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PART II/PARTIE II

REVISED REGULATIONS OF SASKATCHEWAN/ RÈGLEMENTS RÉVISÉS DE LA SASKATCHEWAN

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Sections 24 and 71

Order in Council 104/2022, dated March 24, 2022

(Filed March 24, 2022)

Title

1 These regulations may be cited as *The Lloydminster Provincial Sales Tax Exemption Amendment Regulations, 2022*.

RRS c F-13.4 Reg 23 amended

2 *The Lloydminster Provincial Sales Tax Exemption Regulations* are amended in the manner set forth in these regulations.

Section 1 amended

3 **Section 1 is amended by striking out** “*The Lloydminster Provincial Sales Tax Exemption Regulations*” **and substituting** “*The Lloydminster Tax Exemption Regulations*”.

New section 2

4 **Section 2 is repealed and the following substituted:**

“Interpretation

2 Terms used in these regulations that are also used in *The Provincial Sales Tax Act*, *The Liquor Consumption Tax Act* or *The Vapour Products Tax Act* have, as the context requires, the same meaning in these regulations as in those Acts”.

Section 3 amended

5 **The following subsection is added after subsection 3(2):**

“(3) A person who purchases a vapour product in Lloydminster, Saskatchewan from the holder of a licence issued pursuant to section 4 of *The Vapour Products Tax Act* is exempted from liability to pay the tax on that vapour product by that Act”.

Section 4 amended

6(1) **Subsection 4(1) is amended in the portion preceding clause (a) by striking out** “the Act” **and substituting** “*The Provincial Sales Tax Act*”.

(2) **Subsection 4(2) is amended by striking out** “the Act” **and substituting** “*The Provincial Sales Tax Act*”.

Section 5 amended

7(1) **Subsection 5(1) is amended by striking out** “the Act” **and substituting** “*The Provincial Sales Tax Act*”.

(2) **Subsection 5(2) is amended by striking out** “the Act” **and substituting** “*The Provincial Sales Tax Act*”.

Section 7 amended

8 Section 7 is amended by striking out “the Act” and substituting “*The Provincial Sales Tax Act*” in each of the following provisions:

(a) clause (d);

(b) clause (e).

Section 8 amended

9 Section 8 is amended by striking out “the Act, *The Liquor Consumption Tax Act*” and substituting “*The Provincial Sales Tax Act, The Liquor Consumption Tax Act, The Vapour Products Tax Act*”.

Coming into force

10(1) Subject to subsection (2), these regulations come into force on March 24, 2022.

(2) If these regulations are filed with the Registrar of Regulations after March 24, 2022, these regulations come into force on the day on which they are filed with the Registrar of Regulations.