

2004

CHAPTER 45

An Act to amend *The Provincial Sales Tax Act*

(Assented to June 17, 2004)

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

Short title

1 This Act may be cited as *The Provincial Sales Tax Amendment Act, 2004*.

R.S.S. 1978, c.P-34.1 amended

2 *The Provincial Sales Tax Act* is amended in the manner set forth in this Act.

Section 5 amended

- 3(1)** Subsection 5(1) is amended by striking out “6%” and substituting “7%”.
- (2)** Subsection 5(2) is amended by striking out “6%” and substituting “7%”.
- (3)** Subsection 5(2.1) is amended by striking out “3.0%” and substituting “3.5%”.
- (4)** Subsection 5(3) is amended by striking out “6%” and substituting “7%”.
- (5)** Clause 5(7)(a) is amended by striking out “6%” and substituting “7%”.
- (6)** Clause 5(10.1)(b) is amended by striking out “6%” and substituting “7%”.
- (7)** Clause 5(10.2)(c) is amended by striking out “6%” and substituting “7%”.
- (8)** Clause 5(10.5)(b) is amended by striking out “6%” and substituting “7%”.
- (9)** Clause 5(11)(c) is amended by striking out “6%” and substituting “7%”.
- (10)** Subsection 5(13) is amended by striking out “6%” and substituting “7%”.
- (11)** Subsection 5(14) is amended by striking out “6%” and substituting “7%”.
- (12)** Subsection 5(15) is amended by striking out “6%” and substituting “7%”.
- (13)** Subsection 5(18) is amended by striking out “41¢” and substituting “35¢”.
- (14)** Subsection 5(19) is amended by striking out “41¢” and substituting “35¢”.

Section 5.5 amended

4 Subsection 5.5(2) is repealed and the following substituted:

“(2) For the purposes of subsection (1), the tax rate with respect to an interjurisdictional vehicle is the rate shown opposite the appropriate year for the interjurisdictional vehicle:

<u>Year</u>	<u>Truck Tax Rate</u>	<u>Bus Tax Rate</u>
the acquisition year	3.294%	2.059%
the calendar year following the acquisition year	2.646%	1.654%
the second calendar year following the acquisition year	2.177%	1.360%
the third calendar year following the acquisition year	1.838%	1.149%
the fourth calendar year following the acquisition year	1.597%	0.998%
the fifth calendar year following the acquisition year	1.577%	0.986%
the sixth calendar year following the acquisition year	1.509%	0.943%
the seventh calendar year following the acquisition year	1.486%	0.929%
the eighth calendar year following the acquisition year	1.497%	0.936%
the ninth and subsequent calendar years following the acquisition year	1.533%	0.958%”.

Coming into force

5 This Act comes into force on assent but is retroactive and is deemed to have been in force on and from April 1, 2004.