

The Liquor Consumption Tax Act

being

Chapter L-19.1 of the *Statutes of Saskatchewan, 1979* (effective June 1, 1979) as amended by the *Statutes of Saskatchewan, 1979-80, c.92; 1983, c.11; 1983-84, c.45; 1984-85-86; c.63; 1988-89, c.42; 1991, c.5; 1993, c.45; 1994, c.31; 2002, c.33; 2003, c.15, 2016, c.5; and 2018, c.42.*

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 L-19.1

An Act to provide for the Imposition and Collection of a Tax on Consumers and Users of Alcoholic Beverages

SHORT TITLE

Short title

- 1 This Act may be cited as *The Liquor Consumption Tax Act*.

INTERPRETATION

Interpretation

- 2 In this Act:

- (a) **Repealed.** 2018, c 42, s.29.
- (b) **“consideration”** means the amount in money or money’s worth payable or transferable in exchange for the right to consume, use or dispose of any measurable quantity of liquor;
- (c) **“consumer”** means a person who, for consideration, either as principal or as agent for an undisclosed principal, acquires in Saskatchewan any liquor for consumption, use or disposal other than by resale by him or her or by any other person at his or her expense;
- (d) **“licensee”** means a person or category of persons designated in the regulations to whom a permit has been issued pursuant to *The Alcohol and Gaming Regulation Act, 1997*;
- (e) **“liquor”** means beverage alcohol as defined in *The Alcohol and Gaming Regulation Act, 1997*;
- (f) **“minister”** means the member of the Executive Council to whom for the time being the administration of this Act is assigned;
- (g) **“police officer”** means a member of a police force in the province;
- (g.1) **“retail store”** means a retail store as defined in *The Alcohol and Gaming Regulation Act, 1997*;
- (g.2) **“retail store permit”** means a retail store permit issued pursuant to *The Alcohol and Gaming Regulation Act, 1997*;
- (h) **“special licence”** means a special licence issued under section 15;
- (i) **Repealed.** 2016, c.5, s.2.

c. L-19.1**LIQUOR CONSUMPTION TAX**

(j) “**value**” means any of the following, as the case requires, but does not include any deposit paid on account of returnable bottles or tax payable pursuant to Part IX of the *Excise Tax Act* (Canada):

- (i) the consideration payable by a consumer at the time the consumer purchases any liquor;
- (ii) the consideration payable by a consumer to consume, use or dispose of any liquor, including any of the following:
 - (A) corkage fees;
 - (B) bring your own wine charges;
- (iii) in the case of purchase for resale, the current list price of any liquor as established by a retail store.

1979, c. L-19.1, s. 2; 1991, c.5, s.3; 1993, c.45, s.50; 1994, c.31, s.107; 2003, c.15, s.19; 2016, c.5, s.2; 2018, c.42, s.29.

TAX ON CONSUMER**Imposition of tax**

3(1) Every consumer, at the time he or she acquires in Saskatchewan any liquor for consumption, use or disposal, shall pay to the Crown in right of Saskatchewan a tax computed at the rate of 10% of its value.

(2) A licensee is deemed to be a consumer if the licensee:

- (a) converts to his or her own use any liquor acquired for resale; or
- (b) allows any other person to consume, use or dispose of any liquor acquired by the licensee for resale, except for consideration and in the ordinary course of business.

2016, c.5, s.2.

COLLECTION AND REMITTANCE OF TAX**Tax to be collected**

4 Every person who sells liquor to a consumer shall, at the time of sale, levy and collect on behalf of the Crown in right of Saskatchewan and pay to the minister a tax computed at the rate of 10% of its value, and is deemed to be an agent of the minister for that purpose.

1979, c.L-19.1, s.4; 1991, c.5 s.5; 2002, c.33, s.4; 2016, c.5, s.2.

Collection, remission, enforcement

4.1(1) Unless otherwise provided for in this Act, all taxes imposed pursuant to this Act are to be collected and remitted to the minister in accordance with Part III of *The Revenue and Financial Services Act* and the regulations made pursuant to that Part.

(2) The minister may enforce the collection and remission of taxes imposed pursuant to this Act or any violation of any provision of this Act in accordance with Part III of *The Revenue and Financial Services Act* and the regulations made pursuant to that Part.

1984-85-86, c.63, s.9; 1988-89, c.42, s.59.

5 to 13 Repealed. 1984-85-86, c.63, s.9.

SPECIAL LICENCE

Special licence required to purchase liquor for resale

14 Notwithstanding *The Alcohol and Gaming Regulation Act, 1997*:

- (a) no licensee shall purchase or attempt to purchase any liquor for resale in Saskatchewan unless he or she holds a special licence that is in good standing;
- (b) after a notice of suspension has been received pursuant to subsection 18(2), no employee of the Liquor and Gaming Authority shall sell or authorize the sale of any liquor for resale to any licensee mentioned in the notice;
- (c) no holder of a retail store permit or employee of a retail store shall sell or authorize the sale to a licensee of any liquor for resale unless the licensee holds a special licence that is in good standing.

2016, c.5, s.2.

Application for special licence

15(1) Every licensee shall apply to the minister in accordance with the regulations for a special licence.

(2) The minister may issue a special licence to any person who applies for a special licence under subsection (1).

1979, c.L-19.1, s.15; 2016, c.5, s.2.

Minister may suspend special licence

16(1) The minister may suspend a special licence where the holder of the special licence neglects or refuses:

- (a) to collect tax from a consumer;
- (b) to account for tax collected under this Act; or
- (c) to pay to the minister, at the times and in the manner required in the regulations, tax collected under this Act.

(2) If the minister determines that it is in the public interest to suspend a special licence pursuant to subsection (1), the minister shall:

- (a) fix a date on which the suspension is to be effective;
- (b) by notice in writing, advise the holder of the special licence:
 - (i) of the nature of the alleged default;
 - (ii) of the amount of tax alleged to be due and owing;
 - (iii) that the special licence is suspended on and from a specified date unless the tax alleged to be owing is sooner paid.

1979, c.L-19.1, s.16; 2016, c.5, s.2.

Restoration of special licence

17 The minister may withdraw a notice suspending a special licence and restore the special licence to good standing, and may require the holder of the special licence to:

- (a) pay, or to provide security for the payment of, any tax not accounted for and paid over, including any amounts in dispute;
- (b) provide and maintain additional security for the due performance of his or her obligations as an agent of the minister.

1979, c.L-19.1, s.17; 2016, c.5, s.2.

Notification *re* suspension of special licence

18(1) The minister shall notify the Liquor and Gaming Authority of the effective date of the suspension or restoration of a special licence.

(2) The Liquor and Gaming Authority shall immediately notify every holder of a retail store permit of the effective date of the suspension or restoration of a special licence.

1979, c.L-19.1, s.18; 1993, c.45, s.50; 2016, c.5, s.2.

19 to 21 Repealed. 1983-84, c.45, s.2.

GENERAL

22 to 27 Repealed. 1984-85-86, c.63, s.9.

Regulations

28 For the purpose of carrying out the provisions of this Act according to their intent, the Lieutenant Governor in Council may make regulations that are ancillary to this Act, and every regulation made under this section has the force of law and, without restricting the generality of the foregoing, the Lieutenant Governor in Council may make regulations:

- (a) defining any word or expression used in this Act but not defined in this Act;
 - (a.1) designating persons and categories of persons who are licensees and prescribing terms and conditions applicable to those persons and categories of persons;
- (b) prescribing any matter required or authorized by this Act to be prescribed in the regulations.

1979, c.L-19.1, s.28; 1994, c.31, s.107.