

**PART II**

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**REVISED REGULATIONS OF SASKATCHEWAN**

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**SASKATCHEWAN REGULATIONS 30/93**

*The Parks Act*

Section 27

Order in Council 309/93, dated April 29, 1993.

(Filed April 29, 1993)

**Title**

**1** These regulations may be cited as *The Parks Amendment Regulations, 1993*.

**R.R.S. c.P-1.1 Reg 6 amended**

**2** *The Parks Regulations, 1991* are amended in the manner set forth in these regulations.

**Section 2 amended**

**3 Section 2 is amended by adding the following clause after clause (I):**

“(1.1) ‘**permanent resident**’ means any person who resides on park land for longer than six consecutive months in each year”.

**Table 1 amended**

**4 Table 1 of the Appendix is amended by adding the following subsection after subsection 2(2):**

“(3) Surveyed Permanent Residents' Recreational Lot Rental per Year: effective May 1, 1993 - 31.25% of land assessment”.

**Coming into force**

**5** These regulations come into force on the day on which they are filed with the Registrar of Regulations.

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**SASKATCHEWAN REGULATIONS 31/93**

*The Fuel Tax Act, 1987*

Section 25

Order in Council 338/93, dated May 4, 1993.

(Filed May 4, 1993)

**Title**

**1** These regulations may be cited as *The Fuel Tax Amendment Regulations, 1993*.

**R.R.S. c.F-23.2 Reg 1 amended**

**2** *The Fuel Tax Regulations, 1988* are amended in the manner set forth in these regulations.

**Section 2 amended**

**3 Section 2 is amended by repealing clause (c) and substituting the following:**

“(c) ‘**commercial logger**’ means a person whose business is the harvesting and marking of trees, constructing of logging roads, transporting of logs to a mill site, salvaging of logs, reforestation or supervising of commercial logging operations”.

Section 3 amended

**4 Section 3 is amended:**

**(a) by renumbering it as subsection 3(1);**

**(b) by repealing clause (1)(b) and substituting the following clause:**

“(b) **‘farmer’** means a person who:

- (i) controls and is responsible for the operation of a farm;
- (ii) owns or is the lessee of the land on which that farm is located;
- (iii) makes an appreciable contribution to the growth and maturity of primary farm products; and
- (iv) farms land in Saskatchewan:
  - (A) of an area of at least 30 cultivated hectares used for the growing of cereal crops and holds a valid Permit Book issued by the Canadian Wheat Board; or
  - (B) for the growing or raising of primary farm products for sale which generate an annual gross revenue of at least \$10,000 as shown on the person’s income tax return in the year for which the application for a fuel tax rebate is made;

but does not include a person who:

- (v) is the lessor or has entered into any other agreement whereby the person has transferred the land or an interest in the land to another person for the purpose of farming it;
- (vi) buys primary farm products solely for the purpose of resale; or
- (vii) holds an interest in a farm solely for investment purposes”;

**(c) by adding the following clause after clause (1)(c):**

“(c.1) **‘licensed farm vehicle’** means a vehicle that is registered as a “Class F” vehicle pursuant to *The Vehicle Classification and Registration Regulations*”;

**(d) by repealing clause (1)(d);**

**(e) by adding the following clause after clause (1)(e):**

“(f) **‘unlicensed farm machinery’** means unlicensed machinery or equipment used by a farmer in the farming operation”; **and**

**(f) by adding the following subsections after subsection (1):**

“(2) For the purposes of this section and section 11.2:

(a) **‘gross revenue’** does not include:

- (i) value added as a result of processing, refining or changing a primary farm product so that it is transformed from its natural primary state to a secondary state;
- (ii) revenue derived from the rental of farm land or from the exhibiting, racing or rental of any primary farm product or animal; or
- (iii) revenue from cereal crop production in excess of \$5,000;

(b) **‘primary farm products’** includes:

- (i) bedding plants, nursery and florist crops;
- (ii) bees;

- (iii) cattle except horses raised for racing, exhibiting or as pets;
- (iv) cereal crops;
- (v) ducks;
- (vi) eggs;
- (vii) fish;
- (viii) forage crops including alfalfa, hay and clover;
- (ix) fruits;
- (x) fur from wild and game farm animals including fox, mink and chinchilla;
- (xi) geese;
- (xii) honey;
- (xiii) lentils, sunflower seeds, canary seeds and other crops that are, in the opinion of the minister, specialty crops;
- (xiv) milk;
- (xv) poultry;
- (xvi) rabbits;
- (xvii) sod;
- (xviii) trees and shrubs;
- (xix) vegetables;
- (xx) wool;

but does not include dogs, cats or other pets.

“(3) For the purposes of subclause (1)(b)(iii) and section 11.2, **‘appreciable contribution’** means, in the case of a feedlot, that animals must be held in the feedlot for an average of 30 days”.

**New section 3.1**

**5 The following section is added after section 3:**

**Marked diesel fuel**

**“3.1** For the purposes of clause 2(h.1) of the Act, fuel marked for tax purposes in the provinces of Alberta and Manitoba is prescribed as marked diesel fuel”.

**New section 4.1**

**6 The following section is added after section 4:**

**Exemption**

**“4.1(1)** For the purposes of this section, **‘public highway’** means a public highway pursuant to *The Highways and Transportation Act*.

(2) Subject to subsection (3) and for the purposes of subsection 5(2.1) of the Act, prescribed purposes for a primary producer of renewable resources are all purposes directly related to the business of that producer that are carried out by:

- (a) trucks pulling trailers designed specifically for hauling raw timber to a mill site; and
- (b) equipment or machinery that is not registered pursuant to *The Vehicle Administration Act* and that does not ordinarily operate on a public highway.

(3) For the purposes of subsection 5(2.1) of the Act, the use of fuel by a primary producer of renewable resources in any production or processing activity applied to raw timber by or on behalf of that primary producer of renewable resources is not a prescribed purpose”.

**Section 5 amended**

**7 Clause 5(a) is repealed and the following substituted:**

“(a) propane and marked diesel fuel to be used exclusively for cooking, heating or lighting purposes and not used in an internal combustion engine or turbine”.

**New sections 7.1 and 7.2**

**8 The following sections are added after section 7:**

**Importation of fuel**

“7.1(1) Every person required to report an importation of taxable fuel pursuant to section 8.1 of the Act shall advise the minister, prior to the taxable fuel entering Saskatchewan, of the proposed importation in a form acceptable to the minister.

(2) The report mentioned in subsection (1) must include the following information:

- (a) the type of fuel being imported;
- (b) the quantity of fuel being imported;
- (c) the name and address of the supplier of the fuel;
- (d) the name and address of the purchaser or purchasers of the fuel;
- (e) the date of the proposed importation; and
- (f) the method of remitting the deposit required pursuant to section 8.1 of the Act.

(3) Every person required to make a deposit pursuant to section 8.1 of the Act shall make the deposit by means of a direct deposit or other means specified by the minister and in the form of a cheque, money order, cash or other negotiable instrument acceptable to the minister.

**Exportation of fuel**

“7.2(1) Every person required to report an exportation of taxable fuel pursuant to section 8.2 of the Act shall advise the minister, prior to the taxable fuel leaving Saskatchewan, of the proposed exportation in a form acceptable to the minister.

(2) The report required by subsection (1) must include the following information:

- (a) the type of fuel being exported;
- (b) the quantity of fuel being exported;
- (c) the name and address of the supplier of the fuel;
- (d) the name and address of the purchaser of the fuel;
- (e) the date of the proposed exportation; and
- (f) the method of remitting the deposit required pursuant to section 8.2 of the Act.

(3) Every person required to make a deposit pursuant to section 8.2 of the Act shall make the deposit by means of a direct deposit or other means specified by the minister and in the form of a cheque, money order, cash or other negotiable instrument acceptable to the minister”.

**Section 8 amended**

**9 Section 8 is amended by striking out “section 9” and substituting “subsection 9(2)”.**

**New sections 8.1 to 8.5**

**10 The following sections are added after section 8:**

**Marked fuel**

**“8.1(1)** Every person appointed to mark or colour diesel fuel pursuant to the Act shall:

- (a) use a dye known as Automate Blue No. 10 to mark the diesel fuel;
- (b) subject to subsection (2), use a metered mechanical injector system approved by the minister to apply the dye;
- (c) apply the dye so that the resulting proportion of dye to diesel fuel is 10 parts per million, plus or minus one part per million.

(2) Subject to subsection (3), the minister may authorize any person appointed to mark or colour diesel fuel pursuant to the Act to mark or colour diesel fuel manually where the installation of an approved mechanical injector system is pending or, in the opinion of the minister, the use of a mechanical injector is not practical.

(3) No person shall administer a dye manually after March 31, 1994 without obtaining the prior written authorization of the minister.

**Reporting**

**“8.2** Every person appointed to mark or colour diesel fuel pursuant to the Act shall make the report required by subsection 9.1(3) of the Act within two days of:

- (a) breaking a seal that has been affixed under the minister’s authority to a mechanical injector system;
- (b) servicing a mechanical injector system or replenishing a supply of dye, whether or not a seal has been broken;
- (c) being requested by the minister to make a report pursuant to subsection 9.1(3) of the Act.

**Allowance**

**“8.3** The minister may pay an allowance to a licensed supplier appointed to mark or colour diesel fuel pursuant to section 9.1 of the Act in the amount of 0.015 cents per litre of diesel fuel marked or coloured by or on behalf of the licensed supplier appointed.

**Heating fuel**

**“8.4** For the purposes of section 9.3 of the Act, a person may use or sell marked diesel fuel that is intended exclusively for heating purposes as described in clause 5(a) of these regulations.

**Bulk fuel dealer**

**“8.5(1)** Every bulk fuel dealer shall file the report required pursuant to section 11.1 of the Act each month.

(2) The report mentioned in subsection (1) must:

- (a) be in the form prescribed by the minister;
- (b) be received by the minister on or before the twentieth day of each month for the preceding month’s sales; and
- (c) show all sales of gasoline or ethanol-blended gasoline made to fuel tax exemption permit holders during the preceding month”.

**New section 9.1**

**11 The following section is added after section 9:**

**Application**

“9.1(1) A person, other than the holder of a supplier’s licence issued pursuant to the Act, who wishes to obtain an importer’s licence or an exporter’s licence shall apply to the minister in the form prescribed by the minister.

(2) The minister may issue an importer’s licence or an exporter’s licence, as the case may be, pursuant to subsection (1) where:

- (a) the minister receives an application in the form prescribed by the minister;
- (b) the minister is satisfied that the applicant has complied with the Act and these regulations; and
- (c) the applicant has provided a bond or other security in an amount that the minister considers necessary to secure any potential liability for taxes under the Act or these regulations.

(3) An importer’s licence or exporter’s licence issued pursuant to this section is conditional on the licensee providing satisfactory proof to the minister that each delivery of fuel made under the authority of the licence has been imported or exported, as the case may be”.

**Section 11 repealed**

**12 Section 11 is repealed.**

**New sections 11.1 to 11.8**

**13 The following sections are added before section 12:**

**Applications**

“11.1(1) The minister may pay, pursuant to sections 11.2 to 11.7, an annual rebate of tax paid on eligible fuel only if the person eligible to receive the rebate of tax pursuant to those sections submits an application to the minister in the form prescribed by the minister on or before May 31 in the year following the year, or period, for which a rebate of tax is claimed.

(2) Where May 31 falls on a Saturday, the application referred to in subsection (1) may be filed with the minister on the day immediately following that is not a holiday.

**Members of organizations**

“11.2(1) Subject to subsection (2), for the purposes of sections 11.3 to 11.5, where a farmer is not an individual but is an organization, each member or shareholder of the organization qualifies as a farmer if that member or shareholder is an individual who actively participates, for a period of at least 50 days in the year for which an application for a rebate is made:

- (a) in the operation of the organization’s farm;
- (b) in making an appreciable contribution to the growth and maturity of primary farm products of the organization’s farm; and
- (c) in the farming of the organization’s land in Saskatchewan for:
  - (i) the growing of cereal crops and the organization is the holder of a valid Permit Book issued by the Canadian Wheat Board and the organization farms at least 30 cultivated hectares of land in Saskatchewan; or
  - (ii) the growing or raising of primary farm products for sale that generates an annual gross revenue of at least \$10,000 as shown on the individual’s income tax return in the year for which the application for a fuel tax rebate is made.

(2) A member or shareholder of an organization shall not qualify as a farmer pursuant to subsection (1) if the member or shareholder:

- (a) has rented out or entered into any other agreement whereby the person has transferred the land to another person for the purpose of farming it;
- (b) buys primary farm products solely for the purpose of resale; or
- (c) holds an interest in a farm solely for investment purposes.

**Restriction**

“11.3(1) Subject to sections 11.1 and 11.4, the minister may pay an annual rebate of the tax paid on each litre of gasoline, ethanol-blended gasoline or propane purchased by a farmer who complies with the Act and these regulations.

(2) The maximum annual rebate that a farmer is eligible to receive pursuant to this section is:

- (a) for the period from May 8, 1992 to December 31, 1992, \$600; and
- (b) for the year commencing on January 1, 1993 and each following year, \$900.

(3) If a member or shareholder of an organization described in section 11.2 applies for a rebate, the organization is not eligible for a rebate in its own capacity.

**Family farm unit**

“11.4(1) For the purposes of this section, a family farm unit consists of individual farmers who are:

- (a) spouses or two individuals living together as spouses on December 31 in the year for which the application is made; and
- (b) the children of the individuals described in clause (a) who are less than 18 years of age on December 31 in the year for which the application is made.

(2) A farmer who is a member of a family farm unit that is eligible to receive a rebate of tax pursuant to this section is not eligible to receive a rebate in accordance with section 11.3.

(3) Subject to section 11.1, a family farm unit is eligible to receive and the minister may pay a rebate of the tax paid on each litre of gasoline, ethanol-blended gasoline or propane purchased by a member of the family farm unit who complies with this Act and the regulations to a maximum annual amount of:

- (a) for the period from May 8, 1992 to December 31, 1992, \$600; and
- (b) for the year commencing on January 1, 1993 and each following year, \$900.

**Transitional**

“11.5 Subject to section 11.1, the minister may pay a rebate of tax paid on each litre of unmarked diesel fuel to a farmer or a primary producer of renewable resources who:

- (a) purchased the unmarked diesel fuel prior to January 1, 1993; and
- (b) intends to use the unmarked diesel fuel for a purpose for which marked diesel fuel may be used.

**Primary producers**

“11.6(1) Subject to section 11.1 and subsection (2), the minister may pay an annual rebate of the tax paid on each litre of gasoline, ethanol-blended gasoline or propane purchased by a primary producer of renewable resources who uses the fuel in his or her primary producing activities and who complies with the Act and these regulations.

(2) The maximum annual rebate that a primary producer of renewable resources is eligible for pursuant to this section is:

- (a) for the period from May 8, 1992 to December 31, 1992, \$600; and
- (b) for the year commencing on January 1, 1993 and each following year, \$900.

**Restriction**

**“11.7** Notwithstanding any other provision of these regulations, a person who is a farmer and a primary producer of renewable resources is only eligible to receive a total annual rebate equal to:

- (a) for the period from May 8, 1992 to December 31, 1992, \$600; and
- (b) for the year commencing on January 1, 1993 and each following year, \$900.

**Others**

**“11.8** The minister may pay a rebate of tax equal to the amount of tax paid on each litre of taxable fuel purchased by a person who:

- (a) complies with the requirements of the Act;
- (b) uses taxable fuel:
  - (i) as an ingredient in the processing of a manufactured product;
  - (ii) for mixing with control chemicals used for the eradication or destruction of weeds or insects; or
  - (iii) for heating purposes other than through the operation of an internal combustion engine; and
- (c) submits an application to the minister in the form prescribed by the minister along with satisfactory proofs of the purchase and use of the taxable fuel with respect to which the person is claiming a rebate”.

**Coming into force**

**14(1)** Subject to subsection (2), these regulations come into force on the day on which they are filed with the Registrar of Regulations, but are retroactive and are deemed to have been in force on and from January 1, 1993.

(2) Sections 4, 8 and 11 of these regulations come into force on the day on which these regulations are filed with the Registrar of Regulations, but are retroactive and are deemed to have been in force on and from May 8, 1992.