

# *The Saskatchewan Hospitalization Act*

*Repealed*

by Chapter 12 of the *Statutes of Saskatchewan, 1997*  
(effective August 2, 2002).

*Formerly*

Chapter S-23 of *The Revised Statutes of Saskatchewan, 1978*  
(effective February 26, 1979) as amended by the *Statutes of  
Saskatchewan, 1979-80, c.M-32.01 and 92; 1980-81, c.80; 1983,  
c.77; 1983-84, c.49; 1984-85-86, c.38; 1986-87-88, c.31; 1989-90,  
c.15 and 54; and 1995, c.10.*

## **NOTE:**

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

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## CHAPTER S-23

### An Act to provide for Payment for Services rendered to Certain Persons by Certain Hospitals and other Institutions

#### Short title

1 This Act may be cited as *The Saskatchewan Hospitalization Act*.

#### Interpretation

2 In this Act:

- (a) **“arrears of taxes”** means taxes levied in respect of any or all of the two years immediately preceding the current year and unpaid but, where under statutory authority a portion of such arrears of taxes is cancelled or an adjustment of such arrears of taxes is made, “arrears of taxes” means, in the case of cancellation, the portion thereof uncanceled and unpaid or, in case of an adjustment, the portion thereof owing from time to time under the adjustment and unpaid;
- (b) **“beneficiary”** means a person who is entitled, under section 3 or 4, to receive benefits under this Act;
- (c) **“dependant”** means a person residing in Saskatchewan and dependent upon another resident for maintenance;
- (d) **“health services”** means health services within the meaning of *The Health Services Act*;
- (e) **“hospital”** means any hospital, nursing home or institution approved under the provisions of *The Hospital Standards Act* or any former *Hospital Standards Act* for the purposes of this Act;
- (f) **“hospital services”** means services provided by a hospital to a patient;
- (g) **“institution”** means an institution within the meaning of *The Hospital Standards Act*;
- (h) **“minimum accommodation ward”** means a ward in which the minimum of accommodation of any hospital is being provided;
- (i) **“minister”** means the Minister of Health;
- (j) **“municipality”** means a city, town, village, rural municipality or northern municipality;
- (k) **Repealed.** 1983, c.77, s.70.
- (l) **“patient”** means a person actually admitted to a hospital for diagnosis or treatment, or for diagnosis and treatment, or for whom diagnostic or treatment services are provided by a hospital:
  - (i) upon the order of a legally qualified medical practitioner;

(ii) upon the order of chiropractor who is registered and in good standing as a member of the Chiropractors' Association of Saskatchewan under *The Chiropractic Act* and the person is not assigned a bed or bassinets for overnight stay;

(iii) with the approval of a medical officer employed by the Department of Health; or

(iv) in case of emergency without such order or approval;

(m) **“resident”** means a person legally entitled to remain in Canada who makes his home and is ordinarily present in Saskatchewan or any other person declared by the Lieutenant Governor in Council to be a resident.

R.S.S. 1978, c. S-23, s.2; 1980-81, c.80, s.3; 1983, c.77, s.70.

**Persons entitled to benefits**

3(1) Subject to this Act and the regulations, the following persons who are residents of the province shall be entitled to receive benefits under this Act:

(a) every person who has paid the tax for the current year and, subject to subsection (4), the arrears of taxes, if any, payable on his own behalf and who has no dependants;

(b) every person who has paid:

(i) the tax for the current year; and

(ii) subject to subsections (2) and (4), the arrears of taxes, if any;

payable by him on his own behalf and on behalf of all his dependants;

(c) every person dependent upon another person for maintenance if the total tax for the current year and, subject to subsections (2) and (4), the total arrears of taxes, if any, payable by that other person in respect of all his dependants have been paid and if that other person has also paid the tax for the current year and, subject to subsection (4), the arrears of taxes, if any, payable by him on his own behalf;

(d) every person who is a member of a class of persons designated for the time being by the Lieutenant Governor in Council under subsection (5) of section 8;

(e) every person declared by regulation by the Lieutenant Governor in Council to be a beneficiary.

(2) Where the person liable to pay the tax for the current year on behalf of a dependant was not liable for payment of the tax on behalf of that dependant in the preceding year, no arrears of taxes shall be payable by that person on behalf of the dependant.

(3) In this subsection **“person”** includes a municipal corporation and an agency of the Government of Saskatchewan.

(4) For the purpose of this section and clause (h) of section 29, taxes levied and unpaid in respect of any year preceding the year 1963 shall not be deemed to constitute arrears of taxes.

R.S.S. 1978, c. S-23, s.3; 1989-90, c.54, s.7.

**Same**

4(1) Notwithstanding section 8 but subject to subsections (2) and (3), where a resident has attained the age of sixty-five years before the first day of January, 1972, or where he attains the age of sixty-five years on or after the first day of January, 1972, he shall, on and from the first day of January, 1972, or on and from the first day of January of the year in which he attains that age, as the case may be, be entitled to receive benefits under this Act and there shall be no liability for payment of the tax in respect of that person for each year in which he is entitled to receive benefits under this Act pursuant to this subsection.

(2) Where a person becomes a resident on or after the first day of October, 1971, and but for subsection (1) would be required to pay the tax on his own behalf or, if he is a dependant, the person upon whom he is dependent would be required to pay the tax on his behalf, he shall not be entitled to receive benefits under this Act pursuant to subsection (1) until the date upon which he could, but for subsection (1), be entitled to receive benefits under this Act.

(3) Subsection (1) does not apply to such class or classes of persons as may be designated by regulation by the Lieutenant Governor in Council for the purpose of this section.

(4) A person who, after the twenty-third day of June, 1971, advises a person employed in the administration of this Act that he has attained or will attain the age of sixty-five years shall, unless exempted from the requirements of this subsection by the minister, submit such evidence of his age to that person as may be prescribed by the Lieutenant Governor in Council.

R.S.S. 1978, c. S-23, s.4; 1989-90, c.54, s.7.

**Exemptions**

5 The Lieutenant Governor in Council may exempt by regulation any class or classes of persons from taxation under this Act, or from the benefits of this Act, or from taxation under this Act and the benefits of this Act, or from part of the taxation under this Act and part of the benefits of this Act or either of them.

R.S.S. 1978, c. S-23, s.5; 1989-90, c.54, s.7.

**Payment for hospital services**

6(1) Subject to the regulations, the minister may make provision for payment for hospital services and other services on behalf of beneficiaries for whom such services are, in the opinion of the minister, necessary.

(2) Services for which payment in accordance with subsection (1) may be made include such:

- (a) hospital services; and
- (b) other services provided pursuant to an agreement between the minister and the person providing the services;

as the Lieutenant Governor in Council may designate by regulation.

(3) Notwithstanding subsection (2), the services for which payment may be made may also include services provided to a patient prior to the first day of July, 1972, pursuant to an agreement between the hospital and a physician or other qualified person whereby payment to the physician or other person providing services for services rendered is made pursuant to that agreement.

- (4) The minister may prescribe the manner and form in which reports shall be made and accounts rendered to him and the time or times at which payment shall be made.
- (5) The minister may make inquiries to determine the correctness of accounts rendered.
- (6) Any hospital participating in a scheme established under this Act and accepting payment for any of the services provided under the scheme shall accept any payment made under this Act as payment in full for those particular services.
- (7) A patient using private or semi-private accommodation may be charged for any ward rate, in excess of the public ward or minimum accommodation ward rate, charged by the hospitals to patients who are not beneficiaries.
- (8) A person wilfully rendering an account or causing an account to be rendered to a beneficiary for hospital services which are provided under this Act, is guilty of an offence and liable on summary conviction to a fine not exceeding \$500.
- (9) Notwithstanding anything contained in this Act, but subject to the regulations, the minister may make provision for payment for hospital services rendered by hospitals and nursing homes outside the province to persons who are beneficiaries under this Act.
- (10) The province is not liable for payment to any hospital on behalf of persons who are not beneficiaries.

R.S.S. 1978, c. S-23, s.6; 1989-90, c.54, s.7.

**Power of minister to act as agent**

**6.1** Notwithstanding any other provision of this Act or any other Act, the minister may act as the agent for any department or agency of the Government of Saskatchewan, of the Government of Canada or of the government of any other province or for any Crown corporation for the purpose of arranging, tendering and making payment to any hospital with respect to services provided by that hospital, whether or not the persons receiving those services are beneficiaries and whether or not the services provided by that hospital are services for which payment may otherwise be made under this Act.

1980-81, c.80, s.4.

**7 Repealed.** 1986-87-88, c.31, s.3.

**Tax**

**8(1)** Subject to any orders or regulations made under section 5 or subsection (4) of this section, the Lieutenant Governor in Council may provide for the levying and collection annually of a tax to be paid by or on behalf of every person who resides in Saskatchewan, and may vary the amount of the tax to be paid on behalf of different classes of dependants and may fix a maximum amount which shall constitute the total annual levy in respect of any person, his spouse and the following dependants, namely:

- (a) his dependants under eighteen years of age;
- (b) his children of the age of eighteen years or over but dependent by reason of physical or mental infirmity; and

- (c) his dependants of the age of eighteen years or over but under twenty-one years of age and attending a secondary school, university or other educational institution, or training at a school of nursing approved by the minister.
- (2) Subject to any orders or regulations made under section 5 or subsection (4) of this section, every resident of Saskatchewan who is supporting himself shall be personally liable for payment of the tax and shall also be liable for payment of the tax levied in respect of each of his dependants.
- (3) **Repealed.** 1984-85-86, c.38, s.36.
- (4) The Lieutenant Governor in Council may designate by regulation any person or persons who may of their own volition pay the tax and upon payment shall be entitled to benefits under this Act, upon such conditions as the Lieutenant Governor in Council may prescribe.
- (5) The minister may, out of moneys appropriated by the Legislature for the purpose, pay the tax imposed by this Act in respect of each person who is a member of a class of persons designated by regulation by the Lieutenant Governor in Council for the purpose of this subsection.

R.S.S. 1978, c. S-23, s.8; 1984-85-86, c.38, s.36;  
1989-90, c.54, s.7.

#### Collection districts and tax collectors

- 9(1) Each municipality and each portion of Saskatchewan designated under subsection (4) is a collection district.
- (2) Each city, town, village and rural municipality shall be the collector to collect the tax from the residents thereof; provided that the minister may appoint a collector for any city, town, village or rural municipality or may himself be the collector.
- (3) The minister responsible for *The Northern Municipalities Act*, or any person appointed by him to collect the tax from any class of residents, is the collector to collect the tax from the residents of the district as defined in *The Northern Municipalities Act*.
- (4) The minister may appoint a collector to collect the tax from the residents of any designated portion of Saskatchewan not included in a municipality.
- (5) **Repealed.** 1983, c.77, s.70.
- (6) The commission that may be paid for the work of registration and collection in any collection district shall be determined annually by the Lieutenant Governor in Council.
- (7) When a village or rural municipality is the collector the commission payable shall be paid to the person who has collected the tax, if such payment has been authorized by the council of the village or rural municipality.
- (8) A person authorized by the minister for the purpose may, at all reasonable times, enter upon the premises occupied by any collector and inspect and examine the books, records and documents of the collector relating to the collection of the tax; and the collector shall produce to that person such books, records and documents as are required.

R.S.S. 1978, c. S-23, s.9; 1979-80, c.M-32.01,  
s.64; 1983, c.77, s.70; 1983-84, c.49, s.11.

**Collection of taxes**

10(1) The currently required tax and arrears of taxes may be recovered by the minister or collector in the same manner as municipal taxes, or taxes levied under *The Northern Municipalities Act*.

(2) Each municipality may pay the tax on behalf of any of its residents.

(3) **Repealed.** 1979-80, c.M-32.01, s.64.

(4) The minister responsible for *The Northern Municipalities Act* may pay the tax on behalf of any of the residents of the Northern Saskatchewan Administration District.

(5) The collector, or any person designated by the minister whether or not the minister is the collector, may in writing demand from the employer of a person liable to pay the tax, whether on such person's own account or in respect of his dependants, payment of the tax or taxes owing by the employee, in which case the employer shall deduct the amount demanded from the salary, wages or commission then owing or which shall first thereafter become owing by him to the employee, and shall pay the same forthwith to the collector or to the minister, as the case may require, as soon as the amount of the tax or taxes for which the employee is liable is earned by the employee; and in default the employer is guilty of an offence and liable on summary conviction to a fine not exceeding \$25.

(6) Every employer shall, upon request in writing of the collector or any person designated by the minister whether or not the minister is the collector, give forthwith to the collector or the person so designated a list of the names and addresses of all persons in his employ on the date of receipt by him of the request, and such list shall in a prosecution under this Act be received as *prima facie* evidence that the persons whose names appear thereon were employed by the employer.

(7) A demand in writing under subsection (6) or a request in writing under subsection (7) may be served upon the employer either personally or by registered mail.

(8) Service of such demand or request may be proved:

(a) where service is effected personally, by the oral testimony of the person effecting the same;

(b) where service is effected by registered mail, by an affidavit of service and, as exhibits to the affidavit, a receipt from the postmaster for the envelope containing the demand or request and a post office receipt form therefor purporting to be signed by the employer.

(9) When an employer is convicted for default under subsection (6), the convicting magistrate or justice of the peace may, in addition to the fine imposed, order him to pay the tax or taxes then unpaid, together with costs, forthwith or within a stated period.

**Right to recover amount of tax paid on behalf of resident by municipality, etc.**

**11(1)** An amount paid on behalf of a resident pursuant to subsection (3), (4) or (5) of section 10 may be recovered:

- (a) where the resident is supporting himself, from that resident; or
- (b) where the resident is not supporting himself, from the resident upon whom that other resident is dependent for maintenance.

(2) An amount paid on behalf of a resident pursuant to subsection (3), (4) or (5) of section 10 may be recovered:

- (a) by adding the amount to the taxes payable in respect of the business operated or the land owned by the resident from whom recovery may be made, and where added the amount shall form part of the taxes payable; or
- (b) by action, distress or any other means authorized for collecting taxes levied under the appropriate municipal Act.

(3) An amount paid pursuant to subsection (3), (4) or (5) of section 10 shall be deemed to constitute arrears of taxes within the meaning of the appropriate municipal Act.

(4) Nothing in subsection (2) precludes the taking of more than one of the proceedings mentioned therein, either at the same or at different times.

R.S.S. 1978, c. S-23, s.11; 1979-80, c.M-32.01,  
s.64; 1983, c.77, s.70.

**Pay roll deductions by employers**

**12(1)** Subject to the approval of the Lieutenant Governor in Council, the minister may require any employer to deduct in advance from the salary from time to time payable to each employee the amount of the tax to become payable by the employee, such deduction to be made by instalments from each payment of salary or by instalments from payments of salary over such period of time as the minister deems advisable.

(2) The Lieutenant Governor in Council may make regulations governing the time and manner of transmission to the local collector or the minister of sums so deducted by employers.

(3) An employer who fails to make such deductions when required by the minister to do so is guilty of an offence and liable on summary conviction to a fine not exceeding \$200.

R.S.S. 1978, c. S-23, s.12.

**Registration**

**13(1)** Except persons who are exempt from both taxation and benefits by virtue of an order or regulation made under section 5, every person who resides in Saskatchewan other than a dependant shall register himself and his dependants with the minister in a manner and form and at such times as may be prescribed by the minister.

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(2) Every person who fails to comply with subsection (1), or who wilfully withholds information necessary for the purposes of registration, or who wilfully gives false information to the person registering him, is guilty of an offence and liable on summary conviction to a fine not exceeding \$25.

R.S.S. 1978, c. S-23, s.13.

**Deposit of taxes and other revenues in consolidated fund**

14(1) All taxes collected shall be placed in the consolidated fund.

(2) Other revenues received by the minister under this Act, that are designated by the Lieutenant Governor in Council for the purpose of this subsection, shall also be placed in the consolidated fund.

R.S.S. 1978, c. S-23, s.14.

**Use of certain moneys**

14.1(1) In this section, “**fiscal year**” means the period commencing on April 1 in one year and ending on March 31 in the following year.

(2) Notwithstanding *The Financial Administration Act* or any other Act or section 14 of this Act, where moneys are received by the minister as reimbursement for services or benefits provided pursuant to this Act, those moneys shall be accounted for as a reduction of expenditures incurred for the purposes of this Act in the fiscal year in which the moneys are received.

1986-87-88, c.31, s.4; 1989-90, c.15, s.5.

**Deposits to and payments from consolidated fund**

14.2 Notwithstanding the repeal of section 15, as that section existed on the day before the coming into force of this section:

(a) any moneys payable to the Saskatchewan Hospitalization Fund, as that fund existed on the day before the coming into force of this section, shall be accounted for as a reduction of expenditures incurred for the purposes of this Act in the fiscal year in which this section comes into force; and

(b) any claims for payment from the Saskatchewan Hospitalization Fund, as that fund existed on the day before the coming into force of this section, may be enforced against and paid out of the consolidated fund.

1986-87-88, c.31, s.4.

**15 Repealed.** 1986-87-88, c.31, s.5.

**16 Repealed.** 1986-87-88, c.31, s.5.

**Regional offices**

17 The minister may establish such regional offices as he deems necessary for the administration of this Act.

R.S.S. 1978, c. S-23, s.17.

**Physician's reports**

**18(1)** The minister shall secure such reports as he deems necessary from the attending physician in any specific case and may make provision for payment of physicians for providing such reports.

(2) A physician who, having received notice by registered mail from the minister of information required by him, fails to comply with the notice and a physician who fails to make any report required by this Act or the regulations, unless excused by the minister, is guilty of an offence and liable on summary conviction to a fine not exceeding \$50.

R.S.S. 1978, c. S-23, s.18.

**Examination of patients**

**19(1)** A patient who claims benefits under this Act shall, if so required by the minister, submit himself for examination by a duly qualified medical practitioner appointed by the minister.

(2) If a patient does not submit himself for examination when required by the minister to do so or in any way obstructs any examination, his right to benefits shall be suspended until the examination has taken place, and the patient shall be personally liable for any hospital services received by him during the suspension.

R.S.S. 1978, c. S-23, s.19.

**Penalty for false statements in reports, etc.**

**20** A person who fails to submit a report, form or return prescribed by or required for the purposes of this Act or the regulations or who makes a false statement therein is guilty of an offence and liable on summary conviction for the first offence to a fine of not less than \$5 nor more than \$50 and for a subsequent offence to a fine of not less than \$25 nor more than \$300.

R.S.S. 1978, c. S-23, s.20.

**Penalty for failure to pay tax**

**21** A person who fails to pay the tax or any part thereof as required by this Act and the regulations is guilty of an offence and liable on summary conviction to a fine not exceeding \$25.

R.S.S. 1978, c. S-23, s.21.

**Payment of tax to convicting magistrate**

**22(1)** Where a person is convicted for failure to pay the tax or any part thereof as required by this Act and the regulations, the convicting magistrate or justice of the peace shall, in addition to the fine imposed, order that the tax or part thereof be paid to him forthwith or within a stated period by the person so convicted, and the magistrate or justice of the peace shall pay the tax or part thereof to the minister forthwith upon receipt thereof.

(2) The order of the convicting magistrate or justice of the peace to pay the tax or part thereof under subsection (1) shall be included in and be part of an order made by him under section 21 for payment of a fine.

(3) In case of default in payment of any sum as required by the order, the magistrate or justice of the peace shall, upon request, furnish the complainant with a certified copy of the order, and upon the filing, by the complainant, of the certified copy of the order in the office of the local registrar of the Court of Queen's Bench at the judicial centre nearest to the place where the defendant resides, the copy of the order shall be entered as a judgment of Her Majesty's Court of Queen's Bench for Saskatchewan and may be enforced as such, and the provisions of the *Criminal Code* respecting imprisonment in default of payment of a fine or compliance with an order for payment of money shall not apply.

(4) Any sum recovered through the enforcement of a copy of an order as a judgment under subsection (3) shall be applied first toward payment of the unpaid tax or part thereof and the balance, if any, shall be applied toward payment of a fine.

R.S.S. 1978, c. S-23, s.22; 1979-80, c.92, s.87.

**Evidence of non-payment of tax**

**23** In a prosecution for failure to pay the tax or a part thereof, an affidavit by an employee of the Department of Health, sworn before a commissioner for oaths or other person authorized to take affidavits, that he has knowledge of the records of that Department with respect to tax payments made by residents under this Act and that after careful examination and search of those records he has been unable to find that the accused person has paid the tax or the part thereof to which the prosecution relates shall be received as *prima facie* evidence that the accused person has not paid the tax or the part thereof to which the prosecution relates, and it shall not be necessary to prove the official position of the employee making the affidavit.

R.S.S. 1978, c. S-23, s.23.

**Penalty for fraudulent use of certificate, etc.**

**24** A person who:

- (a) for a fraudulent purpose, uses a certificate or other document issued to any person for any purpose connected with this Act; or
- (b) being a person to whom a certificate or other document has been issued for any purpose connected with this Act, knowingly parts with the possession of that certificate or document with intent that it should be used for a fraudulent purpose;

is guilty of an offence and liable on summary conviction to a fine of not more than \$500.

R.S.S. 1978, c. S-23, s.24.

**Limitation of prosecutions**

**25** Every prosecution for a violation of any of the provisions of this Act or the regulations shall be commenced within three years after the date of the violation.

R.S.S. 1978, c. S-23, s.25.

**26 Repealed.** 1995, c.10, s.3.

**Agreement with Government of Canada**

**27** The Lieutenant Governor in Council may enter into any agreement with the Government of Canada respecting health services which that Government is authorized to make under any statute of Canada, upon such terms and conditions as may be agreed upon.

R.S.S. 1978, c. S-23, s.27.

**Agreements with other provinces**

**28** The minister, with the approval of the Lieutenant Governor in Council, may, on behalf of the Government of Saskatchewan, enter into an agreement with the Government of any province of Canada providing for a reciprocal arrangement for paying for hospital services on behalf of persons changing their residence from one province to the other, upon such terms and conditions as may be agreed upon.

R.S.S. 1978, c. S-23, s.28.

**Regulations**

**29** The Lieutenant Governor in Council may make regulations:

- (a) concerning the manner in which payment shall be made to hospitals for hospital services rendered to patients who are beneficiaries;
- (b) concerning the manner and form in which accounts shall be rendered and any other required information submitted to the minister;
- (c) prescribing the procedures to be followed by a collector and his employees in collecting the tax and in accounting for taxes collected;
- (d) concerning the kind of information to be procured under any of the provisions of this Act;
- (e) concerning the kind of information that shall be considered confidential and need not be divulged;
- (f) concerning the manner in which and times at which taxes payable under this Act shall be paid;
- (g) providing for the issue of certificates or other documents to beneficiaries, whereby they may identify themselves as beneficiaries;
- (h) prescribing the times at which persons, other than those declared under clause (e) of subsection (1) of section 3 to be beneficiaries, shall qualify as beneficiaries upon payment by them or on their behalf of the tax or part thereof and the arrears of taxes, if any;
- (i) concerning payment for hospital services rendered by hospitals and nursing homes outside the province to persons who are beneficiaries under this Act;

- (j) designating administrative services that may be provided by the Department of Health to any department, board, commission or agency of the Government of Saskatchewan and prescribing the charges that may be made by the department for those services;
- (k) generally for carrying out the provisions of this Act according to their true intent.

R.S.S. 1978, c. S-23, s.29; 1986-87-88, c.31, s.6.

**Lieutenant Governor in Council may make regulations to establish procedures for hearing certain complaints**

**30** Notwithstanding anything in this Act or *The Saskatchewan Medical Care Insurance Act*, the Lieutenant Governor in Council may make regulations:

- (a) providing for the establishment of a procedure for hearing a complaint by a resident:
  - (i) who is not a beneficiary under this Act by reason of the tax required to be paid by him or on his behalf under this Act not having been paid by the time specified in the regulations but who is of the opinion that he should be deemed to be a beneficiary; or
  - (ii) who is not a beneficiary under this Act and *The Saskatchewan Medical Care Insurance Act* by reason of the tax and premium required to be paid by him or on his behalf under this Act and *The Saskatchewan Medical Care Insurance Act* respectively not having been paid by the time specified in the regulations but who is of the opinion that he should be deemed to be a beneficiary under this Act and *The Saskatchewan Medical Care Insurance Act*.
- (b) prescribing the conditions and circumstances under which such a resident will be eligible to submit a complaint;
- (c) setting out the criteria under which, notwithstanding any of the applicable regulations, a complainant, under all the circumstances, shall be deemed to have been a beneficiary and the date thereof;
- (d) giving effect to the decision made concerning the complaint; and
- (e) providing for such other matters as he may consider advisable relating to the hearing and the disposition of the complaint.

R.S.S. 1978, c. S-23, s.30.

**Recovery certain arrears of taxes**

**31** Notwithstanding anything in the enactments repealed by *The Saskatchewan Hospitalization Act, 1948*, or in any order made under these enactments providing for the levying and collection of the tax in respect of the year 1947 or the year 1948, the tax in respect of those years shall be deemed to have been levied upon and to have been and to be payable by or on behalf of every person then residing in Saskatchewan; the expression “beneficiary” in those enactments and “beneficiary under *The Saskatchewan Hospitalization Act, 1946*” in such orders, when used in relation to the levying or collection of taxes, means and shall be deemed always to have meant “person residing in Saskatchewan”; and the provisions of this Act governing recovery of taxes and penalties and prosecutions for failure to pay taxes apply to all taxes heretofore levied and unpaid.

R.S.S. 1978, c. S-23, s.31.

