

The Used Light Vehicles (Provincial Sales Tax) Exemption and Remission Regulations

Repealed

by [Saskatchewan Regulations 24/2018](#)
(effective April 11, 2018).

Formerly

[Chapter F-13.4 Reg 36](#) (effective November 23, 2007) as amended
by [Saskatchewan Regulations 29/2009](#) and [94/2017](#).

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 36
The Financial Administration Act, 1993

Title

1 These regulations may be cited as *The Used Light Vehicles (Provincial Sales Tax) Exemption and Remission Regulations*.

Interpretation

2 In these regulations:

- (a) **“consumer”** means a person who purchases or leases an eligible used light vehicle on or after November 8, 2007 and before April 1, 2017;
- (b) **“eligible used light vehicle”** means a light vehicle that is a tax-paid vehicle;
- (c) **“light vehicle”** means a vehicle that is:
 - (i) a car that is designed and used primarily for the movement of people and their belongings on a highway;
 - (ii) a sport utility vehicle;
 - (iii) a truck that the minister is satisfied is rated at one ton or less; or
 - (iv) a van that the minister is satisfied is rated at one ton or less;
- (d) **“minister”** means the member of the Executive Council to whom for the time being the administration of *The Provincial Sales Tax Act* is assigned;
- (e) **“tax”** means tax imposed pursuant to *The Provincial Sales Tax Act*;
- (f) **“tax-paid vehicle”** means a vehicle on which the tax has been paid on the full value or purchase price of the vehicle, including a vehicle on which the tax was paid pursuant to subsection 5(21.1) or (21.3) of *The Provincial Sales Tax Act*.

30 Nov 2007 cF-13.4 Reg 36 s2; 1 Sep 2017 SR
94/2017 s3.

Exemption

3 Every consumer is exempt from paying the tax payable on every eligible used light vehicle that the consumer purchases or leases on or after November 8, 2007 and before April 1, 2017.

30 Nov 2007 cF-13.4 Reg 36 s3; 1 Sep 2017 SR
94/2017 s4.

USED LIGHT VEHICLES (PROVINCIAL SALES TAX)
F-13.4 REG 36 EXEMPTION AND REMISSION

Trade-in exemption

3.1(1) Subject to subsection (2), a person is exempt from paying the tax that would otherwise be payable as a result of the application of clause 5(21.6)(a) of *The Provincial Sales Tax Act* with respect to an eligible used light vehicle that is accepted in trade before April 1, 2017, if the person trading in the eligible used light vehicle has owned the vehicle at the time the vehicle is accepted in trade:

(a) in the period commencing on November 8, 2007 and ending on December 31, 2008, for at least six months; or

(b) in the period commencing on January 1, 2009, for at least 90 days.

(2) On or after April 1, 2017, the exemption mentioned in subsection (1) does not apply with respect to a person who is trading in an eligible used light vehicle on the purchase of:

(a) a new light vehicle; or

(b) a used light vehicle on which the tax has not been previously paid.

1 Sep 2017 SR 94/2017 s5.

Proof of ownership

3.2 For the purposes of section 3.1, the registration of an eligible used light vehicle under *The Traffic Safety Act* is deemed to be proof of ownership.

3 Apr 2009 SR 29/2009 s2.

Remission

4(1) Every consumer who purchases or leases an eligible used light vehicle on or after November 8, 2007 and before April 1, 2017 and who pays tax on that vehicle is eligible to apply for a remission of that tax pursuant to this section.

(2) A consumer who applies for a remission pursuant to this section shall:

(a) apply for the remission in a form satisfactory to the minister within four years after the date that the consumer purchased or leased the eligible used light vehicle; and

(b) forward with the consumer's application for a remission an invoice respecting the consumer's purchase or lease of the eligible used light vehicle that contains the information the minister considers necessary to determine the consumer's eligibility for a remission and the amount of the remission being applied for.

(3) At the time the application is made or at any subsequent time, the minister may require a consumer to supply the minister with any additional information that the minister may reasonably require to evaluate the application or to determine whether a remission is payable.

(4) If the minister requires additional information pursuant to subsection (3), the consumer shall supply that information within the time specified by the minister.

(5) No consumer shall supply any false or misleading information to the minister on any application form or in response to any request for information from the minister.

30 Nov 2007 cF-13.4 Reg 36 s4; 1 Sep 2017 SR
94/2017 s6.

USED LIGHT VEHICLES (PROVINCIAL SALES TAX)
EXEMPTION AND REMISSION

F-13.4 REG 36

Approval of remission

5(1) If the minister has received an application from a consumer and is satisfied that the consumer has complied with these regulations, the minister may grant a remission to the consumer.

(2) The amount of remission that may be granted is the amount of tax that was paid by the consumer on the eligible used light vehicle.

30 Nov 2007 cF-13.4 Reg 36 s5.

Coming into force

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

30 Nov 2007 cF-13.4 Reg 36 s6.

