

The Family Tax Credit Assistance Regulations

being

[Chapter G-5.1 Reg 40](#) (effective March 20, 1991).

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.

Table of Contents

1	Title
2	Interpretation
3	Restriction on eligibility for a grant
4	Grant
5	Amount
6	Restrictions on obtaining grant
7	Case of death
8	Overpayment
9	Coming into force

CHAPTER G-5.1 REG 40
The Government Organization Act

Title

- 1** These regulations may be cited as *The Family Tax Credit Assistance Regulations*.

Interpretation

- 2(1)** In these regulations:

(a) **“adjusted income”** of an individual for a year means the aggregate of all amounts each of which is the income, determined pursuant to section 3 of the *Income Tax Act* (Canada), for the year, of:

(i) the individual;

(ii) the individual's qualified relation for the year; or

(iii) a person, other than the individual or the individual's qualified relation for the year, who deducts for the year an amount under section 118 of the *Income Tax Act* (Canada) with respect to a qualified dependent of the individual;

(b) **“eligible individual”** for a year means an individual who resided in Saskatchewan on December 31 of the relevant year;

(c) **“grant”** means financial assistance payable pursuant to section 4;

(d) **“immediately preceding year”** means the year immediately preceding the year for which a grant is to be paid;

(e) **“Income Tax Act (Canada)”** means the *Income Tax Act* (Canada), as amended from time to time;

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

(g) **“qualified dependent”** of an individual for a year means a person who is under the age of 19 years at the end of the year and:

(i) with respect to whom that individual or that individual's qualified relation for the year is the only person who deducts an amount under section 118 of the *Income Tax Act* (Canada) for the year; or

(ii) who is a child of that individual who resided with that individual at the end of the year;

but does not include a person:

(iii) who is married at the end of the year;

(iv) who is a parent of a child at the end of the year; or

- (v) with respect to whom a grant is payable to any person other than that individual;
- (h) **“qualified relation”** of an individual for a year means the person, if any, who:
 - (i) is either:
 - (A) that individual’s spouse; or
 - (B) the other parent of a child of that individual, if the child is a qualified dependent of that individual;
 - (ii) is of the opposite sex to that individual; and
 - (iii) at the end of the year, is not living separate and apart from that individual by reason of the breakdown of their marriage or other conjugal relationship;
- (i) **“relevant year”** means:
 - (i) with respect to the specified months of July and October, the immediately preceding year;
 - (ii) with respect to the specified months of January and April, the year immediately preceding the year mentioned in subclause (i);
- (j) **“specified month”** means:
 - (i) for the year 1991, April, July and October;
 - (ii) for years subsequent to 1991, January, April, July and October.
- (2) Notwithstanding subsection (1), a person is deemed not to be an eligible individual for a year or a qualified relation or qualified dependent of an individual for a year where the person:
 - (a) dies before the end of the relevant year;
 - (b) is, at the end of the relevant year, a person described in paragraph 149(1)(a) or (b) of the *Income Tax Act* (Canada); or
 - (c) is, at the end of the relevant year, confined to a prison or similar institution and has been so confined for a period of, or periods the aggregate of which in the year was, more than six months.

28 Mar 91 cG-5.1 Reg 40 s2.

Restriction on eligibility for a grant

3(1) In this section, **“return of income”** means the return of income under Part I of the *Income Tax Act* (Canada), other than a return filed under:

- (a) subsection 70(2);
 - (b) paragraph 104(23)(d) or 128(2)(e); or
 - (c) subsection 150(4);
- of that Act.

(2) An individual is not eligible for a grant for a specified month unless the individual has filed with the individual's return of income for the relevant year the prescribed form and information required under section 122.5 of the *Income Tax Act* (Canada).

28 Mar 91 cG-5.1 Reg 40 s3.

Grant

4 Subject to section 6, where the minister is satisfied that an eligible individual:

- (a) has complied with these regulations; and
- (b) is otherwise eligible for a grant;

the minister may provide financial assistance in the form of a grant to that eligible individual for each specified month of a year in an amount calculated in accordance with section 5.

28 Mar 91 cG-5.1 Reg 40 s4.

Amount

5 The amount of a grant payable to an eligible individual pursuant to section 4 is to be calculated in accordance with the following formula:

$$\text{Grant} = \frac{A - B}{4}$$

where:

"A" is equal to \$200 x the number of qualified dependents of the individual for the relevant year;

"B" is equal to $\frac{C - D}{20}$;

"C" is the individual's adjusted income for the relevant year;

"D" is the amount referred to in subparagraph 122.2(1)(b)(ii) of the *Income Tax Act* (Canada) for the relevant year;

and:

if A - B results in a number less than 0, that number is deemed to be 0; or

if C - D results in a number less than 0, that number is deemed to be 0.

28 Mar 91 cG-5.1 Reg 40 s5.

Restrictions on obtaining grant

6(1) Only one of:

- (a) an individual; or
- (b) an individual's qualified relation for the relevant year;

is entitled to a grant for a year.

- (2) No grant is payable to an individual:
- (a) for a specified month of a year if the individual died before that month or was not resident in Saskatchewan at the beginning of that month; or
 - (b) for a specified month of a year if:
 - (i) the individual's return of income under Part I of the *Income Tax Act* (Canada) for the relevant year; and
 - (ii) the prescribed form and information required under section 122.5 of the *Income Tax Act* (Canada);
 are not filed within three years after the end of the relevant year.
- (3) Where the total amount of the grants that an individual is entitled to for a year is less than one dollar, no grant is payable to the individual for the year unless the minister otherwise directs.

28 Mar 91 cG-5.1 Reg 40 s6.

Case of death

7 Notwithstanding subsection 6(1) and clause 6(2)(a), where the prescribed form and information required under section 122.5 of the *Income Tax Act* (Canada) is filed within 60 days after an individual's death, or within any longer period that the minister considers reasonable in the circumstances, by a surviving individual who:

- (a) is the deceased individual's qualified relation for the relevant year; and
- (b) is not an individual to whom clause 6(2)(a) applies;

each grant that, but for clause 6(2)(a), would be payable for that year to the deceased individual for each specified month following the deceased individual's death may be paid to that surviving individual.

28 Mar 91 cG-5.1 Reg 40 s7.

Overpayment

8(1) Where it is determined that an individual has received a grant for which the individual was not eligible pursuant to these regulations, that grant received by the individual is deemed to be an overpayment.

- (2) Where an overpayment to an individual occurs for any reason, the minister may:
- (a) cause the amount of the overpayment to be deducted from any other amounts owing from the Government of Saskatchewan to the individual pursuant to these regulations or any other program or source; or
 - (b) take any action to which the Government of Saskatchewan is entitled by law to recover the amount of the overpayment.

28 Mar 91 cG-5.1 Reg 40 s8.

Coming into force

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

28 Mar 91 cG-5.1 Reg 40 s9.