

# *The Provincial Sales Tax Regulations*

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Chapter E-3 Reg 1 (effective January 15, 1986) as amended by Saskatchewan Regulations [44/86](#), [73/86](#), [52/91](#), [71/93](#), [92/96](#), [39/97](#), [92/2002\\*](#), [84/2010](#), [1/2012](#), [106/2015](#), [82/2016](#), [91/2017](#), [48/2018](#), [85/2018](#), [21/2019](#), [33/2020](#), [76/2021](#), [38/2022](#), [71/2022](#) [1/2023](#); [34/2023](#) and [88/2023](#).

\*NOTE: These Regulations were formerly known as *The Education and Health Tax Regulations, 1986*. The title of these regulations was changed by SR 92/2002.

## **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.**



**CHAPTER E-3 REG 1**  
*The Provincial Sales Tax Act*

TITLE

**Title**

**1** These regulations may be cited as *The Provincial Sales Tax Regulations*.

25 Oct 2002 SR 92/2002 s3.

INTERPRETATION

**Interpretation**

**2(1)** In these regulations:

- (a) “**Act**” means *The Provincial Sales Tax Act*;
- (a.1) “**commercial livestock**” means livestock as defined in clause 5(1)(p) when the livestock or products of the livestock are intended to be sold by the producer as part of a primary farming activity;
- (b) “**contract form**” means the contract form issued pursuant to *The Agricultural Implements Act* and *The Agricultural Implements Regulations, 1982*;
- (c) “**department**” means the department over which the minister presides;
- (d) “**farm exemption certificate**” means the certificate mentioned in section 8;
- (e) “**fence pickets**” means wooden posts, pickets or stakes which:
  - (i) have not been planed, squared or otherwise processed into finished lumber; and
  - (ii) are used for fencing in agricultural pursuits;
- (e.1) “**hard rock**” means rock containing minerals or metals, including but not limited to any of the following:
  - (i) gold;
  - (ii) silver;
  - (iii) iron;
  - (iv) copper;
  - (v) zinc;
  - (vi) nickel;
  - (vii) tin;
  - (viii) lead;
  - (ix) uranium;

- (x) diamonds or gems;
  - (xi) rare earth elements;
  - (xii) cobalt;
  - (xiii) platinum group metals or elements.
- (f) **Repealed.** 1 Sep 2017 SR 91/2017 s3.
- (f.1) **“pet food”** means commercially prepared food or dietary supplements sold for consumption by animals other than commercial livestock;
- (g) **“tax”** means the tax payable pursuant to section 5, 5.3, 5.9 or 5.91 of the Act, as the case may be.
- (2) In the Act and in these regulations, **“person”** includes a partnership, association, firm, body corporate, unincorporated body, joint stock company or Indian band.

24 Jan 86 cE-3 Reg 1 s2; 13 Dec 96 SR 92/96 s3; 25 Oct 2002 SR 92/2002 s4; 1 Sep 2017 SR 91/2017 s3; 3 Apr 2020 SR 33/2020 s2; 27 May 2022 SR 38/2022 s3.

## DEFINITIONS OF TERMS

### Used in section 3 of the Act

3(0.1) For the purposes of the Act and these regulations, **“computer services”** includes:

- (a) prewritten computer programs, software or applications;
- (b) customizing, modifying, designing or developing computer programs, software or applications to meet the specific needs of one or more consumers or users;
- (c) in relation to a computer program, software or application, or a computer system, or a network of computers, labour charges and fees for any of the following:
  - (i) coding or programming;
  - (ii) design and development;
  - (iii) installation or re-installation;
  - (iv) configuration;
  - (v) testing;
  - (vi) maintenance;
  - (vii) restoring, updating or upgrading;
  - (viii) diagnostics and troubleshooting;
  - (ix) repair and cleaning;
  - (x) eradicating viruses, spyware or malware;

- (xi) backing up, retrieving, reconstructing or restoring computer data or software;
- (xii) modification or customization;
- (d) any licence fee, access fee or other charge for the right to use or access a computer program, software, or application, or a computer system or a network of computers;
- (e) any licence fee, access fee or other charge for the electronic storage of information or the right to access, search or use electronically stored information;
- (f) any charges for the input, processing, transformation or other manipulation of data by a computer;
- (g) training and support services provided in relation to software, computer equipment, a computer system or a network of computers, including telephone support;
- (h) services provided by an internet services provider, including internet access, email, texting, RSS feeds, web hosting and storage services;
- (i) website preparation, design or development services, website maintenance services, website content management, website statistics capture and summarization, testing services, macromedia flash design services, website animation, graphic design services or web hosting services;
- (j) consulting, management or on-site supervision services provided in relation to the services mentioned in clauses (a) to (i);

but does not include anything mentioned in clauses (a) to (j) that is provided by a person to his or her employer in the course his or her employment.

(1) In subclauses 3(1)(i)(iii) and (iv) of the Act, **“production, fabrication, processing, printing or imprinting”** and **“produced, fabricated, processed, printed or imprinted”** includes any operation that results in the creation or production of tangible personal property or that is a step in a process or series of operations resulting in the creation or production of tangible personal property.

(1.1) For the purposes of the Act and these regulations, **“accounting services”** means services that are in the nature of:

- (a) investigating or auditing accounting records;
- (b) preparing:
  - (i) a balance sheet;
  - (ii) a profit and loss statement;
  - (iii) a payroll;
  - (iv) a budget;
  - (v) a tax return, including any tax documents or forms;
  - (vi) a tax rebate;
- (c) bookkeeping;
- (d) billing;

- (e) cost accounting;
- (f) account reconciliation;

but does not include:

- (g) the services mentioned in clauses (a) to (f) when those services are provided by a person to that person's employer in the course of employment; and
- (h) services provided by a receiver or a trustee in a liquidation proceeding.

(1.2) For the purposes of the Act and these regulations, “**advertising services**” means services that are in the nature of creating or designing a message whose purpose is to solicit business, attract donations or call public attention in the form of an information notice, a political announcement or other similar communication by any means, including oral, written or graphic statements and representations appearing:

- (a) in a newspaper, magazine, notice, handbill, catalogue, letter or other publication;
- (b) on radio or television;
- (c) on a sign or billboard;
- (d) in any other medium in which advertising appears;

but does not include:

- (e) the service of actually placing a message in any of the mediums mentioned in clauses (a) to (d); and
- (f) any of the services mentioned in this subsection when those services are provided by a person to that person's employer in the course of employment.

(1.3) For the purposes of the Act and these regulations, “**architectural services**” means services that are provided by a person who is a licensed architect as defined in *The Architects Act, 1996* and that consist of schematic design, design development, preparation of construction documents and any service related to bidding, negotiating or tendering for a construction contract, and includes those services that are provided by a person who resides in a jurisdiction other than Saskatchewan and who is licensed, registered or regulated pursuant to a statute or law of that jurisdiction that is similar to *The Architects Act, 1996* but does not include any of the services mentioned in this subsection when those services are provided by a person to that person's employer in the course of employment.

(1.4) For the purposes of the Act and these regulations, “**commercial building cleaning services**” means a janitorial service, a window cleaning service or a carpet cleaning service that is provided in relation to a building or structure that is not a private dwelling, but does not include any of those services when they are provided by a person to that person's employer in the course of employment.

(2) In subclause 3(1)(k)(v) of the Act, “**accommodation services**” includes accommodation in hotels, motels, hostels, apartment houses, lodging houses, cabins, cottages, clubs and other similar accommodation physically located in Saskatchewan, but does not include:

- (a) accommodations provided for a continuous period of one month or more;
- (b) accommodations supplied by the Salvation Army or any other similar institution as charity;
- (c) accommodations supplied by religious or other organizations to their own members or their guests on a casual basis at summer camps and similar functions;
- (d) accommodations supplied to students, patients, residents or employees in educational institutions, hospital institutions or nursing or senior citizen homes;
- (e) accommodations supplied in boarding houses; or
- (f) accommodations in tent or trailer sites supplied by a campground or trailer park.

(3) For the purposes of the Act and these regulations, “**credit reporting, credit rating or collection services**” means services that are provided for any or all of the following purposes:

- (a) assessing or advising on the creditworthiness of a person or that person’s ability to pay his, her or its debts;
- (b) providing and distributing credit ratings;
- (c) collecting or obtaining payment of an outstanding debt or other monetary liability or obligation of a person that is in arrears;

and includes services provided by a person licensed pursuant to *The Credit Reporting Act* or *The Collection Agents Act*, or regulated by National Instrument 25-101 as adopted pursuant to *The Securities Commission (Adoption of National Instruments) Regulations*, but does not include any of the services mentioned in this subsection when those services are provided by a person to that person’s employer in the course of employment.

(4) For the purposes of the Act and these regulations, “**dry cleaning or laundry services**” means services that consist of cleaning, dry cleaning, laundering, pressing, dyeing or waterproofing of any article of clothing, bedding, linen, towels, curtains, drapes, blinds, slip covers or wiping rags, but does not include:

- (a) self-serve coin-operated:
  - (i) dry cleaning services; or
  - (ii) laundry services; and
- (b) any of the services mentioned in this subsection when those services are provided by a person to that person’s employer in the course of employment.

(4.1) For the purposes of the Act and these regulations, “**employment placement services**” means services that are provided, by a vendor whose primary business and source of revenue is the provision of those services, for the purpose of locating, obtaining or arranging temporary or permanent employees or contractors on behalf of an employer, but does not include:

- (a) the service of providing a temporary employee if that employee remains the employee of the person providing the service; and
- (b) any of the services mentioned in this subsection when those services are provided by a person to that person’s employer in the course of employment.

(4.2) For the purposes of the Act and these regulations, “**engineering services**” means the services described in clauses (a) to (d) when provided by a professional engineer or a professional geoscientist as defined in *The Engineering and Geoscience Professions Act* or a person under the general supervision of a professional engineer or professional geoscientist, and includes:

- (a) design services, consisting of the preparation of engineering designs, drawings and specifications, as well as contract documents, including:
  - (i) preparation of preliminary sketches and development of specification notes;
  - (ii) preparation of calculations, equipment selection, working drawings, and specifications;
  - (iii) preparation of cost estimates and completion schedules; and
  - (iv) assisting or advising clients in preparing tender packages, calling for tenders, analyzing tender responses or advising clients regarding tender acceptance;
- (b) services in the nature of construction management services;
- (c) services in the nature of designing software or systems, or any other computer service described in subsection 3(0.1); and
- (d) those services mentioned in this subsection that are provided by a person who resides in a jurisdiction other than Saskatchewan and who is licensed, registered or regulated pursuant to a statute or law of that jurisdiction that is similar to *The Engineering and Geoscience Professions Act*;

but does not include:

- (e) services that are related to the exploration for oil, natural gas, potash or other minerals; and
- (f) any of the services identified or mentioned in this subsection when those services are provided by a person to his or her employer in the course of employment.



(4.3) For the purposes of the Act and these regulations, “**legal services**” means services that are provided by a lawyer and includes those services that are provided by a person who resides in a jurisdiction other than Saskatchewan and who is licensed, registered or regulated pursuant to a statute or law of that jurisdiction that is similar to *The Legal Profession Act, 1990*, but does not include any of the following services:

- (a) labour standards arbitration services provided pursuant to *The Labour Standards Act*;
- (b) financial planning services;
- (c) acting as a trustee, executor, or director or as an administrator or executor of an estate;
- (d) acting as a mediator;
- (e) acting as a member of an administrative tribunal;
- (f) immigration or emigration services;
- (g) maintaining the records of a corporation;
- (h) services covered by *The Legal Aid Act* or provided at the expense of a government-funded agency carrying out a statutory duty to provide legal services to persons;
- (i) teaching or providing courses or seminars related to the law;
- (j) any of the services mentioned in this subsection when those services are provided by a person to that person’s employer in the course of employment.

(4.4) In clause 3(1)(j) of the Act:

(a) “**electricity**”, considered for the purposes of amounts of tax that are chargeable for it pursuant to the Act, does not include any fees or charges imposed in accordance with the *Greenhouse Gas Pollution Pricing Act (Canada)*, if those fees or charges are:

- (i) stated separately on the invoice or statement issued by the vendor; or
- (ii) included in the amount calculated pursuant to section 36 of *The Power Corporation Act*;

(b) “**personal property that can be seen, weighed or measured or that is in any way perceptible to the senses**” includes data, information or material that:

- (i) is transferred, transmitted or distributed by means of landlines, wires, fibre optic cables, lasers, microwave relay stations or satellites or any similar means of transferral, transmittal or distribution; and
- (ii) is capable of being seen, made intelligible, touched or heard or is otherwise perceptible to the senses in any way.

(5) For the purposes of the Act and these regulations, “**real estate services**” means services that are provided by a registrant, as defined in *The Real Estate Act*, relating to the sale or lease of real property located in Saskatchewan, and includes those services that are provided by a person who resides in a jurisdiction other than Saskatchewan and who is licensed, registered or regulated pursuant to a statute or law of that jurisdiction that is similar to *The Real Estate Act*, but does not include any services provided on or after March 31, 2001 that relate to the sale of a new residential single family dwelling.

(6) For the purposes of the Act and these regulations, “**repair or installation services**” means any service to repair, install, assemble, dismantle, adjust, restore, recondition, examine, refinish or maintain tangible personal property but does not include any of those services when those services are provided by a person to that person’s employer in the course of employment.

(7) For the purposes of the Act and these regulations, “**security or private investigation services**” means:

- (a) electronic alarm monitoring services;
- (b) services that are provided by a person who is licensed to act pursuant to *The Private Investigators and Security Guards Act, 1997*; or
- (c) services that are provided by a person who provides the services mentioned in *The Private Investigators and Security Guards Act, 1997* and who does not reside, ordinarily reside or carry on business in Saskatchewan at the time the service is provided;

but does not include:

- (d) services that:
  - (i) are provided to a residence that is a private dwelling; and
  - (ii) relate to the securing, protecting or monitoring of a residence mentioned in subclause (i), other than electronic alarm monitoring services; and
- (e) any of the services mentioned in this subsection when those services are provided by a person to that person’s employer in the course of employment.

(7.1) For the purposes of subclause 3(1)(k)(xix) of the Act, “**services performed by one person for another person for consideration**”, in addition to those services identified in the Act, includes:

- (a) any service to inspect, examine, test, install, assemble, dismantle, adjust, restore, recondition, refinish or maintain real property or tangible personal property installed into real property, and includes maintenance and repair services;
- (b) land clearing, land levelling, land reclamation or other services to land that are not related to primary farming activity;
- (c) landscaping services;
- (c.1) reclamation as defined in *The Forest Resources Management Regulations*;

(c.2) activities, including reforestation, related to the renewal of a forest product within the meaning of *The Forest Resources Management Act*;

(c.3) the scaling and processing of forest products within the meaning of *The Forest Resources Management Act*; and

(d) all related charges and fees in providing the services described in clauses (a) to (c.3);

but does not include:

(e) inspection services or examination services, when conducted or completed:

(i) for the purpose of providing a quote with respect to evaluating damages and estimating the cost of repairs;

(ii) as part of a general preventative maintenance schedule for the purpose of detecting or identifying potential repairs, and the repair or maintenance is completed separately from the inspection, not forming part of that inspection service;

(iii) for the purpose of ensuring that safety standards as required by law are met;

(iv) for the purpose of determining the remaining useful life of a component of tangible personal property that has been installed into real property;

(v) to monitor the operations of a plant or facility, or a processing activity, or to collect data for further analysis;

(f) services in the nature of the collection, clearing and removal of garbage or debris from land that are not otherwise a taxable service and that do not alter the land when performed;

(g) services that are a primary farming activity;

(g.1) the harvesting of forest products within the meaning of *The Forest Resources Management Act*;

(h) lawn care or yard care services, including cutting, pruning, fertilizer or chemical application, aeration, thatching or mulching or mowing;

(i) pest control services;

(j) septic services consisting of emptying or pumping out sewage or effluent storage tanks;

(k) setup and teardown of cranes;

(l) snow clearing and snow removal services;

(m) surveying or mapping activities;

(n) safety consulting services performed by a third party;

(o) the following services performed on-farm, if the farmer or primary producer pays or agrees to pay the consideration for those services:

(i) the installation of exempt farm production equipment and machines;

- (ii) dugout excavation for the purposes of:
  - (A) the watering of livestock; or
  - (B) the spraying or irrigation of crops;
- (iii) trenching for the purposes of:
  - (A) installing pipe for the irrigation of crops or the watering of livestock; or
  - (B) electrifying grain bins.
- (p) the installation into real property of any of the equipment and devices mentioned in clauses 5(1)(h) and (q.1).

(7.2) Notwithstanding subsection (7.1), the services described in clauses (e) to (o) of that subsection must be included in determining the total amount to be paid under a contract for the purposes of calculating the security to be provided by a contractor pursuant to subsection 29(1) of the Act.

(8) For the purposes of the Act and these regulations, “**telephone answering services**” means services that consist of receiving and documenting or recording telephone calls and providing a means for the consumer or user of the service to retrieve those documented or recorded messages.

(8.1) In clause 3(1)(l) of the Act, “**transmission, reception or distribution of signs, signals, words, writing, images, symbols, sounds or intelligence of any nature by means of electromagnetic waves**” includes any of the following services that are provided or delivered to a consumer by means of landlines, wires, fibre optic cables, lasers, microwave relay stations or satellites or any similar means:

- (a) telephone, texting, telex, facsimile, Internet access, electronic messaging, paging or telegraph services or a similar communication service;
- (b) radio programming, music services, cable television or other forms of pay television services, other than public broadcasting services that are broadcast through the air for direct reception by the public without charge;
- (c) any services, in addition to those mentioned in clauses (a) and (b), for transmission, broadcast or distribution of data, programming or entertainment.

(9) For the purposes of the Act and these regulations, “**veterinary services**” means services provided by a person who is registered pursuant to *The Veterinarians Act, 1987* to practise veterinary medicine as defined in that Act, and includes those services that are provided by a person who resides in a jurisdiction other than Saskatchewan and who is licensed, registered or regulated pursuant to a statute or law of that jurisdiction that is similar to *The Veterinarians Act, 1987*, but does not include any of the services mentioned in this subsection that are provided:

- (a) with respect to commercial livestock; or
- (b) by a person to that person’s employer in the course of employment.

(10) The services mentioned in the following subsections include any of those services provided by a professional corporation or an assistant, articling student, clerk, support staff or other person who is assisting or acting under the supervision, authority or direction of any person providing a taxable service described in those subsections, whether or not those services are billed separately:

- (a) subsections (3), (5), (7) and (9);
- (b) subsections (1.1), (1.3) and (4.1) to (4.3).

24 Jan 86 cE-3 Reg 1 s3; 25 Oct 2002 SR 92/2002 s5; 13 Aug 2010 SR 84/2010 s3; 20 Jan 2012 SR 1/2012 s3; 1 Sep 2017 SR 91/2017 s4; 17 Aug 2018 SR 48/2018 s3; 5 Apr 2019 SR 21/2019 s2; 3 Apr 2020 SR 33/2020 s3; 9 Jly 2021 SR 76/2021 s3; 27 May 2022 SR 38/2022 s4; 26 May 2023 SR 34/2023 s3.

**Used in section 5 of the Act**

4(0.1) **Repealed.** 1 Sep 2017 SR 91/2017 s5.

(0.2) **Repealed.** 1 Sep 2017 SR 91/2017 s5.

(0.3) In subsections 5(1) to (3) of the Act, “**at the time of making his purchase**” includes any of the following, as the circumstances require:

- (a) the date on which the consumer or user makes payment, whether partial or complete;
- (b) the date on which the payment for the purchase becomes due;
- (c) in the case of a contract related to real property:
  - (i) the date of substantial completion of the work under the contract, if that substantial completion date is earlier than the date on which payment becomes due pursuant to clause (b);
  - (ii) the date on which a holdback related to the contract expires, if that expiration date is earlier than the date on which the payment becomes due pursuant to clause (b).

(1) In subsections 5(6), (6.1) and (6.2) of the Act:

- (a) “**contractor**” includes a person who engages in the business of constructing, altering, repairing, erecting, demolishing, remodelling, improving or doing any other thing in relation to real property or a building or other structure on real property for others and includes:
  - (i) general contractors and subcontractors; and
  - (ii) any other persons who install tangible personal property on, or incorporate it into, real property or a building or other structure on real property for a person other than themselves;

but, while a contractor manufactures tangible personal property for sale, he or she is deemed to be a manufacturer;

- (b) **Repealed.** 1 Sep 2017 SR 91/2017 s5.
  - (c) **“manufacturer”** means a person, other than a vendor, who, in any year, manufactures, fabricates, produces or assembles tangible personal property for sale or use in excess of a value of \$5,000;
  - (d) **Repealed.** 1 Sep 2017 SR 91/2017 s5.
- (1.1) For the purposes of subsection 5(6.1) of the Act, in relation to a taxable service, **“tangible personal property sold as tangible personal property”** includes tangible personal property incorporated or inserted into the real property or the premises, but does not include tangible personal property that is leased, consumed or used by the contractor in the course of providing the taxable service.
- (2) In subsections 5(9), (9.1), (10) and (11) of the Act, **“every person residing or ordinarily resident or carrying on business in Saskatchewan”** includes any person who is not resident in Saskatchewan and who:
- (a) enters Saskatchewan for the purpose of transacting business for gain; or
  - (b) brings, causes to be brought, sends or causes to be sent building materials into Saskatchewan, or receives building materials in Saskatchewan, for the purpose of constructing a building, structure or improvement that is to be attached permanently to land in Saskatchewan.
- (2.1) In subsections 5(9) and (9.1) of the Act, **“brings into the province”** or **“brings into Saskatchewan”** includes all or any of the following:
- (a) brings into Saskatchewan;
  - (b) causes to be brought into Saskatchewan;
  - (c) sends into Saskatchewan; or
  - (d) causes to be sent into Saskatchewan.
- (3) In subsection 5(9) of the Act, **“receives delivery in the province of tangible personal property”** includes the acquisition, by purchase, lease or otherwise, of tangible personal property which:
- (a) is located in Saskatchewan at the time of the purchase, lease or acquisition; and
  - (b) was brought, caused to be brought, sent or caused to be sent into Saskatchewan by a non-resident.
- (4) In subsection 5(9.1) of the Act, **“receives delivery in Saskatchewan of tangible personal property”** includes the acquisition, by purchase, lease or otherwise, of tangible personal property which:
- (a) is located in Saskatchewan at the time of the purchase, lease or acquisition; and
  - (b) was brought, caused to be brought, sent or caused to be sent into Saskatchewan by a non-resident.

(5) In subsection 5(12) of the Act, **“bringing the property into Saskatchewan”** includes all or any of the following:

- (a) bringing the property into Saskatchewan;
- (b) causing the property to be brought into Saskatchewan;
- (c) sending the property into Saskatchewan; or
- (d) causing the property to be sent into Saskatchewan.

(6) In subsection 5(12) of the Act, **“value of tangible personal property, transportation costs and any other costs whatsoever”** does not include the cost of postage, if the value of the postage exceeds the value of the contents mailed.

24 Jan 86 cE-3 Reg 1 s4; 2 Aug 91 SR 52/91 s3;  
27 Jne 97 SR 39/97 s3; 20 Jan 2012 SR 1/2012  
s4; 1 Sep 2017 SR 91/2017 s5.

**Exemptions re contracts of insurance for specified period**

4.1 Persons who purchase contracts of insurance during the period commencing on July 1, 2017 and ending on July 31, 2017 are exempt from paying tax on their purchases of those contracts of insurance.

1 Sep 2017 SR 91/2017 s6.

**Used in section 5.9 of the Act**

4.2 For the purposes of section 5.9 of the Act, in subclause 3(1)(c)(i) of the Act:

- (a) **“on behalf of, or as the agent for, a principal who desires to acquire the property for consumption by the principal or other persons at the expense of the principal”** includes the purchase of a contract of insurance by a person under which the principal is named as a beneficiary and the expense of the contract of insurance is to be passed on by that person to the principal;
- (b) **“consumption”** includes receiving or having the potential to receive a benefit associated with being named as a beneficiary under a contract of insurance.

1 Sep 2017 SR 91/2017 s7.

**Contracts etc. not included re section 5.9 of the Act**

4.3(1) In this section:

- (a) **“agricultural product insurance”** means agricultural product insurance as defined in *The Saskatchewan Crop Insurance Corporation Act*;
- (b) **“crop insurance”** means crop insurance as defined in *The Saskatchewan Crop Insurance Corporation Act*;

- (c) **“family insurance”** means insurance under which the lives of the insured and one or more persons related to the insured by blood or spousal relationship or adoption are insured under a single contract between an insurer and the insured;
- (d) **“farmer or primary producer”** means a person who:
- (i) controls and is responsible for the operation of a farm;
  - (ii) owns or is the lessee of a farm; and
  - (iii) makes an appreciable contribution to the growth and maturity crops, agricultural products or livestock, as the case may be, by being directly involved in any of the activities described in subclauses 5(1)(u)(i) to (v.1);
- but does not include a person who:
- (iv) is the lessor or has entered into any other agreement under which the person has transferred the farm or an interest in the farm to another person who is responsible for the operation of the farm;
  - (v) purchases primary farm products solely for the purpose of resale; or
  - (vi) holds an interest in a farm solely for investment purposes;
- (e) **“group life insurance”** means insurance, other than creditor’s group insurance and family insurance, under which the lives of a number of persons are insured severally under a single contract between an insurer and an employer or other person;
- (f) **“life insurance”** means insurance whereby an insurer undertakes to pay insurance money:
- (i) on death;
  - (ii) on the happening of an event or contingency dependent on human life;
  - (iii) at a fixed or determinable future time; or
  - (iv) for a term dependent on human life.
- (2) For the purposes of section 5.9 of the Act and in these regulations, **“contract of insurance”** does not include:
- (a) an insurer’s agreement to undertake or reinsure an insurance contract made by another insurer or group of insurers;
  - (b) an annuity contract;
  - (c) contributions or premiums paid pursuant to the *Canada Pension Plan*, the *Employment Insurance Act (Canada)* or *The Workers’ Compensation Act, 2013*;
  - (d) life insurance;
  - (e) family insurance;
  - (f) group life insurance;
  - (g) individual and group health, disability, accident and sickness insurance;



- (h) subject to subsection (3):
    - (i) agricultural product insurance;
    - (ii) crop insurance; and
    - (iii) insurance providing protection against uncontrollable risks or perils related to the raising of livestock, including protection against price declines caused by production loss, increased costs or market conditions, but not business interruption insurance;
  - (i) insurance providing a farmer or primary producer protection against the loss of farm-stored harvested production of a crop or agricultural product, but only if sold separately from policies covering equipment, machinery and other property;
  - (j) creditor protection insurance providing coverage for an individual insured's mortgage or loan payments in the event that the insured's ability to make those payments is affected because of accident, sickness, death or disability; and
  - (k) emergency medical or dental travel insurance.
- (3) For greater certainty, the following insurance products are taxable pursuant to subsection 5.9(2) of the Act:
- (a) aerial applicator insurance;
  - (b) insurance providing coverage for buildings, real property, machinery and equipment;
  - (c) insurance providing coverage for pets.
- (4) Notwithstanding the definition of contract of insurance in subsection (2), if a contract of insurance includes more than one type of insurance or risk covered by the policy, and the invoice or statement associated with the premium due states a single amount for the combined taxable and exempt types or risks covered, the full amount of the premium is subject to tax pursuant to subsection 5.9(2) of the Act.

17 Aug 2018 SR 48/2018 s4.

**4.4 Repealed.** 17 Aug 2018 SR 48/2018 s5.

**4.5 Repealed.** 17 Aug 2018 SR 48/2018 s5.

**4.6 Repealed.** 17 Aug 2018 SR 48/2018 s5.

**Used in subsection 8(1) of the Act**

5(1) In subsection 8(1) of the Act and in these regulations:

(a) **Repealed.** 24 Sep 93 SR 71/93 s2.

(a.1) **“agricultural products”** includes hay and straw but does not include garden seeds, trees, shrubs, bedding plants or sod;

(b) **“books”** means any of the following that are published solely for educational, technical, cultural or literary purposes and that contain no advertising:

- (i) books that are printed and bound with permanent bindings;
- (ii) unbound literary and technical papers;
- (iii) loose-leaf sheets or pages that are printed and punched for insertion in a ring or post binder;

and includes a digital or other similar electronic equivalent, in readable or audio format, of the materials described in subclauses (i) to (iii), but does not include:

- (iv) any device used to read or view any of the digital or other similar electronic equivalent of the materials described in subclauses (i) to (iii);
- (v) albums;
- (vi) catalogues;
- (vii) directories;
- (viii) fashion books;
- (ix) financial reports;
- (x) loose-leaf sheets or pages that are printed and punched for insertion in albums, catalogues, directories, fashion books, price lists, rate books and time tables;
- (xi) paper ruled for accounting or bookkeeping purposes;
- (xii) post and ring binders;
- (xiii) price lists;
- (xiv) rate books;
- (xv) timetables;
- (xvi) computer software or computer services;
- (xvii) any other reading materials or articles that are similar, or used for a purpose similar, to any of the classes of materials described in subclauses (iv) to (xvi);

(c) **“Bibles, testaments, prayer books, missals and hymn books”** includes authorized versions of the Bible, copies of the separate books of the Bible, hymn books authorized for the use of worshippers by organized religious societies and corporations and any other hymn books that are suitable for public or private worship;

(d) **Repealed.** 1 Sep 2017 SR 91/2017 s8.

(d.1) **“clay and earth”** do not include any product that is not marketed or sold as natural clay or natural earth, even if the product consists primarily or exclusively of natural clay or natural earth;

(e) **“coal”** means the mineral coal used as fuel, including briquettes and coke used for heating and cooking in homes and buildings and for manufacturing processes, but does not include briquettes and charcoal prepared and packaged for barbecue installations or any product manufactured from coal or containing coal;

(f) **“dental appliances”** and **“dentures”** include:

- (i) gold, amalgam, porcelain or any other kind of dental filling;
- (ii) any necessary materials used by a dentist for the purpose of being processed, fabricated into, attached to or incorporated into a denture or dental appliance;

but do not include materials used as molds or for similar functions or instruments or other equipment used by a dentist in performing an operation for his patient;

(g) **“domestic fuel oil”** means:

- (i) heating fuel and bunker fuel oil used for heating or cooking in homes and buildings;
- (ii) bunker fuel oil used for heating in railway rolling stock;

(g.1) **“drugs and medicines”** do not include the classes of cannabis as set out in Schedule 4 of *The Cannabis Control (Saskatchewan) Act*, as amended by *The Cannabis Control (Saskatchewan) Regulations*;

(h) **“equipment designed solely for the use of blind persons, physically handicapped persons or chronic invalids”** means:

- (i) special equipment designed for use by blind persons, physically handicapped persons or chronic invalids that is not purchased by or for use in a hospital, nursing home or similar institution providing medical or palliative care;
- (ii) crutches, canes, wheelchairs, wheelchair motorizing kits and similar equipment purchased by or for use in a hospital, nursing home or similar institution providing medical or palliative care;
- (iii) insulin needles and syringes used by diabetics for the injection of insulin that are not purchased by or for use in a hospital, nursing home or similar institution providing medical or palliative care;

and includes parts, repairs and accessories especially designed and manufactured for the repair of, or the replacement of parts of and accessories to, that equipment;

(i) **“farm”** means:

- (i) an area of land owned or leased by a person, partnership, co-operative or company:
  - (A) of at least one quarter section, at least one third of which is used by the operator for:
    - (I) the growing of crops or fodder for use or sale; or
    - (II) the raising of livestock for sale;

(B) of at least 2 hectares used for the growing of fruit, vegetables, trees, shrubs, sod or bedding plants for sale; or

(C) used for the operation of any combination of livestock or poultry enterprises in any manner so that a total of 8,000 or more units of equivalence are accounted for in the raising or maintaining for income of livestock or poultry, where:

(I) one broiler chicken per batch equals three units of equivalence;

(II) one broiler breeder hen equals eight units of equivalence;

(III) one egg layer equals two units of equivalence;

(IV) one turkey per batch equals three units of equivalence;

(V) one hog equals 32 units of equivalence;

(VI) one milk cow equals 800 units of equivalence;

(VII) one beef animal raised for 90 days equals 53 units of equivalence;

(VIII) one sheep equals 20 units of equivalence;

(IX) one beehive equals 40 units of equivalence;

(X) one mink equals 10 units of equivalence;

(XI) one fox equals 32 units of equivalence;

(XII) one chinchilla equals 13 units of equivalence;

(XIII) one rabbit equals two units of equivalence;

(XIV) one nanny goat equals 230 units of equivalence;

(ii) a greenhouse of at least 279 square metres in size used solely for the growing of fruit, vegetables, nursery, bedding or florist crops for sale;

(iii) with respect to cannabis as defined in *The Cannabis Control (Saskatchewan) Act*, an area of land or a greenhouse owned or leased by a person who:

(A) uses the land for growing cannabis under a valid licence or permit issued pursuant to that Act, the *Cannabis Act* (Canada), the *Excise Act, 2001* (Canada) or the *Access to Cannabis for Medical Purposes Regulations* (Canada), as applicable; and

(B) is in compliance with any other Act, any regulation or bylaw made pursuant to any Act, any other Act of the Parliament of Canada and any other regulation made pursuant to an Act of the Parliament of Canada;

(iv) with respect to wild rice, a water body for which a person holds a valid wild rice licence or wild rice permit issued pursuant to *The Crown Resource Land Regulations, 2019*;

(i.1) **“feminine hygiene product”** means a feminine hygiene product as defined in section 1 of the *Deduction for Provincial Rebate (GST/HST) Regulations* made pursuant to the *Excise Tax Act* (Canada);

- (j) **“fertilizer”** means:
- (i) any substance or mixture of substances containing nitrogen, phosphorous or potassium;
  - (ii) any other plant food which is manufactured, sold or represented for use as a plant nutrient;
- but does not include peat moss or vermiculite;
- (k) **Repealed.** 1 Sep 2017 SR 91/2017 s5.
- (l) **“forage crop seed”** means the fruit or seed of plants serving as food for commercial livestock but does not include pet food;
- (m) **Repealed.** 25 Oct 2002 SR 92/2002 s6.
- (n) **“grain”** means the fruit or seed of wheat, corn, barley, oats, rye, flax, rape or mustard;
- (o) **“ice”** means ice derived from natural water but does not include dry ice;
- (p) **“livestock”** means any animal raised or bred for:
- (i) food;
  - (ii) racing; or
  - (iii) the products they produce;
- (q) **“magazines and periodicals”** means bound magazines and periodicals, bound trade magazines, employees’ house organs and newsletters, club information bulletins, programs or school yearbooks that:
- (i) are issued at regular intervals; and
  - (ii) have at least 20% of their content consisting of factual reporting of current news or other literary material of interest to the general public other than advertising;
- and includes a digital or other similar electronic equivalent of them but does not include:
- (iii) sales pamphlets, flyers or similar advertising or printed matter; or
  - (iv) any device used to read or view any of the digital or other similar electronic equivalent of the materials mentioned in subclauses (i) and (ii);
- (q.1) **“medical devices and monitoring equipment”** means adult incontinence products and any of the following that are not purchased by or for use in a hospital, nursing home or similar institution providing medical or palliative care:
- (i) adjustable grab bars designed for invalids;
  - (ii) blood-glucose monitoring devices;

- (iii) blood pressure monitors;
- (iv) cholesterol testers and monitors;
- (v) home traction kits;
- (vi) hospital beds;
- (vii) lancets and lancet holders;
- (viii) medical alert bracelets;
- (ix) medical alert monitoring systems;

and includes parts, repairs and accessories especially designed and manufactured for the repair of, or the replacement of parts of and accessories to, those devices or that equipment;

(r) **“natural water”** includes water that has been treated for the control of impurities in the interests of public health, but does not include bottled water;

(s) **“newspaper”** means a printed publication that:

- (i) is published for regular distribution to the general public; and
- (ii) has at least 20% of its contents consisting of factual reporting of current news of interest to the general public other than advertising;

and includes:

- (iii) trade show news; and
- (iv) a digital or other similar electronic equivalent of the printed publication or trade show news;

but does not include:

- (v) credit reports, business reports or similar printed matter;
- (vi) any advertising or advertising materials that are included with the publication; or
- (vii) any device used to read or view any of the digital or other similar electronic equivalent of the materials mentioned in subclauses (i) to (iv);

(t) **“orthopaedic appliances”** includes:

- (i) trusses and parts;
- (ii) surgical supports and appliances and parts;
- (iii) spinal braces;
- (iv) sacroiliac belts and supports;
- (v) elastic hosiery;

but does not include:

- (vi) **Repealed.** 27 Jne 97 SR 39/97 s4.
- (vii) athletic supports;
- (viii) suspensories;

(ix) **Repealed.** 27 Jne 97 SR 39/97 s4.

(x) orthopaedic shoes, unless the shoes are prescribed by a duly qualified medical practitioner;

(t.1) **“precious metal”** means a precious metal as defined in section 123 of the *Excise Tax Act* (Canada) that is purchased as a financial instrument as defined in that section;

(u) **“primary farming activity”** means:

(i) the preparation of farm land for crops, animal forage or grazing;

(ii) the seeding, cultivation, irrigation and harvesting of crops;

(iii) the loading and unloading of crops for on-farm storage;

(iv) the raising, breeding, feeding, watering, protecting, training, handling or segregating of farm animals, poultry, bees and fur-bearing animals;

(v) the collection and primary processing of eggs, poultry, milk and honey;

(v.1) the rearing and primary processing of fish raised for food;

(v.2) the clearing or levelling of land, the draining of water from land or any other activity performed for the purposes of allowing any of the activities mentioned in subclauses (i) to (v.1) to be carried out, if the expenses for those services are incurred by the farmer or primary producer for the purposes of preparing the land for at least one of the following uses:

(A) expanding cultivated acreage to grow crops;

(B) expanding the land available to animals for forage or grazing;

but does not include:

(vi) off-farm sorting, cleaning, grading and preparing crops for storage or market;

(vii) any manufacturing, processing, refining or marketing operation where the agricultural commodity is changed from its natural primary state to a secondary state;

(viii) the manufacturing, processing, contracting or refining portions of a combined farm and non-farm business;

(v) **“farm production equipment and machines”** means:

(i) crop handling equipment, including:

(A) bale-handling equipment;

(B) farm augers;

(C) grain cleaners;

(D) grain and hay dryers and coolers;

(E) silo unloaders;

(E.1) portable seed cleaning equipment, if the farmer or primary producer:

(I) uses it on-farm in preparing his or her own crops for storage or market; and

(II) is not engaged in the business of seed cleaning;

and, where covered by a farm exemption certificate or a contract form, also includes:

(F) feed and grain conveyors;

(G) power bin cleaners;

(H) storage containers used for the on-farm storage of fruit or vegetables that have been harvested for commercial sale;

(ii) cultivation equipment, including:

(A) cultivators and listers;

(B) field packers;

(C) harrows and drawbars;

(D) ploughs;

(E) farm rock pickers, windrowers and rakes;

(F) rod weeders;

and, where covered by a farm exemption certificate or a contract form, also includes:

(G) farm land levellers and scrapers that are not self-propelled;

(H) tandem discs;

(I) roto-tillers and attachments;

(iii) dairying equipment, including:

(A) cream separators and butter churns;

(B) farm bulk-milk coolers;

(C) milking machines or systems except replacement multi-use piping;

(D) dairy and poultry thermometers;

(E) milk and cream cans;

(F) milk filters, pasteurizers and teat dilators;

and, where covered by a farm exemption certificate or a contract form, also includes refrigeration compressors for farm bulk-milk coolers;

(iv) harvesting equipment, including:

(A) combines and attachments;

(B) forage and hay harvesting and handling equipment;



- (C) vegetable harvesting equipment;
- (D) straw bunchers;
- (E) swathers or windrowers and attachments;
- (F) swath rollers and turners;
- (G) grain and hay moisture testers;
- (H) where covered by a farm exemption certificate or a contract form, boats equipped with attachments used for harvesting rice;
- (v) irrigation, spraying and drainage equipment, including:
  - (A) field fertilizer and chemical sprayers and distributors;
  - (B) aircraft specially designed and licensed for farm spraying only;
  - (C) drainage equipment, including drainage tiles, pipes, observation tubes, junction wells and miscellaneous fittings;

and, where covered by a farm exemption certificate or a contract form, also includes:

- (D) field sprinkler units;
- (E) well pumps and specially designed portable self-priming large diameter discharge slough pumps used solely for water drainage purposes;
- (F) water storage tanks used in the spraying or irrigation of crops;
- (G) storage tanks used to store weed control chemicals, insecticides, fungicides, herbicides or liquid fertilizer;
- (H) adjuvants that improve the application or efficacy of fertilizer, insecticides, fungicides or herbicides;
- (vi) livestock-handling equipment and specialized facilities, including:
  - (A) feed grinders, mixers, mills, rollers, crushers, hammermills and portable hay feeders;
  - (B) manure-handling equipment;
  - (C) specialized facilities, such as:
    - (I) barn pens, stalls, stanchions, cattle squeezes, farrowing crates and pens, hog weanling decks, cattle chutes, cattle oilers, cow trainers, horse harnesses, laying cages, stock watering troughs and automatic livestock and poultry waterers and feeders that are specially designed and manufactured and purchased as a complete unit by a farmer; and
    - (II) prefabricated corral slabs and windbreaker panels used for the protection and handling of livestock;

but does not include lumber, metal, plastic, glass or other components purchased separately by a farmer for the purpose of constructing or repairing specialized facilities;

(D) livestock scales, clippers, tags, tattooing tools and ink, halters, branding irons and tying chains;

(E) feed conveyor carts;

and, where covered by a farm exemption certificate or a contract form, also includes:

(F) skid steer loaders;

(G) ventilation fans for livestock buildings;

(H) water storage tanks used to water livestock;

(I) insulators for electrified livestock fences;

(vii) planting equipment, including:

(A) farm seed drills, planters and drill fills;

(B) vegetable planting equipment;

(C) seeding and treatment attachments;

and, where covered by a farm exemption certificate or a contract form, also includes tree planters, including tree planters sold to a municipality;

(viii) poultry, egg and apiary equipment, including:

(A) egg collectors, candlers and graders;

(B) egg room coolers and controls excluding household refrigerators;

(C) egg washers;

(D) incubators and accessories;

(E) brooders and accessories;

(F) specialized facilities, including debeakers, laying cages, poultry nests, turkey saddles, water-line medicators and poultry pluckers;

(G) apiary equipment, including bee blowers, honey extractors and pumps, wax melting units, uncapping machines, bee strippers, honey classifiers, grafting tools, cynogas, hive bomb and bee repellants which include benzaldehyde, bee go, carbolic acid crystals and carbolic acid super clearer;

(H) where covered by a farm exemption certificate or a contract form, poly barrel liners;

(viii.1) fish farming equipment including, where covered by a farm exemption certificate or a contract form:

(A) aeration equipment, including blowers, air compressors, fans and PVC piping;

(B) agitators;

(C) cages;

- (D) dissecting kits;
  - (E) egg counting boards, graders and pickers;
  - (F) fish tanks;
  - (G) floats used in cages and reservoir tanks;
  - (H) heaters used to heat water for fish tanks;
  - (I) incubation equipment, including heath trays, troughs, up-flow incubators and water misters;
  - (J) laboratory glassware;
  - (K) liners made of fabric, plastic or metal used in ponds or tanks;
  - (L) meters used in measuring conductivity, dissolved oxygen, salinity, dissolved solids, temperature, turbidity, pH, water pressure and water flow rates;
  - (M) microscopes;
  - (N) netting used in cages and pens;
  - (O) oxygen production and distribution systems;
  - (P) pumps, motors, pipes, valves and fittings for water circulation and aeration systems;
  - (Q) rigid screening used in incubation tanks;
  - (R) scales for weighing fish and feed;
  - (S) seed collectors;
  - (T) temperature chart recorders;
  - (U) thermometers;
  - (V) water level controllers;
  - (W) water sterilization equipment, including ultraviolet irradiation equipment and ozone generators;
  - (X) water testing equipment and chemicals;
  - (Y) water treatment equipment, including iron filters, sand filters, cartridge filters, biofilters, heat pumps, settling chambers, ion exchange filters, chemical filters and effluent disinfection equipment, including chlorine injection and monitoring equipment;
- (ix) tractors and attachments, including:
- (A) farm tractors and attachments;
  - (B) **Repealed.** 27 May 2022 SR 38/2022 s5.
  - (C) front-end loaders and fork lifts for farm tractors only;

(D) power take-offs for farm tractors only;

(E) farm tractor cabs, heat housers and calcium chloride for tractor tires;

and, where covered by a farm exemption certificate or a contract form, also includes:

(F) new or remanufactured automotive motors that are purchased as a replacement for a farm implement or machine;

(G) garden and lawn tractors and attachments;

(H) snow plough attachments and dozer blades for farm tractors;

(x) transportation equipment, which includes transports specifically designed and manufactured for hauling drills, swathers or straw and hay bales other than dual-purpose trailers or transports required or eligible to be licensed pursuant to *The Traffic Safety Act* and, where covered by a farm exemption certificate or a contract form, also includes:

(A) farm wagons;

(B) farm wagon boxes;

(C) farm wagon chassis;

(xi) miscellaneous equipment, including:

(A) baler twine and wire and binder twine;

(B) steel grain bins and partially assembled or specially precut, wooden grain bins, but does not include building materials purchased to build grain bins or other structures;

(C) fence pickets;

(D) bird-scare cannons, field markers and farm account books;

(E) accessories, such as electric monitors and depth controls for farm implements, cab coolers for implements, moisture meters, soil testers, electric fencers and weed burners;

(F) windmills and wind chargers;

(G) cow mats and udder supports;

(G.1) agricultural fans for use in the ventilation of livestock buildings, barns and bins;

and, where covered by a farm exemption certificate or a contract form, includes:

(H) electric motors for use on farm production machinery;

(I) wire and staples for farm fencing;

(J) portable internal-combustion engines;

(K) non-returnable containers, such as packing boxes, cartons, egg crates, baskets, grain sacks, turnip wax, honey tins, jute bags and potato sacks;

(L) post-hole diggers and drivers;

(M) hydraulic cylinders;

(N) air compressors;

(O) welding machines and rods;

(P) specialized detergents, cleaners and sanitizing solutions;

(xii) parts, repairs and accessories especially designed and manufactured for the repair of, or the replacement of parts of and accessories to, farm production equipment and, where farm production equipment is exempt only when covered by a farm exemption certificate or a contract form, the part, repair or accessory is also exempt only when covered by a farm exemption certificate or a contract form;

but does not include:

(xiii) aircraft, other than specially designed and licensed spray aircraft;

(xiv) snowmobiles and snow toboggans;

(xv) vehicles required or eligible to be licensed pursuant to *The Traffic Safety Act*;

(xvi) **Repealed.** 27 May 2022 SR 38/2022 s5.

(xvii) household appliances and furniture;

(xviii) fuel and air filters;

(xix) electrical and plumbing supplies;

(xx) heaters, stereos, tape decks, radios and air conditioning equipment when purchased separately for a farm tractor or other farm machinery;

(xxi) lighting plants;

(xxii) road construction and maintenance equipment;

(xxiii) shop equipment other than welders and air compressors;

(xxiv) truck boxes and truck hoists whether purchased separately or with the vehicle;

(xxv) home or multi-use heating, cooling, water supply or air conditioning equipment;

(xxvi) building materials including paint;

(xxvii) consumables or maintenance items, such as tires and tubes that can be used on cars and trucks, batteries, oil and grease, antifreeze, nuts and bolts or spark plugs;

(xxviii) structures other than grain bins and produce storage buildings, whether moveable or immovable;

(xxix) hand tools;

- (xxx) all-terrain vehicles;
- (xxxi) barn heaters;
- (xxxii) boats, other than those mentioned in paragraph (iv)(H);
- (xxxiii) diving equipment;
- (xxxiv) electronic equipment to control lights, feeders, alarms and water quality;
- (xxxv) feeding pails and scoops;
- (xxxvi) fire extinguishers;
- (xxxvii) freezers and coolers;
- (xxxviii) gutters;
- (xxxix) high-pressure washers;
- (xl) ice makers;
- (xli) rope, chain and cable;
- (xlii) water pressure systems;
- (xlili) water softeners;
- (xliv) well cribbing;

(v.1) **“residential dwelling unit”** means a self-contained dwelling unit and includes the common property and common facilities of a condominium as those terms are defined in *The Condominium Property Act, 1993*, but does not include:

- (i) the common areas of a residential property within the meaning of *The Residential Tenancies Act, 2006*;
- (ii) any building or complex of buildings used for residential purposes, other than a condominium, where electricity is not supplied separately to each residential unit pursuant to an agreement between the tenant or lodger of the residential unit and the electrical utility; or
- (iii) any common property or common facilities of a condominium that are used for commercial purposes;

(w) **Repealed.** 25 Oct 2002 SR 92/2002 s6.

(x) **Repealed.** 25 Oct 2002 SR 92/2002 s6.

(x.1) **Repealed.** 27 Jne 97 SR 39/97 s4.

(x.2) **“toll-free telephone services”** means a toll-free telephone service using one of the following dialling prefixes:

- (i) 1-800;
- (ii) 1-888;
- (iii) 1-877;
- (iv) any similar dialling prefix for which there are no long distance charges payable by the person using that dialling prefix;

## PROVINCIAL SALES TAX

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- (y) “**weed control chemicals**” means chemicals intended for the eradication and destruction of weeds and includes activators necessary in the preparation and use of control chemicals;
- (z) “**wood**” means wood used for fuel, but does not include lumber used for building or for manufacturing purposes;
- (aa) **Repealed.** 24 Sep 93 SR 71/93 s2.
- (2) For the purpose of clause (1)(v), in lieu of completing a farm exemption certificate or a contract form, the following certificate, to be completed by the farmer, may be printed, typed, written or applied by rubber stamp on the sales invoice or other document supporting the sale:

Land Description Sec \_\_\_\_\_ TWSP \_\_\_\_\_ R \_\_\_\_\_ M. \_\_\_\_\_ .

I hereby certify the goods listed on this invoice will be used solely in the operation of my farm.

\_\_\_\_\_

*Date*

\_\_\_\_\_

*Signature of Farmer*

- (3) For greater certainty, if farm production equipment and machines that are exempt from tax pursuant to subsection 8(1) of the Act are mounted on, attached to or installed in a vehicle or trailer that is required to be licensed pursuant to *The Traffic Safety Act*, or to any other means of conveyance on which tax is payable pursuant to the Act:
- (a) only the farm production equipment and machines are exempt from tax; and
- (b) if the farm production equipment and machines are sold along with the vehicle, trailer or other means of conveyance as a single unit, the selling price of the farm production equipment and machines and the vehicle, trailer or other means of conveyance must be itemized on the invoice for the purposes of determining the amount that is exempt from tax and the amount on which tax is payable.

24 Jan 86 cE-3 Reg 1 s5; 11 Jly 86 SR 73/86 s3;  
 2 Aug 91 SR 52/91 s4; 24 Sep 93 SR 71/93 s2;  
 13 Dec 96 SR 92/96 s4; 27 Jne 97 SR 39/97 s4;  
 25 Oct 2002 SR 92/2002 s6; 13 Aug 2010 SR  
 84/2010 s4; 20 Jan 2012 SR 1/2012 s5; 1 Sep  
 2017 SR 91/2017 s8; 17 Aug 2018 SR 48/2018  
 s6; 14 Dec 2018 SR 85/2018 s3; 27 May 2022 SR  
 38/2022 s5; 26 May 2023 SR 34/2023 s4.

**6 Repealed.** 2 Aug 91 SR 52/91 s5.

**7 Repealed.** 17 Aug 2018 SR 48/2018 s7.

## WHEN SERVICES RELATE TO SASKATCHEWAN

**Taxable services relate to Saskatchewan – computer services**

**7.1** For the purposes of subsection 5(10) of the Act, a computer service relates to Saskatchewan if that service:

- (a) relates to a physical location, transaction, activity or contemplated transaction or activity in Saskatchewan; and
- (b) is provided to a person who resides, ordinarily resides or carries on business in Saskatchewan at the time the service is provided.

25 Oct 2002 SR 92/2002 s7.

**Taxable services relate to Saskatchewan – credit reporting or collection service**

**7.2** For the purposes of subsection 5(10) of the Act, a credit reporting or collection service relates to Saskatchewan if that service:

- (a) relates to a physical location, transaction, activity or contemplated transaction or activity in Saskatchewan; and
- (b) is provided to a person who resides, ordinarily resides or carries on business in Saskatchewan at the time the service is provided.

25 Oct 2002 SR 92/2002 s7.

**Taxable services relate to Saskatchewan – accounting and advertising services**

**7.21** For the purposes of subsection 5(10) of the Act, an accounting service or an advertising service relates to Saskatchewan if that service:

- (a) relates to a physical location, transaction, activity or contemplated transaction or activity in Saskatchewan; and
- (b) is provided to a person who resides, ordinarily resides or carries on business in Saskatchewan at the time the service is provided.

25 Oct 2002 SR 92/2002 s8.

**Taxable services relate to Saskatchewan – employment placement services**

**7.22** For the purposes of subsection 5(10) of the Act, an employment placement service relates to Saskatchewan if that service:

- (a) is provided in relation to a position that is based in Saskatchewan; and
- (b) is provided to a person who resides, ordinarily resides or carries on business in Saskatchewan at the time the service is provided.

25 Oct 2002 SR 92/2002 s8.

**Taxable services relate to Saskatchewan – architectural service**

**7.23** For the purposes of subsection 5(10) of the Act, an architectural service relates to Saskatchewan if that service:

- (a) is intended to have a material effect on land or tangible personal property located in Saskatchewan; and
- (b) is provided to a person who resides, ordinarily resides or carries on business in Saskatchewan at the time the service is provided.

25 Oct 2002 SR 92/2002 s8.



**Taxable services relate to Saskatchewan – commercial building cleaning service**

**7.24** For the purposes of subsection 5(10) of the Act, a commercial building cleaning service relates to Saskatchewan if that service is provided in relation to a building or structure located in Saskatchewan.

25 Oct 2002 SR 92/2002 s8.

**Taxable services relate to Saskatchewan – engineering services**

**7.25** For the purposes of subsection 5(10) of the Act, an engineering service relates to Saskatchewan if that service:

- (a) is intended to have a material effect on land or tangible personal property located in Saskatchewan; and
- (b) is provided to a person who resides, ordinarily resides or carries on business in Saskatchewan at the time the service is provided.

25 Oct 2002 SR 92/2002 s8.

**Taxable services relate to Saskatchewan – legal services**

**7.26(1)** For the purposes of subsection 5(10) of the Act, a legal service relates to Saskatchewan if that service deals with any of the following:

- (a) a matter that concerns:
  - (i) real property situated in Saskatchewan;
  - (ii) tangible personal property or a computer service that is a computer program that is ordinarily situated in Saskatchewan or that is to be delivered in Saskatchewan, or a contemplated act respecting either of these;
  - (iii) the ownership, possession or use in Saskatchewan of property other than that mentioned in subclauses (i) and (ii), or the right to use such property in Saskatchewan, or a contemplated act respecting any of these;
  - (iv) a judicial or administrative action or proceeding in Saskatchewan or a possible action or proceeding; or
  - (v) the incorporation or contemplated incorporation of a corporation pursuant to an Act;
- (b) a matter that involves the interpretation or application of an enactment as defined in *The Interpretation Act, 1995*;
- (c) a matter that involves the interpretation or application of an enactment, or a former or proposed enactment, of a jurisdiction other than Saskatchewan, if the matter relates to any or all of the things mentioned in subsection (3);
- (d) a matter that involves the analysis or application of any law other than those mentioned in clauses (b) and (c), if the matter relates to any or all of the things mentioned in subsection (3);
- (e) a contract or covenant, or a contemplated contract or covenant, that relates to any or all of the things mentioned in subsection (3).

(2) For the purposes of subsection 5(3) of the Act, if neither the purchaser nor the recipient of legal services provided in Saskatchewan resides, ordinarily resides or carries on business in Saskatchewan, tax on the legal services must be paid by the purchaser only if the legal services concern one or more of the things mentioned in subclauses (1)(a)(i) to (v).

(3) For the purposes of clauses (1)(c) to (e), a matter mentioned in those clauses relates to Saskatchewan if the matter relates to any or all of the following:

- (a) a physical or legal presence or a contemplated presence in Saskatchewan;
- (b) an activity or a contemplated activity in Saskatchewan;
- (c) a transaction or a contemplated transaction in Saskatchewan.

25 Oct 2002 SR 92/2002 s8.

**Taxable services relate to Saskatchewan – electronic distribution services**

**7.261** For the purposes of subsections 5(3) and (10) of the Act, a service that is delivered through an electronic distribution platform relates to Saskatchewan if that service:

- (a) relates to a physical location, transaction, activity or contemplated transaction or activity in Saskatchewan; and
- (b) is provided to a person who resides, ordinarily resides or carries on business in Saskatchewan at the time the service is provided.

9 Jly 2021 SR 76/2021 s4.

**Taxable services relate to Saskatchewan – online accommodation services**

**7.262(1)** For the purposes of subsections 5(3) and (10) of the Act:

- (a) accommodation services that are purchased at retail sale through an online accommodation platform are deemed to be retail sales in Saskatchewan, regardless of the location of the operator of the online accommodation platform; and
- (b) the value of the accommodation services mentioned in clause (a) includes any fees or charges for other taxable services provided in Saskatchewan as set out in clause 3(1)(k) of the Act.

(2) Without limiting the generality of subsection (1), if an invoice or statement issued by the operator of the online accommodation platform states a single amount due for the accommodation services and any services not subject to tax, the full amount due is subject to tax pursuant to subsection 5(3) of the Act.

9 Jly 2021 SR 76/2021 s4.

**TAX PAYABLE RE CERTAIN SERVICES**

**Taxable services – architectural services**

**7.27(1)** The tax payable on an architectural service pursuant to the Act is payable on that service and includes all amounts invoiced to an architect's client for disbursements that relate to the architectural service.

(2) The amount of tax payable with respect to an architectural service is the amount T calculated in accordance with the following formula:

$$T = R \times A \times C$$

where:

R is the rate of tax payable pursuant to the Act on an architectural service;

A is 0.30; and

C is the total amount charged for the architectural service, including the disbursements related to that service.

(3) In the case of an architectural service that relates to Saskatchewan pursuant to section 7.23 and that is obtained from a person who is lawfully entitled to practise architecture outside of Saskatchewan, the amount of tax payable with respect to that architectural service shall be determined in accordance with subsection (2) as if that service had been obtained in Saskatchewan.

25 Oct 2002 SR 92/2002 s8.

**Taxable services – engineering services**

**7.28(1)** Subject to subsection (2), the tax payable on an engineering service pursuant to section 5 of the Act is payable on that service and includes all amounts invoiced as disbursements that relate to the engineering service.

(2) The amount of tax payable with respect to an engineering service described in clause 3(4.2)(a) is the amount T calculated in accordance with the following formula:

$$T = R \times A \times C$$

where:

R is the rate of tax payable pursuant to the Act on an engineering service;

A is 0.30; and

C is the total amount charged for the engineering service, including the disbursements related to that service.

(3) In the case of an engineering service that relates to Saskatchewan pursuant to section 7.25 and that is obtained from a person who is lawfully entitled to practise engineering or geoscience outside of Saskatchewan, the amount of tax payable with respect to that engineering service shall be determined in accordance with subsection (1) or (2), as the case may be, as if that service had been obtained in Saskatchewan.

(4) If a vendor, with respect to its invoice, fails to differentiate the engineering services mentioned in subsection (2) from other engineering services, construction services, computer services, charges or fees, the tax pursuant to section 5 of the Act applies to the total amount shown on the invoice.

1 Sep 2017 SR 91/2017 s9.

**Taxable services – petroleum drilling and well servicing**

**7.29(1)** Without limiting the generality of subsection 3(7.1), for the purposes of subclause 3(1)(k)(xix) of the Act and this section, **“services performed by one person for another person for consideration”**, with respect to well drilling and well servicing, includes:

- (a) cementing and casing services, whether related to construction, production or abandonment activities;
- (b) above-ground construction, servicing and repair;
- (c) pipeline construction, servicing and repair;
- (d) construction of buildings and roads;
- (e) repairs to compressor stations and pumpjacks;
- (f) well site preparation services;
- (f.1) drilling for the purposes of creating, and the downhole servicing and repair of, storage caverns;
- (g) work required for well completions;
- (h) welding services;
- (i) hydro-vac services;
- (j) instrumentation services; and
- (k) well abandonment services;

but does not include:

- (l) the drilling of oil and natural gas wells;
  - (l.1) the drilling of wells for helium or other non-hydrocarbon gases; and
  - (m) downhole servicing and downhole repairs directly related to the activities mentioned in clause (l) or (l.1) or to production activity.
- (2) Notwithstanding subsection (1), the services described in clauses (l), (l.1) and (m) must be included in determining the total amount to be paid under a contract for the purposes of calculating the security to be provided by a contractor pursuant to subsection 29(1) of the Act.
- (3) The invoice with respect to the performing of a service mentioned in clause (1)(l), (l.1) or (m) that provides tangible personal property in performing that service must include a reasonable valuation of the use or consumption, whether directly or indirectly, of that tangible personal property by the person for whom the service was performed.

**Tangible personal property provided alongside certain services not exempt**

**7.291** No tangible personal property is exempt from the tax imposed by the Act by reason of the fact that the tangible personal property is provided alongside a service mentioned in clause 7.29(1)(l), (l.1) or (m).

3 Apr 2020 SR 33/2020 s7.

**Taxable services – hard rock, potash and coal**

**7.292(1)** Without limiting the generality of subsection 3(7.1), for the purposes of subclause 3(1)(k)(xix) of the Act and this section, “**services performed by one person for another person for consideration**”, with respect to hard rock, potash and coal exploration and mining, includes:

- (a) water well drilling;
- (b) geothermal drilling;
- (c) drilling for blasting;
- (d) shaft excavation drilling;
- (e) bulk mining methods, including the excavation of ore;
- (f) drilling for the purpose of creating storage caverns; and
- (g) other non-drilling services related to water inflow and remediation;

but does not include:

- (h) exploration hole drilling;
- (i) specified mine site drilling, including:
  - (i) disposal well drilling;
  - (ii) geotechnical or observation hole drilling;
  - (iii) shaft or surface freeze-hole drilling;
  - (iv) potash solution drilling or uranium solution drilling;
  - (v) water inflow-related drilling; and
  - (vi) surface and underground drilling for the purposes of delineating an ore deposit; and
- (j) downhole servicing and downhole repairs directly related to the activities described in clauses (h) and (i).

(2) Notwithstanding subsection (1), the services described in clauses (1)(h), (i) and (j) must be included in determining the total amount to be paid under a contract for the purposes of calculating the security to be provided by a contractor pursuant to subsection 29(1) of the Act.

(3) No tangible personal property is exempt from the tax imposed by the Act by reason of the fact that the tangible personal property is provided alongside a service mentioned in clause (1)(h), (i) or (j).

(4) The invoice with respect to the performing of a service mentioned in clause (1)(h), (i) or (j) that provides tangible personal property in performing that service must include a reasonable valuation of the use or consumption, whether directly or indirectly, of that tangible personal property by the person for whom the service was performed.

3 Apr 2020 SR 33/2020 s8.

## TAXES PAYABLE RE CORPORATIONS AND PARTNERSHIPS

### Tax payable re related corporations

7.3(1) In this section:

- (a) **“parent corporation”** means a corporation that beneficially owns at least 95% of the outstanding shares of each class of the share capital of another corporation;
- (a.1) **“parent partnership”** means a partnership that beneficially owns at least 95% of the partnership interest of another partnership;
- (a.2) **“related”**, with respect to two partnerships, means:
  - (i) either:
    - (A) one partnership controls the other partnership, and its interest in the other partnership entitles it to be allocated at least 95% of the income or loss of that other partnership and has a fair market value that is not less than 95% of the fair market value of all of the interests in that partnership; or
    - (B) the same person or group of persons controls each partnership, and the interest of the person or group in each partnership entitles it to be allocated at least 95% of the income or loss of that partnership and has a fair market value that is not less than 95% of the fair market value of all of the interests in that partnership; and
  - (ii) there exists no right or option that, if exercised, would result in any condition mentioned in paragraph (i)(A) or (B), as the case may be, not being satisfied;
- (b) **“related corporation”** means a corporation that is associated with another corporation because that other corporation is:
  - (i) its parent corporation;
  - (ii) its wholly owned subsidiary; or
  - (iii) another wholly owned subsidiary of the same parent corporation;
- (c) **“wholly owned subsidiary”** means a corporation in which at least 95% of the outstanding shares of each class of the share capital are beneficially owned by another corporation.

- (2) In this section, “**tax**” does not include the tax imposed pursuant to section 5.3 of the Act.
- (3) If tangible personal property or a taxable service is leased by a corporation from a related corporation, or by a partnership from a related partnership, and tax was paid on the tangible personal property or taxable service by a related corporation or a related partnership, as the case may be, of either the lessee or the lessor, no tax is payable by the lessee with respect to the lease if the lessor and the lessee continue to be related corporations or related partnerships, as the case may be, during the period of the lease.
- (4) If tangible personal property or a taxable service is purchased by a corporation from a related corporation, or by a partnership from a related partnership, and tax was paid on the tangible personal property or taxable service by a related corporation or a related partnership, as the case may be, of either the purchaser or the vendor, no tax is payable by the purchaser with respect to the purchase if:
- (a) the vendor and purchaser continue to be related corporations or related partnerships, as the case may be, for a period of not less than eight months after the date of the purchase; or
  - (b) at or after the time of the purchase, the vendor is dissolved or wound up pursuant to an Act and:
    - (i) the vendor and the purchaser were related corporations or related partnerships, as the case may be, for a period of not less than eight months immediately before the date of purchase; and
    - (ii) the vendor and the purchaser remain related corporations or related partnerships, as the case may be, until the vendor is dissolved or wound up.

25 Oct 2002 SR 92/2002 s7; 3 Apr 2020 SR  
33/2020 s10.

**Tax payable re purchases made before corporation carrying on business**

**7.4(1)** In this section:

- (a) a person wholly owns and controls a corporation if that person beneficially owns at least 95% of the outstanding shares of each class of the share capital of the corporation;
- (a.1) a person wholly owns and controls a partnership if that person beneficially owns at least 95% of the partnership; and
- (b) the actual value of tangible personal property or a taxable service includes:
  - (i) the value of any promissory notes issued with respect to the tangible personal property or taxable service; and
  - (ii) the value of any debt obligations with respect to the tangible personal property or taxable service.

(2) If a corporation or partnership, on or before the day it commences carrying on business, purchases tangible personal property or a taxable service from a vendor that wholly owns and controls the corporation or partnership, as the case may be, and one of the conditions mentioned in subsection (3) exists, no tax is payable by the purchasing corporation or partnership, as the case may be, with respect to that purchase if the vendor continues to wholly own and control the purchasing corporation or partnership, as the case may be, for a period of not less than eight months after the date of the purchase.

(3) The following are the conditions for the purposes of subsections (2) and (4):

(a) the tax was paid by the vendor on the tangible personal property or taxable service;

(b) no tax was payable by the vendor on the vendor's purchase of the tangible personal property or taxable service in Saskatchewan, or on the vendor bringing or sending into Saskatchewan or receipt of delivery in Saskatchewan of the tangible personal property or taxable service, as the case may be, and the purchaser is entitled to the same tax exemption as the vendor was.

(4) If a corporation or partnership, on or before the day it commences carrying on business, purchases tangible personal property or a taxable service from a person that does not wholly own and control the corporation or partnership and one of the conditions mentioned in subsection (3) exists, the purchaser is exempt from tax as set out in subsection (5) if:

(a) in the case of a purchasing corporation:

(i) the consideration for the purchase of the tangible personal property or taxable service by that corporation is the concurrent issue or transfer of its own shares to the vendor; and

(ii) the vendor beneficially owns and holds legal title to all the shares acquired for a period of not less than eight months after the date of their issue or transfer; or

(b) in the case of a purchasing partnership:

(i) the consideration for the purchase of the tangible personal property or taxable service by that partnership is the concurrent issue or transfer of its own partnership interest to the vendor; and

(ii) the vendor beneficially owns and holds legal title to all of the partnership interest acquired for a period of not less than eight months after the date of its issue or transfer.

(5) In the circumstances described in clause (4)(a), if the actual value of the shares issued or transferred in consideration of the purchase is:

(a) at least equal to the actual value of the tangible personal property or taxable service purchased, all of the purchase price is exempt from tax; or

(b) less than the actual value of the tangible personal property or taxable service purchased, the difference between the actual value of the tangible personal property or taxable service purchased and the actual value of the shares issued or transferred is subject to tax.



(6) In the circumstances described in clause (4)(b), if the actual value of the partnership interest issued or transferred in consideration of the purchase is:

- (a) at least equal to the actual value of the tangible personal property or taxable service purchased, all of the purchase price is exempt from tax; or
- (b) less than the actual value of the tangible personal property or taxable service purchased, the difference between the actual value of the tangible personal property or taxable service purchased and the actual value of the partnership interest issued or transferred is subject to tax.

25 Oct 2002 SR 92/2002 s7; 3 Apr 2020 SR  
33/2020 s11.

**Condition not met**

**7.5(1)** Subject to subsection (2), if a condition that renders a purchaser exempt from payment of tax pursuant to section 7.3 or 7.4 is not fulfilled, the purchaser shall immediately:

- (a) report the matter in writing to the minister; and
- (b) pay tax on the value of the tangible personal property or taxable service purchased.

(2) If a person makes a report pursuant to clause (1)(a) and the minister is of the opinion that the breach of the reported condition occurred for a reason not related to the avoidance or unreasonable mitigation of tax, the minister may waive the unfulfilled condition and refund any tax paid pursuant to clause (1)(b).

25 Oct 2002 SR 92/2002 s7.

**FARM EXEMPTION CERTIFICATE**

**Use of farm exemption certificate**

**8(1)** A consumer who intends to purchase farm production equipment and machines for use in a primary farming activity and for which a farm exemption certificate is required shall:

- (a) complete and sign a farm exemption certificate that complies with subsection (1.1); and
- (b) give the completed farm exemption certificate to the vendor.

(1.1) For the purposes of subsection (1), a farm exemption certificate must:

- (a) be in a form provided or approved by the minister;
- (b) contain a written declaration by the consumer completing the form in which the consumer certifies that the farm production equipment and machines being purchased are to be used solely in the consumer's primary farming activities; and
- (c) contain all of the following:
  - (i) a description of the farm production equipment and machines being purchased;
  - (ii) the consumer's name and address and telephone number, if any;
  - (iii) a land description of the consumer's farm where the farm production equipment and machines will be used.

(2) Every vendor shall retain all completed forms which are handed to him pursuant to subsection (1) for inspection by the minister or by any other person that the minister may appoint.

24 Jan 86 cE-3 Reg 1 s8; 13 Aug 2010 SR  
84/2010 s5.

**Tax to be collected at time of sale**

**9** A vendor shall levy and collect the entire tax imposed by the Act at the time of sale when:

- (a) tangible personal property or a taxable service is sold on credit; or
- (b) the whole purchase price is not paid at the time of sale.

25 Oct 2002 SR 92/2002 s9.

COMPUTATION OF TAX

**10 Repealed.** 2 Aug 91 SR 52/91 s6.

**11 Repealed.** 2 Aug 91 SR 52/91 s6.

LICENCES

**Application**

**12** Every person who is required pursuant to section 4 of the Act to obtain a vendor's licence shall apply to the minister in the manner directed by the minister.

25 Oct 2002 SR 92/2002 s10.

**Number of licences required**

**13(1)** A vendor shall obtain a licence for each place of business from which retail sales or sales to consumers are made.

(2) Every vendor who conducts direct sales within the meaning of *The Direct Sellers Act* or who does not have a fixed place of business shall produce his licence for inspection when requested by any person whom he has solicited.

24 Jan 86 cE-3 Reg 1 s13.

**Change of name, address or type of business, etc.**

**14** When a vendor:

- (a) ceases to carry on the business for which his licence was issued;
- (b) changes the name or address of his business or any branch of his business;
- (c) increases or decreases the number of locations within Saskatchewan at or through which he transacts business; or
- (d) alters the operation or ownership of his business in any way other than that described in clauses (a) to (c) that is likely to affect his licence;

he shall immediately notify the minister of that fact and shall request the minister to make any necessary revisions with respect to his licence or, if the minister considers it appropriate, surrender his licence to the minister.

24 Jan 86 cE-3 Reg 1 s14.

**Lost or destroyed licence**

**15** A vendor whose licence is lost or destroyed shall obtain a replacement licence immediately from the minister.

24 Jan 86 cE-3 Reg 1 s15.

**Display of licence**

**16(1)** Every licence is to be displayed, in a manner that is readily visible to the public, in the place of business for which it is issued.

**(2)** A vendor who has no fixed place of business in Saskatchewan shall keep his licence on his person at all times.

24 Jan 86 cE-3 Reg 1 s16.

**Restrictions on licences**

**17** No licence issued pursuant to the Act is:

- (a) transferable; or
- (b) to be used by a person other than the vendor or his agent.

24 Jan 86 cE-3 Reg 1 s17.

## TANGIBLE PERSONAL PROPERTY

**Railway rolling stock**

**17.1(1)** Subject to subsection (2) and to section 17.31, for the purposes of subsection 5(9.1) of the Act, the proportionate part of railway rolling stock and repair parts attached to or incorporated in railway rolling stock that is attributed to its consumption or use in Saskatchewan is the amount A obtained by applying the formula:

$$A = P \times \frac{S}{C};$$

where:

- (a) P is the purchase, lease or manufacturing cost of the railway rolling stock or repair part;
- (b) S is an estimate of the distance that the railway rolling stock and repair part will travel in Saskatchewan within 12 months after entering Saskatchewan; and
- (c) C is an estimate of the distance that the railway rolling stock and repair part will travel in all jurisdictions within 12 months after entering Saskatchewan.

(2) A person who is liable to pay tax with respect to more than one item of property described in subsection (1) may elect to calculate the proportionate part of all of those items of property on a fleet basis that is attributed to their use or consumption in Saskatchewan as the amount TA obtained by applying the formula:

$$TA = TP \times \frac{AS}{AC};$$

where:

- (a) TP is the total purchase, lease or manufacturing cost of the fleet;
  - (b) AS is an estimate of the accumulated distance that the fleet will travel in Saskatchewan in a reporting period; and
  - (c) AC is an estimate of the accumulated distance that the fleet will travel in all jurisdictions in the same reporting period.
- (3) For the purposes of subsections (2), (4) and (5), a reporting period is twelve calendar months.
- (4) An election pursuant to subsection (2) is irrevocable with respect to the reporting period in which the election is made.
- (5) Where the actual distance travelled during a 12-month period mentioned in subsection (1) or a reporting period mentioned in subsection (2) differs from the estimate of distance travelled for the same period:
- (a) if the amount of tax payable as calculated on the basis of actual distance exceeds the amount of tax paid on the basis of the estimate of distance, the person who is liable to pay the tax shall pay to the minister the difference between those amounts; and
  - (b) if the amount of tax paid on the basis of the estimate of distance exceeds the amount of tax payable as calculated on the basis of actual distance, the minister shall refund the difference to the person who is liable to pay the tax.

2 Aug 91 SR 52/91 s7; 13 Dec 96 SR 92/96 s5;  
27 Jne 97 SR 39/97 s5.

**17.2 Repealed.** 13 Dec 96 SR 92/96 s6.

**Other tangible personal property**

**17.3(1)** Subject to subsections (3) and (4) and to section 17.31, for the purposes of subsection 5(9.1) of the Act, the proportionate part of tangible personal property for which a sales tax has been paid in full to another jurisdiction, other than property described in subsection 17.1(1), is the amount to be determined by using either of the methods set out in clauses (a) and (b):

- (a) by determining the amount A in accordance with the following formula:

$$A = \frac{P}{36} \times T$$

where:

- (i) P is the purchase price of the property before the deduction of any trade-in allowance; and

(ii) T is the number of 30-day periods, including any portion of a 30-day period, in which the property is in Saskatchewan; or

(b) by determining the amount A in accordance with the following formula:

$$A = P - (P \times M \times 1.5\%)$$

where:

(i) P is the purchase price of the property before the deduction of any trade-in allowance;

(ii) M is the number of months or parts of months from the date the property was purchased by the consumer to the date it enters Saskatchewan to a maximum of 40 months.

(2) Subject to subsection (4) and to section 17.31, for the purposes of subsection 5(9.1) of the Act, the proportionate part of tangible personal property for which a sales tax has not been paid in full to another jurisdiction or with respect to which another jurisdiction does not impose a sales tax, other than property described in subsection 17.1(1), is the amount to be determined by using either of the methods set out in clauses (a) and (b):

(a) by determining the amount A in accordance with the following formula:

$$A = \frac{P}{3} \times T$$

where:

(i) P is the purchase price of the property before the deduction of any trade-in allowance; and

(ii) T is the number of years, including any portion of a year, in which the property is in Saskatchewan; or

(b) by determining the amount A in accordance with the following formula:

$$A = P - (P \times M \times 1.5\%)$$

where:

(i) P is the purchase price of the property before the deduction of any trade-in allowance;

(ii) M is the number of months or parts of months from the date the property was purchased by the consumer to the date it enters Saskatchewan to a maximum of 40 months.

(3) For the purposes of this section, if another jurisdiction has provided an input tax credit, a tax refund or a similar credit respecting sales tax:

(a) that property shall not be considered tangible personal property for which a sales tax has been paid in full to another jurisdiction; and

(b) subsection (2) applies to that property.

(4) If a person chooses to use one of the alternatives set out in subsection (1) or (2) to determine the proportionate part of tangible personal property, the person may not use the other alternative without the prior written consent of the minister.

**Maximum amount of tax payable pursuant to sections 17.1 and 17.3**

**17.31** The maximum amount of tax payable with respect to tangible personal property pursuant to section 17.1 or 17.3 is the amount of tax that would have been payable if the tangible personal property had been purchased at retail in Saskatchewan.

27 Jne 97 SR 39/97 s7.

**TAX ON INTERJURISDICTIONAL VEHICLES****Reciprocal agreements**

**17.4** For the purposes of clause 5.1(f) of the Act, the following are prescribed as reciprocal agreements:

- (a) the International Registration Plan; and
- (b) the Canadian Agreement on Vehicle Registration.

13 Dec 96 SR 92/96 s7.

**Manner of payment**

**17.5** A person who is required to pay the tax mentioned in section 5.3 of the Act shall pay the tax to the vehicle licensing authority in the jurisdiction in which the interjurisdictional vehicle is registered.

13 Dec 96 SR 92/96 s7.

**Repair parts**

**17.6** For the purposes of clause 5.4(1)(c) of the Act, prescribed repair parts or prescribed repair or installation services are repair or replacement parts or repair or installation services:

- (a) that are specifically designed or manufactured for use on an interjurisdictional vehicle or a trailer mentioned in section 5.4 of the Act; and
- (b) that are purchased or acquired by a person named in a valid apportioned cab card:
  - (i) issued by the vehicle licensing authority in the jurisdiction in which the interjurisdictional vehicle is registered; and
  - (ii) presented by that person to the person from whom the parts are being purchased or acquired.

13 Dec 96 SR 92/96 s7; 25 Oct 2002 SR 92/2002 s11.

**Refunds and credits**

**17.7(1)** The amount of a refund or credit authorized to be provided pursuant to section 5.8 of the Act is the amount calculated in accordance with the following formula:

$$RC = T - (1.5\% \times T) \times M$$

where:

RC is the amount of the refund or credit payable on the interjurisdictional vehicle;

T is the amount of tax paid on the interjurisdictional vehicle pursuant to section 5 of the Act; and

M is the number of whole or partial calendar months between the date that T was paid and the date that the tax payable pursuant to section 5.3 of the Act was paid on the interjurisdictional vehicle.

(2) A person eligible for a refund or credit pursuant to subsection 5.8(3) of the Act may apply to the minister for the refund or credit or to any vehicle licensing authority authorized by the minister for that purpose.

(3) An amount equal to 25% of the refund or credit authorized to be provided pursuant to subsection 5.8(3) of the Act shall be paid or credited to the person so entitled in each of the four calendar years following the date on which the person became eligible for the refund or credit but only if the person pays the tax imposed by section 5.3 of the Act in each of those four calendar years.

(4) No person is entitled to a refund or credit mentioned in this section if:

(a) the person did not pay any tax on the interjurisdictional vehicle after December 31, 1992;

(b) the interjurisdictional vehicle is a leased vehicle;

(c) the person did not pay the tax imposed by section 5.3 of the Act within four years after the end of the calendar year in which the tax imposed by section 5 of the Act was paid on the interjurisdictional vehicle; or

(d) the person does not apply to the minister for a refund or credit mentioned in this section within one year from the date on which the tax imposed by section 5.3 of the Act was paid on the interjurisdictional vehicle.

17 Aug 2018 SR 48/2018 s7.

## TAX ON ADMISSIONS TO PLACES OF AMUSEMENT

### Admissions to places of amusement

**17.8(1)** In this section and in section 17.9, the definitions in section 123 of the *Excise Tax Act* (Canada) and the interpretation provisions set out in sections 148 and 148.1 of that Act apply, with any necessary modification.

(1.1) For the purposes of section 5.91 of the Act, “**place of amusement**” does not include a gym, studio or similar facility that permits its members or other patrons to use its premises, services or equipment for exercise, fitness, training, body-building or a similar purpose.

(2) For the purposes of sections 5.91 and 5.92 of the Act, “**admission to a place of amusement**” means the sale or supply of an admission with respect to a place of amusement, a seminar, an activity or an event, and includes all or any of the following if that sale or supply is subject to tax pursuant to Part IX of the *Excise Tax Act* (Canada) and the provisions of Schedule V to that Part:

- (a) a right of entry or access to, or attendance at, the place of amusement or the seminar, activity or event;
  - (b) a membership or a right entitling a person to an admission with respect to a place of amusement, seminar, activity or event;
  - (c) **Repealed.** 30 Sep 2022 SR 71/2022 s3.
  - (d) a right to participate in a recreational or athletic activity, or use facilities at a place of amusement.
- (3) **Repealed.** 30 Sep 2022 SR 71/2022 s3.

27 May 2022 SR 38/2022 s6; 30 Sep 2022 SR 71/2022 s3.

#### Exemptions

**17.81(1)** The following are exempt from the tax imposed by subsection 5.91(2) of the Act:

- (a) subject to subsection (2), the consideration paid or agreed to be paid with respect to the participation in any recreational or athletic activity by a minor;
  - (b) in the case of a participant who is 18 years of age or older, the consideration paid or agreed to be paid with respect to the participation in a recreational or athletic activity other than the following:
    - (i) team sports, including baseball, basketball, broomball, cricket, curling, football, hockey, lacrosse, ringette, rugby, soccer, ultimate frisbee, volleyball and other similar sports;
    - (ii) racquet sports, including badminton, pickleball, squash, tennis and other similar sports;
    - (iii) bowling, in all forms;
    - (iv) golf;
  - (c) the consideration paid or agreed to be paid by a consumer or user of a right to supervision or instruction in any recreational or athletic activity.
- (2) The exemption set out in clause (1)(a) does not apply if:
- (a) the minor is participating in a team sport; and
  - (b) the team consists primarily of members who are at least 18 years of age.

30 Sep 2022 SR 71/2022 s4.



**Exemptions re section 5.91 of the Act**

**17.9** For the purposes of section 5.91 of the Act, a vendor is not required to collect tax that would otherwise be payable on the sale or supply of an admission to a place of amusement if, at the time that the consideration with respect to the sale or supply becomes due, or if the consideration is paid before it becomes due, the vendor is a small supplier within the meaning of section 148 or 148.1 of the *Excise Tax Act* (Canada).

27 May 2022 SR 38/2022 s6.

**Exemptions – complimentary admission re place of amusement**

**17.91(1)** A vendor who provides a person with a complimentary admission with respect to a place of amusement within the meaning of section 5.91 of the Act, including the provision by way of promotional distribution, is, subject to subsection (2):

- (a) exempt from liability to collect the tax that would otherwise be payable with respect to that admission had it been sold for consideration at a retail sale; and
  - (b) deemed for the purposes of subsection 5(5) of the Act not to have used or consumed that admission.
- (2) The exemption described in clause (1)(a) only applies if the vendor maintains a record of the complimentary admissions provided by the vendor.
- (3) No tangible personal property or taxable service is exempt from the tax imposed by the Act by reason of the fact that the tangible personal property or taxable service is provided alongside a complimentary admission mentioned in subsection (1).

3 Feb 2023 SR 1/2023 s2.

**REGISTERED CONSUMERS****Registered consumers**

**18(1)** For the purpose of section 14 of the Act, an amount of \$100 is prescribed.

(2) A person who, in accordance with section 14 of the Act, is:

- (a) deemed to have purchased at a retail sale in Saskatchewan; or
- (b) required to report and pay tax with respect to;

tangible personal property that has a value in excess of \$100 in each of two months or more during a year as calculated according to section 14 of the Act, shall, within 30 days after the date on which the value of tangible personal property exceeds \$100 in each of two months or more during a year, become registered with the minister as a registered consumer.

24 Jan 86 cE-3 Reg 1 s18.

## GENERAL

**Taxable service re clause 5(10.4)(a) of the Act**

**18.1** For the purposes of clause 5(10.4)(a) of the Act, the following are prescribed taxable services:

- (a) a repair or installation service;
- (b) a dry cleaning or laundry service.

25 Oct 2002 SR 92/2002 s12.

**Purchase of goods re tax previously paid**

**18.2** For the purposes of subsection 5(21.2) of the Act:

- (a) the prescribed goods are any items of tangible personal property and any computer services that are computer programs that are purchased by an individual for:
  - (i) personal, non-business use; or
  - (ii) use in a primary farming activity; and
- (b) the prescribed amount is the lesser of:
  - (i) \$300; and
  - (ii) an amount equal to the purchase price of the goods described in clause (a).

25 Oct 2002 SR 92/2002 s12.

**Purchase of vehicle re tax previously paid**

**18.3(1)** For the purposes of the Act and these regulations, **“light vehicle”** means a vehicle that is:

- (a) a car that is designed and used primarily for the movement of people and their belongings on a highway;
- (b) a sport utility vehicle;
- (c) a truck that the minister is satisfied is rated at one ton or less; or
- (d) a van that the minister is satisfied is rated at one ton or less.

(2) In this section:

- (a) **“qualifying family member”**, with respect to a person acquiring a used vehicle, means any of the following:
  - (i) the legally married spouse of the person or a person with whom the person cohabits and has cohabited as a spouse in a relationship of some permanence;
  - (ii) the parent or step-parent of the person;
  - (iii) the child or step-child of the person;

- (iv) the grandparent of the person;
  - (v) the grandchild or step-grandchild of the person;
  - (vi) the brother, step-brother, sister or step-sister of the person;
  - (vii) the person's legal guardian or foster parent;
  - (viii) the person's father-in-law or mother-in-law;
  - (ix) the person's son-in-law or daughter-in-law;
- (b) **“tax-paid vehicle”** means:
- (i) a vehicle on which the tax has been paid on the full value or purchase price of the vehicle, including a vehicle on which the tax was paid pursuant to subsection 5(21.1) or (21.3) of the Act; or
  - (ii) an eligible used light vehicle that was purchased or leased exempt from tax on or after November 8, 2007 and before April 11, 2018 in accordance with *The Used Light Vehicles (Provincial Sales Tax) Exemption and Remission Regulations*.
- (3) A person who purchases a tax-paid vehicle in the following circumstances is exempt from paying the tax on the person's purchase of that vehicle:
- (a) the vehicle is being sold by an individual who used the vehicle:
    - (i) for personal, non-business use; or
    - (ii) in a primary farming activity; and
  - (b) the fair market value of the vehicle is \$5,000 or less.
- (4) A person who acquires a tax-paid vehicle by way of a gift from an individual described in subclause (3)(a)(i) who is a qualifying family member is exempt from paying tax on the acquisition of that vehicle.

17 Aug 2018 SR 48/2018 s8.

**Calculation of tax paid in error**

- 18.31(1)** For the purposes of subsection 8.1(6) of the Act, the minister shall determine the amount of tax paid in error in the manner set forth in this section.
- (2) The person as a customer under a contract claiming to have paid an amount as tax in error shall provide evidence satisfactory to the minister to establish the amount of tax that would have been paid by the contractor on the tangible personal property consumed, used, manufactured or supplied under the contract if the contractor had self-assessed that tax in accordance with the Act.
- (3) If the person mentioned in subsection (2) fails or is unable to provide evidence satisfactory to the minister pursuant to that subsection, the minister may carry out an audit or inspection, or cause an audit or inspection to be carried out, of the contractor's books or records to determine the amount of tax that would have been paid by the contractor on the tangible personal property consumed, used, manufactured or supplied under the contract if the contractor had self-assessed that tax in accordance with the Act.

(4) In the event that the minister determines that an audit or inspection of the contractor's books or records mentioned in subsection (3) cannot be reasonably carried out, the amount of tax that the contractor would have paid on the tangible personal property consumed, used, manufactured or supplied under the contract is deemed to be 88% of the amount of the tax paid in error.

1 Sep 2017 SR 91/2017 s11.

**18.4 Repealed.** 17 Aug 2018 SR 48/2018 s9.

**18.5 Repealed.** 17 Aug 2018 SR 48/2018 s9.

**Exemption re sales of food and beverages at community concessions**

**18.6(1)** In this section, "**community concession**" means a concession that:

- (a) is operated for the purpose of funding community programs;
- (b) is staffed solely by volunteers and does not publicly advertise; and
- (c) is not commercially licensed to serve alcohol.

(2) For the purposes of clause 8(1)(gg.2) of the Act, persons who purchase food and beverages from a community concession are exempt from paying the tax on those purchases if the community concession operates in accordance with the following conditions:

- (a) tax is paid by the community concession to the supplier on all purchases of taxable food and beverages, including catered goods, acquired for concession sales;
- (b) the food and beverages are sold at an event where similar goods are not sold by persons who are in the business of selling those goods.

(3) The exemption described in subsection (2) does not extend to or include catering services.

17 Aug 2018 SR 48/2018 s10.

**Exemption re oil and gas drilling rigs and service rigs**

**18.61(1)** In this section:

(a) "**drilling rig**" means tangible personal property used for oil and gas exploration drilling, oil and gas production drilling, exploration drilling for helium or other non-hydrocarbon gases, production drilling for helium or other non-hydrocarbon gases, exploration drilling for hard rock, potash or coal, specified mine site drilling for hard rock, potash or coal or specified geothermal drilling that is one or both of the following:

- (i) a machine manufactured for the purpose of penetrating the surface of the earth and creating well bores in the earth's subsurface;
- (ii) subject to subsection (2), equipment that is permanently installed, attached or affixed to the machine mentioned in subclause (i) such that it is not intended to be removed and is essential for the function of the drilling rig as a drilling rig;

- (b) **“related equipment”** means tangible personal property, as set out in Table 1 of the Appendix;
- (c) **“service rig”** means tangible personal property, other than a drilling rig, that is used to support a variety of well servicing functions, and that is one or both of the following:
- (i) a machine consisting of a hoist and engine mounted on a wheeled chassis with a self-erecting mast or derrick;
  - (ii) subject to subsection (2), equipment that is permanently installed, attached or affixed to the machine mentioned in subclause (i) such that it is not intended to be removed and is essential for the function of the service rig as a service rig;
- (d) **“substantially”** means more than 90%.
- (2) The equipment described in subclauses (1)(a)(ii) and (c)(ii) may be temporarily removed from the machine to which it is installed, attached or affixed for the purposes of:
- (a) transporting that machine; or
  - (b) the repair, maintenance or servicing of that equipment or of that machine.
- (3) Subject to subsection (5), persons who consume, use or lease a drilling rig, a service rig or related equipment are exempt from paying tax on the consumption, use or lease of that tangible personal property.
- (4) Subject to subsection (6), persons described in subsection (3) who purchase repairs to a drilling rig, a service rig or related equipment are exempt from paying tax on the purchase of those repairs.
- (5) For a person to be eligible for an exemption mentioned in subsection (3), the drilling rig, service rig or related equipment, as the case may be, must:
- (a) be used substantially in any or all of the following:
    - (i) with respect to oil and gas:
      - (A) the drilling of wells;
      - (A.1) exploration hole drilling; and
      - (B) downhole servicing and downhole repairs directly related to the activities described in paragraph (A) and (A.1) or to production activity;
    - (ii) with respect to helium or other non-hydrocarbon gases:
      - (A) the drilling of wells;
      - (A.1) exploration hole drilling; and
      - (B) downhole servicing and downhole repairs directly related to the activities described in paragraphs (A) and (A.1) or to production activity;

- (iii) with respect to potash, hard rock and coal:
    - (A) exploration hole drilling;
    - (B) specified mine site drilling, including:
      - (I) disposal well drilling;
      - (II) geotechnical or observation hole drilling;
      - (III) shaft or surface freeze-hole drilling;
      - (IV) potash solution drilling or uranium solution drilling;
      - (V) water inflow-related drilling; and
      - (VI) surface and underground drilling for the purposes of delineating an ore deposit; and
    - (C) downhole servicing and downhole repairs directly related to the activities described in paragraphs (A) and (B);
  - (iv) geothermal drilling for the purposes of exploring for or generating, on a commercial basis, a supply of electrical energy or steam that is to be provided for further distribution or transmission in accordance with *The Power Corporation Act*; and
  - (b) be recorded as an asset capitalized in the records of that person or recorded as a long-term lease receivable in the records of that person.
- (6) For a person to be eligible for an exemption mentioned in subsection (4), the repairs must be capitalized to the drilling rig, service rig or related equipment, as the case may be, in the records of that person.

14 Dec 2018 SR 85/2018 s4; 3 Apr 2020 SR  
33/2020 s12; 26 May 2023 SR 34/2023 s5.

**Security for payment of tax in certain cases**

**18.7(1)** For the purposes of section 29 of the Act, “**contract**” means a contract for services, whether taxable pursuant to the Act or not, performed by one person for another person for consideration, that includes the following characteristics:

- (a) the contract provides for:
  - (i) the construction, alteration, repair, erection, demolition, remodelling or improvement of real property or a building or other structure on real property, or any other thing done or agreed to be done in relation to real property or a building or other structure on real property, whether those services improve the value of the property as real property or relate to the use, enjoyment or manipulation of the property for purposes other than an increase in its value as real property;
  - (ii) the supply and installation of tangible personal property if:
    - (A) during the carrying out of the contract the contractor consumes or uses tangible personal property; and
    - (B) the principal knows or ought to have known of the circumstances set out in paragraph (A); or

- (iii) the bringing into the province or receiving delivery into the province of tangible personal property for the contractor's own consumption or use, or for the consumption or use of other persons at his or her expense, or on behalf of or as agent for a principal who desires to acquire the property for consumption or use by the principal or other person at his or her expense, and the principal knows or ought to have known of the circumstances described in this subclause; and
  - (b) the contractor providing the services is not ordinarily resident in Saskatchewan.
- (2) For the purposes of subclause (1)(a)(iii), subsections 4(2.1) and (3) apply, with any necessary modification.
- (3) For the purposes of clause (1)(b), "**ordinarily resident in Saskatchewan**", with respect to a contractor, includes a contractor that:
- (a) is incorporated pursuant to *The Business Corporations Act*; or
  - (b) if not incorporated pursuant to *The Business Corporations Act*, for a minimum of 12 months before the contract is entered into, has an office, warehouse or place of business in Saskatchewan with full-time staff and complete accounting records for its Saskatchewan operations.

17 Aug 2018 SR 48/2018 s10.

**Interpretation re section 29.01 of the Act**

- 18.8(1)** For the purposes of section 29.01 of the Act, "**contract**" means a contract for services described in subclause 3(1)(k)(xix) of the Act and subsection 3(7.1) of the regulations.
- (2) The principal shall ensure that the contractor holds a valid licence as required by subsection 29.01(1) of the Act by:
- (a) verifying the existence and validity of the contractor's licence with the ministry over which the minister presides; and
  - (b) retaining a copy of the verification obtained pursuant to clause (a).

17 Aug 2018 SR 48/2018 s10.

**Where single amount due in invoice re taxable and non-taxable services**

- 18.9** If a contract for services includes the provision of more than one type of service, and some of those services are taxable services and some are exempt from the tax imposed by the Act, if an invoice or statement issued by the vendor states a single amount due for the combined taxable services and the services exempt from tax, the full amount due is subject to tax pursuant to subsection 5(3) of the Act.

17 Aug 2018 SR 48/2018 s10.

**REPEAL AND COMING INTO FORCE**

**Sask. Reg. 106/80 repealed**

- 19** *The Education and Health Tax Regulations, 1980* are repealed.

24 Jan 86 cE-3 Reg 1 s19.

**Coming into force**

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

24 Jan 86 cE-3 Reg 1 s20.

**Appendix**

**PART I**

**Repealed.** 2 Aug 91 SR 52/91 s8.

**PART II**

**Form 1**

**Repealed.** 25 Oct 2002 SR 92/2002 s13.

**Form 2**

**Repealed.** 25 Oct 2002 SR 92/2002 s13.

**Form 3**

**Repealed.** 13 Aug 2010 SR 84/2010 s7.

**Form 4**

**Repealed.** 20 Jan 2012 SR 1/2012 s6.



Table 1  
**Related Equipment**  
[Clause 18.61(1)(b)]

- 1. Equipment related to Drilling Rigs or Service Rigs**
  - (a) iron roughnecks
  - (b) outriggers
  - (c) circulating systems (mud pump, mixer and tank) and structures used to house them
  - (d) centrifuges
  - (e) blowout prevention systems (blowout preventer and manifold), including the system controls and structures used to house them
  - (f) boilers and structures used to house them
  - (g) drill pipe and collars
  - (h) drive systems (top, rotary and pump)
  - (i) shale shakers and shaker tanks and structures used to house them
  - (j) flare lines and flare tanks
  - (k) engine and generator sets that power drilling rigs or service rigs and structures used to house them
  - (l) coring rigs
  - (m) hydraulic pipe tables
  - (n) pipe racks
- 2. Equipment related to Well Servicing**
  - (a) coiled tubing units and the following, when associated with the coiled tubing unit:
    - (i) tubing reels
    - (ii) injectors
    - (iii) air compressors
  - (b) control cabins (permanently attached)
  - (c) cement pumper trucks
  - (d) service rig contractor pump trucks
  - (e) frac pumping units
  - (f) high volume blenders
  - (g) acid pumping units
  - (h) nitrogen pumping units
  - (i) carbon dioxide pumping units
  - (j) wireline trucks
  - (k) slickline units
  - (l) hot oil units
  - (m) continuous rod units and endless rod units
  - (n) swabbing units
  - (o) snubbing units
  - (p) flushby units
- 3. Equipment related to Geophysical Exploration**
  - (a) bolt land air guns
  - (b) electro-logging units
  - (c) recording trucks
  - (d) vibrator trucks
  - (e) shooting trucks
  - (f) GPS survey equipment and associated computer software

