



PST- 69

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THE PROVINCIAL SALES TAX ACT

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PST EXEMPTION ON NEW ENERGY-EFFICIENT HOUSEHOLD APPLIANCES

This notice is to advise that the Provincial Sales Tax (PST) rebate for qualifying energy-efficient household appliances is being converted to a point-of-sale tax exemption effective April 1, 2005.

The rebate program began in October, 2003 and applies to certain new energy-efficient household appliances. Appliances eligible for the PST rebate are refrigerators, freezers, dishwashers and clothes washers that are recognized as **ENERGY STAR**[®] qualified household appliances by Natural Resources Canada's Office of Energy Efficiency. These appliances are identified by an EnerGuide label along with the **ENERGY STAR**[®] mark.

The rebate of PST applies to the sale or long-term lease (rentals for a continuous period of at least one year) of a new qualifying appliance. Combined clothes washer/dryer units are eligible for an exemption of 60% of the PST payable when the unit is sold for a single price. Used appliances are not eligible.

Beginning April 1, 2005, appliance dealers will no longer be required to collect PST on the sale of eligible **ENERGY STAR**[®] qualified household appliances. This change will improve the delivery of the program by providing an immediate benefit to eligible purchasers. Eligible appliances purchased prior to April 1, 2005 will continue to be eligible for a PST rebate.

To determine whether a particular refrigerator, freezer, dishwasher or clothes washer is a qualifying energy-efficient household appliance, please visit the Home Appliances category of the Qualified Products section at the **ENERGY STAR**[®] website at: www.oeenrcan.gc.ca/energystar. Assistance in determining the eligibility of particular appliances is also available by contacting the Revenue Division.

If you require more information, please contact our office, or visit our website at: www.finance.gov.sk.ca

FOR FURTHER INFORMATION

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