

*The
Energy-efficient
Household Appliances
and Residential
Heating Systems
(Provincial Sales
Tax) Remission and
Exemption
Regulations, 2005*

being

Chapter F-13.4 Reg 32 (effective June 29, 2005) as amended
by Saskatchewan Regulations [138/2005](#) and [26/2009](#).

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 F-13.4 REG 32
The Financial Administration Act, 1993

Title

1 These regulations may be cited as *The Energy-efficient Household Appliances and Residential Heating Systems (Provincial Sales Tax) Remission and Exemption Regulations, 2005*.

23 Dec 2005 SR 138/2005 s3.

Interpretation

2 In these regulations:

- (a) **“consumer”** means a person who has purchased or leased:
 - (i) an eligible energy-efficient household appliance on or after October 1, 2003;
 - (ii) an eligible energy-efficient boiler or an eligible energy-efficient furnace on or after November 8, 2005; or
 - (iii) an eligible energy-efficient heat pump on or after July 1, 2006;
- (a.1) **“eligible energy-efficient boiler”** means a boiler that the minister is satisfied:
 - (i) is a boiler recognized as an “Energy Star Qualified” residential boiler by the Office of Energy Efficiency, Natural Resources Canada, at the time that the boiler was purchased or leased; and
 - (ii) was not previously leased or sold before its acquisition by the consumer;
- (a.2) **“eligible energy-efficient furnace”** means a furnace that the minister is satisfied:
 - (i) is a furnace recognized as an “Energy Star Qualified” residential furnace by the Office of Energy Efficiency, Natural Resources Canada, at the time the furnace was purchased or leased; and
 - (ii) was not previously leased or sold before its acquisition by the consumer;

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(a.3) **“eligible energy-efficient heat pump”** means a heat pump that the minister is satisfied:

- (i) is an air source heat pump or a ground source heat pump that is recognized as an “Energy Star Qualified” air source heat pump or ground source heat pump by the Office of Energy Efficiency, Natural Resources Canada, at the time the heat pump was purchased or leased; and
- (ii) was not previously leased or sold before its acquisition by the consumer;

(b.2) **Repealed.** 3 Apr 2009 SR 26/2009 s3.

(b) **“eligible energy-efficient household appliance”** means a refrigerator, freezer, dishwasher or clothes washer that the minister is satisfied:

- (i) is a home appliance recognized as an “Energy Star Qualified” appliance by the Office of Energy Efficiency, Natural Resources Canada, at the time the appliance was purchased or leased; and
- (ii) was not previously leased or sold before its acquisition by the consumer;

(c) **“exemption”** means an exemption pursuant to these regulations of the tax payable on an eligible energy-efficient household appliance, an eligible energy-efficient boiler, an eligible energy-efficient furnace or an eligible energy-efficient heat pump;

(d) **“lease”** means a rental or lease for a continuous period of at least one year;

(e) **“minister”** means the member of the Executive Council to whom for the time being the administration of *The Provincial Sales Tax Act* is assigned;

(f) **“remission”** means a remission pursuant to these regulations of the tax payable on an eligible energy-efficient household appliance, an eligible energy-efficient boiler, an eligible energy-efficient furnace or an eligible energy-efficient heat pump;

(g) **“tax”** means tax imposed pursuant to *The Provincial Sales Tax Act*.

15 Jly 2005 cF-13.4 Reg 32 s2; 23 Dec 2005 SR
 138/2005 s4; 3 Apr 2009 SR 26/2009 s3.

Remission and exemption

3(1) Every consumer is eligible to apply for a remission of the tax paid on every eligible energy-efficient household appliance that the consumer has purchased or leased from a Saskatchewan vendor on or after October 1, 2003 and before April 1, 2005.

(2) Every consumer is eligible for an exemption of the tax payable:

- (a) on every eligible energy-efficient household appliance that the consumer has purchased or leased on or after April 1, 2005;

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- (b) on every eligible energy-efficient boiler and eligible energy-efficient furnace that the consumer has purchased or leased on or after November 8, 2005; and
 - (c) on every eligible energy-efficient heat pump that the consumer has purchased or leased on or after July 1, 2006.
- (3) Notwithstanding subsection (2), if a consumer purchases or leases an eligible energy-efficient household appliance on or after April 1, 2005 and pays the tax on that eligible energy-efficient household appliance, the consumer is eligible for a remission of the tax paid.
- (3.1) Notwithstanding subsection (2), a consumer who purchased an eligible energy-efficient boiler or an eligible energy-efficient furnace before November 8, 2005 is eligible for a remission of the tax paid if:
- (a) the consumer is a contractor who supplies and installs boilers or furnaces in the normal course of the contractor's business;
 - (b) the eligible energy-efficient boiler or the eligible energy-efficient furnace was purchased for use as part of the contractor's business; and
 - (c) the eligible energy-efficient boiler or the eligible energy-efficient furnace is installed by the contractor on or after November 8, 2005.
- (3.2) Notwithstanding subsection (2), a consumer who purchased an eligible energy-efficient heat pump before July 1, 2006 is eligible for a remission of the tax paid if:
- (a) the consumer is a contractor who supplies and installs heat pumps in the normal course of the contractor's business;
 - (b) the eligible energy-efficient heat pump was purchased for use as part of the contractor's business; and
 - (c) the eligible energy-efficient heat pump is installed by the contractor on or after July 1, 2006.
- (4) In order to be eligible for a remission, a consumer who purchased an eligible energy-efficient household appliance shall:
- (a) apply for the remission in a form satisfactory to the minister within four years after the date that the consumer purchased or leased the eligible energy-efficient household appliance; and
 - (b) forward with the consumer's application an invoice respecting the consumer's purchase or lease that is in a form satisfactory to the minister and that contains the information the minister considers necessary to determine the consumer's eligibility for a remission and the amount of the remission.

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(5) At the time the application is made or at any subsequent time, the minister may require a consumer to supply the minister with any additional information that the minister may reasonably require to evaluate the application or to determine that the conditions under which a remission is granted have been complied with.

(6) If the minister requires additional information pursuant to subsection (5), the consumer shall supply that information within the time specified by the minister.

(7) No consumer shall supply any false or misleading information to the minister on any application form or in response to any request for information from the minister.

15 Jly 2005 cF-13.4 Reg 32 s3; 23 Dec 2005 SR
 138/2005 s5; 3 Apr 2009 SR 26/2009 s4.

Approval of remission

4(1) If the minister has received an application from a consumer and is satisfied that the consumer has complied with these regulations, the minister may grant a remission to the consumer.

(2) The amount of remission that may be granted is:

(a) with respect to the purchase or lease of an eligible energy-efficient household appliance, the total amount of tax paid by the consumer on or after October 1, 2003;

(b) with respect to the purchase of an eligible energy-efficient boiler or an eligible energy-efficient furnace in circumstances that meet the requirements of subsection 3(3.1), the total amount of tax paid by the consumer before November 8, 2005; or

(c) with respect to the purchase of an eligible energy-efficient heat pump in circumstances that meet the requirements of subsection 3(3.2), the total amount of tax paid by the consumer before July 1, 2006.

15 Jly 2005 cF-13.4 Reg 32 s4; 23 Dec 2005 SR
 138/2005 s6; 3 Apr 2009 SR 26/2009 s5.

R.R.S. c.F-13.4 Reg 30 repealed

5 *The Energy-Efficient Household Appliances (Provincial Sales Tax) Remission Regulations* are repealed.

15 Jly 2005 cF-13.4 Reg 32 s5.

Coming into force

6 These regulations come into force on the day on which they are filed with the Registrar of Regulations.

15 Jly 2005 cF-13.4 Reg 32 s6.