

1990-91
CHAPTER 32

An Act to amend The Education and Health Tax Act (No. 2)

(Assented to June 7, 1991)

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of Saskatchewan, enacts as follows:

Short title¹ This Act may be cited as The Education and Health Tax Amendment Act, 1991.

R.S.S. 1978, c.E-3 amended

² The Education and Health Tax Act is amended in the manner set forth in this Act.

Section 3 amended³ Subsection 3(1) is amended:

- (a) in clause (b) by adding "other than the tax imposed pursuant to Part IX of the Excise Tax Act (Canada), as amended from time to time" after "government"; and
- (b) in clause (n) by striking out "subsections (16) and (17) of section 5" and substituting "subsections 5(16), (17), (17.1) and (17.2)".

Section 5 amended⁴ The following subsections are added after subsection 5(17):

"(17.1) Where a vendor:

- (a) provides a discount for the early payment of an invoice; or
 - (b) imposes a penalty for the late payment of an invoice;
- by a consumer or user, the discount or penalty, as the case may be, is to be excluded in determining the value of any tangible personal property or taxable service.

"(17.2) Where a vendor, with respect to the sale of goods, provides:

- (a) a price reduction; or
 - (b) a credit subsequent to the sale;
- to a consumer or user for a volume purchase, the value of the goods is to be reduced by the amount of the reduction or credit, as the case may be, in determining the amount of tax to be collected or accounted for".

Section 8 amended⁵ Subsection 8(1) is amended:

- (a) by repealing clause (a);
- (b) by adding the following clause after clause (b):
"(b.1) basic groceries as set out in Part III of Schedule VI to the Excise Tax Act (Canada), as amended from time to time";
- (c) by repealing clauses (e), (f) and (g.1);

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(d) by repealing clause (m) and substituting the following:

“(m) drugs and medicines:

(i) as set out in Part I of Schedule VI to the Excise Tax Act (Canada), as amended from time to time; or

(ii) for veterinary purposes”;

(e) by repealing subclauses (n)(i) and (ii) and substituting the following:

“(i) a farm;

“(ii) heating a building other than a residential dwelling unit when the heating is produced solely by the electricity”;

(f) by repealing clause (s);

(g) by repealing subclause (v)(i) and substituting the following:

“(i) natural gas used for heating a residential dwelling unit that is not located on a farm;

“(i.1) natural gas when used in the operation of a stationary internal combustion engine for purposes other than farming purposes”;

(h) by adding the following clause after clause (aa):

“(aa.1) livestock feed other than pet food”; and

(i) by repealing clauses (dd), (mm) and (rr).

Coming into force⁶(1) Subject to subsections (2) and (3), this Act comes into force on the day of assent.

(2) Sections 3 and 4 come into force on the day of assent but are retroactive and are deemed to have been in force on and from

January 1, 1991.

(3) Section 5 comes into force on the day of assent but is retroactive and is deemed to have been in force on and from April 1, 1991.