



Finance, Energy and
Municipal Affairs
Taxation and
Property Records
PO Box 1330
Charlottetown, PE
Canada C1A 7N1
Tel: (902) 368-4070
Fax: (902) 368-6164

REVENUE TAX

NOTICE

RTN: 100

Revised October 2010

LIST OF AVAILABLE GUIDES AND NOTICES

The following Revenue Tax Guides and Notices are available at the Taxation and Property Records Division office of the Prince Edward Island Department of Finance, Energy and Municipal Affairs. If you would like to receive any of the Guides and Notices on this list, please go to www.taxandland.pe.ca or contact the Taxation and Property Records Division in Charlottetown by mail or telephone (902) 368-4070.

REVENUE TAX GUIDES

| RTG Number | Description | Status |
|----------------------------|--|----------|
| RTG: 101 - | Rental of Golf Equipment. Issued May 1989. Revised October 2002. | Archived |
| RTG: 102 - | Asphaltic Concrete & Ready Mix Cement - Manufacturing. Issued May 1989. Revised February 1991, July 2006, July 2007. January 2008. | Archived |
| RTG: 103 - | Refrigeration Equipment Purchased by Farmers. Issued May 1989. | Archived |
| RTG: 104 - | Clothing and Footwear. Issued June 1989. Revised November 1997, October 2007. | Archived |
| RTG: 105 - | Deleted April 2001. | Deleted |
| RTG: 106 - | Spirits, Wine and Beer. Issued September 1989. Revised May 1991, December 2007. | Archived |
| RTG: 107 - | Deleted April 2006. | Deleted |
| RTG: 108 - | Extended Warranty Insurance. Issued September 1989. | Archived |
| RTG: 109 - | Tax Exemptions for Farmers. Issued May 1990. Revised September 2005, June 2008. | Archived |
| RTG: 110 - | Fire Fighting Equipment. Issued September 1989. | Archived |
| RTG: 111 - | Deleted January 1998. | Deleted |
| RTG: 112 - | Deleted April 1991. | Deleted |
| RTG: 113 - | Deleted September 2000. | Deleted |
| RTG: 114 - | Real Property Rentals. Issued October 1990. | Archived |
| RTG: 115 - | Mobile and Modular Homes. Issued November 1990. | Archived |
| RTG: 116 - | Tax Application On Computer Hardware and Software. Issued December 1990. Revised July 1993, October 2002. | Archived |

PRINCE EDWARD ISLAND

| RTG Number | Description | Status |
|----------------------------|---|----------------------------------|
| RTG: 117 - | Motor Vehicle Receipts and G.S.T. Issued January 1991. Revised July 2006, January 2008. | Archived |
| RTG: 118 - | Deleted February 1991. | Deleted |
| RTG: 119 - | Revenue Tax (PST)/GST Application for Contractors. Issued February 1991. Revised January 1996, July 2006, January 2008. | Archived |
| RTG: 120 - | Tax Exempt Goods for Commercial Fishermen. Issued April 1992. Revised August 2003. | Archived |
| RTG: 121 - | Environment Tax. Issued April 1991. Revised June 1998, July 2005. | Moved to ETN:104 |
| RTG: 122 - | Farm and Garden Supplies. Issued April 1991. | Archived |
| RTG: 123 - | Carpet Dealers and Revenue Tax (PST). Issued May 1991. Revised July 2006, January 2008. | Archived |
| RTG: 124 - | Meal Replacement Products. Issued May 1991. | Archived |
| RTG: 125 - | Advertising and Promotional Services. Issued January 1994. Revised September 1994, July 2006, January 2008. | Archived |
| RTG: 126 - | Deleted September 2010. | Deleted |
| RTG: 127 - | Flea Market Vendors. Issued November 1991. Revised June 1994, November 1999. | Archived |
| RTG: 128 - | Tax Application - Accommodation Charges. Issued April 1992. | Archived |
| RTG: 129 - | Environment Tax - "New" Tire Definition Revised. Issued June 1992. Revised April 2005. | Moved to ETN:105 |
| RTG: 130 - | Computer Program Access Fees. Issued April 1993. | Archived |
| RTG: 131 - | Tax Application on Coupons. Issued April 1993. Revised July 2006, January 2008. | Archived |
| RTG: 132 - | Fabric and Accessories. Issued May 1993. Revised November 2007. | Archived |
| RTG: 133 - | Deleted July 1994. | Deleted |
| RTG: 134 - | Deleted July 1994. | Deleted |
| RTG: 135 - | Snack Foods. Issued July 1993. | Archived |
| RTG: 136 - | Appraisals For Private Motor Vehicle Sales. Issued September 1993. Revised July 2002. | Archived |
| RTG: 137 - | Tax Application - Services. Issued September 1993. Revised August 2000, January 2001. | Archived |
| RTG: 138 - | Tax Application on Federal Government Contracts. Issued March 1994. | Archived |
| RTG: 139 - | Maintenance Contracts - Warranties - Guarantees. Issued May 1994. | Archived |
| RTG: 140 - | Application of Sales Tax on Sales by Service Clubs. Issued July 1994. Revised May 2002. | Archived |
| RTG: 141 - | Sales Tax Applications for Launderers and Drycleaners. Issued April 1995. | Archived |

| RTG Number | Description | Status |
|----------------------------|---|----------------------------------|
| RTG: 142 - | Sales Tax Information for Photographers/Photo Engravers. Issued April 1995. | Archived |
| RTG: 143 - | Repairs to Leased And/Or Rented vehicles. Issued June 1995. | Archived |
| RTG: 144 - | Tax Application on Internet Services. Issued March 1996. | Archived |
| RTG: 145 - | Tax Exempt Goods for Aquaculturists. Issued March 1997. Revised August 2003. | Archived |
| RTG: 146 - | Tax Exempt Goods for Silviculturists. Issued March 1997. Revised September 1999, March 2010. | Archived |
| RTG: 147 - | Deleted April 2001. | Deleted |
| RTG: 148 - | Telecommunication Services. Issued November 1997. | Archived |
| RTG: 149 - | Pet Grooming Services. Issued July 1998. | Archived |
| RTG: 150 - | Tax Information for Automobile Dealers. Issued June 1998. | Archived |
| RTG: 151 - | Administration Fees On Delayed Payment Sales. Issued August 1998. | Archived |
| RTG: 152 - | Motor Vehicle Repairs. Issued July 2000. | Archived |
| RTG: 153 - | Revenue Tax Exemptions to Manufacturers/Producers. Issued August 2000. Revised January 2005. | Archived |
| RTG: 154 - | Prorate Tax Guide - Information for Interjurisdictional Motor Carriers. Issued June 2001. | Archived |
| RTG: 155 - | Sales to Interjurisdictional Motor Carriers. Issued June 2001. | Archived |
| RTG: 156 - | Tax Exempt Packaging Materials. Issued March 2003. | Archived |
| RTG: 157 - | Food and Beverages. Issued June 2003. Revised December 2007. | Archived |
| RTG: 158 - | Sales Tax Information For Service Stations And Garages. Issued June 2003. Revised December 2003, July 2006, January 2008. | Moved to ETN:106 |
| RTG: 159 - | General Instructions for Vendors. Issued January 2004. | Moved to ETN:103 |
| RTG: 160 - | Application of Revenue Tax to Green Fees. Issued April 2004. | Archived |
| RTG: 161 - | Application of Revenue Tax to Fees Charged to Play Miniature Golf. Issued May 2004. | Archived |
| RTG: 162 - | General Instructions For Contractors. Issued July 2004. Revised January 2009. | Archived |
| RTG: 163 - | Classroom Supplies Exempt from Revenue Tax (PST). Issued June 2005. | Archived |
| RTG: 164 - | Renewable Energy Equipment Tax Exemption. Issued November 2005. Revised November 2006, April 2008. | Archived |
| RTG: 165 - | Water and Energy Conservation Devices. Issued November 2005. Revised December 2007. | Archived |
| RTG: 166 - | Deleted November 2006 | Deleted |
| RTG: 167 - | Payment of Revenue Tax on the Purchase of Used Motor Vehicles From Used Motor Vehicle Dealers. Issued March | Archived |

| RTG Number | Description | Status |
|----------------------------|--|---------------|
| | 2006. | |
| RTG: 168 - | Revenue Tax Exemption for the Province of Prince Edward Island. Issued March 2006. Revised July 2008. | Archived |
| RTG: 169 - | New Motor Vehicle Dealers - Own-Use Motor Vehicles. Issued March 2006. Revised May 2006. Revised January 2007. | Archived |
| RTG: 170 - | Use of Tax Exempt Machinery and Equipment In Publicly Tendered Work. Issued October 2006. | Archived |
| RTG: 171 - | Car Wash Operations. Issued February 2007. | Archived |
| RTG: 172 - | Medical Equipment and Appliances. Issued August 2007, Revised December 2010 | Archived |
| RTG: 173 - | Licensing Fees on Entertainment Devices. Issued August 2007. | Archived |
| RTG: 174 - | Portable Toilets. Issued September 2007. | Archived |
| RTG: 175 - | Farming Income. Issued September 2007. Revised June 2008. | Archived |
| RTG: 176 - | Application of Revenue Tax to Refrigeration Equipment. Issued June 2008. | Archived |
| RTG: 177 - | Pet Food and Livestock Feed. Issued October 2008. | Archived |
| RTG: 178 - | Laundromats. Issued January 2009 | Archived |
| RTG: 179 - | Sawmills. Issued August 2010 | Archived |
| RTG: 180 - | Municipalities. Issued August 2010 | Archived |
| RTG: 181 - | The Application of Revenue Tax (PST) to Swimming Pools and Hot Tubs. Issued September 2010 | Archived |
| RTG: 182 - | Application of Revenue Tax to Veterinary Services. Issued September 2010. | Archived |
| RTG: 183 - | Used Motor Vehicle Dealers - Own-Use Motor Vehicles. Issued October 2010. | Archived |
| RTG: 184 - | Payment of Revenue Tax (PST) on Out-of-Province Purchases. Issued October 2010. | Archived |
| RTG:185 - | Implementation of the Harmonized Sales Tax in Prince Edward Island (General Transitional Rules) | Active |
| RTG:186 - | Temporary Recapture of Certain Provincial Input Tax Credits | Active |
| RTG:187 - | Streamlined Accounting Methods | Active |
| RTG:188 - | Supplies of Taxable Property and Services to Prince Edward Island Government Entities | Active |
| RTG:189 - | Transitional PST Inventory Rebate | Active |
| RTG:190 - | Prepare for the HST: Returned or Exchanged Goods | Active |
| RTG:191 - | Public Service Bodies | Active |
| RTG:192 - | Prepare for the HST: Accounting and System Changes | Active |
| RTG:193 - | Prepare for the HST: Important Dates to Remember | Active |
| RTG:194 - | Winding Down the Prince Edward Island Revenue Tax | Active |
| RTG:195 - | Interjurisdictional Motor Carriers GST/PST to HST Transition | Active |

| RTG Number | Description | Status |
|---------------------------|---|---------------|
| | Information | |
| RTG:196 - | Vendor Registration Certificates | Active |
| RTG:197 - | Point-of-Sale Rebates for Prince Edward Island HST | Active |
| RTG:198 - | Application of Prince Edward Island Retail Sales Tax to the Purchase of Designated Property | Active |
| RTG:199 - | Final Supplemental PST Return and Applicable Extensions | Active |

Revenue Tax Notices

| RTN Number | Description | Status |
|----------------------------|--|---------------|
| RTN: 100 - | <i>List of Available Guides and Notices. Revised April 2013.</i> | This document |
| RTN: 101 - | <i>Sales of Building Material to Farmers and Fishermen. Issued May 1989.</i> | Archived |
| RTN: 102 - | <i>Deleted April 1993.</i> | Deleted |
| RTN: 103 - | <i>Deleted July 2002.</i> | Deleted |
| RTN: 104 - | <i>Deleted January 1997.</i> | Deleted |
| RTN: 105 - | <i>Deleted January 1998.</i> | Deleted |
| RTN: 106 - | <i>Provincial Sales Tax and GST Issued December 1990. Revised July 2006, January 2008</i> | Archived |
| RTN: 107 - | <i>Revenue Tax (PST) and GST Information. Issued February 1991. Revised December 1997.</i> | Archived |
| RTN: 108 - | <i>Deleted April 1995.</i> | Deleted |
| RTN: 109 - | <i>Deleted September 2003.</i> | Deleted |
| RTN: 110 - | <i>Deleted October 2004.</i> | Deleted |
| RTN: 111 - | <i>Deleted September 1994.</i> | Deleted |
| RTN: 112 - | <i>Deleted January 2002.</i> | Deleted |
| RTN: 113 - | <i>Goods Exempt from Provincial Revenue Tax (PST). Issued December 1991. Revised January 1999, October 2004, October 2008.</i> | Archived |
| RTN: 114 - | <i>Deleted September 1994.</i> | Deleted |
| RTN: 115 - | <i>Deleted April 2011.</i> | Deleted |
| RTN: 116 - | <i>Tax Application - Out-of-Province Visitors. Issued June 1993.</i> | Archived |
| RTN: 117 - | <i>Deleted January 1997.</i> | Deleted |
| RTN: 118 - | <i>Rebate of Revenue Tax Remitted on Uncollectible Accounts. Issued September 1993. Revised January 2010.</i> | Active |
| RTN: 119 - | <i>Deleted April 2002.</i> | Deleted |
| RTN: 120 - | <i>Completing Vendor Revenue Tax (PST) Return Forms. Issued June 1994.</i> | Active |
| RTN: 121 - | <i>Director's Liability For Revenue Tax (PST) Due and Payable.</i> | Active |

| | | |
|----------------------------|---|----------|
| | <i>Issued July 1994.</i> | |
| RTN: 122 - | <i>Deleted January 2002.</i> | Deleted |
| RTN: 123 - | <i>First Nations Tax Exemption. Issued July 1999.</i> | Active |
| RTN: 124 - | <i>Waiver or Cancellation of Penalties or Interest. Issued June 2000.</i> | Active |
| RTN: 125 - | <i>Calculation of Interest. Issued March 2002.</i> | Active |
| RTN: 126 - | <i>Tax Changes. Issued July 2002. Revised January 2003.</i> | Archived |
| RTN: 127 - | <i>Tax and Legislative Changes. Issued July 2004.</i> | Archived |
| RTN: 128 - | <i>Revenue Tax (PST) Commissions</i> | Archived |
| | | |
| | | |

FURTHER INFORMATION:

Taxation and Property Records Division
Finance, Energy and Municipal Affairs
P.O. Box 1330
Charlottetown, PE
C1A 7N1

Telephone: (902) 368-4070
Fax: (902) 368-6164
Email: taxandland@gov.pe.ca
Website: www.taxandland.pe.ca

This notice is prepared for information purposes only, and should not be considered a substitute for the applicable statutes. Should there be any conflict between the contents of this notice and the statutes, the statutes shall prevail.