

The Revenue and Financial Services Act

being

Chapter R-22.01 (formerly *The Department of Revenue and Financial Services Act*, D-22.02) of the *Statutes of Saskatchewan, 1983* (effective May 18, 1983) as amended by the *Statutes of Saskatchewan*, 1983-84, c.3 and 34; 1984-85-86, c.62; 1986, c.33; 1986-87-88, c.42; 1988-89, c.40, 42, 51 and 55; 1989-90, c.15 and 56; 1991, c.T-1.1; 1992, c.F-15.001, 16, 38 and 43; 1993, c.F-13.4, P-6.2 and 53; 1994, c.8; 1998, c.P-42.1 and T-15.001; 2000, c.F-23.21, c.41 and c.50; 2001, c.8; 2004, c.L-16.1, c.T-18.1 and c.10; 2007, c.37; 2010, c.E-9.22, E-10.22 and c.35; 2013, c.S-15.1, c.11 and c.27; 2014, c.E-13.1; 2015, c.F-15.11 and c.21, 2017, c.E-4.01; 2018, c.42; 2021, c.13 and c.33; and 2022, c.41

NOTE:

This consolidation is not official and is subject to House amendments and Law Clerk and Parliamentary Counsel changes to Separate Chapters that may be incorporated up until the publication of the annual bound volume. Amendments have been incorporated for convenience of reference and the official Statutes and Regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the official Statutes and Regulations, errors that may have appeared are reproduced in this consolidation.

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CHAPTER R-22.01

An Act respecting Revenue and Financial Services

PART I

Short Title and Interpretation

Short title

1 This Act may be cited as *The Revenue and Financial Services Act*.

1983, c.D-22.02, s.1; 1988-89, c.42, s.29.

Interpretation

2 In this Act:

- (a) **Repealed.** 1993, c.F-13.4, s.74.
- (b) **“board”** means the Board of Revenue Commissioners continued pursuant to section 13;
- (c) **Repealed.** 1993, c.F-13.4, s.74.
- (d) **Repealed.** 1993, c.F-13.4, s.74.
- (e) **“Crown”** means the Crown in right of Saskatchewan;
- (f) **“court”** means the Court of Queen’s Bench;
- (g) **Repealed.** 2014, c.E-13.1, s.59.
- (h) **“minister”** means the member of the Executive Council to whom for the time being the administration of this Act is assigned;
- (h.1) **“ministry”** means the ministry over which the minister presides;
- (i) **“public agency”** means a ministry of the Government of Saskatchewan and includes any board, commission, Crown Corporation or other agent of the Government of Saskatchewan that Treasury Board may designate;
- (j) **Repealed.** 1993, c.F-13.4, s.74.
- (k) **“public money”** means public money as defined in *The Financial Administration Act, 1993*;

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- (l) “**revenue officer**” means a person employed:
- (i) in collecting, managing or accounting for public money; or
 - (ii) in carrying into effect any laws relating to the collection, management or accounting for public money or in preventing the contravention of those laws;

and includes a person who has received or been entrusted with public money, whether or not he is employed for that purpose;

(m) **Repealed.** 1993, c.F-13.4, s.74.

(n) **Repealed.** 1983-84, c.3, s.3.

1983, c.D-22.02, s.2; 1983-84, c.3, s.3; 1988-89, c.42, s.29; 1989-90, c.15, s.5; 1992, c.38, s.3; 1993, c.F-13.4, s.74; 2004, c.10, s.18; 2014, c.E-13.1, s.59; 2018, c.42, s.48 and s.65.

PART II

Duties and Operations of the Department

3 to 5 Repealed. 1988-89, c.42, s.29.

DUTIES AND POWERS OF MINISTER

6 Repealed. 1988-89, c.42, s.29.

7 Repealed. 1988-89, c.42, s.29.

8 Repealed. 1993, c.F-13.4, s.74.

9 Repealed. 1988-89, c.42, s.29.

Collection of revenue

10(1) Notwithstanding the provisions of any other Act that provide for the collection of public money other than taxes, the Lieutenant Governor in Council may authorize the minister to collect or to control the collection of that public money.

(2) Notwithstanding the provisions of any other Act that provide for the assessment and collection of taxes, the Lieutenant Governor in Council may authorize the minister to assess and collect those taxes.

(3) Where the Lieutenant Governor in Council makes an authorization pursuant to subsection (1) or (2) with respect to an Act, the minister is deemed to have the exclusive authority to exercise any powers and to perform any duties that are prescribed in that Act.

1983, c.D-22.02, s.10.

11 Repealed. 1988-89, c.42, s.29.

12 Repealed. 1988-89, c.42, s.29.

BOARD OF REVENUE COMMISSIONERS

Board

13(1) The Board of Revenue Commissioners is continued as a body corporate consisting of the persons mentioned in subsection (2).

(2) Those persons who are appointed as full-time members of the Saskatchewan Municipal Board pursuant to *The Municipal Board Act* are members of the Board of Revenue Commissioners while they hold office as members of the Saskatchewan Municipal Board.

(3) The person appointed as chairperson of the Saskatchewan Municipal Board pursuant to *The Municipal Board Act* holds office as chairperson of the Board of Revenue Commissioners while that person holds office as chairperson of the Saskatchewan Municipal Board.

1992, c.38, s.4; 2015, c.21, s.64.

Seal

14(1) The Lieutenant Governor in Council may create a seal for the board and may, in his discretion, alter or modify the seal.

(2) The seal of the board is to be attested by the chairperson or, in his or her absence or disability, any other member of the board.

(3) In the absence or disability of the chairperson, all orders and other documents may be signed by any other member of the board and, when so signed, have the same effect as if signed by the chairperson.

(4) Where it appears on an order or document of the board that a member of the board other than the chairperson has acted for and in the place of the chairperson, that member is deemed to have acted in the absence or disability of the chairperson.

1983, c.D-22.02, s.14; 2015, c.21, s.44; 2015, c.21, s.64.

Quorum

15 Two members of the board constitute a quorum of the board for the purposes of hearing and determining appeals.

1992, c.38, s.5.

Staff

16 The staff of the board consists of any employees that are, in the opinion of the minister, required for the proper performance of the duties of the board and those employees are to be appointed in accordance with *The Public Service Act, 1998*.

1983, c.D-22.02, s.16; 1998, c.P-42.1, s.42.

Duties

- 17** The board shall perform any duties and exercise any functions that may be:
- (a) assigned to it by statute, by the Lieutenant Governor in Council or by the minister; or
 - (b) delegated to it by Treasury Board.

1983, c.D-22.02, s.17.

Powers of board

- 18(1)** The board may:
- (a) take any proceedings that it considers necessary to recover public moneys due to the Crown with respect to any matter referred to the board by a member of the Executive Council;
 - (b) issue any orders that it considers necessary for the collection of public money;
 - (c) authorize, where it considers it necessary or advisable, the cancellation, in whole or in part, or the adjustment of any debt due to the Crown or the refunding of any public moneys paid to the Crown;
 - (d) review, amend or rescind its own orders.
- (2)** The board has all the powers conferred on a commission by sections 11, 15 and 25 of *The Public Inquiries Act, 2013*.

1983, c.D-22.02, s.18; 2013, c.27, s.37.

19 Repealed. 1993, c.F-13.4, s.74.**Appeals to board**

- 20(1)** Subject to subsection (2), the board shall hear and determine appeals respecting:
- (a) taxes imposed or assessed pursuant to and by virtue of any Act;
 - (b) other public moneys claimed to be due and payable to the Crown, where the right of taking an appeal to the board is given by an Act.
- (2)** The board shall not hear an appeal unless a notice of appeal and a statement of reasons for the appeal are filed with the board within:
- (a) 30 days after the date that a notice of assessment of a tax or a notice of a claim for a sum of public money is received by the person to whom the notice is directed; or
 - (b) an extended period of time allowed by the board pursuant to subsection (3).
- (3)** The board may, in its discretion, extend the time allowed for filing the notice and statement mentioned in clause (2)(a).
- (4)** On an appeal under this section, the board may confirm, reduce, increase or vary the tax assessment or other claim made by the Crown.

1983, c.D-22.02, s.20.

Appeal to court

- 21(1) Subject to subsection (2), a person aggrieved by a decision of the board made pursuant to section 20 may appeal to the court.
- (2) Where another Act provides for an appeal from a decision of the board, the provisions of the other Act apply.
- (3) An appellant shall deposit with or send by registered mail to the registrar of the court a notice of appeal in duplicate, in a form prescribed by the board not later than one month from the date of the decision of the board.
- (4) Where the minister is the appellant, the notice of appeal is to be accompanied by all documents, other than books of account, that were before the board.
- (5) On receipt of the notice of appeal, the registrar of the court shall send a copy of the notice to the respondent by registered mail.
- (6) Where the minister is the respondent, he shall:
- (a) on receipt of a copy of the notice of appeal, file with the registrar all documents, other than books of account, that were before the board; and
 - (b) give notice by registered mail to the appellant of the date of the filing of those documents.
- (7) The appellant shall, within 15 days after the date of the filing of the documents mentioned in subsection (6), apply to a judge of the court to appoint a time and place for the hearing of the appeal, and shall give seven days' notice of the application to the respondent.
- (8) The registrar shall notify all parties of the time and place fixed for the hearing of the appeal.
- (9) The day fixed for the hearing of an appeal is to be not later than one month after the date of the application.
- (10) When a time and place are appointed for the hearing of the appeal, the proceedings on appeal become a cause in the court.
- (11) On appeal, the facts are deemed to have been conclusively established by the findings of the board, except where a question is raised on the appeal that the finding of any particular fact or facts has been made by the board on evidence which does not warrant that finding.
- (12) At the hearing of the appeal, the court shall hear and consider the cause based on the material which was before the board at the hearing conducted before it and on any further material or evidence that the court may, on any terms that it considers appropriate, permit.
- (13) The court may:
- (a) affirm the decision of the board;
 - (b) amend or reverse the decision of the board insofar as it is based on any error in law; or
 - (c) refer the matter of assessment back to the minister for reconsideration.

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(14) The decision of the court is to be in writing and the registrar shall send certified copies of the decision to the board, the minister and any other interested parties.

(15) Proceedings on an appeal are to be held *in camera* where a request to that effect is made to the court by any party to the proceedings.

(16) A notice sent by registered mail is deemed to have been given on the day on which it was mailed.

(17) The court may extend the time allowed for doing any act or taking any proceeding under this section.

(18) The board shall prescribe a form for the notice of appeal mentioned in subsection (3).

1983, c.D-22.02, s.21.

Appeal to Court of Appeal

22(1) The minister or any other interested person may appeal to the Court of Appeal from the decision of the court made pursuant to section 21 in the same manner as an appeal may be taken in an action or cause in the court to which the Crown is a party.

(2) The Court of Appeal may refer the matter of assessment to the minister for reconsideration.

1983, c.D-22.02, s.22.

Application of *Crown Suits (Costs) Act*

23 *The Crown Suits (Costs) Act* applies to appeal proceedings under sections 21 and 22.

1983, c.D-22.02, s.23.

COMPTROLLER

24 to 28 Repealed. 1993, c.F-13.4, s.74.

29 Repealed. 1992, c.38, s.8.

PUBLIC EMPLOYEES BENEFITS AGENCY

30 to 32.1 Repealed. 1993, c.F-13.4, s.74.

33 to 36 Repealed. 1984-85-86, c.62, s.5.

REVENUE OFFICERS

Appointment

37(1) Treasury Board may direct the minister to employ any revenue officers that it considers necessary.

(2) Every revenue officer employed pursuant to subsection (1) shall account, in the manner prescribed by Treasury Board, to the minister for all public moneys received by him.

(3) Treasury Board may make orders directing any revenue officer to be bonded.

1983, c.D-22.02, s.37.

38 Repealed. 1993, c.F-13.4, s.74.

Books or accounts

39(1) Treasury Board may:

- (a) make orders directing any revenue officer to keep books or accounts that it considers necessary for the purpose of obtaining any statistical or other information touching the resources of Saskatchewan or other matters of public interest; and
- (b) authorize any remuneration for the expense of keeping those books or accounts.

(2) A revenue officer shall comply with any order made pursuant to clause (1)(a).

1983, c.D-22.02, s.39.

Recovery of revenue when revenue officer dies, etc.

40 When a revenue officer dies, ceases to be a revenue officer or is for any reason unable to act as a revenue officer, the revenue officer, former revenue officer, personal representative of the revenue officer or any other person who comes into the possession of public money as a result of the revenue officer dying or ceasing to be, or being unable to act as, a revenue officer, shall immediately pay over any balance of the public money held by him:

- (a) in the case of money held by or on behalf of a public agency, to the public agency; or
- (b) in a case other than that described in clause (a), to the minister.

1983, c.D-22.02, s.40.

Records property of Crown

41 All books, papers, accounts and documents kept, used by or in the possession of a revenue officer by virtue of his employment as a revenue officer with respect to all public money and valuable securities received or taken into possession by a revenue officer are the property of the Crown.

1983, c.D-22.02, s.41.

GENERAL

42 Repealed. 1993, c.F-13.4, s.74.

43 Repealed. 1988-89, c.42, s.29.

Regulations

44(1) The Lieutenant Governor in Council may make regulations:

- (a) defining, enlarging or restricting the meaning of any word or expression used but not defined in this Act;
- (b) prescribing any matter or thing that is required or authorized by this Act to be prescribed in the regulations.

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(2) Notwithstanding any other Act or law, any regulations made pursuant to subsection (1) may be made retroactive to a day not earlier than April 1, 1988.

1988-89, c.40, s.5.

45 Repealed. 1988-89, c.42, s.29.

References

45.1 A reference to *The Department of Revenue and Financial Services Act* in any:

- (a) Act;
- (b) regulation;
- (c) order, resolution, bylaw or other instrument made in the execution of a power given by an Act; or
- (d) documents;

is deemed to be a reference to this Act.

1988-89, c.42, s.29.

R.S.S. (Supp.) c.D-22.1 repealed

46 *The Department of Revenue, Supply and Services Act* is repealed.

1983, c.D-22.02, s.46.

PART III
Revenue Collection
INTERPRETATION

Interpretation of Part

47(1) In this Part:

- (a) **“collector”** means a person authorized or required to collect a tax by a revenue Act or by an agreement made between the minister and that person pursuant to a revenue Act and includes:
 - (i) a vendor as defined in *The Provincial Sales Tax Act*;
 - (ii) a person required to collect and remit taxes to the minister pursuant to *The Liquor Consumption Tax Act*;
 - (iii) a person mentioned in clause 40(a) or (b) of *The Environmental Management and Protection Act, 2010* who is required to furnish a return to the minister pursuant to that Act;
 - (iv) a licensed manufacturer or a licensed importer as defined in *The Tobacco Tax Act, 1998*;
 - (v) a person required to remit taxes to the minister pursuant to subsection 9(1) or section 32.4 of *The Fuel Tax and Road Use Charge Act*;
 - (vi) a municipality that is responsible for the levying, collection and payment of school taxes pursuant to *The Education Property Tax Act*.
 - (vii) a person required to collect and remit taxes to the minister pursuant to *The Vapour Products Tax Act*.

- (a.1) **“Crown”** means the Crown in right of Saskatchewan;
- (b) **Repealed.** 2018, c.42, s.48.
- (c) **Repealed.** 2000, c.50, s.24.
- (d) **“return”** means a return prescribed by the minister and includes any other return or information which is required or may be demanded pursuant to this Part or any revenue Act;
- (e) **“revenue Act”** means:
- (i) *The Corporation Capital Tax Act*;
 - (ii) *The Provincial Sales Tax Act*;
 - (iii) *The Fire Safety Act* ;
 - (iv) *The Fuel Tax and Road Use Charge Act*;
 - (v) **Repealed.** 2013, c.11, s.3.
 - (vi) *The Insurance Premiums Tax Act*;
 - (vii) *The Liquor Consumption Tax Act*;
 - (viii) Division 1 of Part VI of *The Environmental Management and Protection Act, 2010*;
 - (ix) *The Motor Vehicle Insurance Premiums Tax Act*;
 - (x) *The Tobacco Tax Act, 1998*;
 - (xi) *The Education Property Tax Act*;
 - (xii) *The Vapour Products Tax Act*;
- and includes any regulations made pursuant to an Act described in subclauses (i) to (xii);
- (f) **“tax”** means a tax imposed by a revenue Act whether before or after the coming into force of this Part and includes:
- (i) all penalties or interest that are, may be or may have been added to a tax pursuant to this Part or any revenue Act; and
 - (ii) all installment payments made or required to be made on account of a tax liability pursuant to a revenue Act;
- (g) **“taxpayer”** means any person required by a revenue Act to pay a tax and includes:
- (i) a corporation as defined in *The Corporation Capital Tax Act*;
 - (ii) a consumer and a user as defined in *The Provincial Sales Tax Act*;
 - (iii) a corporation described in section 52 of *The Fire Safety Act* ;
 - (iv) a consumer as defined in section 2 or 31.1 of *The Fuel Tax and Road Use Charge Act*;
 - (v) an insurance company as defined in *The Insurance Premiums Tax Act*;
 - (vi) a consumer as defined in *The Liquor Consumption Tax Act*;

(vii) Division 1 of Part VI of *The Environmental Management and Protection Act, 2010*;

(viii) an insurance company as defined in *The Motor Vehicle Insurance Premiums Tax Act*;

(ix) a recipient and an importing consumer as defined in *The Tobacco Tax Act, 1998*;

(x) a consumer or user as defined in *The Vapour Products Tax Act*.

(2) Unless the context of this Act requires otherwise, where a word, term or expression defined in a revenue Act is used in this Act, the word, term or expression has the meaning given to it by the revenue Act.

(3) If a person is or may be liable to pay an amount pursuant to this Part or a deposit pursuant to a revenue Act:

(a) the payment of that amount or deposit may be enforced in the same manner as tax pursuant to this Part; and

(b) the provisions of this Part respecting the enforcement of tax apply, with any necessary modification, to the enforcement of the payment of that amount or deposit.

1984-85-86, c.62, s.6; 1986-87-88, c.42, s.3; 1988-89, c.51, s.2; 1989-90, c.56, s.3; 1992, c.F-15.001, s.41; 1992, c.16, s.3; 1993, c.53, s.11; 1994, c.8, s.3; 1998, c.T-15.001, s.36; 2000, c.50, s.24; 2000, c.F-23.21, s.54 and c.41, s.17; 2001, c.8, s.8; 2010, c.E-10.22, s.107; 2010, c.35, s.20; 2013, c.11, s.3; 2015, c.F-15.11, s.64; 2017, c.E-4.01, s.29; 2018, c.42, s.48; 2021, c.13, s.11; 2021, c.33, s.12.

LIABILITY FOR TAX

Tax collected held in trust

48(1) In this section:

(a) **“collector”** includes anyone acting as a trustee or agent of a collector;

(b) **“estate”** and **“property”** means all the real and personal, tangible and intangible property of a collector, whether subject to liens, charges or encumbrances or whether free and clear of liens, charges or encumbrances;

(c) **“liquidation proceedings”** means any proceedings pursuant to which all or any substantial portion of the property in the control or possession of a collector is taken or released from his control or possession for the purposes of receivership proceedings, sale or repossession by a secured creditor, winding-up proceedings or for the purpose of distribution to creditors;

(d) **“purchase-money security interest”** means a purchase-money security interest within the meaning of *The Personal Property Security Act, 1993*;

- (e) “**secured creditor**” includes every assignee, liquidator, administrator, receiver, receiver-manager or other similar person who acts as an agent of, or on the instructions of, a secured creditor.
- (2) Every collector who collects a tax pursuant to any revenue Act shall hold the amount of the tax in trust for the Crown and any collector who collects or is deemed to have collected a tax pursuant to any revenue Act:
- (a) is deemed to hold the amount of that tax in trust for the Crown; and
 - (b) is responsible for the payment over of that tax in the manner and at the time provided pursuant to this Part, any revenue Act or the regulations.
- (3) Notwithstanding any other Act, in any liquidation proceedings an amount equal to the amount of tax that was collected or deemed to have been collected by the collector and that by subsection (2) is deemed to be held in trust for the Crown is deemed, to the extent of the amount of tax collected or deemed to have been collected and not remitted by the collector in the year immediately preceding the date when he lost control or possession of his property, to be separate from, and to form no part of, the estate or property subject to liquidation proceedings, whether or not that amount has in fact been kept separate and apart from the collector’s own property and in trust in accordance with subsection (2), and the amount deemed by this subsection to be separate from, and to form no part of the estate or property in liquidation, shall be paid:
- (a) out of cash and the proceeds of the realization of the estate or property in liquidation; and
 - (b) in priority to all other claims except those described in subsection (4).
- (4) The amount described in subsection (3) does not take priority over:
- (a) a purchase-money security interest that is:
 - (i) taken prior to the time that the taxes not remitted were collected or were deemed to have been collected; and
 - (ii) registered within the time periods mentioned in section 22 of *The Personal Property Security Act, 1993*;
 - (b) a mortgage of real property granted by a collector prior to the time that the taxes not remitted were collected or were deemed to have been collected;
 - (c) the interest of a seller pursuant to an agreement for sale of real property or a mortgage back arrangement or the interest of a person who gives value for the purpose of enabling a collector to acquire rights in real property, to the extent that the value is applied to acquire those rights; and
 - (d) wages lawfully owing to employees pursuant to Part II of *The Saskatchewan Employment Act*.
- (5) Any person claiming priority pursuant to subsection (4) shall forward to the minister all documentation necessary to substantiate that claim.

(6) Every secured creditor who takes control or possession of the property of a collector shall obtain from the minister, before distributing that property or the proceeds from the realization of that property under his control, a certificate stating that:

- (a) the amount of tax collected or deemed collected by the collector in the year immediately preceding the date when the collector lost control or possession of his property has been accounted for and paid; or
- (b) security for the amount described in clause (a) acceptable to the minister has been given;

and any secured creditor who distributes any such property or the proceeds of the realization of that property without having obtained the certificate required by this subsection is personally liable to the Crown for an amount equal to the amount of tax that was collected or deemed collected and not remitted by the collector in the year immediately preceding the date when the collector lost control or possession of his property.

(7) For the purpose of enabling the minister to determine the amount that by subsection (3) is deemed to be separate from, and to form no part of, the estate or property subject to liquidation proceedings, every secured creditor who takes control or possession of the property of any collector shall give within 30 days of the date of his assumption of possession or control, written notice of his taking control or possession to the minister.

(8) As soon as possible after receiving a notice pursuant to subsection (7), the minister shall advise the person from whom he received the notice of the amount of tax collected or deemed to have been collected by the collector and not remitted to the minister as required by subsection (2).

1984-85-86, c.62, s.6; 1993, c.P-6.2, s.75 and 84;
2013, c.S-15.1, s.10-33; 2018, c.42, s.48.

Directors' liability

48.1(1) In this section:

- (a) **“director”** includes a former director;
- (b) **“judgment”** means a certificate that has been issued by the minister and filed with the court pursuant to section 63”;

(2) If a corporation that is a collector has failed to collect tax or has collected but failed to remit tax, the directors of the corporation at the time the corporation was required to collect or remit tax are jointly and severally liable, together with the corporation, to pay the amount of the tax.

(3) The directors are not liable pursuant to subsection (2) unless:

- (a) a judgment has been issued against the corporation by the minister for the amount of the corporation's tax liability and the Sheriff advises that the judgment is wholly or partially unsatisfied;
- (b) the corporation has commenced or is subject to liquidation proceedings as defined in clause 48(1)(c) and a claim for the amount of the corporation's tax liability has been made; or

- (c) the corporation has made an assignment or a receiving order has been made against the corporation pursuant to the *Bankruptcy and Insolvency Act* (Canada) and a claim for the amount of the corporation's tax liability has been made.
- (4) A director is not liable pursuant to subsection (2) if:
- (a) the director exercised the degree of care, diligence and skill to prevent the failure to pay or remit tax that a reasonably prudent person would have exercised in comparable circumstances; or
 - (b) in the case of a former director, more than two years have elapsed from the time the former director ceased to be a director and the minister has not issued in the intervening two years a notice pursuant to section 60 to the former director respecting the liability.
- (5) If a corporation's tax liability is reduced by the payment of any amount, the directors' liability pursuant to subsection (2) is reduced by the same amount.
- (6) If a director pays an amount respecting a corporation's tax liability:
- (a) the director is entitled to any preference that the Crown would have been entitled to had the amount not been paid; and
 - (b) if a judgment has been issued, the director is entitled to an assignment of the judgment to the extent of the director's payment.
- (7) For the purposes of clause (6)(b), the minister may assign the judgment.
- (8) The minister may apply any payments made by or on behalf of a corporation to any director's liability pursuant to this section in the manner described in section 86.
- (9) A director who satisfies a claim for the corporation's tax liability is entitled to a contribution from the other directors who are liable pursuant to this section respecting the claim.
- (10) If a director who satisfies a claim for the corporation's tax liability recovers a contribution from other directors:
- (a) the other directors are entitled to any preference that the Crown would have been entitled to had the director not satisfied the claim; and
 - (b) if a judgment has been issued, the other directors are entitled to an assignment of the judgment to the extent of the director's recovery.

1994, c.8, s.4; 2010, c.E-9.22; 2018, c.42, s.48.

Tax to be collected at time of sale

49(1) Subject to subsection (1.1), every collector shall levy and collect, and every taxpayer shall pay, any tax imposed by a revenue Act on a taxpayer.

(1.1) In the case of taxable goods or taxable services, any tax imposed by a revenue Act must be levied and collected by the collector and paid by the taxpayer at the time of the sale of the taxable goods or taxable services.

(2) Any tax imposed by a revenue Act is deemed to have been collected by a collector at the time of sale by the collector of the taxable goods or services as required pursuant to a revenue Act.

(3) **Repealed.** 1992, c.38, s.9.

(4) For the purposes of *The Fuel Tax and Road Use Charge Act*, where the minister sends a written notice to a vendor as defined in that Act stating that the tax imposed by that Act will be collected directly from a specified purchaser as defined in that Act for a specified period, subsections (1) and (2) do not apply to sales by that vendor to that purchaser during that period.

1984-85-86, c.62, s.6; 1986-87-88, c.42, s.4; 1992, c.38, s.9; 1994, c.8, s.5; 2017, c E-4.01, s.29; 2022, c 41, s.16.

Deductions for bad debts

49.1(1) This section applies to a tax or class of taxes prescribed in the regulations as a tax or class of taxes for which a deduction may be made pursuant to this section.

(2) A collector may make a deduction in accordance with subsection (3) if:

(a) the collector:

(i) makes a sale of taxable goods or taxable services to a taxpayer on or after January 1, 1991; and

(ii) reports and remits to the minister the tax required to be levied and collected pursuant to a revenue Act with respect to the sale;

(b) the taxpayer subsequently fails to pay to the collector the consideration and tax payable with respect to the sale; and

(c) the collector writes off as a bad debt the amount owing by the defaulting taxpayer from the collector's books of account.

(3) Subject to any terms and conditions prescribed in the regulations, a collector described in subsection (2) may deduct an amount, as determined in the manner prescribed in the regulations, from the amount of tax to be paid or remitted to the minister with respect to:

(a) the reporting period in which the bad debt is written off the collector's books of account; or

(b) a reporting period that commences within four years of the end of the reporting period mentioned in clause (a).

(4) Every collector who recovers all or part of a bad debt with respect to which the collector has made a deduction pursuant to subsection (3) shall add an amount, as determined in the manner prescribed in the regulations, to the tax to be paid or remitted to the minister with respect to the reporting period in which the collector recovers all or part of the bad debt.

1992, c.38, s.10.

Recovery of tax from taxpayer

50(1) A taxpayer on whom tax is imposed remains liable to the Crown for the tax until the taxpayer has paid the tax to a collector or the minister as required pursuant to this Part or a revenue Act.

- (2) Where a taxpayer fails to pay all or any part of the tax, the minister may:
- (a) bring an action in a court of competent jurisdiction to obtain payment of the tax as a debt due to the Crown; or
 - (b) proceed in accordance with sections 60 to 63 or in accordance with section 64 to collect the tax.

1984-85-86, c.62, s.6; 2018, c.42, s.48.

Sales in bulk

51(1) Repealed. 1992, c.43, s.3.

(2) No collector shall dispose of his stock, equipment or fixtures through a sale in bulk without first obtaining a certificate in duplicate from the minister stating that all taxes:

- (a) collected by the collector; or
- (b) for which the collector has become liable to account;

have been paid to the minister.

(3) Every purchaser of stock, equipment or fixtures through a sale in bulk shall obtain from the collector the duplicate copy of the certificate furnished to the collector pursuant to subsection (2).

(4) Where a purchaser fails to obtain the duplicate copy of the certificate as required by subsection (3), he is liable for all taxes:

- (a) collected by the collector; or
- (b) for which the collector has become liable to account;

and which have not been paid to the minister.

1984-85-86, c.62, s.6; 1992, c.43, s.3.

Allowances to collectors, taxpayers

52(1) The minister may pay a collector or taxpayer any allowance or commission that may be prescribed by the regulations for his services in collecting and remitting or paying a tax.

(2) When authorized by the minister, a collector or taxpayer may deduct any allowance or commission to which he may be entitled pursuant to this section from the amount to be remitted or paid by him to the minister.

1984-85-86, c.62, s.6.

Priority re amounts owed

52.1(1) In this section, “**enforcing judgment creditor**” means enforcing judgment creditor as defined in *The Enforcement of Money Judgments Act*.

(2) Notwithstanding *The Enforcement of Money Judgments Act*, amounts owed to the minister pursuant to a revenue Act:

(a) have priority over the claims of all enforcing judgment creditors of the collector or taxpayer, whether or not the minister is also an enforcing judgment creditor with respect to those amounts; and

(b) in the case of amounts deemed to be held in trust for the Crown by a collector pursuant to section 48, also have the priority granted by that section.

2010, c.E-9.22, s.232; 2018, c.42, s.48.

RETURNS AND RECORDS

Payment of tax

53 Subject to section 17 of *The Corporation Capital Tax Act*:

(a) every collector shall at the times and in the manner prescribed by the regulations pay to the minister the amount of tax collected or deemed to have been collected by the collector; and

(b) every taxpayer shall at the times and in the manner prescribed by the regulations pay to the minister the amount of tax payable by the taxpayer.

1984-85-86, c.62, s.6.

Returns

54(1) Subject to section 17 of *The Corporation Capital Tax Act*, every collector or taxpayer shall at the times and in the manner prescribed by the regulations furnish a return to the minister.

(2) The minister is not bound by a return or information supplied by or on behalf of any person pursuant to this Act, any revenue Act or the regulations and may:

(a) notwithstanding any return filed or information supplied; or

(b) where no return has been filed;

make an assessment, reassessment or estimate of tax collected or payable.

(3) Notwithstanding section 53 and subsection (1), the minister may at any time require a collector or taxpayer to:

(a) pay to him the amount of tax collected or payable for any period or periods; or

(b) furnish him with a return, or information, with respect to any period; within any period of time that he may specify.

1984-85-86, c.62, s.6.

RECORDS

Records

55(1) Collectors, taxpayers, manufacturers, wholesalers, importers, jobbers, agents or other persons who provide, handle or otherwise deal with a taxable good, a taxable service or a tax shall:

(a) keep any books and records that relate to the taxable goods, taxable services and tax for the purpose of inspection, examination and audit by the minister; and

(b) forward to the minister records or extracts from those records at that time and in that manner that the minister considers appropriate.

(2) Books and records mentioned in subsection (1) are to be kept in that form and are to contain that information that may be prescribed in the regulations.

(2.1) If a person who is required to maintain books and records pursuant to this section maintains those records in an electronic format, that person shall:

(a) ensure that the records are easily retrievable, and easily convertible into a readable format, in the manner the minister may specify;

(b) ensure that the records provide a clear and complete audit trail from the source documents that provide details of the originating transactions that relate to a tax, including the amount of tax collected or payable, through to any general ledger, financial statements or other documents showing summarized financial information;

(c) retain separate copies of source documents providing details of all transactions that relate to a tax; and

(d) make those records available to the minister in the format in which they are kept when requested by the minister to do so.

(2.2) For the purposes of clause (2.1)(d), the person shall allow the minister to access any database or computer system, or to obtain downloads or make copies from any database or computer system, that contains or may contain any records required to be maintained pursuant to this section.

(3) The minister may specify that a person required to keep books and records pursuant to this section maintain those books and records in Saskatchewan unless other suitable arrangements are made with the minister.

(4) A person who:

(a) is required to keep books and records pursuant to this section; and

(b) fails or refuses to:

(i) keep those books or records; or

(ii) forward those books or records or extracts from those books or records when required by the minister to do so;

is guilty of an offence.

REFUNDS, PENALTIES AND INTEREST

Refunds

56(1) Subject to subsections (2) and (3), where a collector or taxpayer has made an overpayment of tax, the minister:

(a) shall refund the amount of the overpayment to the collector or taxpayer; and

(b) may pay interest at the rate and in the manner prescribed in the regulations.

(2) Where a collector or taxpayer owes any tax to the Crown pursuant to this Part or any revenue Act and has subsequently made an overpayment to the minister:

(a) the minister shall retain the amount of the overpayment, or as much of the overpayment as is required, and apply it to the tax owing; and

(b) the minister shall notify the collector or taxpayer of the set-off.

(3) No refund is payable where the fact of the overpayment did not come to the knowledge of the minister:

(a) in the case of tax payable pursuant to *The Corporation Capital Tax Act*, within four years from the date on which the corporation is required to file a return pursuant to section 17 of that Act for the fiscal year in which the overpayment occurred;

(b) in the case of tax payable pursuant to any other revenue Act, within four years from the date on which the overpayment occurred.

(4) Notwithstanding *The Limitations Act*, no action may be brought to recover an overpayment after the expiration of:

(a) in the case of tax payable pursuant to *The Corporation Capital Tax Act*, within four years from the date on which the corporation is required to file a return pursuant to section 17 of that Act for the fiscal year in which the overpayment occurred;

(b) in the case of tax payable pursuant to any other Act, four years from the date on which the overpayment occurred.

(5) Any refund of an overpayment or any interest that is paid pursuant to this section is to be paid out of the general revenue fund and is to be accounted for as a reduction of revenues received under the revenue Act with respect to which the overpayment of tax or interest was made.

(6) **Repealed.** 1998, c.T-15.001, s.36.

1984-85-86, c.62, s.6; 1992, c.38, s.11; 1998, c.T-15.001, s.36; 2004, c.L-16.1, s.72; 2018, c.42, s.48.

Penalty for failure to forward or pay tax

57(1) A collector who fails to forward tax collected or deemed to be collected by him as required pursuant to this Part or any revenue Act or a taxpayer who fails to pay tax payable by him as required pursuant to this Part or any revenue Act is liable to pay to the Crown, in addition to any other penalty:

- (a) a penalty of 10% of the amount of the tax not forwarded or not paid to a maximum penalty of \$500 per return period; and
- (b) interest, at the rate and applied in the manner prescribed in the regulations, on the amount of tax not forwarded or not paid from the day on which it was required to be forwarded or paid.

(1.1) A collector who fails to file a return within the time required pursuant to this Part or any revenue Act is liable to pay to the Crown:

- (a) a penalty in the amount prescribed in the regulations; and
- (b) interest at the rate and applied in the manner prescribed in the regulations.

(2) Sections 60 to 64 apply *mutatis mutandis* for the purpose of recovering the amount of the penalty and interest imposed pursuant to this section.

1984-85-86, c.62, s.6; 2017, cE-4.01, s.29; 2018, c42, s.48.

Penalty for tax not forwarded and discovered by audit

58(1) Notwithstanding section 57, a collector or taxpayer shall pay the penalty and interest set out in subsection (1.1) if:

- (a) an audit is performed on the collector or taxpayer pursuant to this Part or a revenue Act; and
- (b) as a result of that audit, the collector or taxpayer is assessed for tax collected, deemed to be collected or payable pursuant to this Part or any revenue Act.

(1.1) In the circumstances mentioned in subsection (1), the collector or taxpayer is liable to pay to the Crown, in addition to any other penalty:

- (a) one of the following:
 - (i) a penalty equal to 10% of the amount of tax assessed;
 - (ii) if a collector has collected, but not remitted, any tax as required by this Part or a revenue Act, a penalty equal to 25% of the amount of tax assessed;
 - (iii) if the minister is satisfied that a collector who has collected tax has wilfully failed to remit the tax as required by this Part or a revenue Act, a penalty equal to the amount of tax assessed; and
- (b) interest, at the rate and applied in the manner prescribed in the regulations, on the amount of tax assessed, from the day on which the tax was required to be forwarded or paid.

(2) Sections 60 to 64 apply *mutatis mutandis* for the purpose of recovering the amount of the penalty and interest imposed pursuant to this section.

1984-85-86, c.62, s.6; 1994, c.8, s.6; 2007, c.37, s.4; 2018, c.42, s.48.

Waiver of penalties or interest

58.1 The minister may waive or cancel at any time all or any part of any interest or penalty otherwise payable pursuant to this Act by a taxpayer or collector.

1994, c.8, s.7.

Non-application of sections 57 and 58

59(1) A corporation liable to pay tax pursuant to *The Corporation Capital Tax Act* is not liable to the penalties imposed by clause 57(1)(a) and section 58 with respect to tax payable pursuant to that Act.

(2) Where an audit is performed on a corporation liable to pay tax pursuant to *The Corporation Capital Tax Act* and, as a result of that audit, the corporation is assessed for tax payable pursuant to that Act, the corporation is liable to pay to the Crown, in addition to any other penalty, interest, at the rate and applied in the manner prescribed in the regulations, on the amount of tax not paid from the day on which it was required to be paid.

1984-85-86, c.62, s.6; 2007, c.37, s.5; 2018, c.42, s.48.

RECOVERY OF TAX

Estimate of tax

60(1) Where the minister has knowledge or reasonable grounds to believe that:

- (a) a collector has failed to file a return or to report, collect or remit tax as required pursuant to a revenue Act or this Part;
- (b) a taxpayer has failed to file a return or pay tax payable by him or has failed to make a report as required pursuant to a revenue Act or this Part;
- (c) any person has failed to obtain a certificate required by this Part or any revenue Act;
- (d) after an inspection or examination by the minister of a return or an audit of books, records or documents, tax payable has not been paid;
- (e) the books or records of a collector or taxpayer are inadequate for the purposes of a revenue Act or this Part;
- (f) the collector or taxpayer has failed to comply with a request from the minister to provide his books or records for inspection;
- (g) based on allegations by a collector or taxpayer, the books or records of the collector or taxpayer have been destroyed; or
- (h) the returns of the collector or taxpayer are not substantiated by his books or records;

the minister may make an estimate of the amount of tax collected or deemed to be collected by the collector for which he has not accounted or the amount of tax payable by the taxpayer which he has failed to pay, including any penalty and interest payable on the amount of tax collected, deemed to be collected or not paid, as the case may be.

(2) Where the minister makes an estimate pursuant to subsection (1), the minister shall cause a notice of the estimate to be served on the collector or taxpayer:

- (a) indicating the estimated amount of tax collected or deemed to be collected or payable, as the case may be; and
- (b) directing the collector or taxpayer to:
 - (i) account for the estimated amount to the satisfaction of the minister; or
 - (ii) pay the estimated amount to the minister;

within one month after the date of service.

(2.1) On service of the notice pursuant to subsection (2), the collector or taxpayer shall:

- (a) account for the estimated amount to the satisfaction of the minister; or
- (b) pay the estimated amount to the minister;

as directed by the notice within one month after the date of service.

(3) A notice served pursuant to this section is admissible in evidence as prima facie proof that the amount stated in the notice is due and owing, without proof of the signature or official position of the person appearing to have signed the notice.

1984-85-86, c.62, s.6; 1989-90, c.56, s.4.

Appeal of notice of estimate

61(1) In this section and in sections 62 and 62.1, “**appellant**” means a collector or taxpayer who serves a notice of appeal to the Board of Revenue Commissioners in accordance with subsections (2) and (3).

(2) Where a collector or taxpayer, to whom a notice is served pursuant to section 60, disputes liability for the amount stated in the notice, he may, within one month after the date of service of the notice, serve a written notice of appeal on the Board of Revenue Commissioners.

(3) Service of a notice of appeal is required to be effected by:

- (a) personal service of the notice of appeal on the Secretary to the Board of Revenue Commissioners; or
- (b) mailing the notice of appeal, by registered post, to the Secretary, Board of Revenue Commissioners, Regina, Saskatchewan.

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- (4) An appellant shall clearly set out in a notice of appeal served pursuant to this section the reasons for the appeal and all facts that he considers relevant to the appeal.
- (5) Where the Board of Revenue Commissioners receives a notice of appeal, it shall:
- (a) consider the matter and may hold any hearing and make any investigation it considers necessary to make its decision; and
 - (b) affirm or amend the estimate of the minister and, after making its decision, immediately notify the appellant and the minister of its decision.

1984-85-86, c.62, s.6; 1989-90, c.56, s.5.

Appeal to court

62(1) Subject to subsection (2), the minister or an appellant may appeal a decision of the Board of Revenue Commissioners made pursuant to section 61 in accordance with sections 21 to 23.

(2) Where the appellant is successful in his appeal to the Board and the minister does not appeal the Board's decision in accordance with sections 21 to 23, the minister may pay an amount, to be determined at his discretion, for part or all of the reasonable costs incurred by the appellant in lodging his appeal with the board.

1984-85-86, c.62, s.6.

Payment during an appeal

62.1(1) Notwithstanding that an appellant has commenced an appeal pursuant to section 61 or 62, the minister may cause a notice to be served on the appellant directing the appellant:

- (a) to pay to the minister the amount of tax estimated by the minister pursuant to section 60;
- (b) to pay to the minister an amount of tax that the minister estimates the appellant would be liable to collect or remit or pay during the appeal;
- (c) to provide security to the minister in any manner, in any amount and on any terms that the minister considers appropriate; or
- (d) to do all or any combination of the things mentioned in clauses (a) to (c);

pending the final disposition of the appeal.

(2) Where the appellant is served a notice pursuant to subsection (1), the appellant shall comply with the notice.

(3) Within 15 days of the service of a notice pursuant to subsection (1), the appellant may apply to the Board of Revenue Commissioners for a review of a direction to pay tax or provide security by serving a written application for review on the Board of Revenue Commissioners.

(4) Subsections 61(3) and (4) apply with any necessary modifications to an application for review made pursuant to this section.

(5) On receipt of an application for review, the Board of Revenue Commissioners shall:

- (a) consider the matter and may hold any hearing that it considers appropriate;
- (b) dismiss the application for review or suspend or cancel the direction to pay tax or provide security, as the case may be; and
- (c) notify the minister and the appellant of its decision.

(6) The decision of the Board of Revenue Commissioners pursuant to subsection (5) is final and not subject to appeal.

(7) Where the appellant does not apply for a review of the direction to pay tax or provide security within 15 days of the service of a notice pursuant to subsection (1) or the appellant has had his or her application for review dismissed pursuant to subsection (5), the minister may, notwithstanding that the appeal pursuant to section 61 or 62 has not been disposed of:

- (a) commence any action or procedure, that is authorized pursuant to this Part or a revenue Act, for the collection of the estimated amount;
- (b) suspend or cancel any licence issued pursuant to a revenue Act; or
- (c) do both of the things mentioned in clauses (a) and (b).

(8) If:

- (a) the minister's estimate made pursuant to section 60 is set aside or reduced on appeal pursuant to section 61 or section 62; and
- (b) no further appeal is made pursuant to section 62 or a further appeal is made pursuant to section 62 and is dismissed;

the minister shall refund any overpayment of tax paid pursuant to this section together with interest.

(9) Section 56 applies to an overpayment of tax mentioned in subsection (8).

1989-90, c.56, s.6.

Collection of tax

63(1) Where:

- (a) one month has expired from the date of service of a notice served pursuant to section 60 and no notice of appeal has been received by the Board of Revenue Commissioners pursuant to section 61; or
- (b) one month has expired from a decision of the Board of Revenue Commissioners made pursuant to section 61 and no further appeal is made pursuant to section 62;

the minister may certify the amount of tax, plus penalty and interest payable to the date of the certificate, that is estimated by him pursuant to section 60 or that is determined by the Board of Revenue Commissioners pursuant to section 61, as the case may be.

(2) The minister may file a certificate made pursuant to this section at any judicial centre with the local registrar of the Court of Queen's Bench.

(3) A certificate filed pursuant to subsection (2) has the same force and effect as if it were a judgment obtained in the Court of Queen's Bench for the recovery of a debt in the amount specified in the certificate, together with any reasonable costs and charges with respect to its filing.

1984-85-86, c.62, s.6; 2018, c.42, s.65.

Certifying amount of tax

64 Notwithstanding anything in this Part or any revenue Act:

(a) where a collector fails to forward, in accordance with section 53, the amount of the tax collected by him as shown in a return furnished by him pursuant to section 54 or otherwise reported by him in writing; or

(b) where default is made in the payment of any tax due and payable by a taxpayer as shown on a return furnished by him or otherwise reported by him in writing;

the minister may certify the amount due and payable including interest and penalties, if any, and subsections 63(2) and (3) apply with respect to the certificate.

1984-85-86, c.62, s.6.

Collection from third parties

65(1) In this section and in section 68, "**third party**" means a person who is, or is about to become, indebted to or liable to pay money to a person liable to pay tax or remit tax.

(2) Where the minister has knowledge or reasonable grounds to believe that a person is or is about to become a third party, the minister may serve a written demand on the third party requiring that all or any part of the moneys payable by the third party to a person liable to pay or remit tax be paid to the minister immediately.

(2.1) A written demand remains in force for:

(a) one month after the day on which the written demand is served; or

(b) any longer period that the minister may specify in the written demand.

(3) The receipt of the minister or his designate for moneys paid pursuant to this section is a good and sufficient discharge of the liability of the third party to the extent of the payment by him pursuant to this section.

(4) Where a third party is served with a demand pursuant to this section and subsequently discharges any liability to the person liable to pay or remit tax or fails to comply with the demand, that third party is liable to the Crown to the extent of the lesser of:

(a) the amount of liability discharged to the person liable to pay or remit tax; or

(b) the amount specified in the demand;

and the amount described in clause (a) or (b), as the case may be, may be recovered from the third party in the same manner as tax payable.

1984-85-86, c.62, s.6; 1994, c.8, s.8; 2018, c.42, s.48.

Liability for amounts wrongly collected

65.1 A person who fraudulently, mistakenly or otherwise collects or receives an amount of money is liable to pay to the Crown the amount collected or received if that amount:

- (a) is not an amount payable pursuant to a revenue Act;
- (b) is fraudulently, mistakenly or otherwise held out by the person to be a tax and has been collected or received under the colour of a revenue Act; and
- (c) has not been refunded or returned to the person from whom the amount was collected or received.

1994, c.8, s.9; 2018, c 42, s.48.

Limitation of actions

65.2(1) Notwithstanding *The Limitations Act*, no action shall be commenced against a taxpayer to recover taxes, penalties and interest due and payable to the Crown pursuant to this Act or a revenue Act by the taxpayer unless the action is commenced within six years after the day on which the taxes, penalties and interest became due and payable.

(2) Notwithstanding *The Limitations Act*, no action shall be commenced against a collector to recover any amount due and liable to be remitted to the Crown pursuant to this Act or a revenue Act by the collector with respect to taxes that the collector is required to collect or remit unless the action is commenced within six years after the day on which the amount became due and liable to be remitted.

(3) Notwithstanding *The Limitations Act*, no action shall be commenced against a third party to recover any amount for which the third party is liable pursuant to subsection 65(4) unless the action is commenced within six years after the day on which the third party became liable for that amount.

2004, c.L-16.1, s.72.

SECURITY**Security**

66(1) The minister may require any collector to deposit with him security by way of a bond, cash or other security satisfactory to him in an amount that:

- (a) is to be determined by the minister; and
- (b) is not less than \$100 and not greater than an amount equal to six times the amount of tax estimated by the minister, to be collected by the collector each month pursuant to this Part or a revenue Act.

(2) Where a collector who has deposited security with the minister pursuant to subsection (1) has failed to collect or remit the tax in accordance with a revenue Act or this Part, the minister may, by giving written notice to the collector, apply the security in whole or in part to the amount that should have been collected, remitted or paid by the collector as the amount due to the Crown as of the date of the notice.

1984-85-86, c.62, s.6; 2018, c 42, s.48.

INVESTIGATIONS

Investigation

67(1) Subject to subsection (3), for the purposes of enforcing and administering this Part or any revenue Act, and to determine whether tax is being collected and accounted for in accordance with this Part or any revenue Act, the minister or any person authorized by the minister may at any reasonable time enter without a warrant into any premises or place where a business is carried on, any property is kept, or anything is done in connection with a business, or any books or records are or should be kept pursuant to this Part or any revenue Act, for the purpose of carrying out an audit or inspection and may:

- (a) require the production of the books and any account, voucher, letter, telegram or other document that relates or may relate to:
 - (i) the information that is or should be in the books or records; or
 - (ii) the amount of tax payable or collectable;
 - (b) require the production for examination of any property described by an inventory or any property, process or matter, which in the opinion of the minister or of the person authorized by the minister, may assist the minister or the person authorized by the minister, as the case may be, in determining the accuracy of an inventory, or in ascertaining the information that is or should be in the books or records or the amount of any tax collectable or payable pursuant to this Part or any revenue Act;
 - (c) require any taxpayer or collector who is or may be liable to pay or collect tax or any representative, agent, officer or employee on the business premises, to give him all reasonable assistance with his audit or inspection;
 - (d) make any inquiries, in writing or orally, of a person mentioned in clause (c) relating to the expeditious conduct of the audit or inspection;
 - (e) require a person mentioned in clause (c) to attend at the premises or place with the minister or the person authorized by the minister, as the case may be, for the purposes of assisting in the expeditious conduct of the audit or inspection;
 - (f) subject to subsection (2), on giving a receipt for the books, papers, records or documents, remove any books, papers, records or documents examined pursuant to this section for the purpose of making copies or extracts of those books, papers, records or documents.
- (2) The minister or any person authorized by the minister shall carry out the copying of books, papers, records or documents removed pursuant to clause (1)(f) with reasonable dispatch and shall promptly return the books, papers, records or documents after the copying to the person who produced or furnished them.

- (3) The minister or any person authorized by the minister shall not enter into any room or place actually being used as a dwelling without the consent of the occupier, except when authorized to do so by a warrant issued by a justice of the peace or a judge of the Provincial Court of Saskatchewan.
- (4) Where the minister or any person authorized by the minister suspects, as a result of the conduct of an audit or examination or for any other reason, that a violation of this Part or any revenue Act has occurred, he shall immediately advise any person mentioned in subsection (1):
- (a) of the alleged violation of this Part or any revenue Act; and
 - (b) that he is not obliged to make any written or oral statement and that any statements made may be used against him in a subsequent proceeding for an offence including a proceeding for an offence pursuant to this Part or any revenue Act.
- (5) Where any person mentioned in subsection (1) refuses to produce books, records or documents or any property, process or matter required pursuant to subsection (1) or refuses to allow the removal of any books, papers, records or documents required pursuant to subsection (1), the minister or any person authorized by the minister may make application to a justice of the peace or a judge of the Provincial Court of Saskatchewan for a warrant authorizing the minister or the person authorized by the minister, as the case may be, to:
- (a) enter into and search premises where any books, documents, records or other property that may constitute evidence of a violation of this Part or any revenue Act are or may be located;
 - (b) seize and take possession of any books, documents, records or other property that may constitute evidence of a violation of this Part or any revenue Act.
- (6) A justice of the peace or a judge of the Provincial Court of Saskatchewan, if satisfied by the oath of the minister or any person authorized by the minister that there is reasonable grounds for believing that a violation of this Part or any revenue Act has occurred and that there is evidence to be found at the place to be searched, may issue a warrant under his hand authorizing the person named in the warrant to enter the place named in the warrant and every part of that place and of the premises connected with that place to examine the place and connected premises and search for and seize and take possession of books, documents, records or other property that may constitute evidence of a violation of this Part or any revenue Act.

Production of documents

68(1) For the purposes of enforcing and administering this Part or any revenue Act, the minister may serve a written demand on any person, including the president, manager, secretary, director, agent or representative of a partnership, corporation or trustee, requiring from that person:

- (a) a return, a supplementary return and any information related to a return or supplementary return;
- (b) the production, including the production on oath, of any book, letter, account, invoice, financial or other statement or any other document;

which relates to a person liable to pay or collect tax.

(2) For the purposes of administering and enforcing this Part or any revenue Act, the minister may serve a demand on:

- (a) any person, syndicate, trustee or corporation; and
- (b) any agent or official of any person, syndicate, trust or corporation;

which is or may become a third party, requiring the production, including the production on oath, of any book, letter, account, invoice, financial or other statement or other document.

(3) The minister may specify a reasonable time within which a demand pursuant to this section is to be complied with, and every person to whom a demand is served shall comply with the demand within the specified time.

1984-85-86, c.62, s.6.

Copies of documents

69(1) Where any book, record or other document has been seized, examined or produced pursuant to section 67 or 68, the minister, or any person authorized by the minister, may make, or cause to be made, copies of the book, record or other document.

(2) A document certified by the minister, or any person authorized by the minister, to be a copy made pursuant to this section is admissible in evidence, without proof of the office or signature of the person appearing to have certified the document, and has the same probative force as the original document.

1984-85-86, c.62, s.6.

SECURITY**Secrecy**

70(1) No return, record or information submitted by a collector or taxpayer pursuant to this Part or a revenue Act and no information obtained by way of audit, investigation or inspection is open to inspection except by:

- (a) officers of the ministry whose duty it is to inspect that return, record or information; or
- (b) the Board of Revenue Commissioners;
- (c) **Repealed.** 2007, c.37, s.6.

(2) Unless authorized by this Act or any other law or with the consent of the person to whom a return or information relates, no person employed in the public service of Saskatchewan shall:

- (a) communicate, or allow to be communicated, any return or information obtained pursuant to this Part or a revenue Act to any person who is not legally entitled to the return or information; or
- (b) allow any person who is not legally entitled to a return or information obtained pursuant to this Part or a revenue Act to inspect or have access to the return or information.

(3) Notwithstanding subsections (1) and (2) but subject to section 71, the minister may:

- (a) authorize the release of any information or the contents of any record or returns; or
- (b) allow inspection of or access to any return, record or information;

to any person employed by the government of any other jurisdiction inside or outside Canada where:

- (c) the information, records and returns obtained by that government for the purpose of any Act that imposes a tax are communicated or made accessible on a reciprocal basis to the minister; and
- (d) the information, records and returns communicated or made accessible by the minister will not be used for any other purpose other than the administration and enforcement of a federal or provincial law that provides for the imposition of a tax.

(4) Notwithstanding subsections (1) and (2), the minister may authorize the release of any information or the contents of any record or return if:

- (a) any of the following apply:
 - (i) the information is requested by a law enforcement agency or investigative body for the purposes of enforcing a law of Saskatchewan or another jurisdiction inside or outside Canada;
 - (ii) the information is of a sufficiently general or statistical nature that the information does not disclose the tax information of a particular collector or taxpayer;
 - (iii) the information is intended for use by a ministry or agency of the Government of Saskatchewan for the purposes of assisting in the administration or enforcement of an Act, law, program or function that the ministry or agency is responsible for administering or enforcing;
 - (iv) there are any other circumstances that may be prescribed in the regulations; and
- (b) the minister is satisfied that it is in the public interest to release the information or the contents of the record or return.

AGREEMENTS WITH OTHER PROVINCES

Agreements with other provinces

71 The minister, on behalf of the Crown, may enter into agreements with the government of any other jurisdiction inside or outside Canada:

- (a) for the purpose of making the application and administration of this Part and a revenue Act or any similar Act of another jurisdiction more equitable; or
- (b) respecting the payment or relief from the payment of the tax pursuant to this Part or a revenue Act or imposed pursuant to a similar Act of any other jurisdiction for the purpose of avoiding the duplicate imposition of the tax.

1994, c.8, s.11; 2018, c.42, s.48.

Agreements with First Nations

71.1(1) In this section:

- (a) **“comparable revenue Act”** means the revenue Act to which a First Nation law is, in the opinion of the minister, similar;
 - (b) **“First Nation”** means:
 - (i) a band as defined in the *Indian Act* (Canada); or
 - (ii) a body of Indians that, through its governing body, has the power to enact laws, if that power has been recognized or granted under an agreement that has been given the force of law by an Act of Parliament;
 - (c) **“First Nation law”** means a law, passed by the governing body of a First Nation, that imposes a First Nation tax on a purchase of goods or services on a reserve that:
 - (i) in the opinion of the minister, is the same as or substantially similar to a tax; and
 - (ii) applies to all persons making a purchase of the goods or services that are the subject of the First Nation tax;
 - (d) **“First Nation tax”** means a charge, or fee, that:
 - (i) is in the nature of a tax; and
 - (ii) is imposed pursuant to a First Nation law;
 - (e) **“Indian”** means an Indian as defined in the *Indian Act* (Canada);
 - (f) **“reserve”** means a reserve as defined in the *Indian Act* (Canada);
 - (g) **“tax administration agreement”** means an agreement entered into pursuant to subsection (2).
- (2) If the governing body of a First Nation has enacted or intends to enact a First Nation law, the minister, on behalf of the Crown, may enter into an agreement with the First Nation respecting:
- (a) the administration and enforcement of the First Nation law; and
 - (b) the collection of a First Nation tax imposed pursuant to that First Nation law.

- (3) A tax administration agreement must:
- (a) identify the comparable revenue Act;
 - (b) ensure that the minister is entitled to receive the same data and information respecting on-reserve persons who are required to pay or collect a First Nations tax that the minister would receive under the comparable revenue Act from off-reserve persons who pay or collect tax pursuant to the comparable revenue Act; and
 - (c) provide that any officers and employees of the ministry who are administering and enforcing the First Nation law may enter onto the First Nation's reserve at any reasonable time for the purposes of conducting audits, investigations, enforcement and any other activities in connection with the administration of the First Nation law.
- (4) A tax administration agreement may:
- (a) provide for the sharing of the revenues from the First Nation tax or the retention by the minister of a commission or fee for the services provided by the minister under the agreement;
 - (b) appoint the minister or any officers or employees of the ministry as the agents of the First Nation for the purposes of collecting the First Nation tax and administering and enforcing the First Nation law;
 - (c) notwithstanding section 70, permit the minister and any officers or employees of the ministry to disclose to the First Nation or its representative any information acquired by the minister in the course of administering the First Nation law, including any return, record or information relating to persons required to pay or collect the First Nation tax; and
 - (d) include any other provisions, not inconsistent with subsection (3), that the minister considers appropriate.
- (5) Notwithstanding any other provision of this Act or any other Act or law, the minister shall pay to the First Nation any moneys that the minister is required to pay to that First Nation under the tax administration agreement.
- (6) Any amount mentioned in subsection (5) that is payable from the general revenue fund may be accounted for as a reduction of revenue to the general revenue fund.
- (7) If a tax administration agreement is in effect, the tax imposed under the comparable revenue Act does not apply to persons who are subject to the First Nation tax that is the subject of the agreement.
- (8) Notwithstanding any other Act, law or agreement, if, pursuant to a tax administration agreement, the minister has agreed to administer and enforce a First Nation law in the same manner as a revenue Act, and if the First Nation law incorporates Part III of this Act by reference:
- (a) the First Nation law is deemed to be a revenue Act for the purposes of Part III of this Act;

(b) the minister may exercise any of the minister's powers given in Part III of this Act to administer and enforce the collection and payment of the First Nation tax; and

(c) every person who is required to pay or collect the First Nation tax that is the subject of the tax administration agreement must comply with Part III of this Act and is subject to Part III of this Act as if the First Nation law were a revenue Act and as if the First Nation tax were a tax.

2007, c.37, s.7; 2014, c.E-13.1, s.59; 2018, c 42, s.48.

APPOINTMENTS

72 Repealed. 2000, c.50, s.24.

OFFENCES AND PENALTIES

Offences

73(1) Every person who:

(a) fails to produce books, records or documents to a person entitled pursuant to this Part or any revenue Act to inspect, examine or audit the books, records or documents;

(b) fails to answer any question which:

(i) is put to him by a person entitled pursuant to this Part or any revenue Act to direct questions; and

(ii) he is required pursuant to this Part or any revenue Act to answer;

(c) fails to produce for inspection any property, process, matter or items of inventory when required to do so for the purposes of aiding in the conduct of an audit or inspection;

(d) fails to provide all reasonable assistance when required to do so for the purposes of aiding in the conduct of an audit or inspection;

(e) fails to attend at his business premises or at any place where his business is conducted or any property, documents, books or records relating to his business are or should be kept when required to do so for the purposes of aiding in the conduct of an audit or inspection;

(f) fails to make any report or return required from him pursuant to this Part or any revenue Act;

(g) fails to remit tax collected, deemed collected or payable by him as required pursuant to this Part or any revenue Act;

- (h) files or makes a false or misleading return or report, gives false or misleading answers or information in any return or report pursuant to this Part or any revenue Act, makes a false or misleading answer to any question described in clause (b) or omits to state a fact in a return, report, answer or information that is required to be stated or that is necessary to make the return, report, answer or information not false or misleading in light of the circumstances in which it was made;
- (i) destroys, alters, mutilates, conceals or disposes of books or records required to be kept pursuant to this Part or a revenue Act in order to evade tax or the collection or remittance of tax;
- (j) makes or permits, or assents to or acquiesces in the making of, false or misleading entries or omissions in books or records required to be kept pursuant to this Part or a revenue Act in order to evade tax or the collection or remittance of tax;
- (k) wilfully evades or attempts to evade, complying with this Part or any revenue Act;
- (l) obstructs the minister, or any person authorized by the minister while making an inspection, examination or audit;
- (m) contravenes any provision of this Part or any revenue Act or the regulations, for which no other penalty is specifically provided;
- (n) fails to comply with a demand of the minister or any person authorized by the minister;

is guilty of an offence and liable on summary conviction in the case of a first offence to a fine of not more than \$1,000 and in the case of a second or subsequent offence to a fine of not more than \$5,000 or imprisonment for a term of not more than three months or to both such fine and imprisonment.

(2) A penalty imposed pursuant to this section is in addition to any remedy the Crown may have to recover the amount of any unpaid tax or penalty or interest on the tax.

1984-85-86, c.62, s.6; 2018, c 42, s.48.

Additional penalty for failure to furnish return or forward tax

74(1) Where a collector or taxpayer is convicted for failure to furnish a return or to remit tax collected, deemed to be collected or payable by him as required pursuant to this Part or any revenue Act or the regulations, the convicting judge of the Provincial Court of Saskatchewan shall, in addition to the fine imposed:

- (a) order that the return be furnished or the tax together with the penalty and interest payable under section 57 be paid to him immediately or within a stated period by the person so convicted, and the judge of the Provincial Court of Saskatchewan shall forward the return or the tax, penalty and interest to the minister immediately on receipt of them; and
- (b) impose an additional fine equal to the amount of tax, excluding any penalty and interest, owing or estimated by the minister to be owing.

(2) Notwithstanding sections 60 to 65, where a person fails to furnish a return or pay the tax owing as ordered in subsection (1), the minister may certify the amount of tax owing or estimated to be owing including the penalty and interest imposed by section 57 and subsections 63(2) and (3) apply *mutatis mutandis* for the purpose of issuing a certificate pursuant to this subsection.

1984-85-86, c.62, s.6.

Evidence in prosecution

75 In any legal proceedings for failure to pay the tax, or to collect or forward the tax, or to forward any penalty or interest imposed by section 57 or section 58, a certificate signed by the minister that:

- (a) he has charge of the appropriate records and that after careful examination and search of those records he has been unable to find that a return or remittance required by this Part or any revenue Act has been received or paid; and
- (b) the date shown on the return or the form was the date it was received by the minister or his designate;

is admissible in evidence as prima facie proof of the facts stated in the certificate, without proof of the office or signature of the person appearing to have signed the certificate.

1984-85-86, c.62, s.6; 1994, c.8, s.12.

Certificate as to licences, permits, certificates

76 In any proceedings pursuant to this Part or a revenue Act, a certificate signed by the minister stating that a licence, permit or certificate:

- (a) has; or
- (b) has not;

been issued to any person under any Act administered by the minister, is admissible in evidence as prima facie proof of the facts stated in the certificate, without proof of the office or signature of the person appearing to have signed the certificate.

1984-85-86, c.62, s.6.

Offences by corporation

77(1) Where a corporation has committed an offence against this Part or a revenue Act, any officer, director, employee or agent of the corporation who directed, authorized, assented to or participated in the commission of the offence is guilty of an offence and is liable on summary conviction to the fines and penalties provided by section 73 whether or not the corporation has been prosecuted or convicted.

(2) In addition to the penalties mentioned in subsection (1), where any officer, director, employee or agent of a corporation is convicted for failure to remit tax collected, deemed to be collected or payable as required pursuant to this Part or a revenue Act, he is liable on summary conviction to an additional fine equal to the amount of tax, exclusive of any penalty or interest, that should have been collected, remitted or paid.

(3) In any proceedings pursuant to this Part or a revenue Act, a corporation is deemed to be a party to the act, omission, neglect or failure of an officer, employee, agent or any other person acting for the corporation where the officer, employee, agent or person acted within the scope of his employment.

1984-85-86, c.62, s.6.

Prosecutions against collectors

78 In a prosecution against a collector pursuant to this Part or a revenue Act:

(a) the person appearing in answer to the charge is deemed to be the person charged unless proof to the contrary is given;

(b) the application for a licence as a collector pursuant to a revenue Act purporting to be signed by the person charged, is prima facie evidence that the person charged is a collector pursuant to that revenue Act;

(c) subject to section 49, where a return received in the ministry shows that a tax was collected by the person charged, the return is prima facie evidence that the amount shown in the return was collected by that person.

1984-85-86, c.62, s.6; 1988-89, c.42, s.29; 2014, c.E-13.1, s.59.

Evidence re tax payable on vehicles

79 In any proceedings pursuant to this Part or a revenue Act, a certificate of registration of a motor vehicle issued pursuant to *The Traffic Safety Act* is prima facie evidence that:

(a) the motor vehicle designated in the certificate was brought into Saskatchewan by or delivered in Saskatchewan to the person to whom the certificate of registration was issued for his own use; and

(b) the person described in clause (a) is ordinarily resident or carrying on business in Saskatchewan.

1984-85-86, c.62, s.6; 1986, c.33, s.7; 2004, c.T-18.1, s.297.

Limitation on prosecution

80(1) Subject to subsection (2), no prosecution for a violation of any of the provisions of this Part, a revenue Act or the regulations is to be commenced after six years from the date of the violation.

(2) No prosecution with respect to the offence of making a false or misleading statement is to be commenced after six years from the date that knowledge of the false or misleading statement came to the attention of the minister.

1984-85-86, c.62, s.6.

NOTICE AND EVIDENCE

Written authorizations of minister

81(1) In this section and in sections 82 and 83, “**legal proceeding**” means a civil proceeding or prosecution for violation of any of the provisions of any Act:

- (a) that is administered by the minister; or
- (b) that the minister is authorized, pursuant to section 10, to collect revenue and taxes under or any regulations made under those Acts.

(2) Where the minister grants a written authority under any Act administered by him to a person, the authorization:

- (a) may be general in its terms and is effective until revoked by the minister; and
- (b) is admissible in evidence in any legal proceeding as prima facie proof of the authority of the person named in the authority for the purposes mentioned in the authority, without proof of the appointment or signature of the minister.

1984-85-86, c.62, s.6.

Records of department

82(1) Subject to subsection (2), a copy of an entry in a book or record kept by the ministry is, in all legal proceedings, admissible in evidence as prima facie proof of the entry and of the matters, transactions and accounts recorded in the book or record.

(2) In a legal proceeding, neither the minister nor any officer or employee of the ministry is, except by order of the court or judge made for special cause, compellable:

- (a) to produce any book or record whose contents can be proved under this section; or
- (b) to appear as a witness to prove the matters, transactions and accounts recorded in any book or record described in clause (a).

1984-85-86, c.62, s.6; 2014, c.E-13.1, s.59.

Service of documents

83(1) Any document or notice required by a revenue Act, this Act or the regulations to be given or served is, unless otherwise provided for, to be:

- (a) served personally;
- (b) mailed by registered or certified post to the last known address of the person being served or to the person’s address as shown on the records of the ministry; or
- (c) sent by fax of the document or notice to a fax machine at the last known address of the person being served or to a number furnished by that person to the ministry.

- (2) Where a person who carries on business under a business name registered pursuant to *The Business Names Registration Act* is to be served a document or notice pursuant to a revenue Act, this Act or the regulations:
- (a) the document or notice may be addressed to the business name; and
 - (b) in the case of personal service, the document or notice may be served on a person at the principal place of business of the business who appears to be in control and management of the place of business.
- (3) Where persons who carry on business in a partnership are to be served a document or notice pursuant to a revenue Act, this Act or the regulations:
- (a) the document or notice may be addressed to the partnership name; and
 - (b) in the case of personal service, the document or notice may be served on a person at the principal place of business of the partnership who appears to be in control and management of the place of business.
- (4) Service of a document or notice is sufficiently proved by the affidavit of the person by whom the document or notice is served or mailed.
- (5) **Repealed.** 1994, c.8, s.13.
- (6) A document or notice served by registered mail is deemed to have been served on the second day following the date of the postmaster's receipt for the envelope containing the document or notice.

1984-85-86, c.62, s.6; 1994, c.8, s.13; 2014,
c.E-13.1, s.59; 2015, c.21, s.44.

The Crown bound

84 Notwithstanding any other Act but subject to section 3 of *The Corporation Capital Tax Act*, the Crown is bound by this Part and any revenue Act.

1984-85-86, c.62, s.6; 2018, c.42, s.48.

REGULATIONS

Regulations

- 85(1)** For the purpose of carrying out the provisions of this Act or any revenue Act according to their intent, the Lieutenant Governor in Council may make regulations:
- (a) prescribing the records to be kept by collectors and taxpayers and requiring those records to be preserved by collectors and taxpayers for any length of time that the Lieutenant Governor in Council considers appropriate to a maximum of six years;
 - (b) defining, enlarging or restricting the meaning of any word or expression used in this Part but not defined in this Part;

- (b.1) prescribing for the purposes of section 49.1:
 - (i) the tax or class of taxes for which a deduction may be made;
 - (ii) the manner of determining the amount of tax that may be deducted and that is to be added by a collector; and
 - (iii) the terms and conditions of a deduction of tax;
 - (c) prescribing the amount of allowances or commissions that may be paid to collectors or taxpayers in collecting and remitting or paying a tax and, for that purpose, establishing different classes of collectors and taxpayers and different allowances or commissions for different taxes;
 - (d) prescribing the rate of interest and the manner in which interest is to be determined and, for that purpose, establishing different classes of tax and rates of interest and manners in which interest is to be determined for different classes of tax;
 - (d.1) prescribing the circumstances under which the minister may release information or the contents of any record or return for the purposes of section 70.
 - (e) prescribing any other matter or thing that is required or authorized by this Part to be prescribed in the regulations;
 - (f) respecting any matter or thing that is ancillary to this Part.
- (2) A regulation made under this section may be made retroactive to a day not earlier than October 1, 1985.
- (3) Notwithstanding subsection (2), a regulation made under this section for the purposes of section 56 may be made retroactive to a day not earlier than April 1, 1985.

1984-85-86, c.62, s.6; 1992, c.38, s.12; 2007, c.37, s.8.

OTHER

Application of certain payments

86 Where a collector or taxpayer:

- (a) has failed to pay or to remit tax payable as required by this Part or a revenue Act and is liable pursuant to this Part or a revenue Act to pay to the Crown a penalty, interest or a penalty and interest on the amount of tax payable not paid; and
- (b) makes a payment to the minister on account of the tax payable;

the minister may apply the amount of the payment first to the penalty, interest or penalty and interest and any remainder of the payment to reduce the principal amount of the tax payable.

1984-85-86, c.62, s.6; 2018, c.42, s.48.

This Part to prevail

87(1) Subject to subsections (2) and (3), where the provisions of this Part and the provisions of a revenue Act conflict, this Part prevails.

(2) Notwithstanding any other provision of this Act, this Part, as it applies to *The Fire Safety Act*, applies only to the reporting, remitting and enforcing of the remission of the fee imposed pursuant to that Act.

(3) Where the provisions of *The Tobacco Tax Act, 1998* and the provisions of this Part conflict, the provisions of *The Tobacco Tax Act, 1998* prevail.

1984-85-86, c.62, s.6; 1998, c.T-15.001, s.36;
2015, c.F-15.11, s.64.

88 Repealed. 1994, c.8, s.14.

Coming into force*

89 This Act comes into force on a day to be fixed by proclamation of the Lieutenant Governor.

1983, c.D-22.02, s.47.

