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PART III/PARTIE III

UNREVISED REGULATIONS OF SASKATCHEWAN/ RÈGLEMENTS PAS RÉVISÉS DE LA SASKATCHEWAN

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July 7, 2017

The Saskatchewan Assistance Plan Supplementary Health Benefits

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UNREVISED REGULATIONS OF SASKATCHEWAN

SASKATCHEWAN REGULATIONS 59/2017

The Health Administration Act

Section 17

Order in Council 311/2017, dated June 22, 2017

(Filed June 26, 2017)

Title

1 These regulations may be cited as *The Saskatchewan Assistance Plan Supplementary Health Benefits Amendment Regulations, 2017*.

SR 65/66 amended

2 The Saskatchewan Assistance Plan Supplementary Health Benefits Regulations, being Saskatchewan Regulations 65/66, are amended in the manner set forth in these regulations.

Section 5.2 repealed

3 **Section 5.2 is repealed.**

Section 7.1 repealed

4 **Section 7.1 is repealed.**

Section 11 amended

5(1) **Subsection 11(1) is amended by striking out “regional health authority” and substituting “podiatrist who has a valid licence to practise issued pursuant to section 19 of *The Podiatry Act*”.**

(2) **Subsection 11(2) is repealed.**

Section 13 amended

6 **Subsection 13(2) is amended:**

(a) **in clause (b) by striking out “The Prescription Drugs Act, 1974” and substituting “*The Prescription Drugs Act*”;**

(b) **in clause (c) by striking out “The Prescription Drugs Act, 1974” and substituting “*The Prescription Drugs Act*”; and**

(c) **in clause (d) by striking out “The Prescription Drugs Act, 1974” and substituting “*The Prescription Drugs Act*”.**

Section 13 amended

7(1) **Subsection 13.1(1) is amended by striking out “by district health boards”.**

(2) **Subsection 13.1(2) is amended by striking out “licensed audiologist” and substituting “person authorized to provide hearing aids pursuant to *The Hearing Aid Sales and Services Act* and the regulations made pursuant to that Act”.**

(3) **Subsection 13.1(7) is repealed.**

Section 14 amended**8 Subsection 14(4) is repealed and the following substituted:**

“(4) If a beneficiary has been admitted for care to a home that has been designated as a special-care home pursuant to *The Regional Health Services Act*, or that is a mental health approved home as defined in *The Mental Health Services Act*, the minister may pay for all drugs and medicines that:

- (a) are required by that person while receiving care in the home;
- (b) are non-formulary drugs as defined in clause 13(2)(d);
- (c) are not designated by the director pursuant to subsection 13(4); and
- (d) have been dispensed to the beneficiary on or after November 15, 1977 on the prescription of a physician, a dentist or a nurse practitioner.

“(4.1) The payment mentioned in subsection (4) is to be made in an amount determined by the minister”.

Coming into force

9(1) Subject to subsection (2), these regulations come into force on July 1, 2017.

(2) If these regulations are filed with the Registrar of Regulations after July 1, 2017, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

SASKATCHEWAN REGULATIONS 61/2017*The Crown Minerals Act*

Section 22

Order in Council 313/2017, dated June 22, 2017

(Filed June 26, 2017)

Title

1 These regulations may be cited as *The Alkali Mining (Audit Assessments) Amendment Regulations, 2017*.

SR 444/67 amended

2 The Alkali Mining Regulations, being Saskatchewan Regulations 444/67, are amended in the manner set forth in these regulations.

Section 18 amended

3 Clause 18(a) is repealed and the following substituted:

“(a) ‘**Act**’ means *The Crown Minerals Act*;

“(a.1) ‘**affiliate**’ means an affiliated body corporate within the meaning of subsection 2(2) of *The Business Corporations Act*”.

Section 18.7 amended

4 Subsection 18.7(2) is repealed and the following substituted:

“(2) For the purposes of subsection (1), the rate of interest per annum on any royalty that is not paid or remitted as and when required by the Act or these regulations is the rate equal to the sum of:

(a) the prime lending rate of the bank holding the general revenue fund as determined and adjusted in accordance with this section; and

(b) 3%.

“(3) For the purposes of subsection (1.1), the rate of interest per annum is the prime lending rate of the bank holding the general revenue fund as determined and adjusted in accordance with this section.

“(4) The interest rate set out in this section is determined on June 15 and December 15 in each year and:

(a) the interest rate as determined on June 15 applies to any amount that is not paid or remitted as mentioned in subsection (1) on or after July 1; and

(b) the interest rate as determined on December 15 applies to any amount that is not paid or remitted as mentioned in subsection (1) on or after January 1 of the following year”.

New sections 18.81 to 18.83**5 The following sections are added after section 18.8:****“Penalty on audit assessments**

18.81(1) For the purposes of section 24.1 of the Act, every producer shall pay to the Minister a penalty at the rate set out in subsection (2) on any royalty that is not paid or remitted as and when required by the Act or these regulations.

(2) For the purposes of subsection (1), the penalty is 10% of the royalty that is not paid or remitted as and when required by the Act or these regulations.

“Interest on audit assessments

18.82(1) For the purposes of section 24.1 of the Act, every producer shall pay to the Minister interest at the rate set out in subsection (2) on any royalty that is not paid or remitted as and when required by the Act or these regulations, calculated from the day on which that amount should have been paid or remitted to the date on which it is received by the Minister, as shown in the records of the Minister.

(2) For the purposes of subsection (1), the rate of interest per annum with respect to any royalty that is not paid or remitted as and when required by the Act or these regulations is the rate that is equal to the sum of:

(a) the prime lending rate of the bank holding the general revenue fund as determined and adjusted in accordance with this section; and

(b) 3%.

(3) The interest rate set out in this section is to be determined on June 15 and December 15 in each year, and:

(a) the interest rate as determined on June 15 applies to any royalty that is not paid or remitted as mentioned in subsection (1) on or after on or after July 1; and

(b) the interest rate as determined on December 15 applies to any royalty that is not paid or remitted as mentioned in subsection (1) that is owing on or after January 1 of the following year.

“Refunds

18.83(1) Subject to subsections (2) and (3), if a producer has made an overpayment of a royalty, the Minister:

(a) shall refund the amount of the overpayment to the producer; and

(b) may pay interest on the amount mentioned in clause (a) at the rate and in the manner set out in subsection (6).

(2) If a producer owes any royalty to the Crown pursuant to the Act or these regulations at the time the Minister determines that an overpayment has been made:

(a) the Minister shall retain the amount of the overpayment, or as much of the overpayment as is required, and apply it to the royalty owing; and

(b) the Minister shall notify the producer of the set-off mentioned in clause (a).

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- (3) No refund is payable if the fact of the overpayment did not come to the attention of the Minister within four years after the date on which the overpayment occurred.
- (4) Notwithstanding *The Limitations Act*, no action may be brought to recover an overpayment after the expiration of four years after the date on which the overpayment occurred.
- (5) The refund of an overpayment of a royalty is to be made in a manner approved by the Minister.
- (6) The rate of interest per annum to be paid on a refund of an overpayment of a royalty pursuant to subsection (1) is the rate equal to the prime lending rate of the bank holding the general revenue fund, and subsection 18.82(3) applies, with any necessary modification”.

Coming into force

- 6(1) Subject to subsection (2), these regulations come into force on the day on which section 1 of *The Miscellaneous Statutes (Economy - Audit Assessments) Amendment Act, 2017* comes into force.
- (2) If these regulations are filed with the Registrar of Regulations after the day on which section 1 of *The Miscellaneous Statutes (Economy - Audit Assessments) Amendment Act, 2017* comes into force, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

SASKATCHEWAN REGULATIONS 65/2017*The Mineral Taxation Act, 1983*

Section 46

Order in Council 317/2017, dated June 22, 2017

(Filed June 26, 2017)

Title

1 These regulations may be cited as *The Freehold Coal Production Tax (Audit Assessments) Amendment Regulations, 2017*.

SR 39/84, new sections 5 to 5.3

2 ***The Freehold Coal Production Tax Regulations, being Sask. Regs. 39/84, are amended by repealing section 5 and substituting the following:***

“Rate of interest

5(1) For the purposes of subsection 22(1) of the Act, the interest rate is 1.5% of the amount of mineral production taxes not paid or remitted for each month and for any portion of a month that the amount is outstanding.

(2) For the purposes of subsection 22(2) of the Act, the rate of interest with respect to the mineral production taxes imposed by the Act on the production of freehold coal is the rate equal to the prime lending rate of the bank holding the general revenue fund.

“Penalty on audit assessments

5.1(1) For the purposes of section 26.1 of the Act, every producer shall pay to the minister a penalty at the rate set out in subsection (2) on any tax that is not paid or remitted as and when required by the Act or these regulations.

(2) For the purposes of subsection (1), the penalty is 10% of the tax that is not paid or remitted as and when required by the Act or these regulations.

“Interest on audit assessments

5.2(1) For the purposes of section 26.1 of the Act, every producer shall pay interest pursuant to subsection 22(1) of the Act at the rate set out in subsection (2).

(2) For the purposes of subsection (1), the rate of interest per annum with respect to any tax that is not paid or remitted as and when required by these regulations is the rate equal to the sum of:

(a) the prime lending rate of the bank holding the general revenue fund as determined and adjusted in accordance with this section; and

(b) 3%.

(3) The interest rate set out in this section is to be determined on June 15 and December 15 in each year and:

(a) the interest rate as determined on June 15 applies to any tax that is not paid or remitted as mentioned in subsection (1) on or after July 1; and

(b) the interest rate as determined on December 15 applies to any tax that is not paid or remitted as mentioned in subsection (1) on or after January 1 of the following year.

“Refunds

5.3(1) Subject to subsections (2) and (3), if a producer has made an overpayment of tax, the minister:

- (a) shall refund the amount of the overpayment to the producer; and
 - (b) may pay interest at the rate and in the manner set out in subsection (6).
- (2) If a producer owes any taxes to the minister pursuant to the Act or these regulations at the time the minister determines that an overpayment has been made:
- (a) the minister shall retain the amount of the overpayment, or as much of the overpayment as is required, and apply it to the taxes owing; and
 - (b) the minister shall notify the producer of the set-off mentioned in clause (a).
- (3) No refund is payable if the fact of the overpayment did not come to the attention of the minister within three years after the date on which the overpayment occurred.
- (4) Notwithstanding *The Limitations Act*, no action may be brought to recover an overpayment after the expiration of three years after the date on which the overpayment occurred.
- (5) The refund of an overpayment of tax is to be made in a manner approved by the minister.
- (6) The rate of interest per annum to be paid on a refund of an overpayment of tax pursuant to subsection (1) is equal to the prime lending rate of the bank holding the general revenue fund, and subsection 5.2(3) applies, with any necessary modification”.

Coming into force

3(1) Subject to subsection (2), these regulations come into force on the day on which section 1 of *The Miscellaneous Statutes (Economy - Audit Assessments) Amendment Act, 2017* comes into force.

(2) If these regulations are filed with the Registrar of Regulations after the day on which section 1 of *The Miscellaneous Statutes (Economy - Audit Assessments) Amendment Act, 2017* comes into force, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

SASKATCHEWAN REGULATIONS 69/2017*The Crown Minerals Act*

Section 22

Order in Council 321/2017, dated June 22, 2017

(Filed June 26, 2017)

Title

1 These regulations may be cited as *The Subsurface Mineral (Audit Assessments) Amendment Regulations, 2017*.

SR 541/67 amended

2 The Subsurface Mineral Regulations, 1960, being Saskatchewan Regulations 541/67, are amended in the manner set forth in these regulations.

Section 4 amended

3 **Clause 4(a) is repealed and the following substituted:**

“(a) ‘Act’ means *The Crown Minerals Act*;

“(a.1) ‘**disposition**’ means a subsurface disposition as defined in *The Subsurface Mineral Tenure Regulations*”.

Section 39 amended

4 **Subsection 39(3) is repealed and the following substituted:**

“(3) Subject to section 40.3, if the royalty payable is less than the total amount paid, the amount of the difference is refundable”.

New sections 40.1 to 40.3

5 **The following sections are added after section 40:**

“Penalty on audit assessments

40.1(1) For the purposes of section 24.1 of the Act, every disposition holder shall pay to the minister a penalty at the rate set out in subsection (2) on any royalty that is not paid or remitted as and when required by the Act or these regulations.

(2) For the purposes of subsection (1), the rate is 10% of the royalty that is not paid or remitted as and when required by the Act.

“Interest on audit assessments

40.2(1) For the purposes of section 24.1 of the Act, every disposition holder shall pay to the minister interest at the rate set out in subsection (2) on any royalty that is not paid or remitted as and when required by the Act or these regulations, calculated from the day on which that amount should have been paid or remitted to the date on which the amount is received by the minister, as shown in the records of the minister.

(2) For the purposes of subsection (1), the rate of interest per annum is the rate that is equal to the sum of:

(a) the prime lending rate of the bank holding the general revenue fund as determined and adjusted in accordance with this section; and

(b) 3%.

(3) The interest rate set out in this section is to be determined on June 15 and December 15 in each year and:

- (a) the interest rate as determined on June 15 applies to any royalty that is not paid or remitted as mentioned in subsection (1) on or after July 1; and
- (b) the interest rate as determined on December 15 applies to any royalty that is not paid or remitted as mentioned in subsection (1) on or after January 1 of the following year.

“Refunds

40.3(1) Subject to subsections (2) and (3), if a disposition holder has made an overpayment of a royalty, the minister:

- (a) shall refund the amount of the overpayment to the disposition holder; and
- (b) may pay interest on the amount mentioned in clause (a) at the rate and in the manner set out in subsection (6).

(2) If a disposition holder owes any royalty to the Crown pursuant to the Act or these regulations at the time the minister determines that an overpayment has been made:

- (a) the minister shall retain the amount of the overpayment, or any portion of the overpayment that is required, and apply it to the royalty owing; and
- (b) the minister shall notify the disposition holder of the set-off mentioned in clause (a).

(3) No refund is payable if the fact of the overpayment did not come to the attention of the minister within four years after the date on which the overpayment occurred.

(4) Notwithstanding *The Limitations Act*, no action may be brought to recover an overpayment after the expiration of four years after the date on which the overpayment occurred.

(5) The refund of an overpayment of a royalty is to be made in a manner approved by the minister.

(6) The rate of interest per annum to be paid on a refund of an overpayment of a royalty pursuant to subsection (1) is equal to the prime lending rate of the bank holding the general revenue fund, and subsection 40.2(3) applies, with any necessary modification”.

Coming into force

6(1) Subject to subsection (2), these regulations come into force on the day on which section 1 of *The Miscellaneous Statutes (Economy - Audit Assessments) Amendment Act, 2017* comes into force.

(2) If these regulations are filed with the Registrar of Regulations after the day on which section 1 of *The Miscellaneous Statutes (Economy - Audit Assessments) Amendment Act, 2017* comes into force, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

