

The Lloydminster Tax Exemption Regulations

being

[Chapter F-13.4 Reg 23](#) (effective June 27, 2001) as amended
by Saskatchewan Regulations [90/2017](#) and 12/2022.

NOTE:

This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.

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CHAPTER F-13.4 REG 23
The Financial Administration Act, 1993

Title

1 These regulations may be cited as *The Lloydminster Tax Exemption Regulations*.

1 Apr 2022 SR 12/2022 s3.

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.

1 Apr 2022 SR 12/2022 s4.

Exempt purchases

3(1) An individual consumer or user who purchases tangible personal property or a taxable service in Lloydminster, Saskatchewan for non-business consumption or use in Lloydminster, Saskatchewan, is exempted from liability to pay the tax imposed on that property or service by the Act.

(2) A person who purchases beverage alcohol in Lloydminster, Saskatchewan from the holder of a special licence issued pursuant to section 15 of *The Liquor Consumption Tax Act* is exempted from liability to pay the tax imposed on that beverage alcohol by that Act.

(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.

6 Jly 2001 cF-13.4 Reg 23 s3; 1 Apr 2022 SR
12/2022 s5.

Purchases for renovations or new construction

4(1) Subject to section 5, a person is exempted from liability to pay the tax imposed by *The Provincial Sales Tax Act* on tangible personal property or a taxable service if the tangible personal property or taxable service:

(a) was purchased in Lloydminster, Saskatchewan on or after February 14, 2001;
and

(b) is for incorporation in real property located in Lloydminster, Saskatchewan that is being renovated or on which new construction is taking place.

(2) Subject to section 5, a person who purchases tangible personal property or a taxable service in Lloydminster, Saskatchewan on or after February 14, 2001 for business use solely within Lloydminster, Saskatchewan is exempted from liability to pay the tax imposed on that property or service by *The Provincial Sales Tax Act*.

6 Jly 2001 cF-13.4 Reg 23 s4; 1 Apr 2022 SR
12/2022 s6.

Removal of property or service

5(1) Tax is payable in accordance with *The Provincial Sales Tax Act* respecting tangible personal property or a taxable service for which an exemption has been provided pursuant to section 4 if that property or taxable service is temporarily or permanently moved or relocated from Lloydminster, Saskatchewan to another location in Saskatchewan.

(2) For the purposes of subsection (1), the tax payable is to be calculated in accordance with section 5 of *The Provincial Sales Tax Act*, with any necessary modification.

6 Jly 2001 cF-13.4 Reg 23 s6; 1 Apr 2022 SR
12/2022 s7.

Remission of tax

6(1) A person who purchases tangible personal property or a taxable service outside Lloydminster, Saskatchewan for incorporation in real property that is being renovated, or on which new construction is taking place, in Lloydminster, Saskatchewan shall pay tax at the time of the purchase but is granted a remission of tax paid in the amount of the exemption set out in subsection 4(1).

(2) A person who wishes to claim a remission of tax pursuant to subsection (1) shall apply to the minister at the time and in the manner specified by the minister.

6 Jly 2001 cF-13.4 Reg 23 s6.

Exceptions

7 The exemptions from tax payable and the remissions of tax paid provided by these regulations do not apply to tax paid or payable on the following:

- (a) vehicles that are required to be registered pursuant to *The Vehicle Administration Act*;
- (b) lodging in hotels or motels;
- (c) telecommunication services;
- (d) electricity that is subject to the tax imposed by *The Provincial Sales Tax Act*;
- (e) insurance premiums that are subject to the tax imposed by *The Provincial Sales Tax Act*.

6 Jly 2001 cF-13.4 Reg 23 s7; 1 Sep 2017 SR
90/2017 s2; 1 Apr 2022 SR 12/2022 s8.

General requirements

8 Nothing in these regulations exempts any person from any of the requirements to obtain a licence, file tax returns or maintain records as set out in *The Provincial Sales Tax Act*, *The Liquor Consumption Tax Act*, *The Vapour Products Tax Act*, *The Revenue and Financial Services Act* or any regulations made pursuant to those Acts.

6 Jly 2001 cF-13.4 Reg 23 s8; 1 Apr 2022 SR
12/2022 s9.

Coming into force

9 These regulations come into force on the day on which they are filed with the Registrar of Regulations.

6 Jly 2001 cF-13.4 Reg 23 s9.