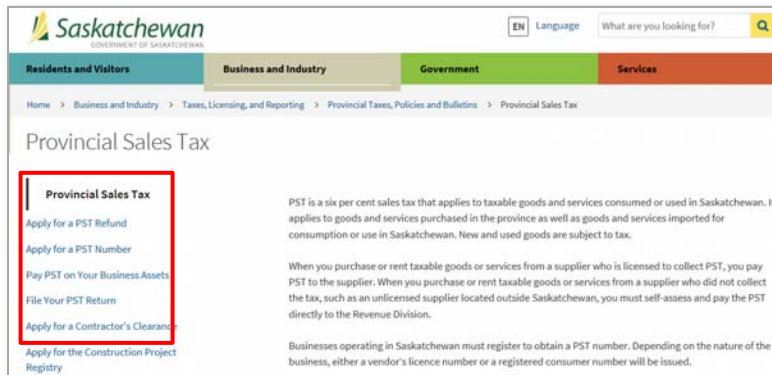
Please submit a Letter of Clearance from Saskatchewan Finance to Vendor.Relations@huskyenergy.com stating the applicable Contract or Purchase Order number authorizing Husky to release holdback amounts up to the date of the letter.

****Please do not submit invoices to release holdbacks.****

- c. Carefully read the IMPORTANT information to confirm Section 29 is applicable to the PO.
- 2. If Section 29 applies, obtain your clearance letter from the Government of Saskatchewan.
 - a. If you have a letter, confirm the service dates on the letter are within the service dates on the invoice. If not, request a new one.



- b. To request a letter, contact Saskatchewan Finance through its [website](#).



- 3. Send the clearance letter to Vendor.Relations@huskyenergy.com.