

The Revenue Collection Administration Regulations

being

Chapter R-22.01 Reg 2* as amended by Saskatchewan Regulations 12/88, 37/88, 100/88, 101/88, 72/89, 133/92, 70/93, 16/94, 2/95, 40/97, 41/98, 85/98, 97/1999, 34/2003, 28/2009, 16/2013, 77/2016, 92/2017, 49/2018, 32/2020, 75/2021 and 40/2024; and by the *Statutes of Saskatchewan*, 2004, c.10; and 2013, c.11.

*NOTE: The chapter number of these regulations was changed by *The Regulation Chapter Number Assignment Regulations*, c.R-16 Reg 2, gazetted Nov. 18/88.

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 R-22.01 REG 2
The Revenue and Financial Services Act

PART I
General

Title

1 These regulations may be cited as *The Revenue Collection Administration Regulations*.

Interpretation

2 In these regulations:

- (a) “**Act**” means *The Revenue and Financial Services Act*;
- (b) “**file**” means file with the minister.

14 Feb 86 cD-22.02 Reg 2 s2; 27 Nov 92
SR 133/92 s3.

Interest on overpayment

2.1(1) For the purposes of subsection 62.1(8) of the Act, the interest rate on an overpayment of tax is the prime lending rate of the bank holding Saskatchewan’s general revenue fund as determined in accordance with subsection 26(2).

(2) The amount of interest payable on an overpayment of tax is to be calculated from the day on which the amount of tax is paid to the minister pursuant to section 62.1 of the Act until the refund of the overpayment of tax is made to the appellant.

27 Nov 92 SR 133/92 s4; 2004, c10 s17.

Interest on overpayment of tax

2.2(1) This section does not apply to tax paid, collected or remitted pursuant to *The Corporation Capital Tax Act*.

(2) For the purposes of section 56 of the Act, the prescribed rate of annual interest payable with respect to an overpayment of tax is the prime lending rate of the bank holding Saskatchewan’s general revenue fund as determined in accordance with subsection 26(2).

(3) The rate of annual interest payable with respect to an overpayment of tax is to be determined:

- (a) as at the time the person to whom the overpayment of tax is refundable has:
 - (i) submitted to the minister all the documents or information the minister requires to be satisfied of the person’s entitlement to a refund of the overpayment;
 - (ii) filed all returns that a revenue Act requires that person to file; and
 - (iii) paid or remitted all tax that a revenue Act requires that person to pay or remit; or

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- (b) in the case of an overpayment of tax that is discovered by an audit conducted pursuant to the Act or a revenue Act, as at the time that the overpayment of tax was made.
- (4) Interest with respect to an overpayment of tax is payable only for the period:
 - (a) commencing on the day that is 21 days after the later of:
 - (i) the day the right to the refund of the overpayment of tax came to the knowledge of the minister; and
 - (ii) the day that all of the circumstances prescribed in subsection (3) were met; and
 - (b) ending on the day the refund of the overpayment of tax is paid.
- (5) Notwithstanding subsection (4), where an overpayment of tax is discovered by an audit conducted pursuant to the Act or a revenue Act, interest is to be calculated from the day on which the overpayment of tax was made.
- (6) Notwithstanding subsections (2) to (5), interest in an amount of less than \$1 is not payable pursuant to this section.

7 Jan 2000 SR 97/1999 s3.

Release of information, etc. re section 70 of the Act

2.3(1) In this section, “**confidential information**” includes:

- (a) a return, record or information submitted to the minister by a collector or taxpayer pursuant to Part III of the Act or a revenue Act; and
 - (b) information obtained by the minister by way of audit, investigation or inspection.
- (2) For the purposes of subclause 70(4)(a)(iv) of the Act, the minister may authorize the release of confidential information in any of the following circumstances:
- (a) in the context of litigation, legal proceedings or anticipated legal proceedings, if the release is reasonably necessary;
 - (b) to parties reasonably related to the establishment of the correct amount of taxes payable by a tax collector or taxpayer, including as between a vendor and its agent, and a vendor and its customer;
 - (c) to parties reasonably related to:
 - (i) the establishment of a tax liability between a tax collector and a taxpayer; or
 - (ii) the transfer of a tax liability from a tax collector or a taxpayer to another party, including:
 - (A) purchasers of property by way of a bulk sale; and
 - (B) principals who may be liable, if their contractors fail to remit tax as required, for the amount of the tax to be remitted by their contractors;

- (d) to parties to a contract under which one or the other may be liable for taxes payable or taxes collected;
- (e) to the Saskatchewan Workers' Compensation Board for the purposes of assisting in the administration or enforcement of *The Workers' Compensation Act, 2013*, its programs or its functions;
- (f) on the death of a taxpayer or tax collector, to the personal representative of the deceased.

7 Jne 2024 SR 40/2024 s4.

Enforcement officers

2.4 For the purposes of clause 47(1)(a.2) of the Act, an employee of the Government of Canada or the government of another province or territory of Canada is an enforcement officer if:

- (a) the employee is assigned by that other government to assist in the administration of the Act and these regulations; and
- (b) the minister notifies the other government in writing that the minister approves the assignment.

7 Jne 2024 SR 40/2024 s5.

PART II Corporation Capital Tax

Interpretation of Part

3 In this Part:

- (a) **“corporation”** means a corporation as defined in *The Corporation Capital Tax Act*;
- (a.1) **“overpayment”** means an amount in excess of the amount of tax payable:
 - (i) as determined from the filing of a corporate capital tax return required pursuant to section 17 of *The Corporation Capital Tax Act*, or any subsequent filings with respect to that return; or
 - (ii) if an audit has been performed, as determined by that audit;
- (b) **“resource corporation”** means a resource corporation as defined in *The Corporation Capital Tax Act*;
- (c) **“tax payable”** means tax payable as defined in *The Corporation Capital Tax Act*.

25 Nov 88 SR 101/88 s3; 17 Aug 2018 SR 49/2018 s3.

Application of Part

4 This Part applies only to tax to be paid, collected or remitted pursuant to *The Corporation Capital Tax Act*.

14 Feb 86 cD-22.02 Reg 2 s4.

R-22.01 REG 2 REVENUE COLLECTION ADMINISTRATION**Interest rate**

5(1) For the purposes of section 56 of the Act, the prescribed rate of interest per annum payable with respect to an overpayment of tax is the prime lending rate of the bank holding Saskatchewan's general revenue fund as determined and adjusted in accordance with this section.

(2) Subject to subsections 56(2) and (3) of the Act, for the purposes of clause 56(1)(b) of the Act, interest is payable on the amount of an overpayment:

(a) for fiscal years commencing on or before August 31, 1988, from the day that is 21 days after the later of:

- (i) the day on which the overpayment is received; and
- (ii) the day on which the overpayment comes to the attention of the minister;

until the day of assessment; and

(b) for fiscal years commencing on or after September 1, 1988, from the day that is 21 days after the later of:

- (i) the day on which the overpayment is received; and
- (ii) the day on which the person to whom the overpayment is refundable has:

(A) submitted to the minister all the documents or information the minister requires to be satisfied of the persons entitlement to a refund of the overpayment;

(B) filed all returns as required by *The Corporation Capital Tax Act*; and

(C) paid or remitted all tax as required by *The Corporation Capital Tax Act*;

until the day of assessment.

(2.1) Notwithstanding subsection (2), if an overpayment of tax is discovered by an audit conducted pursuant to *The Corporation Capital Tax Act*, interest is to be calculated from the day on which the overpayment was made.

(3) For the purposes of clause 57(1)(b) and subsection 59(2) of the Act, the prescribed rate of interest per annum with respect to unpaid tax, including insufficient instalment payments of tax, is the rate equal to the sum of:

- (a) the prime lending rate of the bank holding Saskatchewan's general revenue fund as determined and adjusted in accordance with this section; and
- (b) three percentage points.

(3.1) The interest rate prescribed by this section shall be determined on June 15 and December 15 in each year and:

- (a) the interest rate as determined on June 15 shall apply to an overpayment of tax and unpaid tax that is owing on or after July 1; and
- (b) the interest rate as determined on December 15 shall apply to an overpayment of tax and unpaid tax that is owing on or after January 1 of the following year.

(4) For the purposes of clause 57(1)(b) and subsection 59(2) of the Act, where the amount paid by a corporation on account of the tax payable for a fiscal year is less than the amount of tax payable for the fiscal year, the corporation shall pay interest on the difference between:

- (a) the amount of the tax payable for the year; and
- (b) the amount paid on account of the tax payable for the fiscal year;

from the day on which the amount of tax payable is required to be paid pursuant to section 17 of *The Corporation Capital Tax Act* until the minister receives in full the amount of tax payable and accumulated interest.

(4.1) For the purposes of subsection (4), the amount paid on account of the tax payable is the difference between:

- (a) the amount paid by the corporation on account of the tax payable for the fiscal year; and
- (b) any amounts refunded to the corporation with respect to the fiscal year.

(4.2) For the purposes of clause 57(1)(b) and subsection 59(2) of the Act, where a corporation:

- (a) is required by subsection 24(5) of *The Corporation Capital Tax Act* to pay a monthly instalment payment in an amount calculated in accordance with section 11 of *The Corporation Capital Tax Regulations, 1984*; and
- (b) fails to pay all or any part of the amount mentioned in clause (a) within the time set out in subsection 24(5) of *The Corporation Capital Tax Act*;

the corporation shall, in accordance with subsections (4.3) and (4.4), pay interest on the amount that it fails to pay.

(4.3) Interest payable pursuant to subsection (4.2) shall be paid from the last day of the month in which the instalment payment is required to be paid until the earlier of:

- (a) the day on which payment is received by the minister; and

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(b) the first day of the period for which the corporation becomes liable to pay interest pursuant to subsection (4).

(4.4) For the purpose of calculating interest payable pursuant to subsection (4.2):

(a) a corporation to which subsection 11(1) of *The Corporation Capital Tax Regulations, 1984* applies is deemed to be liable to pay a monthly instalment in the amount determined pursuant to:

- (i) clause 11(1)(a); or
- (ii) clause 11(1)(b);

of those regulations, whichever method gives the least amount to be paid; and

(b) a resource corporation to which subsection 11(2) of *The Corporation Capital Tax Regulations, 1984* applies is deemed to be liable to pay a monthly instalment in the amount determined pursuant to:

- (i) clause 11(2)(a); or
- (ii) clause 11(2)(b);

of those regulations, whichever method gives the least amount to be paid.

(4.5) Interest pursuant to subsection (4.2) is payable in addition to any interest payable pursuant to subsection (4).

14 Feb 86 cD-22.02 Reg 2 s5; 27 May 88
SR 37/88 s3; 25 Nov 88 SR 101/88 s4; 2004, c10
s17; 17 Aug 2018 SR 49/2018 s4.

Receipt of return, remittance

6 A return or a remittance of tax, including a monthly instalment payment required pursuant to section 24 of *The Corporation Capital Tax Act* and section 11 of *The Corporation Capital Tax Regulations, 1984*, is deemed to be filed and received by the minister on the date shown in the ministry's records.

14 Feb 86 cD-22.02 Reg 2 s6; 3 Apr 2020 SR
32/2020 s3; 7 Jne 2024 SR 40/2024 s6.

Retention of records

7(1) Subject to subsection (2), every corporation shall preserve for six years all books, accounts, records and documents required by the Act, these regulations, *The Corporation Capital Tax Act* or *The Corporation Capital Tax Regulations, 1984*.

(2) On the application of a corporation, the minister may authorize in writing the destruction of any books, accounts, records or documents on a date earlier than that mentioned in subsection (1).

14 Feb 86 cD-22.02 Reg 2 s7.

PART III
Provincial Sales Tax

Interpretation of Part

8 In this Part:

- (a) “**consumer**” means a consumer as defined in *The Provincial Sales Tax Act*;
- (b) “**registered consumer**” means a person who is registered or is required to be registered as a registered consumer pursuant to *The Provincial Sales Tax Act*;
- (c) “**user**” means a user as defined in *The Provincial Sales Tax Act*;
- (d) “**vendor**” means a vendor as defined in *The Provincial Sales Tax Act*.

14 Feb 86 cD-22.02 Reg 2 s8; 4 Mar 88 SR 12/88
s3; 9 May 2003 SR 34/2003 s4.

Application of Part

9 This Part applies only to tax to be paid, collected or remitted pursuant to *The Provincial Sales Tax Act*.

14 Feb 86 cD-22.02 Reg 2 s9; 9 May 2003 SR
34/2003 s5.

Records of registered consumer

10 Every person who is required to register as a registered consumer pursuant to *The Provincial Sales Tax Act* and *The Provincial Sales Tax Regulations* shall keep books of account, records, and documents in a form satisfactory to the minister, containing particulars of all invoices and other documents related to the tangible personal property mentioned in section 14 of that Act.

14 Feb 86 cD-22.02 Reg 2 s10; 4 Mar 88
SR 12/88 s4; 9 May 2003 SR 34/2003 s6.

Records of vendor

11(1) For the purposes of subsection 55(2) of the Act, every vendor shall keep the following records:

- (a) particulars of daily sales of tangible personal property and taxable services and purchases of tangible personal property, including purchase invoices summarized periodically, whether weekly, monthly or quarterly;
- (b) particulars of daily tax collections and their disposition summarized periodically, whether weekly, monthly or quarterly;
- (c) annual inventories in accordance with established business practices;
- (d) books, records and accounts necessary for the preparation of annual financial statements sufficient to indicate gross profit, net profit and assets and liabilities of the vendor;

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- (e) tangible personal property purchased or taken out of stock by the vendor for the vendor's own use or consumption or supplied to the vendor's employees.
- (2) All entries concerning the tax in any books, accounts, records and documents described in subsection (1) are to be kept separate and distinguishable from other entries.

14 Feb 86 cD-22.02 Reg 2 s11; 9 May 2003 SR
34/2003 s7.

Contents of certain documents

12 If an invoice, bill of sale or other document is issued by a vendor or the vendor's agent or employee, the vendor, with respect to the transaction for which the document is issued:

- (a) shall show the total consideration for the services provided, the property purchased or the property leased expressed in terms of money;
- (b) shall show a separate reference to the amount of tax collected by the vendor or the vendor's agent or employee, described as "Provincial Sales Tax"; and
- (c) shall not show a separate reference described or implied as "Provincial Sales Tax" when provincial sales tax is not payable with respect to the transaction.

7 Jne 2024 SR 40/2024 s7.

Retention of records

- 13(1)** Subject to subsection (2), every vendor or registered consumer shall preserve for six years all books, accounts, records and documents required by the Act, these regulations, *The Provincial Sales Tax Act* and *The Provincial Sales Tax Regulations*.
- (2) On the application of a vendor or registered consumer, the minister may authorize in writing the destruction of any books, accounts, records or documents on a date earlier than that mentioned in subsection (1).

14 Feb 86 cD-22.02 Reg 2 s13; 4 Mar 88
SR 12/88 s5; 9 May 2003 SR 34/2003 s9.

Allowances

- 14(1)** Subject to subsection (8), the minister may pay an allowance to vendors in the manner prescribed in this section.
- (2) Where a vendor is required to remit tax monthly, the allowance is 10% of the first \$250 of tax remitted and 1% of the balance of the tax remitted, to a maximum of \$1,800 per annum, calculated on the basis of each monthly return.
- (3) Where a vendor is required to remit tax quarterly, the allowance is 10% of the first \$750 of tax remitted and 1% of the balance of the tax remitted, to a maximum of \$1,800 per annum, calculated on the basis of each quarterly return.
- (4) Where a vendor is required to remit tax annually, the allowance is 10% of the first \$3,000 of tax remitted and 1% of the balance of the tax remitted, to a maximum of \$1,800 per annum, calculated on the basis of each annual return.
- (4.1) No vendor is entitled to an allowance pursuant to this section if the vendor fails to file any return required by this Part with the minister within the times required by this Part.

(4.11) Notwithstanding subsection (4.1), the minister may pay an allowance to a vendor described in that subsection if the minister has, pursuant to section 58.1 of the Act, waived the interest or penalty otherwise payable by the vendor.

(4.2) No allowance is payable with respect to tax payable by a vendor pursuant to section 22 or any tax reported in a return filed pursuant to section 16.

(4.3) For the purposes of subsection (4.1), a return is deemed to be filed when it is received by the minister pursuant to section 23.

(5) **Repealed.** 27 Nov 92 SR 133/92 s5.

(6) The vendor or the person entitled to the allowance shall bear the cost of remitting the tax out of his or her allowance.

(7) Where a vendor files the vendor's tax return on a consolidated basis, the vendor's allowance is to be calculated on the total tax collected as reported on the consolidated return.

(8) Notwithstanding any other provision in this section, no allowance is payable with respect to a return for a period ending after March 31, 2017.

14 Feb 86 cD-22.02 Reg 2 s14; 27 Nov 92 SR
133/92 s5; 27 Jan 95 SR 2/95 s3; 9 May 2003 SR
34/2003 s10; 1 Sep 2017 SR 92/2017 s3.

Consumer allowances

14.1(1) Subject to subsection (2), the minister may pay an allowance to registered consumers in the manner prescribed in section 14.

(2) No allowance is payable to a registered consumer with respect to any tax payable by the registered consumer on or after July 1, 1992.

27 Nov 92 SR 133/92 s6.

Vendors returns

15(1) Subject to subsection (3) and unless otherwise requested, a vendor shall file separate returns covering the quarterly periods of each year.

(2) Returns are to be filed:

- (a) if not filed in an electronic format, on or before:
 - (i) April 20, with respect to the first quarter of the year;
 - (ii) July 20, with respect to the second quarter of the year;
 - (iii) October 20, with respect to the third quarter of the year;
 - (iv) January 20, in the following year, with respect to the fourth quarter of the year;
- (b) if filed in an electronic format, on or before:
 - (i) April 30, with respect to the first quarter of the year;
 - (ii) July 31, with respect to the second quarter of the year;

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- (iii) October 31, with respect to the third quarter of the year;
 - (iv) January 31, in the following year, with respect to the fourth quarter of the year.
- (3) Where, during any year:
- (a) a vendor collects tax in excess of \$12,000;
 - (b) the vendor is deemed by the Act to have collected tax in excess of \$12,000; or
 - (c) a vendor's returns, filed pursuant to these regulations in respect of a period, indicate that tax was collected by the vendor in excess of \$12,000;
- the vendor shall file monthly returns until otherwise requested by the minister.
- (4) The minister may require a vendor, by notice in writing, to file separate monthly returns for each month of the year, and the vendor shall file monthly returns until otherwise requested by the minister.
- (5) Any monthly return required pursuant to this section is to be filed:
- (a) if not filed in an electronic format, on or before the 20th day of the month following the month to which the return relates;
 - (b) if filed in an electronic format, on or before the last day of the month following the month to which the return relates.
- (6) Notwithstanding subsections (1) and (4), where the vendor operates on a seasonal basis and on the application of the vendor, the minister may authorize the vendor to file returns for only the months the vendor operates the vendor's business.
- (7) Notwithstanding subsections (1), (4) and (6), the minister may require a vendor, by notice in writing, to file returns annually, and the vendor shall file annual returns unless otherwise requested by the minister.
- (8) A vendor who is required pursuant to subsection (7) to file an annual return shall file the vendor's annual return:
- (a) if not filed in an electronic format, on or before January 20 in the year following the year to which the return relates;
 - (b) if filed in an electronic format, on or before January 31 in the year following the year to which the return relates.
- (9) A vendor who files a return in an electronic format shall make the vendor's remittance in accordance with subsection 21(3).

14 Feb 86 cD-22.02 Reg 2 s15; 5 Jun 98
 SR 41/98 s3; 9 May 2003 SR 34/2003 s11; 3 Apr
 2020 SR 32/2020 s4.

Consumer returns

16 Section 15 applies, with any necessary modification, to determine when a registered consumer shall file returns.

27 Nov 92 SR 133/92 s7.

Filing of returns – remittance not made by electronic transfer of funds

16.1 Notwithstanding that a vendor or registered consumer, as the case may be, files a return in an electronic format, if that vendor or registered consumer makes a remittance pursuant to section 21 by any means other than electronic transfer of funds, the vendor or registered consumer must file returns on or before the dates set out in clause 15(2)(a), (5)(a) or (8)(a), as applicable.

3 Apr 2020 SR 32/2020 s5.

Certain taxpayers to file return

17(1) Every person liable to pay tax pursuant to subsections 5(5), (6), (6.3), (9), (9.1), (10), (10.5) and (11) or section 5.3 of *The Provincial Sales Tax Act*, other than a registered consumer, shall file a return describing the tangible personal property on which he or she is liable to pay tax.

(2) A vendor who is required to file a return pursuant to this section shall file at the time prescribed in section 15.

14 Feb 86 cD-22.02 Reg 2 s17; 27 Nov 92
SR 133/92 s8; 9 May 2003 SR 34/2003 s12; 3 Apr
2020 SR 32/2020 s6.

Separate returns required

18 Unless the filing of a consolidated return is approved by the minister, the vendor shall file a separate return for each of the vendor's places of business.

14 Feb 86 cD-22.02 Reg 2 s18; 9 May 2003 SR
34/2003 s13.

Vendor or registered consumer required to file return

19 A vendor or registered consumer shall file a return whether or not he or she has any tax to report.

14 Feb 86 cD-22.02 Reg 2 s19; 9 May 2003 SR
34/2003 s14.

Returns for unreported periods

20 When a vendor:

- (a) disposes of or discontinues the vendor's business; or
- (b) is requested by the minister to file separate monthly returns;

the vendor shall file a return for any unreported period within 15 days after the disposal, discontinuance or request, as the case may be.

14 Feb 86 cD-22.02 Reg 2 s20; 9 May 2003 SR
34/2003 s15.

Deductions for bad debts

20.1(1) The tax imposed pursuant to *The Provincial Sales Tax Act* is a tax for which a deduction pursuant to section 49.1 of the Act may be made.

(2) In this section, "**tax portion**" means:

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- (a) **Repealed.** 7 Jne 2024 SR 40/2024 s8.
 - (b) **Repealed.** 7 Jne 2024 SR 40/2024 s8.
 - (c) **Repealed.** 7 Jne 2024 SR 40/2024 s8.
 - (d) **Repealed.** 7 Jne 2024 SR 40/2024 s8.
 - (e) **Repealed.** 7 Jne 2024 SR 40/2024 s8.
 - (f) **Repealed.** 7 Jne 2024 SR 40/2024 s8.
 - (g) with respect to a sale made on or after October 28, 2006, but before March 23, 2017, 4.76%; and
 - (h) with respect to a sale made on or after March 23, 2017, 5.66%.
- (3) Subject to subsection (5), the amount of the deduction from tax which a vendor may make pursuant to section 49.1 of the Act is equal to:
- (a) where the vendor has failed to recover any part of the amount written off as a bad debt, 100% of the amount of tax previously remitted by the vendor with respect to that sale; or
 - (b) where the vendor has recovered part of the account payable before it is written off as a bad debt, the tax portion of the amount written off, excluding:
 - (i) any tax payable pursuant to Part IX of the *Excise Tax Act* (Canada);
 - (ii) any penalties or interest imposed by the vendor for late payment; and
 - (iii) any carrying, finance or similar charges;
 that are included in the amount written off.
- (4) Subject to subsection (5), a vendor who recovers all or part of a bad debt with respect to which a deduction from tax has been made pursuant to section 49.1 of the Act shall pay an amount to the minister pursuant to subsection 49.1(4) of the Act equal to:
- (a) where all the amount written off is recovered, 100% of the amount previously deducted pursuant to section 49.1 of the Act with respect to that transaction;
 - (b) where less than all of the amount written off is recovered, the tax portion of the amount recovered excluding any amount the vendor is required to pay pursuant to subsection 231(3) of Part IX of the *Excise Tax Act* (Canada).
- (5) Where an amount subject to this section is tax imposed pursuant to subsection 5(2.1) of *The Provincial Sales Tax Act*, as that subsection existed before April 1, 2017, the amounts determined pursuant to clauses (3)(b) and (4)(b) shall be reduced by one half.

27 Nov 92 SR 133/92 s9; 24 Sep 93 SR 70/93 s3;
 27 Jne 97 SR 40/97 s2; 7 Jan 2000 SR 97/1999
 s4; 9 May 2003 SR 34/2003 s16; 3 Apr 2009 SR
 28/2009 s3; 1 Sep 2017 SR 92/2017 s4; 7 Jne
 2024 SR 40/2024 s8.

Remittance of tax

21(1) A vendor or registered consumer, as the case may be, shall remit to the minister the amount of tax collected or payable less the allowance allowed by section 14 with the required return.

(2) Subject to subsections (3) and (4), a vendor, user or consumer, as the case may be, shall make his or her remittance under this section by:

- (a) cash;
- (b) electronic transfer of funds;
- (c) bank, express or postal money order; or
- (d) cheque.

(3) A vendor who files a return in an electronic format pursuant to clause 15(2)(b), (5)(b) or (8)(b), as the case may be, shall make the vendor's remittance required by this section by electronic transfer of funds.

(4) A registered consumer who files a return in electronic format pursuant to section 16 shall make the registered consumer's remittance required by this section by electronic transfer of funds.

14 Feb 86 cD-22.02 Reg 2 s21; 9 May 2003 SR 34/2003 s17; 3 Apr 2020 SR 32/2020 s7.

Report on personal consumption

22 A vendor shall report in the vendor's returns all items of tangible personal property and services purchased, leased, used or taken out of stock:

- (a) by the vendor for the vendor's own consumption or use; or
- (b) by the vendor's employees for the employees' consumption or use;

and shall pay, and forward with the vendor's required return, the tax with respect to those items.

14 Feb 86 cD-22.02 Reg 2 s22; 9 May 2003 SR 34/2003 s18.

Receipt of return

23 A return or a remittance of tax is deemed to be filed and received by the minister on the date shown in the ministry's records.

14 Feb 86 cD-22.02 Reg 2 s23; 3 Apr 2020 SR 32/2020 s8; 7 Jne 2024 SR 40/2024 s9.

Interpretation, "overpayment"

24 For the purposes of section 56 of the Act, "**overpayment**" includes the payment of tax on a passenger vehicle by a resident of Saskatchewan where:

- (a) the taxpayer subsequently ceases to be a resident of Saskatchewan; and
- (b) the vehicle is taken out of Saskatchewan for use solely outside Saskatchewan;

within 30 days of the day of sale.

14 Feb 86 cD-22.02 Reg 2 s24.

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24.1 Repealed. 7 Jan 2000 SR 97/1999 s5.

25 Repealed. 4 Mar 88 SR 12/88 s6.

Interest

26(1) For the purposes of clauses 57(1)(b) and 58(1.1)(b) of the Act, the prescribed rate of interest per annum with respect to unpaid tax is the rate equal to the sum of:

- (a) the prime lending rate of the bank holding Saskatchewan's general revenue fund as determined and adjusted in accordance with this section; and
- (b) three percentage points.

(2) The interest rate prescribed by this section shall be determined on June 15 and December 15 in each year and:

- (a) the interest rate as determined on June 15 shall apply to unpaid tax that is owing on or after July 1; and
- (b) the interest rate as determined on December 15 shall apply to unpaid tax that is owing on or after January 1 of the following year.

27 May 88 SR 37/88 s4; 2004, c10 s17; 3 Apr 2009 SR 28/2009 s4.

Part III.1

The Vapour Products Tax Act**Interpretation of Part**

26.1 In this Part, “**collector**” means a person required to collect and remit taxes pursuant to *The Vapour Products Tax Act*.

9 Jly 2021 SR 75/2021 s3.

Application of Part

26.2 This Part applies only to tax to be paid, collected or remitted pursuant to *The Vapour Products Tax Act*.

9 Jly 2021 SR 75/2021 s3.

Required records

26.3 Every collector shall keep records that, in the opinion of the minister, are necessary to:

- (a) disclose an accurate account of the sale of vapour products the collector has or has had in the collector's possession at any time, whether the collector acquires the vapour products from another person or was the manufacturer of the vapour products; and
- (b) properly complete all forms that are required to be filed pursuant to the Act, these regulations and *The Vapour Products Tax Act*.

9 Jly 2021 SR 75/2021 s3.

Contents of certain documents

26.4 If an invoice, bill of sale or other document is issued by a collector or the collector's agent or employee, the collector shall show, with respect to the transaction for which the document is issued:

- (a) the total consideration for which the vapour product was purchased expressed in terms of money; and
- (b) a separate reference to the amount of tax collected by the collector or the collector's agent or employee, described as the "Vapour Products Tax".

9 Jly 2021 SR 75/2021 s3.

Retention of records

26.5(1) Subject to subsection (2), every collector shall preserve for 6 years all books, accounts, records and documents required by the Act, these regulations and *The Vapour Products Tax Act*.

(2) On the application of a collector, the minister may authorize in writing the destruction of any books, accounts, records or documents on a date earlier than that mentioned in subsection (1).

9 Jly 2021 SR 75/2021 s3.

Collector's returns

26.6(1) Subject to subsection (3) and unless otherwise requested, a collector shall file separate returns covering the quarterly periods of each year.

(2) Returns are to be filed:

- (a) if not filed in an electronic format, on or before:
 - (i) April 20, with respect to the first quarter of the year;
 - (ii) July 20, with respect to the second quarter of the year;
 - (iii) October 20, with respect to the third quarter of the year;
 - (iv) January 20 in the following year, with respect to the fourth quarter of the year;
- (b) if filed in an electronic format, on or before:
 - (i) April 30, with respect to the first quarter of the year;
 - (ii) July 31, with respect to the second quarter of the year;
 - (iii) October 31, with respect to the third quarter of the year;
 - (iv) January 31 in the following year, with respect to the fourth quarter of the year.

(3) If, during any year:

- (a) a collector collects tax in excess of \$12,000;
- (b) the collector is deemed pursuant to the Act to have collected tax in excess of \$12,000; or
- (c) a collector's returns, filed pursuant to these regulations with respect to a period, indicate that tax was collected by the collector in excess of \$12,000;

the collector shall file monthly returns until otherwise requested by the minister.

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- (4) The minister may require a collector, by notice in writing, to file separate monthly returns for each month of the year, and in that case the collector shall file monthly returns until otherwise requested by the minister.
- (5) Any monthly return required pursuant to this section is to be filed:
- (a) if not filed in an electronic format, on or before the 20th day of the month following the month to which the return relates;
 - (b) if filed in an electronic format, on or before the last day of the month following the month to which the return relates.
- (6) Notwithstanding subsections (1) and (4), if the collector operates on a seasonal basis and on the application of the collector, the minister may authorize the collector to file returns for only the months the collector operates the collector's business.
- (7) Notwithstanding subsections (1), (4) and (6), the minister may require a collector, by notice in writing, to file returns annually, and the collector shall file annual returns unless otherwise requested by the minister.
- (8) A collector who is required pursuant to subsection (7) to file an annual return shall file the collector's annual return:
- (a) if not filed in an electronic format, on or before January 20 in the year following the year to which the return relates;
 - (b) if filed in an electronic format, on or before January 31 in the year following the year to which the return relates.
- (9) A collector who files a return in an electronic format shall make the collector's remittance in accordance with subsection 26.8(3).

9 Jly 2021 SR 75/2021 s3.

Filing of returns – remittance not made by electronic transfer of funds

26.61 Notwithstanding that a collector files a return in an electronic format, if that collector makes a remittance pursuant to section 26.8 by any means other than electronic transfer of funds, the collector must file returns on or before the dates set out in clause 26.6(2)(a), (5)(a) or (8)(a), as applicable.

9 Jly 2021 SR 75/2021 s3.

Separate returns required

26.62 Unless the filing of a consolidated return is approved by the minister, the collector shall file a separate return for each of the collector's places of business.

9 Jly 2021 SR 75/2021 s3.

Collector required to file return

26.7 A collector shall file a return whether or not the collector has any tax to report.

9 Jly 2021 SR 75/2021 s3.

Returns for unreported periods

26.71 A collector shall file a return for any unreported period within 15 days after:

- (a) the collector disposes of or discontinues the collector's business; or
- (b) the collector is requested by the minister to file separate monthly returns.

9 Jly 2021 SR 75/2021 s3.

Deductions for bad debts

26.72(1) The tax imposed pursuant to *The Vapour Products Tax Act* is a tax for which a deduction pursuant to section 49.1 of the Act may be made.

(2) The amount of the deduction from tax that a collector may make pursuant to section 49.1 of the Act is equal to:

- (a) if the collector has failed to recover any part of the amount written off as a bad debt, 100% of the amount of tax previously remitted by the collector with respect to that sale; or
- (b) if the collector has recovered part of the account payable before it is written off as a bad debt, the tax portion of the amount written off, excluding:
 - (i) any tax payable pursuant to Part IX of the *Excise Tax Act* (Canada);
 - (ii) any penalties or interest imposed by the collector for late payment; and
 - (iii) any carrying, finance or similar charges;

that are included in the amount written off.

(3) A collector who recovers all or part of a bad debt with respect to which a deduction from tax has been made pursuant to section 49.1 of the Act shall pay an amount to the minister pursuant to subsection 49.1(4) of the Act equal to:

- (a) if all the amount written off is recovered, 100% of the amount previously deducted pursuant to section 49.1 of the Act with respect to that transaction;
- (b) if less than all of the amount written off is recovered, the tax portion of the amount recovered excluding any amount the collector is required to pay pursuant to subsection 231(3) of Part IX of the *Excise Tax Act* (Canada).

9 Jly 2021 SR 75/2021 s3.

Remittance of tax

26.8(1) A collector shall remit to the minister the amount of tax collected or payable with the required return.

(2) Subject to subsections (3) and (4), a collector shall make the collector's remittance pursuant to this section by:

- (a) cash;
- (b) electronic transfer of funds;
- (c) bank, express or postal money order; or
- (d) cheque.

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(3) A collector who files a return in an electronic format pursuant to clause 26.6(2)(b), (5)(b) or (8)(b), as the case may be, shall make the collector's remittance required by this section by electronic transfer of funds.

9 Jly 2021 SR 75/2021 s3.

Report on personal consumption

26.81 A collector shall report in the collector's returns all vapour products purchased, leased, used or taken out of stock:

- (a) by the collector for the collector's own consumption or use; or
- (b) by the collector's employees for the employees' consumption or use;

and shall pay, and forward with the collector's required return, the tax with respect to those vapour products.

9 Jly 2021 SR 75/2021 s3.

Receipt of return

26.9 A return or a remittance of tax is deemed to be filed and received by the minister on the date shown in the ministry's records.

9 Jly 2021 SR 75/2021 s3; 7 Jne 2024 SR 40/2024 s10.

Interest

26.91(1) For the purposes of clauses 57(1)(b) and 58(1.1)(b) of the Act, the prescribed rate of interest per annum with respect to unpaid tax is the rate equal to the sum of:

- (a) the prime lending rate of the bank holding the general revenue fund as determined and adjusted in accordance with this section; and
- (b) 3%.

(2) The interest rate prescribed by this section shall be determined on June 15 and December 15 in each year and:

- (a) the interest rate as determined on June 15 applies to unpaid tax that is owing on or after July 1; and
- (b) the interest rate as determined on December 15 applies to unpaid tax that is owing on or after January 1 of the following year.

9 Jly 2021 SR 75/2021 s3.

PART IV

27 to 31 Repealed. 27 Nov 92 SR 133/92 s11.

PART IV.1
Fuel Tax

Interpretation of Part

31.1 In this Part:

- (a) **“bulk fuel dealer”** means a bulk fuel dealer as defined in *The Fuel Tax Regulations, 2000*;
- (b) **“consumer”** means a consumer as defined in *The Fuel Tax and Road Use Charge Act*;
- (c) **“distributor of propane”** means a distributor of propane as defined in *The Fuel Tax and Road Use Charge Act*;
- (d) **“interjurisdictional vehicle”** means an interjurisdictional vehicle as defined in *The Provincial Sales Tax Act*;
- (e) **“railway company”** means a railway company as defined in *The Fuel Tax Regulations, 2000*;
- (f) **“recipient”** means a recipient as defined in *The Fuel Tax and Road Use Charge Act*;
- (g) **“vendor”** means a vendor as defined in *The Fuel Tax and Road Use Charge Act*.

9 May 2003 SR 34/2003 s20; 9 Jly 2021 SR
75/2021 s4.

Application of Part

31.2 This Part applies only to the tax to be paid, collected or remitted pursuant to *The Fuel Tax and Road Use Charge Act*.

4 Mar 88 SR 12/88 s7; 9 May 2003 SR 34/2003
s21; 9 Jly 2021 SR 75/2021 s5.

31.3 Repealed. 9 May 2003 SR 34/2003 s22.

31.31 Repealed. 7 Jan 2000 SR 97/1999 s6.

Interest

31.4(1) For the purposes of clauses 57(1)(b) and 58(1.1)(b) of the Act, the prescribed rate of interest per annum with respect to unpaid tax is the rate equal to the sum of:

- (a) the prime lending rate of the bank holding Saskatchewan’s general revenue fund as determined and adjusted in accordance with this section; and
- (b) three percentage points.

(2) The interest rate prescribed by this section shall be determined on June 15 and December 15 in each year and:

- (a) the interest rate as determined on June 15 shall apply to unpaid tax that is owing on or after July 1; and
- (b) the interest rate as determined on December 15 shall apply to unpaid tax that is owing on or after January 1 of the following year.

27 May 88 SR 37/88 s6; 2004, c10 s17; 3 Apr
2009 SR 28/2009 s5.

R-22.01 REG 2 REVENUE COLLECTION ADMINISTRATION**Records**

- 31.5(1)** Every vendor, and every recipient as described in subsection 9(2) of *The Fuel Tax and Road Use Charge Act*, shall keep all entries concerning transactions of fuel in any books, accounts, records and documents separate and distinguishable from other entries.
- (2) Every railway company and every registrant of an interjurisdictional vehicle shall keep records that show:
- (a) the distance travelled by the company or registrant of an interjurisdictional vehicle in each jurisdiction;
 - (b) all transactions of the company or registrant of an interjurisdictional vehicle involving fuel in each jurisdiction;
 - (c) all fuel the company or registrant of an interjurisdictional vehicle has in inventory from time to time; and
 - (d) the volume and type of fuel consumed in Saskatchewan by the company or registrant of an interjurisdictional vehicle.
- (3) Every vendor who sells taxable fuel through facilities which dispense taxable fuel directly into the fuel tank of a motor vehicle shall, at the request of a consumer who requires a proof of purchase for the purpose of claiming a rebate of tax, issue an invoice to the consumer showing separately:
- (a) the name and location of the vendor;
 - (b) the name of the consumer;
 - (c) the date of the sale;
 - (d) the number of litres of taxable fuel sold; and
 - (e) the licence number of the vehicle into which the fuel was dispensed.
- (4) Every distributor of propane and every vendor who sells or delivers taxable fuel, other than fuel dispensed directly into the fuel tank of a motor vehicle, shall issue an invoice showing separately:
- (a) the name and location of the person selling the fuel;
 - (b) the name of the person purchasing the fuel;
 - (c) the date of the sale;
 - (d) the number of litres of fuel sold;
 - (e) the amount, including any tax, paid by the person acquiring the fuel.
- (5) In addition to the records required to be maintained by the Act and these regulations, every bulk fuel dealer who sells fuel to the holder of a fuel tax exemption permit shall maintain a record of that person's name and fuel tax exemption permit number.

Retention of records

31.501(1) Subject to subsection (2), every vendor, and every recipient as described in subsection 9(2) of *The Fuel Tax and Road Use Charge Act*, shall preserve for six years all books, accounts, records and documents required by the Act, these regulations, *The Fuel Tax and Road Use Charge Act* or *The Fuel Tax Regulations, 2000*.

(2) On the application of a vendor, and every recipient as described in subsection 9(2) of *The Fuel Tax and Road Use Charge Act*, the minister may authorize in writing the destruction of any books, accounts, records or documents on a date earlier than that mentioned in subsection (1).

7 Jan 2000 SR 97/1999 s7; 9 May 2003 SR
34/2003 s24; 9 Jly 2021 SR 75/2021 s7.

31.51 Repealed. 9 May 2003 SR 34/2003 s25.

PART IV.2

31.6 to 31.93 Repealed. 27 Nov 92 SR 133/92 s14.

PART V

32 to 35 Repealed. 2013, c.11, s.4.

PART VI

Insurance Premiums Tax**Interpretation of Part**

36 In this Part:

- (a) **“insurance company”** means:
- (i) a company described in section 52 of *The Fire Safety Act*;
 - (ii) an insurance company as defined in *The Insurance Premiums Tax Act*; or
 - (iii) an insurance company as defined in *The Motor Vehicle Insurance Premiums Tax Act*;
- (b) **“tax”** means:
- (i) the fee imposed by section 52 of *The Fire Safety Act*;
 - (ii) the tax imposed by section 4 of *The Insurance Premiums Tax Act*; or
 - (iii) the tax imposed by section 5 of *The Motor Vehicle Insurance Premiums Tax Act*.

14 Feb 86 cD-22.02 Reg 2 s36; 9 May 2003 SR
34/2003 s26; 3 Apr 2020 SR 32/2020 s9.

R-22.01 REG 2 REVENUE COLLECTION ADMINISTRATION**Application of Part**

37 This Part applies only to the tax to be paid, collected or remitted pursuant to *The Fire Safety Act*, *The Insurance Premiums Tax Act* and *The Motor Vehicle Insurance Premiums Tax Act*.

14 Feb 86 cD-22.02 Reg 2 s37; 9 May 2003 SR 34/2003 s27; 3 Apr 2020 SR 32/2020 s10.

Return, remittance of tax

38(1) On or before March 15 of each year, every insurance company shall:

- (a) file a return in an electronic format showing the premiums subject to tax for the preceding year, together with any other information that the minister may require; and
 - (b) remit all tax payable with respect to the preceding year.
- (2) A return or a remittance of tax is deemed to be filed and received by the minister on the date shown in the ministry's records.

14 Feb 86 cD-22.02 Reg 2 s38; 3 Apr 2020 SR 32/2020 s11; 7 Jne 2024 SR 40/2024 s11.

Interest

39(1) For the purposes of clauses 57(1)(b) and 58(1.1)(b) of the Act, the prescribed rate of interest per annum with respect to unpaid tax is the rate equal to the sum of:

- (a) the prime lending rate of the bank holding Saskatchewan's general revenue fund as determined and adjusted in accordance with this section; and
 - (b) three percentage points.
- (2) The interest rate prescribed by this section shall be determined on June 15 and December 15 in each year and:
- (a) the interest rate as determined on June 15 shall apply to unpaid tax that is owing on or after July 1; and
 - (b) the interest rate as determined on December 15 shall apply to unpaid tax that is owing on or after January 1 of the following year.

27 May 88 SR 37/88 s8; 2004, c10 s17; 3 Apr 2009 SR 28/2009 s7.

Retention of records

40(1) Subject to subsection (2), every insurance company shall preserve for six years all books, accounts, records and documents required by the Act, these regulations or *The Fire Safety Act*, *The Insurance Premiums Tax Act* or *The Motor Vehicle Insurance Premiums Tax Act*, as the case may be.

(2) On the application of an insurance company, the minister may authorize in writing the destruction of any books, accounts, records or documents on a date earlier than that mentioned in subsection (1).

14 Feb 86 cD-22.02 Reg 2 s40; 9 May 2003 SR 34/2003 s28; 3 Apr 2020 SR 32/2020 s12.

PART VII
Liquor Consumption Tax

Interpretation of Part

41 In this Part:

- (a) **“beer”** means beer as defined in *The Alcohol and Gaming Regulation Act, 1997* and includes malt liquor;
- (b) **“collector”** means a person required to collect and remit taxes to the minister pursuant to *The Liquor Consumption Tax Act*;
- (c) **“licensee”** means a permittee as defined in *The Alcohol and Gaming Regulation Act, 1997*;
- (d) **“malt liquor”** means a beverage, other than beer, obtained by the alcoholic fermentation of an infusion or decoction of barley, malt and hops in drinkable water;
- (d.1) **“retail store permit”** means a retail store permit issued pursuant to *The Alcohol and Gaming Regulation Act, 1997*;
- (e) **Repealed.** 23 Sep 2016 SR 77/2016 s3.
- (f) **“spirits”** means any liquid or substance that may be used as a food or beverage and that is intoxicating but does not include beer or wine;
- (g) **“wine”** means wine as defined in *The Alcohol and Gaming Regulation Act, 1997*.

14 Feb 86 cD-22.02 Reg 2 s41; 9 May 2003 SR
34/2003 s29; 23 Sep 2016 SR 77/2016 s3.

Application of Part

42 This Part applies only to tax to be paid, collected or remitted pursuant to *The Liquor Consumption Tax Act*.

14 Feb 86 cD-22.02 Reg 2 s42.

Account books, records required to be kept

43(1) Every collector shall maintain account books showing, with respect to each month during which the collector carries on business in Saskatchewan:

- (a) the collector’s inventory of liquor held for resale showing separately the volumes and value of beer, wine and spirits;
- (b) the collector’s purchases for resale of beer, wine and spirits made during that month showing, with respect to each category, the volume, value, source and date of each purchase;
- (c) the collector’s sales of liquor and the amount of tax collected; and
- (d) the amount of tax the collector has accounted for and paid to the minister.

(2) Every collector who is the holder of a retail store permit shall, in addition to those account books required to be maintained pursuant to subsection (1), maintain records indicating the sales of beer, wine and spirits made to licensees showing, with respect to each category, the volume, value, special licence number and date of each transaction.

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(3) Every collector who is a licensee shall, in addition to those account books required to be maintained pursuant to subsection (1), maintain records showing the amount of tax collected with respect to:

- (a) beer sold off licence;
- (b) beer sold on licence;
- (c) wine; and
- (d) spirits.

14 Feb 86 cD-22.02 Reg 2 s43; 9 May 2003 SR
34/2003 s30; 23 Sep 2016 SR 77/2016 s4.

Entries to be kept separate

44 Every collector shall keep all entries concerning the tax in any books, accounts, records and documents separate and distinguishable from all other entries.

14 Feb 86 cD-22.02 Reg 2 s44.

Retention of records

45(1) Subject to subsection (2), every collector shall preserve for six years all books, accounts, records and documents required by the Act, these regulations or *The Liquor Consumption Tax Act*.

(2) On the application of a collector, the minister may authorize in writing the destruction of any books, accounts, records or documents on a date earlier than that mentioned in subsection (1).

14 Feb 86 cD-22.02 Reg 2 s45.

Allowance

46(1) Subject to subsection (10), the minister may pay an allowance to collectors in the manner prescribed in this section.

(2) Where a collector is required to remit tax monthly, the allowance is 10% of the first \$250 of tax remitted and 1% of the balance of the tax remitted, to a maximum of \$1,800 per annum, calculated on the basis of each monthly return.

(3) Where a collector is required to remit tax quarterly, the allowance is 10% of the first \$750 of tax remitted and 1% of the balance of the tax remitted, to a maximum of \$1,800 per annum, calculated on the basis of each quarterly return.

(4) Where a collector is required to remit tax annually, the allowance is 10% of the first \$3,000 of tax remitted and 1% of the balance of the tax remitted, to a maximum of \$1,800 per annum, calculated on the basis of each annual return.

(5) No collector is entitled to an allowance pursuant to this section if the collector fails to file any return required by this Part with the minister within the times required by this Part.

(5.1) Notwithstanding subsection (5), the minister may pay an allowance to a collector described in that subsection if the minister has, pursuant to section 58.1 of the Act, waived the interest or penalty otherwise payable by the collector.

- (6) The collector shall bear the cost of remitting the tax out of any allowance payable.
- (7) Where a collector files a return on a consolidated basis, the allowance payable to the collector is to be calculated on the total tax collected as reported on the consolidated return.
- (8) No allowance is payable with respect to any tax reported by the collector pursuant to subsection 47(9).
- (9) For the purposes of subsection (5), a return is deemed to be filed when it is received by the minister pursuant to section 49.
- (10) Notwithstanding any other provision in this section, no allowance is payable with respect to a return for a period ending after March 31, 2017.

27 Nov 92 SR 133/92 s15; 27 Jan 95 SR 2/95 s6;
1 Sep 2017 SR 92/2017 s5.

Collector's returns

- 47(1)** Subject to subsection (4) and unless otherwise requested by the minister, a collector shall file separate returns covering the quarterly periods of each year.
- (2) Returns are to be filed:
- (a) if not filed in an electronic format, on or before:
 - (i) April 20, with respect to the first quarter of the year;
 - (ii) July 20, with respect to the second quarter of the year;
 - (iii) October 20, with respect to the third quarter of the year;
 - (iv) January 20, in the following year, with respect to the fourth quarter of the year;
 - (b) if filed in an electronic format, on or before:
 - (i) April 30, with respect to the first quarter of the year;
 - (ii) July 31, with respect to the second quarter of the year;
 - (iii) October 31, with respect to the third quarter of the year;
 - (iv) January 31, in the following year, with respect to the fourth quarter of the year.
- (3) Unless otherwise requested by the minister, the collector shall file monthly returns where, during any year:
- (a) a collector collects tax in excess of \$12,000;
 - (b) the collector is deemed by the Act to have collected tax in excess of \$12,000; or
 - (c) a collector's returns, filed pursuant to these regulations in respect of a period, indicate that tax was collected by the collector in excess of \$12,000.
- (4) The minister may require a collector, by notice in writing, to file separate monthly returns for each month of the year, and the collector shall file monthly returns until otherwise requested by the minister.

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- (5) Any monthly return required pursuant to this section is to be filed:
- (a) if not filed in an electronic format, on or before the 20th day of the month following the month to which the return relates;
 - (b) if filed in an electronic format, on or before the last day of the month following the month to which the return relates.
- (6) Notwithstanding subsections (1) and (4), on the application of the collector where the collector operates on a seasonal basis, the minister may authorize the collector to file returns for only the months the collector operates his or her business.
- (7) Notwithstanding subsections (1), (4) and (6), the minister may require a collector, by notice in writing, to file returns annually, and the collector shall file annual returns unless otherwise requested by the minister.
- (8) A collector who is required pursuant to subsection (7) to file an annual return shall file the collector's annual return:
- (a) if not filed in an electronic format, on or before January 20 in the year following the year to which the return relates;
 - (b) if filed in an electronic format, on or before January 31 in the year following the year to which the return relates.
- (9) In his or her return, a collector shall report the tax on any liquor that he or she purchases or takes out of stock for his or her own consumption, including any liquor he or she permits another person to consume or use.
- (10) Unless the filing of a consolidated return is approved by the minister, a collector shall file a separate return for each of his or her places of business.
- (11) A collector shall file a return under this section whether or not he or she has collected any tax.
- (12) When a collector disposes of or discontinues his or her business, the collector shall file, within 15 days after the disposal or discontinuance, a return for any unreported period.
- (13) A collector who files a return in an electronic format shall make the collector's remittance in accordance with subsection 48(2).
- (14) Notwithstanding that a collector files a return in an electronic format, if that collector makes a remittance pursuant to section 48 by any means other than electronic transfer of funds, the collector must file returns on or before the dates set out in clause (2)(a), (5)(a) or (8)(a), as applicable.

27 Nov 92 SR 133/92 s16; 5 Jun 98 SR 41/98
s4; 9 May 2003 SR 34/2003 s31; 3 Apr 2020 SR
32/2020 s13.

Remittance of tax

- 48(1)** When a collector submits a return pursuant to section 47, the collector shall remit to the minister an amount equal to the amount of tax collected and payable by the collector with respect to the preceding period, as shown in the return, less any allowance payable pursuant to section 46.

(2) A collector who files a return in electronic format pursuant to section 47 shall make the collector's remittance required by this section by electronic transfer of funds.

14 Feb 86 cD-22.02 Reg 2 s48; 4 Mar 88
SR 12/88 s8; 27 Nov 92 SR 133/92 s17; 9 May
2003 SR 34/2003 s32; 3 Apr 2020 SR 32/2020
s14.

Deductions for bad debts

48.1(1) The tax imposed pursuant to *The Liquor Consumption Tax Act* is a tax for which a deduction pursuant to section 49.1 of the Act may be made.

(2) In this section, “**tax portion**” means:

- (a) with respect to a sale made before April 1, 1991, 9.09%;
- (b) with respect to a sale made on or after April 1, 1991 but before April 2, 2002, 6.54%; and
- (c) with respect to a sale made on or after April 2, 2002, 9.09%.

(3) The amount of the deduction from tax that a collector may make pursuant to section 49.1 of the Act is equal to:

- (a) where the collector has failed to recover any part of the amount written off as a bad debt, 100% of the amount of tax previously remitted by the collector with respect to that sale; or
- (b) where the collector has recovered part of the account payable before it is written off as a bad debt, the tax portion of the amount written off, excluding:
 - (i) any tax payable pursuant to Part IX of the *Excise Tax Act* (Canada);
 - (ii) any penalties or interest imposed by the collector for late payment; and
 - (iii) any carrying, finance or similar charges;

that are included in the amount written off.

(4) A collector who recovers all or part of a bad debt with respect to which a deduction from tax has been made pursuant to section 49.1 of the Act shall pay an amount to the minister pursuant to subsection 49.1(4) of the Act equal to:

- (a) where all of the amount written off is recovered, 100% of the amount previously deducted pursuant to section 49.1 of the Act with respect to that transaction;
- (b) where less than all of the amount written off is recovered, the tax portion of the amount recovered, excluding any amount the collector is required to pay pursuant to subsection 231(3) of Part IX of the *Excise Tax Act* (Canada).

27 Nov 92 SR 133/92 s18; 9 May 2003 SR
34/2003 s33.

Receipt of return, remittance

49 A return or remittance of tax is deemed to be filed and received by the minister on the date shown in the ministry's records.

14 Feb 86 cD-22.02 Reg 2 s49; 3 Apr 2020 SR
32/2020 s15; 7 Jne 2024 SR 40/2024 s12.

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49.1 Repealed. 7 Jan 2000 SR 97/1999 s8.

Interest

50(1) For the purposes of clauses 57(1)(b) and 58(1.1)(b) of the Act, the prescribed rate of interest per annum with respect to unpaid tax is the rate equal to the sum of:

- (a) the prime lending rate of the bank holding Saskatchewan's general revenue fund as determined and adjusted in accordance with this section; and
- (b) three percentage points.

(2) The interest rate prescribed by this section shall be determined on June 15 and December 15 in each year and:

- (a) the interest rate as determined on June 15 shall apply to unpaid tax that is owing on or after July 1; and
- (b) the interest rate as determined on December 15 shall apply to unpaid tax that is owing on or after January 1 of the following year.

27 May 88 SR 37/88 s9; 2004, c10 s17; 3 Apr 2009 SR 28/2009 s8.

PART VIII
Tobacco Tax

Repealed. 4 Dec 98 SR 85/98 s2.

PART VIII.01
The Tobacco Tax Act, 1998

Interpretation of Part

58.01 In this Part:

- (a) “**consumer**” means a consumer as defined in *The Tobacco Tax Act, 1998*;
- (b) “**licensed importer**” means a licensed importer as defined in *The Tobacco Tax Act, 1998*;
- (c) “**marked tobacco**” means marked tobacco as defined in *The Tobacco Tax Act, 1998*;
- (d) “**recipient**” means a recipient as defined in *The Tobacco Tax Act, 1998*;
- (e) “**retail dealer**” means a recipient who sells tobacco to a consumer or who maintains a stock of tobacco for the purpose of sale to consumers;
- (f) “**unmarked tobacco**” means unmarked tobacco as defined in *The Tobacco Tax Act, 1998*.

4 Dec 98 SR 85/98 s2.

Application of Part

58.02 This Part applies only to tax to be paid, collected or remitted pursuant to *The Tobacco Tax Act, 1998*.

4 Dec 98 SR 85/98 s2.

Required records

58.03 Every collector and retail dealer shall keep records that, in the opinion of the minister, are necessary to:

- (a) disclose an accurate account of the disposition of all marked tobacco and unmarked tobacco that the collector or retail dealer has or has had in his or her possession at any time, whether the collector or retail dealer acquires the tobacco from another person or was the manufacturer of the tobacco; and
- (b) properly complete all forms that are required to be filed pursuant to the Act, these regulations, *The Tobacco Tax Act, 1998* and *The Tobacco Tax Regulations, 1998*.

4 Dec 98 SR 85/98 s2.

Declaration and remittance on change in rate of tax

58.04 Following a change in the rate of tax, the minister may require any collector to:

- (a) immediately make a tobacco inventory declaration in the manner and containing the information that is required by the minister; and
- (b) not later than the 20th day of the month following the change in the rate of tax, remit to the minister any additional tax payable on the collector's tobacco inventories.

4 Dec 98 SR 85/98 s2.

Required time of certain remittances

58.05(1) For the purposes of section 4 of *The Tobacco Tax Act, 1998*, a recipient who imports tobacco into Saskatchewan and is required to provide notice of the importation to the minister in accordance with section 8 of *The Tobacco Tax Act, 1998* shall immediately remit the tax payable to the minister when the tobacco enters Saskatchewan.

(2) For the purposes of section 4 of *The Tobacco Tax Act, 1998*, a recipient who grows tobacco in Saskatchewan for commercial purposes shall remit the tax payable to the Crown on or before the 20th day of the month following the date of becoming liable to pay tax.

4 Dec 98 SR 85/98 s2.

Collector's returns and remittance

58.06(1) Subject to subsection (2), a collector shall file a return in an electronic format and remittance of tax once in each month.

(2) The period to which a return and remittance of tax is to relate is:

- (a) one month; or
- (b) any other period that is required by the minister.

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- (3) A collector shall ensure that the collector's return includes a schedule detailing the collector's tobacco transactions, showing separately marked tobacco and unmarked tobacco.
- (4) Both the return and the schedule mentioned in subsection (3) are to contain any information and be in any form that the minister requires.
- (5) A collector shall file a required return and remittance of tax not later than the 20th day following the end of the month to which the return and remittance relates.
- (6) Unless the filing of a consolidated return is approved by the minister, the collector shall file a separate return for each of the collector's places of business.
- (7) A collector shall file a return pursuant to this section whether or not the collector has collected any tax.
- (8) A return or a remittance of tax is deemed to be filed and received by the minister on the date shown on the ministry's records.

4 Dec 98 SR 85/98 s2; 3 Apr 2020 SR 32/2020
s16; 7 Jne 2024 SR 40/2024 s13.

Reports by importers other than licensed importers

58.07 A person required to make a report required pursuant to section 8 of *The Tobacco Tax Act, 1998* shall include in the report:

- (a) the name and address of the person importing the tobacco;
- (b) the name and address of the person from whom the tobacco was acquired;
- (c) the quantity and a description of tobacco being imported; and
- (d) a copy of the invoice.

4 Dec 98 SR 85/98 s2.

Retention of records

58.08(1) Subject to subsection (2), every collector and retail dealer shall preserve for six years all books, accounts, records and documents required by the Act, these regulations, *The Tobacco Tax Act, 1998* and *The Tobacco Tax Regulations, 1998*.

(2) On the application of a collector or retail dealer, the minister may authorize in writing the destruction of any books, accounts, records or documents on a date earlier than that mentioned in subsection (1).

4 Dec 98 SR 85/98 s2.

Commission

58.09(1) Subject to subsections (2) and (7), the minister may pay to a collector a commission on the collection and remission of tax in an amount equal to:

- (a) 3% of the first \$1,000 tax collected and remitted each month to the minister; and
 - (b) 0.25% of any balance of tax collected and remitted in that month to the minister.
- (2) In each calendar year beginning on or after January 1, 1999, the maximum commission to which a collector is entitled pursuant to this section is \$10,000.
- (3) A collector who is entitled to a commission pursuant to this section shall bear the cost of remitting the tax out of the collector's commission.
- (4) No collector is entitled to a commission pursuant to this section if the collector fails:
- (a) to file any return required by this Part with the minister within the times required by this Part; or
 - (b) fails to remit tax as required by this Part within the times required by this Part.
- (5) Notwithstanding subsection (4), the minister may pay a commission to a collector described in that subsection if the minister has, pursuant to section 58.1 of the Act, waived the interest or penalty otherwise payable by the collector.
- (6) For the purposes of subsection (4), a return is deemed to be filed when it is received by the minister pursuant to subsection 58.06(8).
- (7) Notwithstanding any other provision in this section, no commission is payable with respect to a return for a period ending after March 31, 2017.

4 Dec 98 SR 85/98 s2; 1 Sep 2017 SR 92/2017 s6.

58.091 Repealed. 7 Jan 2000 SR 97/1999 s9.

Interest

58.092(1) For the purposes of clauses 57(1)(b) and 58(1.1)(b) of the Act, the prescribed rate of annual interest with respect to unpaid tax is the rate equal to the sum of:

- (a) the prime lending rate of the bank holding Saskatchewan's general revenue fund as determined and adjusted in accordance with this section; and
 - (b) three percentage points.
- (2) The interest rate prescribed by this section shall be determined on June 15 and December 15 in each year and:
- (a) the interest rate as determined on June 15 shall apply to unpaid tax that is owing on or after July 1; and

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(b) the interest rate as determined on December 15 shall apply to unpaid tax that is owing on or after January 1 of the following year.

4 Dec 98 SR 85/98 s2; 3 Apr 2009 SR 28/2009 s9.

PART VIII.I**Environmental Handling Charge and Refundable Deposit****Interpretation of Part****58.1** In this Part:

(a) **“beverage container”** means a beverage container as defined in section 39 of *The Environmental Management and Protection Act, 2010*;

(b) **“collector”** means a person described in subsection 40(1) of *The Environmental Management and Protection Act, 2010*;

(c) **“environmental handling charge”** means the environmental handling charge set out in subsection 40(2) of *The Environmental Management and Protection Act, 2010*;

(d) **“refundable deposit”** means the deposit established pursuant to subsection 40(1) of *The Environmental Management and Protection Act, 2010*.

5 Apr 2013 SR 16/2013 s3.

Application of Part

58.2 This Part applies only to the environmental handling charge and refundable deposit to be paid, collected or remitted pursuant to Division 1 in Part VI of *The Environmental Management and Protection Act, 2010*.

25 Nov 88 SR 100/88 s3; 5 Apr 2013 SR 16/2013 s4.

Account books, records required to be kept

58.3 Every collector shall maintain account books showing, with respect to each month during which the collector carries on business in Saskatchewan:

- (a) the collector’s production of beverages in beverage containers;
- (b) the collector’s imports of beverages in beverage containers from locations outside Saskatchewan;
- (c) the collector’s exports of beverages in beverage containers to locations outside Saskatchewan;
- (d) the collector’s purchase of beverages in beverage containers from other distributors;

- (e) the collector's sales of beverages in beverage containers to other distributors;
- (f) the amount of the environmental handling charges and refundable deposits that the collector has paid to the minister.

5 Apr 2013 SR 16/2013 s5.

Retention of records

58.4(1) Subject to subsection (2), every collector shall preserve for six years all books, accounts, records and documents required by the Act, these regulations and *The Environmental Management and Protection Act, 2010*.

(2) On the application of a collector, the minister may authorize the destruction of any books, accounts, records or documents on a date earlier than that mentioned in subsection (1).

25 Nov 88 SR 100/88 s3; 5 Apr 2013 SR 16/2013 s6.

Return required

58.5(1) A collector shall file with the minister a return in the form required by the minister:

- (a) if not filed in an electronic format, on or before the 20th day of each month following the month to which the return relates;
- (b) if filed in an electronic format, on or before the last day of the month following the month to which the return relates.

(2) Notwithstanding subsection (1), the minister may authorize a collector to file returns on a less frequent basis if the number of beverage containers imported or filled monthly by the collector is less than 5,000.

(3) A collector shall file a return pursuant to this section whether or not the collector has imported or filled any beverage containers.

(4) A collector who files a return in an electronic format shall make the collector's remittance in accordance with subsection 58.6(2).

(5) Notwithstanding that a collector files a return in an electronic format, if that collector makes a remittance pursuant to section 58.6 by any means other than electronic transfer of funds, the collector must file returns on or before the dates set out in clause (1)(a).

25 Nov 88 SR 100/88 s3; 9 May 2003 SR 34/2003 s35; 5 Apr 2013 SR 16/2013 s7; 3 Apr 2020 SR 32/2020 s17.

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58.6(1) When a collector submits a return pursuant to section 58.5, the collector shall remit to the minister an amount equal to the total of the environmental handling charges and refundable deposits collected by the collector with respect to the preceding month or months, as shown in the return.

(2) A collector who files a return in electronic format pursuant to section 58.5 shall make the collector's remittance required by this section by electronic transfer of funds.

25 Nov 88 SR 100/88 s3; 9 May 2003 SR 34/2003 s36; 3 Apr 2020 SR 32/2020 s18.

Receipt of return, remittance

58.7 A return or remittance is deemed to be filed and received by the minister on the date shown in the ministry's records.

25 Nov 88 SR 100/88 s3; 3 Apr 2020 SR 32/2020 s19; 7 Jne 2024 SR 40/2024 s14.

Interest

58.8(1) For the purposes of clauses 57(1)(b) and 58(1.1)(b) of the Act, the prescribed rate of interest per annum with respect to any unremitted environmental handling charge or refundable deposit is the rate equal to the sum of:

- (a) the prime lending rate of the chartered bank holding the general revenue fund; and
- (b) three percentage points;

determined on June 15 and December 15 in each year and applied in accordance with subsections (2) and (3).

(2) The interest rate as determined on June 15 of any year shall apply to any unremitted environmental handling charge or refundable deposit that is owing in the period commencing on July 1 and ending on December 31 of that year.

(3) The interest rate as determined on December 15 of any year shall apply to any unremitted environmental handling charge or refundable deposit that is owing in the period commencing on January 1 and ending on June 30 of the following year.

25 Nov 88 SR 100/88 s3; 2004, c10 s17 ; 3 Apr 2009 SR 28/2009 s10.

PART VIII.2

The Education Property Tax Act**Definition for Part**

58.81 In this Part, "**education property tax**" means education property tax as defined in *The Education Property Tax Act*.

1 Sep 2017 SR 92/2017 s7.

Application of Part

58.82 This Part applies only to the education property tax to be collected and remitted pursuant to *The Education Property Tax Act*.

1 Sep 2017 SR 92/2017 s7.

Record keeping requirements

58.83(1) For the purposes of section 55 of the Act, a separate record is required to be kept by a collector with respect to education property tax collected pursuant to section 10 of *The Education Property Tax Act*.

(2) Every collector mentioned in subsection (1) shall retain the records required to be kept pursuant to that subsection for a period of not less than seven years after the date on which those records were created, or any longer period as may be required by section 116 of *The Municipalities Act*, section 90 of *The Cities Act* or section 132 of *The Northern Municipalities Act, 2010*, as the case may be.

17 Aug 2018 SR 49/2018 s5.

Receipt of return, remittance

58.84(1) A return or remittance is deemed to be filed and received by the minister on the date shown in the ministry's records.

(2) Returns are to be filed in an electronic format.

1 Sep 2017 SR 92/2017 s7; 7 Jne 2024 SR 40/2024 s15.

Interest

58.85(1) For the purposes of clauses 57(1)(b) and 58(1.1)(b) of the Act, the prescribed rate of annual interest with respect to education property tax not paid or forwarded is the rate equal to the sum of:

(a) the prime lending rate of the bank holding the general revenue fund as determined and adjusted in accordance with this section; and

(b) 3%.

(2) The interest set out in this section is to be determined on June 15 and December 15 in each year and:

(a) the interest rate as determined on June 15 applies to any education property tax not paid or forwarded on or after July 1; and

(b) the interest rate as determined on December 15 applies to any education property tax not paid or forwarded on or after January 1 of the following year.

17 Aug 2018 SR 49/2018 s6.

PART IX
Coming into Force

58.9 Repealed. 17 Aug 2018 SR 49/2018 s7.

Penalty

58.91 Repealed. 7 Jne 2024 SR 40/2024 s17.

Coming into force

59(1) Subject to subsection (2), these regulations come into force on the day on which they are filed with the Registrar of Regulations but are retroactive and are deemed to have been in force on and from October 1, 1985.

(2) Subsection 5(2) comes into force on the day on which these regulations are filed with the Registrar of Regulations but is retroactive and is deemed to have been in force on and from April 1, 1985.

14 Feb 86 cD-22.02 Reg 2 s59.