

The Social Assistance Payments Income Tax Remission Regulations, 1984

Repealed

by Saskatchewan Regulations 27/97 (effective April 23, 1997).

Formerly

Chapter F-13.3 Reg 4 (effective April 12, 1984).

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 4

The Financial Administration Act, 1993

Title

- 1 These regulations may be cited as *The Social Assistance Payments Income Tax Remission Regulations, 1984*.

Interpretation

- 2 In these regulations:

- (a) “**Act**” means *The Income Tax Act*;
- (b) “**assistance payment**” means a payment made to an individual on the basis of an income test pursuant to *The Saskatchewan Assistance Act* and section 26 of The Saskatchewan Assistance Regulations, being Saskatchewan Regulations 78/66;
- (c) “**Income Tax Act**” means the *Income Tax Act* (Canada), as amended from time to time.

19 Apr 84 cF-13.3 Reg 4 s2.

Application

- 3 These regulations apply to the 1981 taxation year.

19 Apr 84 cF-13.3 Reg 4 s3.

Remission of tax

- 4 Remission of income tax is granted to an individual in an amount equal to the amount by which the income tax paid or payable pursuant to the Act by him with respect to the taxation year exceeds the income tax that would have been payable by him with respect to the taxation year if the amount of any assistance payment had been deductible in computing taxable income for the taxation year.

19 Apr 84 cF-13.3 Reg 4 s4.

Remission of penalty

- 5 Where:

- (a) remission of any tax is granted to an individual for the taxation year pursuant to section 4; and
- (b) prior to the granting of the remission a penalty has been imposed on him pursuant to the Act with respect to the tax paid by him pursuant to the Act with respect to the taxation year;

remission of the penalty mentioned in clause (b) is granted in an amount not greater than the amount by which the penalty mentioned in clause (b) exceeds the penalty that would have been imposed if the amount of the tax with respect to which the remission is granted had not been taken into account in computing the penalty.

19 Apr 84 cF-13.3 Reg 4 s5.

Remission of interest

6 Where:

(a) remission of any tax is granted to an individual for the taxation year pursuant to section 4; and

(b) prior to the granting of the remission, interest has been paid or had become payable pursuant to the Act with respect to the tax paid by him pursuant to the Act with respect to the taxation year;

remission of the interest mentioned in clause (b) is granted in an amount not greater than the amount by which the interest mentioned in clause (b) exceeds the interest that would have been paid or would have become payable if the amount of tax with respect to which the remission is granted had not been taken into account in computing the interest.

19 Apr 84 cF-13.3 Reg 4 s6.