

The Indian Income Tax Remission Regulations

Repealed

by [Saskatchewan Regulations 11/2022](#)
(effective March 18, 2022).

Formerly

[Chapter F-13.3 Reg 6](#) (effective February 26, 1992).

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-13.3 REG 6
The Financial Administration Act, 1993

Title

- 1** These regulations may be cited as *The Indian Income Tax Remission Regulations*.

Interpretation

- 2(1)** In these regulations:

- (a) “**Act**” means *The Income Tax Act*;
 - (b) “**Indian**” means Indian as defined in subsection 2(1) of the *Indian Act* (Canada);
 - (c) “**reserve**” means reserve as defined in subsection 2(1) of the *Indian Act* (Canada).
- (2) Terms that are used in these regulations but are not defined in these regulations have the same meanings as they have in the Act.

6 Mar 92 cF-13.3 Reg 6 s2.

Application

- 3** These regulations apply:

- (a) to the 1983, 1984, 1985, 1986, 1987, 1988, 1989 and 1990 taxation years;
and
- (b) only to taxpayers who are Indians.

6 Mar 92 cF-13.3 Reg 6 s3.

Remission of tax re income from employment

- 4(1)** Remission of income tax, interest and penalties payable pursuant to the Act for a taxation year is granted to a taxpayer in an amount equal to the amount, if any, by which:

- (a) the income tax, interest and penalties payable pursuant to the Act for the taxation year;

exceeds:

- (b) the income tax, interest and penalties that would be payable pursuant to the Act for the taxation year if the aggregate of all amounts described in subsection (2) were not included in computing the taxpayer’s income for the taxation year.

(2) For the purposes of clause (1)(b), an amount is that portion of the amount of the taxpayer's income for a taxation year from an office or employment performed by the taxpayer on a reserve, determined in accordance with subdivision a of Division B of Part I of the *Income Tax Act* (Canada), that is reasonably attributable to the duties of that office or employment.

6 Mar 92 cF-13.3 Reg 6 s4.

Remission of tax re pension income

5(1) Remission of income tax, interest and penalties payable pursuant to the Act for a taxation year is granted to a taxpayer in an amount equal to the amount, if any, by which:

- (a) the amount, if any, by which the income tax, interest and penalties payable pursuant to the Act for the taxation year exceeds the amount of income tax, interest and penalties for which remission is granted pursuant to section 4 for that taxation year;

exceeds:

- (b) the income tax, interest and penalties that would be payable pursuant to the Act for the taxation year if the aggregate of:
 - (i) the aggregate of all amounts described in subsection (2); and
 - (ii) the income of the taxpayer from employment with respect to which remission of the income tax, interest and penalties payable for the year was granted pursuant to section 4;

were not included in computing the taxpayer's income for the taxation year.

(2) For the purposes of subclause (1)(b)(i), an amount is that proportion of each payment received by the taxpayer as, on account of, in lieu of payment of or in satisfaction of, a superannuation or pension benefit pursuant to a registered pension fund or plan that:

- (a) the aggregate of all contributions made into or pursuant to the fund or plan by the taxpayer, or by an employer on the taxpayer's behalf, with respect to income from employment of the taxpayer for the taxation year or a preceding taxation year that:
 - (i) was itself exempt from taxation; or
 - (ii) with respect to which a remission of the income tax, interest and penalties payable:
 - (A) was granted pursuant to section 4; or
 - (B) in the case of a preceding taxation year, would have been granted pursuant to section 4 if these regulations had applied to that taxation year;

is of:

- (b) the aggregate of all contributions made into or pursuant to the fund or plan before the end of the taxation year by the taxpayer, or by an employer on the taxpayer's behalf, with respect to services rendered by the taxpayer.

6 Mar 92 cF-13.3 Reg 6 s5.

Remission of tax re: retiring allowance

6(1) Remission of income tax, interest and penalties payable pursuant to the Act for a taxation year is granted to a taxpayer in an amount equal to the amount, if any, by which:

- (a) the amount, if any, by which the income tax, interest and penalties payable pursuant to the Act for the taxation year exceeds the amount of income tax, interest and penalties for which remission is granted pursuant to sections 4 and 5 for that taxation year;

exceeds:

- (b) the income tax, interest and penalties that would be payable pursuant to the Act for the taxation year if the aggregate of:
 - (i) the aggregate of all amounts described in subsection (2); and
 - (ii) the income of the taxpayer from employment and pension with respect to which the remission of the income tax, interest and penalties payable for the year was granted pursuant to sections 4 and 5;

were not included in computing the taxpayer's income for the taxation year.

(2) For the purposes of subclause (1)(b)(i), an amount is an amount received by the taxpayer as, on account of or in lieu of payment of or in satisfaction of, a retiring allowance with respect to income from employment of the taxpayer for the taxation year or a preceding taxation year that:

- (a) was itself exempt from taxation; or
- (b) with respect to which a remission of the income tax, interest and penalties payable:
 - (i) was granted pursuant to section 4; or
 - (ii) in the case of a preceding taxation year, would have been granted pursuant to section 4 if these regulations had applied to that taxation year.

6 Mar 92 cF-13.3 Reg 6 s6.

Remission of tax re: training allowance

7(1) Remission of income tax, interest and penalties payable pursuant to the Act for a taxation year is granted to a taxpayer in an amount equal to the amount, if any, by which:

- (a) the amount, if any, by which the income tax, interest and penalties payable pursuant to the Act for the taxation year exceeds the amount of income tax, interest and penalties for which remission is granted pursuant to sections 4, 5 and 6 for that taxation year;

exceeds:

- (b) the income tax, interest and penalties that would be payable by the taxpayer pursuant to the Act for the taxation year if the aggregate of:
 - (i) the aggregate of all amounts described in subsection (2); and

(ii) the income of the taxpayer from employment, pension and retiring allowances with respect to which the remission of the income tax, interest and penalties payable by the taxpayer for the year was granted pursuant to sections 4, 5 and 6;

were not included in computing the taxpayer's income for the taxation year.

(2) For the purposes of subclause (1)(b)(i), an amount is an amount received by the taxpayer at a time when the taxpayer was resident on a reserve as or on account of a training allowance from a government, municipality or other public authority.

6 Mar 92 cF-13.3 Reg 6 s7.