

**2006**

**CHAPTER 43**

An Act to amend *The Provincial Sales Tax Act*

(Assented to December 6, 2006)

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, 2006*.

**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 “7%” and substituting “5%”.

**(2)** Subsection 5(2) is amended by striking out “7%” and substituting “5%”.

**(3)** Subsection 5(2.1) is amended by striking out “3.5%” and substituting “2.5%”.

**(4)** Subsection 5(3) is amended by striking out “7%” and substituting “5%”.

**(5)** Clause 5(7)(a) is amended by striking out “7%” and substituting “5%”.

**(6)** Clause 5(10.1)(b) is amended by striking out “7%” and substituting “5%”.

**(7)** Clause 5(10.2)(c) is amended by striking out “7%” and substituting “5%”.

**(8)** Clause 5(10.5)(b) is amended by striking out “7%” and substituting “5%”.

**(9)** Clause 5(11)(c) is amended by striking out “7%” and substituting “5%”.

**(10)** Subsection 5(13) is amended by striking out “7%” and substituting “5%”.

**(11)** Subsection 5(14) is amended by striking out “7%” and substituting “5%”.

**(12)** Subsection 5(15) is amended by striking out “7%” and substituting “5%”.

**(13)** Subsection 5(18) is amended by striking out “35¢” and substituting “49¢”.

**(14)** Subsection 5(19) is amended by striking out “35¢” and substituting “49¢”.

## 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**4 Subsection 5.5(2) is repealed and the following substituted:**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	2.353%	1.471%
the calendar year following the acquisition year	1.890%	1.181%
the second calendar year following the acquisition year	1.555%	0.971%
the third calendar year following the acquisition year	1.313%	0.821%
the fourth calendar year following the acquisition year	1.141%	0.713%
the fifth calendar year following the acquisition year	1.126%	0.704%
the sixth calendar year following the acquisition year	1.078%	0.674%
the seventh calendar year following the acquisition year	1.061%	0.664%
the eighth calendar year following the acquisition year	1.069%	0.669%
the ninth and subsequent calendar years following the acquisition year	1.095%	0.684%”.

**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 October 28, 2006.