

The Education and Health Tax Act

being

Chapter E-3 of *The Revised Statutes of Saskatchewan, 1978*
(effective February 26, 1979).

NOTE:

This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.

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CHAPTER E-3

An Act for the Imposition and Collection of Taxes on Consumers and Users of Tangible Personal Property in order to raise Moneys for Educational and Health Purposes.

SHORT TITLE

Short title

1 This Act may be cited as *The Education and Health Tax Act*.

THE TAX

Use of revenues

2 The tax imposed by this Act shall be known as *The Education and Health Tax*, and the proceeds of the tax shall be used only for expenditures incurred for educational and health purposes in equal proportions.

R.S.S. 1965, c.66, s.2; R.S.S. 1978, c.E-3, s.2.

INTERPRETATION

Interpretation

3(1) In this Act:

“channel”

(a) “**channel**” includes a space between a transmitter and receiver of telecommunications and any other channel of transmission of telecommunications;

“consideration”

(b) “**consideration**” means money paid or agreed to be paid, property delivered or exchanged or agreed to be delivered or exchanged, things done or agreed to be done, rights or any other consideration whatsoever and includes a service charge, transportation charge, or any other cost, or a tax, levy or duty imposed by any level of government, in respect of the sale of a taxable service or tangible personal property whether or not the charge, cost, tax, levy or duty included is shown separately on any invoice or in the books of the seller or of the purchaser;

“consumer”

(c) “**consumer**” means a person who within the province purchases from a vendor tangible personal property at a retail sale in the province:

(i) for his own consumption or for the consumption of other persons at his expense, or on behalf of, or as the agent for, a principal who desires to acquire the property for consumption by the principal or other persons at the expense of the principal; or

(ii) for the purpose of providing a taxable service with the tangible personal property;

“minister”

(d) **“minister”** means the Minister of Finance;

“police officer”

(e) **“police officer”** means a member of a police force in the province;

“purchaser”

(f) **“purchaser”** means any person who within the province:

(i) purchases or leases from a vendor tangible personal property at a retail sale in the province; or

(ii) purchases taxable services from a vendor at a retail sale in the province;

“rent”

(g) **“rent”** means consideration as defined in clause (b) and includes any other consideration given or agreed to be given for any royalty, franchise, maintenance, service, installation, financing or insurance in respect of tangible personal property that is the subject of a lease whether or not such other consideration is included in the lease or shown separately on any invoice or in the records of the lessor or lessee;

“retail sale”

(h) **“retail sale”** means a sale, including a sale by auction, of:

(i) tangible personal property to a consumer or user for the purposes of consumption or use and not for resale as tangible personal property;

(ii) taxable services to a user for the purpose of use and not for resale; or

(iii) tangible personal property to a consumer or user who purchases the tangible personal property for the purpose of providing a taxable service therewith;

“sale”

(i) **“sale”** means:

(i) any transfer, exchange, barter or lease, conditional or otherwise in any manner or by any means whatsoever, of tangible personal property for a consideration;

(ii) the furnishing of a taxable service for a consideration;

and includes an agreement for sale of tangible personal property or a taxable service whether absolute or conditional;

(iii) the production, fabrication, processing, printing or imprinting of tangible personal property for a consideration for a person who furnishes either directly or indirectly all or a part of the tangible personal property consumed or used in the production, fabrication, processing, printing or imprinting but does not include the repairing, refurbishing or maintaining of tangible personal property; or

(iv) the transfer for a consideration of the title to or possession of tangible personal property that has been produced, fabricated, processed, printed or imprinted to the order of the purchaser but does not include a transfer made solely for the purpose of repairing, refurbishing or maintaining tangible personal property;

“tangible personal property”

(j) **“tangible personal property”** means personal property that can be seen or touched and includes gas used in the operation of internal combustion engines and turbines, and electricity;

“taxable service”

(k) **“taxable service”** means:

(i) lodging in hotels, motels, hostels, apartment houses, lodging houses, cabins, cottages, clubs and other similar accommodation whether or not a membership is required for the lodging, except lodging let for a continuous period of one month or more;

(ii) telecommunication service within the province; or

(iii) telecommunication service between one or more points within the province and one or more points outside the province where the charges for the service are charged to and payable by a person residing in the province;

“telecommunication service”

(l) **“telecommunication service”** means any transmission, reception or distribution of signs, signals, words, writing, images, symbols, sounds or intelligence of any nature by means of electromagnetic waves and includes the provision of facilities required for such transmission, reception or distribution;

“user”

(m) **“user”** means any person who within the province:

(i) purchases or leases from a vendor tangible personal property at a retail sale in the province for his own use or for the use of other persons at his expense, or on behalf of, or as the agent of, a principal who desires to acquire the property for use by the principal or other persons at the expense of the principal;

(ii) purchases or leases from a vendor tangible personal property at a retail sale in the province for the purpose of providing a taxable service with such tangible personal property; or

(iii) purchases a taxable service from a vendor for a consideration for his own use or for the use of other persons at his expense, or on behalf of, or as agent of, a principal who desires to acquire the taxable service for use by the principal or other persons at the expense of the principal;

“value”

(n) **“value”** means, subject to subsections (16) and (17) of section 5, the consideration given or agreed to be given by the purchaser for a taxable service or the transfer of the ownership of or title to tangible personal property and includes charges added for electrical energy under section 36 of *The Power Corporation Act*;

“vendor”

(o) **“vendor”** means any person who, within the province and in the course of his business or in the course of continuous or successive acts:

(i) sells or leases tangible personal property to a consumer or user at a retail sale in the province for purposes of consumption or use, and not for resale; or

(ii) sells taxable services to a user at a retail sale in the province for purposes of use and not for resale.

(2) A person to whom a licence has been issued under this Act shall be deemed to be a vendor unless the licence has been surrendered by him to the minister or has been cancelled or suspended by the minister.

1968, c.20, s.2; 1970, c.15, s.2; 1973, c.34, s.2;
1976, c.15, s.2; R.S.S. 1978, c.E-3, s.3.

LICENCES OF VENDORS

Vendor to have licence

4(1) No vendor shall sell any tangible personal property in the province at a retail sale unless he holds a licence to do so issued to him by the minister and the licence is in force at the time of the sale.

(2) No vendor shall sell any taxable service in the province at a retail sale for a consideration unless he holds a licence to do so or a licence under subsection (1) issued to him by the minister and the licence is in force at the time of the sale.

(3) The licence shall be issued without fee and shall be signed by the minister, or such person as the minister appoints for the purpose, and, if required by the regulations, shall be kept posted, in the manner prescribed thereby, in the place where the vendor carries on his business.

(4) The minister may cancel or suspend the licence of a vendor for his failure to comply with any of the provisions of this Act or the regulations, and thereupon any other licence of the vendor issued by any authority in the province authorizing him to carry on his business shall become and be cancelled and of no effect.

(5) No vendor shall dispose of his stock through a sale in bulk, as defined by *The Bulk Sales Act*, without first obtaining a certificate in duplicate from the minister that all taxes collected by the vendor, or for which the vendor has become liable to account, have been paid to the minister.

(6) Every purchaser of stock through a sale in bulk as so defined shall obtain from the vendor the duplicate copy of the certificate furnished to the vendor under subsection (5).

(7) If a purchaser fails to obtain the duplicate copy he shall be liable for all taxes collected by the vendor, or for which the vendor has become liable to account, and which have not been paid to the minister.

R.S.S. 1965, c.66, s.4; 1968, c.20, s.3; R.S.S.
1978, c.E-3, s.4.

TAX ON CONSUMER OR USER

Tax

5(1) Subject to subsections (9), (18), (20) and (21), every consumer of tangible personal property purchased at a retail sale in Saskatchewan shall pay to Her Majesty the Queen for the raising of a revenue for educational and health purposes, at the time of making his purchase, a tax in respect of the consumption of the property, and such tax shall be computed at the rate of five per cent of the value of the property to be consumed.

- (2) Subject to subsections (9), (18), (20) and (21), every user of tangible personal property purchased at a retail sale in Saskatchewan shall pay to Her Majesty the Queen for the raising of a revenue for educational and health purposes, at the time of making his purchase, a tax in respect of the use of the property, and such tax shall be computed at the rate of five per cent of the value of the property to be used.
- (3) Subject to subsections (19), (20), (21) and (22), every user of a taxable service purchased at a retail sale in the province shall pay to Her Majesty the Queen for the raising of revenue for education and health purposes, at the time of making his purchase, a tax in respect of the use of such service, and such tax shall be computed at the rate of five per cent of the value of the taxable service.
- (4) Where the taxable service is a telecommunication service “value of the service” shall include all charges by the vendor to the user for the installation, supply, use and maintenance of the service including, without restricting the generality of the foregoing, all charges to the user for the apparatus, equipment and system installed, supplied or used for providing the service.
- (5) A person who consumes or uses tangible personal property or a taxable service, acquired by him for resale or who consumes or uses tangible personal property or uses taxable services manufactured, processed or produced by him shall be deemed to have purchased the property or the service, as the case may be, from a vendor at a retail sale in the province.
- (6) Subject to the regulations, where a contractor or manufacturer enters into a contract for the supply and installation of tangible personal property and during the carrying out of the contract consumes or uses tangible personal property produced, fabricated, processed, printed or imprinted by him the contractor or manufacturer shall be deemed to be a consumer or user of the tangible personal property and to have purchased the tangible personal property at a retail sale in the province at the time of consumption or use at a value that includes the total cost of the tangible personal property together with the total cost of its production, fabrication, processing, printing or imprinting to the time of such consumption or use.
- (7) A person who leases tangible personal property from a vendor shall pay to Her Majesty the Queen for the raising of a revenue for educational and health purposes a tax in respect of the use of the property, and such tax shall be computed at the rate of five per cent of the amount of the rent payable from time to time and shall be levied and collected at the time of the payment of the rent.
- (8) Where a vendor in the ordinary course of his business sells any tangible personal property or any taxable service to a person who alleges that he is not purchasing it for consumption or use, the vendor shall nevertheless require that person to deposit with him an amount equal to the tax which would be payable under this Act if the property or taxable service were sold to a consumer or user as herein defined, but the minister shall refund the deposit on receipt of evidence satisfactory to him that the property or taxable service, as the case may be, was purchased for the purpose of resale by a licensed vendor.
- (9) Every person residing or ordinarily resident or carrying on business in Saskatchewan who brings into the province or who receives delivery in the province of tangible personal property for his own consumption or use, or for the consumption or use of other persons at his expense, or on behalf of or as agent for a principal who desires to acquire the property for consumption or use by the principal or other persons at his expense, shall immediately report the matter to the minister or his appointee and forward or produce to him the invoice, if any, in respect of the property

and any other information required by him with respect to the property and shall pay the same tax in respect of the consumption or use of the property as would have been payable if the property had been purchased at retail in the province at the price that would have been paid in Saskatchewan if the tangible personal property had been purchased at retail in the province.

(10) Every person residing or ordinarily resident or carrying on business in Saskatchewan who receives in the province a taxable service in the form of a telecommunication service for his own use or for the use of other persons at his expense, or on behalf of or as agent for a principal who desires to acquire the telecommunication service for use by the principal or other persons at his expense, shall immediately report the matter to the minister or his appointee and forward or produce to him the invoice, if any, in respect of the telecommunication service and any other information required by him with respect to the telecommunication service and shall pay the same tax in respect of the use of the telecommunication service as would have been payable if the service had been purchased at retail in the province at the price that would have been paid in the province if the telecommunication service had been purchased at retail in the province.

(11) Every person residing or ordinarily resident or carrying on business in Saskatchewan who purchases tangible personal property in the province for his own consumption or use, or for the consumption or use of other persons at his expense, or on behalf of or as agent for a principal who desires to acquire the property for consumption or use by the principal or other person at his expense, from a person who is not a vendor shall immediately report the matter to the minister or his appointee and forward or produce to him the invoice, if any, in respect of the property and any other information required by him with respect to the property and shall pay the same tax in respect of the consumption or use of the property as would have been payable if the property had been purchased at retail from a vendor in the province.

(12) The expression "price" in subsection (9) includes the value of the tangible personal property, transportation costs and any other costs whatsoever incurred in bringing the property into Saskatchewan and in preparing the property for use or consumption in Saskatchewan, borne or to be borne by the user or consumer or any person at his expense or on his behalf or as his agent.

(13) Where the tangible personal property in respect of which a person is liable to pay a tax under subsection (9) is leased from a vendor who, although he is not in Saskatchewan, is the holder of a subsisting licence issued under section 4 that person shall in lieu of the tax payable under subsection (9) pay to the vendor a tax computed at the rate of five per cent of the amount of the rent payable from time to time, and every sum paid to a vendor pursuant to this subsection shall be deemed to be a tax collected by the vendor and shall be forwarded by him to the minister.

(14) Subject to subsection (15), where the tangible personal property in respect of which a person is liable to pay a tax under subsection (9) is leased from a person who is not the holder of a subsisting licence issued under section 4, the lessee shall pay to the minister or his appointee, at such time or times as the minister or his appointee may specify, a tax computed at the rate of five per cent of the value of the property.

(15) Where a person who is liable to pay a tax under subsection (14) in respect of tangible personal property regularly files returns and remits tax pursuant to the Act or regulations he may, with the written consent of the minister or his appointee, report and pay to the minister or his appointee in lieu of the tax payable under subsection (14) a tax computed at the rate of five per cent of the amount of the rent payable in respect of the property from time to time.

(16) Where the minister or his appointee deems fit, he may make a valuation of any tangible personal property or taxable service that passes at or is furnished pursuant to a sale and thereupon the value for the purpose of taxation under this Act shall be the value as determined by the minister or his appointee.

(17) Where the minister or his appointee deems fit, he may in the case of a leasing of tangible personal property fix an amount which shall be deemed to be the amount of the rent payable and thereupon the rent for the purpose of taxation under this Act shall be as fixed by the minister or his appointee.

(18) Where the purchase price of any article or articles of tangible personal property purchased by a consumer or user at a retail sale at one and the same time from any vendor exceeds the sum of fourteen cents but does not exceed the sum of twenty-nine cents, the consumer or user shall pay a minimum tax of one cent in respect of the consumption or use of such property.

(19) Subject to subsection (22), if the purchase price of any taxable service or taxable services purchased by a user at one and the same time from a vendor exceeds the sum of fourteen cents but does not exceed the sum of twenty-nine cents, the user shall pay a minimum tax of one cent in respect of the use of such taxable service.

(20) No tax shall be payable where the price of the property or taxable service purchased does not exceed fourteen cents unless the property or service forms part of several items or taxable services purchased at one and the same time and deemed to be one purchase within the meaning of subsection (21).

(21) Subject to subsections (18), (20) and (22), the tax shall be computed to the nearest cent, and one-half cent shall be considered one cent, but where on the same occasion or as part of one transaction several items of tangible personal property or several taxable services are purchased the total of the purchases shall be deemed one purchase for the purposes of this Act.

(22) Notwithstanding subsections (3) and (19), where the purchase price of a telecommunication service is paid through a coin operated telephone, the tax shall be calculated as follows:

(a) in respect of a single voice connection, the purchase price of which does not exceed forty-nine cents, the tax is nil;

(b) if the purchase price of a single voice connection exceeds forty-nine cents, the tax shall be calculated at the rate of five cents for every one dollar, or fraction of one dollar by which the total purchase price of that connection exceeds forty-nine cents.

Several taxable services deemed to be one purchase

6 Where in the usual course of business an invoice or statement is issued by a vendor in respect of the purchase of several taxable services, the purchases shall be deemed to be one purchase for the purposes of this Act.

1968, c.20, s.5; R.S.S. 1978, c.E-3, s.6.

Use of private telecommunication channel

7 Where a purchaser uses a private telecommunication channel that provides a telecommunication service between one or more transmitters and receivers within the province and one or more transmitters or receivers outside the province the use of which channel is contracted for on the basis of determinable intervals of time the value of services subject to the tax shall be deemed to be the same proportion of the total purchase price of the said telecommunication service as the length of the part of such private telecommunications channel within the province is to the total length and where the purchase price is only partly payable for the private use of such channel the minister or his appointee may determine the portion of the purchase price imputable to such use.

1968, c.20, s.5; R.S.S. 1978, c.E-3, s.7.

Exemptions

8(1) Subject to regulations made by the Lieutenant Governor in Council for the purpose of enlarging or restricting the meaning of any word or expression contained herein there are hereby specifically exempted from the provisions of this Act and from the computation of the amount of tax leviable or payable by the consumer or user in respect of the consumption or use of tangible personal property, the following classes of tangible personal property sold at retail sales in Saskatchewan, that is to say:

1. agricultural products (including livestock) when sold by the producer thereof;
2. automatic poultry house waterers and feeders;
3. artificial limbs;
4. baler twine;
5. baling wire;
6. barbed wire purchased by a farmer for use solely in the operation of his farm;
7. bedding plants;
8. bibles, testaments, prayer books, missals, hymn books;
9. binder twine;
10. books, magazines and periodicals;
11. clay, earth;
12. coal;
13. coins made by the Royal Canadian Mint of Canada where the consideration for the sale thereof does not exceed their face value;
14. dental appliances prescribed by a dentist;
15. dentures;
16. domestic fuel oil;

17. drugs and medicines:
 - (a) for internal use, including injections and inhalants;
 - (b) prescribed by a qualified medical practitioner;
 - (c) for external use and recognized as standard household medicaments;
 - (d) for veterinary medicaments including sprays for warbles and similar diseases;
18. electricity consumed for the purpose of heating a home or other building when the heating is produced solely by the electricity;
19. equipment designed solely for the use of blind persons, cripples or chronic invalids;
20. farm implements and parts where they are purchased by a farmer for use solely in the operation of his farm;
21. farm machinery and parts where they are purchased by a farmer for use solely in the operation of his farm;
22. the following classes of farm tools and commodities purchased by a farmer for use solely in the operation of his farm:
 - (a) barn pens, stalls and stanchions;
 - (b) branding irons;
 - (c) brooders and accessories;
 - (d) cattle chutes;
 - (e) cattle oilers;
 - (f) cattle squeezes;
 - (g) cow trainers;
 - (h) dairy and poultry thermometers;
 - (i) debeakers;
 - (j) egg candlers;
 - (k) egg collectors;
 - (l) egg graders;
 - (m) egg room coolers and controls, excluding household refrigerators;
 - (n) egg washers;
 - (o) electric fencers;
 - (p) farrowing crates;
 - (q) horse harness;
 - (r) incubators and accessories;
 - (s) laying cages;
 - (t) livestock clippers;
 - (u) livestock halters and tying chains;

- (v) livestock scales;
 - (w) livestock tags;
 - (x) livestock tattooing tools and ink;
 - (y) milk and cream cans;
 - (z) milk filters;
 - (aa) pasteurizers;
 - (bb) poultry nests;
 - (cc) teat dilators;
 - (dd) turkey saddles;
 - (ee) water line medicators;
 - (ff) welding machines;
23. fence pickets where they are purchased by a farmer for use solely in the operation of his farm;
 24. fertilizer;
 25. fishing nets;
 26. food and drink, except spirituous, malt and vinous liquors;
 27. forage crop seed;
 28. fuel petroleum products taxable under *The Fuel Petroleum Products Act*;
 29. fuel petroleum products not taxable under *The Fuel Petroleum Products Act*:
 - (a) purchased by a farmer for consumption in a tractor, combine or stationary engine during the time it is used in connection with agricultural operations;
 - (b) consumed in the operation of trucks classified by The Highway Traffic Board in regulations made under *The Vehicles Act* as farm trucks or special farm trucks and registered under *The Vehicles Act* as such;
 - (c) consumed in the operation of trucks as defined in *The Vehicles Act* used by farmers exclusively in connection with their agricultural operations on property other than a public highway and not required to be and not registered under that Act; and
 - (d) consumed in the engines of snowmobiles, motor boats and other water vessels when operated, for activities in connection with commercial fishing on lakes that are designated by the Department of Tourism and Renewable Resources or the Department of Northern Saskatchewan for commercial fishing purposes, by a person holding a valid and subsisting commercial fisherman's licence issued pursuant to the *Saskatchewan Fishery Regulations* under the *Fisheries Act* (Canada);
 30. garden seed;
 31. grain;
 32. hearing aids;
 33. insecticides, fungicides and herbicides purchased for use on a farm, railway right of way or by a municipality or other similar authority for use on roadways or road allowances;

34. liquified petroleum gases used for heating and cooking in homes and buildings;
 35. matches;
 36. natural water, including ice and steam;
 37. newspapers;
 38. notes as defined in the *Bank of Canada Act* (Canada) where the consideration for the sale thereof does not exceed their face value;
 39. optical appliances prescribed by an optometrist or physician;
 40. orthopaedic appliances;
 41. phonograph records, pre-recorded tapes and cassettes when purchased by subscription for delivery by mail;
 42. shrubs;
 43. tangible personal property sold to a non-resident for delivery outside Saskatchewan where the vendor causes immediate shipment thereof by common carrier;
 44. tangible personal property purchased for the purpose of being processed, fabricated or manufactured into, attached to, or incorporated into, tangible personal property for resale;
 45. tangible personal property in respect of which the education and hospitalization tax or the education and health tax, other than the tax payable under subsection (7) or (13) of section 5 has already been paid but, subject to regulations made by the Lieutenant Governor in Council, this exemption does not apply to tangible personal property in respect of which the minister has granted relief from the payment of the tax imposed by this Act, pursuant to section 9;
 46. tobacco during the period in which *The Tobacco Tax Act* is in force;
 47. trees;
 48. uncanceled Canada postage stamps and uncanceled federal revenue stamps valid for transportation of mail or for revenue purposes where the consideration for the sale thereof does not exceed their face value;
 49. weed control chemicals;
 50. wood.
- (2) Tangible personal property purchased to provide a taxable service is not exempt from the provisions of this Act or from the computation of the amount of tax leviable or payable by the consumer or user thereof.
- (3) No taxable service is exempt from the tax imposed by this Act by reason of the fact that the tangible personal property used in providing the taxable service is tangible personal property in respect of which the education and hospitalization tax or the education and health tax has previously been paid.

R.S.S. 1965, c.66, s.6; 1966, c.63, s.2; 1968, c.20, s.6; 1970, c.15, s.4; 1972, c.37, s.2; 1973, c.34, s.3; 1974-75, c.12, s.1; 1976, c.16, s.1; R.S.S. 1978, c.E-3, s.8.

Agreements with other governments

9(1) The minister may on behalf of Her Majesty in right of Saskatchewan enter into agreements with the Government of Canada or the government of any other province of Canada for the purpose of making the application and administration of this Act and any similar Act of another province more equitable and respecting the payment or the relief from the payment of the tax under this Act or imposed under a similar Act of another province to avoid the duplicate imposition of tax in respect of the consumption or use of tangible personal property or taxable services.

(2) Where any person has in another province paid a tax in respect of the consumption or use of tangible personal property or taxable services that is similar in effect to this Act and if the minister under subsection (1) has entered into an agreement with the government of that other province which provides that a similar relief will be given where the circumstances are reversed, the minister may relieve that person to the extent provided for in the agreement from the payment of tax in respect of the consumption or use of tangible personal property or taxable services that would otherwise be payable under this Act or that part of the tax that would be equivalent to the amount of tax payable under the Act of the other province.

1968, c.20, s.7; 1970, c.67, s.4; R.S.S. 1978,
c.E-3, s.9.

COLLECTION OF TAX**Collection of tax**

10 Every vendor at the time of a retail sale of tangible personal property to a consumer or user or at the time of a retail sale of a taxable service to a user shall levy and collect the tax imposed by this Act upon the consumer or user.

R.S.S. 1965, c.66, s.7; 1968, c.20, s.8; R.S.S.
1978, c.E-3, s.10.

Tax deemed collected at time of sale

11(1) The tax imposed by this Act shall be deemed to have been collected by the vendor at the time of the sale of the tangible personal property or the sale of the taxable service in respect of which the tax is imposed except where the vendor has, forthwith after the sale, sent to the minister, by registered mail, a notice stating that the consumer or user has refused to pay the tax.

(2) Sections 22 to 25 apply *mutatis mutandis* for the purpose of recovering from the consumer or user the tax imposed by this Act and in respect of which a notice under subsection (1) has been sent.

R.S.S. 1965, c.66, s.8; 1968, c.20, s.9; 1970, c.15,
s.5; R.S.S. 1978, c.E-3, s.11.

Revenue officers

12 Every vendor and every person authorized to collect or receive taxes from a vendor shall be a revenue officer within the meaning of *The Department of Finance Act* and shall be subject to the duties and liabilities of a revenue officer under that Act.

R.S.S. 1965, c.66, s.9; 1973, c.34, s.8; R.S.S.
1978, c.E-3, s.12.

Allowance for collection

13 The minister may make an allowance to the vendor for his services in collecting and forwarding the tax to the minister, which allowance shall be determined by the Lieutenant Governor in Council.

R.S.S. 1965, c.66, s.10; R.S.S. 1978, c.E-3, s.13.

Payment of tax in respect of certain tangible personal property

14 Every person who, in each of two months or more during a year:

- (a) is deemed, pursuant to subsection (5) or (6) of section 5, to have purchased tangible personal property at a retail sale in the province; or
- (b) is required, pursuant to subsection (9) or (11) of section 5, to report and pay tax in respect of tangible personal property:

that has a value in excess of an amount prescribed for the purposes of this section by the Lieutenant Governor in Council, shall, at the times and in the manner prescribed by the regulations, forward to the minister or to such officer as the minister may appoint for the purpose the amount of tax imposed by this Act on the consumption or use of the tangible personal property and shall furnish returns to the minister or to such officer as the minister may appoint for the purpose as may be required by the regulations.

1973, c.34, s.4; R.S.S. 1978, c.E-3, s.14.

VENDOR'S RETURNS AND RECORDS

Remittance of tax

15 At the times and in the manner prescribed by the regulations, every vendor shall forward to the minister, or to such officer as he may appoint for the purpose, the amount of the tax collected by the vendor.

R.S.S. 1965, c.66, s.11; R.S.S. 1978, c.E-3, s.15.

Returns

16(1) Every vendor shall furnish such returns to the minister, or to such officer as he may appoint for the purpose, as are prescribed by the regulations.

(2) Notwithstanding section 15 and subsection (1) of this section, the minister may at any time require a vendor to pay to him, or to such officer as he may appoint for the purpose, the amount of the tax collected for any period or periods and may at any time require a vendor to furnish to him, or to such officer as he may appoint for the purpose, a return or returns of all retail sales during any period or periods.

R.S.S. 1965, c.66, s.12; R.S.S. 1978, c.E-3, s.16.

Records to be kept

17(1) The minister may require vendors, manufacturers, wholesalers, importers, jobbers and agents to keep in a prescribed form records of all purchases and sales of tangible personal property or taxable services by them and to forward to him such records or extracts therefrom at such times and in such manner as he deems fit.

(2) A vendor, manufacturer, wholesaler, importer, jobber and agent who fails or refuses to keep such records or to forward such records or extracts therefrom, when required by the minister to do so, is guilty of an offence.

R.S.S. 1965, c.66, s.13; 1968, c.20, s.10; R.S.S. 1978, c.E-3, s.17.

REFUNDS, PENALTIES AND INTEREST

Refund of overpayments

18(1) The minister may refund any overpayment made on account of the tax if application therefor by the person who made the overpayment is made within three years from the day on which the overpayment was made.

(2) No action shall be brought to recover the amount of any such overpayment or any part thereof after the expiration of three years from the day on which the overpayment was made.

R.S.S. 1965, c.66, s.14; R.S.S. 1978, c.E-3, s.18.

Refund to certain married persons

19(1) Either party to a marriage may, within a period of twelve months after the day of the marriage, apply in the prescribed form to:

- (a) the minister; or
- (b) such officer as the minister may appoint for the purpose;

for a refund of the amount of the tax paid pursuant to this Act by either party to the marriage in respect of purchases of such household furniture or appliances as may be defined by the Lieutenant Governor in Council where the purchases are made within a period commencing sixty days prior to, and ending twelve months after, the day of the marriage.

(2) For the purpose of subsection (1), evidence of a purchase shall be submitted in accordance with such rules as may be prescribed by the Lieutenant Governor in Council.

(3) Where the minister or officer mentioned in subsection (1) is satisfied that an application under that subsection is in accordance with the provisions of this section he may, subject to subsection (4), refund the amount of the tax to the applicant.

(4) No refund shall be made under this section in respect of that portion of the total amount of the purchases made by the parties within the period last mentioned in subsection (1) that is in excess of \$1,000.

R.S.S. 1965, c.66, s.15; R.S.S. 1978, c.E-3, s.19.

Penalty for late payment

20(1) A vendor who fails to forward, in accordance with section 15, the amount of tax collected by him is liable, in addition to any other penalty, to a penalty of ten per cent of the amount of tax, which additional penalty shall not be more than \$500, and shall forthwith forward the amount of the penalty to the minister or to such officer as the minister may appoint for the purpose.

(2) A consumer or user who fails to file a return and pay the tax as required by this Act shall pay a penalty of ten per cent of the amount of the tax, which penalty shall not be more than \$500, and shall forthwith forward the amount of the penalty to the minister or to such officer as the minister may appoint for the purpose.

(3) Sections 22 to 25 apply *mutatis mutandis* for the purpose of recovering the amount of any such penalty.

1970, c.15, s.6; 1972, c.37, s.3; R.S.S. 1978, c.E-3, s.20.

Interest

21 The amount of tax collected by a vendor or payable by a consumer or user to the minister bears interest at the rate prescribed by the regulations from the day on which it is required by the regulations to be forwarded to the minister or to such officer as he may appoint for the purpose and for the purpose of recovering any accrued interest sections 22 to 25 apply *mutatis mutandis*.

1970, c.15, s.7; R.S.S. 1978, c.E-3, s.21.

RECOVERY OF TAX

Proceedings where tax not paid over

22(1) When a vendor fails to make a return or remittance as required by this Act, or fails to obtain a certificate as required by subsection (5) of section 4, or the returns of a vendor are not substantiated by his records or are not in accordance with a valuation made under subsection (16) or (17) of section 5, the minister may make an estimate of the amount of the tax collected by the vendor for which he has not accounted or in respect of which he has not obtained such certificate and may give notice in writing to the vendor, his heirs, administrators, executors or assigns, requiring that the estimated amount shall be paid over to the minister or otherwise accounted for within one month from the date on which the notice is served or mailed.

(2) The notice may be served personally on the vendor or mailed by registered post to him at his last known address or at his address as shown in the records of The Department of Finance.

Service shall be sufficiently proved by the affidavit of the person by whom the notice is served or mailed and there shall be exhibited to the affidavit a copy or duplicate of the notice and, in addition, in case of service by registered post, the postmaster's receipt for the envelope containing the notice.

(3) The notice shall, subject to subsections (16) and (17) of section 5, be *prima facie* evidence that the amount stated therein is due and owing and the onus of proving otherwise shall rest on the vendor.

(4) A notice sent by registered post under this section shall be deemed to be served on the date of the postmaster's receipt for the envelope containing the notice.

R.S.S. 1965, c.66, s.18; 1966, c.63, s.3; 1973, c.34, ss.5, 8; R.S.S. 1978, c.E-3, s.22.

Appeal to Board of Revenue Commissioners

23(1) If a vendor disputes liability for the amount stated in the notice he may personally or by his agent, within one month after the date of service or mailing of the notice, serve a notice of appeal upon the Board of Revenue Commissioners.

(2) The notice of appeal shall be in writing and shall be mailed by registered post addressed to the Secretary, Board of Revenue Commissioners, Regina, Saskatchewan.

(3) The notice shall set out clearly the reasons for appeal and all facts relative thereto.

(4) Upon receipt of the notice the board shall duly consider the matter and affirm or amend the estimate of the minister and forthwith notify the appellant of its decision by registered post.

R.S.S. 1965, c.66, s.19; R.S.S. 1978, c.E-3, s.23.

Appeal from decision of board

24 An appeal from a decision of the board and any further appeal shall be subject to and governed by the provisions of sections 48 and 49 of *The Department of Finance Act*.

R.S.S. 1965, c.66, s.20; 1973, c.34, s.8; R.S.S. 1978, c.E-3, s.24.

Certificate of judgment

25(1) After the expiry of one month from the date of service or mailing of the notice referred to in section 22 and in the absence of notice of appeal to the board as provided in section 23, or after the expiry of one month from the decision of the board and in the absence of further notice of appeal, the amount at which collections of the tax were estimated by the minister or determined by the board, as the case may require, may be certified by the minister.

(2) The certificate may be filed at any judicial centre with the local registrar of the Court of Queen's Bench or with the local clerk of the district court, as the case may require, and when so filed shall have the same force and effect and all proceedings may be taken thereon as if the certificate were a judgment for the recovery of a debt of the amount specified in the certificate.

(3) All reasonable costs and charges attendant upon the filing of a certificate shall be recoverable in like manner as the amount stated in the certificate.

R.S.S. 1965, c.66, s.21; R.S.S. 1978, c.E-3, s.25.

Recovery of tax

26 Sections 22 to 25 apply *mutatis mutandis* for the purpose of recovering a tax payable under subsection (5), (6), (9), (10) or (11) of section 5.

1970, c.15, s.8; 1973, c.34, s.6; R.S.S. 1978, c.E-3, s.26.

Special provision for recovery of tax in certain cases

27 Notwithstanding anything in this Act:

- (a) where a vendor fails to forward, in accordance with section 15, the amount of the tax collected by him as shown in a return furnished by him pursuant to section 16; or

(b) where default is made in the payment of any tax due and payable in respect of tangible personal property reported under subsection (9) of section 5; the minister may certify the amount due and payable, including interest and penalties, if any, and subsections (2) and (3) of section 25 shall apply with respect to the certificate.

R.S.S. 1965, c.66, s.23; 1969, c.61, s.2; R.S.S. 1978, c.E-3, s.27.

Collection of tax from third party

28(1) Where the minister has knowledge or suspects that a person is or is about to become indebted or liable to make a payment to a person liable to remit a tax under this Act, he may, by registered letter or by a letter served personally, demand of him that the moneys otherwise payable to that person be, in whole or in part, paid to the minister, or to such officer as he may appoint, on account of the liability under this Act and demand of him that the moneys shall be paid within thirty days of the service of the demand or within such longer period as the minister or his appointee may specify.

(2) The receipt of the minister or such officer for moneys paid as required under this section is a good and sufficient discharge of the original liability to the extent of the payment.

(3) A person who, after receipt of a demand pursuant to this section, discharges any liability to the person liable under this Act, is personally liable to Her Majesty to the extent of the liability so discharged as between him and the person liable under this Act or to the extent of the amount owing in respect of any tax, penalty and interest, whichever is the lesser amount.

(4) Where the person who is or is about to become indebted or liable carries on business under a name or style other than his own name, the registered or other letter under subsection (1) may be addressed to the name or style under which he carries on business and, in the case of personal service, shall be deemed to have been validly served if it has been left with an adult person employed at the place of business of the addressee.

(5) Where the persons who are or are about to become indebted or liable carry on business in partnership, the registered or other letter under subsection (1) may be addressed to the partnership name and, in the case of personal service, shall be deemed to have been validly served if it has been served on one of the partners or left with an adult person employed at the place of business of the partnership.

(6) Service of a demand pursuant to this section shall be sufficiently proved by the affidavit of the person by whom the demand was mailed or served and there shall be exhibited to such affidavit a copy or duplicate of the demand and, in addition, in case of service by registered letter, the postmaster's receipt for the envelope containing the demand.

(7) A demand sent by registered mail under this section shall be deemed to be served on the date of the postmaster's receipt for the envelope containing the demand.

R.S.S. 1965, c.66, s.24; 1966, c.63, s.4; 1976, c.15, s.3; R.S.S. 1978, c.E-3, s.28.

Security for payment of tax in certain cases

29(1) Where a person not ordinarily resident in Saskatchewan, in this section referred to as the contractor, enters into a contract with another person, in this section referred to as the principal, pursuant to which or in the carrying out of which tangible personal property will be consumed or used in Saskatchewan, the contractor shall, unless he maintains, and has for the period of twelve months immediately preceding the date on which the contract is entered into maintained, a permanent place of business in Saskatchewan, deposit with the minister a sum equivalent to five per cent of the total amount to be paid under the contract, or furnish to the minister a guarantee bond, satisfactory to him, in a penal sum equivalent to five per cent of the said total amount, to secure payment of the tax imposed by this Act in respect of tangible personal property consumed or used pursuant to or in the carrying out of the contract.

(2) In a case to which subsection (1) applies, it is the duty of the principal to see that the contractor deposits a sum or furnishes a bond in accordance with that subsection, and if the principal fails to do so he is personally liable for payment of the tax imposed by this Act in respect of tangible personal property consumed or used pursuant to or in the carrying out of the contract, and sections 22 to 25 and 27 and 28 apply *mutatis mutandis* for the purpose of recovering the tax from the principal.

(3) A principal who is liable under subsection (2) for payment of a tax is entitled to be indemnified by any person who ought to have paid the tax and is entitled to withhold out of any indebtedness to that person a sum equivalent to the amount of the tax paid by the principal.

R.S.S. 1965, c.66, s.25; R.S.S. 1978, c.E-3, s.29.

Bond required in certain cases

30(1) Where, in the opinion of the minister, there is reasonable justification to suspect that an applicant for a vendor's licence may not fulfil his obligation under this Act, the minister or his appointee may require the applicant to deposit with the minister a bond by way of cash or other security that is satisfactory to the minister and, subject to subsection (2), the bond shall be in an amount to be determined by the minister or his appointee.

(2) The amount of the bond shall not be greater than an amount equal to six times the amount of the estimated tax that would normally be collected by the vendor each month under this Act, but in no case shall the amount of the bond be less than \$100.

(3) Where a vendor has deposited a bond in accordance with subsection (1), the minister or his appointee may, by giving written notice to the vendor by registered mail or personal service, apply the bond in whole or in part to the amount that should have been collected, remitted or paid by the vendor as the amount due Her Majesty in right of Saskatchewan as of the date of the notice.

1976, c.15, s.4; R.S.S. 1978, c.E-3, s.30.

INSPECTIONS

Investigations

31(1) Any person thereunto authorized in writing by the minister for any purpose related to the administration or enforcement of this Act may, at all reasonable times, enter into any premises or place where any business is carried on or any property is kept or anything is done in connection with any business or any books or records are, or should be, kept pursuant to this Act and may:

(a) audit or examine the books and records and any account, voucher, letter, telegram or other document that relates or may relate to the information that is or should be in the books or records or the amount of tax collectible or payable under this Act;

(b) examine property described by an inventory or any property, process or matter an examination of which may, in his opinion, assist him in determining the accuracy of an inventory or in ascertaining the information that is or should be in the books or records or the amount of any tax collectible or payable under this Act;

(c) require a person liable to collect or pay or considered possibly liable to collect or pay tax under this Act, or, if the person is a partnership or corporation, require a partner or the president, manager, secretary or any director, agent or representative thereof and any other individual on the premises or place to give him all reasonable assistance with his audit or examination and to answer all questions relating to the audit or examination, either orally, or, if he so requires, in writing, on oath or by statutory declaration, and for that purpose require such person to attend at the premises or place with him; and

(d) if, during the course of an audit or examination, it appears to him that there has been a violation of this Act or a regulation, the person may, with the written permission of the minister, seize and take away any of the records, books, accounts, vouchers, letters, telegrams and other documents and retain them until they are produced in any court proceedings.

(2) The minister may, for any purpose related to the administration or enforcement of this Act, by registered letter or by a demand served personally, require from any person, or, if any such person is a partnership or corporation, from a partner or the president, manager, secretary or any director, agent or representative thereof:

(a) any information or additional information or a return as required under section 16 or a supplementary return; or

(b) production, or production on oath, of any books, letters, accounts, invoices, statements, financial or otherwise, or other documents, within such reasonable time as is stipulated in the registered letter or demand.

(3) The minister may, for any purpose related to the administration or enforcement of this Act, by registered letter or by a demand served personally, require from any person, partnership, syndicate, trust or corporation holding or payable or liable to pay any amount to a vendor or purchaser, or from any partner, agent, or official of any such person, partnership, syndicate, trust or corporation, production, or production on oath, of any books, letters, accounts, invoices, statements, financial or otherwise, or other documents, within such reasonable time as is stipulated in the registered letter or demand.

(4) The minister may, by registered letter or by a demand served personally, require the production, under oath or otherwise, by any person, partnership, syndicate, trust or corporation, or by his or its agent or officer, of any letters, accounts, invoices, statements, financial or otherwise, books or other documents in the possession or in the control of such person, partnership, syndicate, trust or corporation or of his or its agent or officer for the purpose of determining the amount of the tax, if any, that is collectible or payable under this Act by any person and production thereof shall be made within such reasonable time as is stipulated in the registered letter or demand.

(5) The minister may, for any purpose related to the administration or enforcement of this Act, authorize any person, whether or not he is an officer of the Department of Finance, to make such inquiry as he may deem necessary with reference to anything relating to the administration or enforcement of this Act.

(6) Where any book, record or other document has been seized, examined or produced under this section, the person by whom it is seized or examined or to whom it is produced or any officer of the Department of Finance may make, or cause to be made, one or more copies thereof and a document purporting to be certified by the minister or a person thereunder authorized by the minister to be a copy made pursuant to this section is admissible in evidence and has the same probative force as the original document would have had if it had been proven in the ordinary way.

(7) No person shall hinder or molest or interfere with a person doing anything that he is authorized by or pursuant to this section to do or prevent or attempt to prevent a person doing any such thing and, notwithstanding any other law to the contrary, every person shall unless he is unable to do so, do everything he is required by or pursuant to this section to do.

(8) Declarations or affidavits in connection with statements of information submitted under this section may be taken before a person having authority to administer oaths, or before a person specially authorized for that purpose by the Lieutenant Governor in Council.

(9) For the purpose of an inquiry authorized under subsection (5), the person authorized to make the inquiry has all the powers and authorities conferred on a commissioner by sections 3 and 4 of *The Public Inquiries Act* or that may be conferred on a commissioner under section 5 of that Act.

1966, c.63, s.5; 1973, c.34, s.8; R.S.S. 1978,
c.E-3, s.32.

Failure to produce records, etc.

32 Every person who obstructs a duly authorized representative of the minister in the performance of his duties in enforcing the provisions of this Act or in proceeding as provided in section 31, or who refuses to produce for inspection any tangible personal property or any book, records or document or any parcel, box, barrel, tank or other receptacle in his possession or under his control, which he is required to produce for purposes of inspection, is guilty of an offence.

R.S.S. 1965, c.66, s.27; R.S.S. 1978, c.E-3, s.32.

SECRECY

Secrecy of officers

33(1) No return made by a vendor under this Act shall be open to inspection except by officers of the Department of Finance whose duty it is to inspect the same, the Board of Revenue Commissioners and any person authorized by the Lieutenant Governor in Council to inspect it.

(2) No person employed in the public service of the province and no police officer shall communicate or allow to be communicated to any person not legally entitled thereto any information obtained under this Act, or allow any person not legally entitled thereto to inspect or have access to any return made under this Act.

(3) Notwithstanding subsections (1) and (2), the minister may:

(a) communicate any return, record or information submitted by a vendor under this Act; or

(b) allow inspection of or access to any such return, record or information;

to any person employed by the Government of Canada or by any province of Canada, if:

(c) the information, records and returns obtained by such government for the purpose of any Act that imposes a tax are communicated or made accessible on a reciprocal basis to the minister; and

(d) the information, records and returns communicated or made accessible by the minister will not be used for any purpose other than the administration and enforcement of a federal or provincial law that provides for the imposition of a tax.

R.S.S. 1965, c.66, s.28; 1968, c.20, s.11; 1973,
c.34, s.8; R.S.S. 1978, c.E-3, s.33.

OFFENCES AND PENALTIES

Tax inclusive sales prohibited

34 No vendor shall advertise or hold out or state to the public or to any consumer or user, directly or indirectly, that the tax or any part thereof imposed by this Act will be assumed or absorbed by the vendor or that it will not be considered as an element in the price to the consumer or user or, if added, that it or any part thereof will be refunded.

R.S.S. 1965, c.66, s.29; R.S.S. 1978, c.E-3, s.34.

Contravention of Act an offence

35 Every person who contravenes any of the provisions of this Act or the regulations is guilty of an offence.

R.S.S. 1965, c.66, s.30; R.S.S. 1978, c.E-3, s.35.

False statement

36 Every person who makes a false statement in any form or return prescribed by this Act or the regulations is guilty of an offence.

R.S.S. 1965, c.66, s.31; R.S.S. 1978, c.E-3, s.36.

Penalties

37 Every person guilty of an offence under this Act is, in addition to any penalties to which he may be liable under *The Department of Finance Act*, liable on summary conviction to a fine of not less than \$25 nor more than \$500 and costs and in default of payment to imprisonment for a term not exceeding three months; but nothing in this section nor the enforcement of any penalty hereunder shall suspend or affect any remedy for the recovery of any tax or amount payable under this Act.

R.S.S. 1965, c.66, s.32; 1970, c.15, s.9; 1973, c.34, s.8; R.S.S. 1978, c.E-3, s.37.

Directors, etc., of corporation guilty of offence

38(1) Where a corporation has committed an offence against this Act, an officer, director, employee or agent of the corporation who directed, authorized, assented to or participated in the commission of the offence is guilty of the offence and is liable on summary conviction to the penalties provided by section 37 whether or not the corporation has been prosecuted or convicted.

(2) Where any officer, director, employee or agent of a corporation fails to collect or remit any tax imposed by this Act, in addition to the penalties mentioned in subsection (1) he is liable on summary conviction to a fine equal to the amount of tax that should have been collected or remitted.

1976, c.15, s.5; R.S.S. 1978, c.E-3, s.38.

Furnishing of returns and payment of tax to convicting magistrate

39(1) When a person is convicted for failure to furnish a return or to pay, collect or forward the tax as required by this Act and the regulations, the convicting provincial magistrate or justice of the peace shall, in addition to the fine imposed, order that the return be furnished or the tax together with the penalty imposed by subsection (1) of section 20 and any interest payable under section 21, be paid to him forthwith or within a stated period by the person so convicted, and the provincial magistrate or justice of the peace shall forward the return or the tax, penalty and interest to the minister forthwith upon receipt thereof.

(2) Where a person fails to furnish a return as ordered under subsection (1), the minister or such officer as the minister may appoint for the purpose may estimate the amount of tax collected by such person during the period in respect of which the return is to be furnished.

(3) In case of default of payment of any sum as required by an order made under subsection (1) or upon the receipt of a statement setting forth the amount of tax estimated by the minister or officer under subsection (2), the provincial magistrate or justice of the peace may issue his warrant, directed to a sheriff, for the distress and sale of the goods and chattels of the defaulter, other than those exempt from seizure under writs of execution, and the provisions of the *Criminal Code* for enforcing an order for payment of a sum of money shall not apply.

R.S.S. 1965, c.66, s.33; R.S.S. 1978, c.E-3, s.39.

Recovery of tax from consumer or user

40 The consumer or user shall be and remain liable for the tax imposed by this Act until the tax has been collected and, in the event of failure on the part of the vendor to collect the tax the minister may:

- (a) sue the consumer or user therefor in any court of competent jurisdiction; or

(b) proceed in accordance with sections 22 to 25 for the purpose of collecting the tax.

1970, c.15, s.10; R.S.S. 1978, c.E-3, s.40.

Taxes collected held in trust for Her Majesty

41 Every vendor who collects any tax under this Act shall be deemed to hold the tax in trust for Her Majesty and for the payment over of the tax in the manner and at the time provided under this Act, and the amount shall, until paid, form a lien and charge on his entire estate or on the entire assets of his estate in the hands of any trustee, having priority over all other claims of any person.

R.S.S. 1965, c.66, s.35; R.S.S. 1978, c.E-3, s.41.

Onus of proof

42(1) In a prosecution for failure to pay the tax, or to collect or forward the tax, or to forward any penalty imposed by subsection (1) of section 20, or to forward any interest payable under section 21, the onus of proving that the tax, penalty or interest was paid, collected or forwarded, as the case may be, to the minister or his appointee, shall be upon the accused.

(2) An affidavit by an officer of the Department of Finance, sworn before any commissioner for oaths or other person authorized to take affidavits, that he has charge of the appropriate records and that after careful examination and search of those records he has been unable to find in any given case that a return or remittance required by this Act has been received in the department shall be received as *prima facie* evidence that the required return or remittance has not been received.

(3) An affidavit by an officer of the Department of Finance, sworn before a commissioner for oaths or other person authorized to take affidavits, setting forth, with respect to a return or remittance required by or under this Act, the date that is shown on the return or the form accompanying the remittance as the date on which the return or form was received in the Department of Finance, shall be received in any prosecution under this Act or the regulations as conclusive evidence that the return or remittance was received on that date.

(4) In a prosecution against a vendor under this Act:

(a) the person appearing in answer to the charge shall be deemed to be the person charged unless proof to the contrary is given;

(b) the application for a licence under section 4, purporting to be signed by the person charged, is *prima facie* evidence that the person charged is a vendor;

(c) subject to section 11, where a return received in the Department of Finance shows that a tax was collected by the person charged the return is *prima facie* evidence that the amount shown therein was collected by that person.

(5) In a prosecution under this Act evidence that a certificate of registration of a motor vehicle has been issued under *The Vehicles Act*, shall be *prima facie* evidence that the motor vehicle designated in the certificate was brought into the province by or delivered in the province to the person to whom the certificate of registration was issued for his own use and that that person is ordinarily resident or carrying on business in Saskatchewan.

R.S.S. 1965, c.66, s.36; 1973, c.34, s.8; R.S.S. 1978, c.E-3, s.42.

Limitation of prosecutions

43 No prosecution for a violation of any of the provisions of this Act or the regulations shall be commenced after six years from the date of the violation.

R.S.S. 1965, c.66, s.37; R.S.S. 1978, c.E-3, s.43.

REGULATIONS

Regulations

44(1) For the purpose of carrying into effect the provisions of this Act according to their true intent or of supplying any deficiency therein, the Lieutenant Governor in Council may make such regulations not inconsistent with the spirit of this Act as are considered necessary or advisable.

(2) Without limiting the generality of the provision contained in subsection (1) the Lieutenant Governor in Council may make regulations:

- (a) prescribing the forms to be used for the purposes of this Act or the regulations;
 - (b) prescribing the records of sales of tangible personal property and other records to be kept by vendors;
 - (c) prescribing the records of purchases of tangible personal property and other records to be kept by consumers;
 - (d) prescribing penalties for the violation of the regulations;
 - (e) prescribing the method of collection of the tax and any other conditions or requirements affecting such collection;
 - (f) prescribing that, in the event of returns not being made promptly by vendors within the statutory period, no remuneration shall be payable;
 - (g) defining, enlarging or restricting the meaning of any word or expression used in this Act or the regulations and not defined herein;
 - (h) prescribing the forms to be used on an application under section 19;
 - (i) prescribing, for the purposes of section 21, the rate of interest payable in respect of the amount of tax collected by a vendor or payable by a consumer or user and prescribing the day on which the amount of tax shall be forwarded to the minister or his appointee;
 - (j) exempting a contractor or manufacturer or a class of contractors or manufacturers or a contract or class of contracts for the supply and installation of tangible personal property from the application of subsection (6) of section 5.
- (3) Such regulations shall have the same force and effect as if enacted by this Act, and shall be published in *The Saskatchewan Gazette*.

R.S.S. 1965, c.66, s.38; 1970, c.15, s.11; 1973, c.34, s.7; R.S.S. 1978, c.E-3, s.44.