

The Municipal Fire Truck (Provincial Sales Tax) Exemption Regulations

being

Chapter F-13.4 Reg 18 (effective May 27, 1998) as amended
by Saskatchewan Regulations 27/2009.

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 18
The Financial Administration Act, 1993

Title

- 1** These regulations may be cited as *The Municipal Fire Truck (Provincial Sales Tax) Exemption Regulations*.

Interpretation

- 2** In these regulations:

- (a) **“eligible fire department”** means:

(i) a fire department that is established by or contracted with a city within the meaning of *The Cities Act*, a town, village, resort village or rural municipality within the meaning of *The Municipalities Act, 1989* or a northern municipality within the meaning of *The Northern Municipalities Act*; or

(ii) with respect to the purchase of an eligible fire truck on or after May 14, 2008, the Regina Airport Authority or the Saskatoon Airport Authority;

- (b) **“eligible fire truck”** means a vehicle that is designed for fighting fires, including any equipment that is to form part of that vehicle at the time that the vehicle is acquired by the eligible fire department, but does not include:

(i) any vehicle not designed for the purpose of fighting fires, including a fire chief’s vehicle, an ambulance or other medical emergency response vehicle;

(ii) any repair or replacement parts or any other equipment added to a vehicle designed for fighting fires after the date on which the vehicle was acquired; or

(iii) any equipment that does not normally form part of a vehicle designed for fighting fires;

- (c) **“tax”** means the tax payable pursuant to *The Provincial Sales Tax Act*.

5 Jun 98 cF-13.4 Reg 18 s2; 3 Apr 2009 SR
27/2009 s4.

MUNICIPAL FIRE TRUCK
F-13.4 REG 18 (EDUCATION AND HEALTH TAX) EXEMPTION

Exemption

3(1) Every eligible fire department is exempt from paying the full amount of tax on eligible fire trucks purchased or leased by the eligible fire department on or after March 20, 1998.

(2) Where, notwithstanding subsection (1), an eligible fire department pays the full amount of tax on an eligible fire truck on or after March 20, 1998, a remission of the tax that is equivalent to the exemption set out in subsection (1) is granted to the eligible fire department.

5 Jun 98 cF-13.4 Reg 18 s3.

Application

4 An eligible fire department that wishes to claim a remission of tax pursuant to subsection 3(2) shall apply to the minister or the minister's designate at the time and in the manner specified by the minister or the minister's designate.

5 Jun 98 cF-13.4 Reg 18 s4.