

The Provincial Sales Tax Act



being

Chapter P-34.1* of *The Revised Statutes of Saskatchewan, 1978* (effective February 26, 1979) as amended by *The Revised Statutes of Saskatchewan, 1978 (Supplement)* c.21 and 22; and the *Statutes of Saskatchewan, 1979*, c.23 and 69; 1979-80, c.48; 1980-81, c.76 and 83; 1983, c.11, 29 and 40; 1983-84, c.38; 1984-85-86, c.38, 63 and 76; 1986, c.5, 30, 31 and 33; 1986-87-88, c.20; 1988-89, c.42 and 55; 1989-90, c.54; 1990-91, c.4 and 32; 1991, c.2 and 32; 1992, c.48; 1993, c.48; 1996, c.46; 1997, c.9; 1999, c.17; 2000, c.41; 2004, c.T-18.1, 45 and 65; and 2006, c.43.

*NOTE: The title and chapter number of this Act was changed by S.S. 2000, c.41.

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 P-34.1

An Act for the Imposition and Collection of Taxes on Consumers and Users of Tangible Personal Property and Certain Services

SHORT TITLE

Short title

1 This Act may be cited as *The Provincial Sales Tax Act*.

2000, c.41, s.4.

THE TAX

Use of revenue

2 The proceeds of the tax imposed by this Act are to be used for general revenue purposes.

1979-80, c.48, s.4.

INTERPRETATION

Interpretation

3(1) In this Act:

(a) **“channel”** includes a space between a transmitter and receiver of telecommunications and any other channel of transmission of telecommunications;

(a.1) **“computer services”** means:

- (i) packaged or prewritten computer programs;
- (ii) computer programs that are designed or developed to meet the specific needs of a consumer or user;
- (iii) any charges for labour related to the development, maintenance, testing or modification of a computer program or to a system or network of computers;
- (iv) any licence fee, access fee or other charge for the right to use or access a computer program;
- (v) the processing, input, transformation or other manipulation of data into a form readable by a computer; and
- (vi) any services respecting computers prescribed in the regulations;

but does not include anything mentioned in subclauses (i) to (vi) that is provided by a person to his or her employer in the course that employment;

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(b) **“consideration”** means money paid or agreed to be paid, property delivered or exchanged or agreed to be delivered or exchanged, things done or agreed to be done, rights or any other consideration whatsoever and includes a service charge, transportation charge, or any other cost, or a tax, levy or duty imposed by any level of government other than the tax imposed pursuant to Part IX of the *Excise Tax Act* (Canada), as amended from time to time, in respect of the sale of a taxable service or tangible personal property whether or not the charge, cost, tax, levy or duty included is shown separately on any invoice or in the books of the seller or of the purchaser;

(c) **“consumer”** means a person who within the province purchases from a vendor tangible personal property at a retail sale in the province:

(i) for his own consumption or for the consumption of other persons at his expense, or on behalf of, or as the agent for, a principal who desires to acquire the property for consumption by the principal or other persons at the expense of the principal;

(ii) for the purpose of providing a taxable service with the tangible personal property; or

(iii) for the purpose of promotional distribution, to the extent that the value of the property is greater than any payment intended to be and subsequently specifically made for that tangible personal property by the person to whom the property is to be provided;

(c.1) **“consumption or use”** includes the provision, by way of promotional distribution, of tangible personal property or a taxable service, to the extent that the value of the tangible personal property or taxable service is greater than any payment intended to be and subsequently specifically made for that tangible personal property or taxable service by the person to whom it was provided;

(c.11) **“extended warranty or maintenance contract”** means a warranty or guarantee contract or any other agreement that provides for the repair, maintenance or replacement of tangible personal property;

(c.2) **“fuel petroleum product”** means:

(i) any liquid product that is obtained or recovered from petroleum, natural gas or coal, whether by distillation, condensation, absorption or otherwise;

(ii) any combination of liquid products that are obtained or recovered in the manner described in subclause (i); or

(iii) any natural gas or manufactured gas;

that, by combustion, develops the power required for the purpose of operating internal combustion engines, and includes crude oil and every other liquid product and combination of liquid products, whether or not obtained or recovered from petroleum, that is capable of fulfilling the same purpose by means of combustion;

(c.3) **“Her Majesty the Queen”** means Her Majesty the Queen in right of Saskatchewan;

(d) **“minister”** means the member of the Executive Council to whom for the time being the administration of this Act is assigned;

(e) **Repealed.** 1997, c.9, s.3.

(e.1) **“promotional distribution”** means the provision by a person to another person of tangible personal property or a taxable service for any one or more of the following purposes:

(i) to describe, give information relating to, promote or encourage the purchase, consumption or use of any goods, wares, services or property of any kind;

(ii) to furnish a directory, listing or compilation of persons, places, prices, services, commodities, places of business or persons who make use of any service; or

(iii) for any function, use or purpose prescribed by the Lieutenant Governor in Council in the regulations as a promotional distribution;

(f) **Repealed.** 1983, c.40, s.3.

(g) **“rent”** means consideration as defined in clause (b) and includes any other consideration given or agreed to be given for any royalty, franchise, maintenance, service, installation, financing or insurance in respect of tangible personal property that is the subject of a lease whether or not such other consideration is included in the lease or shown separately on any invoice or in the records of the lessor or lessee;

(h) **“retail sale”** means a sale, including a sale by auction, of:

(i) tangible personal property to a consumer or user for the purposes of consumption or use and not for resale as tangible personal property;

(ii) taxable services to a user for the purpose of use and not for resale;

(iii) tangible personal property to a consumer or user who purchases the tangible personal property for the purpose of providing a taxable service therewith; or

(iv) tangible personal property to a consumer or user to be used by the consumer or user for the purpose of promotional distribution;

(i) **“sale”** means:

(i) any transfer, exchange, barter or lease, conditional or otherwise in any manner or by any means whatsoever, of tangible personal property for a consideration;

(ii) the furnishing of a taxable service for a consideration;

and includes an agreement for sale of tangible personal property or a taxable service whether absolute or conditional;

(iii) the production, fabrication, processing, printing or imprinting of tangible personal property for a consideration for a person who furnishes either directly or indirectly all or a part of the tangible personal property consumed or used in the production, fabrication, processing, printing or imprinting; or

(iv) the transfer for a consideration of the title to or possession of tangible personal property that has been produced, fabricated, processed, printed or imprinted to the order of the purchaser;

(j) **“tangible personal property”** means personal property that can be seen or touched and includes gas used in the operation of internal combustion engines and turbines, and electricity;

(k) **“taxable service”** means:

(i) computer services;

(ii) credit reporting or collection services;

(iii) dry cleaning or laundry services;

(iv) extended warranties or maintenance contracts;

(v) lodging in hotels, motels, hostels, apartment houses, lodging houses, cabins, cottages, clubs and other similar accommodation whether or not a membership is required for the lodging, except lodging let for a continuous period of one month or more;

(vi) real estate services;

(vii) repair or installation services;

(viii) security or private investigation services;

(ix) telecommunication services;

(x) telephone answering services;

(xi) veterinary services;

(xii) accounting services;

(xiii) advertising services;

(xiv) architectural services;

(xv) commercial building cleaning services;

(xvi) employment placement services;

(xvii) engineering services;

(xviii) legal services;

(l) **“telecommunication service”** means any transmission, reception or distribution of signs, signals, words, writing, images, symbols, sounds or intelligence of any nature by means of electromagnetic waves and includes the provision of facilities required for such transmission, reception or distribution;

- (m) **“user”** means any person who within the province:
- (i) purchases or leases from a vendor tangible personal property at a retail sale in the province for his own use or for the use of other persons at his expense, or on behalf of, or as the agent of, a principal who desires to acquire the property for use by the principal or other persons at the expense of the principal;
 - (ii) purchases or leases from a vendor tangible personal property at a retail sale in the province for the purpose of providing a taxable service with such tangible personal property;
 - (iii) purchases or leases a taxable service from a vendor for a consideration for his own use or for the use of other persons at his expense, or on behalf of, or as agent of, a principal who desires to acquire the taxable service for use by the principal or other persons at the expense of the principal; or
 - (iv) purchases from a vendor tangible personal property at a retail sale in Saskatchewan for the purpose of promotional distribution, to the extent that the value of the property is greater than any payment intended to be and subsequently specifically made for that tangible personal property by the person to whom the property is to be provided;
- (n) **“value”** means, subject to subsections 5(16), (17), (17.1) and (17.2), the consideration given or agreed to be given by the consumer or user for a taxable service or the transfer of the ownership of or title to tangible personal property and includes charges added for electrical energy under section 36 of *The Power Corporation Act*;
- (n.1) **Repealed.** 1986, c.31, s.3.
- (o) **“vendor”** means any person who, within the province and in the course of his business or in the course of continuous or successive acts:
- (i) sells or leases tangible personal property to a consumer or user at a retail sale in the province for purposes of consumption or use, and not for resale;
 - (ii) sells or leases taxable services to a user at a retail sale in the province for purposes of use and not for resale; or
 - (iii) sells tangible personal property to a consumer or user to be used by the consumer or user for the purpose of promotional distribution.
- (2) A person to whom a licence has been issued under this Act shall be deemed to be a vendor unless the licence has been surrendered by him to the minister or has been cancelled or suspended by the minister.

R.S.S. 1978, c.E-3, s.2; R.S.S. 1978 (Supp.), c.21, s.3; 1983, c.40, s.3; 1983-84, c.38, s.3; 1984-85-86, c.76, s.3; 1986, c.31, s.3; 1986, c.33, s.9; 1988-89, c.55, s.8; 1990-91, c.32, s.3; 1996, c.46, s.3; 1997, c.9, s.3; 2000, c.41, s.5.

LICENCES OF VENDORS

Vendor to have licence

4(1) No vendor shall sell any tangible personal property in the province at a retail sale unless he holds a licence to do so issued to him by the minister and the licence is in force at the time of the sale.

(2) No vendor shall sell any taxable service in the province at a retail sale for a consideration unless he holds a licence to do so or a licence under subsection (1) issued to him by the minister and the licence is in force at the time of the sale.

(3) The licence shall be issued without fee and, if required by the regulations, shall be kept posted, in the manner prescribed thereby, in the place where the vendor carries on his business.

(4) The minister may cancel or suspend the licence of a vendor for his failure to comply with any of the provisions of this Act or the regulations or Part III of *The Revenue and Financial Services Act* or the regulations made pursuant to that Part, and thereupon any other licence of the vendor issued by any authority in the province authorizing him to carry on his business shall become and be cancelled and of no effect.

(5) to (7) **Repealed.** 1984-85-86, c.63, s.4.

R.S.S. 1978, c.E-3, s.4; 1984-85-86, c.63, s.4;
1988-89, c.42, s.34; 2000, c.41, s.6.

TAX ON CONSUMER OR USER

Tax

5(1) Subject to subsections (9), (18), (20) and (21), every consumer of tangible personal property, purchased at a retail sale in Saskatchewan shall pay to Her Majesty the Queen for the raising of a general revenue, at the time of making his purchase, a tax in respect of the consumption of the property and such tax shall be computed at the rate of 5% of the value of the property to be consumed.

(2) Subject to subsections (9), (18), (20) and (21), every user of tangible personal property purchased at a retail sale in Saskatchewan shall pay to Her Majesty the Queen for the raising of a general revenue, at the time of making his purchase, a tax in respect of the use of the property, and such tax shall be computed at the rate of 5% of the value of the property to be used.

(2.1) Notwithstanding subsections (1) and (2), every consumer or user of a mobile home, modular home or ready-to-move home purchased at a retail sale in Saskatchewan for use as a domestic residence shall pay to Her Majesty for the raising of a general revenue, at the time of making the purchase, a tax with respect to the consumption or use of that property, and the tax shall be computed at the rate of 2.5% of the value of the mobile home, modular home or ready-to-move home, excluding the value of any free-standing appliances, furniture or draperies included in the purchase price of the mobile home, modular home or ready-to-move home.

- (3) Subject to subsections (19), (20) and (21), every user of a taxable service purchased at a retail sale in the province shall pay to Her Majesty the Queen for the raising of general revenue, at the time of making his purchase, a tax in respect of the use of such service, and such tax shall be computed at the rate of 5% of the value of the taxable service.
- (4) Where the taxable service is a telecommunication service **“value of the service”** shall include all charges by the vendor to the user for the installation, supply, use and maintenance of the service including, without restricting the generality of the foregoing, all charges to the user for the apparatus, equipment and system installed, supplied or used for providing the service.
- (5) A person who consumes or uses tangible personal property or a taxable service, acquired by him for resale or who consumes or uses tangible personal property or uses taxable services manufactured, processed or produced by him, other than prototypes for research and development purposes, shall be deemed to have purchased the property or the service, as the case may be, from a vendor at a retail sale in the province.
- (6) Subject to the regulations, where a contractor or manufacturer enters into a contract for the supply and installation of tangible personal property and during the carrying out of the contract consumes or uses tangible personal property produced, fabricated, processed, printed or imprinted by him the contractor or manufacturer shall be deemed to be a consumer or user of the tangible personal property and to have purchased the tangible personal property at a retail sale in the province at the time of consumption or use at a value that includes the total cost of the tangible personal property together with the total cost of its production, fabrication, processing, printing or imprinting to the time of such consumption or use.
- (7) A person who leases tangible personal property or taxable services from a vendor shall pay to Her Majesty the Queen for the raising of a general revenue a tax with respect to the use of the property or services, and that tax is required to be:
- (a) computed at the rate of 5% of the amount of the rent payable from time to time; and
 - (b) levied and collected at the time of payment of the rent.
- (8) Where a vendor in the ordinary course of his business sells any tangible personal property or any taxable service to a person who alleges that he is not purchasing it for consumption or use, the vendor shall nevertheless require that person to deposit with him an amount equal to the tax which would be payable under this Act if the property or taxable service were sold to a consumer or user as herein defined, but the minister shall refund the deposit on receipt of evidence satisfactory to him that the property or taxable service, as the case may be, was purchased for the purpose of resale by a licensed vendor.

(9) Every person residing or ordinarily resident or carrying on business in Saskatchewan who brings into the province or who receives delivery in the province of tangible personal property for his own consumption or use, or for the consumption or use of other persons at his expense, or on behalf of or as agent for a principal who desires to acquire the property for consumption or use by the principal or other persons at his expense, shall immediately report the matter to the minister or his appointee and forward or produce to him the invoice, if any, in respect of the property and any other information required by him with respect to the property and shall pay the same tax in respect of the consumption or use of the property as would have been payable if the property had been purchased at retail in the province at the price that would have been paid in Saskatchewan if the tangible personal property had been purchased at retail in the province.

(9.1) Every person residing or ordinarily resident or carrying on business in Saskatchewan who, on a temporary basis, brings into Saskatchewan or receives delivery in Saskatchewan of tangible personal property for a purpose or in a capacity described in subsection (9) shall:

- (a) immediately report the matter to the minister or the minister's appointee;
- (b) forward or produce to the minister the invoice, if any, with respect to the property and any other information required by the minister with respect to the property; and
- (c) pay tax with respect to the consumption or use of the proportionate part of that property, determined in the manner prescribed in the regulations, that is attributable to its consumption or use within Saskatchewan, at the rate that would be applicable if the property had been purchased at retail in Saskatchewan.

(9.2) For the purpose of calculating the tax payable pursuant to subsection (9.1), the price of the tangible personal property is to be determined in the manner prescribed in the regulations.

(10) Every person residing, ordinarily resident or carrying on business in Saskatchewan who acquires, outside Saskatchewan, a taxable service, other than a taxable service prescribed pursuant to subsection (10.4), for his or her own use or for the use of other persons at his or her expense, or on behalf of or as agent for a principal for use by the principal or other persons at his or her expense, shall, immediately after the taxable service is acquired, comply with:

- (a) subsection (10.1) if all of that taxable service relates to Saskatchewan in the manner prescribed in the regulations; or
- (b) subsection (10.2) if only a portion of that taxable service relates to Saskatchewan in the manner prescribed in the regulations.

(10.1) A person required to comply with this subsection shall:

- (a) report the matter to the minister and forward to or produce for the minister the invoice, if any, and any other information required by the minister respecting the taxable service; and
- (b) pay tax computed at a rate of 5% of the value of the taxable service.

(10.2) A person required to comply with this subsection shall:

- (a) make and retain a record containing a reasonable estimate of the value of the taxable service that relates to Saskatchewan and the basis on which the estimate is made;
- (b) report the matter to the minister and forward to or produce for the minister the invoice, if any, a copy of the record mentioned in clause (a) and any other information required by the minister respecting the taxable service; and
- (c) pay tax computed at a rate of 5% of the value of the taxable service that is estimated to relate to Saskatchewan.

(10.3) Where a person mentioned in subsection (10.2) does not make an estimate, or makes an estimate that is not, in the minister's opinion, a reasonable estimate, the minister may set an amount that the minister considers to be the value of the taxable service that relates to Saskatchewan.

(10.4) Every person residing, ordinarily resident or carrying on business in Saskatchewan shall comply with subsection (10.5) where that person, for his or her own use or for the use of other persons at his or her expense, or on behalf of or as agent for a principal for use by the principal or other persons at his or her expense:

- (a) takes or sends tangible personal property out of Saskatchewan primarily for the purpose of having a taxable service prescribed in the regulations provided respecting that tangible personal property; and
- (b) brings or sends to Saskatchewan or receives delivery in Saskatchewan of that tangible personal property after the taxable service has been provided.

(10.5) A person required to comply with this subsection shall:

- (a) immediately after the tangible personal property is returned to Saskatchewan, report the matter to the minister and forward to or produce for the minister the invoice, if any, and any other information required by the minister respecting the taxable service; and
- (b) pay tax computed at 5% of the value of the taxable service.

(11) Every person residing, ordinarily resident or carrying on business in Saskatchewan who purchases, from a person who is not a vendor, tangible personal property or a taxable service in Saskatchewan for his or her own consumption or use, or for the consumption or use of other persons at his or her expense, or on behalf of or as agent for a principal who desires to acquire the property or service for consumption or use by the principal or other persons at his or her expense, shall:

- (a) immediately report the matter to the minister;
- (b) forward or produce to the minister the invoice, if any, respecting the property or service and any other information required by the minister respecting the property or service; and
- (c) pay tax computed at the rate of 5% of the value of the property or service.

(12) The expression “**price**” in subsections (9) and (9.2) includes the value of the tangible personal property, transportation costs and any other costs whatsoever incurred in bringing the property into Saskatchewan and in preparing the property for use or consumption in Saskatchewan, borne or to be borne by the user or consumer or any person at his expense or on his behalf or as his agent.

(13) Where the tangible personal property in respect of which a person is liable to pay a tax under subsection (9) or (9.1) is leased from a vendor who, although he is not in Saskatchewan, is the holder of a subsisting licence issued under section 4 that person shall in lieu of the tax payable under subsection (9) or (9.1) pay to the vendor a tax computed at the rate of 5% of the amount of the rent payable from time to time, and every sum paid to a vendor pursuant to this subsection shall be deemed to be a tax collected by the vendor and shall be forwarded by him to the minister.

(14) Subject to subsection (15), where the tangible personal property in respect of which a person is liable to pay a tax under subsection (9) or (9.1) is leased from a person who is not the holder of a subsisting licence issued under section 4, the lessee shall pay to the minister or his appointee, at such time or times as the minister or his appointee may specify, a tax computed at the rate of 5% of the value of the property.

(15) Where a person who is liable to pay a tax under subsection (14) in respect of tangible personal property regularly files returns and remits tax pursuant to the Act or regulations he may, with the written consent of the minister or his appointee, report and pay to the minister or his appointee in lieu of the tax payable under subsection (14) a tax computed at the rate of 5% of the amount of the rent payable in respect of the property from time to time.

(16) Where the minister or his appointee deems fit, he may make a valuation of any tangible personal property or taxable service that passes at or is furnished pursuant to a sale and thereupon the value for the purpose of taxation under this Act shall be the value as determined by the minister or his appointee.

(17) Where the minister or his appointee deems fit, he may in the case of a leasing of tangible personal property fix an amount which shall be deemed to be the amount of the rent payable and thereupon the rent for the purpose of taxation under this Act shall be as fixed by the minister or his appointee.

(17.1) Where a vendor imposes a penalty for the late payment of an invoice by a consumer or user, the penalty is to be excluded in determining the value of any tangible personal property or taxable service.

(17.2) Where a vendor, with respect to the sale of taxable goods or a taxable service, provides:

- (a) a price reduction; or
- (b) a credit subsequent to the sale;

to a consumer or user for a volume purchase or for early payment, the value of the taxable goods or a taxable service is to be reduced by the amount of the reduction or credit, as the case may be, in determining the amount of tax to be collected or accounted for.

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(18) Where the purchase price of any article or articles of tangible personal property purchased by a consumer or user at a retail sale at one and the same time from any vendor exceeds the sum of twenty-five cents but does not exceed the sum of 49¢, the consumer or user shall pay a minimum tax of 2¢ in respect of the consumption or use of such property.

(19) If the purchase price of any taxable service or taxable services purchased by a user at one and the same time from a vendor exceeds the sum of twenty-five cents but does not exceed the sum of 49¢, the user shall pay a minimum tax of 2¢ in respect of the use of such taxable service.

(20) No tax shall be payable where the price of the property or taxable service purchased does not exceed twenty-five cents unless the property or service forms part of several items or taxable services purchased at one and the same time and deemed to be one purchase within the meaning of subsection (21).

(21) Subject to subsections (18) and (20), the tax shall be computed to the nearest cent, and one-half cent shall be considered one cent, but where on the same occasion or as part of one transaction several items of tangible personal property or several taxable services are purchased the total of the purchases shall be deemed one purchase for the purposes of this Act.

(21.1) Subject to subsections (21.2) to (21.6) and the regulations, where tangible personal property is accepted on trade at the time of sale by a person or a vendor respecting other tangible personal property sold, the consumer or user shall pay the tax on the difference between the value of the tangible personal property sold and the credit allowed for the tangible personal property accepted on trade.

(21.2) Subject to the regulations, where a consumer or user purchases prescribed goods, other than a vehicle, on which the tax imposed by this Act has previously been paid, the consumer or user may, before determining the tax due, deduct from the value of those goods, an amount, if any, prescribed in the regulations.

(21.3) Subject to the regulations, where a consumer or user purchases a vehicle on which the tax imposed by this Act has been paid in full from a person prescribed in the regulations, the consumer or user may, before determining the tax due, deduct from the value of the vehicle, an amount, if any, prescribed in the regulations.

(21.4) Subsection (21.3) does not apply respecting vehicles on which tax has been paid pursuant to subsection (9.1) or to the interjurisdictional vehicles taxed in accordance with sections 5.1 to 5.8.

(21.5) Where a consumer or user eligible for the deduction mentioned in subsection (21.3) has a vehicle accepted on trade at the time of sale, he or she may decline the deduction and elect to determine the tax payable on the vehicle in the manner set out in subsection (21.1).

(21.6) Subsection (21.1) does not apply if:

- (a) the tangible personal property accepted in trade is exempt from the tax imposed by this Act or the tax imposed by this Act has not been paid at the time the tangible personal property is accepted in trade;

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(b) the tangible personal property is not tendered in trade by the purchaser at the time of sale; or

(c) the tangible personal property tendered in trade does not belong to the purchaser.

(22) **Repealed.** 1999, c.17, s.3.

(23) **Repealed.** 1986, c.31, s.4.

R.S.S. 1978, c.E-3, s.5; R.S.S. 1978 (Supp.), c.22, s.3; 1979-80, c.48, s.5; 1983-84, c.38, s.4; 1984-85-86, c.76, s.4; 1986, c.31, s.4; 1986-87-88, c.20, s.3; 1990-91, c.4, s.3; 1990-91, c.32, s.4; 1992, c.48, s.3; 1993, c.48, s.3; 1997, c.9, s.4; 1999, c.17, s.3; 2000, c.41, s.7; 2004, c.45, s.3; 2006, c.43, s.3.

Interpretation of sections 5.1 to 5.8**5.1** In this section and in sections 5.2 to 5.8:

(a) **“acquisition year”** means the year in which:

(i) in the case of an interjurisdictional vehicle that is purchased, the vehicle is purchased; or

(ii) in the case of an interjurisdictional vehicle that is leased, the lessee first becomes entitled to have access to the vehicle pursuant to the lease agreement;

(b) **“fleet”** means one or more interjurisdictional vehicles that are designated as a fleet by the person licensing the vehicles;

(c) **“fleet year”** means the period:

(i) commencing on the first day in the year that interjurisdictional vehicles in a fleet are licensed as a fleet; and

(ii) ending on the earlier of:

(A) the day before the anniversary of the date mentioned in subclause (i); and

(B) the date that interjurisdictional vehicles in the fleet cease to be a fleet;

(d) **“interjurisdictional commercial purpose”** means engaging in interprovincial or international trade by way of the commercial carriage of passengers or goods;

(e) **“interjurisdictional vehicle”** means a vehicle that is eligible to be licensed pursuant to a reciprocal agreement for an interjurisdictional commercial purpose;

- (f) **“reciprocal agreement”** means an agreement that is prescribed in the regulations and that is between Saskatchewan and one or more other provinces or territories of Canada or states of the United States of America in which the parties agree to prorate licensing fees or taxes on interjurisdictional vehicles and to collect and remit the other parties’ portions of the licensing fees or taxes;
- (g) **“reciprocal jurisdiction”** means a province or territory of Canada or a state of the United States of America that has entered into a reciprocal agreement with Saskatchewan;
- (h) **“Saskatchewan distance ratio”** means the ratio calculated pursuant to section 5.2;
- (i) **“tax”** means the tax imposed pursuant to section 5.3;
- (j) **“taxable value”** means:
 - (i) in the case of an interjurisdictional vehicle that is purchased, the greater of:
 - (A) the purchase price of the vehicle in the vehicle’s acquisition year; and
 - (B) the fair market value of the vehicle in the vehicle’s acquisition year;
 - (ii) in the case of an interjurisdictional vehicle that is leased, the greater of:
 - (A) the purchase price of the vehicle in the vehicle’s acquisition year as described in the lease agreement; and
 - (B) the fair market value of the vehicle in the vehicle’s acquisition year;
- (k) **“vehicle licence period”** means the period commencing on the date that an interjurisdictional vehicle is licensed and ending on the earlier of:
 - (i) the expiry date of the licence; and
 - (ii) the date the licence is cancelled, surrendered or terminated.

1996, c.46, s.4.

Saskatchewan distance ratio

5.2(1) In this section:

- (a) **“active interjurisdictional fleet”** means a fleet in which at least one of the vehicles was licensed as an interjurisdictional vehicle for at least 90 days during the calculation year preceding the start of the fleet year;
- (b) **“calculation year”** means the period commencing on July 1 in one year and ending on June 30 in the following year.

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- (2) The Saskatchewan distance ratio is:
- (a) in the case of an interjurisdictional vehicle that is part of an active interjurisdictional fleet, the ratio of:
 - (i) the actual distance travelled in Saskatchewan by the fleet in the period that:
 - (A) commences on the later of:
 - (I) the date in the preceding calculation year that it began operating as an interjurisdictional fleet; and
 - (II) the first day of the preceding calculation year; and
 - (B) ends on the last day of the preceding calculation year; and
 - (ii) the total actual distance travelled by that fleet during the period mentioned in subclause (i);
 - (b) in any other case, the ratio of:
 - (i) a reasonable estimate of the distance that the fleet will travel in Saskatchewan during the fleet year; and
 - (ii) a reasonable estimate of the total distance that the fleet will travel in the fleet year.

1996, c.46, s.4.

Tax

- 5.3(1)** Every person who licenses an interjurisdictional vehicle for use in Saskatchewan and in one or more reciprocal jurisdictions shall pay the tax to Her Majesty the Queen with respect to each vehicle licence period for the interjurisdictional vehicle.
- (2) A person who is required to pay the tax shall pay the tax in the manner prescribed in the regulations.
- (3) The tax is payable:
- (a) if the interjurisdictional vehicle is licensed in Saskatchewan, at the time the vehicle is licensed pursuant to *The Traffic Safety Act*;
 - (b) if the interjurisdictional vehicle is not licensed in Saskatchewan:
 - (i) at the time the interjurisdictional vehicle is licensed in the reciprocal jurisdiction; or
 - (ii) if not paid at the time mentioned in subclause (i), at the time the interjurisdictional vehicle first enters Saskatchewan during the interjurisdictional vehicle's vehicle licence period.
- (4) If the tax is payable by a person for a vehicle licence period, any other person who had management of or the right to determine the utilization of the interjurisdictional vehicle while it was in Saskatchewan during the vehicle licence period is jointly and severally liable with the first-mentioned person to pay the tax for the vehicle licence period.

1996, c.46, s.4; 2004, c.T-18.1, s.297.

Exemption from section 5 tax

5.4(1) The following are exempt from the tax payable pursuant to section 5:

- (a) an interjurisdictional vehicle with respect to which the tax is paid, while the interjurisdictional vehicle is used for an interjurisdictional commercial purpose;
 - (b) a trailer used with an interjurisdictional vehicle mentioned in clause (a), while the trailer is used for an interjurisdictional commercial purpose;
 - (c) any repair parts prescribed in the regulations that are used on, or repair or installation services prescribed in the regulations respecting, an interjurisdictional vehicle mentioned in clause (a) or a trailer mentioned in clause (b), while the interjurisdictional vehicle or trailer is used for an interjurisdictional commercial purpose.
- (2) Notwithstanding subsection (1), a person shall pay the tax payable pursuant to section 5 on:
- (a) any equipment that is:
 - (i) permanently mounted on or attached to a trailer used with an interjurisdictional vehicle; and
 - (ii) used or designed for a purpose other than the commercial carriage of goods or passengers; and
 - (b) any vehicle mentioned in clause (1)(a) or trailer mentioned in clause (1)(b) that is not used or ceases to be used for an interjurisdictional commercial purpose and any repair parts mentioned in clause (1)(c) used with a vehicle or trailer that ceases to be used for an interjurisdictional commercial purpose.

1996, c.46, s.4; 2000, c.41, s.8.

Amount of tax

5.5(1) The amount of the tax payable with respect to an interjurisdictional vehicle is the amount calculated in accordance with the following formula:

$$\text{Tax} = \text{TV} \times \text{R} \times \text{SDR} \times \text{T}$$

where:

TV is the taxable value of the interjurisdictional vehicle;

R is the tax rate prescribed pursuant to subsection (2);

SDR is the Saskatchewan distance ratio for the interjurisdictional vehicle; and

T is the number of whole or partial calendar months left in the interjurisdictional vehicle's vehicle licence period at the time that the interjurisdictional vehicle is licensed divided by 12.

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(2) For the purposes of subsection (1), the tax rate with respect to an interjurisdictional vehicle is the rate shown opposite the appropriate year for the interjurisdictional vehicle:

| <u>YEAR</u> | <u>Truck Tax Rate</u> | <u>Bus Tax Rate</u> |
|--|----------------------------------|--------------------------------|
| the acquisition year | 2.353% | 1.471% |
| the calendar year following the acquisition year | 1.890% | 1.181% |
| the second calendar year following the acquisition year | 1.555% | 0.971% |
| the third calendar year following the acquisition year | 1.313% | 0.821% |
| the fourth calendar year following the acquisition year | 1.141% | 0.713% |
| the fifth calendar year following the acquisition year | 1.126% | 0.704% |
| the sixth calendar year following the acquisition year | 1.078% | 0.674% |
| the seventh calendar year following the acquisition year | 1.061% | 0.664% |
| the eighth calendar year following the acquisition year | 1.069% | 0.669% |
| the ninth and subsequent calendar years following the acquisition year | 1.095% | 0.684% |

1996, c.46, s.4; 1997, c.9, s.5; 1999, c.17, s.4;
2004, c.45, s.4; 2006, c.43, s.4.

Adjustments of tax

5.6(1) Notwithstanding sections 5.2 to 5.5, the minister may adjust the amount of tax payable by using actual distances travelled by a fleet during a fleet year to calculate the Saskatchewan distance ratio if:

- (a) an estimate of the distances to be travelled by the fleet has been used initially to calculate the Saskatchewan distance ratio; and
- (b) in the minister's opinion, using the actual distances travelled by the fleet during the fleet year would result in a materially different Saskatchewan distance ratio.

(2) The minister may make an adjustment pursuant to subsection (1) at any time following the end of the fleet year.

(3) If the minister makes an adjustment of tax pursuant to this section, the minister shall send written notice of the adjustment to the persons liable to pay the tax.

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- (4) If as a result of an adjustment pursuant to this section, the tax payable is:
- (a) increased, the persons liable to pay the tax shall pay the increased tax in the manner and at the time directed by the minister;
 - (b) decreased, the minister shall provide the persons who paid the tax with a refund or credit in the amount of the overpayment.

1996, c.46, s.4.

Artificial reduction

5.7(1) If, in the opinion of the minister, the result of one or more acts, agreements, arrangements, transactions or operations is to unduly or artificially reduce a person's liability for the tax, the minister may calculate the tax as if the act, agreement, arrangement, transaction or operation had not occurred.

(2) For the purposes of subsection (1), the minister may estimate the amount of the tax that would have been payable had the act, agreement, arrangement, transaction or operation not occurred.

1996, c.46, s.4.

Refunds and credits

5.8(1) If an interjurisdictional vehicle that was licensed by a person as part of a fleet is, before the end of the fleet year applicable to that fleet, licensed by that person as part of a different fleet:

- (a) the person licensing the interjurisdictional vehicle shall, with respect to that vehicle's new vehicle licence period, pay the tax to Her Majesty the Queen; and
 - (b) on an application by the person mentioned in clause (a) and on receipt of evidence satisfactory to the minister, the minister shall provide to the person a refund or credit of a portion of the tax previously paid with respect to the interjurisdictional vehicle.
- (2) If a person pays the tax with respect to an interjurisdictional vehicle and the interjurisdictional vehicle is subsequently licensed for use solely within Saskatchewan:
- (a) the owner or lessee of the vehicle shall pay to Her Majesty the Queen, at the time of licensing, the amount of tax payable on the value of the vehicle as required pursuant to section 5; and
 - (b) on an application by the owner or lessee mentioned in clause (a) and on receipt of evidence satisfactory to the minister, the minister shall provide to the owner or lessee a refund or credit.

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(3) The minister may provide a refund or credit to a person who purchased an interjurisdictional vehicle in Saskatchewan or who brought or sent an interjurisdictional vehicle into Saskatchewan if:

(a) the person, on purchasing the interjurisdictional vehicle or on bringing or sending the interjurisdictional vehicle into Saskatchewan, has paid the amount of tax payable pursuant to section 5 on the interjurisdictional vehicle; and

(b) the interjurisdictional vehicle was purchased or was first brought or sent into Saskatchewan by the person after December 31, 1992 and before the coming into force of this section.

(4) The maximum amount of a refund or credit that may be provided pursuant to subsection (3) is the amount of the tax payable with respect to the interjurisdictional vehicle.

(5) The amount of a refund or credit authorized to be provided pursuant to section 5.6 or this section is to be calculated in the manner prescribed in the regulations.

(6) At the time and in the manner prescribed in the regulations, the minister may:

(a) pay a refund or credit authorized to be provided by section 5.6 or this section out of the general revenue fund, and any refund or credit is to be accounted for as a reduction of revenues received pursuant to this Act; or

(b) apply the amount of the refund or credit against the amount of any tax that the person entitled to the refund or credit owes pursuant to this Act.

1996, c.46, s.4.

Several taxable services deemed to be one purchase

6 Where in the usual course of business an invoice or statement is issued by a vendor in respect of the purchase of several taxable services, the purchases shall be deemed to be one purchase for the purposes of this Act.

R.S.S. 1978, c.E-3, s.6.

Use of private telecommunication channel

7 Where a purchaser uses a private telecommunication channel that provides a telecommunication service between one or more transmitters and receivers within the province and one or more transmitters or receivers outside the province the use of which channel is contracted for on the basis of determinable intervals of time the value of services subject to the tax shall be deemed to be the same proportion of the total purchase price of the said telecommunication service as the length of the part of such private telecommunications channel within the province is to the total length and where the purchase price is only partly payable for the private use of such channel the minister or his appointee may determine the portion of the purchase price imputable to such use.

R.S.S. 1978, c.E-3, s.7.

7.1 Repealed. 1979, c.23, s.3.

Exemptions

8(1) The following classes of tangible personal property and taxable services are exempt from the tax imposed by this Act:

- (a) **Repealed.** 1993, c.48, s.4.
 - (a.1) agricultural products, including livestock, when sold by the producer;
 - (a.2) aircraft that are registered pursuant to the *Aeronautics Act* (Canada) as commercial aircraft for the purpose of transporting freight or passengers for gain, including repair parts or repair or installation services respecting those aircraft;
- (b) artificial limbs and prosthetic appliances and equipment;
 - (b.1) **Repealed.** 1991, c.2, s.2.
- (c) **Repealed.** 2000, c.41, s.9.
- (d) beer, wine or spirits taxable under *The Liquor Consumption Tax Act*;
- (e) Bibles, testaments, prayer books, missals and hymn books;
- (f) books, magazines and periodicals;
- (g) clay and earth;
 - (g.1) children's clothing and children's footwear;
- (h) coal;
- (i) coins made by the Royal Canadian Mint where their sale price does not exceed their face value;
- (j) dental appliances prescribed by a dentist;
- (k) dentures;
- (l) **Repealed.** 1983, c.40, s.4.
- (m) drugs and medicines:
 - (i) for use by humans that can only be obtained by prescription from a duly qualified medical practitioner; or
 - (ii) purchased for livestock that are part of a primary farming activity;
- (n) electricity purchased for use in:
 - (i) a residential dwelling unit or a farm;
 - (ii) heating a building where the heating is produced solely by the electricity;
 - (iii) operating irrigation systems for use in primary farming activity when the electricity is separately metered;

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- (iv) public curling rinks, skating rinks and swimming pools that are not operated for profit; or
- (v) street lighting when purchased by a municipality;
- (o) equipment designed solely for the use of blind persons, physically handicapped persons or chronic invalids;
- (p) farm production equipment and machines when acquired for use directly in primary farming activity;
- (q) fertilizer;
- (r) fishing nets;
- (s) food and drink;
- (t) forage crop seed;
- (u) **Repealed.** 1983, c.40, s.4.
- (v) fuel petroleum products other than:
 - (i) **Repealed.** 1991, c.2, s.2.
 - (i.1) natural gas when used in the operation of a stationary internal combustion engine for purposes other than farming purposes;
 - (ii) domestic fuel oil when used for purposes other than heating or cooking in homes or buildings and heating in railway rolling stock; or
 - (iii) any fuel petroleum product, in addition to one described in subclause (i.1) or (ii), that is not used in the operation of an internal combustion engine;
- (w) **Repealed.** 2000, c.41, s.9.
- (x) grain;
- (y) hearing aids;
- (z) insecticides, fungicides and herbicides purchased for use on a farm or railway right of way or by a municipality or other similar authority for use on roadways or road allowances;
- (aa) **Repealed.** 1983, c.40, s.4.
- (aa.1) **Repealed.** 1991, c.2, s.2.
- (bb) matches;
- (bb.1) medical devices and monitoring equipment prescribed in the regulations;
- (bb.2) mobile homes, modular homes or ready-to-move homes on which the tax imposed pursuant to subsection 5(2.1) has been paid;
- (cc) natural water, including ice and steam;

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- (dd) newspapers;
 - (ee) notes as defined in the *Bank of Canada Act* (Canada), as amended from time to time, where their sale price does not exceed their face value;
 - (ff) optical appliances prescribed by an optometrist or physician;
 - (gg) orthopaedic appliances;
 - (hh) **Repealed.** 2000, c.41, s.9.
 - (ii) **Repealed.** 2000, c.41, s.9.
 - (ii.1) sand or gravel purchased for use by a municipality or by the Department of Highways and Transportation;
 - (jj) tangible personal property, or repair or installation services respecting tangible personal property, sold to a non-resident for delivery outside Saskatchewan where the vendor immediately ships the property by common carrier;
 - (kk) tangible personal property purchased for the purpose of being processed, fabricated or manufactured into, attached to, or incorporated into tangible personal property for resale or for use as prototypes for research and development purposes;
 - (ll) **Repealed.** 2000, c.41, s.9.
 - (mm) **Repealed.** 1992, c.48, s.4.
 - (mm.1) toll-free telephone services as prescribed in the regulations;
 - (nn) **Repealed.** 2000, c.41, s.9.
 - (oo) uncanceled Canada postage stamps and uncanceled federal revenue stamps valid for transportation of mail or for revenue purposes where their sale price does not exceed their face value;
 - (pp) weed control chemicals;
 - (qq) wood.
 - (rr) **Repealed.** 1993, c.48, s.4.
- (2) Tangible personal property purchased to provide a taxable service other than extended warranties or maintenance contracts is not exempt from the provisions of this Act or from the computation of the amount of tax leviable or payable by the consumer or user thereof.
- (3) No taxable service is exempt from the tax imposed by this Act by reason of the fact that the tangible personal property used in providing the taxable service is tangible personal property with respect to which the tax imposed pursuant to this Act, or any *Education and Health Tax Act*, has previously been paid.

R.S.S. 1978, c.E-3, s.8; 1979, c.23, s.4; 1979-80, c.48, s.6; 1983, c.11, s.25 and c.40, s.4; 1983-84, c.38, s.5; 1984-85-86, c.76, s.5; 1986, c.5, s.5; 1986, c.30, s.2; 1986, c.31, s.5; 1988-89, c.42, s.34; 1990-91, c.4, s.4 and c.32, s.5; 1991, c.2, s.2; 1992, c.48, s.4; 1993, c.48 s.4; 1996, c.46, s.5; 1997, c.9, s.6; 1999, c.17, s.5; 2000, c.41, s.9; 2004, c.65, s.25.

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Collection, remission, enforcement

8.1(1) Unless otherwise provided for in this Act, all taxes imposed pursuant to this Act are to be collected and remitted to the minister in accordance with Part III of *The Revenue and Financial Services Act* and the regulations made pursuant to that Part.

(2) The minister may enforce the collection and remission of taxes imposed pursuant to this Act or any violation of any provision of this Act in accordance with Part III of *The Revenue and Financial Services Act* and the regulations made pursuant to that Part.

1984-85-86, c.63, s.4; 1988-89, c.42, s.34.

RETURNING RESIDENTS

Interpretation of sections 8.2 to 8.8

8.2 In this section and sections 8.3 to 8.8:

- (a) **“agreement”** means an agreement mentioned in section 8.8;
- (b) **“collection agent”** means:
 - (i) an officer as defined in section 2 of the *Customs Act* (Canada) who is employed at a customs office in Saskatchewan; and
 - (ii) if an agreement is in force between the Minister of National Revenue and Canada Post Corporation providing for the collection of tax pursuant to this Act:
 - (A) Canada Post Corporation; or
 - (B) a collection agent for Canada Post Corporation;
- (c) **“returning resident”** means a person who:
 - (i) resides, ordinarily resides or carries on business in Saskatchewan; and
 - (ii) brings specified tangible personal property into Saskatchewan from outside Canada, causes it to be brought into, or receives delivery of it in, Saskatchewan from outside Canada:
 - (A) for that person’s own consumption or use;
 - (B) for consumption or use by another person at the first person’s expense; or
 - (C) on behalf of, or as agent for, a principal for consumption or use by the principal or by other persons at his or her expense;
- (d) **“specified tangible personal property”** means tangible personal property, but does not include:
 - (i) vehicles prescribed in the regulations for the purposes of this section;

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- (ii) tangible personal property that, if purchased in Saskatchewan, would be exempt from tax; or
- (iii) tangible personal property that is prescribed in the regulations as not being specified tangible personal property for the purposes of this section.

2000, c.41, s.10.

Application

8.3 Sections 8.2 to 8.8 only apply when an agreement is in force.

2000, c.41, s.10.

Payment of tax

8.4(1) On bringing specified tangible personal property into Saskatchewan or causing it to be brought into Saskatchewan or on receiving delivery of it in Saskatchewan, a returning resident shall:

- (a) immediately report the matter to a collection agent;
 - (b) forward or provide to the collection agent the invoice, if any, respecting the specified tangible personal property and any other information required by the collection agent respecting the property; and
 - (c) pay the same tax respecting the consumption or use of that tangible personal property that would have been payable if the property had been purchased from a vendor at a retail sale in Saskatchewan.
- (2) No tax is payable on specified tangible personal property with respect to which no tax is payable pursuant to Division III of Part IX of the *Excise Tax Act* (Canada).

2000, c.41, s.10.

Failure to report or pay taxes

8.5(1) If a returning resident fails or refuses to comply with subsection 8.4(1), the collection agent may detain the specified tangible personal property until the earlier of:

- (a) the date on which the tax on the specified tangible personal property and the costs, if any, relating to its detention are paid; and
 - (b) the expiration of 60 days after the detention began.
- (2) If the tax and any costs related to the detention of the specified tangible personal property are paid before the expiration of 60 days, the specified tangible personal property shall be returned to the returning resident.
- (3) If the tax and any costs are not paid before the expiration of 60 days, the specified tangible personal property is forfeited to Her Majesty the Queen and may be disposed of as directed by the minister.

2000, c.41, s.10.

c. P-34.1**PROVINCIAL SALES TAX****Application for refund**

8.6 A returning resident may apply to the Minister of National Revenue, in that Minister's capacity as agent for Her Majesty the Queen, for a refund of tax paid to a collection agent if it is subsequently determined that no tax was payable by the returning resident pursuant to section 8.4.

2000, c.41, s.10.

Liability

8.7 No action or other proceeding for damages shall be instituted against a collection agent acting pursuant to an agreement for any loss or damage suffered by any person by reason of anything done, attempted, caused or permitted to be done or omitted to be done in good faith by the collection agent:

- (a) pursuant to or in the performance or supposed performance of any duty pursuant to this Act, the regulations or the agreement; or
- (b) pursuant to or in the exercise or supposed exercise of any power given by this Act, the regulations or the agreement

2000, c.41, s.10.

Agreement for collection of taxes

8.8(1) The minister may, on behalf of Her Majesty the Queen, enter into an agreement with the Government of Canada respecting the administration and enforcement of this Act respecting tangible personal property that is:

- (a) brought or sent into Saskatchewan from outside Canada by a returning resident; or
- (b) delivered in Saskatchewan from outside Canada to a returning resident.

(2) An agreement mentioned in subsection (1) may authorize payment to the Government of Canada respecting services provided under the agreement.

(3) Payments respecting the ongoing costs of services provided under the agreement may be paid out of the amounts collected on behalf of Her Majesty the Queen and may be accounted for as a reduction of revenues received pursuant to section 8.4.

(4) The Government of Canada may, as agent of Her Majesty the Queen, act in accordance with the agreement to:

- (a) collect tax owing respecting tangible personal property that is released by a collection agent without payment of all or part of the tax imposed by this Act; and
- (b) refund an amount charged or collected by a collection agent that is in excess of the amount of tax payable respecting the tangible personal property.

(5) An agreement made pursuant to subsection (1) must specify the circumstances under which the collection agent may require that a returning resident claiming an exemption from tax must nevertheless pay the tax to the collection agent.

2000, c.41, s.10.

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9 to 11 Repealed. 1984-85-86, c.63, s.4.**Revenue officers**

12 Every vendor and every person authorized to collect or receive taxes from a vendor shall be a revenue officer within the meaning of *The Revenue and Financial Services Act* and shall be subject to the duties and liabilities of a revenue officer under that Act.

R.S.S. 1978, c.E-3, s.12; 1983, c.11, s.25; 1988-89, c.42, s.34.

13 Repealed. 1984-85-86, c.63, s.4.**Payment of tax in respect of certain tangible personal property**

14 Every person who, in each of two months or more during a year:

- (a) is deemed, pursuant to subsection (5) or (6) of section 5, to have purchased tangible personal property at a retail sale in the province; or
- (b) is required, pursuant to subsection 5(9), (9.1) or (11), to report and pay tax in respect of tangible personal property;

that has a value in excess of an amount prescribed by regulation for the purposes of this section by the Lieutenant Governor in Council, shall, at the times and in the manner prescribed by Part III of *The Revenue and Financial Services Act* and the regulations made pursuant to that Part, forward to the minister or to such officer as the minister may appoint for the purpose the amount of tax imposed by this Act on the consumption or use of the tangible personal property and shall furnish returns to the minister or to such officer as the minister may appoint for the purpose as required by Part III of *The Revenue and Financial Services Act* or the regulations made pursuant to that Part.

R.S.S. 1978, c.E-3, s.14; 1984-85-86, c.63, s.4; 1988-89, c.42, s.34; 1989-90, c.54, s.7; 1990-91, c.4, s.5; 1993, c.17, s.23.

15 to 18 Repealed. 1984-85-86, c.63, s.4.**19 Repealed.** 1979-80, c.48, s.7.**19.1 Repealed.** 1986-87-88, c.20, s.4.**20 to 28 Repealed.** 1984-85-86, c.63, s.4.**Security for payment of tax in certain cases**

29(1) Where a person not ordinarily resident in Saskatchewan, in this section referred to as the contractor, enters into a contract with another person, in this section referred to as the principal, pursuant to which or in the carrying out of which tangible personal property will be consumed or used in Saskatchewan, the contractor shall, unless he maintains, and has for the period of twelve months immediately preceding the date on which the contract is entered into maintained, a permanent place of business in Saskatchewan, deposit with the minister a sum equivalent to 5% of the total amount to be paid under the contract, or furnish to the minister a guarantee bond, satisfactory to him, in a penal sum equivalent to 5% of the said total amount, to secure payment of the tax imposed by this Act in respect of tangible personal property consumed or used pursuant to or in the carrying out of the contract.

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(2) In a case to which subsection (1) applies, it is the duty of the principal to see that the contractor deposits a sum or furnishes a bond in accordance with that subsection, and if the principal fails to do so he is personally liable for payment of the tax imposed by this Act in respect of tangible personal property consumed or used pursuant to or in the carrying out of the contract, and sections 60 to 65 of *The Revenue and Financial Services Act* apply *mutatis mutandis* for the purpose of recovering the tax from the principal.

(3) A principal who is liable under subsection (2) for payment of a tax is entitled to be indemnified by any person who ought to have paid the tax and is entitled to withhold out of any indebtedness to that person a sum equivalent to the amount of the tax paid by the principal.

R.S.S. 1978, c.E-3, s.29; 1984-85-86, c.63, s.4;
1988-89, c.42, s.34; 1993, c.48, s.5; 1997, c.9,
s.7.

No refund of moneys collected as taxes

29.1(1) A person who, on or after April 1, 1969 and before the day on which this section comes into force, paid to Her Majesty money as taxes pursuant to this Act or any *Education and Health Tax Act* with respect to the consumption or use in Saskatchewan of tangible personal property that was brought or received in Saskatchewan on a temporary basis is not entitled to a refund of the money so paid, and no action or other proceedings shall be brought or continued to recover that money.

(2) The money mentioned in subsection (1) shall be applied against and in satisfaction of the portion of the tax imposed by subsection 5(9.1) that is imposed retroactively on the person who paid the money to Her Majesty.

1990-91, c.4, s.6; 2000, c.41, s.11.

30 to 33 Repealed. 1984-85-86, c.63, s.4.

OFFENCES AND PENALTIES

34 Repealed. 1997, c.9, s.8.

35 to 43 Repealed. 1984-85-86, c.63, s.4.

REGULATIONS

Regulations

44(1) For the purpose of carrying into effect the provisions of this Act according to their true intent or of supplying any deficiency therein, the Lieutenant Governor in Council may make such regulations not inconsistent with the spirit of this Act as are considered necessary or advisable.

(2) Without limiting the generality of the provision contained in subsection (1) the Lieutenant Governor in Council may make regulations:

- (a) prescribing the forms to be used for the purposes of this Act or the regulations;
- (b) **Repealed.** 1984-85-86, c.63, s.4.
- (c) **Repealed.** 1984-85-86, c.63, s.4.
- (d) prescribing penalties for the violation of the regulations;
- (e) prescribing the method of collection of the tax and any other conditions or requirements affecting such collection;
- (f) **Repealed.** 1984-85-86, c.63, s.4.
- (g) defining, enlarging or restricting the meaning of any word or expression used in this Act or the regulations and not defined herein;
- (h) **Repealed.** 1979-80, c.48, s.8.
- (i) **Repealed.** 1984-85-86, c.63, s.4.
- (j) exempting a contractor or manufacturer or a class of contractors or manufacturers or a contract or class of contracts for the supply and installation of tangible personal property from the application of subsection 5(6);
 - (j.1) for the purposes of subsection 5(9.1), prescribing the manner of determining the proportionate part of any tangible personal property or category of personal property that is attributable to its consumption or use in Saskatchewan by any person or category of persons;
 - (j.2) for the purposes of subsection 5(9.2), prescribing the manner of determining the price of tangible personal property described in subsection 5(9.1);
- (k) enlarging or restricting the meaning of any word or expression used in subsection 8(1);
- (l) prescribing, for the purposes of subclause 3(1)(e.1)(iii), any function, use or purpose as a promotional distribution;
- (m) prescribing agreements for the purposes of clause 5.1(f);
- (n) prescribing the manner in which the tax payable pursuant to section 5.3 is to be paid;

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PROVINCIAL SALES TAX

- (o) prescribing repair parts for the purposes of clause 5.4(1)(c);
 - (p) prescribing how refunds or credits granted pursuant to sections 5.6 and 5.8 are to be calculated;
 - (q) prescribing the time and manner in which refunds and credits may be paid or applied to tax pursuant to subsection 5.8(6);
 - (r) prescribing the taxable services for the purposes of subsections 5(10) and (10.4);
 - (s) respecting when a taxable service relates to Saskatchewan;
 - (t) respecting the taxes payable pursuant to subsection 5(3) where a portion of the taxable service relates to a jurisdiction other than Saskatchewan;
 - (u) for the purposes of subsections 5(21.1) and (21.3), prescribing the persons, consumers or users to whom, and the circumstances in which, those subsections apply;
 - (v) exempting any person from the payment of taxes pursuant to this Act and prescribing conditions under which a person is exempt from the payment of taxes.
- (3) **Repealed.** 1989-90, c.54, s.5.
- (4) A regulation made pursuant to this Act may be made retroactive to a day not earlier than April 1, 1969.

R.S.S. 1978, c.E-3, s.44; 1979-80, c.48, s.8; 1983, c.40, s.5; 1984-85-86, c.63, s.4; 1989-90, c.54, s.5; 1990-91, c.4, s.7; 1996, c.46, s.6; 2000, c.41, s.12.