

1999

CHAPTER 21

An Act to amend *The Mineral Taxation Act, 1983*

(Assented to May 6, 1999)

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 Mineral Taxation Amendment Act, 1999*.

S.S. 1983-84, c.M-17.1 amended

2 *The Mineral Taxation Act, 1983* is amended in the manner set forth in this Act.

Section 26 amended

3 **Subclause 26(1)(b)(ii) is amended by striking out “ in the prescribed form ” and substituting “ in a form acceptable to the minister ”.**

Third Schedule amended

4(1) The Third Schedule is amended in the manner set forth in this section.

(2) Subsection 3(2) is repealed and the following substituted:

“ (2) Each producer is liable for the mineral production taxes imposed by this Act on the sale or other disposition of potash produced from the mine or mines with respect to which that person is a producer.

“ (3) Every producer shall calculate and pay the mineral production taxes imposed by this Act in the manner and at the times provided in this Schedule and the regulations:

(a) respecting potash sold or otherwise disposed of prior to January 1, 2002, on the basis of the total amount of potash sold or otherwise disposed of from each mine individually with respect to which that person is a producer; and

(b) respecting potash sold or otherwise disposed of on or after January 1, 2002, on the basis of the total amount of potash sold or otherwise disposed of from all of the mines collectively with respect to which that person is a producer ”.

(3) Subsection 5(9) is repealed.

Coming into force

5 This Act comes into force on assent.

