

1998

CHAPTER T-15.001

An Act respecting Taxes on Tobacco

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		35	R.S.S. 1978, c.T-15 repealed
		36	S.S. 1983, c.R-22.01 amended
		37	Coming into force

(Assented to May 12, 1998)

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

PART I
Short Title and Interpretation

Short title

1 This Act may be cited as *The Tobacco Tax Act, 1998*.

Interpretation

2 In this Act:

(a) “**authorization**” means a valid, written authorization to mark packages that is issued pursuant to section 15;

- (b) “**consumer**” means a person who purchases or acquires tobacco in Saskatchewan:
- (i) for consumption or use by that person;
 - (ii) for consumption or use by another person at the first person’s expense; or
 - (iii) on behalf of, or as the agent for, a principal for consumption or use by the principal or by another person at the principal’s expense;
- (c) “**Crown**” means the Crown in right of Saskatchewan;
- (d) “**customs officer**” means an officer, as defined in the *Customs Act* (Canada), who is employed at a customs office in Saskatchewan;
- (e) “**enforcement officer**” means:
- (i) an employee of the department over which the minister presides who is designated pursuant to section 29 as an enforcement officer;
 - (ii) a person who is designated pursuant to *The Highway Traffic Act* or is a member of a class of persons designated pursuant to *The Highway Traffic Act* as a traffic officer;
 - (iii) a member of a police service as defined in *The Police Act, 1990*;
 - (iv) a person appointed pursuant to *The Police Act, 1990* as a special constable;
 - (v) a member of the Royal Canadian Mounted Police; or
 - (vi) any other person or class of persons prescribed in the regulations as enforcement officers;
- (f) “**importing consumer**” means a person who:
- (i) resides, ordinarily resides or carries on business in Saskatchewan; and
 - (ii) imports or sends tobacco into Saskatchewan, or acquires or receives delivery of tobacco in Saskatchewan, from outside Canada:
 - (A) for consumption or use by that person;
 - (B) for consumption or use by another person at the first person’s expense; or
 - (C) on behalf of, or as the agent for, a principal for consumption or use by the principal or by another person at the principal’s expense;
- (g) “**licence**” means a valid licence issued pursuant to section 10;
- (h) “**licensed importer**” means a licence holder who imports tobacco into Saskatchewan;
- (i) “**marked tobacco**” means tobacco that is in a package that is marked as required by section 11 and includes prescribed tobacco;

- (j) “**minister**” means the member of the Executive Council to whom for the time being the administration of this Act is assigned;
- (k) “**package**” includes a carton, case or other container that contains or is intended to contain tobacco;
- (l) “**prescribed**” means prescribed in the regulations;
- (m) “**recipient**” means:
- (i) a consumer or any other person who gives or agrees to give any consideration for tobacco;
 - (ii) a person to whom tobacco is supplied, whether or not that person gives any consideration for the tobacco;
 - (iii) a licensed importer or any other person who imports tobacco into Saskatchewan; or
 - (iv) a person who grows tobacco in Saskatchewan for commercial purposes;
- but does not include an importing consumer;
- (n) “**tax**” means the tax on tobacco imposed by this Act;
- (o) “**tobacco**” means tobacco in any form in which it is used or consumed, and includes snuff and raw leaf tobacco;
- (p) “**unmarked tobacco**” means tobacco that is not marked tobacco.

PART II Tax

Tax payable by recipient

- 3(1) Every recipient shall pay to the Crown a tax on tobacco:
- (a) at the time the recipient:
 - (i) acquires or receives the tobacco from another person; or
 - (ii) imports the tobacco into Saskatchewan; or
 - (b) in the case of a person growing the tobacco in Saskatchewan for commercial purposes, at the prescribed time.
- (2) The tax required to be paid by subsection (1) is to be paid at the following rates:
- (a) on every cigarette or tobacco stick, 8.4¢;
 - (b) on tobacco in the form of a cigar, 95% of the estimated retail price of the cigar to a maximum of \$2.50 per cigar;
 - (c) on every gram of tobacco, other than cigarettes, tobacco sticks or cigars, 5.5¢.
- (3) For the purposes of clause (2)(b), the minister may estimate the retail price of a cigar, and the recipient shall use the estimate by the minister to calculate the amount of tax payable.

(4) For the purposes of calculating tax payable, the tax payable is to be computed separately on each package of tobacco on which tax is payable.

(5) In making any calculation of tax payable, any fraction of a cent resulting from the calculation is deemed to be 1¢.

When and how tax is to be remitted

4(1) Every recipient who imports tobacco into Saskatchewan or who grows tobacco in Saskatchewan for commercial purposes shall remit the tax to the minister:

- (a) at the prescribed times and in the prescribed manner; or
- (b) at the times and in the manner prescribed in Part III of *The Revenue and Financial Services Act* and the regulations made pursuant to that Part.

(2) Every recipient, other than one mentioned in subsection (1), shall remit the tax to the person who supplied the recipient with the tobacco.

Tax recovery and credit

5(1) If a recipient, other than a consumer, pays tax on tobacco and later sells or disposes of the tobacco, the recipient shall recover the tax paid from the person who received the tobacco.

(2) The minister may provide a credit or refund for all or part of the tax paid by a recipient on tobacco where the minister is satisfied that:

- (a) the recipient paid the tax; and
- (b) one of the following circumstances has occurred:
 - (i) the tobacco was exported on a permanent basis from Saskatchewan;
 - (ii) the tobacco was stolen or destroyed.

(3) The minister may refund all or part of the tax paid by a recipient on tobacco where the minister is satisfied that:

- (a) the recipient paid the tax; and
- (b) the tobacco was sold to prescribed persons in the prescribed circumstances.

(4) No recipient shall recover any tax pursuant to this section, and no tax credit or refund may be provided pursuant to this section, on unmarked tobacco.

Tax payable by importing consumer

6(1) An importing consumer shall:

- (a) do all of the following:
 - (i) immediately report to a customs officer on bringing, sending, acquiring or receiving tobacco in Saskatchewan;
 - (ii) provide the customs officer with all information that the customs officer requires respecting the tobacco;
 - (iii) pay to the Crown the same amount of tax that would be payable pursuant to section 3 if the importing consumer were a recipient and had acquired or received the tobacco in Saskatchewan or imported the tobacco into Saskatchewan; or

(b) follow the prescribed procedures and pay the tax mentioned in subclause (a)(iii) to the Crown in the prescribed manner and at the prescribed time.

(2) For the purposes of subclause (1)(a)(iii), the importing consumer shall pay the amount of the tax to the customs officer.

(3) Subsection (1) does not apply to an importing consumer bringing tobacco into Saskatchewan if no tax is payable on the tobacco pursuant to Division III of Part IX of the *Excise Tax Act* (Canada).

(4) If an importing consumer fails or refuses to comply with subsection (1), the customs officer may detain the tobacco.

(5) Where tobacco is detained pursuant to subsection (4):

(a) the tobacco is to be returned to the importing consumer if, on or before the end of 60 days from the date the tobacco was detained:

(i) the tax payable on the tobacco at the time of the detention and any expenses related to the detention are paid; and

(ii) the requirements of this Act and the regulations are followed; or

(b) the tobacco is forfeited to the Crown and may be disposed of in the manner directed by the minister if, after 60 days from the date the tobacco was detained:

(i) the tax payable on the tobacco at the time of the detention and any expenses related to the detention are not paid; and

(ii) the requirements of this Act and the regulations are not followed.

Power of minister to enforce Act

7(1) Unless otherwise provided for in this Act and the regulations, taxes are to be collected and remitted to the minister in accordance with Part III of *The Revenue and Financial Services Act* and the regulations made pursuant to that Part.

(2) The minister may enforce the collection and remission of taxes in accordance with this Act, the regulations, Part III of *The Revenue and Financial Services Act* and the regulations made pursuant to that Part.

PART III

Licences, Notices and Marking

Notice required to import

8(1) Subject to subsection (2), no person, other than an importing consumer or licensed importer, shall import tobacco into Saskatchewan or acquire or take delivery in Saskatchewan of tobacco that was sent from outside Saskatchewan without:

(a) providing advance, written notice to the minister of the proposed importation or the proposed acquisition or delivery; and

(b) paying to the Crown any deposit that the minister may require.

(2) Subsection (1) does not apply to:

(a) an interprovincial transporter who is transporting unmarked tobacco through Saskatchewan in accordance with subsection 11(3); or

- (b) a person who possesses unmarked tobacco at or below the maximum quantities set out in subsection 11(5).

Application for licence

9 Any person who wishes to obtain a licence to import tobacco into Saskatchewan shall apply to the minister in a form acceptable to the minister.

Issue of licence

10(1) The minister may issue a licence to an applicant if the minister is satisfied that the applicant has complied with this Act and the regulations and that it is appropriate to issue the licence.

(2) At the time a licence is issued or at any subsequent time, the minister may impose any terms and conditions on a licence that the minister considers necessary.

(3) At any time after a licence is issued, the minister may do all or any of the following:

- (a) amend, modify or vary terms and conditions imposed on a licence;
- (b) impose new terms and conditions on a licence;
- (c) repeal terms and conditions imposed on a licence and substitute new terms and conditions in their place.

(4) No person who holds a licence shall fail to comply with the terms and conditions imposed on that person's licence.

Marking required

11(1) No licensed importer shall import tobacco into Saskatchewan or purchase, possess, store, transport or sell tobacco in Saskatchewan unless:

- (a) the packages containing the tobacco are marked in the prescribed manner; or
- (b) in the case of unmarked tobacco, all of the following circumstances are met:
 - (i) the licensed importer is storing the tobacco for sale or transportation outside Saskatchewan;
 - (ii) the licensed importer has received the written approval of the minister to possess, store or transport the tobacco;
 - (iii) the tobacco is ultimately removed from Saskatchewan;
 - (iv) the licensed importer retains for the prescribed period evidence of the removal of the tobacco from Saskatchewan.

(2) No person engaged in the business of selling tobacco, other than a licensed importer, shall purchase, possess, store, transport or sell tobacco in Saskatchewan unless the packages containing the tobacco are marked in the prescribed manner.

(3) An interprovincial transporter may transport unmarked tobacco through Saskatchewan if the tobacco is identified in the interprovincial transporter's bill of lading and if a destination outside Saskatchewan for the tobacco is shown in the bill of lading.

- (4) An importing consumer may possess unmarked tobacco if:
 - (a) the unmarked tobacco is in quantities authorized by subsection 6(3); or
 - (b) the importing consumer has paid tax on the unmarked tobacco.
- (5) A person may possess unmarked tobacco up to the following maximum quantities:
 - (a) 200 cigarettes;
 - (b) 200 tobacco sticks;
 - (c) 200 grams of loose tobacco; and
 - (d) 50 cigars.
- (6) Subsection (5) does not apply to a person mentioned in subsection (1) or (2).
- (7) The minister may authorize a person to possess unmarked tobacco in excess of the maximum quantities mentioned in subsection (5) if the person is transporting the tobacco through Saskatchewan.

Minister may mark packages

12 Subject to the regulations, the minister may mark any package.

Minister's authorization to mark or acquire marking equipment

13(1) No person shall mark or purport to mark packages or acquire or possess equipment to mark packages without holding an authorization.

(2) No person who holds an authorization shall refuse or neglect to mark packages as required by this Act and the regulations.

Application for authorization

14 Any person who wishes to obtain an authorization shall apply to the minister in a form acceptable to the minister.

Issue of authorization

15(1) The minister may issue an authorization to mark packages to an applicant if the minister is satisfied that the applicant has complied with this Act and the regulations and that it is appropriate to issue the authorization.

(2) At the time an authorization is issued or at any subsequent time, the minister may impose any terms and conditions on the authorization that the minister considers necessary.

(3) At any time after an authorization is issued, the minister may do all or any of the following:

- (a) amend, modify or vary terms and conditions imposed on an authorization;
- (b) impose new terms and conditions on an authorization;
- (c) repeal terms and conditions imposed on an authorization and substitute new terms and conditions in their place.

(4) No person who holds an authorization shall fail to comply with the terms and conditions imposed on his or her authorization.

Amendment, suspension or cancellation of licence or authorization

16 The minister may amend and, subject to section 17, suspend or cancel a licence or authorization where, in the opinion of the minister, the person who holds the licence or authorization:

- (a) has failed to comply with this Act or the regulations;
- (b) has failed to comply with any term or condition imposed on his or her licence or authorization;
- (c) has provided false or misleading information to the minister in the person's application for the licence or authorization or at any other time; or
- (d) is carrying on business in a manner that is prejudicial to the public interest.

Opportunity to be heard

17(1) The minister shall not suspend or cancel a licence or authorization without giving the holder of a licence or authorization an opportunity to be heard.

(2) Notwithstanding subsection (1), if the minister considers that it is necessary to act to protect the public interest, the minister may immediately suspend or cancel a licence or authorization without giving the holder of the licence or authorization an opportunity to be heard, but shall give the holder an opportunity to be heard within 30 days after the date on which the minister takes any of those actions.

PART IV**Investigations, Enforcement and Offences****Interpretation of Part**

18 In this Part:

- (a) "**Act**" includes the regulations;
- (b) "**property**" includes computer hardware;
- (c) "**records**" includes books, papers, documents, information, computer software and electronic records.

Power to enter on land

19 For the purposes of carrying out his or her duties pursuant to this Act, the minister, an enforcement officer and any person lawfully accompanying the minister or an enforcement officer may enter on any land, whether or not that land is enclosed.

General powers respecting inspections and examinations

20(1) For the purpose of enforcing and administering this Act, the minister or an enforcement officer may do all or any of the following:

- (a) subject to subsection (5), enter, without a warrant, at any reasonable time the following premises for the purpose of conducting an inspection or examination:
 - (i) any premises used by a person in connection with the importation, storage, transportation, sale or marking of tobacco;

- (ii) any premises containing any records or property that relate to the importation, storage, transportation, sale or marking of tobacco;
 - (b) in the case of an enforcement officer, where the enforcement officer believes on reasonable grounds that a commercial vehicle is carrying or transporting tobacco:
 - (i) inspect or examine the contents of the commercial vehicle; and
 - (ii) if the commercial vehicle is in motion, request or signal the person in charge of or operating the commercial vehicle to stop the vehicle for the purposes of an inspection or examination;
 - (c) make any inquiries of a person that are or may be relevant to the inspection or examination;
 - (d) require any person keeping any records or property related to the importation, storage, transportation, sale or marking of tobacco to provide those records to the minister or an enforcement officer.
- (2) The person in charge of or operating a commercial vehicle shall, when requested or signalled by an enforcement officer pursuant to subclause (1)(b)(ii):
- (a) immediately bring the commercial vehicle to a safe stop; and
 - (b) permit the enforcement officer to inspect or examine the contents of the commercial vehicle.
- (3) If any records or property are provided to the minister or an enforcement officer pursuant to clause (1)(d), the minister or enforcement officer may:
- (a) examine the records or property; and
 - (b) remove the records for the purpose of making copies in accordance with section 23.
- (4) For the purposes of producing a readable record from a computer system used by a person on whom a request is made pursuant to clause (1)(d), the minister or an enforcement officer may use any computer hardware or software belonging to that person.
- (5) The minister or an enforcement officer shall not enter any premises that are a private dwelling without the consent of the occupier or a warrant obtained pursuant to section 22.

Demand for records or property

- 21(1)** The minister or an enforcement officer may serve a written demand on any person, including a trustee or a director, officer or employee of a corporation, requiring that person to produce any records or property in that person's control that relate to the importation, storage, transportation, sale or marking of tobacco.
- (2) No person on whom a written demand is served pursuant to this section shall fail to provide the records or property mentioned in the written demand within the time specified in the written demand.
- (3) The minister or enforcement officer may inspect and examine any records produced pursuant to a written demand served pursuant to this section and remove the records for the purpose of making copies in accordance with section 23.

Warrant

22(1) Where a justice of the peace or provincial court judge is satisfied by information on the oath of the minister or an enforcement officer that there are reasonable grounds to believe that an offence against this Act has occurred and that evidence of that offence is likely to be found, the justice of the peace or the provincial court judge may issue a warrant to do all or any of the following:

- (a) enter and search any place or premises named in the warrant;
- (b) stop and search any vehicle described in the warrant;
- (c) seize and remove anything that may be evidence of an offence against this Act.

(2) With a warrant issued pursuant to subsection (1), the minister or enforcement officer may:

- (a) at any time, enter and search any place or premises named in the warrant;
- (b) stop and search any vehicle described in the warrant;
- (c) open and examine any trunk, box, bag, parcel, closet, cupboard or other receptacle that the minister or enforcement officer finds in the place, premises or vehicle;
- (d) require the production of and examine any records or property that the minister or enforcement officer believes, on reasonable grounds, may contain information related to an offence against this Act;
- (e) remove, for the purpose of making copies, any records examined pursuant to this section; and
- (f) seize and remove from any place, premises or vehicle searched anything that may be evidence of an offence against this Act.

(3) Subject to subsection (4), the minister or enforcement officer may exercise all or any of the powers mentioned in subsection (2) without a warrant issued pursuant to this section if:

- (a) the conditions for obtaining a warrant exist; and
- (b) the minister or enforcement officer has reasonable grounds to believe that the delay necessary to obtain a warrant would result:
 - (i) in danger to human life or safety; or
 - (ii) in the loss, removal or destruction of evidence.

(4) The minister or an enforcement officer shall not enter premises that are ordinarily occupied as a private residence without a warrant issued pursuant to this section unless the occupant of those premises consents to the entry.

Copies of documents

23(1) Where any records are removed pursuant to section 20, 21 or 22, the minister or enforcement officer may make copies of those records.

(2) The minister or enforcement officer shall:

- (a) make those copies with reasonable dispatch; and

- (b) promptly return the originals of the records to:
 - (i) the place they were removed from; or
 - (ii) any other place that may be agreed to by the minister or enforcement officer and the person who furnished them or from whom they were seized.
- (3) A record certified by the minister or an enforcement officer to be a copy made pursuant to this section:
 - (a) is admissible in evidence without proof of the office or signature of the person purporting to have made the certificate; and
 - (b) has the same probative force as the original record.

Search of vehicles

- 24(1)** Where, due to the circumstances or location, there could reasonably be expected to be a high incidence of offences against this Act in any area or where an enforcement officer believes on reasonable grounds that a vehicle may contain evidence of an offence against this Act, an enforcement officer may:
- (a) request or signal to the person in charge of or operating a vehicle in the area to stop the vehicle;
 - (b) inspect or examine the contents of the vehicle for evidence of an offence; and
 - (c) seize and remove anything that may be evidence of an offence.
- (2) The person in charge of or operating a vehicle shall, when requested or signalled by an enforcement officer pursuant to subsection (1):
- (a) immediately bring the vehicle to a safe stop; and
 - (b) permit the enforcement officer to inspect and examine the contents of the vehicle.

Seizure and return of unmarked tobacco

- 25(1)** Subject to subsection 11(4), the minister or an enforcement officer may seize unmarked tobacco from any person where the person:
- (a) possesses unmarked tobacco in excess of the maximum amounts set out in subsection 11(5);
 - (b) being a licensed importer, fails to comply with clause 11(1)(b);
 - (c) being a person engaged in the business of selling tobacco, fails to comply with subsection 11(2); or
 - (d) is selling or intends to sell the unmarked tobacco.
- (2) The minister may return unmarked tobacco to the person from whom it was seized in the prescribed manner and in accordance with any prescribed conditions.
- (3) Any person from whom unmarked tobacco is seized pursuant to this section may apply to a provincial court judge for an order to restore the unmarked tobacco to the person.
- (4) A person who wishes to make an application pursuant to subsection (3) shall:
- (a) apply on or before 60 days after the date of the seizure; and
 - (b) provide the minister with notice of the application within the prescribed time and in the prescribed manner.

(5) Subject to subsection (6), on hearing an application pursuant to subsection (4), the provincial court judge may order that the seized unmarked tobacco be immediately restored to the person who made the application if the provincial court judge is satisfied that the person was in lawful possession of the unmarked tobacco at the time of the seizure.

(6) If the person from whom unmarked tobacco was seized is charged with an offence against this Act or *The Revenue and Financial Services Act* for a matter related to the administration and enforcement of this Act, the provincial court judge shall not hold a hearing or make any order to restore the unmarked tobacco until:

- (a) the charge is disposed of; and
- (b) all appeals respecting the charge have been dealt with or the time for appeals has expired.

(7) Unmarked tobacco seized pursuant to this section is forfeited to the Crown if, after 60 days from the date of the seizure, the person from whom the tobacco was seized does not apply to a provincial court judge for an order to restore the unmarked tobacco to the person.

(8) The minister may dispose of unmarked tobacco forfeited to the Crown pursuant to this section in any manner that the minister considers appropriate.

Seizure and return of vehicles

26(1) The minister or an enforcement officer may seize a vehicle in which unmarked tobacco is found where the quantity of unmarked tobacco in the vehicle exceeds:

- (a) 10,000 cigarettes;
- (b) 10,000 tobacco sticks;
- (c) 20,000 grams of tobacco; or
- (d) 2,500 cigars.

(2) The minister or an enforcement officer may hold a vehicle seized pursuant to subsection (1) for up to 60 days.

(3) The minister or an enforcement officer shall return a vehicle seized pursuant to subsection (1) to the person from whom it was seized if, within 60 days after the seizure, no prosecution for an offence against this Act is commenced.

(4) If a prosecution for an offence against this Act is commenced within 60 days after the seizure, the minister or the enforcement officer may retain the vehicle until the proceedings involving the prosecution are completed.

(5) If a person from whom a vehicle is seized pursuant to subsection (1) is convicted of an offence against this Act involving unmarked tobacco found in the vehicle, the convicting judge shall order that the vehicle be forfeited to the Crown.

(6) The minister may dispose of a vehicle forfeited to the Crown pursuant to this section in any manner that the minister considers appropriate.

Offences and penalties

27(1) No person shall:

- (a) make or participate in, assent to or acquiesce in making a false or misleading statement in any application or other document provided to the minister or an enforcement officer pursuant to this Act;

- (b) destroy, alter, mutilate or dispose of any book or record of a licensed importer or holder of an authorization, where the book or record is required to be kept for the purposes of this Act;
 - (c) make or participate in, assent to or acquiesce in making a false or misleading entry in a book or record of a licensed importer, holder of an authorization or any other recipient, where the book or record is required to be kept for the purposes of this Act;
 - (d) omit or participate in, assent to or acquiesce in omitting an entry of a material fact in a book or record of a licensed importer, holder of an authorization or any other recipient, where the book or record is required to be kept for the purposes of this Act; or
 - (e) contravene any other provision of this Act or the regulations.
- (2) Subject to subsection (3), every person who contravenes any provision of this Act is guilty of an offence and liable on summary conviction:
- (a) in the case of an individual, to a fine not exceeding \$10,000, to two years imprisonment or to both;
 - (b) in the case of a corporation, to a fine not exceeding \$50,000.
- (3) Every person who contravenes section 13 is guilty of an offence and liable on summary conviction to a fine not exceeding \$1,000,000, to three years imprisonment or to both.
- (4) If a corporation commits an offence pursuant to this Act, any officer or director of the corporation who directed, authorized, assented to, acquiesced in or participated in the commission of the offence is guilty of the offence and liable on summary conviction to the penalties mentioned in this section whether or not the corporation has been prosecuted or convicted.
- (5) In addition to a penalty imposed pursuant to subsection (2) or (3), the convicting judge shall order the convicted person to pay to the Crown an amount equal to two times the amount of the tax that the person ought to have paid but did not.

Power of court to order compliance

- 28(1)** If the minister is of the opinion that a person has failed to comply with this Act, the minister may apply to the Court of Queen's Bench for all or any of the following:
- (a) an order directing the person to comply with this Act or restraining that person from contravening this Act;
 - (b) an order directing the directors and officers of a corporation to comply with this Act or restraining those directors and officers from contravening this Act;
 - (c) any other order, relief or remedy that the minister may request.
- (2) On an application pursuant to subsection (1), the Court of Queen's Bench may grant the order requested and may make any other order that the Court of Queen's Bench considers necessary.

PART V
Administrative Provisions and Regulations

Designation of enforcement officer

29 The minister may designate any employee of the department over which the minister presides as an enforcement officer.

General powers of enforcement officers

30 All enforcement officers have the power of peace officers to enforce this Act, the regulations and any orders of the minister made pursuant to this Act and are entitled while performing their duties to all protection to which peace officers are entitled pursuant to the *Criminal Code*.

Agreement for collection of tax

31(1) The minister may enter into an agreement with the Government of Canada respecting the administration and enforcement of section 6 by customs officers.

(2) Any fee payable to the Government of Canada pursuant to an agreement mentioned in subsection (1) may be paid out of revenues received on behalf of the Crown pursuant to section 6 and may be accounted for as a reduction of revenues received.

(3) A customs officer acting pursuant to an agreement mentioned in subsection (1) is an agent of the Crown for the purposes of this Act.

(4) No action or other proceeding for damages shall be instituted against a customs officer acting pursuant to an agreement mentioned in subsection (1) for any loss or damage suffered by any person by reason of anything done, attempted, caused or permitted to be done or omitted to be done in good faith by the customs officer:

- (a) pursuant to or in the performance or supposed performance of any duty pursuant to this Act, the regulations or the agreement; or
- (b) pursuant to or in the exercise or supposed exercise of any power given by this Act, the regulations or the agreement.

(5) Subsection (4) does not absolve the Crown from vicarious liability because of an act or omission for which the Crown would have been liable had that subsection not been in force.

Authority to enter certain agreements

32 The Lieutenant Governor in Council may authorize the Government of Canada to enter into agreements with third parties on behalf of the Government of Saskatchewan for the collection of tax to be paid pursuant to section 6.

Certificate of minister

33 A certificate of the minister certifying all or any of the following facts is admissible in evidence as proof, in the absence of evidence to the contrary, of the facts stated in the certificate without proof of the signature or official position of the person purporting to have signed the certificate:

- (a) that a person named in the certificate was or was not licensed or did or did not have an authorization;
- (b) that a licence or authorization was issued to that person on a date set out in the certificate;

- (c) that the licence or authorization of that person was suspended or cancelled;
- (d) that a licence or authorization issued to that person was made subject to terms and conditions.

Regulations

34 The Lieutenant Governor in Council may make regulations:

- (a) defining, enlarging or restricting the meaning of any word or expression used in this Act but not defined in this Act;
- (b) prescribing persons or classes of persons as enforcement officers;
- (c) prescribing tobacco or classes of tobacco as marked tobacco;
- (d) prescribing the time at which and in the manner in which recipients who grow tobacco in Saskatchewan for commercial purposes are liable to pay tax for the purposes of clause 3(1)(b);
- (e) prescribing procedures that recipients who import tobacco into Saskatchewan or who grow tobacco in Saskatchewan for commercial purposes must follow and the manner and time of payment of tax by them for the purposes of clause 4(1)(a);
- (f) prescribing persons and circumstances for the purposes of clause 5(3)(b);
- (g) prescribing procedures that importing consumers must follow and the manner and time of payment of tax by them for the purposes of clause 6(1)(b);
- (h) prescribing criteria that an applicant for a licence or an authorization or a class of licences or authorizations must meet;
- (i) prescribing the manner and terms and conditions of marking packages;
- (j) prescribing the period for which evidence of removing tobacco from Saskatchewan must be retained for the purposes of subclause 11(1)(b)(iv);
- (k) prescribing the circumstances in which the minister may mark packages;
- (l) prescribing the manner and the conditions under which the minister may return any unmarked tobacco to a person from whom it was seized;
- (m) prescribing the time within which and the manner in which notices of applications must be sent to the minister pursuant to subsection 25(4);
- (n) prescribing any other matter or thing required or authorized by this Act to be prescribed in the regulations;
- (o) respecting any other matter or thing the Lieutenant Governor in Council considers necessary or expedient to carry out the intent of this Act.

PART VI
Repeal, Consequential and Coming into Force

R.S.S. 1978, c.T-15 repealed

35 *The Tobacco Tax Act* is repealed.

S.S. 1983, c.R-22.01 amended

36(1) *The Revenue and Financial Services Act* is amended in the manner set forth in this section.

(2) Subsection 47(1) is amended:**(a) by repealing clause (a) and substituting the following:**

“(a) ‘**collector**’ means a person authorized or required to collect a tax by a revenue Act or by an agreement made between the minister and that person pursuant to a revenue Act and includes:

- (i) a vendor as defined in *The Education and Health Tax Act*;
- (ii) a collector as defined in *The Liquor Consumption Tax Act*;
- (iii) a retailer or other person who sells beverages in designated containers to purchasers within the meaning of Part II of *The Litter Control Act*;
- (iv) a licensed importer as defined in *The Tobacco Tax Act, 1998*;
- (v) a vendor and a collector as defined in *The Fuel Tax Act, 1987*; and
- (vi) an operator as defined in *The Horse Racing Regulation Act*”;

(b) by repealing clause (e) and substituting the following:

“(e) ‘**revenue Act**’ means:

- (i) *The Corporation Capital Tax Act*;
- (ii) *The Education and Health Tax Act*;
- (iii) *The Fire Prevention Act, 1992*;
- (iv) *The Fuel Tax Act, 1987*;
- (v) *The Horse Racing Regulation Act*;
- (vi) *The Insurance Premiums Tax Act*;
- (vii) *The Liquor Consumption Tax Act*;
- (viii) Part II of *The Litter Control Act*;
- (ix) *The Motor Vehicle Insurance Premiums Tax Act*;
- (x) *The Tobacco Tax Act, 1998*;

and includes any regulations made pursuant to an Act described in subclauses (i) to (x)”;

and

(c) by repealing clause (g) and substituting the following:

“(g) ‘taxpayer’ means any person required by a revenue Act to pay a tax and includes:

- (i) a corporation as defined in *The Corporation Capital Tax Act*;
- (ii) a consumer and a user as defined in *The Education and Health Tax Act*;
- (iii) a company described in section 29 of *The Fire Prevention Act, 1992*;
- (iv) a purchaser as defined in *The Fuel Tax Act, 1987*;
- (v) an insurance company as defined in *The Insurance Premiums Tax Act*;
- (vi) a consumer as defined in *The Liquor Consumption Tax Act*;
- (vii) a purchaser as defined in Part II of *The Litter Control Act*;
- (viii) an insurance company as defined in *The Motor Vehicle Insurance Premiums Tax Act*;
- (ix) a recipient and an importing consumer as defined in *The Tobacco Tax Act, 1998*”.

(3) Subsection 47(3) is repealed and the following substituted:

“(3) If a person is or may be liable to pay an amount pursuant to this Part or a deposit pursuant to a revenue Act:

- (a) the payment of that amount or deposit may be enforced in the same manner as tax pursuant to this Part; and
- (b) the provisions of this Part respecting the enforcement of tax apply, with any necessary modification, to the enforcement of the payment of that amount or deposit”.

(4) Subsections 56(5) and (6) are repealed and the following substituted:

“(5) Any refund of an overpayment or any interest that is paid pursuant to this section is to be paid out of the general revenue fund and is to be accounted for as a reduction of revenues received under the revenue Act with respect to which the overpayment of tax or interest was made”.

(5) Subsection 87(1) is amended by striking out “subsection (2)” and substituting “subsections (2) and (3)”.

(6) Subsection 87(2) is repealed and the following substituted:

“(2) Notwithstanding any other provision of this Act, this Part, as it applies to *The Fire Prevention Act, 1992*, applies only to the reporting, remitting and enforcing of the remission of the fee imposed pursuant to that Act.

“(3) Where the provisions of *The Tobacco Tax Act, 1998* and the provisions of this Part conflict, the provisions of *The Tobacco Tax Act, 1998* prevail”.

Coming into force

37 This Act comes into force on proclamation.

