

The Revenue and Financial Services Act

being

Chapter R-22.01 (formerly *The Department of Revenue and Financial Services Act*, D-22.02) of the *Statutes of Saskatchewan, 1983* (effective May 18, 1983) as amended by the *Statutes of Saskatchewan, 1983-84*, c.3 and c.34; 1984-85-86, c.62; 1986, c.33; 1986-87-88, c.42; 1988-89, c.40, c.42, c.51 and c.55; 1989-90, c.15 and c.56; 1991, c.T-1.1; 1992, c.F-15.001, c.16, c.38 and c.43; 1993, c.F-13.4, c.P-6.2 and c.53; 1994, c.8; 1998, c.P-42.1 and c.T-15.001; 2000, c.F-23.21, c.41 and c.50; 2001, c.8; 2004, c.L-16.1, c.T-18.1 and c.10; 2007, c.37; 2010, c.E-9.22, c.E-10.22 and c.35; 2013, c.S-15.1, c.11 and c.27; 2014, c.E-13.1; 2015, c.F-15.11 and c.21; 2017, c.E-4.01; 2018, c.42; 2021, c.13 and c.33; 2022, c.41; and 2024, c.4 and c.17.

NOTE:

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

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CHAPTER R-22.01

An Act respecting Revenue and Financial Services

PART I

Short Title and Interpretation

Short title

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

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

Interpretation

2 In this Act:

“**assessment**”, with respect to an amount of tax collected or deemed to be collected or payable, or with respect to moneys payable, includes, subject to subsection 61(6), a reassessment of the original assessment made by the minister pursuant to subsection 60(1);

“**band**” means a band as defined in the *Indian Act* (Canada) and includes the council of a band;

“**board**” means the Board of Revenue Commissioners continued pursuant to section 13;

“**body corporate**” includes any body corporate with or without share capital, wherever or however formed;

“**court**” means, except where the context otherwise requires, the Court of King’s Bench;

“**Crown**” means the Crown in right of Saskatchewan;

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

“**ministry**” means the ministry over which the minister presides;

“**person**” includes a personal representative, partnership, association, firm, body corporate, unincorporated body, joint stock company and band;

“**personal representative**” includes an executor, administrator, property guardian, property attorney, trustee, assignee, receiver, liquidator or other legal representative;

“**public agency**” means a ministry of the Government of Saskatchewan and includes any board, commission, Crown corporation or other agent of the Government of Saskatchewan that Treasury Board may designate;

“**public money**” means public money as defined in *The Financial Administration Act, 1993*;

“**revenue officer**” means a person employed:

- (a) in collecting, managing or accounting for public money; or
- (b) in carrying into effect any laws relating to the collection of, management of or accounting for public money or in preventing the contravention of those laws;

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

“**unincorporated body**” includes a trust, partnership, fund or other unincorporated association or organization.

2024, c17, s.3.

PART II

Duties and Operations of the Department

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

DUTIES AND POWERS OF MINISTER

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

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

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

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

Collection of revenue

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

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

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

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

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

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

BOARD OF REVENUE COMMISSIONERS

Board

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

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

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

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

Seal

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

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

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

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

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

Quorum

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

1992, c.38, s.5.

Staff

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

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

Duties

17 The board shall perform any duties and exercise any functions that may be:

- (a) assigned to it by statute, by the Lieutenant Governor in Council or by the minister; or
- (b) delegated to it by Treasury Board.

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

Powers of board

18(1) The board may:

- (a) take any proceedings that it considers necessary to recover public moneys due to the Crown with respect to any matter referred to the board by a member of the Executive Council;
- (b) issue any orders that it considers necessary for the collection of public money;
- (c) authorize, where it considers it necessary or advisable, the cancellation, in whole or in part, or the adjustment of any debt due to the Crown or the refunding of any public moneys paid to the Crown;
- (d) review, amend or rescind its own orders.

(2) The board has all the powers conferred on a commission by sections 11, 15 and 25 of *The Public Inquiries Act, 2013*.

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

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

Appeals to board

20(1) Subject to subsection (2), the board shall hear and determine appeals respecting:

- (a) taxes imposed or assessed pursuant to and by virtue of any Act;
- (b) other public moneys claimed to be due and payable to the Crown, where the right of taking an appeal to the board is given by an Act.

(2) The board shall not hear an appeal unless a notice of appeal and a statement of reasons for the appeal are filed with the board within:

- (a) 30 days after the date that a notice of assessment of a tax or a notice of a claim for a sum of public money is received by the person to whom the notice is directed; or
- (b) an extended period of time allowed by the board pursuant to subsection (3).

(3) The board may, in its discretion, extend the time allowed for filing the notice and statement mentioned in clause (2)(a).

(4) On an appeal under this section, the board may confirm, reduce, increase or vary the tax assessment or other claim made by the Crown.

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

Appeal to court

21(1) Subject to subsection (2), a person aggrieved by a decision of the board made pursuant to section 20 may appeal to the court.

(2) Where another Act provides for an appeal from a decision of the board, the provisions of the other Act apply.

(3) An appellant shall deposit with or send by registered mail to the registrar of the court a notice of appeal in duplicate, in a form prescribed by the board not later than 30 days from the date of the decision of the board.

(4) Where the minister is the appellant, the notice of appeal is to be accompanied by all documents, other than books of account, that were before the board.

(5) On receipt of the notice of appeal, the registrar of the court shall send a copy of the notice to the respondent by registered mail.

(6) Where the minister is the respondent, he shall:

(a) on receipt of a copy of the notice of appeal, file with the registrar all documents, other than books of account, that were before the board; and

(b) give notice by registered mail to the appellant of the date of the filing of those documents.

(7) The appellant shall, within 15 days after the date of the filing of the documents mentioned in subsection (6), apply to a judge of the court to appoint a time and place for the hearing of the appeal, and shall give seven days' notice of the application to the respondent.

(8) The registrar shall notify all parties of the time and place fixed for the hearing of the appeal.

(9) The day fixed for the hearing of an appeal is to be not later than 30 days after the date of the application.

(10) When a time and place are appointed for the hearing of the appeal, the proceedings on appeal become a cause in the court.

(11) On appeal, the court shall apply the following standards of review:

(a) correctness with respect to questions of law;

(b) palpable and overriding error with respect to questions of fact and mixed fact and law.

(12) At the hearing of the appeal, the court shall hear and consider the cause based on the material which was before the board at the hearing conducted before it and on any further material or evidence that the court may, on any terms that it considers appropriate, permit.

- (13) The court may:
- (a) affirm the decision of the board;
 - (b) amend or reverse the decision of the board insofar as it is based on any error in law; or
 - (c) refer the matter of assessment back to the minister for reconsideration.
- (14) The decision of the court is to be in writing and the registrar shall send certified copies of the decision to the board, the minister and any other interested parties.
- (15) Proceedings on an appeal are to be held *in camera* where a request to that effect is made to the court by any party to the proceedings.
- (16) A notice sent by registered mail is deemed to have been given on the day on which it was mailed.
- (17) The court may extend the time allowed for doing any act or taking any proceeding under this section.
- (18) The board shall prescribe a form for the notice of appeal mentioned in subsection (3).

1983, c.D-22.02, s.21; 2024, c17, s.4.

Appeal to Court of Appeal

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

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

Application of *Crown Suits (Costs) Act*

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

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

COMPTROLLER

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

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

PUBLIC EMPLOYEES BENEFITS AGENCY

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

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

REVENUE OFFICERS

Appointment

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

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

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

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

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

Books or accounts

39(1) Treasury Board may:

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

(b) authorize any remuneration for the expense of keeping those books or accounts.

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

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

Recovery of revenue when revenue officer dies, etc.

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

(a) in the case of money held by or on behalf of a public agency, to the public agency; or

(b) in a case other than that described in clause (a), to the minister.

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

Records property of Crown

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

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

GENERAL

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

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

Regulations

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

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

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

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

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

References

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

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

is deemed to be a reference to this Act.

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

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

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

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

PART III
Revenue Collection
INTERPRETATION

Interpretation of Part

47(1) In this Part:

- (a) **“collector”** means a person authorized or required to collect a tax by a revenue Act or by an agreement made between the minister and that person pursuant to a revenue Act and includes:
 - (i) a vendor as defined in *The Provincial Sales Tax Act*;
 - (ii) a person required to collect and remit taxes to the minister pursuant to *The Liquor Consumption Tax Act*;

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(iii) a person mentioned in clause 40(a) or (b) of *The Environmental Management and Protection Act, 2010* who is required to furnish a return to the minister pursuant to that Act;

(iv) a licensed manufacturer or a licensed importer as defined in *The Tobacco Tax Act, 1998*;

(v) a person required to remit taxes to the minister pursuant to subsection 9(1) or section 32.4 of *The Fuel Tax and Road Use Charge Act*;

(vi) a municipality that is responsible for the levying, collection and payment of school taxes pursuant to *The Education Property Tax Act*.

(vii) a person required to collect and remit taxes to the minister pursuant to *The Vapour Products Tax Act*.

(a.1) **“Crown”** means the Crown in right of Saskatchewan;

(a.2) **“enforcement officer”** means:

(i) an employee of the ministry who is designated pursuant to section 47.1 as a revenue investigator;

(ii) a person who is designated pursuant to *The Traffic Safety Act* or is a member of a class of persons designated pursuant to *The Traffic Safety Act* as a traffic officer;

(iii) a member of a police service as defined in *The Police Act, 1990*;

(iv) a person appointed pursuant to *The Police Act, 1990* as a special constable;

(v) a member of the Royal Canadian Mounted Police; or

(vi) any other person or class of persons prescribed in the regulations as enforcement officers;

(b) **Repealed.** 2018, c.42, s.48.

(c) **Repealed.** 2000, c.50, s.24.

(c.1) **“legal proceeding”** includes an appeal to the Board of Revenue Commissioners, a civil proceeding or a prosecution for violation of any of the provisions of any Act:

(i) that is administered by the minister; or

(ii) that authorizes the minister to collect or recover money.

(d) **“return”** means a return prescribed by the minister and includes any other return or information which is required or may be demanded pursuant to this Part or any revenue Act;

(e) **“revenue Act”** means:

(i) *The Corporation Capital Tax Act*;

(ii) *The Provincial Sales Tax Act*;

(iii) *The Fire Safety Act* ;

(iv) *The Fuel Tax and Road Use Charge Act*;

- (v) **Repealed.** 2013, c.11, s.3.
- (vi) *The Insurance Premiums Tax Act*;
- (vii) *The Liquor Consumption Tax Act*;
- (viii) Division 1 of Part VI of *The Environmental Management and Protection Act, 2010*;
- (ix) *The Motor Vehicle Insurance Premiums Tax Act*;
- (x) *The Tobacco Tax Act, 1998*;
- (xi) *The Education Property Tax Act*;
- (xii) *The Vapour Products Tax Act*;

and includes any regulations made pursuant to an Act described in subclauses (i) to (xii);

(f) **“tax”** means a tax imposed by a revenue Act whether before or after the coming into force of this Part and includes:

- (i) all penalties or interest that are, may be or may have been added to a tax pursuant to this Part or any revenue Act; and
- (ii) all installment payments made or required to be made on account of a tax liability pursuant to a revenue Act;

(g) **“taxpayer”** means any person required by a revenue Act to pay a tax and includes:

- (i) a corporation as defined in *The Corporation Capital Tax Act*;
- (ii) a consumer and a user as defined in *The Provincial Sales Tax Act*;
- (iii) a corporation described in section 52 of *The Fire Safety Act* ;
- (iv) a consumer as defined in section 2 or 31.1 of *The Fuel Tax and Road Use Charge Act*;
- (v) an insurance company as defined in *The Insurance Premiums Tax Act*;
- (vi) a consumer as defined in *The Liquor Consumption Tax Act*;
- (vii) Division 1 of Part VI of *The Environmental Management and Protection Act, 2010*;
- (viii) an insurance company as defined in *The Motor Vehicle Insurance Premiums Tax Act*;
- (ix) a recipient and an importing consumer as defined in *The Tobacco Tax Act, 1998*;
- (x) a consumer or user as defined in *The Vapour Products Tax Act*.

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

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- (3) If a person is or may be liable to pay an amount pursuant to this Part or a deposit pursuant to a revenue Act:
- (a) the payment of that amount or deposit may be enforced in the same manner as tax pursuant to this Part; and
 - (b) the provisions of this Part respecting the enforcement of tax apply, with any necessary modification, to the enforcement of the payment of that amount or deposit.
- (4) A reference in this Part to “this Part” or to “this Act” includes the regulations made pursuant to this Act.

1984-85-86, c.62, s.6; 1986-87-88, c.42, s.3; 1988-89, c.51, s.2; 1989-90, c.56, s.3; 1992, c.F-15.001, s.41; 1992, c.16, s.3; 1993, c.53, s.11; 1994, c.8, s.3; 1998, c.T-15.001, s.36; 2000, c.50, s.24; 2000, c.F-23.21, s.54 and c.41, s.17; 2001, c.8, s.8; 2010, c.E-10.22, s.107; 2010, c.35, s.20; 2013, c.11, s.3; 2015, c.F-15.11, s.64; 2017, c.E-4.01, s.29; 2018, c.42, s.48; 2021, c.13, s.11; 2021, c.33, s.12; 2024, c.17, s.5.

Designation of revenue investigators

47.1(1) The minister may designate any employee of the ministry as a revenue investigator.

(2) A person designated as a revenue investigator pursuant to section 29 of *The Tobacco Tax Act, 1998* or section 49 of *The Fuel Tax and Road Use Charge Act* is designated as a revenue investigator for the purposes of investigating and enforcing this Act or any revenue Act and *The Cannabis Control (Saskatchewan) Act* and the regulations made pursuant to that Act.

2024, c.17, s.6.

General powers of revenue investigators

47.2 All revenue investigators mentioned in section 47.1 have the power of peace officers to enforce this Act or any revenue Act and *The Cannabis Control (Saskatchewan) Act* and the regulations made pursuant to that Act, and are entitled while performing their duties to all protection to which peace officers are entitled pursuant to the *Criminal Code*.

2024, c.17, s.6.

LIABILITY FOR TAX

Tax collected held in trust

48(1) In this section:

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

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

(5) Any person claiming priority pursuant to subsection (4) shall forward to the minister all documentation necessary to substantiate that claim.

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

(a) the amount of tax collected or deemed collected by the collector in the year immediately preceding the date when the collector lost control or possession of his property has been accounted for and paid; or

(b) security for the amount described in clause (a) acceptable to the minister has been given;

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

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

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

1984-85-86, c.62, s.6; 1993, c.P-6.2, s.75 and 84;
2013, c.S-15.1, s.10-33; 2018, c.42, s.48; 2024,
c17, s.7.

Directors' liability

48.1(1) In this section:

(a) “**director**” includes:

(i) a former director; and

(ii) a person who the minister determines, pursuant to section 48.2, to have performed some or all of the functions of a director;

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

- (2) If a corporation:
- (a) that is a collector has failed to collect tax or has collected but failed to remit tax; or
 - (b) that is a taxpayer has failed to pay tax payable by the corporation;
- as required pursuant to this Part or any revenue Act, the directors at the time the corporation was required to collect, remit or pay the tax, as the case may be, are jointly and severally liable, together with the corporation, to pay the amount of the tax.
- (3) The directors are not liable pursuant to subsection (2) unless:
- (a) a judgment has been issued against the corporation by the minister for the amount of the corporation's tax liability and the judgment is wholly or partially unsatisfied;
 - (b) the corporation has commenced or is subject to liquidation proceedings as defined in clause 48(1)(c) and a claim for the amount of the corporation's tax liability has been made; or
 - (c) the corporation has made an assignment or a receiving order has been made against the corporation pursuant to the *Bankruptcy and Insolvency Act* (Canada) and a claim for the amount of the corporation's tax liability has been made.
- (4) A director is not liable pursuant to subsection (2) if:
- (a) the director exercised the degree of care, diligence and skill to prevent the failure to pay or remit tax that a reasonably prudent person would have exercised in comparable circumstances; or
 - (b) in the case of a former director, more than 4 years have elapsed from the time the former director ceased to be a director and the minister has not issued in the intervening 4 years a notice pursuant to section 60 to the former director respecting the liability.
- (5) If a corporation's tax liability is reduced by the payment of any amount, the directors' liability pursuant to subsection (2) is reduced by the same amount.
- (6) If a director pays an amount respecting a corporation's tax liability:
- (a) the director is entitled to any preference that the Crown would have been entitled to had the amount not been paid; and
 - (b) if a judgment has been issued, the director is entitled to an assignment of the judgment to the extent of the director's payment.
- (7) For the purposes of clause (6)(b), the minister may assign the judgment.
- (8) The minister may apply any payments made by or on behalf of a corporation to any director's liability pursuant to this section in the manner described in section 86.

(9) A director who pays an amount on account of the corporation's tax debt, or makes a contribution to another director who paid an amount on that account, is entitled to recover the amount or contribution in all or any of the following ways:

- (a) in a court of competent jurisdiction as a debt owing to the person by the corporation;
- (b) by withholding that amount from any amount owing by the person to the corporation;
- (c) by way of a contribution from the other directors who are liable for the tax or would be liable for it pursuant to subsection (2).

(10) If a director who satisfies a claim for the corporation's tax liability recovers a contribution from other directors:

- (a) the other directors are entitled to any preference that the Crown would have been entitled to had the director not satisfied the claim; and
- (b) if a judgment has been issued, the other directors are entitled to an assignment of the judgment to the extent of the director's recovery.

1994, c.8, s.4; 2010, c.E-9.22; 2018, c.42, s.48;
2024, c17, s.8.

Non-director functioning as corporate director

48.2(1) Subject to the regulations, if the minister has reason to believe that a person performed some or all of the functions of a director, the minister may, by written notice, request the person and the corporation to provide the records and information required by the minister to confirm or rebut that belief.

(2) Subject to subsection (3), the minister may determine that a person performed some or all of the functions of a director if:

- (a) the person or the corporation mentioned in subsection (1) fails or refuses to comply with the request within 30 days after being served the request, or any other period that the court may order pursuant to subsection 83(9); or
- (b) the records or information provided to the minister pursuant to subsection (1) confirm that the person performed some or all of the functions of a director.

(3) A determination pursuant to clause (2)(b) that a person performed some or all of the functions of a director must not be based solely on:

- (a) the person's participating in the corporation's management under the direction or control of a shareholder, one or more directors or a senior officer of the corporation;
- (b) the person's being a lawyer, accountant or other professional whose primary participation in the management of the corporation was the provision of professional services to the corporation;

- (c) if the corporation is bankrupt, the person's being a trustee in bankruptcy who participates in the management of the corporation or exercises control over its property, rights and interests primarily for the purposes of the administration of the bankrupt's estate; or
 - (d) the person's being a receiver, receiver-manager, secured creditor, assignee, liquidator or other legal representative who participates in the management of the corporation or exercises control over any of its property, rights and interests primarily for the purposes of enforcing a debt obligation of the corporation.
- (4) If the minister determines pursuant to subsection (2) that a person performed some or all of the functions of a director, the person is deemed to be a director for the purposes of section 48.1 for the period during which that person performed those functions.
- (5) The minister shall, as soon as is practicable after making a determination pursuant to subsection (2), serve a written notice of the determination on the corporation and the person to whom the determination relates.

2024, c17, s.9.

Tax to be collected at time of sale

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

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

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

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

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

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

Deductions for bad debts

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

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

(a) the collector:

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

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

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- (b) the taxpayer subsequently fails to pay to the collector the consideration and tax payable with respect to the sale; and
 - (c) the collector writes off as a bad debt the amount owing by the defaulting taxpayer from the collector's books of account.
- (3) Subject to any terms and conditions prescribed in the regulations, a collector described in subsection (2) may deduct an amount, as determined in the manner prescribed in the regulations, from the amount of tax to be paid or remitted to the minister with respect to:
- (a) the reporting period in which the bad debt is written off the collector's books of account; or
 - (b) a reporting period that commences within four years of the end of the reporting period mentioned in clause (a).
- (4) Every collector who recovers all or part of a bad debt with respect to which the collector has made a deduction pursuant to subsection (3) shall add an amount, as determined in the manner prescribed in the regulations, to the tax to be paid or remitted to the minister with respect to the reporting period in which the collector recovers all or part of the bad debt.

1992, c.38, s.10.

Recovery of tax from taxpayer

- 50(1)** A taxpayer on whom tax is imposed remains liable to the Crown for the tax until the taxpayer has paid the tax to a collector or the minister as required pursuant to this Part or any revenue Act.
- (2) Where a taxpayer fails to pay all or any part of the tax, the minister may:
- (a) bring an action in a court of competent jurisdiction to obtain payment of the tax as a debt due to the Crown; or
 - (b) proceed in accordance with sections 60 to 63 or in accordance with section 64 to collect the tax.

1984-85-86, c.62, s.6; 2018, c 42, s.48; 2024, c17, s.10.

Sales in bulk

- 51(1)** In this section:

“purchaser” means a person who acquires property from a seller through a sale in bulk;

“sale in bulk” means, subject to the regulations, a sale, barter, exchange or transfer of substantially all of a seller's:

- (a) inventory or class of inventory outside the normal course of business of the seller; or
- (b) tangible personal property reasonably required by the seller to carry on business, if it is sold, bartered, exchanged or transferred in connection with the seller ceasing to carry on the business or part of the business in which the property was used;

“**seller**” means a person from whom a purchaser acquires property through a sale in bulk;

“**tangible personal property**” includes stock, inventory, equipment, fixtures, software or any other personal property that can be seen, weighed or measured or that is in any way perceptible to the senses;

“**tax debt**” means the total of all amounts that a seller is required to remit or pay pursuant to this Part or any revenue Act, whether as tax, penalty or interest.

- (2) No seller shall dispose of its tangible personal property through a sale in bulk without first obtaining a certificate from the minister stating that all taxes:
- (a) collected by the seller as a tax collector;
 - (b) payable by the seller as a taxpayer; or
 - (c) for which the seller as either a tax collector or a taxpayer has become liable to account as a tax debt;

have been paid or resolved to the satisfaction of the minister.

(3) Every purchaser of tangible personal property through a sale in bulk shall obtain from the seller a copy of the certificate provided to the seller pursuant to subsection (2).

(4) If a purchaser fails to obtain a copy of the certificate as required by subsection (3), the purchaser is liable for the seller’s tax debt as at the date of the sale in bulk, including any liability for taxes arising on or after that date with respect to transactions that occurred before the date of the sale in bulk:

- (a) collected by the seller as a tax collector;
- (b) payable by the seller as a taxpayer; and
- (c) for which the seller as either a tax collector or taxpayer has become liable to account as a tax debt;

and which have not been paid or resolved to the satisfaction of the minister.

(5) The minister may enforce the liability for the tax debt mentioned in subsection (4) against the purchaser, the seller or both.

(6) A payment by the purchaser with respect to the seller’s tax debt mentioned in subsection (4) reduces the seller’s and purchaser’s liability for the tax debt.

(7) A payment by the seller reduces the purchaser’s liability for the tax debt only to the extent that it reduced the seller’s tax debt below the amount for which the purchaser is liable for the tax debt.

(8) Except to the extent that the seller’s tax debt is reduced by a payment by the purchaser, nothing in this section affects the seller’s tax debt.

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(9) If the purchaser pays an amount with respect to the seller's tax debt, the purchaser:

- (a) is entitled to recover that amount from the seller; and
- (b) may withhold that amount from money owing to the seller or recover it in a court of competent jurisdiction as a debt owing by the seller to the purchaser.

2024, c17, s.11.

Allowances to collectors, taxpayers

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

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

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

Priority re amounts owed

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

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

- (a) have priority over the claims of all enforcing judgment creditors of the collector or taxpayer, whether or not the minister is also an enforcing judgment creditor with respect to those amounts; and
- (b) in the case of amounts deemed to be held in trust for the Crown by a collector pursuant to section 48, also have the priority granted by that section.

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

RETURNS

Payment of tax

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

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

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

Returns

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

(2) The minister is not bound by a return or information supplied by or on behalf of any person pursuant to this Part or any revenue Act and may make an assessment, reassessment or estimate of tax collected or payable:

- (a) notwithstanding any return filed or information supplied;
- (b) if no return has been filed; or
- (c) if a collector or taxpayer has failed to file a return for an audit period, including disregarding for the purposes of that audit a return filed by the collector or taxpayer after the minister has communicated the intent to commence the audit.

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

- (a) pay to him the amount of tax collected or payable for any period or periods; or
- (b) furnish him with a return, or information, with respect to any period;

within any period of time that he may specify.

1984-85-86, c.62, s.6; 2024, c17, s.13.

RECORDS**Records**

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

- (a) keep any books and records that relate to the taxable goods, taxable services and tax for the purpose of inspection, examination and audit by the minister; and
- (b) forward to the minister records or extracts from those records at that time and in that manner that the minister considers appropriate.

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

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

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

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- (b) ensure that the records provide a clear and complete audit trail from the source documents that provide details of the originating transactions that relate to a tax, including the amount of tax collected or payable, through to any general ledger, financial statements or other documents showing summarized financial information;
 - (c) retain separate copies of source documents providing details of all transactions that relate to a tax; and
 - (d) make those records available to the minister in the format in which they are kept when requested by the minister to do so.
- (2.2) For the purposes of clause (2.1)(d), the person shall allow the minister to access any database or computer system, or to obtain downloads or make copies from any database or computer system, that contains or may contain any records required to be maintained pursuant to this section.
- (3) The minister may specify that a person required to keep books and records pursuant to this section maintain those books and records in Saskatchewan unless other suitable arrangements are made with the minister.
- (4) A person who:
- (a) is required to keep books and records pursuant to this section; and
 - (b) fails or refuses to:
 - (i) keep those books or records; or
 - (ii) forward those books or records or extracts from those books or records when required by the minister to do so;
- is guilty of an offence.

1984-85-86, c.62, s.6; 2007, c.37, s.3.

REFUNDS, PENALTIES AND INTEREST

Refunds

- 56(1)** For the purposes of this section and subject to the regulations, an overpayment is deemed to come to the knowledge of the minister on the earlier of:
- (a) the day on which the collector or taxpayer applies to the minister for a refund of the amount of the overpayment pursuant to clause (2)(a); and
 - (b) the day on which the collector or taxpayer commences an action in the court for a refund of the amount of the overpayment pursuant to clause (2)(b).
- (2) Subject to subsections (3) and (4), a collector or taxpayer who believes that the collector or taxpayer has made an overpayment of tax may do one or more of the following:
- (a) apply to the minister for a refund of the amount of the overpayment;
 - (b) whether or not the collector or taxpayer has applied to the minister for a refund of the overpayment, commence an action in the court.

- (3) The collector or taxpayer applying for a refund pursuant to clause (2)(a) shall apply in a form acceptable to the minister and include:
- (a) all of the documents or information the minister requires to be satisfied that the collector's or taxpayer's application for a refund of the overpayment is complete; and
 - (b) evidence satisfactory to the minister that:
 - (i) any returns required to be filed pursuant to this Part or any revenue Act were filed; and
 - (ii) any moneys required to be paid pursuant to this Part or any revenue Act were paid.
- (4) The minister may, with respect to the application mentioned in subsection (3):
- (a) allow the application, in part or in whole; or
 - (b) deny the application.
- (5) If the minister allows the application in part or in whole pursuant to clause (4)(a), the minister may pay interest at the rate and in the manner prescribed in the regulations.
- (6) If a collector or taxpayer owes any tax to the Crown pursuant to this Part or any revenue Act and has subsequently made an overpayment to the minister:
- (a) the minister shall retain the amount of the overpayment, or as much of the overpayment as is required, and apply it to the tax owing; and
 - (b) the minister shall notify the collector or taxpayer of the set-off.
- (7) No refund is payable if the fact of the overpayment did not come to the knowledge of the minister:
- (a) in the case of tax payable pursuant to *The Corporation Capital Tax Act*, within 4 years after the date on which the corporation is required to file a return pursuant to section 17 of that Act for the fiscal year in which the overpayment occurred;
 - (b) in the case of tax payable pursuant to any other revenue Act, within 4 years:
 - (i) after the date on which the return for the period in which the overpayment occurred is required to be filed; or
 - (ii) in circumstances where a return is not required to be filed, after the date of the invoice or receipt.
- (8) Notwithstanding *The Limitations Act*, no action may be brought to recover an overpayment after the expiration of:
- (a) in the case of tax payable pursuant to *The Corporation Capital Tax Act*, 4 years after the date on which the corporation is required to file a return pursuant to section 17 of that Act for the fiscal year in which the overpayment occurred;

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- (b) in the case of tax payable pursuant to any other revenue Act, 4 years:
 - (i) after the date on which the return for the period in which the overpayment occurred is required to be filed; or
 - (ii) in circumstances where a return is not required to be filed, after the date the overpayment occurred.
- (9) Any refund of an overpayment or of any penalty or 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 the revenue Act with respect to which the overpayment of tax, penalty or interest was made.

2024, c17, s.14.

Penalty for failure to remit tax collected or pay tax payable

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

- (a) a penalty of 10% per return period of the amount of the tax not remitted or not paid within the time it was required to be remitted or paid; and
 - (b) interest, at the rate and applied in the manner prescribed in the regulations, on the amount of tax not remitted or not paid from the day on which it was required to be remitted or paid.
- (2) Sections 60 to 64 apply, with any necessary modification, for the purpose of recovering the amount of the penalty and interest imposed pursuant to this section.

2024, c17, s.15.

Penalty for failure to remit tax collected or tax payable and discovered by audit

58(1) Notwithstanding section 57, a collector or taxpayer shall pay the penalty and interest set out in subsection (2) if:

- (a) an audit is performed on the collector or taxpayer pursuant to this Part or any revenue Act; and
 - (b) as a result of that audit, the collector or taxpayer is assessed for tax collected or deemed to be collected or tax payable and not remitted or paid pursuant to this Part or any revenue Act.
- (2) In the circumstances mentioned in subsection (1), the collector or taxpayer is liable to pay to the Crown, in addition to the penalty mentioned in section 57 and any other penalty:

- (a) one of the following:
 - (i) if a taxpayer has failed to remit tax payable, a penalty equal to 10% of the amount of tax assessed;
 - (ii) if a collector has collected but not remitted tax as required by this Part or a revenue Act, a penalty equal to 25% of the amount of tax assessed;

(iii) if the minister is satisfied that a collector who has collected tax has wilfully failed to remit the tax as required by this Part or a revenue Act, a penalty equal to the amount of tax assessed; and

(b) interest, at the rate and applied in the manner prescribed in the regulations, on the amount of tax assessed, from the day on which the tax was required to be remitted or paid.

(3) Subsections (1) and (2) apply notwithstanding that the collector or taxpayer remits payment or pays tax for the period to which the audit assessment relates after the minister communicates to the collector or taxpayer that the minister intends to conduct an audit of the collector's or taxpayer's books and records in accordance with this Part or any revenue Act.

(4) Sections 60 to 64 apply, with any necessary modification, for the purpose of recovering the amount of the penalty and interest imposed pursuant to this section.

(5) Every decision of the minister made pursuant to subclause (2)(a)(iii) is final and not open to question or review before any appellate body or in any court, and no decision of the minister shall be restrained by injunction, prohibition, mandamus, quo warranto, certiorari or other process or proceeding in any legal forum or court or be removable by application for judicial review or otherwise in any forum or court on any grounds.

2024, c17, s.16.

Penalty for failure of collector or taxpayer to file return

58.01(1) A collector or taxpayer who fails to file a return within the time required pursuant to this Part or any revenue Act is liable to pay to the Crown, in addition to any other penalty:

(a) a penalty of \$50 per return period; and

(b) interest, at the rate and applied in the manner prescribed in the regulations, on the amount of tax not remitted or not paid from the day on which it was required to be remitted or paid.

(2) Sections 60 to 64 apply, with any necessary modification, for the purpose of recovering the amount of the penalty and interest imposed pursuant to this section.

2024, c17, s.16.

Penalty for failure of a person to produce books, records or documents

58.02(1) Every person who fails to produce books, records or documents pursuant to this Part or any revenue Act is liable to pay to the Crown, in addition to any other penalty, a penalty of \$500 per occurrence.

(2) Sections 60 to 64 apply, with any necessary modification, for the purpose of recovering the amount of the penalty imposed pursuant to this section.

2024, c17, s.16.

Penalty for failure to file in the form or manner required

58.03(1) Every person who fails to file any return or form in the form or manner required, or fails to complete any information required on any return or form, pursuant to this Part or any revenue Act is liable to pay to the Crown, in addition to any other penalty, a penalty of \$100 per occurrence.

(2) Sections 60 to 64 apply, with any necessary modification, for the purpose of recovering the amount of the penalty imposed pursuant to this section.

2024, c17, s.16.

Waiver of penalties or interest

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

2024, c17, s.17.

Non-application of sections 57 and 58

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

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

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

RECOVERY OF AMOUNTS OWING

Assessment of amount owing

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

- (a) a collector has failed to file a return or to report, collect or remit tax as required pursuant to a revenue Act or this Part;
- (b) a taxpayer has failed to file a return or pay tax payable by the taxpayer or has failed to make a report as required pursuant to a revenue Act or this Part;
- (c) any person has failed to obtain a certificate required by this Part or any revenue Act;
- (d) after an inspection or examination by the minister of a return or an audit of books, records or documents, tax payable has not been paid;
- (e) the books or records of a collector or taxpayer are inadequate for the purposes of a revenue Act or this Part;

- (f) the collector or taxpayer has failed to comply with a request from the minister to provide the collector's or taxpayer's books or records for inspection;
- (g) the books or records of the collector or taxpayer have been destroyed contrary to a revenue Act or this Part;
- (h) the returns of the collector or taxpayer are not substantiated by the collector's or taxpayer's books or records;
- (i) a person has fraudulently, mistakenly or otherwise collected or received an amount of money that is not an amount payable pursuant to a revenue Act;
- (j) any person has failed to produce books, records or documents as required by a revenue Act or this Part; or
- (k) any person has failed to comply with a demand for payment as required by a revenue Act or this Part;

the minister may make an assessment of the amount, as the case may be:

- (l) of tax collected or deemed to be collected by the collector for which the collector has not accounted;
- (m) of tax payable by the taxpayer that the taxpayer has failed to pay; or
- (n) for which a person is otherwise liable pursuant to this Part or any revenue Act;

including any penalty and interest payable on the that amount.

(2) If the minister makes an assessment pursuant to subsection (1), the minister shall cause a notice of the assessment to be served on the collector, taxpayer or person who is otherwise liable:

- (a) indicating the assessed amount of tax collected or deemed to be collected or amount payable, as the case may be; and
- (b) directing the collector, taxpayer or person who is otherwise liable to, within 30 days after the date of service:
 - (i) account for the assessed amount to the satisfaction of the minister; or
 - (ii) pay the assessed amount to the minister.

(3) On service of the notice pursuant to subsection (2), the collector, taxpayer or person who is otherwise liable shall, as directed by the notice within 30 days after the date of service:

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

(4) A notice served pursuant to this section is admissible in evidence as prima facie proof that the amount stated in the notice is properly due and owing pursuant to this Part or any revenue Act:

- (a) without proof of the signature or official position of the person appearing to have signed the notice; and

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- (b) without proof of the calculations or application of this Part or the revenue Act, and the onus of proving otherwise is on the person liable to pay the amount stated in the notice.
- (5) A notice served pursuant to this section remains valid and operative notwithstanding any reassessment following the issuance of the notice.

2024, c17, s.19.

Appeal of notice of assessment

- 61(1)** In this section and in sections 62, 62.1 and 62.2, “**appellant**” means a collector, taxpayer or person who is otherwise liable who serves a notice of appeal on the Board of Revenue Commissioners in accordance with subsections (2) and (3).
- (2) If a collector, taxpayer or person who is otherwise liable to whom a notice is served pursuant to section 60 disputes liability for the amount, other than penalty and interest, stated in the notice, that collector, taxpayer or person may, within 30 days after the date of service of the notice, serve a written notice of appeal on the Board of Revenue Commissioners.
- (3) Service of a notice of appeal is required to be effected by:
 - (a) personal service of the notice of appeal on the Secretary to the Board of Revenue Commissioners; or
 - (b) mailing the notice of appeal, by registered post, to the Secretary, Board of Revenue Commissioners, Regina, Saskatchewan.
- (4) An appellant shall clearly set out in a notice of appeal served pursuant to this section the reasons for the appeal and all facts that he considers relevant to the appeal.
- (5) Where the Board of Revenue Commissioners receives a notice of appeal, it shall:
 - (a) consider the matter and may hold any hearing and make any investigation it considers necessary to make its decision; and
 - (b) affirm or amend the assessment of the minister and, after making its decision, immediately notify the appellant and the minister of its decision.
- (6) Subject to the regulations, the minister may, based on new or additional information that has come to the minister’s attention, revise an assessment made pursuant to subsection 60(1), and that reassessment:
 - (a) does not constitute a new assessment; and
 - (b) does not entitle an appellant to any additional time to appeal the original assessment or reassessment unless the appellant establishes to the satisfaction of the appellate body that the reassessment:
 - (i) is a material increase in the amount of the original assessment;

(ii) is based on information that is materially different than the information on which the original assessment is based; or

(iii) is otherwise prejudicial to the appellant's appeal.

1984-85-86, c.62, s.6; 1989-90, c.56, s.5; 2024, c17, s.20.

Appeal to court

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

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

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

Payment and provision of records during an appeal

62.1(1) Notwithstanding that an appellant has commenced an appeal pursuant to section 61 or 62, the appellant shall, within 30 days after the date of service of the notice of assessment pursuant to subsection 60(2):

(a) pay to the minister:

(i) the amount of tax, penalty and interest or other amount payable as assessed by the minister pursuant to section 60;

(ii) the amount of tax that the minister assesses that the appellant would be liable to collect or remit or pay during the appeal period; and

(iii) the amount of any accruing interest or penalties arising from subclause (i) during the appeal period as assessed or reassessed in the notice of assessment; or

(b) provide security to the minister in any manner, in any amount and on any terms that the minister considers appropriate.

(2) Subject to the regulations, the minister may waive or cancel at any time all or part of any payment of moneys or posting of security by the appellant required pursuant to subsection (1).

(3) If an appellant has not complied with subsection (1) or received a waiver from the minister pursuant to subsection (2), and the minister has knowledge or reasonable grounds to believe that between the time of service of the notice of assessment and the expiration of the appeal period of 30 days:

(a) the appellant:

(i) will abscond or has absconded from Saskatchewan, leaving property in Saskatchewan; or

(ii) has attempted to remove property out of Saskatchewan or to sell or dispose of it with intent to avoid payment of amounts owing pursuant to the notice of assessment; and

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(b) the minister believes that the ability to enforce payment of amounts owing pursuant to the notice of assessment will be prejudiced by the actions of the appellant mentioned in this section;

the minister may apply to the court without notice for an order allowing the minister to enforce against the appellant the amounts mentioned in subclauses (1)(a)(i) and (ii) as if the amounts were specified in a certificate of the minister issued and filed pursuant to section 63 or 64.

(4) The Board of Revenue Commissioners or the court shall dismiss an appeal if the minister advises that an appellant has neither complied with subsection (1) nor received a waiver or cancellation from the minister pursuant to subsection (2).

(5) The minister shall refund any overpayment of tax or moneys paid pursuant to this section together with interest if:

(a) the minister's assessment made pursuant to section 60 is set aside or reduced on appeal pursuant to section 61 or 62; and

(b) no further appeal is made pursuant to section 62 or a further appeal is made pursuant to section 62 and is dismissed.

(6) Section 56 applies to an overpayment of tax mentioned in subsection (5).

2024, c17, s.21.

Documents required by minister

62.2(1) Subject to the regulations, an appellant shall, within 30 days after the date of service of the notice of appeal pursuant to section 61 or 62, provide to the minister any documents relevant to the appeal as required by the minister.

(2) The Board of Revenue Commissioners or the court may dismiss an appeal if the appellant fails to provide a document as required by subsection (1).

2024, c17, s.21.

Collection of tax

63(1) Where:

(a) 30 days have has expired from the date of service of a notice served pursuant to section 60 and no notice of appeal has been received by the Board of Revenue Commissioners pursuant to section 61; or

(b) 30 days have has expired from a decision of the Board of Revenue Commissioners made pursuant to section 61 and no further appeal is made pursuant to section 62;

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

(1.1) If the minister has knowledge or reasonable grounds to believe that, between the time of service of the notice of assessment and the expiration of the appeal period of 30 days:

- (a) the appellant:
 - (i) will abscond or has absconded from Saskatchewan, leaving property in Saskatchewan; or
 - (ii) has attempted to remove property out of Saskatchewan or to sell or dispose of it with intent to avoid payment of amounts owing pursuant to the notice of assessment; and
- (b) the minister believes that the ability to enforce payment of amounts owing pursuant to the notice of assessment will be prejudiced by the actions of the appellant mentioned in this section;

the minister may apply to the court without notice for an order allowing the minister to enforce against the appellant the amounts mentioned in subclauses 62.1(1)(a)(i) and (ii) as if the amounts were specified in a certificate of the minister issued and filed pursuant to this section or section 64.

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

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

1984-85-86, c.62, s.6; 2018, c.42, s.65; 2024, c.4, s.32; 2024, c.17, s.22.

Certifying amount of tax

64 Notwithstanding anything in this Part or any revenue Act:

- (a) where a collector fails to forward, in accordance with section 53, the amount of the tax collected by him as shown in a return furnished by him pursuant to section 54 or otherwise reported by him in writing; or
- (b) where default is made in the payment of any tax due and payable by a taxpayer as shown on a return furnished by him or otherwise reported by him in writing;

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

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

Demand for collection from third parties

65(1) In this section and section 68, “**third party**” means a person who is, or is about to become, indebted to or liable to pay money to a person liable for amounts owing to the minister pursuant to this Part or any revenue Act.

- (2) If the minister has knowledge or reasonable grounds to believe that a person is or is about to become a third party, the minister may serve a written demand on the third party requiring that all or any part of the moneys payable by the third party to a person liable for amounts owing to the minister pursuant to this Part or any revenue Act be paid to the minister immediately.
- (3) A written demand remains in force for:
- (a) 30 days after the day on which the written demand is served; or
 - (b) any longer period that the minister may specify in the written demand.
- (4) The receipt by the minister of moneys paid pursuant to this section is a good and sufficient discharge of the liability of the third party to the minister pursuant to this section to the extent of the payment by the third party.
- (5) If a third party is served with a demand pursuant to this section and subsequently discharges any liability to the person liable to pay amounts owing to the minister pursuant to this Part or any revenue Act or fails to comply with the demand, that third party is liable to the Crown to the extent of the lesser of:
- (a) the amount of liability discharged to the person liable for amounts owing to the minister pursuant to this Part or any revenue Act; and
 - (b) the amount specified in the demand;
- and the amount described in clause (a) or (b), as the case may be, may be recovered from the third party in the same manner as tax payable.
- (6) For the purposes of subsection (2), a third party is liable to make a payment to a person liable for amounts owing to the minister pursuant to this Part or any revenue Act with respect to a joint account if the third party must honour:
- (a) a request by that person alone to withdraw or transfer money from the joint account; or
 - (b) a cheque or other banking instrument drawn on the joint account by that person alone.

2024, c17, s.23.

Liability for amounts wrongly collected

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

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

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

65.2 Repealed. 2024, c17, s.24.

Anti-avoidance rule

65.3(1) In this section:

“avoidance transaction” means, subject to the regulations, a transaction:

- (a) that, but for this section, would result, directly or indirectly, in a tax benefit; or
- (b) that is part of a series of transactions that, but for this section, would result, directly or indirectly, in a tax benefit;

but does not include a transaction that may reasonably be considered to be a transaction that would not result, directly or indirectly, in:

- (c) a misuse of the provisions of this Part or a revenue Act; or
- (d) an abuse having regard to this Part or a revenue Act, other than this section, read as a whole;

“tax benefit” means, subject to the regulations:

- (a) a reduction, avoidance or deferral of tax, or of another amount, payable pursuant to this Part or any revenue Act; or
- (b) an increase in a refund of tax, or of another amount, pursuant to this Part or any revenue Act;

“tax consequences”, with respect to a person, means, subject to the regulations, any amount of tax or another amount that is payable by or refundable to the person pursuant to this Part or any revenue Act or that is relevant for the purposes of calculating that amount;

“transaction” includes, subject to the regulations, an arrangement or event.

(2) For the purposes of this section, a series of transactions is deemed to include any related transactions completed in contemplation of the series.

(3) If a transaction is, in the opinion of the minister, an avoidance transaction, the minister may, in accordance with this Part or any revenue Act, determine the tax consequences to a person in a manner that is reasonable in the circumstances in order to deny a tax benefit that, but for this section, would result, directly or indirectly, from that transaction or from a series of transactions that includes that transaction.

(4) Without limiting the generality of subsection (3), in determining the tax consequences to a person in a manner that is reasonable in the circumstances in order to deny a tax benefit that, but for this section, would result, directly or indirectly, from an avoidance transaction, the minister may do one or both of the following:

- (a) recharacterize the nature of a payment or other amount;
- (b) ignore the tax benefits or tax consequences, as the case may be, that would otherwise result from the application of other provisions of this Part or any revenue Act.

Order to apply for licence

65.4(1) In this section, “**licence**” includes any licence, permit or authorization provided by the minister to a collector, taxpayer or other person pursuant to a revenue Act.

(2) The minister may direct a collector, taxpayer or other person that requires a licence to operate its business in accordance with a revenue Act to apply for that licence within 15 days or any further time that the minister may allow after giving the direction.

(3) If a collector, taxpayer or other person who has been directed to apply for a licence pursuant to subsection (2) fails to apply as directed, the minister may assign the licence to the collector, taxpayer or other person without application.

2024, c17, s.25.

Suspension or cancellation of licences

65.5(1) Subject to subsection (3) and the regulations, the minister may suspend or cancel a licence issued to a collector, taxpayer or other person pursuant to any revenue Act if, in the opinion of the minister, the person who holds the licence:

- (a) has failed to comply with any of the provisions of this Part or any revenue Act;
- (b) has failed to comply with any term or condition imposed on the licence;
- (c) has provided false or misleading information to the minister in the person’s application for the licence or at any other time; or
- (d) is carrying on business in a manner that is prejudicial to the public interest.

(2) The minister may, after suspending or cancelling a licence in accordance with subsection (1), also suspend or cancel any other licence, permit, authorization, registration, approval or similar benefit held by the collector, taxpayer or other person issued by any authority in Saskatchewan relating to the carrying on of business of the collector, taxpayer or person.

(3) The minister shall not suspend or cancel a licence without giving the holder of the licence an opportunity to be heard through written submissions to the minister, setting out the reasons that the licence should not be suspended or cancelled, within 30 days after the giving of the notice of suspension or cancellation or any shorter period that may be required by any other statutory instrument.

(4) Notwithstanding subsection (3), if the minister considers that it is necessary to protect the public interest, the minister may immediately suspend or cancel a licence, or a category of licences pursuant to a revenue Act that the minister proposes to deal with in an identical manner, without giving the holder of the licence an opportunity to be heard, but shall give the holder of the licence an opportunity to be heard through written submissions to the minister within 30 days after the suspension or cancellation or any shorter period that may be required by any other statutory instrument after the date on which the minister takes any of those actions.

(5) If the minister suspends or cancels a licence pursuant to this section, the minister shall give written reasons for the minister’s decision.

2024, c17, s.25.

Stop order

65.6(1) Subject to the regulations, the minister may, by written order, require a collector, taxpayer, person who is otherwise liable to remit tax or other person who is required to hold a licence within the meaning of section 65.4, as the case may be, to stop or refrain from doing any activity related to the collection of tax or for which a licence is required if:

(a) the collector, taxpayer or other person is doing the activity without the licence; or

(b) the collector, taxpayer or person who is otherwise liable fails to make any report or return or fails to remit taxes collected or payable as required pursuant to this Part or any revenue Act.

(2) Before issuing an order pursuant to subsection (1), the minister shall notify the affected person in writing:

(a) of the minister's intention to issue the order, and the reasons for it; and

(b) that the person is given an opportunity to be heard through written submissions to the minister, setting out the reasons that the order should not be made or issued, within 14 days after the notice is served on the person.

(3) Subject to subsection (4), an order pursuant to subsection (1) becomes effective when it is served on the person or on the date and time specified in the order, whichever is later.

(4) If:

(a) a notice pursuant to subsection (2) states that the proposed order will become effective at the end of the period for making submissions unless a submission is made to the minister within that period; and

(b) no submission is received within that period;

the order becomes effective at the end of that period, without further notice.

(5) If the minister has reasonable grounds to believe that, between the time of notice and the expiration of the 14 days mentioned in subsection (2):

(a) the person who is liable to remit tax, or a collector, taxpayer or other person who is required to hold a licence within the meaning of section 65.4:

(i) will abscond or has absconded from Saskatchewan, leaving property in Saskatchewan; or

(ii) has attempted to remove property out of Saskatchewan or to sell or dispose of it with intent to avoid payment of amounts owing; and

(b) the minister believes that the ability to enforce compliance with this Part or any revenue Act will be prejudiced by the actions of the person;

the minister may immediately proceed to issue an order pursuant to subsection (1).

(6) An order issued by the minister pursuant to subsection (1) is a public document.

SECURITY

Security

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

- (a) is to be determined by the minister; and
- (b) is not less than \$100 and not greater than an amount equal to 6 times the amount of tax estimated by the minister, to be collected or paid by the collector or taxpayer each month pursuant to this Part or any revenue Act.

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

1984-85-86, c.62, s.6; 2018, c.42, s.48; 2024, c.17, s.26.

INVESTIGATIONS

Investigation

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

- (a) require the production of the books and any account, voucher, letter, telegram or other document that relates or may relate to:
 - (i) the information that is or should be in the books or records; or
 - (ii) the amount of tax payable or collectable;
- (b) require the production for examination of any property described by an inventory or any property, process or matter that, in the opinion of the minister or of the enforcement officer, may assist the minister or the enforcement officer, as the case may be, in determining the accuracy of an inventory, or in ascertaining the information that is or should be in the books or records or the amount of any tax collectable or payable pursuant to this Part or any revenue Act;
- (c) require any taxpayer or collector who is or may be liable to pay or collect tax or any representative, agent, officer or employee on the business premises, to give the minister or enforcement officer, as the case may be, all reasonable assistance with the audit or inspection;
- (d) make any inquiries, in writing or orally, of a person mentioned in clause (c) relating to the expeditious conduct of the audit or inspection;

- (e) require a person mentioned in clause (c) to attend at the premises or place with the minister or enforcement officer, as the case may be, for the purposes of assisting in the expeditious conduct of the audit or inspection;
 - (f) subject to subsection (2), on giving a receipt for the books, papers, records or documents, remove any books, papers, records or documents examined pursuant to this section for the purpose of making copies or extracts of those books, papers, records or documents.
- (2) The minister or an enforcement officer shall carry out the copying of books, papers, records or documents removed pursuant to clause (1)(f) with reasonable dispatch and shall promptly return the books, papers, records or documents after the copying to the person who produced or furnished them.
- (3) The minister or an enforcement officer shall not enter into any room or place actually being used as a dwelling without the consent of the occupier, except when authorized to do so by a warrant issued by a justice of the peace or a judge of the Provincial Court of Saskatchewan.
- (4) If any person mentioned in subsection (1) refuses to produce books, records or documents or any property, process or matter required pursuant to that subsection or refuses to allow the removal of any books, papers, records or documents required pursuant to that subsection, the minister or an enforcement officer may make application to a justice of the peace or a judge of the Provincial Court of Saskatchewan for a warrant authorizing the minister or the enforcement officer, as the case may be, to do all or any of the things mentioned in subsection (5).
- (5) With a warrant issued pursuant to subsection (4), the minister or an enforcement officer may:
- (a) at any time, enter and search any place or premises named in the warrant;
 - (b) stop and search any vehicle described in the warrant;
 - (c) open and examine any trunk, box, bag, parcel, closet, cupboard or other receptacle that the minister or enforcement officer finds in the place, premises or vehicle;
 - (d) require the production of and examine any records or property that the minister or enforcement officer believes, on reasonable grounds, may contain information related to an offence against this Part or any revenue Act;
 - (e) remove, for the purpose of making copies, any records examined pursuant to this section; and
 - (f) seize and remove from any place, premises or vehicle searched anything that may be evidence of an offence against this Part or any revenue Act.
- (6) Subject to any conditions imposed by this Part or any revenue Act, the minister or an enforcement officer may carry out any investigation reasonably required for the purposes of enforcing this Part or any revenue Act.

Demand for production of documents

68(1) Subject to subsection (2) and the regulations, for the purposes of enforcing and administering this Part or any revenue Act, the minister may serve a written demand on any person, including a third party, requiring from that person:

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

that relates to the obligations of a person or an ascertainable category of unnamed persons liable to pay or collect tax pursuant to this Part or any revenue Act.

(2) Subsection (1) does not apply to any document or information that is subject to solicitor-client privilege.

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

2024, c17, s.28.

Copies of documents

69(1) Where any book, record or other document has been seized, examined or produced pursuant to this Part or any revenue Act, the minister may make, or cause to be made, copies of the book, record or other document.

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

1984-85-86, c.62, s.6; 2024, c17, s.29.

Objection to audit conclusion

69.1(1) Subject to subsection (4) and the regulations, a collector or taxpayer aggrieved by the conclusions of an audit may, within 30 days after the conclusion, object to the conclusion and request a review of the audit by the minister.

(2) If a review is requested pursuant to subsection (1), the aggrieved collector or taxpayer shall set out in writing to the minister the basis for the objection, together with all relevant documents as required by the minister that support the objection.

(3) The minister may, on reviewing the material mentioned in subsection (2):

- (a) adjust the audit conclusions in whole or in part; or
- (b) confirm the audit conclusions.

(4) Nothing in this section limits the authority of the minister to issue a notice of assessment pursuant to subsection 60(1) at any time.

2024, c17, s.30.

Limitation of actions

69.2(1) Notwithstanding *The Limitations Act*, no action shall be commenced against a taxpayer to recover taxes, penalties and interest due and payable to the Crown pursuant to this Part or any revenue Act by the taxpayer unless the action is commenced within 6 years after the day on which the taxes, penalties and interest became due and payable.

(2) Notwithstanding *The Limitations Act*, no action shall be commenced against a collector to recover any amount due and liable to be remitted to the Crown pursuant to this Part or any revenue Act by the collector with respect to taxes that the collector is required to collect or remit unless the action is commenced within 6 years after the day on which the amount became due and liable to be remitted.

(3) Notwithstanding *The Limitations Act*, no action shall be commenced against any other person to recover any amount for which a person is liable pursuant to this Part or any revenue Act unless the action is commenced within 6 years after the day on which the person became liable for that amount.

2024, c17, s.30.

SECURITY**Secrecy**

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

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

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

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

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

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

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

- (c) the information, records and returns obtained by that government for the purpose of any Act that imposes a tax are communicated or made accessible on a reciprocal basis to the minister; and
 - (d) the information, records and returns communicated or made accessible by the minister will not be used for any other purpose other than the administration and enforcement of a federal or provincial law that provides for the imposition of a tax.
- (4) Notwithstanding subsections (1) and (2), the minister may authorize the release of any information or the contents of any record or return if:
- (a) any of the following apply:
 - (i) the information is requested by a law enforcement agency or investigative body for the purposes of enforcing a law of Saskatchewan or another jurisdiction inside or outside Canada;
 - (ii) the information is of a sufficiently general or statistical nature that the information does not disclose the tax information of a particular collector or taxpayer;
 - (iii) the information is intended for use by a ministry or agency of the Government of Saskatchewan for the purposes of assisting in the administration or enforcement of an Act, law, program or function that the ministry or agency is responsible for administering or enforcing;
 - (iv) there are any other circumstances that may be prescribed in the regulations; and
 - (b) the minister is satisfied that it is in the public interest to release the information or the contents of the record or return.

1984-85-86, c.62, s.6; 1988-89, c.42, s.29; 1994, c.8, s.10; 2007, c.37, s.6; 2014, c.E-13.1, s.59; 2024, c17, s.31.

AGREEMENTS WITH OTHER PROVINCES

Agreements with other provinces

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

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

1994, c.8, s.11; 2018, c.42, s.48; 2024, c17, s.32.

Agreements with First Nations**71.1(1)** In this section:

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

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

APPOINTMENTS

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

OFFENCES, PENALTIES AND EVIDENCE

Offences

73(1) Every person who:

- (a) fails to produce books, records or documents to a person entitled pursuant to this Part or any revenue Act to inspect, examine or audit the books, records or documents;
- (b) fails to answer any question which:
 - (i) is put to him by a person entitled pursuant to this Part or any revenue Act to direct questions; and
 - (ii) he is required pursuant to this Part or any revenue Act to answer;
- (c) fails to produce for inspection any property, process, matter or items of inventory when required to do so for the purposes of aiding in the conduct of an audit or inspection;
- (d) fails to provide all reasonable assistance when required to do so for the purposes of aiding in the conduct of an audit or inspection;
- (e) fails to attend at his business premises or at any place where his business is conducted or any property, documents, books or records relating to his business are or should be kept when required to do so for the purposes of aiding in the conduct of an audit or inspection;
- (f) fails to make any report or return required from him pursuant to this Part or any revenue Act;
- (g) fails to remit tax collected, deemed collected or payable by him as required pursuant to this Part or any revenue Act;
- (h) files or makes a false or misleading return or report, gives false or misleading answers or information in any return or report pursuant to this Part or any revenue Act, makes a false or misleading answer to any question described in clause (b) or omits to state a fact in a return, report, answer or information that is required to be stated or that is necessary to make the return, report, answer or information not false or misleading in light of the circumstances in which it was made;
- (i) destroys, alters, mutilates, conceals or disposes of books or records required to be kept pursuant to this Part or any revenue Act in order to evade tax or the collection or remittance of tax;
- (j) makes or permits, or assents to or acquiesces in the making of, false or misleading entries or omissions in books or records required to be kept pursuant to this Part or any revenue Act in order to evade tax or the collection or remittance of tax;

- (k) wilfully evades or attempts to evade, complying with this Part or any revenue Act;
- (l) obstructs the minister while making an inspection, examination or audit;
- (m) contravenes any provision of this Part or any revenue Act for which no other penalty is specifically provided;
- (n) fails to comply with a demand of the minister;
- (o) fails to comply with a stop order made by the minister;

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

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

1984-85-86, c.62, s.6; 2018, c 42, s.48; 2024, c17, s.34.

Additional penalty for failure to furnish return or forward tax

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

- (a) order that the return be furnished or the tax together with the penalty and interest payable under sections 57, 58, 58.01 and 58.03 be paid to him immediately or within a stated period by the person so convicted, and the judge of the Provincial Court of Saskatchewan shall forward the return or the tax, penalty and interest to the minister immediately on receipt of them; and
- (b) impose an additional fine equal to the amount of tax, excluding any penalty and interest, owing or estimated by the minister to be owing.

(2) Notwithstanding sections 60 to 65, where a person fails to furnish a return or pay the tax owing as ordered in subsection (1), the minister may certify the amount of tax owing or estimated to be owing including the penalty and interest imposed by sections 57, 58, 58.01 and 58.03 and subsections 63(2) and (3) apply *mutatis mutandis* for the purpose of issuing a certificate pursuant to this subsection.

1984-85-86, c.62, s.6; 2024, c17, s.35.

Evidence in prosecution

75 In any legal proceedings for failure to pay the tax, or to collect or forward the tax, or to forward any penalty or interest imposed by section 57, 58, 58.01 or 58.03, a certificate signed by the minister that:

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

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

1984-85-86, c.62, s.6; 1994, c.8, s.12; 2024, c17, s.36.

Certificate as to licences, permits, certificates

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

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

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

1984-85-86, c.62, s.6; 2024, c17, s.37.

Offences by corporation

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

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

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

1984-85-86, c.62, s.6; 2024, c17, s.38.

Prosecutions against collectors

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

- (a) the person appearing in answer to the charge is deemed to be the person charged unless proof to the contrary is given;
- (b) the application for a licence as a collector pursuant to a revenue Act purporting to be signed by the person charged, is *prima facie* evidence that the person charged is a collector pursuant to that revenue Act;
- (c) subject to section 49, where a return received in the ministry shows that a tax was collected by the person charged, the return is *prima facie* evidence that the amount shown in the return was collected by that person.

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

Power of court to order compliance

78.1(1) If the minister is of the opinion that a person has failed to comply with this Part or any revenue Act, or failed to make a payment owing under a certificate issued and filed pursuant to section 63 or 64, the minister may apply to the court for all or any of the following:

- (a) an order directing the person to comply with this Part or the revenue Act or restraining that person from contravening this Part or the revenue Act;
 - (b) an order directing the directors and officers of a corporation to comply with this Part or the revenue Act or restraining those directors and officers from contravening this Part or the revenue Act;
 - (c) any other order, relief or remedy that the minister may request.
- (2) On an application pursuant to subsection (1), the court may grant the order requested and may make any other order that the court considers necessary.

2024, c17, s.39.

Evidence re tax payable on vehicles

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

- (a) the motor vehicle designated in the certificate was brought into Saskatchewan by or delivered in Saskatchewan to the person to whom the certificate of registration was issued for his own use; and
- (b) the person described in clause (a) is ordinarily resident or carrying on business in Saskatchewan.

1984-85-86, c.62, s.6; 1986, c.33, s.7; 2004, c.T-18.1, s.297; 2024, c17, s.40.

Limitation on prosecution

80(1) Subject to subsection (2), no prosecution for a violation of any of the provisions of this Part or any revenue Act is to be commenced after 6 years from the date of the violation.

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

1984-85-86, c.62, s.6; 2024, c17, s.41.

Immunity

80.1 No action or proceeding lies or shall be commenced against the Crown, the minister, the ministry or any officer or employee or administrator or agent of the minister, if that person is acting pursuant to the authority of any revenue Act, this Act or any legal authority, for anything in good faith done, caused or permitted or authorized to be done, attempted to be done or omitted to be done by that person or by any of those persons pursuant to or in the exercise or supposed exercise of any power conferred by the revenue Act, this Act or other legal authority or in the carrying out or supposed carrying out of any duty imposed by the revenue Act, this Act or other legal authority.

2024, c17, s.42.

Evidence in legal proceedings re minister's delegation of authority

81 If the minister grants a written authority pursuant to any Act administered by the minister to a person, the authorization:

(a) may be general in its terms and is effective until revoked by the minister; and

(b) is admissible in evidence in any legal proceeding as prima facie proof of the authority of the person named in the authority for the purposes mentioned in the authority, without proof of the appointment or signature of the minister.

2024, c17, s.44.

Evidence in legal proceedings re records of the ministry

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

(2) In an appeal or other legal proceeding pursuant to this Part or any revenue Act, neither the minister nor any officer or employee or administrator or agent of the minister is, except by order of the court or judge made for special cause, compellable:

(a) to produce an audit report;

(b) to produce any book or record whose contents can be proved pursuant to this section; or

(c) to appear as a witness to prove the matters, transactions and accounts recorded in any book or record described in clause (b).

(3) Subject to subsection (4), in any appeal pursuant to section 20, 21 or 22 or in any legal proceeding commenced pursuant to this Part or any revenue Act, any person or any officer, director, employee or agent of any corporation, whether or not the person, officer, director, employee, agent or corporation is a party to the appeal or legal proceeding:

(a) may be examined on oath or affirmation and shall make production on oath or affirmation of any documents, records or things that may be in the possession or under the control of the person, officer, director, employee, agent or corporation that relate to a person liable to pay or collect tax; and

(b) may be required to attend for examination and to make production as mentioned in clause (a) in the same manner as a party to an action in the court may be required to attend for examination.

(4) Subsection (3) does not apply to the minister or to any officer or employee or administrator or agent of the Crown unless that person is a party to an action in the court.

2024, c17, s.44.

Service of documents

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

(a) served personally;

(b) mailed by registered or certified post to the last known address of the person being served or to the person's address as shown on the records of the ministry;

(c) sent by fax of the document or notice to a fax machine at the last known address of the person being served or to a number furnished by that person to the ministry; or

(d) subject to subsection (8), sent by electronic transmission, but only if:

(i) the document is electronically transmitted to:

(A) an email address provided to the minister by the person receiving the electronic transmission;

(B) an email address published by the person receiving the electronic transmission; or

(C) the electronic tax account of the person receiving the electronic transmission; and

(ii) the electronic transmission includes:

(A) the name of the person to be served or to whom the document or notice is to be given;

(B) the electronic file name of the document to be electronically transmitted;

- (C) the minister's contact information, including the address, telephone number and electronic transmission address;
 - (D) the date and time of the electronic transmission; and
 - (E) a contact telephone number of the minister in the event of electronic transmission problems.
- (2) Where a person who carries on business under a business name registered pursuant to *The Business Names Registration Act* is to be served a document or notice pursuant to this Act or any revenue Act:
- (a) the document or notice may be addressed to the business name; and
 - (b) in the case of personal service, the document or notice may be served on a person at the principal place of business of the business who appears to be in control and management of the place of business.
- (3) Where persons who carry on business in a partnership are to be served a document or notice pursuant to this Act or any revenue Act:
- (a) the document or notice may be addressed to the partnership name; and
 - (b) in the case of personal service, the document or notice may be served on a person at the principal place of business of the partnership who appears to be in control and management of the place of business.
- (4) Service of a document or notice is sufficiently proved by the affidavit of the person by whom the document or notice is served or mailed.
- (5) **Repealed.** 1994, c.8, s.13.
- (6) A document or notice served by registered mail is deemed to have been served on the second day following the date of the postmaster's receipt for the envelope containing the document or notice.
- (7) Subject to subsection (8), a document or notice served by electronic transmission is deemed to have been served on the day on which a message advising of the availability of the document is sent to the email address mentioned in paragraph (1)(d)(i)(A) or (B) or the electronic tax account mentioned in paragraph (1)(d)(i)(C) of the person receiving the electronic transmission.
- (8) Clause (1)(d) and subsection (7) do not apply:
- (a) if the sending of the electronic transmission mentioned in that subsection triggers an automated response indicating that the intended recipient's email address is no longer valid; or
 - (b) if, before the electronic transmission mentioned in that subsection is sent, the person notified the minister in writing that the email address or electronic tax account was to no longer be used for such documents or notices.

(9) The court may without notice, in accordance with *The King's Bench Rules*, make an order for substituted service or an order abridging the time for or dispensing with service with respect to any notice, document or demand that is required by this Part or any revenue Act to be served.

1984-85-86, c.62, s.6; 1994, c.8, s.13; 2014,
c.E-13.1, s.59; 2015, c.21, s.44; 2024, c17, s.45.

The Crown bound

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

1984-85-86, c.62, s.6; 2018, c42, s.48.

REGULATIONS

Regulations

85(1) The Lieutenant Governor in Council may make regulations:

- (a) defining, enlarging or restricting the meaning of any word or expression used in this Act but not defined in this Act;
- (b) prescribing the records to be kept by collectors, taxpayers or other persons and requiring those records to be preserved by collectors, taxpayers or other persons for any length of time that the Lieutenant Governor in Council considers appropriate to a maximum of 6 years;
- (c) prescribing for the purposes of clause 47(1)(a.2) persons or classes of persons as enforcement officers;
- (d) respecting the provision of records and information required by the minister for the purposes of subsection 48.2(1);
- (e) prescribing for the purposes of section 49.1:
 - (i) the tax or class of taxes for which a deduction may be made;
 - (ii) the manner of determining the amount of tax that may be deducted and that is to be added by a collector; and
 - (iii) the terms and conditions of a deduction of tax;
- (f) respecting the definition of 'sale in bulk' in subsection 51(1);
- (g) respecting when an overpayment is deemed to come to the knowledge of the minister for the purposes of subsection 56(1);
- (h) for the purposes of subsection 61(6), respecting the minister's revising of an assessment made pursuant to subsection 60(1);
- (i) for the purposes of subsection 62.1(2), respecting the minister's waiver or cancelling of all or part of any payment of moneys or posting of security required by the appellant;

- (j) for the purposes of subsection 62.2(1), respecting the appellant's providing to the minister documents relevant to the appeal as required by the minister;
 - (k) for the purposes of section 65.3, enlarging or restricting the meaning of any word or expression defined in that section;
 - (l) for the purposes of subsection 65.5(1), respecting the minister's suspending or cancelling a licence issued to a collector or taxpayer or any other person;
 - (m) for the purposes of subsection 65.6(1), respecting the minister's issuing a stop order;
 - (n) for the purposes of clause 67(1)(b), respecting the production for examination by the minister of any property described by an inventory or any property, process or matter;
 - (o) for the purposes of subsection 68(1), respecting a written demand made by the minister;
 - (p) for the purposes of subsection 69.1(1), respecting a request for review of an audit by the minister;
 - (q) prescribing the circumstances under which the minister may release information or the contents of any record or return for the purposes of subclause 70(4)(a)(iv);
 - (r) prescribing the amount of allowances or commissions that may be paid to collectors or taxpayers in collecting and remitting or paying a tax and, for that purpose, establishing different classes of collectors and taxpayers and different allowances or commissions for different taxes;
 - (s) prescribing the rate of interest and the manner in which interest is to be determined and, for that purpose, establishing different classes of tax and rates of interest and manners in which interest is to be determined for different classes of tax;
 - (t) prescribing any matter or thing required or authorized by this Part to be prescribed in the regulations;
 - (u) respecting any other matter or thing the Lieutenant Governor in Council considers necessary to carry out the intent of this Part.
- (2) A regulation made under this section may be made retroactive to a day not earlier than October 1, 1985.
- (3) Notwithstanding subsection (2), a regulation made under this section for the purposes of section 56 may be made retroactive to a day not earlier than April 1, 1985.

OTHER

Application of certain payments

86 Where a collector or taxpayer:

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

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

1984-85-86, c.62, s.6; 2018, c.42, s.48; 2024, c.17, s.47.

This Part to prevail

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

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

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

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

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

Coming into force

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

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