

The Vow of Perpetual Poverty Income Tax Remission Regulations

Repealed

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

Formerly

[Chapter F-13.4 Reg 13](#) (effective March 5, 1997).

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 13
The Financial Administration Act, 1993

Title

1 These regulations may be cited as *The Vow of Perpetual Poverty Income Tax Remission Regulations*.

Interpretation

2(1) In these regulations:

- (a) “**Act**” means *The Income Tax Act*;
- (b) “**taxpayer**” means an individual who is eligible in a taxation year for the deduction authorized by subsection 110(2) of the *Income Tax Act* (Canada).
- (2) For the purposes of these regulations, definitions and interpretations used or adopted for the purposes of the Act apply unless otherwise defined in these regulations.

21 Mar 97 cF-13.4 Reg 13 s2.

Eligibility

3(1) A taxpayer may apply for a remission of tax pursuant to these regulations for a taxation year by submitting a form that is acceptable to the Minister of Finance.

(2) A taxpayer is eligible for a remission of tax pursuant to these regulations for a taxation year if the taxpayer:

- (a) is a member of a religious order who has taken a vow of perpetual poverty and has received for that taxation year a deduction pursuant to subsection 110(2) the *Income Tax Act* (Canada);
- (b) has filed with the minister a return of income for the taxation year in accordance with the Act;
- (c) has paid all outstanding taxes, penalties and interest pursuant to the Act for that taxation year;
- (d) has not previously received, either pursuant to these regulations or otherwise, a remission of the tax for which the application for the remission is being made; and
- (e) applies for the remission not later than six years after the end of the taxation year to which the application relates.

21 Mar 97 cF-13.4 Reg 13 s3.

Calculation of remission of flat tax

4 Subject to sections 3 and 7 of these regulations, a taxpayer is granted a remission of tax payable pursuant to section 3.1 of the Act for a taxation year in any positive amount calculated in accordance with the following formula:

$$RT = TPS - TPC$$

where:

RT is the amount of the remission of the tax granted for the taxation year;

TPS is the amount of tax payable by the taxpayer pursuant to section 3.1 of the Act for the taxation year; and

TPC is the amount of tax that would be payable by the taxpayer pursuant to section 3.1 of the Act for the taxation year when the amount of any deduction pursuant to subsection 110(2) of the *Income Tax Act* (Canada) is deducted when computing the net income of the taxpayer for the taxation year.

21 Mar 97 cF-13.4 Reg 13 s4.

Calculation of remission of surtaxes

5 Subject to sections 3 and 7 of these regulations, a taxpayer is granted a remission of tax payable pursuant to sections 5 and 5.1 of the Act for a taxation year in any positive amount calculated in accordance with the following formula:

$$RT = TPS - TPC$$

where:

RT is the amount of remission of the tax granted for the taxation year;

TPS is the amount of tax payable by the taxpayer pursuant to sections 5 and 5.1 of the Act for the taxation year; and

TPC is the amount of tax that would be payable by the taxpayer pursuant to sections 5 and 5.1 of the Act for the taxation year when any amount remitted pursuant to section 4 of these regulations for the taxation year is deducted when computing the amount of tax payable by the taxpayer pursuant to sections 3 and 3.1 of the Act for the taxation year.

21 Mar 97 cF-13.4 Reg 13 s5.

Remission of penalties interest

6 Where a remission of tax is granted pursuant to section 4 or 5, the taxpayer is granted a remission of any penalties and interest that have been imposed pursuant to the Act with respect to any amounts remitted pursuant to section 4 or 5.

21 Mar 97 cF-13.4 Reg 13 s6.

Maximum amount of remission

7 The total remission granted to a taxpayer pursuant to these regulations for a taxation year must not exceed the amount of tax, penalties and interest paid pursuant to the Act by the taxpayer for the taxation year.

21 Mar 97 cF-13.4 Reg 13 s7.