

Supply Only Contracts

PST Rate of 5% can be applied (short term or long term) when all 4 of the following criteria exists:

1. The purchase order must be **dated** and **submitted to the supplier** prior to March 23, 2017
2. The purchase order must have been **accepted by the supplier** prior to March 23, 2017, with the following:
 - a. **Itemized** listing of product to be purchased;
 - b. **Quantity** of product to be purchased; and
 - c. **Purchase** price per item.
3. Prior to March 23, 2017, the items were **invoiced to the customer** and either;
 - a. All or a portion of the items listed on the purchase order were delivered to the customer; **or**
 - b. The items were partially or fully paid by the customer.
4. There are **no subsequent changes** to the stated terms of the purchase order dated on or after March 23, 2017.

This information was provided to the SCA by the Saskatchewan Ministry of Finance.