

2017

CHAPTER 19

An Act to amend certain Statutes to Standardize Provisions respecting the Payment of Penalties and Interest based on Audit Assessments

(Assented to May 17, 2017)

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of Saskatchewan, enacts as follows:

Short title

1 This Act may be cited as *The Miscellaneous Statutes (Economy – Audit Assessments) Amendment Act, 2017*.

SS 1984-85-86, c C-50.2 amended

2(1) *The Crown Minerals Act* is amended in the manner set forth in this section.

(2) The following clauses are added after clause 22(1.1)(k):

“(k.1) for the purposes of section 24.1:

- (i) prescribing the rate of penalty to be paid by a person; and
- (ii) prescribing the rate of interest to be paid by a person;

“(k.2) prescribing the manner in which penalties and interest imposed by this Act or the regulations are to be applied”.

(3) The following section is added after section 24:

“Penalty and interest re royalties not forwarded, discovered by audit

24.1(1) Every person shall pay to the minister the penalty and interest set out in subsection (2), if:

- (a) an audit is performed on the person pursuant to this Act or the regulations; and
- (b) as a result of the audit mentioned in clause (a), the person is assessed for royalties payable pursuant to this Act or the regulations.

(2) A person mentioned in clause (1)(b) is liable to pay to the minister with respect to the amount of royalties payable as assessed by the minister, in addition to any other amount:

- (a) a penalty at the prescribed rate applied in the prescribed manner; and
- (b) interest at the prescribed rate applied in the prescribed manner from the day on which the royalties were required to be forwarded or paid”.

SS 2010, c F-22.11 amended

3(1) *The Freehold Oil and Gas Production Tax Act, 2010* is amended in the manner set forth in this section.

(2) The following section is added after section 31:**“Penalty and interest re taxes not forwarded, discovered by audit**

31.1(1) Every taxpayer shall pay to the minister the penalty and interest set out in subsection (2), if:

(a) an audit is performed on the taxpayer pursuant to this Act or the regulations; and

(b) as a result of the audit mentioned in clause (a), the taxpayer is assessed for taxes payable pursuant to this Act or the regulations.

(2) A taxpayer mentioned in clause (1)(b) is liable to pay to the minister with respect to the amount of taxes payable as assessed by the minister, in addition to any other amount:

(a) a penalty at the prescribed rate applied in the prescribed manner; and

(b) interest at the prescribed rate applied in the prescribed manner from the day on which the taxes were required to be forwarded or paid”.

(3) The following clauses are added after clause 60(1)(m):

“(m.1) for the purposes of section 31.1:

(i) prescribing the rate of penalty to be paid by a taxpayer; and

(ii) prescribing the rate of interest to be paid by a taxpayer;

“(m.2) prescribing the manner in which penalties and interest imposed by this Act or the regulations are to be applied”.

SS 1983-84, c M-17.1 amended

4(1) *The Mineral Taxation Act, 1983* is amended in the manner set forth in this section.

(2) The following section is added after section 26:**“Penalty and interest re taxes not forwarded, discovered by audit**

26.1(1) Every taxpayer shall pay to the minister the penalty and interest set out in subsection (2), if:

(a) an audit is performed on the taxpayer pursuant to this Act or the regulations; and

(b) as a result of the audit mentioned in clause (a), the taxpayer is assessed for taxes payable pursuant to this Act or the regulations.

(2) A taxpayer mentioned in clause (1)(b) is liable to pay to the minister with respect to the amount of taxes payable as assessed by the minister, in addition to any other amount:

- (a) a penalty at the prescribed rate applied in the prescribed manner; and
- (b) interest at the prescribed rate applied in the prescribed manner from the day on which the taxes were required to be forwarded or paid”.

(3) The following clauses are added after clause 46(1)(a):

“(a.1) for the purposes of section 26.1:

- (i) prescribing the rate of penalty to be paid by a taxpayer; and
- (ii) prescribing the rate of interest to be paid by a taxpayer;

“(a.2) prescribing the manner in which penalties and interest imposed by this Act or the regulations are to be applied”.

Coming into force

- 5** This Act comes into force on proclamation.

