

1990
CHAPTER 4

An Act to amend The Education and Health Tax Act

(Assented to June 8, 1990)

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

Short title This Act may be cited as The Education and Health Tax Amendment Act, 1990.

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 5 amended3(1) The following subsection is added after subsection 5(2):

"(2.1) Notwithstanding subsections (1) and (2), every consumer or user of a mobile home, modular home or ready-to-move home purchased at a retail sale in Saskatchewan for use as a domestic residence shall pay to Her Majesty for the raising of a general revenue, at the time of making the purchase, a tax with respect to the consumption or use of that property, and the tax shall be computed at the rate of 3.5% of the value of the mobile home, modular home or ready-to-move home, excluding the value of any free-standing appliances, furniture or draperies included in the purchase price of the mobile home, modular home or ready-to-move home".

(2) The following subsections are added after subsection 5(9):

"(9.1) Every person residing or ordinarily resident or carrying on business in Saskatchewan who, on a temporary basis, brings into Saskatchewan or receives delivery in Saskatchewan of tangible personal property for a purpose or in a capacity described in subsection (9) shall:

- (a) immediately report the matter to the minister or the minister's appointee;
- (b) forward or produce to the minister the invoice, if any, with respect to the property and any other information required by the minister with respect to the property; and

(c) pay tax with respect to the consumption or use of the proportionate part of that property, determined in the manner prescribed in the regulations, that is attributable to its consumption or use within Saskatchewan, at the rate that would be applicable if the property had been purchased at retail in Saskatchewan.

"(9.2) For the purpose of calculating the tax payable pursuant to subsection (9.1), the price of the tangible personal property is to be determined in the manner prescribed in the regulations".

(3) Subsection 5(12) is amended by striking out "subsection (9)" and substituting "subsections (9) and (9.2)".

Section 8 amended⁴ Clause 8(1)(II) is amended by striking out "subsection 5(7) or (13)" and substituting "subsection 5(7), (9.1) or (13)".

Section 14 amended⁵ Clause 14(b) is amended by striking out "subsection 5(9) or (11)" and substituting "subsection 5(9), (9.1) or (11)".

New section 29.16 The following section is added after section 29:

No refund of moneys collected as taxes

"29.1(1) A person who, on or after April 1, 1969 and before the day on which this section comes into force, paid to Her Majesty money as taxes pursuant to this Act or a former Education and Health Tax Act with respect to the consumption or use in Saskatchewan of tangible personal property that was brought or received in Saskatchewan on a temporary basis is not entitled to a refund of the money so paid, and no action or other proceedings shall be brought or continued to recover that money.

"(2) The money mentioned in subsection (1) shall be applied against and in satisfaction of the portion of the tax imposed by subsection 5(9.1) that is imposed retroactively on the person who paid the money to Her Majesty".

Section 44 amended⁷(1) Subsection 44(2) is amended by adding the following clauses after clause (j):

"(j.1) for the purposes of subsection 5(9.1), prescribing the manner of determining the proportionate part of any tangible personal property or category of personal property that is attributable to its consumption or use in Saskatchewan by any person or category of persons;

"(j.2) for the purposes of subsection 5(9.2), prescribing the manner of determining the price of tangible personal property described in subsection 5(9.1)".

(2) The following subsection is added after subsection 44(3):

"(4) A regulation made pursuant to this Act may be made retroactive to a day not earlier than April 1, 1969".

Coming into force8(1) Subject to subsection (2), this Act comes into force on the day of assent but is retroactive and is deemed to have been in force on and from April 1, 1969.

(2) Subsection 3(1) of this Act comes into force on the day of assent but is retroactive and is deemed to have been in force on and from March 30, 1990.