

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 c 22; and the *Statutes of Saskatchewan, 1979, c 23 and c 69; 1979-80, c 48; 1980-81, c 76 and c 83; 1983, c 11, c 29 and c 40; 1983-84, c 38; 1984-85-86, c 38, c 63 and c 76; 1986, c 5, c 30, c 31 and c 33; 1986-87-88, c 20; 1988-89, c 42 and c 55; 1989-90, c 54; 1990-91, c 4 and c 32; 1991, c 2; 1992, c 48; 1993, c 48; 1996, c 46; 1997, c 9; 1999, c 17; 2000, c 41; 2004, c T-18.1, c 45 and c 65; 2006, c 43; 2017, c 24; 2018, c 30 and c 42; 2019, c 25; 2020, c 34; 2021, c 24; 2022, c 31; 2024, c 4, c 10 and c 17; and 2025, c 11.*

*NOTE: The title and chapter number of this Act was changed by [SS2000, 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(a.1) **Repealed.** 2017, c 24, s 3.

(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) 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.101) **“Crown”** means the Crown in right of Saskatchewan;

(c.102) **“electronic distribution platform”** means a website, internet portal, gateway, application or other means prescribed in the regulations that allow a consumer or user to purchase at a retail sale, whether singly, by subscription or in any other manner, including maintenance, updates and support, tangible personal property, services or contracts of insurance that are delivered through an electronic format;

(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) **Repealed.** 2018, c 42, s 41.

(c.4) **“lease”** means:

(i) when used in relation to tangible personal property, an agreement under which a person is given a right to use tangible personal property, either directly or indirectly, with or without possession or control, for a specified or indefinite period and, without limiting the generality of the foregoing, includes:

(A) a lease recognized in law or equity as a lease;

(B) a licence;

- (C) a bailment; and
 - (D) an agreement under which the person giving the right to use the tangible personal property supplies a person to operate, or to direct or oversee the operation of, the tangible personal property;
 - (ii) an agreement under which a person is given a right to use a taxable service for a specified or indefinite period; or
 - (iii) any other agreement prescribed in the regulations;
- (c.5) **“marketplace facilitator”** means a person:
- (i) that makes or facilitates a marketplace for retail sales by marketplace sellers; and
 - (ii) that, directly or indirectly, collects payment from a consumer or user and remits payment to a marketplace seller;
- whether or not that person receives consideration in exchange for its services;
- (c.6) **“marketplace seller”** means a person that makes retail sales through any physical or electronic marketplace operated, owned or controlled by a marketplace facilitator;
- (d) **“minister”** means the member of the Executive Council to whom for the time being the administration of this Act is assigned;
- (d.1) **“online accommodation platform”** means, subject to the regulations, an electronic marketplace that enables or facilitates transactions in relation to accommodation services located in Saskatchewan;
- (e) **Repealed.** 1997, c9, s3.
- (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, c40, s3.
- (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, weighed or measured or that is in any way perceptible to the senses, and includes natural or manufactured gas and electricity;
- (k) **“taxable service”** means:
 - (i) computer services;
 - (ii) credit reporting, credit rating or collection services;
 - (iii) dry cleaning or laundry services;
 - (iv) extended warranties or maintenance contracts;
 - (v) accommodation services;
 - (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;
- (xix) services performed by one person for another person for consideration, relating to:

(A) the construction, alteration, repair, erection, demolition, remodelling or improvement of real property or a building or other structure on real property; or

(B) any other thing done or agreed to be done in relation to real property or a building or other structure on real property;

whether those services improve the value of the property as real property or relate to the use, enjoyment or manipulation of the property for purposes other than an increase in its value as real property, and includes all related charges and fees in providing the services;

- (xx) electronic distribution services that are delivered, streamed or accessed through an electronic distribution platform, including:

(A) the content delivered through the electronic distribution platform; and

(B) any associated or incidental services, including all transaction services, processing services and administration services;

- (xxi) **Repealed.** 2021, c 24, s 3.

(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, unless otherwise specified, 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.

(1.1) For the purpose of the definition of ‘vendor’ and subject to the regulations, a retail sale in the province includes a retail sale of tangible personal property or of a taxable service by a person who does not otherwise carry on business in Saskatchewan, if the tangible personal property or the taxable service is acquired for use or consumption in or relating to Saskatchewan.

(1.2) For the purpose of the definition of ‘vendor’ and subject to the regulations, a retail sale in Saskatchewan includes a retail sale of a contract of insurance as defined in subsection 5.9(1) by a person who does not otherwise carry on business in Saskatchewan, if the contract of insurance is acquired for use or consumption in or relating to Saskatchewan.

(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.

RSS 1978, c E-3, s 2; RSS 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; 2017, c 24, s 3; 2018, c 30, s 3 and c 42, s 41; 2020, c 34, s 3; 2021, c 24, s 3; 2022, c 31, s 3.

Marketplace facilitators and operators of online accommodation platforms as vendors

3.1(1) For the purposes of the definition of ‘vendor’ in subsection 3(1) and subject to the regulations:

- (a) a marketplace facilitator is deemed to be a vendor for the purposes of this Act, whether or not the marketplace facilitator carries on business in Saskatchewan, if the marketplace facilitator:
 - (i) makes or facilitates the marketplace in which the retail sale of tangible personal property, taxable services or contracts of insurance for consumption or use in or relating to Saskatchewan takes place; and
 - (ii) collects payment with respect to the retail sale mentioned in subclause (i) from a consumer or user of the tangible personal property, taxable service or contract of insurance acquired for consumption or use in or relating to Saskatchewan and remits payment to the marketplace seller of that tangible personal property, taxable service or contract of insurance; and
 - (b) the operator of an online accommodation platform is deemed to be a vendor for the purposes of this Act, whether or not the operator of that online accommodation platform carries on business in Saskatchewan, if the operator:
 - (i) makes or facilitates the marketplace in which a person who sells or makes available for retail sale accommodation services in Saskatchewan and the consumer or user of those services are brought together; and
 - (ii) collects payment with respect to the retail sale mentioned in subclause (i) from a consumer or user of accommodation services acquired for consumption or use in Saskatchewan and remits payment to the person who sells or makes available for retail sale those services.
- (2) Subsection (1) applies with respect to a retail sale in or relating to Saskatchewan, notwithstanding that the retail sale is one for which:
- (a) the marketplace facilitator is the same person as the marketplace seller; or
 - (b) the operator of the online accommodation platform is the same person as the person who sells or makes available for sale the accommodation services.

2021, c 24, s 4.

LICENCES OF VENDORS**Vendor to have licence**

4(1) Subject to subsection (2.1), 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) Subject to subsection (2.1), no vendor shall sell any taxable service or any contract of insurance as defined in subsection 5.9(1) in or relating to Saskatchewan 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.

(2.1) Subsections (1) and (2) do not apply to a vendor who makes retail sales only by way of an online accommodation platform or a marketplace facilitator if the operator of the online accommodation platform or the marketplace facilitator, as the case may be, holds a licence pursuant to this section and that licence is in force at the time of those retail sales.

(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.

RSS 1978, c E-3, s 4; 1984-85-86, c 63, s 4;
1988-89, c 42, s 34; 2000, c 41, s 6; 2017, c 24, s 4;
2020, c 34, s 5.

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 the Crown 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 6% 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 the Crown 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 6% of the value of the property to be used.

(2.1) **Repealed.** 2017, c 24, s 5.

(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 the Crown 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 6% 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 subsections (6.1) and (6.2) and 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.

(6.1) Subject to the regulations, and without limiting the generality of subsection (8), a contractor who provides a taxable service as set out in subclause 3(1)(k)(vii) or (xix) is a vendor and is not a user or a consumer of tangible personal property sold as tangible personal property in relation to that service.

(6.2) A contractor who is a builder of premises intended for resale but not rental purposes is not a user or consumer of any services described in subclause 3(1)(k)(xvii) or (xix) or tangible personal property used or consumed by the builder in relation to those premises, if:

- (a) the premises are sold to a user or consumer at fair market value;
- (b) the builder includes a sale of its services described in subclause 3(1)(k)(xix) to the user or consumer that encompasses all of those services for which the builder would have, but for this subsection, been the consumer or user; and
- (c) the builder includes as a sale of tangible personal property to the user or consumer the value of all tangible personal property for which the builder would have, but for this subsection, been the user or consumer, and in those circumstances that tangible personal property is deemed to remain as tangible personal property until the sale of those premises by the builder to the user or consumer.

(6.3) If, in the minister's opinion, the premises mentioned in subsection (6.2) are being used for purposes other than resale, the contractor is the user or consumer of the services described in subclauses 3(1)(k)(xvii) and (xix) and of tangible personal property used in the building of the premises and is liable for the payment of tax imposed by this Act.

(7) A person who leases tangible personal property or taxable services from a vendor shall pay to the Crown 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 6% 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 6% 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 6% 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 6% 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 6% 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 6% 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 6% 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 6% 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.

(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 3¢ 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 3¢ 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.

(21.21) Subject to the regulations, subsections (21.1) and (21.5) do not apply with respect to the sale of a light vehicle during the period commencing on April 1, 2017 and ending on April 10, 2018.

(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) Subject to the regulations, 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;
- (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.

RSS 1978, c E-3, s 5; RSS 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; 2017, c 24, s 5; 2018, c 30, s 4 and c 42,
s 41.

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.

(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 the Crown 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; 2018, c 42, s 41.

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.

(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:

YEAR	Truck Tax Rate	Bus Tax Rate
the acquisition year	2.823%	1.765%
the calendar year following the acquisition year	2.268%	1.418%
the second calendar year following the acquisition year	1.866%	1.166%
the third calendar year following the acquisition year	1.575%	0.985%
the fourth calendar year following the acquisition year	1.369%	0.855%
the fifth calendar year following the acquisition year	1.352%	0.845%
the sixth calendar year following the acquisition year	1.293%	0.808%
the seventh calendar year following the acquisition year	1.274%	0.796%
the eighth calendar year following the acquisition year	1.283%	0.802%
the ninth and subsequent calendar years following the acquisition year	1.314%	0.821%

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; 2017, c 24, s 6.

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.
- (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 the Crown; 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 the Crown, 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.

(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; 2018, c 42, s 41.

Tax on insurance premiums

5.9(1) In this section:

- (a) **“contract of insurance”** includes any policy, certificate, interim receipt, renewal receipt, endorsement or writing evidencing the contract of insurance, whether sealed or not;
- (b) **“insurance”** means the undertaking by one person to indemnify another person against loss or liability for loss with respect to certain risks or perils to which the object of the insurance might be exposed or to pay a sum of money or other thing of value on the happening of a certain event and, without limiting the generality of the foregoing, includes life insurance;

- (c) “**insurer**” means any person who undertakes or effects, or agrees or offers to undertake or effect, a contract of insurance and includes the underwriters or syndicates of underwriters operating on the plan known as Lloyd’s and a reciprocal insurance exchange;
 - (d) “**premium**” means the single or periodic amount due as consideration under a contract of insurance, including all dues, assessments, transaction fees, processing fees, policy fees, administration fees and any other consideration due for the administration or servicing with respect to the contract of insurance;
 - (e) “**vendor**” includes an insurer and an agent of an insurer who is responsible for the collection of a premium and the tax on that premium.
- (2) Subject to the regulations, a consumer who enters into, renews or amends a contract of insurance in or relating to Saskatchewan shall pay to the Crown for the raising of a general revenue a tax at the rate of 6% of the premium for that insurance as of the day on which that the premium is due.
- (3) The tax imposed by subsection (2) is to be collected, and for the purpose of the imposition, assessment, collection and enforcement of the payment of that tax, as if:
- (a) the contract of insurance were tangible personal property; and
 - (b) there were, on each occasion when the premium is due, a retail sale in the province at which the person paying the premium was the consumer and the insurer or the agent of the insurer was the vendor.
- (4) In the case of a contract of insurance that includes coverage with respect to matters outside Saskatchewan, the consideration subject to tax with respect to the Saskatchewan portion of the contract is the amount T calculated in accordance with the following formula:

$$T = \frac{P}{I} \times C$$

where:

- P is the total monetary value of the contract of insurance in or relating to Saskatchewan;
 - I is the total monetary value of the contract of insurance; and
 - C is the consideration due for the entire contract of insurance.
- (5) If a contract of insurance is entered into, amended or renewed and the premium for that insurance is due in its entirety at the time the contract is entered into, amended or renewed, the tax imposed pursuant to subsection (2) is due at that time.
- (6) If premiums are due on a periodic basis, the tax imposed pursuant to subsection (2) is due at the time each of the periodic payments is due.
- (7) If tax has been collected or remitted to the minister pursuant to this section and a refund of the whole or part of the premium is made by the insurer or the agent of the insurer after the expiration, termination or cancellation of the contract of insurance, the minister or vendor shall refund to the person who paid the premium an amount of tax proportionate to the amount of premium refunded.

(8) The vendor, when reporting the total amount of tax collected by the vendor, may deduct from the tax to be remitted to the Crown the amount of tax the vendor has refunded pursuant to subsection (7).

(9) A person who enters into, amends or renews a contract of insurance mentioned in subsection (2) is required to pay the tax imposed in this section whether or not the vendor is licensed pursuant to section 4.

2017, c 24, s 7; 2024, c 10, s 10.

Tax on admissions to places of amusement

5.91(1) In this section, “**place of amusement**” means, subject to the regulations, any premises or place, whether or not enclosed, at or in any part of which is staged or held any:

- (a) film, slide show, sound and light or similar presentation;
- (b) artistic, literary, theatrical, musical or other performance, entertainment or exhibition;
- (c) fair, circus, menagerie, rodeo or similar event; or
- (d) race, game of chance, athletic contest or other contest or game;

and includes a museum, historical site, zoo, wildlife or other park, place where bets are placed and any place, structure, apparatus, machine or device the purpose of which is to provide any type of amusement or recreation.

(2) Subject to section 5.92 and the regulations, a consumer or user who purchases from a vendor an admission to a place of amusement in or relating to Saskatchewan shall pay to the Crown for the raising of a general revenue a tax at the rate of 6% of the consideration paid or to be paid with respect to the sale of that admission.

(3) The tax imposed by subsection (2) is to be collected, and for the purposes of the imposition, assessment, collection and enforcement of the payment of that tax is to be treated, as if:

- (a) the admission to the place of amusement were tangible personal property; and
- (b) there were, on each occasion when the consideration for the admission to the place of amusement is due, a retail sale in the province at which the person responsible for the payment of the consideration was the consumer or user and the person responsible for collecting the consideration was the vendor.

(4) If, pursuant to an agreement or other arrangement, including a membership or subscription, whereby a consumer or user purchases more than one admission to a place of amusement for a single consideration:

- (a) the consideration is due on a periodic basis, the tax imposed pursuant to subsection (2) is due at the time each of the periodic payments is due; or
- (b) the consideration is due on any basis other than that set out in clause (a), the tax imposed pursuant to subsection (2) is due each time that the admissions are purchased.

(5) If tax has been collected or remitted to the minister pursuant to this section and a refund of the whole or part of the consideration paid with respect to the admission is made by a vendor, the minister or vendor shall refund to the person who paid that consideration an amount of tax proportionate to the amount of consideration refunded.

(6) The vendor, when reporting the total amount of tax collected by the vendor, may deduct from the tax to be remitted to the Crown the amount of tax the vendor has refunded pursuant to subsection (5).

(7) A person who pays a consideration for admission to a place of amusement mentioned in subsection (2) is required to pay the tax imposed in this section whether or not the vendor is licensed pursuant to section 4.

2022, c 31, s 4.

Exemptions re section 5.91

5.92 Subject to this Act and the regulations, the provisions of Parts III, V.1 and VI of Schedule V to the *Excise Tax Act* (Canada) apply, with any necessary modification, with respect to exemptions from the tax imposed pursuant to section 5.91 as though those provisions had been enacted as provisions of this Act.

2022, c 31, 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.

RSS 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.

RSS 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.
- (c.1) baby diapers, whether disposable or cloth, toilet training pants, including rubber pants, and diaper inserts and liners;
- (c.2) basic groceries as set out in Part III of Schedule VI to the *Excise Tax Act* (Canada);
- (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) **Repealed.** 2017, c 24, s 8.
- (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;
 - (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;
- (p.1) feminine hygiene products;
- (q) fertilizer;
- (r) fishing nets;
- (s) **Repealed.** 2017, c 24, s 8.
- (t) forage crop seed;
- (u) **Repealed.** 1983, c 40, s 4.
- (v) the following fuel petroleum products:
 - (i) natural gas when used in the operation of a stationary internal combustion engine for farming purposes, and for the purposes of heating in homes or buildings;
 - (ii) domestic fuel oil when used for the purposes of heating or cooking in homes or buildings, and for purposes of heating in railway rolling stock;
 - (iii) any fuel petroleum product not mentioned in subclauses (i) and (ii) that is used for heating or to power an internal combustion or turbine engine that is not a stationary engine;
- (w) **Repealed.** 2000, c 41, s 9.
- (w.1) gas and gas mixtures provided in cylinders for medical purposes and for diagnostic purposes in private laboratories, medical laboratories and hospitals;
- (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) **Repealed.** 2017, c 24, s 8.

- (bb.3) naloxone, and any other non-prescription drug as set out in paragraph 2(e) of Part I of Schedule VI of the *Excise Tax Act* (Canada), for use in life-threatening circumstances;
- (cc) natural water, including ice and steam;
- (dd) newspapers;
- (ee) notes as defined in the *Bank of Canada Act* (Canada) where their sale price does not exceed their face value;
- (ff) optical appliances prescribed by an optometrist or physician;
- (gg) orthopaedic appliances;
- (gg.1) precious metals purchased as financial instruments;
- (gg.2) prepared food and beverages sold by charitable or non-profit organizations at a community concession in the circumstances prescribed in the regulations;
- (gg.3) meals or prepared food and beverages as set out in any of Parts I, II, III, V.1 and VI of Schedule V to the *Excise Tax Act* (Canada);
- (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 ministry over which the minister responsible for the administration of *The Highways and Transportation Act, 1997* presides;
- (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;
- (oo.1) **Repealed.** 2025, c 11, s 2.
- (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.

RSS 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; 2017, c 24, s 8; 2018, c 30, s 5 and c 42, s 41; 2019, c 25, s 20; 2021, c 24, s 5; 2022, c 31, s 5; 2025, c 11, s 2.

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.

(3) Notwithstanding any other provision of this Act or any other Act or law, but subject to subsection (6), if a person as a customer under a contract has paid in error, in addition to the contract price, an amount as tax with respect to the contract price or the materials portion of the contract price, the maximum amount that may be refunded to that person is the amount by which the amount paid in error exceeds the amount of tax that would have been paid, but remains unpaid, by the contractor on the tangible personal property consumed, used, manufactured or supplied under the contract had the contractor self-assessed that tax in accordance with this Act.

(4) The amount paid in error that is prevented from being refunded by subsection (3) is deemed to have been paid by the person on behalf of the contractor with respect to the tangible personal property supplied under the contract.

(5) In subsections (3) and (4), “**contract**” includes:

- (a) a contract for the construction or improvement of real property or the supply and installation of tangible personal property into real property; and
- (b) a contract to which subsection 5(6) applies.

(6) If, in the minister’s opinion, the amount paid in error pursuant to subsection (3) cannot be reasonably determined, the minister may determine the amount of the tax paid in error in the manner prescribed in the regulations.

1984-85-86, c 63, s 4; 1988-89, c 42, s 34; 2017, c 24, s 9.

Refunds and refund applications

8.11(1) If a person, vendor, consumer or user believes that he or she has made an overpayment of tax pursuant to this Act, he or she may do one or more of the following:

- (a) apply to the minister for a refund;
 - (b) whether or not he or she has applied to the minister for a refund, commence an action in the Court of King's Bench.
- (2) The person, vendor, consumer or user applying for a refund pursuant to clause (1)(a) shall apply in a form acceptable to the minister and include:
- (a) all the documents or information the minister requires to be satisfied of the person's, vendor's, consumer's or user's claim to a refund; and
 - (b) evidence satisfactory to the minister that any returns required to be filed pursuant to this Act were filed.
- (3) The minister shall respond to the application mentioned in subsection (2) within 120 days after receiving the application.
- (4) The minister may, with respect to the application mentioned in subsection (2):
- (a) allow the claim, in part or in whole; or
 - (b) deny the claim.
- (5) If the minister allows the claim, in part or in whole, pursuant to clause (4)(a), the minister may pay interest in accordance with clause 56(1)(b) of *The Revenue and Financial Services Act*.
- (6) If a person, vendor, consumer or user is dissatisfied with the decision of the minister made pursuant to subsection (4), he or she may commence an action in the Court of King's Bench.
- (7) No action may be brought to recover an overpayment after the expiration of the period mentioned in clause 56(4)(b) of *The Revenue and Financial Services Act*.
- (8) Any refund of an overpayment of tax 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 pursuant to this Act with respect to which the overpayment of tax or interest was made.

2018, c 30, s 6; 2024, c 4, s 32.

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;
- (ii) tangible personal property that, if purchased in Saskatchewan, would be exempt from tax;
- (ii.1) tangible personal property that was purchased from a vendor who has collected the tax payable pursuant to this Act with respect to that purchase; 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; 2022, c 31, s 6.

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 the Crown and may be disposed of as directed by the minister.

2000, c 41, s 10; 2018, c 42, s 41.

Application for refund

8.6 A returning resident may apply to the Minister of National Revenue, in that Minister's capacity as agent for the Crown, 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; 2018, c 42, s 41.

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 the Crown, 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 the Crown 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 the Crown, 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; 2018, c 42, s 41.

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

COLLECTION AND RECOVERY OF TAX

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.

RSS 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.

RSS 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) Subject to the regulations and subsection (4), where a person, whether ordinarily resident in Saskatchewan or not, in this section referred to as the contractor, enters into a contract with another person, in this section referred to as the principal, under which or in the carrying out of which items, including but not limited to those listed in clauses (a) to (c), will be used or consumed by the contractor in Saskatchewan, the contractor shall deposit with the minister a sum equivalent to 6% of the total amount to be paid by the principal under the contract, or provide to the minister a guarantee bond, satisfactory to the minister, in a penal sum equivalent to 6% of the total amount to be paid by the principal under the contract, to secure payment of the tax imposed by this Act with respect to any of the items in clauses (a) to (c), or any other item consumed or used by the contractor under or in the carrying out of the contract:

- (a) tangible personal property;
- (b) taxable services;
- (c) a contract of insurance.

(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 provides a bond in accordance with that subsection, and if the principal fails to do so the principal is personally liable for payment of the tax imposed by this Act, together with penalty and interest with respect to the items mentioned in subsection (1) consumed or used by the contractor under or in the carrying out of the contract, and sections 60 to 65 of *The Revenue and Financial Services Act* apply, with any necessary modification, for the purpose of recovering the tax, together with penalty and interest, from the principal.

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

(4) The minister may provide a contractor mentioned in subsection (1) with a clearance letter, and in that case the contractor is not required to provide the security mentioned in that subsection.

Principal's obligation to ensure contractor has a valid licence

29.01(1) Subject to the regulations, if a person, in this section referred to as the principal, enters into a contract with another person, whether ordinarily resident in Saskatchewan or not, in this section referred to as the contractor, under which the principal is liable to pay tax in accordance with this Act, it is the duty of the principal, before making payment of the tax to the contractor, to ensure that the contractor holds a valid licence issued pursuant to section 4 as of the date of the payment, and if the principal fails to do so and makes payment of tax to the contractor, the principal is personally liable for payment of an amount equal to any tax, together with penalty and interest, that the contractor fails to remit to the minister with respect to that contract, and sections 60 to 65 of *The Revenue and Financial Services Act* apply, with any necessary modification, for the purpose of recovering those amounts from the principal.

(2) A principal who is liable pursuant to subsection (1) for payment of an amount equal to the tax, together with penalty and interest, that the contractor failed to remit to the minister, is entitled to be indemnified by any person who ought to have remitted the tax, together with penalty and interest, and is entitled to withhold out of any indebtedness to that person a sum equivalent to the amount, together with penalty and interest, paid by the principal.

2018, c 30, s 8.

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 the Crown 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 the Crown.

1990-91, c 4, s 6; 2000, c 41, s 11; 2024, c 10, s 10.

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.

Providing security or clearance letter re section 29

43.1(1) No person to whom subsection 29(1) applies shall fail to provide security to the minister in accordance with that subsection.

(2) No person to whom subsection 29(2) applies shall fail to ensure that a contractor described in subsection 29(1) deposits an amount or provides a bond in accordance with that subsection or holds a clearance letter in accordance with subsection 29(4).

2017, c 24, s 11; 2018, c 30, s 9.

Offences and penalties re section 4

43.2(1) Every person who contravenes section 4 is guilty of an offence and liable on summary conviction:

- (a) for a first offence, to a fine in an amount equal to the amount of the tax paid or that would have been payable, not exceeding \$5,000;
 - (b) for a second offence, to a fine in an amount equal to two times the amount of the tax paid or that would have been payable, not exceeding \$25,000;
 - (c) for a third and each subsequent offence, to a fine in an amount equal to three times the amount of taxes paid or that would have been payable, not exceeding \$50,000.
- (2) If a corporation commits an offence pursuant to this Act, any officer, director or agent of the corporation who directed, authorized, assented to, acquiesced in or participated in the commission of the offence is guilty of the offence and liable on summary conviction to the penalties mentioned in this section whether or not the corporation has been prosecuted or convicted.

(3) **Repealed.** 2018, c 30, s 10.

2017, c24, s 11; 2018, c 30, s 10.

Limitation on prosecution

43.3 No proceeding to enforce any provision of this Act or the regulations is to be commenced more than six years after the facts on which the proceeding is based first came to the knowledge of the minister.

2018, c 30, s 11.

43.4 Repealed. 2024, c17, s 49.

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;
 - (g.1) for the purposes of clause 3(1)(c.102), prescribing other means that allow a consumer or user to purchase at a retail sale tangible personal property, services or contracts of insurance that are delivered through an electronic format;
 - (g.2) for the purposes of clause 3(1)(d.1), respecting the definition of "online accommodation platform";
- (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.01) exempting a contractor or a class of contractors or a contract or class of contracts with respect to a taxable service as set out in subclause 3(1)(k)(vii) or (xix) from the application of this Act;
 - (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);
 - (j.3) for the purposes of subsection 5(21.21), respecting the application of subsections 5(21.1) and (21.5) to the sales of light vehicles;
- (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;
 - (l.1) for the purposes of subsections 3(1.1) and (1.2), respecting the persons, vendors, consumers or users to whom, and the circumstances in which, those subsections apply;
 - (l.2) for the purposes of section 3.1, governing marketplace facilitators and operators of online accommodation platforms as vendors;
- (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;
- (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;
 - (s.1) respecting when tangible personal property relates to Saskatchewan;
 - (s.2) respecting when a contract of insurance relates to Saskatchewan;
 - (s.3) for the purposes of subsection 5.91(1), respecting places of amusement;
 - (s.4) for the purposes of subsection 5.91(2), respecting the application of that subsection and subsection 5.91(4) to the sales of admissions to places of amusement;
 - (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) and (21.6), prescribing the persons, consumers or users to whom, and the circumstances in which, those subsections apply;
 - (u.01) prescribing the circumstances for the purposes of clause 8(1)(gg.2);
 - (u.1) for the purposes of subsections 29(1) and (2), prescribing the persons, vendors, consumers or users to whom, and the circumstances in which, those subsections apply;
 - (u.11) for the purposes of subsection 29.01(1), prescribing the persons, vendors, consumers or users to whom, the contracts to which and the circumstances in which, that subsection applies;
 - (u.2) for the purposes of subsection 45(11), prescribing the number of days;
 - (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.

RSS 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; 2017, c 24, s 12; 2018, c 30, s 12; 2020, c 34, s 6; 2022, c 31, s 8.

Transitional – tax in relation to services to real property**45(1)** In this section:

- (a) **“nominal change order”** means a change order described in subsection (2);
 - (b) **“value of the original contract”** means the amount of the contract for a taxable service described in subclause 3(1)(k)(xix) and any tangible personal property included in the contract, including any changes to that amount made before April 1, 2017.
- (2) A change order is a nominal change order if:
- (a) the contract amount for the taxable services described in subclause (3)(1)(k)(xix) and any tangible personal property to be provided under the change order does not exceed 10% of the value of the original contract; and
 - (b) the cumulative amounts for the taxable services described in subclause (3)(1)(k)(xix) and any tangible personal property to be provided under the current and all previous change orders do not exceed 10% of the value of the original contract.
- (3) With respect to a contract for a taxable service described in subclause 3(1)(k)(xix) and any tangible personal property to be provided under the contract entered into before April 1, 2017, including any nominal change orders:
- (a) the contractor shall pay tax on that tangible personal property used or consumed in the carrying out of the contract in accordance with this Act as if *The Provincial Sales Tax Amendment Act, 2017* were not in force; and
 - (b) the labour component of that service is exempt from the tax imposed by this Act.
- (4) With respect to a contract for a taxable service described in subclause 3(1)(k)(xix) and any tangible personal property to be provided under the contract entered into on or after April 1, 2017 and all related change orders, the user or consumer of the taxable service and tangible personal property shall pay the tax in accordance with this Act.
- (5) With respect to a contract for a taxable service described in subclause 3(1)(k)(xix) that is open-ended and that was entered into before April 1, 2017, the user or consumer shall pay the tax on those services performed under that contract that are initiated after that date in accordance with this Act.
- (6) For the purposes of this section, the date a contract is entered into is:
- (a) in the case of a signed contract on which consideration has been exchanged, the date the contract was signed; or
 - (b) in the case of a contract tendered before April 1, 2017 that had a closing date for receiving bids before April 1, 2017, for which the contract is awarded on or after April 1, 2017, and the contractor was unable to re-submit or revise its bid before the contract was awarded, the date on which the winning bid was submitted.

(7) If a contract for a taxable service described in subclause 3(1)(k)(xix) is entered into before April 1, 2017 and that contract involves tangible personal property intended to be installed in conjunction with that taxable service after that date:

(a) if the tangible personal property was purchased by the contractor before April 1, 2017, the contractor shall pay tax on that tangible personal property in accordance with this Act as if *The Provincial Sales Tax Amendment Act, 2017* were not in force; or

(b) if the tangible personal property was purchased by the contractor on or after April 1, 2017, the contractor shall pay tax and account for tax on that tangible personal property pursuant to subsection 5(6) as if subsections 5(6.1) to (6.3) were not in force.

(8) Without limiting the generality of subsection (7), if a contract for a taxable service described in subclause 3(1)(k)(xix) and the installation of tangible personal property is entered into before April 1, 2017 and that contract contains stages or phases that are to commence on or after that date, if the contracts for those stages or phases have not been tendered or awarded before that date, the contractor shall pay the tax on those contracts in accordance with this Act.

(9) If a contract for a taxable service described in subclause 3(1)(k)(xix) is entered into on or after April 1, 2017 and that contract includes tangible personal property intended to be installed that was purchased before that date and on which the contractor has paid tax:

(a) the contractor may claim a credit for the tax paid on that tangible personal property;

(b) the credit to be claimed by the contractor may be used to reduce the tax that is collected by the contractor; and

(c) the credit to be claimed must not exceed the tax collected by the contractor.

(10) Any amount claimed by the vendor pursuant to clause (9)(b) that exceeds the tax collected is non-refundable, but may be carried forward and claimed by the vendor in a subsequent reporting period.

(11) This section ceases to have effect and is deemed to have been repealed on the number of days after the coming into force of section 1 of *The Provincial Sales Tax Amendment Act, 2017* that is prescribed in the regulations.

(12) Notwithstanding any other provision of this section or any other Act or law, the minister may make regulations for the purposes of this section:

(a) defining, enlarging or restricting the meaning of any word or expression used in this section and defining, enlarging or restricting the meaning of any word or expression differently for different provisions in this section;

(b) suspending the application of any provision of this section;

- (c) exempting any person, contract, taxable service or tangible personal property or class of persons, contracts, taxable services or tangible personal property from the application of this section and prescribing terms and conditions that must be complied with in order to be eligible for exemption;
 - (d) respecting any additional matter or thing that the minister considers necessary to implement the policies established by this section.
- (13) If there is any conflict between the regulations made pursuant to this section and any other Act or law, the regulations made pursuant to this section prevail.
- (14) Regulations made pursuant to this section may be made retroactive to a day not earlier than the day on which section 1 of *The Provincial Sales Tax Amendment Act, 2017* comes into force.

