

# *The Active Families Benefit Regulations*

*Repealed*

by [Saskatchewan Regulations 51/2018](#)  
(effective August 16, 2018).

*Formerly*

[Chapter A-4.01 Reg 1](#) (effective January 1, 2009) as amended  
by Saskatchewan Regulations [59/2012](#).

## **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

<b>PART I</b>		<b>PART III</b>	
<b>Preliminary Matters</b>		<b>Other Matters</b>	
1	Title	8	Eligible expenses
2	Interpretation	9	Receipt
<b>PART II</b>		10	Eligible individual
<b>Eligible Activities</b>		<b>PART IV</b>	
3	Eligible activities to meet prescribed criteria	<b>Coming into Force</b>	
3.1	Age criteria for eligible children	11	Coming into force
4	Eligible cultural activities		
5	Eligible recreational activities		
6	Eligible sports activities		
7	Additional prescribed criteria		

**CHAPTER A-4.01 REG 1**  
*The Active Families Benefit Act*

**PART I**  
**Preliminary Matters**

**Title**

- 1** These regulations may be cited as *The Active Families Benefit Regulations*.

**Interpretation**

- 2(1)** In these regulations:

- (a) **“Act”** means *The Active Families Benefit Act*;
  - (b) **“child under care”** means a child who is in the custody of the minister responsible for the administration of *The Child and Family Services Act* pursuant to an order made pursuant to that Act;
  - (c) **“legal guardian”** includes, with respect to an eligible child who is a child under care and who has been placed during the taxation year with a member of the child’s extended family in accordance with *The Child and Family Services Act*, the member of the child’s extended family, but only if that member did not receive any financial assistance from the minister responsible for the administration of *The Child and Family Services Act* for the costs of the eligible child’s participation in the eligible activities for which the active families benefit amount is being claimed;
  - (d) **“service provider”** means a club, association, person or body of persons who or that:
    - (i) in the case of an individual, is 18 years of age or older;
    - (ii) provides eligible activities to eligible children; and
    - (iii) deals at arm’s length, within the meaning of the federal Act, with an eligible individual.
- (2)** For the purposes of clause 2(2)(a) of the Act, **“resides”** means to reside throughout the taxation year.

## PART II

### Eligible Activities

#### Eligible activities to meet prescribed criteria

**3** For the purposes of clause 2(1)(c) of the Act, every eligible activity must meet the criteria prescribed in this Part.

19 Dec 2008 cA-4.01 Reg 1 s3.

#### Age criteria for eligible children

**3.1** For the purposes of clause 2(1)(d) of the Act:

- (a) a child must be 18 years of age or younger as of the last day of the taxation year; or
- (b) if the child has died during the taxation year, the child would have been 18 years of age or younger as of the last day of the taxation year assuming the child had survived to the last day of the taxation year.

7 Sep 2012 SR 59/2012 s2.

#### Eligible cultural activities

**4(1)** In this section:

- (a) **“arts”** means any artistic field, including:
  - (i) literary arts;
  - (ii) visual arts;
  - (iii) electronic and multimedia arts and Internet arts;
  - (iv) film and video arts;
  - (v) crafts;
  - (vi) performing arts, including theatre, opera, music, dance and variety entertainment;
  - (vii) the recording of sound; and
  - (viii) the recording of commercial advertisements;
- (b) **“heritage”** means any field of activity associated with recognizing, studying and preserving those tangible and intangible cultural and historic values and objects that people have received from past generations and that shape present identity and guide future activities, including:
  - (i) languages;
  - (ii) customs;
  - (iii) genealogy;
  - (iv) symbols and items of cultural legacy, including crafts, dance and music;
  - (v) historic buildings, structures and sites;

- (vi) sacred areas;
- (vii) palaeontology; and
- (viii) archeology;

(c) **“multiculturalism”** means any field of activity associated with any of the following:

- (i) recognizing, encouraging and fostering the diversity of Saskatchewan people with respect to race, cultural heritage, religion, ethnicity, ancestry and place of origin;
- (ii) encouraging respect for the multicultural heritage of Saskatchewan;
- (iii) fostering a climate for harmonious relations among people of diverse cultural and ethnic backgrounds without sacrificing their distinctive cultural and ethnic identities;
- (iv) encouraging the continuation of a multicultural society.

(2) A cultural activity must provide exposure to, or training or participation in, any field of the arts, heritage or multiculturalism.

19 Dec 2008 cA-4.01 Reg 1 s4.

#### **Eligible recreational activities**

**5(1)** In this section, **“recreation”** means any activity, process or means that:

- (a) has elements of choice;
- (b) is designed to refresh, entertain or provide satisfaction;
- (c) does not involve declaring a winner or providing a reward or any form of monetary gain; and
- (d) provides physical, emotional or mental benefit.

(2) A recreational activity must provide exposure to, or training or participation in, any field of recreation.

19 Dec 2008 cA-4.01 Reg 1 s5.

#### **Eligible sports activities**

**6(1)** In this section, **“sport”** means any game or physical activity that:

- (a) involves large muscle groups;
- (b) requires strategy, physical training and mental preparation;
- (c) has an outcome determined by established rules and not by chance; and
- (d) occurs in an organized and competitive environment.

(2) A sports activity must provide exposure to, or training or participation in, any field of sport.

19 Dec 2008 cA-4.01 Reg 1 s6.

**Additional prescribed criteria**

7(1) In addition to the criteria prescribed in sections 4 to 6, every eligible activity must meet the criteria prescribed in this section.

(2) Every eligible activity:

- (a) must take place within a program that:
  - (i) is offered by a service provider located in Saskatchewan;
  - (ii) involves instruction and supervision by the service provider;
  - (iii) provides proper supervision of children;
  - (iv) is suitable for children;
  - (v) requires children to actively participate;
  - (vi) requires registration with the service provider and the payment of a registration fee or membership fee in order for a child to participate; and
  - (vii) complies with all relevant requirements and standards imposed by statute or by any other law; and
- (b) must not:
  - (i) be part of a school's curriculum; or
  - (ii) be part of child care services within the meaning of *The Child Care Act*.

19 Dec 2008 cA-4.01 Reg 1 s7.

### PART III Other Matters

**Eligible expenses**

8(1) For the purposes of clause 2(1)(e) of the Act, the following are prescribed as eligible expenses:

- (a) the amount of a registration fee or membership fee paid by an eligible individual or an eligible individual's cohabiting spouse or common-law partner to a service provider to provide an eligible activity to an eligible child of the eligible individual;
- (b) in the case of a family membership fee, the amount of the portion of the family membership fee that is paid to provide an eligible activity to an eligible child of the eligible individual.

(2) For the purposes of clause (1)(b), the service provider shall determine the amount of the portion of the family membership fee that is paid to provide an eligible activity to an eligible child of the eligible individual and shall indicate that amount on the receipt.

(3) Without restricting the generality of subsection (1), eligible expenses do not include:

- (a) that portion of a registration fee or membership fee that is paid for through fundraising activities; or
- (b) any amount of financial assistance, allowance or reimbursement for the costs of an eligible child's participation in an eligible activity that any person is or was entitled to receive, other than an amount that is included in computing the income for any taxation year of that person and that is not deductible in computing the taxable income of that person.

19 Dec 2008 cA-4.01 Reg 1 s8.

#### **Receipt**

**9** A receipt mentioned in section 5 of the Act with respect to an eligible expense claimed for the purposes of the active families benefit amount must contain the following information:

- (a) the name of the eligible activity or activities;
- (b) the name and address of the service provider;
- (c) the total registration fee or membership fee paid and the date of payment;
- (d) the amount of the registration fee or membership fee that qualifies as an eligible expense;
- (e) the full name of the person paying the registration fee or membership fee;
- (f) the name and birth date of the eligible child with respect to whom the registration fee or membership fee was paid.

19 Dec 2008 cA-4.01 Reg 1 s9.

#### **Eligible individual**

**10(1)** For the purposes of subsection 2(3) of the Act, and subject to subsection (2), the parent or legal guardian who primarily fulfils the responsibility for the care and upbringing of the eligible child is:

- (a) if the parents or legal guardians have agreed as to which parent or legal guardian may claim the active families benefit amount, that parent or legal guardian; or

- (b) if there is no agreement described in clause (a) and the eligible child has separately resided with more than one parent or legal guardian during the taxation year:
- (i) if there is an order of a court of competent jurisdiction or a written agreement specifying one parent or legal guardian as the parent or legal guardian who primarily fulfils the responsibility for the care and upbringing of the eligible child, that parent or legal guardian;
  - (ii) if one parent or legal guardian has been granted sole custody of the eligible child by a court of competent jurisdiction or by written agreement, that parent or legal guardian; or
  - (iii) if there is an order of a court of competent jurisdiction or a written agreement pursuant to which the eligible child has lawfully resided with one parent or legal guardian for a majority of the days of the taxation year, that parent or legal guardian.
- (2) For the purposes of subsection 2(3) of the Act, if there is no agreement described in clause (1)(a) and if there is no order of a court of competent jurisdiction or written agreement described in subclause (1)(b)(i), (ii) or (iii):
- (a) none of the parents or legal guardians is to be determined as the parent or guardian who primarily fulfils the responsibility for the care and upbringing of the eligible child; and
  - (b) no claim for the active families benefit amount shall be allowed to either or any of the parents or legal guardians.

19 Dec 2008 cA-4.01 Reg 1 s10.

## PART IV Coming into Force

### Coming into force

- 11(1) Subject to subsection (2), these regulations come into force on January 1, 2009.
- (2) If these regulations are filed with the Registrar of Regulations after January 1, 2009, these regulations come into force on the day on which they are filed with the Registrar of Regulations but are retroactive and are deemed to have been in force on and after January 1, 2009.

19 Dec 2008 cA-4.01 Reg 1 s11.