

PART II

REVISED REGULATIONS OF SASKATCHEWAN

CHAPTER E-6.3 REG 2

The Electrical Inspection Act, 1993

Section 34

Order in Council 687/95, dated August 28, 1995

(Filed August 29, 1995)

Title

1 These regulations may be cited as *The Canadian Electrical Code (Adoption) Regulations, 1995*.

Code adopted

2 For the purposes of subsection 5(1) of *The Electrical Inspection Act, 1993*, the *Canadian Electrical Code Part I* (seventeenth edition), being Canadian Standards Association standard C22.1-1994, is prescribed as the latest edition of the *Canadian Electrical Code*.

Repeal

3(1) *The Canadian Electrical Code (Adoption) Regulations, 1991* are repealed.

(2) *The Canadian Electrical Code (Adoption) Regulations* are repealed.

Coming into force

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

CHAPTER F-13.4 REG 7

The Financial Administration Act, 1993

Section 71

Order in Council 684/95, dated August 28, 1995

(Filed August 29, 1995)

Title

1 These regulations may be cited as *The Town of Cassiar Remission Regulations*.

Interpretation

2 In these regulations:

(a) “**Act**” means *The Income Tax Act*;

(b) “**mining operations**” means the mining operations carried on by the Cassiar Mining Corporation in the Town of Cassiar, British Columbia;

(c) “**retiring allowance**” has the meaning assigned by subsection 248(1) of the *Income Tax Act* (Canada);

(d) “**taxation year**” means a taxation year as defined in the Act;

(e) “**taxpayer**” means a taxpayer as defined in the Act.

Remission of income tax

3 Subject to sections 5 and 6, a remission of income tax payable by a taxpayer in a taxation year is granted to the taxpayer in an amount equal to an amount by which the income tax payable by the taxpayer for the taxation year pursuant to the Act exceeds the income tax that would be payable by the taxpayer for the taxation year pursuant to the Act if:

(a) the following amounts received by the taxpayer were not included in computing the taxpayer's income for the taxation year:

(i) an amount that:

(A) is received from:

(I) the taxpayer's employer who deals with the taxpayer at arm's length;

(II) the Government of British Columbia; or

(III) the United Steelworkers of America Cassiar Severance Fund or from any other fund established pursuant to a collective agreement; and

(B) is received as a retiring allowance owing to the termination of the taxpayer's employment because of the cessation of mining operations, where the place of the taxpayer's employment immediately before the termination of the taxpayer's employment was in, or within 10 kilometres of, the Town of Cassiar, British Columbia;

(ii) an amount that is received from the Government of British Columbia, where the amount is received as a relocation allowance, other than an allowance respecting a residence or a business, because of the cessation of mining operations;

(iii) an amount that is received from the taxpayer's employer or from the Government of British Columbia respecting the disposition by the taxpayer of a residence of the taxpayer because of the cessation of mining operations; and

(b) the taxpayer had not received and was not entitled to receive any assistance from the Government of British Columbia respecting business property of the taxpayer because of the cessation of mining operations.

Remission of interest and penalties

4 Subject to sections 5 and 6, a remission of the following is granted to a taxpayer:

(a) any interest and penalties payable pursuant to the Act on the income tax remitted pursuant to section 3;

(b) any interest payable pursuant to the Act on the penalties remitted pursuant to clause (a).

Conditions

5(1) The remission of tax, interest and penalties respecting a relocation allowance mentioned in subclause 3(a)(ii) is granted on the condition that, in computing the taxpayer's income for the 1992 and subsequent taxation years, the amount, if any, deducted by the taxpayer pursuant to subsection 62(1) of the *Income Tax Act* (Canada) as moving expenses respecting the relocation is computed as if the amount of the relocation allowance were a reimbursement or allowance received by the taxpayer respecting those moving expenses that are not included in computing the taxpayer's income.

(2) The remission of tax, interest and penalties respecting assistance mentioned in clause 3(b) is granted on the condition that the taxpayer, in computing the taxpayer's income for any taxation year, does not deduct any amount respecting the cost of relocating or selling the business property mentioned in that clause because of the cessation of mining operations, except to the extent that the cost exceeds the amount of the assistance.

(3) The remission granted pursuant to sections 3 and 4 is granted on the condition that the taxpayer applied for the remission to the Minister of National Revenue on or before December 31, 1994.

Application of regulations

6 These regulations apply to the 1992 and subsequent taxation years.

Coming into force

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

CHAPTER F-13.4 REG 9

The Financial Administration Act, 1993

Subsection 71(1)

Order in Council 683/95, dated August 28, 1995

(Filed August 29, 1995)

Title

1 These regulations may be cited as *The Maintenance Payments Remission Regulations*.

Interpretation

2(1) In these regulations:

(a) "**Act**" means *The Income Tax Act*;

(b) "**allowance**" means an amount paid by a taxpayer to a recipient on a periodic basis:

(i) after December 11, 1979 and before February 11, 1988; and

(ii) pursuant to an order made by a competent tribunal after December 11, 1979 and before February 11, 1988, in accordance with the laws of a province.

(2) Terms used in these regulations that are also used in the Act have the same meaning in these regulations as in the Act.

Remission granted

3(1) Subject to the other provisions of these regulations, a taxpayer is granted a remission for the taxation year if, during a taxation year ending after 1978 and before 1989, the taxpayer:

(a) paid an allowance for the maintenance of the recipient of the allowance, of the children of the recipient, or of both the recipient and the children of the recipient; and

(b) was living apart from the recipient at the time the payment was made and during the remainder of the taxation year.

(2) The amount of the remission granted pursuant to subsection (1) for a taxation year is equal to the amount, if any, by which the taxes, interest and penalties payable by the taxpayer pursuant to the Act for the taxation year exceed the taxes, interest and penalties that would have been payable by the taxpayer pursuant to the Act for the taxation year if, in computing the taxpayer's income for the taxation year, all allowances mentioned in subsection (1) paid by the taxpayer during the taxation year were deducted.

Conditions

4(1) The remission granted pursuant to section 3 for a taxation year is subject to the condition that the taxpayer make an application for the remission in writing to the Minister of National Revenue on or before December 31, 1995.

(2) Where the taxpayer made the application mentioned in subsection (1) on or before December 31, 1991, the remission is subject to the further condition that, on the day on which the application was received by the Minister of National Revenue:

(a) that Minister was permitted pursuant to the *Income Tax Act* (Canada) to make an assessment or reassessment of tax payable by the taxpayer for the taxation year;

(b) an objection or appeal by the taxpayer pursuant section 165, 169 or 172 of the *Income Tax Act* (Canada) against an assessment or a reassessment for the taxation year was outstanding or could still have been made or instituted; or

(c) a complaint made in writing by the taxpayer to the Canadian Human Rights Commission at a time when clause (a) or (b) applied with respect to the taxation year was outstanding concerning the non-deductibility in the taxation year of an allowance mentioned in subsection 3(1).

(3) Where the taxpayer makes or made the application mentioned in subsection (1) after December 31, 1991 for remission for a taxation year, the remission is subject to the further condition that, on December 31, 1991:

(a) an objection or appeal by the taxpayer pursuant section 165, 169 or 172 of the *Income Tax Act* (Canada) against an assessment or a reassessment for the taxation year was outstanding; or

(b) a complaint made in writing by the taxpayer to the Canadian Human Rights Commission at a time when clause (2)(a) or (b) applied with respect to the taxation year was outstanding concerning the non-deductibility in the taxation year of an allowance mentioned in subsection 3(1).

Actions to be discontinued

5 The remission granted pursuant to section 3 to a taxpayer for a taxation year is subject to the further conditions that:

(a) within 45 days after the day of mailing to the taxpayer of a notice from the Department of National Revenue, Taxation setting out the amount eligible to be remitted to the taxpayer pursuant to these regulations, the taxpayer discontinue any outstanding action commenced by the taxpayer in any court by which the taxpayer seeks a reduction in the amount of, or any other relief or remedy relating to, taxes payable by the taxpayer for that taxation year with respect to the deductibility, in computing the taxpayer's income for that taxation year, of an allowance mentioned in subsection 3(1);

(b) within 45 days after the day of mailing to the taxpayer of a notice from the Department of National Revenue, Taxation setting out the amount eligible to be remitted to the taxpayer pursuant to these regulations, the taxpayer withdraw any outstanding objection served on the Minister of National Revenue, any claim filed in any court, and any complaint made to any tribunal by which the taxpayer seeks a reduction in the amount of, or any other relief or remedy relating to, taxes payable by the taxpayer for that taxation year with respect to the deductibility, in computing the taxpayer's income for that taxation year, of an allowance mentioned in subsection 3(1); and

(c) the taxpayer does not commence or make any action, claim or objection to the Minister of National Revenue or any court or make any complaint to any tribunal by which the taxpayer seeks a reduction in the amount of, or any other relief or remedy relating to, taxes payable by the taxpayer for that taxation year with respect to the deductibility in computing the taxpayer's income for that taxation year of an allowance mentioned in subsection 3(1).

Coming into force

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

CHAPTER F-22.1 REG 1

The Freehold Oil and Gas Production Tax Act

Section 32

Order in Council 686/95, dated August 28, 1995

(Filed August 29, 1995)

PART I

Short Title, Interpretation and Remittance

Title

1 These regulations may be cited as *The Freehold Oil and Gas Production Tax Regulations, 1995*.

Interpretation

2 In these regulations:

(a) “**Act**” means *The Freehold Oil and Gas Production Tax Act*;

(b) “**approved waterflood project**” means a new waterflood project, or an expansion of an existing waterflood project, that has been approved by the minister as an approved waterflood project for the purposes of these regulations;

(c) “**EOR factor**” means the factor respecting an EOR project, expressed as a percentage, determined in accordance with the following formula:

where:
$$\text{EOR factor} = \frac{\text{AR}}{\text{TR}} \times 100$$

AR is the additional recoverable reserves of oil, as determined by the minister from time to time, that are attributable to the EOR project during any period or periods that the minister may specify; and

TR is the total remaining recoverable reserves of oil that is determined by the minister from time to time for a portion of the pool containing the EOR project and that is determined for any period or periods that the minister may specify;

(d) “**EOR oil**” means:

(i) the quantity of non-heavy oil determined by multiplying the total amount of non-heavy oil produced within an EOR project on or after January 1, 1994 by the EOR factor applicable to that project;

(ii) all heavy oil produced within an EOR project on or after January 1, 1994; or

(iii) any oil that is approved by the minister from time to time as EOR oil for the purposes of these regulations;

(e) “**EOR project**” means:

(i) any project that is designed to enhance the total recovery of oil through the use of thermal or other techniques and that:

(A) has been approved pursuant to *The Oil and Gas Conservation Act*;

(B) commenced operation on or after January 1, 1981;

(C) is not a waterflood project; and

(D) is approved by the minister as an EOR project for the purposes of these regulations; or

(ii) any other project or group of projects that may be approved by the minister from time to time as an EOR project for the purposes of these regulations, for any period or periods specified by the minister;

(f) “**gas well**” means:

(i) a wellbore:

(A) that has gas indicated as the well objective on the well licence, that has been cased and that has not been completed or abandoned, and includes all reserves in the expected producing zone or formation, noted on the well licence, within the boundaries of the drainage unit for that zone and all rights and interests in those reserves; or

(B) that is completed in a zone for the purpose of producing gas, and is capable of producing gas from that zone either alone or in association with no more than one cubic metre of oil for every 3 500 cubic metres of gas, and includes all reserves in that zone within the boundaries of the drainage unit for that zone and all rights and interests in those reserves; or

(ii) any other wellbore or group of wellbores, in conjunction with any reserves, that may be approved by the minister from time to time as a gas well;

(g) **“geological system”** means the strata, as determined from time to time by the Saskatchewan Geological Survey, deposited during a particular geological period, including the geological periods known as the Cretaceous, Jurassic, Triassic, Mississippian, Devonian, Silurian, Ordovician, Cambrian and Precambrian;

(h) **“heavy oil”** means all oil that is produced within Townships 22 through 37 and Ranges 5 through 29, West of the Third Meridian and all townships north of Township 37, except oil produced from the Viking zone or from any other zone deposited more recently than the Viking zone;

(i) **“horizontal oil well”** means:

(i) an oil well with a horizontal section, including any subsequent horizontal sections drilled in the same zone, that is approved as a horizontal well by an order of the minister pursuant to section 17.1 of *The Oil and Gas Conservation Act*; or

(ii) any other oil well approved by the minister as a horizontal oil well;

(j) **“horizontal section”** means the portion of a wellbore:

(i) with an angle of at least 80°, measured between the line connecting the initial point of penetration into the productive zone and the end point of the wellbore in the productive zone and the line extending vertically downward from the initial point of penetration into the productive zone; and

(ii) with a minimum length of 100 metres, measured from the initial point of penetration into the productive zone to the end point of the wellbore in the productive zone;

(k) “**incremental oil factor**” means the factor respecting an approved waterflood project, expressed as a percentage, determined in accordance with the following formula:

$$\text{incremental oil factor} = \frac{\text{AR}}{\text{TR}} \times 100$$

where:

AR is the additional recoverable reserves of oil, as determined by the minister from time to time, that are attributable to the approved waterflood project during any period or periods that the minister may specify;

TR is the total remaining recoverable reserves of oil that is determined by the minister from time to time for a portion of the pool containing the approved waterflood project and that is determined for any period or periods that the minister may specify;

(l) “**incremental waterflood oil**” means the quantity of oil determined by multiplying the total amount of oil produced within an approved waterflood project on or after January 1, 1994, by the incremental oil factor applicable to that project;

(m) “**licence**” means a licence to drill an oil well or gas well where the licence is issued pursuant to Part II of *The Oil and Gas Conservation Act*;

(n) “**new oil**” means all oil produced on or after January 1, 1994:

(i) that is not EOR oil or third tier oil and that is:

(A) produced through a wellbore of an oil well or gas well completed on or after January 1, 1974, with a finished drilling date on or before December 31, 1986, where the wellbore is located:

(I) outside all oil pool boundaries established as of December 31, 1973;

(II) within an oil pool boundary established as of December 31, 1973, where the well is producing oil from a zone deeper than that otherwise established for the pool; or

(III) within an oil pool boundary on an undrilled drainage unit, where the oil pool boundary and the drainage unit were both established as of December 31, 1973;

(B) produced from a vertical oil well or gas well with a finished drilling date on or after January 1, 1987 and on or before December 31, 1993;

(C) produced from a horizontal oil well with a finished drilling date on or after April 1, 1991;

(D) incremental waterflood oil respecting an approved waterflood project that commenced operation on or after January 1, 1974 and on or before December 31, 1993;

- (E) produced from a reactivated oil well;
 - (F) produced in the Swift Current area; or
 - (G) heavy oil; or
- (ii) that is approved by the minister from time to time as new oil for the purposes of these regulations;
- (o) **“non-heavy oil”** means all oil produced in Saskatchewan that is not heavy oil;
- (p) **“oil well”** means:
- (i) a wellbore:
 - (A) that has oil indicated as the well objective on the well licence, that has been cased and that has not been completed or abandoned, and includes all reserves in the expected producing zone or formation, noted on the well licence, within the boundaries of the drainage unit for that zone and all rights and interests in those reserves; or
 - (B) that is completed in a zone for the purposes of producing oil, and includes all reserves in that zone within the boundaries of the drainage unit for that zone and all rights and interests in those reserves and is not part of a gas well in that zone; or
 - (ii) any other wellbore or group of wellbores, in conjunction with any reserves, that may be approved by the minister from time to time as an oil well;
- (q) **“old oil”** means all oil that is not new oil, third tier oil or EOR oil;
- (r) **“pool”** means pool as defined in *The Oil and Gas Conservation Act* or any other pool approved by the minister;
- (s) **“pool boundary”** means the boundary of a pool established pursuant to *The Oil and Gas Conservation Act* and the regulations made pursuant to that Act;
- (t) **“reactivated oil well”** means an oil well that:
- (i) was a shut-in or suspended oil well during the entire 1993 calendar year and no other oil well produced oil through the same wellbore as the shut-in or suspended oil well during that year;
 - (ii) is a vertical oil well that first produces oil on or after January 1, 1994 through the wellbore of, and from a zone penetrated by, an oil well that was a shut-in or suspended oil well during the entire 1993 calendar year and no other oil well produced oil through the same wellbore during the entire 1993 calendar year; or
 - (iii) is approved by the minister as a reactivated oil well;
- (u) **“shut-in or suspended oil well”** means an oil well that is not producing oil, gas or any other substance;

- (v) “**SRC**” means the Saskatchewan Resource Credit, which equals one percentage point;
- (w) “**Swift Current area**” means an area within Townships 1 through 21 and Ranges 1 through 30, West of the Third Meridian;
- (x) “**third tier oil**” means all oil produced on or after January 1, 1994:
 - (i) that is not EOR oil and:
 - (A) that is produced from a vertical oil well or a gas well with a finished drilling date on or after January 1, 1994;
 - (B) that is incremental waterflood oil respecting an approved waterflood project that commenced operation on or after January 1, 1994; or
 - (ii) that is approved by the minister from time to time as third tier oil for the purposes of these regulations;
- (y) “**unit**” means a unit area with respect to which there is in effect either an agreement for unit operation or a unit operation order made pursuant to *The Oil and Gas Conservation Act* and the regulations made pursuant to that Act;
- (z) “**vertical oil well**” means an oil well that is not a horizontal oil well;
- (aa) “**waterflood project**” means:
 - (i) a project that is designed to enhance the total recovery of oil through the use of water injection for purposes of repressuring, cycling or pressure maintenance and that has been approved pursuant to *The Oil and Gas Conservation Act*; or
 - (ii) any other project or group of projects that is otherwise approved by the minister from time to time as a waterflood project;
- (bb) “**wellbore**” means an artificial opening in the ground other than a seismic shot hole or structure test hole;
- (cc) “**zone**” means any interval approved by the minister that is definable respecting a geological formation or geological unit.

Production from more than one zone

3(1) Where oil is capable of being produced through a wellbore from more than one zone and that wellbore exists for the purposes of producing oil, that wellbore, in combination with the reserves in each zone, will be considered a separate oil well unless the minister determines from time to time that the wellbore in combination with all the zones or any combination of the zones is to be treated as one oil well with all oil produced from the oil well deemed to be produced from a zone or any combination of zones approved by the minister.

(2) Where gas is capable of being produced through a wellbore from more than one zone and that wellbore exists for the purposes of producing gas, that wellbore, in combination with the reserves in each zone, will be considered a separate gas well unless the minister determines from time to time that the wellbore in

combination with all the zones or any combination of the zones is to be treated as one gas well with all gas produced from the gas well deemed to be produced from a zone or any combination of zones approved by the minister.

Allocation and measurement of production

4 For the purposes of these regulations:

- (a) where a reference is made in these regulations to allocating oil or gas to freehold lands, that allocation is an allocation pursuant to an agreement for unit operation or a unit operation order made pursuant to *The Oil and Gas Conservation Act*;
- (b) where an allocation of oil and gas to freehold lands is made pursuant to an agreement for unit operation or a unit operation order made pursuant to *The Oil and Gas Conservation Act*, the oil or gas allocated to freehold lands is deemed to be produced from those freehold lands;
- (c) where the production of oil or gas from an oil well or gas well is estimated pursuant to section 99 of *The Oil and Gas Conservation Regulations, 1985*, that estimate is deemed to be the actual amount produced; and
- (d) where the minister allocates production of oil or gas to an oil well or gas well, that production is deemed to have been produced from that oil well or gas well and a portion of that production, as determined by the minister, is deemed to have been produced from freehold lands.

Arm's-length transactions

5 For the purposes of these regulations, persons do not deal at arm's length with each other if they would not be considered as dealing at arm's length pursuant to the *Income Tax Act* (Canada).

Taxes not remitted until received

6 For the purposes of the Act and these regulations, taxes that are required to be remitted to the minister are not considered to be remitted until they are received by the minister at the offices of the department at Regina.

Special operator

7(1) Where a taxpayer disposes of oil or gas produced from or allocated to freehold lands separately from the operator or other taxpayers, the operator shall advise the minister in a form acceptable to the minister, and the minister may designate the taxpayer as a special operator respecting that oil or gas.

(2) The taxes payable by a special operator shall be remitted to the minister in the manner and at the time or times provided in section 7 of the Act instead of remitting an amount equal to those taxes to the operator as required by subsection 7(4) of the Act.

(3) Where a taxpayer is designated as a special operator respecting the oil or gas pursuant to subsection (1), the operator shall:

- (a) respecting that oil or gas, determine the tax share pursuant to clause 12(c), 25(c), or 44(c) or any combination of those clauses that the case may require, and provide that information to the special operator; and
- (b) provide the special operator with all other information necessary to enable the special operator to comply with subsection (2).

(4) The operator shall provide the information mentioned in subsection (3) in sufficient time to enable the special operator to comply with subsection (2).

(5) Notwithstanding section 7 of the Act, where a taxpayer is designated as a special operator respecting the oil or gas pursuant to subsection (1), the operator is relieved from any obligation to remit to the Crown all amounts that the taxpayer is liable to pay the Crown respecting that oil or gas on account of a tax calculated pursuant to these regulations.

Liability of taxpayer

8 A taxpayer is liable to pay the taxes imposed by the Act, respecting oil and gas produced from or allocated to any freehold lands on or after January 1, 1994, that relate to:

- (a) the taxpayer's proportionate share of the oil and gas as determined by the taxpayer's working interest; and
- (b) where there is an agreement for unit operation or a unit operation order made pursuant to *The Oil and Gas Conservation Act*, the taxpayer's proportionate share of the oil and gas as allocated in the agreement or order.

**PART II
Conventional Oil Production Tax**

Interpretation

9 In this Part:

- (a) "**HOP**" means the average heavy oil well-head price, expressed in dollars per cubic metre rounded to the nearest dollar, as estimated and set by the minister for a month in accordance with section 10;
- (b) "**K**" means a factor determined in accordance with the following formulas and rounded to the nearest hundredth:

(i) for heavy oil that is also new oil:

$$K = 13.0 + (19.5 \times \frac{(HOP - 50)}{HOP});$$

(ii) for heavy oil that is also third tier oil:

$$K = 13.0 + (19.5 \times \frac{(HOP - 100)}{HOP});$$

(iii) for non-heavy oil that is also new oil:

$$K = 19.5 + (26.0 \times \frac{(NOP - 50)}{NOP});$$

(iv) for non-heavy oil that is also third tier oil:

$$K = 19.5 + (26.0 \times \frac{(NOP - 100)}{NOP});$$

(v) for old oil:

$$K = 26.0 + (32.5 \times \frac{(NOP - 50)}{NOP});$$

(c) “**MOP**” means the monthly oil production, expressed in cubic metres rounded to the nearest tenth, that is produced from an oil well or gas well for the month;

(d) “**NOP**” means the average non-heavy oil well-head price, expressed in dollars per cubic metre rounded to the nearest dollar, as estimated and set by the minister for a month in accordance with section 10;

(e) “**PTF**” means the production tax factor equal to:

(i) for all oil produced from or allocated to any Crown-acquired lands, the rate of royalty specified in the lease to which those Crown-acquired lands are subject; and

(ii) for all oil produced from or allocated to any freehold lands that are not Crown-acquired lands:

(A) 6.9 for old oil; and

(B) 10.0 for third tier oil and new oil;

(f) “**X**” means a factor determined in accordance with the following formula and rounded to the nearest whole number:

$$X = K \times 23.08.$$

Minister to set HOP and NOP

10(1) No earlier than the 15th day in a month, the minister shall estimate and set the HOP and NOP for that month after consideration of the following:

(a) heavy oil and non-heavy oil prices posted, published or otherwise provided to the department by purchasers of Saskatchewan oil, and the relationship of those prices to Saskatchewan heavy oil and non-heavy oil well-head prices;

(b) oil transportation charges;

(c) oil quality differentials;

(d) competition adjustments being made between Saskatchewan oil and other oil competing for the same market;

(e) Canadian and American marker oil prices such as Edmonton Par postings and West Texas Intermediate futures prices;

(f) any event or other information that, in the opinion of the minister, may affect the level of Saskatchewan oil prices.

(2) The HOP and NOP estimated and set by the minister shall not be less than:

(a) \$50 per cubic metre for new oil and old oil; and

(b) \$100 per cubic metre for third tier oil.

Notice of HOP and NOP

11 The department shall make the HOP and NOP for the month available to each operator and special operator.

Calculation of conventional oil production taxes

12 The tax imposed by section 3 of the Act and the payments to be made respecting old oil, third tier oil or new oil that is produced from or allocated to any freehold lands on or after January 1, 1994 is to be determined for each oil well or gas well, for each month, by:

(a) calculating the appropriate tax rate, expressed as a percentage, respecting each category of oil produced from the well for the month, which, subject to Part III, is to be the greater of nil or the rate determined in accordance with the following formula:

$$\text{Tax Rate} = [(K - \frac{X}{\text{MOP}}) - \text{SRC}] - \text{PTF};$$

(b) determining the tax share of each category of oil produced from the well for the month by applying the appropriate tax rate for the well for the month respecting each category, as calculated pursuant to clause (a), to the total monthly production of each category produced from the well for the month;

(c) determining each taxpayer's share of the tax share, as determined pursuant to clause (b), of each category of oil produced from the well for the month by applying the taxpayer's proportionate share of each category to the tax share of each category; and

(d) calculating the payment required to be made by each taxpayer for the month respecting each category of oil produced from the well for the month by applying the taxpayer's well-head value as determined pursuant to section 13 to the taxpayer's share of the tax share as determined pursuant to clause (c).

Well-head value for oil

13(1) In this section, "**allowable transportation expenses**" means:

(a) trucking expenses actually incurred by the taxpayer in transporting oil to the delivery point specified in an arm's-length agreement for the sale of that oil; and

(b) any other reasonable transportation expenses that are approved by the minister as allowable transportation expenses.

(2) Subject to subsections (3) and (4), the well-head value of oil is the amount by which the price of that oil, expressed in dollars per cubic metre, received by a taxpayer pursuant to the first arm's-length agreement for the sale of that oil exceeds allowable transportation expenses, expressed in dollars per cubic metre, respecting that oil.

(3) Where, in the opinion of the minister, the first arm's-length agreement mentioned in subsection (2) is entered into for the purpose of transporting that oil, the well-head value of oil is the amount by which the price of that oil, expressed in dollars per cubic metre, received pursuant to the first arm's-length agreement, other than an agreement entered into for the purpose of transporting the oil, exceeds allowable transportation expenses, expressed in dollars per cubic metre, respecting that oil.

(4) The well-head value of oil is the fair value determined by the minister in circumstances where:

- (a) the minister is satisfied that there is no agreement for the sale of the oil or that no arm's-length transaction has occurred;
- (b) there is a consideration for the sale of the oil in addition to or instead of the price specified in an arm's-length agreement; or
- (c) the minister believes that one of the purposes of a transaction evidenced by an agreement for the sale of the oil is to reduce, unduly or artificially, the liability of a taxpayer to pay tax on the production of oil.

Oil from gas wells

14(1) Notwithstanding any other provision of these regulations, no tax is to be calculated or paid pursuant to these regulations respecting any oil, other than EOR oil, produced from a gas well in any month unless the minister has sent to the operator of that gas well a written notice requiring the operator to collect and remit taxes, in accordance with the Act and these regulations, respecting the oil produced from that gas well that is produced from or allocated to freehold lands.

(2) A written notice sent to an operator pursuant to subsection (1):

- (a) takes effect on the date specified in the notice; and
- (b) remains in effect until revoked by the minister in writing.

PART III

Conventional Oil Production Tax Incentive

Interpretation

15 In this part:

- (a) **“deep oil well”** means an oil well that is producing oil:
 - (i) from a zone the upper limit of which, measured from the Kelly Bushing, is more than 1 700 metres in depth as determined in accordance with the records of the department, or any lesser depth the minister may approve; and
 - (ii) that is:
 - (A) from a zone within a geological system older than that deposited during the Mississippian Period; or
 - (B) from the Bakken zone;
- (b) **“infill vertical oil well”** means a vertical oil well that, at the time the well is licensed, is located in an original drainage unit:
 - (i) that contained another oil well that was cased through or into the same zone or open-hole-completed into the same zone and:
 - (A) that produced oil after December 31, 1983; or
 - (B) that never produced oil after December 31, 1983 and was never abandoned; or

- (ii) that contains an oil well location licensed to be drilled through or to the same zone;
- (c) **“Kindersley area”** means Townships 22 through 37 in Ranges 5 through 29, West of the Third Meridian;
- (d) **“non-deep oil well”** means an oil well that is not a deep oil well;
- (e) **“oil well location”** means a location for which a well licence application:
 - (i) has been approved by the minister and has not subsequently been cancelled;
 - (ii) indicates oil as the well objective; and
 - (iii) has not yet resulted in a wellbore being cased for the purposes of production or abandoned;
- (f) **“original drainage unit”** means a drainage unit:
 - (i) that is situated inside an oil pool boundary established as of December 31, 1983 and is the size that existed on December 31, 1983;
 - (ii) that is situated inside an oil pool boundary established on or after January 1, 1984 and is the size that was initially established for a drainage unit within the oil pool boundary; or
 - (iii) that is situated outside an oil pool boundary and is the size that is designated by *The Oil and Gas Conservation Act* and the regulations made pursuant to that Act;
- (g) **“qualifying development oil well”** means a vertical oil well with a finished drilling date on or after January 1, 1994:
 - (i) that has oil indicated as the well objective on the well licence;
 - (ii) that is not an infill vertical oil well or a qualifying exploratory oil well;
 - (iii) that first produces oil from the zone noted as the expected zone or formation on the well licence; and
 - (iv) whose wellbore has never been utilized for any purpose since December 31, 1983;or a vertical oil well with a finished drilling date on or after January 1, 1994 that is approved by the minister as a qualifying development oil well;
- (h) **“qualifying exploratory oil well”** means a vertical oil well with a finished drilling date on or after January 1, 1994:
 - (i) that has oil listed as the well objective on the well licence;
 - (ii) whose wellbore has never been utilized for any purpose since December 31, 1983;
 - (iii) that, at the time the well is licensed, is located in a drainage unit that has not contained an oil well that produced oil from the same zone; and

(iv) that first produces oil from the zone noted as the expected producing zone or formation on the well licence and:

(A) at the time the well is licensed, is located more than three kilometres, measured from centre of drainage unit to centre of drainage unit, from the nearest oil well or oil well location; or

(B) produces oil from a zone within an older geological system than the oldest geological system in which:

(I) any other oil well that is located three kilometres or less, measured from centre of drainage unit to centre of drainage unit, from the oil well at the time the well is licensed, is cased through or into;

(II) any other oil well that is located three kilometres or less, measured from centre of drainage unit to centre of drainage unit, from the oil well at the time the well is licensed, is open-hole-completed into; or

(III) any other oil well location that is located three kilometres or less, measured from centre of drainage unit to centre of drainage unit, from the oil well at the time the well is licensed, is licensed through or to;

or a vertical oil well with a finished drilling date on or after January 1, 1994 that is approved by the minister as a qualifying exploratory oil well;

(i) **“qualifying horizontal oil well”** means a horizontal oil well with a finished drilling date on or after January 1, 1994:

(i) that is not a short section horizontal oil well;

(ii) that is not a re-entry horizontal oil well except in the case where the horizontal oil well includes a wellbore:

(A) that was drilled on or after January 1, 1994;

(B) that was never abandoned; and

(C) that was never utilized for any purpose; or

(iii) that is approved by the minister as a qualifying horizontal oil well;

(j) **“qualifying infill oil well”** means a vertical oil well with a finished drilling date on or after January 1, 1994:

(i) that has oil indicated as the well objective on the well licence application;

(ii) that first produces oil from the zone noted as the expected producing zone or formation on the well licence;

(iii) whose wellbore has never been utilized for any purpose since December 31, 1983; and

(iv) that is an infill vertical oil well that is:

(A) a deep oil well or an oil well producing oil from the Viking zone in the Kindersley area, and, at the time the well is licensed, is located in a drainage unit that:

(I) does not contain another oil well that is cased through or into the same zone;

(II) does not contain another oil well that is open-hole-completed into the same zone;

(III) has not contained another oil well that produced oil from the same zone; or

(IV) does not contain an oil well location licensed through or to the same zone; or

(B) drilled on reduced spacing under the authority of a Minister's Order pursuant to *The Oil and Gas Conservation Act* and that is producing oil from the Viking zone in the Kindersley area;

or a vertical oil well with a finished drilling date on or after January 1, 1994 that is approved by the minister as a qualifying infill oil well;

(k) **“re-entry horizontal oil well”** means a horizontal oil well with a finished drilling date on or after January 1, 1994 that has the initial horizontal section drilled from an existing or abandoned wellbore not classified as a stratigraphic test hole;

(l) **“short section horizontal oil well”** means a horizontal oil well with a finished drilling date on or after January 1, 1994 in which, at the time the well commences production or a later date set by the minister, the total length of all the horizontal sections associated with the well is less than 300 metres.

Maximum 5% new oil incentive

16 For the purposes of determining the appropriate tax share pursuant to clause 12(b), the appropriate tax rate is the lesser of the new oil tax rate calculated pursuant to clause 12(a) and the greater of either nil or a rate equal to 5% minus the total of the SRC and the PTF, for the portion of oil produced from or allocated to freehold lands that is included in:

(a) the first 12 000 cubic metres of new oil that is not incremental waterflood oil and that is produced from a non-deep oil well that is a qualifying horizontal oil well;

(b) the first 25 000 cubic metres of new oil that is not incremental waterflood oil and that is produced from a deep oil well that is a qualifying horizontal oil well; or

(c) new oil to which no other section of this Part applies and that is produced from a reactivated oil well during a five-year period ending on the last day of the 60th consecutive month from the first month in which oil is produced from the wellbore on or after January 1, 1994.

Maximum 10% new oil incentive

17 For the purposes of determining the appropriate tax share pursuant to clause 12(b), the appropriate tax rate is the lesser of the new oil tax rate calculated pursuant to clause 12(a) and the greater of either nil or a rate equal to 10% minus the total of the SRC and the PTF, for the portion of oil produced from or allocated to freehold lands that is included in:

- (a) the first 12 000 cubic metres of new oil that is not incremental waterflood oil and that is produced from a non-deep oil well that is either a short section horizontal oil well or a re-entry horizontal oil well; or
- (b) the first 25 000 cubic metres of new oil that is not incremental waterflood oil and that is produced from a deep oil well that is either a short section horizontal oil well or a re-entry horizontal oil well.

Maximum 5% third tier oil incentive

18 For the purposes of determining the appropriate tax share pursuant to clause 12(b), the appropriate tax rate is the lesser of the third tier oil tax rate calculated pursuant to clause 12(a) and the greater of either nil or a rate equal to 5% minus the total of the SRC and the PTF, for the portion of oil produced from or allocated to freehold lands that is included in:

- (a) the first 1 000 cubic metres of third tier oil that is not incremental waterflood oil and that is produced from a non-deep oil well that is also a qualifying infill oil well;
- (b) the first 2 000 cubic metres of third tier oil that is not incremental waterflood oil and that is produced from a non-deep oil well that is also a qualifying development oil well;
- (c) the first 8 000 cubic metres of third tier oil that is not incremental waterflood oil and that is produced from a non-deep oil well that is also a qualifying exploratory oil well;
- (d) the first 12 000 cubic metres of third tier oil that is not incremental waterflood oil and that is produced from a deep oil well that is also a qualifying infill oil well;
- (e) the first 12 000 cubic metres of third tier oil that is not incremental waterflood oil and that is produced from a deep oil well that is also a qualifying development oil well; or
- (f) the first 25 000 cubic metres of third tier oil that is not incremental waterflood oil and that is produced from a deep oil well that is also a qualifying exploratory oil well.

Reduction of volume incentive amounts

19(1) Where an oil well is drilled on or after January 1, 1994 and is part of or becomes part of an EOR project, the volume of oil that is applicable to the oil well for the purposes of section 16, 17 or 18 will be reduced by the minister in the same proportion that the total investment within the meaning of clause 23(s) related to the drilling of the oil well is included in calculating the tax rate pursuant to subclauses 25(a)(ii) and (iii).

(2) The minister may reduce the volume of oil for the purposes of section 16 or 18 for an oil well where:

- (a) the taxpayer has requested that the minister approve the oil well as a qualifying development oil well, qualifying exploratory oil well, qualifying horizontal oil well or qualifying infill oil well, pursuant to clause 15(g), (h), (i) or (j); or
- (b) oil has been produced from more than one zone through the same wellbore.

(3) The minister may reduce the volume of oil for the purposes of section 16, 17 or 18 for an oil well where:

- (a) the oil well is:
 - (i) a vertical oil well that is approved pursuant to section 17 of *The Oil and Gas Conservation Act*; or
 - (ii) a horizontal oil well that is approved pursuant to section 17.1 of *The Oil and Gas Conservation Act* and does not meet the conditions outlined in section 30.3 of *The Oil and Gas Conservation Regulations, 1985*; and
- (b) the person who submits an application for a licence pursuant to Part IV of *The Oil and Gas Conservation Regulations, 1985* to drill the oil well agrees with the reduction in volume.

Evaluation of oil well after licensing

20 Where the department has received the new well report form or where the office of the department responsible for administering this section has received a letter from a taxpayer, in either case indicating that oil:

- (a) has first been produced or is expected to be first produced through a wellbore that was licensed with oil as the well objective and was never utilized for any other purpose, and has been or is expected to be first produced from a zone other than that noted as the expected producing zone or formation on the well licence application, the resulting oil well must be evaluated to determine if it qualifies as a qualifying infill oil well, a qualifying development oil well or a qualifying exploratory oil well as if the zone from which the well is producing or is expected to produce had been noted on the well licence application as the expected producing zone; or
- (b) has first been produced or is expected to be first produced through a wellbore that was licensed with a well objective other than oil and was never utilized for any other purpose, the resulting oil well must be evaluated to determine if it qualifies as a qualifying infill oil well, a qualifying development oil well or a qualifying exploratory oil well as if the well had been licensed at the time the department received the new well report form or letter, and the evaluation must be based on the revised information respecting both the expected producing zone and the well objective.

Re-evaluation of oil well location

21 An oil well must be re-evaluated to determine if it qualifies as a qualifying development oil well, a qualifying exploratory oil well or a qualifying infill oil well as if the oil well locations that affected its qualification had not existed at the time the particular well was licensed where, before the oil well is spudded, the office of the department responsible for administering this section is notified by a taxpayer that the oil well should be re-evaluated because each oil well location that affected that oil well's qualification pursuant to clause 15(g), (h) or (j) has either:

- (a) had its licence cancelled;
- (b) been drilled and subsequently abandoned;
- (c) been drilled and completed as something other than an oil well; or
- (d) been drilled and not cased into the geological system in which the expected producing zone or formation is situated.

Continuation of certain former provisions

22(1) Any oil will continue to be subject to section 202.1, subsection 208(3) and any other provision of *The Freehold Oil and Gas Production Tax Regulations, 1983* that pertains to "horizontal incentive freehold oil" or "qualified freehold oil", as those provisions existed on December 31, 1993, until the time that the oil is no longer classified as "horizontal incentive freehold oil" or "qualified freehold oil" if:

- (a) that oil is:
 - (i) produced from an oil well or a gas well with a finished drilling date that is on or before December 31, 1993, or another date approved by the minister that is no later than January 15, 1994; or
 - (ii) produced as a result of a waterflood project that commenced operation on or before December 31, 1993 or another date approved by the minister that is no later than December 31, 1994; and
- (b) that oil would have been "horizontal incentive freehold oil" or "qualified freehold oil" if *The Freehold Oil and Gas Production Tax Regulations, 1983* had remained in force after 1993.

(2) Where the minister has approved another date pursuant to clause (1)(a), the oil will be classified as new oil as defined in subclause 2(n)(ii) and not third tier oil as defined in clause 2(x).

PART IV
Enhanced Oil Recovery (EOR) Production Tax

Interpretation

23 In this Part:

- (a) "**administrative cost allowance**" of an EOR project for any taxation year means:
 - (i) an amount equal to 10% of the direct EOR operating costs of the project for the year; or

- (ii) any other amount that may be established from time to time by order of the minister as the administrative cost allowance for EOR projects for the year;
- (b) **“closing investment balance”** of an EOR project for any taxation year means the amount, if any, by which the total investment balance exceeds the investment allowance of the project for the year;
- (c) **“closing operating loss balance”** of an EOR project for any taxation year means the amount, if any, by which the total operating loss balance exceeds the operating loss allowance of the project for the year;
- (d) **“Crown-acquired EOR income subject to tax”** of an EOR project for any taxation year means the amount, if any, by which that portion of the EOR operating income of the project for the year that is allocated to the Crown-acquired lands within the project pursuant to section 24 exceeds that portion of the net royalty payments of the project for the year that is allocated to the Crown-acquired lands within the project pursuant to section 24;
- (e) **“current EOR operating losses”** of an EOR project for any taxation year means the amount, if any, by which the sum of the total EOR operating costs and the royalty deduction exceeds the sum of the gross EOR revenues and recovered investment respecting the project for the year;
- (f) **“current EOR operating profits”** of an EOR project for any taxation year means the amount, if any, by which the sum of the gross EOR revenues and recovered investment exceeds the sum of the total EOR operating costs and the royalty deduction respecting the project for the year;
- (g) **“current investment”** in an EOR project for any taxation year means:
 - (i) for the taxation year in which the project commences operation, the amount of investment in the project that is made or incurred during that taxation year or any prior taxation year; and
 - (ii) for any subsequent taxation year, the amount of any investment in the project that is made or incurred during that taxation year;
- (h) **“direct EOR operating costs”** of an EOR project for any taxation year means the amount by which the total direct operating costs of the project for the year exceed the direct non-EOR operating costs of the project for the year;
- (i) **“direct non-EOR operating costs”** of an EOR project for any taxation year means the value obtained when the production of oil that is not EOR oil, measured in cubic metres, produced from or allocated to the project during the year is multiplied by the direct non-EOR operating costs factor of EOR projects for the year;
- (j) **“direct non-EOR operating costs factor”** of an EOR project for any taxation year means \$22 per cubic metre or any other amount that may be established from time to time by order of the minister;

(k) “**disposition**” of a project asset means the sale or other disposition of the project asset, or any other transaction or event as a result of which the project asset ceases to be used for or in connection with the EOR project with respect to which it is a project asset, and includes any cessation of use of the project asset for or in connection with that project on or as a result of the cessation of operation of the project, but does not include any temporary cessation of use for the purpose only of performing required repairs or maintenance;

(l) “**EOR operating income**” of an EOR project for any taxation year means the amount, if any, by which the sum of the gross EOR revenues and the recovered investment exceeds the total EOR operating costs for the year;

(m) “**escalated investment balance**” of an EOR project for any taxation year means the amount determined by increasing the opening investment balance by the escalation factor;

(n) “**escalated operating loss balance**” of an EOR project for any taxation year means the amount determined by increasing the opening operating loss balance by the escalation factor;

(o) “**escalation factor**” of an EOR project for any taxation year means:

(i) 10% or any other percentage that may be established from time to time by order of the minister as the escalation factor of EOR projects for the year; or

(ii) where the taxation year is less than 12 months in duration, or where an EOR project ceases to operate for a portion of the taxation year, excluding any temporary cessation of operation for the purpose of performing repairs or maintenance, that proportion of the escalation factor otherwise in effect for the year that the number of days in the taxation year bears to 365;

(p) “**freehold EOR income subject to tax**” of an EOR project for any taxation year means the amount, if any, by which that portion of the EOR operating income of the project for the year that is allocated to the freehold lands, other than Crown-acquired lands, within the project pursuant to section 24 exceeds the aggregate of the royalties paid for the year to a person, other than the Crown, who is a beneficial owner of oil and gas rights within the meaning of section 28 of the Act respecting any EOR oil produced from or allocated to those oil and gas rights in the lands within the project if, in the case of royalties that are paid pursuant to an agreement or arrangement that is made before 1986, that agreement or arrangement has not been amended to increase the royalties since December 31, 1985 without the approval of the minister;

(q) “**gross EOR Crown-acquired revenues**” of an EOR project for any month or taxation year means that proportion of the gross EOR revenues of the project for the month or year, as the case may be, that is allocated to the Crown-acquired lands within the project pursuant to section 24;

(r) “**gross EOR freehold revenues**” of an EOR project for any month or taxation year means that proportion of the gross EOR revenues of the project for the month or year, as the case may be, that is allocated to the freehold lands, other than Crown-acquired lands, within the project pursuant to section 24;

(s) “**gross EOR revenues**” of an EOR project for any month or taxation year means an amount equal to the value obtained when the production of EOR oil, measured in cubic metres, produced from or allocated to the project during the month or year, as the case may be, is multiplied by the well-head value, determined in accordance with section 13, of that EOR oil for the month in which it was produced;

(t) “**investment**” in an EOR project means that portion of the costs and expenditures of a capital or developmental nature that is approved by the minister and are made or incurred from time to time respecting the project and required for the purpose of producing EOR oil from the project, and the cost of any substances, other than water, that are injected into the reservoir for the purposes of enhancing the recovery of oil, in each case without deducting any amount credited, granted or paid to any person pursuant to any oil incentive program maintained or administered from time to time by the Government of Canada or the Government of Saskatchewan;

(u) “**investment allowance**” of an EOR project for any taxation year means an amount equal to the lesser of the total investment balance and the net EOR operating profits respecting the year;

(v) “**net EOR operating profits**” of an EOR project for any taxation year means the amount, if any, by which the current EOR operating profits exceed the operating loss allowance respecting the year;

(w) “**net royalty lease**” means a lease mentioned in section 39 of “The Petroleum and Natural Gas Regulations, 1969”, being Saskatchewan Regulations 8/69, and includes any other arrangement pursuant to which any person is required to pay to the Crown respecting oil that is produced from or allocated to Crown lands or Crown-acquired lands, an amount greater than the amount that would have been payable had the oil been produced under a lease granted pursuant to Part V of “The Petroleum and Natural Gas Regulations, 1969”;

(x) “**net royalty payment**” means the amount by which the payments required to be made to the Crown under a net royalty lease respecting oil produced from or allocated to Crown lands or Crown-acquired lands exceeds the amount that would have been payable had the oil been produced under a lease granted pursuant to Part V of “The Petroleum and Natural Gas Regulations, 1969”, being Saskatchewan Regulations 8/69;

(y) “**opening investment balance**” of an EOR project for any taxation year means:

- (i) for the taxation year in which the project commences operation, nil;
- and

- (ii) for any subsequent taxation year, an amount equal to the closing investment balance of the project for the preceding taxation year;
- (z) **“opening operating loss balance”** of an EOR project for any taxation year means:
 - (i) for the taxation year in which the project commences operation, nil; and
 - (ii) for any subsequent taxation year, an amount equal to the closing operating loss balance of the project for the preceding taxation year;
- (aa) **“operating loss allowance”** of an EOR project for any taxation year means an amount equal to the lesser of the total operating loss balance and the current EOR operating profits for the year;
- (bb) **“post-payout ratio”** of an EOR project for any taxation year means the amount by which 1.0 exceeds the pre-payout ratio for the year;
- (cc) **“pre-payout ratio”** of an EOR project for any taxation year means:
 - (i) respecting any taxation year for which the net EOR operating profits are greater than nil, the quotient obtained when the investment allowance is divided by the net EOR operating profits respecting the year; and
 - (ii) respecting any taxation year for which the net EOR operating profits are nil, 1.0;
- (dd) **“proceeds of disposition”** arising on a disposition of a project asset respecting an EOR project means an amount equal to the greater of:
 - (i) the aggregate of all amounts received or to become receivable as or on account of the disposition of the project asset, whether as or on account of its sale price or otherwise; and
 - (ii) the fair market value of the project asset at the time of disposition;
- (ee) **“project asset”** means any asset with respect to which an amount has been included as an investment in an EOR project;
- (ff) **“recovered investment”**, respecting an EOR project for any taxation year, means an amount equal to the lesser of:
 - (i) the amount by which the aggregate of the proceeds of disposition arising on all dispositions during that taxation year of project assets respecting the project exceeds the sum of the escalated investment balance and the current investment for the year; and
 - (ii) the amount by which the aggregate of all investment allowances respecting the project for all years ending after 1981 and before the particular year exceeds the aggregate of all recovered investments respecting the project for all years ending after 1981 and before the particular year;
- (gg) **“royalty deduction”** of an EOR project for any taxation year means an amount equal to the aggregate of:

(i) the amount, if any, by which the intermediate amount of the following amounts exceeds the amount equal to the product of the SRC and the gross EOR Crown revenues for the project for the year, where the terms “**gross EOR Crown revenues**” and “**Crown EOR income subject to royalty**” have the meanings provided in Part IV of *The Crown Oil and Gas Royalty Regulations*:

(A) 1% of the gross EOR Crown revenues of the project for the year;

(B) 5% of the gross EOR Crown revenues of the project for the year;

(C) 10% of the Crown EOR income subject to royalty;

(ii) any net royalty payments made to the Crown for the year respecting any EOR oil produced from or allocated to lands within the project that are subject to a net royalty lease;

(iii) any royalties paid to the Crown for the year respecting any EOR oil produced from or allocated to any lands within the project that are Crown-acquired lands;

(iv) the amount, if any, by which the intermediate amount of the amounts set out in paragraphs (A), (B) and (C) exceeds the total of the amounts set out in paragraphs (D) and (E):

(A) 1% of the gross EOR Crown-acquired revenues of the project for the year;

(B) 5% of the gross EOR Crown-acquired revenues of the project for the year;

(C) 10% of the Crown-acquired EOR income subject to tax of the project for the year;

(D) the amount equal to the product of the SRC and the gross EOR Crown-acquired revenues for the project for the year;

(E) the aggregate amount of the royalty that is payable for the year pursuant to the lease to which the Crown-acquired lands are subject; and

(v) any royalties paid for the year to a person, other than the Crown, who is a beneficial owner of oil and gas rights respecting any EOR oil produced from or allocated to those oil and gas rights if, in the case of royalties that are paid pursuant to an agreement or arrangement that is made before 1986, that agreement or arrangement has not been amended to increase the royalties since December 31, 1985 without the approval of the minister;

(hh) “**taxation year**”, respecting an EOR project, means the calendar year or any other annual period not exceeding 53 weeks that is approved by the minister;

(ii) **“total direct operating costs”** of an EOR project for any taxation year means the costs and expenses of an operating nature that are made or incurred respecting the project during the year and that are directly related or attributable to the project or to the production of oil from the project, including the costs and expenses made or incurred respecting lifting and treating the oil produced from or allocated to the project and injecting any substance into a wellbore for the purpose of assisting in the production of oil from the project, but does not include any cost or expenditure that may be categorized as either an investment or an operating cost, or that is incurred respecting:

- (i) an investment in the project;
- (ii) any income taxes, profit taxes or other similar taxes;
- (iii) any royalty or any other payment that is paid to any person respecting any interest held by or on behalf of that person in the lands within the project or the production of oil from the project or any revenue derived from the production of the oil;
- (iv) any overhead or administrative expense, or any amount paid or payable as, on account of or instead of payment of, or in satisfaction of, interest; or
- (v) any transportation expenses that may be deducted in calculating the well-head value for the purposes of determining the gross EOR revenues of an EOR project;

(jj) **“total EOR operating costs”** of an EOR project for any taxation year means the sum of the direct EOR operating costs and the administrative cost allowance of the project for the year;

(kk) **“total investment balance”** of an EOR project for any taxation year means the amount, if any, by which the sum of the escalated investment balance and the current investment exceeds the aggregate of the proceeds of disposition arising on all dispositions during that taxation year of project assets respecting the project;

(ll) **“total operating loss balance”** of an EOR project for any taxation year means the sum of the escalated operating loss balance and the current EOR operating losses respecting the year.

Allocation to freehold and non-freehold lands

24 For the purposes of calculating tax pursuant to this Part, the following must each be allocated between the freehold lands within the project other than Crown-acquired lands, the Crown-acquired lands within the project and the lands within the project that are not freehold lands in the proportions approved by the minister from time to time for the purposes of the allocation:

- (a) the gross EOR revenues of an EOR project for each month or taxation year, as the case may be;
- (b) the EOR operating income of an EOR project for each taxation year; and
- (c) net royalty payments of an EOR project for each taxation year.

Calculation of EOR production taxes

25 The tax imposed by section 3 of the Act and the payments to be made respecting EOR oil produced from or allocated to any freehold lands within an EOR project on or after January 1, 1994 is to be determined for each EOR project by:

(a) calculating the appropriate tax rate expressed as a percentage of the EOR oil produced from or allocated to the freehold lands for each taxation year in accordance with the following:

(i) the tax rate for an EOR project to which section 31 applies respecting all the EOR oil produced from or allocated to:

(A) the Crown-acquired lands within the project, is equal to the amount, if any, by which 5% exceeds the total of the SRC and the rate of royalty that is payable for the month pursuant to the lease to which those Crown-acquired lands are subject; and

(B) the freehold lands within the project that are not Crown-acquired lands, is equal to nil;

(ii) the tax rate for an EOR project other than a project to which section 31 applies, respecting all the EOR oil produced from or allocated to the Crown-acquired lands within the project, is equal to the amount by which the fraction, expressed as a percentage, the numerator of which is the aggregate of paragraphs (A) and (B), and the denominator of which is the gross EOR Crown-acquired revenues of the project for the year, exceeds the total of the SRC and the rate of royalty that is payable for the year pursuant to the lease to which those Crown-acquired lands are subject:

(A) the product obtained when the pre-payout ratio of the project for the year is multiplied by the intermediate amount of the following amounts:

(I) 1% of the gross EOR Crown-acquired revenues of the project for the year;

(II) 5% of the gross EOR Crown-acquired revenues of the project for the year;

(III) 10% of the Crown-acquired EOR income subject to tax of the project for the year; and

(B) the product obtained when the post-payout ratio of the project for the year is multiplied by an amount equal to the greater of:

(I) 5% of the gross EOR Crown-acquired revenues of the project for the year; and

(II) 30% of the Crown-acquired EOR income subject to tax of the project for the year;

(iii) the tax rate for an EOR project other than a project to which section 31 applies, respecting all the EOR oil produced from or allocated to the freehold lands within the project that are not Crown-acquired lands, is equal to the amount by which the fraction, expressed as a percentage, the numerator of which is the product obtained when 23% of the freehold EOR income subject to tax of the project for the year is multiplied by the post-payout ratio of the project for the year, and the denominator of which is the gross EOR freehold revenues of the project for the year, exceeds the SRC;

- (b) determining the tax share of EOR oil produced from or allocated to:
 - (i) the Crown-acquired lands within the EOR project for a taxation year by applying the appropriate tax rate for the EOR project for the taxation year, as calculated pursuant to clause (a), to the total amount of EOR oil produced from or allocated to the Crown-acquired lands within the EOR project for the taxation year; and
 - (ii) the freehold lands that are not Crown-acquired lands within the EOR project for a taxation year by applying the appropriate tax rate for the EOR project for the taxation year, as calculated pursuant to clause (a), to the total amount of EOR oil produced from or allocated to the freehold lands, that are not Crown-acquired lands, within the EOR project for the taxation year;
- (c) determining each taxpayer's share of the tax share, as determined pursuant to clause (b), of EOR oil produced from or allocated to the EOR project for the taxation year by applying the taxpayer's proportionate share of EOR oil to the tax share of EOR oil; and
- (d) calculating the payment required to be made by each taxpayer for the taxation year respecting the EOR oil produced from or allocated to the EOR project for the taxation year by applying the taxpayer's well-head value determined in accordance with section 13.

Collection of production taxes for EOR oil

26 The taxes calculated from time to time pursuant to this Part are to be paid, collected and remitted as otherwise provided in the Act and these regulations and, in particular, the taxes shall be collected and remitted by the operator of the EOR project to which they relate in the manner and at the time or times required by section 7 of the Act, except that any amounts payable pursuant to section 34 are payable within 30 days of the date of the invoice.

Estimate to be filed

27 Every operator of an EOR project shall file with the department, not later than one month prior to the beginning of each taxation year, a statement in a form approved by the minister setting out, respecting the project for the year, an estimate of the following items, together with an allocation in accordance with section 24 of the estimated amounts mentioned in clauses (b) and (h):

- (a) the monthly production of EOR oil to be produced from or allocated to the project;
- (b) the gross EOR revenues of the project;

- (c) the direct EOR operating costs of the project;
- (d) the current investment in the project;
- (e) the royalty deduction of the project;
- (f) the recovered investment of the project;
- (g) the gross EOR freehold revenues of the project;
- (h) the EOR operating income of the project;
- (i) the gross EOR Crown-acquired revenues of the project;
- (j) the freehold EOR income of the project subject to tax;
- (k) the Crown-acquired EOR income of the project subject to tax;
- (l) the taxes calculated pursuant to section 25 respecting the EOR oil to be produced from or allocated to the Crown-acquired lands within the project;
- (m) the taxes calculated pursuant to section 25 respecting the EOR oil to be produced from or allocated to the freehold lands, other than Crown-acquired lands, within the project.

Estimate to be reviewed

28 Within 30 days after it is filed, the minister shall review any estimate set out in a statement filed pursuant to section 27 respecting an EOR project for any taxation year, and after that review the minister shall promptly send to the operator of the project written notice:

- (a) stating that the estimate has been approved by the minister without revision; or
- (b) where the minister considers it necessary to revise the estimate, stating that the estimate has been approved by the minister with revisions and setting out the revisions and the reasons for those revisions.

Revision of estimate

29 Notwithstanding the approval of an estimate pursuant to section 28, if at any time during a taxation year the minister is satisfied that changing events justify a revision of the estimate, the minister shall send to the operator of the EOR project a written notice:

- (a) stating that the minister considers it necessary to revise the previously approved estimate;
- (b) setting out the revision to the estimate and the reasons for the revision; and
- (c) specifying the effective date of the revision as it affects the instalment amount to be calculated pursuant to section 30.

Remittance of instalment amount

30(1) On or before the last day of the month following the end of a month during which EOR oil was produced from or allocated to the freehold lands within an EOR project, other than a project to which section 31 applies, the operator of that EOR project shall remit a production tax instalment, as determined in accordance with subsection (2) respecting that EOR oil, on account of the production taxes to be calculated for the taxation year pursuant to section 25.

(2) The production tax instalment amount is to be calculated in accordance with the following formula:

$$\text{Production Tax Instalment} = (M_q \times \frac{T_q}{Y_q}) + (M_f \times \frac{T_f}{Y_f})$$

where:

M_q means the amount of the gross EOR Crown-acquired revenues associated with the EOR oil that was produced from or allocated to the Crown-acquired lands within an EOR project during a month;

T_q means the amount of taxes estimated pursuant to clause 27(l) in the statement filed for the year as the estimate has been approved by the minister pursuant to section 28 or 29;

Y_q means the amount of the gross EOR Crown-acquired revenues estimated pursuant to clause 27(i) in the statement filed for the year as the estimate has been approved by the minister pursuant to section 28 or 29;

M_f means the amount of the gross EOR freehold revenues associated with the EOR oil that was produced from or allocated to the freehold lands, other than Crown-acquired lands, within an EOR project during a month;

T_f means the amount of taxes estimated pursuant to clause 27(m) in the statement filed for the year as the estimate has been approved by the minister pursuant to section 28 or 29; and

Y_f means the amount of the gross EOR freehold revenues estimated pursuant to clause 27(g) in the statement filed for the year as the estimate has been approved by the minister pursuant to section 28 or 29.

Exemption

31 The minister may exempt an EOR project from the requirements of sections 27 to 30 during any period or periods that the minister may specify.

Return to be filed

32 Every operator of an EOR project, other than a project to which section 31 applies, shall file with the department, no later than three months following the end of each taxation year, a return in a form approved by the department containing a calculation of the tax pursuant to section 25 respecting the project for the year.

Interest

33(1) Every operator of an EOR project who fails to file a return within the time required pursuant to section 32 shall pay interest to the Crown on any amount invoiced pursuant to clause 34(a) from the last day on which the return was required to be filed pursuant to section 32 to the day the department receives the return.

(2) The interest is to be calculated using an annual rate equal to 1.2 times the rate of interest published in the Bank of Canada Review as the “Bank Rate” for the day preceding the day on which the return was required to be filed.

Where minister’s calculation differs

34 If, after examination of the return filed with the department pursuant to section 32 or any audit subsequent to the initial examination of the information contained in the return, the minister’s calculation of the amount of tax owing pursuant to section 25 is other than the total amount of tax paid for the year pursuant to section 30 or an amount previously calculated pursuant to this section, the department shall:

(a) invoice the operator for the amount of the minister’s calculation that is greater than:

- (i) the total amount paid pursuant to section 30; or
- (ii) an amount previously calculated pursuant to this section; or

(b) credit the operator for the amount that the minister’s calculation is less than:

- (i) the total amount paid pursuant to section 30; or
- (ii) an amount previously calculated pursuant to this section.

Taxpayer to pay interest

35(1) Every taxpayer shall pay interest to the Crown on any amount invoiced to the operator pursuant to clause 34(a) as a result of any subsequent audit.

(2) The interest is to be calculated from the last day on which the return was required to be filed pursuant to section 32 to the day the department issues an invoice pursuant to clause 34(a) as a result of any subsequent audit.

(3) The interest is to be calculated using an annual rate equal to 1.2 times the rate of interest published in the Bank of Canada Review as the “Bank Rate” for the day preceding the day on which the return was required to be filed.

Minister to pay interest

36(1) The minister shall pay interest to a taxpayer on any amount credited to the operator pursuant to clause 34(b) as a result of any subsequent audit.

(2) The interest is to be calculated from the later of the day on which the return was required to be filed pursuant to section 32 and the day on which the return was received by the department to the day the department has issued a credit pursuant to clause 34(b) as a result of any subsequent audit.

(3) The interest is to be calculated using an annual rate equal to the rate of interest published in the Bank of Canada Review as the “Bank Rate” for the day preceding the day on which the interest commences to accrue.

Revised taxation year

37 With the consent of the minister, the operator of an EOR project, after the time at which the first statement respecting the project is filed pursuant to section 27, may designate in writing a revised period not exceeding 53 weeks to be the taxation year for the project, and from and after the effective date of the change, taxation year means the revised period so designated.

Special operator to provide information

38 A taxpayer who is designated as a special operator pursuant to section 7 shall provide to the operator all information necessary to enable the operator to calculate the taxes pursuant to section 25 and to submit the statement pursuant to section 27.

Items to be included in calculating pre-payout ratio

39 For greater certainty, the revenues, deductions, allowances and investment attributable to an exempt owner's share of oil, as determined in accordance with section 28 of the Act, or attributable to any oil exempted pursuant to section 65 of the regulations, shall be included in calculating the pre-payout ratio of an EOR project for any taxation year as if the exemptions provided pursuant to section 28 of the Act or section 65 of these regulations did not apply.

Limitation on deductions

40 Notwithstanding any other provision of these regulations, in calculating the freehold EOR income subject to tax of an EOR project, no deduction shall be made or allowance taken respecting any operating costs or royalty that is reasonably attributable to an exempt owner's share of oil, as determined in accordance with section 28 of the Act, or attributable to any oil exempted pursuant to section 65 of these regulations.

PART V
Gas Production Tax

Interpretation

41 In this Part:

(a) "**C_g**" means a factor determined in accordance with the following formula and rounded to the nearest ten-thousandth:

$$C_g = \frac{K_g}{230.76} ;$$

(b) "**cost of service factor**" means, for any month for which the point of sale of gas is downstream of the fieldgate, the amount determined as follows:

(i) where the seller of the gas deals at arm's length with the carrier or carriers of the gas between the fieldgate and the point of sale, the cost of service factor is equal to the transmission charges payable to the carrier or carriers for transmitting the gas during that month between the fieldgate and the point of sale divided by the volume of gas, expressed in thousands of cubic metres, delivered by the carrier or carriers at the point of sale; and

(ii) where the seller of the gas does not deal at arm's length with a carrier or carriers of the gas between the fieldgate and the point of sale or where, in the opinion of the minister, the transmission charges payable to a carrier or carriers for transmitting the gas during that month between the fieldgate and the point of sale are not reasonable charges for the transmission of that gas, the cost of service factor is an amount approved from time to time by the minister as the cost of service factor for that month respecting the costs of transmission of that gas;

(c) "**cubic metre**" of gas means the volume of gas contained in one cubic metre of space at a standard pressure of 101.325 kilopascals absolute and at a standard temperature of 15° Celsius;

(d) "**fieldgate**" means:

(i) the point at which gas first enters a gas transmission pipeline that, in the opinion of the minister, is a high pressure gas transmission pipeline; or

(ii) any other point that may be approved by the minister from time to time;

(e) "**gas cost allowance**" means for any month an amount, expressed in dollars per thousand cubic metres, established from time to time by order of the minister as the gas cost allowance for that month respecting the costs of transmission of the gas from the well-head to the fieldgate;

(f) "**GP**" means the average gas price at the fieldgate, expressed in dollars per thousand cubic metres rounded to the nearest dollar, as estimated and set by the minister for a month in accordance with section 42;

(g) "**K_g**" means a factor determined in accordance with the following formulas and rounded to the nearest hundredth:

(i) for new gas:

$$K_g = 19.5 + (26 \times \frac{(GP - 35)}{GP});$$

(ii) for old gas:

$$K_g = 26 + (32.5 \times \frac{(GP - 35)}{GP});$$

(h) "**MGP**" means the monthly gas production, expressed in thousands of cubic metres rounded to the nearest tenth, that is produced from an oil well or gas well for the month;

(i) "**new gas**" means all gas produced on or after January 1, 1994:

(i) that is produced from a gas well:

(A) that first commenced production of gas on or after October 1, 1976;

- (B) that was never part of a unit that existed as of September 30, 1976; and
- (C) whose wellbore was never part of another gas well that first commenced production of gas on or before September 30, 1976;
- (ii) that is produced from a gas well whose wellbore was part of another gas well that first commenced production of gas on or before September 30, 1976, and whose wellbore was:
 - (A) abandoned in accordance with the provisions of *The Oil and Gas Conservation Act* and the regulations made pursuant to that Act, and re-entered on or after October 1, 1976; or
 - (B) deepened on or after October 1, 1976 to include the zone from which the gas well is producing; or
 - (iii) that is otherwise approved by the minister from time to time as new gas for the purposes of these regulations;
- (j) **“old gas”** means all gas that is produced from a gas well and that is not new gas;
- (k) **“PTF_g”** means the production tax factor for gas equal to:
 - (i) for all gas produced from or allocated to any Crown-acquired lands, the rate of royalty specified in the lease to which those Crown-acquired lands are subject; and
 - (ii) for all gas produced from or allocated to any freehold lands that are not Crown-acquired lands:
 - (A) 6.9 for old gas; and
 - (B) 10.0 for new gas;
- (l) **“X_g”** means a factor determined in accordance with the following formula and rounded to the nearest whole number:

$$X_g = K_g \times 57.69.$$

Minister to set GP

42(1) No earlier than the 15th day in a month, the minister shall estimate and set the GP for that month after consideration of the following:

- (a) prices specified in gas sales contracts applicable to Saskatchewan gas delivered to purchasers during the month;
- (b) gas transportation charges;
- (c) the historical trend of the percentage of Saskatchewan gas volumes contracted for sale during a month that is actually delivered for sale during the month;
- (d) any event or other information that, in the opinion of the minister, may affect the level of Saskatchewan gas prices.

(2) The GP estimated and set by the minister shall not be less than \$35 per thousand cubic metres.

Notice of GP

43 The department shall make the GP for the month available to each operator and special operator.

Calculation of gas production tax

44 The tax imposed by section 3 of the Act and the payments to be made respecting old gas or new gas that is produced from or allocated to any freehold lands on or after January 1, 1994 is to be determined for each oil well or gas well, for each month, by:

(a) calculating the appropriate tax rate, expressed as a percentage, respecting each category of gas produced from the well for the month, which, subject to Part VI, is to be the greater of nil or the rate determined in accordance with the following table:

Monthly Gas Production in Thousands of Cubic Metres	Tax Rate expressed as a percentage of Total Monthly Production
0 - 115.4	$[(MGP \times C_g) - SRC] - PTF_g$
Over 115.4	$\left[\left(K_g - \frac{X_g}{MGP} \right) - SRC \right] - PTF_g$;

(b) determining the tax share of each category of gas produced from the well for the month by applying the appropriate tax rate for the well for the month respecting each category, as calculated pursuant to clause (a), to the total monthly production of each category produced from the well for the month;

(c) determining each taxpayer's share of the tax share, as determined pursuant to clause (b), of each category of gas produced from the well for the month by applying the taxpayer's proportionate share of each category to the tax share of each category; and

(d) calculating the payment required to be made by each taxpayer for the month respecting each category of gas produced from the well for the month by applying the taxpayer's well-head value as determined pursuant to section 45 to the taxpayer's share of the tax share as determined pursuant to clause (c).

Well-head value for gas

45(1) For the purposes of these regulations, the well-head value of gas means an amount equal to:

(a) the price received by a taxpayer pursuant to an arm's-length agreement for the sale of the gas, expressed in dollars per thousand cubic metres, at the point of sale, in circumstances where the point of sale is upstream of the fieldgate, less any portion of the gas cost allowance that may be allowed by the minister;

(b) the price received by a taxpayer pursuant to an arm's-length agreement for the sale of the gas, expressed in dollars per thousand cubic metres, at the point of sale, less the applicable gas cost allowance, in circumstances where the point of sale is at the fieldgate;

(c) the price received by a taxpayer pursuant to an arm's-length agreement for the sale of the gas, expressed in dollars per thousand cubic metres, at the point of sale, less the sum of the applicable cost of service factor and the applicable gas cost allowance, in circumstances where the point of sale is downstream of the fieldgate; or

(d) a value that is approved by the minister in circumstances where there is no agreement for the sale of the gas or where the minister is satisfied that no arm's-length agreement has occurred.

(2) Where the minister is satisfied that the amount determined pursuant to subsection (1) respecting any gas does not fairly reflect the value of the gas at the well-head, the minister may, from time to time, suspend the operation of subsection (1) respecting that gas and make a determination of the fair value of the gas that, in the minister's opinion, more accurately reflects the value of the gas at the well-head, and the fair value so determined will be the well-head value of the gas.

Gas not subject to taxes

46(1) Subject to subsection (2), no taxes shall be calculated or paid respecting any gas unless the gas is produced from a gas well.

(2) All gas produced from an oil well is to be classified as new gas for the purposes of calculating and paying taxes pursuant to this Part where the minister has:

(a) issued an order pursuant to section 17 of *The Oil and Gas Conservation Act* for oil and gas to be produced concurrently from the oil well; or

(b) approved the gas produced from the oil well as new gas pursuant to subclause 41(i)(iii) under any other special circumstances.

PART VI
Gas Production Tax Incentive

Interpretation

47 In this Part:

(a) "**gas well location**" means a location for which a well licence application:

(i) has been approved by the minister and has not subsequently been cancelled;

(ii) indicates gas as the well objective; and

(iii) has not yet resulted in a wellbore being cased for the purposes of production or abandoned;

(b) "**qualifying exploratory gas well**" means a gas well with a finished drilling date on or after January 1, 1994:

(i) that has gas listed as the well objective on the well licence;

(ii) whose wellbore has never been utilized for any purpose since December 31, 1983;

(iii) that, at the time the well is licensed, is located in a drainage unit that has not contained a gas well that produced gas from the same zone; and

(iv) that first produces gas from the zone noted as the expected producing zone or formation on the well licence and:

(A) at the time the well is licensed, is located more than 4.8 kilometres, measured from centre of drainage unit to centre of drainage unit, from the nearest gas well or gas well location; or

(B) produces gas from a zone within an older geological system than the oldest geological system in which:

(I) any other gas well that is located 4.8 kilometres or less, measured from centre of drainage unit to centre of drainage unit, from the gas well at the time the well is licensed, is cased through or into;

(II) any other gas well that is located 4.8 kilometres or less, measured from centre of drainage unit to centre of drainage unit, from the gas well at the time the well is licensed, is open-hole-completed into; or

(III) any other gas well location that is located 4.8 kilometres or less, measured from centre of drainage unit to centre of drainage unit, from the gas well at the time the well is licensed, is licensed through or to;

or a gas well with a finished drilling date on or after January 1, 1994 that is approved by the minister as a qualifying exploratory gas well.

Exploratory gas production tax incentives

48 For the purposes of determining the appropriate tax share pursuant to clause 44(b), the appropriate tax rate is the lesser of the new gas tax rate calculated pursuant to clause 44(a) and the greater of either nil or a rate equal to 5% minus the total of the SRC and the PTF_g , for the portion of gas produced from or allocated to freehold lands that is included in the first 25 million cubic metres of new gas produced from a qualifying exploratory gas well.

Reduction of volume incentive amounts

49 The minister may reduce the volume of gas for the purposes of section 48 for a gas well where:

(a) the taxpayer has requested that the minister approve the gas well as a qualifying exploratory gas well, pursuant to clause 47(b); or

(b) gas has been produced from more than one zone through the same wellbore.

Evaluation of gas well after licensing

50 Where the department has received the new well report form or where the office of the department responsible for administering this section has received a letter from a taxpayer, in either case indicating that gas:

- (a) has first been produced or is expected to be first produced through a wellbore that was licensed with gas as the well objective and was never utilized for any other purpose, and has been or is expected to be first produced from a zone other than that noted as the expected producing zone or formation on the well licence application, the resulting gas well must be evaluated to determine if it qualifies as a qualifying exploratory gas well as if the zone from which the well is producing or is expected to produce had been noted on the well licence application as the expected producing zone; or
- (b) has first been produced or is expected to be first produced through a wellbore that was licensed with a well objective other than gas and was never utilized for any other purpose, the resulting gas well must be evaluated to determine if it qualifies as a qualifying exploratory gas well as if the well had been licensed at the time the department received the new well report form or letter, and the evaluation must be based on the revised information respecting both the expected producing zone and the well objective.

Re-evaluation of gas well location

51 A gas well must be re-evaluated to determine if it qualifies as a qualifying exploratory gas well as if the gas well locations that affected its qualification had not existed at the time the particular well was licensed where, before the gas well is spudded, the office of the department responsible for administering this section is notified by a taxpayer that the gas well should be re-evaluated because each gas well location that affected that gas well's qualification pursuant to clause 47(b) has either:

- (a) had its licence cancelled;
- (b) been drilled and subsequently abandoned;
- (c) been drilled and completed as something other than a gas well; or
- (d) been drilled and not cased into the geological system in which the expected producing zone or formation is situated.

PART VII
Exemption Certificates

Exemption certificates

52 The holder of a working interest in any oil or gas produced from an oil well or gas well, who is also an exempt owner respecting the producing tract in which the oil well or gas well is situated within the meaning of section 28 of the Act, may apply to the minister for an exemption certificate respecting the holder's exempt owner's share of the oil or gas that may be produced from the oil well or gas well situated in that producing tract.

Form of application

53 An application for an exemption certificate pursuant to section 52 is to:

- (a) be in the form approved by the minister;
- (b) contain any information that may be required by the form; and
- (c) be verified by a declaration in a form approved by the minister and signed by the exempt owner certifying that all information contained in the application is true and complete and that the exempt owner is an exempt owner within the meaning of section 28 of the Act.

Minister may issue exemption

54(1) Where the minister is satisfied that the information required by clause 53(b) is true and complete and that the person signing the declaration required by clause 53(c) is an exempt owner within the meaning of section 28 of the Act, the minister shall issue to the exempt owner an exemption certificate.

(2) No exemption certificate issued by the minister pursuant to subsection (1) shall be issued for a term of more than 12 consecutive months beginning with the month in which it is issued, except that an exempt owner may apply for a further exemption certificate in the manner set out in this Part at any time within 60 days prior to the termination or expiry of the current exemption certificate.

(3) An exemption certificate issued by the minister pursuant to subsection (1) shall:

- (a) identify the exempt owner to whom it is issued;
- (b) describe the producing tract with respect to which the exempt owner is exempt; and
- (c) state the exempt owner's share of the oil or gas that may be produced from the oil well or gas well situated in that producing tract.

(4) The minister shall send a copy of each exemption certificate issued to an exempt owner pursuant to this section to the operator of the oil well or gas well situated in the producing tract described in the exemption certificate.

Effect of certificate

55 Until an exemption certificate issued and forwarded pursuant to section 54 is revoked and notice of the revocation is given to the operator by the minister, or until the exemption certificate otherwise terminates or expires pursuant to this Part, the operator is relieved of any deduction and remittance obligations pursuant to subsections 7(2) and 7(5) of the Act respecting, and to the extent of, the tax that would otherwise be imposed by section 3 of the Act on the exempt owner's share, as stated in the exemption certificate, of the oil or gas that may be produced from the oil well or gas well situated in that producing tract for any month.

Owner to notify minister

56 An exempt owner to whom an exemption certificate has been issued pursuant to section 54 shall immediately inform the minister in writing of any change in any of the information contained in the certificate or in the application for the certificate that materially affects the accuracy of the certificate or the entitlement of the exempt owner to the exemption provided by section 28 of the Act, including, without limitation, any change regarding:

- (a) the area of oil and gas rights in all producing tracts beneficially owned by the exempt owner or by any person with whom the exempt owner does not deal at arm's-length or with whom the exempt owner is deemed to be an associated person pursuant to section 27 of the Act; or
- (b) the exempt owner's share of the oil or gas that may be produced from the oil well or gas well situated in the producing tract with respect to which the person is an exempt owner.

Minister to review material changes

57 On receipt of any information pursuant to section 56, the minister may, as the circumstances require:

- (a) amend the exemption certificate to the extent made necessary by that information;
- (b) revoke the exemption certificate; or
- (c) revoke the exemption certificate and issue a new exemption certificate in its place, containing that information, for the unexpired balance of the term.

Revocation

58 Notwithstanding any other provision of this Part, the minister may revoke any exemption certificate at any time if the minister is satisfied that:

- (a) the person signing the declaration required by clause 53(c) respecting the application for the exemption certificate was not, or is no longer, an exempt owner within the meaning of section 28 of the Act;
- (b) the exempt owner has failed for any reason to inform the minister of any change in any of the information contained in the exemption certificate or in the application for it when required by section 56; or
- (c) the exemption certificate was obtained by improper means or is being used for an improper purpose including, without limitation, the improper avoidance or reduction of any taxes that might otherwise have been or become payable pursuant to the Act.

Additional penalties

59(1) In addition to any other penalty or liability provided for in the Act or these regulations, any person is liable to a penalty who:

- (a) not being an exempt owner within the meaning of section 28 of the Act, obtains an exemption certificate issued pursuant to this Part through fraud, misrepresentation or other improper means including, without limitation, the signing of a declaration pursuant to clause 53(c) respecting an application that the person knows or ought reasonably to know is not true and complete at that time;
- (b) having obtained an exemption certificate, fails without reasonable cause to inform the minister of any change in any of the information contained in the application as and when required by section 56; or
- (c) in any other way attempts, or conspires with any other person, to improperly avoid or reduce any taxes that might otherwise have been or become payable pursuant to the Act through the obtaining or use of an exemption certificate issued pursuant to this Part.

- (2) The penalty for any action, failure or conduct mentioned in subsection (1) is the greater of:
- (a) \$1,000; and
 - (b) the amount, or additional amount, of the taxes imposed by the Act that would have been or become payable pursuant to the Act but for the action, failure or conduct.
- (3) Penalties pursuant to subsection (1) are due and payable to the minister.
- (4) The minister may waive the penalty pursuant to this section or fix a lesser amount respecting any particular action, failure or conduct.

PART VIII General

Notices of active operation

60(1) The additional information to be set out in any notice of active operation delivered pursuant to subsection 11(1) of the Act is the information required by any form that may be authorized from time to time for that purpose, and the form of that notice of active operation, or of any notice to be delivered pursuant to subsection 11(2) of the Act, is to be authorized by the minister from time to time.

(2) A notice of active operation pursuant to subsection 11(1) of the Act is to be delivered within 12 days after the commencement of production of oil or gas from the oil well or gas well.

(3) A notice pursuant to subsection 11(2) of the Act is to be delivered within 30 days after the end of the month in which the change takes place.

Returns

61(1) Any amount that an operator is required to remit to the minister pursuant to subsection 7(7) of the Act is to be accompanied by a return in the form approved by the minister for the purposes of subsection 13(1) of the Act.

(2) Notwithstanding that, by virtue of a provision of the Act or these regulations, no tax is to be calculated or paid pursuant to these regulations respecting any oil or gas produced from an oil well or gas well for a month, a return in the form approved by the minister for the purposes of subsection 13(1) of the Act is to be delivered to the minister by the operator of the oil well or gas well within one month after the end of the month in which that oil or gas was produced from the oil well or gas well.

Delegation

62 The powers and duties of the minister pursuant to the Act and these regulations are delegated to the deputy minister of the department and to the executive director of the Petroleum and Natural Gas Division of the department.

Rate of interest

63 A rate of interest of 1.5% per month, or part of a month, is prescribed for the purposes of subsections 9(1) and 9(2) of the Act.

Exemption

64 Notwithstanding any other provision of these regulations, no tax is to be calculated or paid pursuant to these regulations respecting any oil or gas produced from or allocated to any lands that are vested in the Crown in right of Canada and that are administered by the Government of Canada for the purposes of Canada, including without limitation any of those lands included in any Indian reserve within Saskatchewan.

Previously estimated and set HOP and NOP

65 Pursuant to section 10, for each month from January, 1994 to the month these regulations come into force inclusive, the HOP and NOP amounts set by the minister pursuant to *The Freehold Oil and Gas Production Tax Regulations, 1983* are the HOP and NOP amounts set by the minister pursuant to these regulations except that in the case when the HOP or NOP is less than \$100 per cubic metre, the HOP or NOP for third tier oil is \$100 per cubic metre.

Previously estimated and set GP

66 Pursuant to section 42, for each month from January, 1994 to the month these regulations come into force inclusive, the GP amount set by the minister pursuant to *The Freehold Oil and Gas Production Tax Regulations, 1983* is the GP amount set by the minister pursuant to these regulations.

**PART IX
Repeal and Coming into Force**

Sask. Reg. 11/83 repealed

67 *The Freehold Oil and Gas Production Tax Regulations, 1983* are repealed.

Coming into force

68 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, 1994.

SASKATCHEWAN REGULATIONS 59/95

The Wildlife Act

Subsection 63(1)

Order in Council 681/95, dated August 28, 1995

(Filed August 29, 1995)

Title

1 These regulations may be cited as *The Wildlife Management Zones and Special Areas Boundaries Amendment Regulations, 1995*.

R.R.S. c.W-13.1 Reg 45 amended

2 *The Wildlife Management Zones and Special Areas Boundaries Regulations, 1990* are amended in the manner set forth in these regulations.

Part I of Appendix amended

3 Part I of the Appendix is amended:

(a) by repealing the description of Wildlife Management Zone No. 20;

(b) by repealing the description of Wildlife Management Zone Nos. 29 and 30 and substituting the following:

“WILDLIFE MANAGEMENT ZONE NO. 29

Wildlife Management Zone No. 29 is bounded by:

- (a) Highway No. 11 between the Dundurn Military Camp access road and Highway No. 15;
- (b) Highway No. 15 between Highway No. 11 and Highway No. 4;
- (c) Highway No. 4 between Highway No. 15 and Highway No. 14;
- (d) Highway No. 14 between Highway No. 4 and primary grid road No. 655;
- (e) primary grid road No. 655 south between Highway No. 14 and the south-west corner of Section 5, in Township 35, in Range 11, West of the Third Meridian;
- (f) the grid road east between primary grid road No. 655 and primary grid road No. 673;
- (g) primary grid road No. 673 between the grid road described in clause (f) and Highway No. 7;
- (h) primary grid road No. 766 between Highway No. 7 and the north-east corner of Section 17, in Township 34, in Range 8, West of the Third Meridian;
- (i) the road south between primary grid road No. 766 and the north boundary of Township 33;
- (j) the north boundary of Township 33 between the south-west corner of Section 4, in Township 34, in Range 8, West of the Third Meridian and the boundary of the Montrose PFRA Pasture in the south-east quarter of Section 2, in Township 34, in Range 7, West of the Third Meridian;
- (k) the west, north and east boundaries of the Montrose PFRA Pasture between the south-east quarter of Section 2, in Township 34, in Range 7, West of the Third Meridian and the south-east corner of the south-west quarter of Section 6, in Township 34, in Range 6, West of the Third Meridian;
- (l) the south boundary of Section 6, in Township 34, in Range 6, West of the Third Meridian between the boundary of the Montrose PFRA Pasture and the south-east corner of Section 6, in Township 34, in Range 6, West of the Third Meridian;
- (m) the grid road south between the north boundary of Township 33 and the north boundary of Township 32 at the south-west corner of Section 5, in Township 33, in Range 6, West of the Third Meridian;
- (n) the north boundary of Township 32 between the road described in clause (m) and the north bank of the South Saskatchewan River;

- (o) the north bank of the South Saskatchewan River between the north boundary of Township 32 and the south boundary of Section 13, in Township 33, in Range 6, West of the Third Meridian; and
- (p) the south boundary of Section 13, in Township 33, in Range 6, West of the Third Meridian, the Strathcona road to the Dundurn Military Camp and the road east from the Dundurn Military camp between the north bank of the South Saskatchewan River and Highway No. 11.

“WILDLIFE MANAGEMENT ZONE NO. 30

Wildlife Management Zone No. 30 is bounded by:

- (a) Highway No. 41 and primary grid road No. 671 between the Alvena access road and Highway No. 16;
- (b) Highway No. 397 and primary grid road No. 764 between Highway No. 16 and the south-west corner of Section 26, in Township 32, in Range 1, West of the Third Meridian;
- (c) the grid road west between primary grid road No. 764 and the boundary of Blackstrap Lake Provincial Park;
- (d) the boundary of Blackstrap Lake Provincial Park between the grid road described in clause (c) and Highway No. 211;
- (e) Highway No. 211 between the east boundary of Blackstrap Lake Provincial Park and Highway No. 11;
- (f) Highway No. 11 between Highway No. 211 and the Dundurn Military Camp access road;
- (g) the Dundurn Military Camp access road, the Strathcona Road and the south boundary of Section 13, in Township 33, in Range 6, West of the Third Meridian between Highway No. 11 and the north bank of the South Saskatchewan River;
- (h) the north bank of the South Saskatchewan River between the south boundary of Section 13, in Township 33, in Range 6, West of the Third Meridian and the north boundary of Township 34, in Range 6, West of the Third Meridian;
- (i) the north boundary of Township 34 between the west bank of the South Saskatchewan River and the Canadian National Railroad right-of-way at the north-west corner of Section 31, in Township 34, in Range 4, West of the Third Meridian;
- (j) the Canadian National Railroad right-of-way between the north-west corner of Section 31, in Township 34, in Range 4, West of the Third Meridian and the south boundary of Section 30, in Township 34, in Range 4, West of the Third Meridian;
- (k) the south boundary of Section 30, in Township 34, in Range 4, West of the Third Meridian and the road east between the Canadian National Railroad right-of-way and paved primary grid road No. 666;

- (l) paved primary grid road No. 666 between the south-east corner of Section 27, in Township 34, in Range 4, West of the Third Meridian and the north boundary of Township 34, in Range 4, West of the Third Meridian;
- (m) the north boundary of Township 34, in Range 4, West of the Third Meridian between paved primary grid road No. 666 and the north-east corner of Section 32, in Township 34, in Range 3, West of the Third Meridian;
- (n) the road and the grid road between the north-east corner of Section 32, in Township 34, in Range 3, West of the Third Meridian and Highway No. 5;
- (o) Highway No. 5 between the north-east corner of Section 32, in Township 36, in Range 3, West of the Third Meridian and the south-east corner of Section 4, in Township 37, in Range 3, West of the Third Meridian;
- (p) the road north between Highway No. 5 and the north-east corner of Section 21, in Township 37, in Range 3, West of the Third Meridian;
- (q) the road east between the north-east corner of Section 21, in Township 37, in Range 3, West of the Third Meridian and the east boundary of Range 4, West of the Third Meridian;
- (r) the east boundary of Range 4 between the north-east corner of Section 24, in Township 37, in Range 4, West of the Third Meridian and the north-east corner of Section 36, in Township 38, in Range 4, West of the Third Meridian;
- (s) primary grid road No. 784 and Highway No. 305 between the east boundary of Range 4 and the north-west corner of Section 35, in Township 38, in Range 6, West of the Third Meridian;
- (t) the road south between Provincial Highway No. 305 and the south-west corner of Section 2, in Township 38, in Range 6, West of the Third Meridian;
- (u) the north boundary of Township 37 west between the south-west corner of Section 2, in Township 38, in Range 6, West of the Third Meridian and the Park PFRA Pasture boundary;
- (v) the Park PFRA Pasture boundary south, east and south between the north boundary of Township 37 and the south-east corner of Section 19, in Township 37, in Range 8, West of the Third Meridian;
- (w) the Park PFRA Pasture boundary, alternating north and west to the northern boundary of Township 37, in Range 9, West of the Third Meridian;
- (x) the road 2.4 kilometres west, 3.2 kilometres south and 4.8 kilometres west between the Park PFRA Pasture boundary and Highway No. 376;
- (y) Highway No. 376 south between the south-west corner of Section 30, in Township 37, in Range 9, West of the Third Meridian and Highway No. 14;
- (z) Highway No. 14 between Highway No. 376 and the north-west corner of Section 28, in Township 36, in Range 8, West of the Third Meridian;

- (aa) the road 1.6 kilometres south, 1.6 kilometres east and 6.4 kilometres south between Highway No. 14 and the south-west corner of Section 3, in Township 36, in Range 8, West of the Third Meridian;
- (bb) the road 6.4 kilometres south and 6.4 kilometres east between the south-west corner of Section 3, in Township 36, in Range 8, West of the Third Meridian and Highway No. 7 at the Town of Vanscoy;
- (cc) Highway No. 7 between the Town of Vanscoy and primary grid road No. 673 at the Town of Delisle;
- (dd) primary grid road No. 673 between Highway No. 7 and the south-west corner of Section 3, in Township 35, in Range 9, West of the Third Meridian;
- (ee) the grid road west between primary grid road No. 673 and primary grid road No. 655;
- (ff) primary grid road No. 655 and Highway No. 376 between the south-west corner of Section 3, in Township 35, in Range 9, West of the Third Meridian and the south bank of the North Saskatchewan River;
- (gg) the south bank of the North Saskatchewan River between Highway No. 376 and Highway No. 12;
- (hh) Highway No. 12 and Highway No. 312 between the south bank of the North Saskatchewan River and the north bank of the South Saskatchewan River;
- (ii) the north bank of the South Saskatchewan River between Highway No. 312 and the Hague Ferry crossing; and
- (jj) the grid road 7.2 kilometres east, 3.2 kilometres north and 11.2 kilometres east between the north bank of the South Saskatchewan River and Highway No. 41”;

(c) by repealing the description of Wildlife Management Zone Nos. 40 to 60 and substituting the following:

“WILDLIFE MANAGEMENT ZONE NO. 40

Wildlife Management Zone No. 40 is bounded by:

- (a) Highway No. 38, Highway No. 5 and Highway No. 310 between Highway No. 349 and Highway No. 16;
- (b) Highway No. 16 between Highway No. 310 and Highway No. 6;
- (c) Highway No. 6 between Highway No. 16 and Highway No. 349; and
- (d) Highway No. 349 and Highway No. 35 between Highway No. 6 and Highway No. 38.

“WILDLIFE MANAGEMENT ZONE NO. 41

Wildlife Management Zone No. 41 is bounded by:

- (a) Highway No. 6 between Highway No. 349 and Highway No. 16;
- (b) Highway No. 16 between Highway No. 6 and the Town of Elstow;
- (c) the grid road north from the Town of Elstow between Highway No. 6 and Highway No. 5;
- (d) Highway No. 5 and primary grid road No. 671 between the grid road described in clause (c) and Highway No. 41;
- (e) Highway No. 41 between primary grid road No. 671 and Highway No. 20;
- (f) Highway No. 20 between Highway No. 41 and primary grid road No. 777;
and
- (g) primary grid road No. 777 and Highway No. 368 between Highway No. 20 and Highway No. 6.

“WILDLIFE MANAGEMENT ZONE NO. 42

Wildlife Management Zone No. 42 is bounded by:

- (a) primary grid road No. 679, primary grid road No. 773 and the grid road at the north-west corner of Section 9, in Township 42, in Range 12, West of the Second Meridian between the Town of Bjorkdale and Highway No. 349;
- (b) Highway No. 349, primary grid road No. 777, and Highway No. 368 between the grid road described in clause (a) and Highway No. 20;
- (c) Highway No. 20 between primary grid road No. 777 and Highway No. 41;
- (d) Highway No. 41 between Highway No. 20 and the Town of Alvena;
- (e) the grid road running west, south and west between Highway No. 41 and the Hague Ferry crossing;
- (f) the north bank of the South Saskatchewan River between the Hague Ferry crossing and the Weldon Ferry crossing;
- (g) primary grid road No. 682 between the Weldon Ferry crossing and Highway No. 3;
- (h) Highway No. 3 between primary grid road No. 682 and Highway No. 6;
- (i) Highway No. 6 between Highway No. 3 and primary grid road No. 776;
and
- (j) primary grid road No. 776 between Highway No. 6 and Highway No. 23 at the Town of Bjorkdale.

“WILDLIFE MANAGEMENT ZONE NO. 43

Wildlife Management Zone No. 43 is bounded by:

- (a) the south bank of the Saskatchewan River and the east shore of Tobin Lake between the boundary of the Northern Provincial Forest at the east boundary of Township 54, in Range 10, West of the Second Meridian and the east boundary of Section 21, in Township 52, in Range 11, West of the Third Meridian;
- (b) the west boundaries of Sections 4, 9, 16, and 21, in Township 52, in Range 11, West of the Second Meridian and the west boundary of Section 33, in Township 51, in Range 11, West of the Second Meridian between the shore of Tobin Lake and Highway No. 123;
- (c) Highway No. 123 and Highway No. 23 between the west boundary of Section 33, in Township 51, in Range 11, West of the Second Meridian and primary grid road No. 776 at the Town of Bjorkdale;
- (d) primary grid road No. 776 between Highway No. 23 and Highway No. 6;
- (e) Highway No. 6 between primary grid road No. 776 and Highway No. 3;
- (f) Highway No. 3 between Highway No. 6 and the Weldon access road;
- (g) the Weldon access road and primary grid road No. 682 between Highway No. 3 and the Weldon Ferry crossing;
- (h) the south bank of the South Saskatchewan River to the confluence of the North and South Saskatchewan Rivers, easterly along the south bank of the Saskatchewan River between the Weldon Ferry crossing and the east boundary of Township 52, in Range 14, West of the Second Meridian; and
- (i) the east boundary of Township 52, in Range 14, West of the Second Meridian and the west and north shore of Tobin Lake between the south bank of the Saskatchewan River and the boundary of the Northern Provincial Forest at the east boundary of Township 54, in Range 10, West of the Second Meridian.

“WILDLIFE MANAGEMENT ZONE NO. 44

Wildlife Management Zone No. 44 is bounded by:

- (a) the south bank of the North Saskatchewan River between the south boundary of Section 36, in Township 44, in Range 5, West of the Third Meridian and Highway No. 4 at the City of North Battleford;
- (b) Highway No. 40 between Highway No. 4 and Highway No. 12 at the Town of Blaine Lake; and
- (c) the grid road east and the south boundaries of Sections 35 and 36, in Township 44, in Range 5, West of the Third Meridian between the Town of Blaine Lake and the south bank of the North Saskatchewan River.

“WILDLIFE MANAGEMENT ZONE NO. 45

Wildlife Management Zone No. 45 is bounded by:

- (a) Highway No. 376 and paved primary grid road No. 655 between the south bank of the North Saskatchewan River and Highway No. 14 at the south boundary of Township 36, in Range 11, West of the Third Meridian;
- (b) Highway No. 14 between paved primary grid road No. 655 at the south boundary of Township 36, in Range 11, West of the Third Meridian and Highway No. 21 at the Town of Unity;
- (c) Highway No. 21 between Highway No. 14 and Highway No. 40 at the Town of Wilbert;
- (d) Highway No. 40 between Highway No. 21 and the west boundary of Saskatchewan;
- (e) the west boundary of Saskatchewan between Highway No. 40 and the south bank of the North Saskatchewan River; and
- (f) the south bank of the North Saskatchewan River between the west boundary of Saskatchewan and Highway No. 376.

“WILDLIFE MANAGEMENT ZONE NO. 46

Wildlife Management Zone No. 46 is bounded by:

- (a) Highway No. 21 between Highway 40 and Highway 21 at the Town of Unity;
- (b) Highway No. 14 between Highway No. 21 and the west boundary of Saskatchewan;
- (c) the west boundary of Saskatchewan between Highway No. 14 and Highway No. 40; and
- (d) Highway No. 40 between the west boundary of Saskatchewan and Highway No. 21 at the Town of Wilbert.

“WILDLIFE MANAGEMENT ZONE NO. 47

Wildlife Management Zone No. 47 is bounded by:

- (a) the paved road south between the north-west corner of Section 36, in Township 50, in Range 15, West of the Third Meridian and primary grid road No. 794;
- (b) primary grid road No. 794 between the paved road described in clause (a) and Highway No. 378;
- (c) Highway No. 378, Highway No. 324 and primary grid road No. 376 between primary grid road No. 794 and Highway No. 40;

- (d) Highway No. 40 between primary grid road No. 376 and the south bank of the North Saskatchewan River;
- (e) the south bank of the North Saskatchewan River between Highway No. 4 and the west boundary of Saskatchewan;
- (f) the west boundary of Saskatchewan between the south bank of the North Saskatchewan River and the boundary of the Northern Provincial Forest on the south boundary of Section 30, in Township 55, in Range 27, West of the Third Meridian;
- (g) the boundary of the Northern Provincial Forest between the west boundary of Saskatchewan and the south-west corner of Section 17, in Township 52, in Range 14, West of the Third Meridian;
- (h) the road south between the Northern Provincial Forest boundary in the south-west corner of Section 17, in Township 52, in Range 14, West of the Third Meridian and Highway No. 3; and
- (i) Highway No. 3 between the road described in clause (h) and the north-west corner of Section 36, in Township 50, in Range 15, West of the Third Meridian.

“WILDLIFE MANAGEMENT ZONE NO. 48

Wildlife Management Zone No. 48 is bounded by:

- (a) the east boundary of Saskatchewan between the boundary of the Porcupine Provincial Forest at the north-west corner of Section 31, in Township 37, in Range 29, West of the First Meridian and Highway No. 49;
- (b) Highway No. 49 between the east boundary of Saskatchewan and Highway No. 38 at the Town of Kelvington;
- (c) Highway No. 38 between Highway No. 49 and Highway No. 349;
- (d) Highway No. 349 between Highway No. 38 and the grid road at the south-west corner of Section 13, in Township 40, in Range 13, West of the Second Meridian;
- (e) the grid road described in clause (d), primary grid road No. 773 and primary grid road No. 679 between Highway No. 349 and Highway No. 23 at the Town of Bjorkdale;
- (f) Highway No. 23 between primary grid road No. 679 and the boundary of the Porcupine Provincial Forest at the west boundary of Section 34, in Township 41, in Range 8, West of the Second Meridian; and
- (g) the west and south boundaries of the Porcupine Provincial Forest between the point described in clause (f) and the east boundary of Saskatchewan where it intersects with the boundary of the Porcupine Provincial Forest at the north-west corner of Section 31, in Township 37, in Range 29, West of the Second Meridian.

“WILDLIFE MANAGEMENT ZONE NO. 49

Wildlife Management Zone No. 49 is bounded by:

- (a) the east boundary of Saskatchewan between the boundary of the Northern Provincial Forest at the south-east corner of Section 1, in Township 45, in Range 30, West of the First Meridian and the boundary of the Porcupine Provincial Forest at the south boundary of Section 25, in Township 44, in Range 30, West of the First Meridian;
- (b) the boundary of the Porcupine Provincial Forest between the south-east corner of Section 25, in Township 44, in Range 30, West of the First Meridian on the east boundary of Saskatchewan and Highway No. 9;
- (c) Highway No. 9 and Highway No. 23 between the north boundary of Section 33, in Township 42, in Range 3, West of the Second Meridian and the boundary of the Porcupine Provincial Forest in Section 6, in Township 42, in Range 4, West of the Second Meridian;
- (d) the boundary of the Porcupine Provincial Forest between the point described in clause (c) and the west boundary of Section 34, in Township 41, in Range 8, West of the Second Meridian;
- (e) the west boundary of Section 34, in Township 41, in Range 8, West of the Second Meridian between the boundary of the Porcupine Provincial Forest and Highway No. 23;
- (f) Highway No. 23 and Highway No. 123 between the west boundary of Section 34, in Township 41, in Range 8, West of the Second Meridian and the west boundary of Section 33, in Township 51, in Range 11, West of the Second Meridian;
- (g) the west boundary of Section 33, in Township 51, in Range 11, West of the Second Meridian and the west boundaries of Sections 4, 9, 16 and 21, in Township 52, in Range 11, West of the Second Meridian between Highway No. 123 and the shore of Tobin Lake;
- (h) the shore of Tobin Lake and the south bank of the Saskatchewan River between the west boundary of Section 21, in Township 52, in Range 11, West of the Second Meridian and the Northern Provincial Forest boundary at the east boundary of Township 54, in Range 10, West of the Second Meridian;
- (i) the boundary of the Northern Provincial Forest and the Carrot River Provincial Forest between Section 36, in Township 54, in Range 10, West of the Second Meridian and Highway No. 3 where it intersects with the boundary of the Northern Provincial Forest at the south-west corner of Section 6, in Township 45, in Range 6, West of the Second Meridian;
- (j) Highway No. 3 between the south-west corner of Section 6, in Township 45, in Range 6, West of the Second Meridian and the boundary of the Northern Provincial Forest at the south-west corner of Section 7, in Township 45, in Range 4, West of the Second Meridian; and

(k) the boundary of the Northern Provincial Forest between the south-west corner of Section 7, in Township 45, in Range 4, West of the Second Meridian and the east boundary of Saskatchewan at the south-east corner of Section 1, in Township 45, in Range 30, West of the First Meridian.

“WILDLIFE MANAGEMENT ZONE NO. 50

Wildlife Management Zone No. 50 is bounded by:

- (a) the north shore of Tobin Lake between the Northern Provincial Forest boundary in the north-west quarter of Section 22, in Township 52, in Range 13, West of the Second Meridian and the east boundary of Township 52, in Range 14, West of the Second Meridian;
- (b) the east boundary of Township 52, in Range 14, West of the Second Meridian, the south bank of the Saskatchewan River and the North Saskatchewan River between the north shore of Tobin Lake and the west boundary of Range 23, West of the Second Meridian;
- (c) the west boundary of Range 23, West of the Second Meridian and the west boundaries of Sections 5, 8, 17, 20 and 29, in Township 51, in Range 23, West of the Second Meridian between the north bank of the North Saskatchewan River and Highway No. 55;
- (d) Highway No. 55 between the west boundary of Section 29, in Township 51, in Range 23, West of the Second Meridian and Highway No. 355;
- (e) Highway No. 355 between Highway No. 55 and Highway No. 2;
- (f) Highway No. 2 between Highway No. 355 and the intersection of the boundary of the Northern Provincial Forest at the east boundary of Section 32, in Township 53, in Range 26, West of the Second Meridian; and
- (g) the boundary of the Northern Provincial Forest between Highway No. 2 and the north shore of Tobin Lake and the north bank of the Saskatchewan River at the north-west quarter of Section 22, in Township 52, in Range 13, West of the Second Meridian.

“WILDLIFE MANAGEMENT ZONE NO. 51

Wildlife Management Zone No. 51 is bounded by:

- (a) Highway No. 55 between Highway No. 355 and the west boundary of Section 29, in Township 51, in Range 23, West of the Second Meridian;
- (b) the west boundaries of Sections 29, 20, 17, 8 and 5, in Township 51, in Range 23, West of the Second Meridian and the west boundary of Range 23 between Highway No. 55 and the south bank of the North Saskatchewan River;

- (c) the south bank of the North Saskatchewan River between the west boundary of Range 23, West of the Second Meridian and the Cecil Ferry crossing;
- (d) the ferry crossing and the road between the south bank of the North Saskatchewan River and the north-east corner of Section 33, in Township 49, in Range 24, West of the Second Meridian;
- (e) the road between the road described in clause (d) and Highway No. 55;
- (f) Highway No. 55 between the road described in clause (e) and the Pulp Mill Industrial Access Road;
- (g) the Pulp Mill Industrial Access Road between Highway No. 55 and the north boundary of Section 7, in Township 50, in Range 25, West of the Second Meridian;
- (h) the road west between the Pulp Mill Industrial Access Road and the north-west corner of Section 10, in Township 50, in Range 26, West of the Second Meridian;
- (i) the road south between the road described in clause (h) and the south-west corner of Section 3, in Township 50, in Range 26, West of the Second Meridian;
- (j) the road west along the north boundary of Township 49 between the road described in clause (i) and the east boundary of the Wahpaton Indian Reserve No. 94A;
- (k) the east and south boundaries of the Wahpaton Indian Reserve No. 94A between the north boundary of Township 49 and the east bank of the Sturgeon River;
- (l) the east bank of the Sturgeon River between the south boundary of the Wahpaton Indian Reserve No. 94A and Highway No. 3;
- (m) Highway No. 3 between the east bank of the Sturgeon River and Highway No. 55 at the Town of Shellbrook;
- (n) Highway No. 55 and Highway No. 240 between Highway No. 3 and the south bank of the Sturgeon River;
- (o) the south bank of the Sturgeon River and the south shore of Sturgeon Lake between Highway No. 240 and Highway No. 355; and
- (p) Highway No. 355 between the south shore of Sturgeon Lake and Highway No. 55 at the Town of Meath Park.

“WILDLIFE MANAGEMENT ZONE NO. 52

Wildlife Management Zone No. 52 is bounded by;

- (a) the west and north bank of the South Saskatchewan River between the confluence of the North Saskatchewan and South Saskatchewan Rivers in the south half of Section 24, in Township 49, in Range 22, West of the Second Meridian and Highway No. 312;

(b) Highway No. 312 and Highway No. 12 between the north bank of the South Saskatchewan River and the south bank of the North Saskatchewan River; and

(c) the south bank of the North Saskatchewan River between Highway No. 12 and the confluence of the North Saskatchewan and South Saskatchewan Rivers in the south half of Section 24, in Township 49, in Range 22, West of the Second Meridian.

“WILDLIFE MANAGEMENT ZONE NO. 53

Wildlife Management Zone No. 53 is bounded by:

(a) Highway No. 2 between the intersection of Highway No. 2 and the boundary of the Northern Provincial Forest at the east boundary of Section 32, in Township 53, in Range 26, West of the Second Meridian and Highway No. 355 at the south-west corner of Section 15, in Township 51, in Range 26, West of the Second Meridian;

(b) Highway No. 355 between the point described in clause (a) and the south-west corner of Section 16, in Township 51, in Range 27, West of the Second Meridian;

(c) the west boundaries of Sections 16 and 21 and the south boundaries of Sections 29 and 30, in Township 51, in Range 27, West of the Second Meridian between the point described in clause (b) and the south-west corner of Section 30, in Township 51, in Range 27, West of the Second Meridian;

(d) the line between the south-west corner of Section 30, in Township 51, in Range 27, West of the Second Meridian and the north shore of Sturgeon Lake;

(e) the north bank of the Sturgeon River between the point described in clause (d) and the intersection of the Sturgeon River with Highway No. 240;

(f) Highway No. 240 and Highway No. 55 between the north bank of the Sturgeon River and Highway No. 3 at the Town of Shellbrook;

(g) Highway No. 3 between Highway No. 55 and the south-east corner of Section 6, in Township 51, in Range 14, West of the Third Meridian;

(h) the road between the south-east corner of Section 6, in Township 51, in Range 14, West of the Third Meridian and the boundary of the Northern Provincial Forest at the north-east corner of Section 7, in Township 52, in Range 14, West of the Third Meridian;

(i) the boundary of the Northern Provincial Forest between the north-east corner of Section 7, in Township 52, in Range 14, West of the Third Meridian and the west shore of Chitek Lake at the south boundary of Section 1, in Township 55, in Range 13, West of the Third Meridian;

(j) the north boundary of the Chitek Lake Indian Reserve between the west shore of Chitek Lake at the south boundary of Section 1, in Township 55, in Range 13, West of the Third Meridian and the boundary of the Northern Provincial Forest at the south boundary of the south-west quarter of Section 16, in Township 55, in Range 12, West of the Third Meridian;

(k) the boundary of the Northern Provincial Forest between the south boundary of the south-west quarter of Section 16, in Township 55, in Range 12, West of the Third Meridian and the intersection of the boundary of the Northern Provincial Forest and the road at the south-west corner of Section 7, in Township 56, in Range 7, West of the Third Meridian;

(l) the road between the south-west corner of Section 7, in Township 56, in Range 7, West of the Third Meridian, running northerly through the west half of Section 7, in Township 56, in Range 7, West of the Third Meridian and the Town of Big River;

(m) the line between the Town of Big River and the east shore of Cowan Lake along the south boundary of Section 18, in Township 56, in Range 7, West of the Third Meridian;

(n) the east shore of Cowan Lake between the south boundary of Section 18, in Township 56, in Range 7, West of the Third Meridian and the intersection of the boundary of the Northern Provincial Forest and the east shore of Cowan Lake at the south-west quarter of Section 1, in Township 58, in Range 9, West of the Third Meridian;

(o) the boundary of the Northern Provincial Forest between the south-west corner of Section 1, in Township 58, in Range 9, West of the Third Meridian and the intersection of the boundary of the Prince Albert National Park and the boundary of the Northern Provincial Forest at the north bank of the Sturgeon River at the east boundary of Section 12, in Township 56, in Range 6, West of the Third Meridian;

(p) the south-west, south and east boundaries of Prince Albert National Park between the north bank of the Sturgeon River at the east boundary of Section 12, in Township 56, in Range 6, West of the Third Meridian and the boundary of the Northern Provincial Forest on the south boundary of Section 30, in Township 53, in Range 27, West of the Second Meridian; and

(q) the boundary of the Northern Provincial Forest, excluding those Provincial Forest lands lying south and west of Emma Lake, between the boundary of Prince Albert National Park along the Third Meridian and the intersection of the boundary of the Northern Provincial Forest and Highway No. 2. at Section 32, in Township 53, in Range 26, West of the Second Meridian.

“WILDLIFE MANAGEMENT ZONE NO. 54

Wildlife Management Zone No. 54 is bounded by:

(a) the south bank of the North Saskatchewan River between a point of the south bank of the North Saskatchewan River perpendicular to the east bank of the Sturgeon River and the south boundary of Section 36, in Township 44, in Range 5, West of the Third Meridian;

(b) the south boundaries of Sections 36 and 35, in Township 44, in Range 5, West of the Third Meridian and the grid road east between the south bank of the North Saskatchewan River and Highway No. 40 at the Town of Blaine Lake;

- (c) Highway No. 40 between Highway No. 12 and primary grid road No. 376;
- (d) primary grid road No. 376, Highway No. 324 and Highway No. 378 between Highway No. 40 and primary grid road No. 794;
- (e) primary grid road No. 794 between Highway No. 378 and the Town of Medstead;
- (f) the Medstead access road to Highway No. 3 and Highway No. 3 between the Town of Medstead and the Third Meridian;
- (g) the Third Meridian south between Highway No. 3 and the Canadian National Railroad right-of-way;
- (h) the Canadian National Railroad right-of-way between the Third Meridian and the east bank of the Sturgeon River; and
- (i) the east bank of the Sturgeon River between the Canadian National Railroad right-of-way and a point on the south bank of the North Saskatchewan River perpendicular to the east bank of the Sturgeon River.

“WILDLIFE MANAGEMENT ZONE NO. 55

Wildlife Management Zone No. 55 is bounded by:

- (a) the south bank of the Cowan River between Highway No. 155 and the intersection of the Cowan River and the boundary of the Northern Provincial Forest at the west boundary of Township 62, in Range 11, West of the Third Meridian;
- (b) the boundary of the Northern Provincial Forest between the west boundary of Township 62, Range 11, West of the Third Meridian and the boundary of the Northern Provincial Forest at the west and south boundaries of the north half of Section 3, in Township 59, in Range 18, West of the Third Meridian;
- (c) the boundary of the Northern Provincial Forest between the west and south boundaries of the north half of Section 3, Township 59, Range 18, West of the Third Meridian and the boundary of the Northern Provincial Forest at the south-west corner of Section 32, Township 58, Range 18, West of the Third Meridian;
- (d) the boundary of the Northern Provincial Forest between the south-west corner of Section 29, in Township 58, in Range 18, West of the Third Meridian and the road in the west half of Section 23, in Township 58, in Range 22, West of the Third Meridian;
- (e) the roadway between the west half of Section 23, in Township 58, in Range 22, West of the Third Meridian and Highway No. 26 in the east half of Section 24, in Township 58, in Range 22, West of the Third Meridian;
- (f) Highway No. 26 between the east half of Section 24, in Township 58, in Range 22, West of the Third Meridian and the south bank of the Beaver River;

- (g) the south bank of the Beaver River between Highway No. 26 and the west boundary of Saskatchewan;
- (h) the west boundary of Saskatchewan between the south bank of the Beaver River and the boundary of the Northern Provincial Forest at the north boundary of Township 62, in Range 27, West of the Third Meridian;
- (i) the boundary of the Northern Provincial Forest between the west boundary of Saskatchewan at the north boundary of Township 62, in Range 27, West of the Third Meridian and Highway No. 224 in Township 63, in Range 22, West of the Third Meridian;
- (j) the boundary of the Northern Provincial Forest between Highway No. 224 in Township 63, in Range 22, West of the Third Meridian and Highway No. 4 in Township 62, in Range 6, West of the Third Meridian;
- (k) Highway No. 4 between the boundary of the Northern Provincial Forest in Township 62, in Range 6, West of the Third Meridian and the north bank of the Beaver River in Township 61, in Range 18, West of the Third Meridian; and
- (l) the north bank of the Beaver River between Highway No. 4 in Township 61, in Range 18, West of the Third Meridian and Highway No. 155 and the south bank of the Cowan River in Township 63, in Range 13, West of the Third Meridian.

“WILDLIFE MANAGEMENT ZONE NO. 56

Wildlife Management Zone No. 56 is bounded by:

- (a) Highway No. 982 and Highway No. 983 between the boundary of the Porcupine Provincial Forest at the south boundary of Section 3, in Township 43, in Range 3, West of the Second Meridian and the north-west corner of Section 2, in Township 38, in Range 1, West of the Second Meridian;
- (b) the south, west and north boundaries of the Porcupine Provincial Forest between the north-west corner of Section 2, in Township 38, in Range 1, West of the Second Meridian and Highway 23 in Section 6, in Township 42, in Range 4, West of the Second Meridian; and
- (c) Highway No. 23 and Highway No. 9 between the point described in clause (b) and the boundary of the Porcupine Provincial Forest at the south boundary of Section 3, in Township 43, in Range 3, West of the Second Meridian.

“WILDLIFE MANAGEMENT ZONE NO. 57

Wildlife Management Zone No. 57 is bounded by:

- (a) the east boundary of Saskatchewan between the boundary of the Porcupine Provincial Forest at the south-east corner of Section 25, in Township 44, in Range 30, West of the First Meridian and the north-west corner of Section 31, in Township 37, in Range 29, West of the First Meridian;

(b) the boundary of the Porcupine Provincial Forest between the north-west corner of Section 31, in Township 37, in Range 29, West of the First Meridian and Highway No. 983 and Highway No. 982 at the north-west corner of Section 2, in Township 38, in Range 1, West of the Second Meridian;

(c) Highway No. 983 and Highway No. 982 between the north-west corner of Section 2, in Township 38, in Range 1, West of the Second Meridian and the south boundary of Section 3, in Township 43, in Range 3, West of the Second Meridian; and

(d) the boundary of the Porcupine Provincial Forest between the south boundary of Section 3, in Township 43, in Range 3, West of the Second Meridian and the south-east corner of Section 25, in Township 44, in Range 30, West of the First Meridian.

“WILDLIFE MANAGEMENT ZONE NO. 58

Wildlife Management Zone No. 58 is bounded by:

(a) the east boundary of Saskatchewan between the boundary of the Northern Provincial Forest at the north boundary of Township 51, in Range 30, West of the First Meridian and the south boundary of Section 1, in Township 45, in Range 30, West of the First Meridian;

(b) the boundary of the Northern Provincial Forest between the point described in clause (a) and the intersection of the Northern Provincial Forest and Highway No. 9 at the south boundary of Section 12, in Township 47, in Range 3, West of the Second Meridian;

(c) Highway No. 9 between the south boundary of Section 12, in Township 47, in Range 3, West of the Second Meridian and the north boundary of Township 51, in Range 1, West of the Second Meridian; and

(d) the north boundary of Township 51, in Range 1, West of the Second Meridian between Highway No. 9 and the east boundary of Saskatchewan.

“WILDLIFE MANAGEMENT ZONE NO. 59

Wildlife Management Zone No. 59 is bounded by:

(a) the east boundary of Section 29, in Township 53, in Range 1, West of the Second Meridian and Highway No. 9 between the south bank of the Carrot River and the junction of Highway No. 9 and the Ruby Lake Road in Section 26, in Township 46, in Range 3, West of the Second Meridian;

(b) the Ruby Lake Road between the point described in clause (a) and the boundary of the Northern Provincial Forest at the south boundary of Township 46, in Range 3, West of the Second Meridian;

- (c) the boundary of the Northern Provincial Forest between the south boundary of Township 46, in Range 3, West of the Second Meridian and Highway No. 3 at the boundary of the Northern Provincial Forest at the south-west corner of Section 7, in Township 45, in Range 4, West of the Second Meridian;
- (d) the boundary of the Northern Provincial Forest between the south-west corner of Section 7, in Township 45, in Range 4, West of the Second Meridian and the boundary of the Northern Provincial Forest at the south-west corner of Section 6, in Township 45, in Range 6, West of the Second Meridian;
- (e) the boundary of the Northern Provincial Forest between the south-west corner of Section 6, in Township 45, in Range 6, West of the Second Meridian and the intersection of the Northern Provincial Forest at the south bank of the Carrot River at the west boundary of Section 21, in Township 51, in Range 8, West of the Second Meridian; and
- (f) the south bank of the Carrot River between the west boundary of Section 21, in Township 51, in Range 8, West of the Second Meridian and the east boundary of Section 29, in Township 53, in Range 1, West of the Second Meridian.

“WILDLIFE MANAGEMENT ZONE NO. 60

Wildlife Management Zone No. 60 is bounded by:

- (a) the east boundary of Saskatchewan between the south bank of the Saskatchewan River and the north boundary of Township 51;
- (b) the north boundary of Township 51 between the east boundary of Saskatchewan and Highway No. 9;
- (c) Highway No. 9 and the east boundary of Section 29, in Township 53, in Range 1, West of the Second Meridian between the north boundary of Township 51 and the south bank of the Carrot River;
- (d) the south bank of the Carrot River between the east boundary of Section 29, in Township 53, in Range 1, West of the Second Meridian and the intersection of the Northern Provincial Forest at the south bank of the Carrot River at Section 21, in Township 51, in Range 8, West of the Second Meridian;
- (e) the boundary of the Northern Provincial Forest and the Carrot River Provincial Forest between the point described in clause (d) and the boundary of the Northern Provincial Forest in Section 25, in Township 54, in Range 10, West of the Second Meridian; and
- (f) the south banks of the Saskatchewan River and the old channel of the Saskatchewan River between the boundary of the Northern Provincial Forest in Section 25, in Township 54, in Range 10, West of the Second Meridian and the east boundary of Saskatchewan”;

(d) by repealing the description of Wildlife Management Zone Nos. 62 to 64 and substituting the following:

“WILDLIFE MANAGEMENT ZONE NO. 62

Wildlife Management Zone No. 62 is bounded by:

- (a) the east boundary of Range 9, West of the Second Meridian between the south banks of the Mossy River and the Saskatchewan River;
- (b) the south bank of the Saskatchewan River, the E. B. Campbell Hydro Dam, the north shore of Tobin Lake and the north bank of the Saskatchewan River between the east boundary of Range 9, West of the Second Meridian, and the fireguard along the boundary of the Northern Provincial Forest in the north-west quarter of Section 22, in Township 52, in Range 13, West of the Second Meridian;
- (c) the fireguard along the boundary of the Northern Provincial Forest between the north bank of South Saskatchewan River and the north boundary of Township 53;
- (d) the north boundary of Township 53 between the boundary of the Northern Provincial Forest described in clause (c) and the east boundary of Range 16, West of the Second Meridian;
- (e) the east boundary of Range 16, West of the Second Meridian between the north boundary of Township 53 and the south bank of the Mossy River; and
- (f) the south bank of the Mossy River between the east boundary of Range 16, West of the Second Meridian and the east boundary of Range 9, West of the Second Meridian.

“WILDLIFE MANAGEMENT ZONE NO. 63

Wildlife Management Zone No. 63 is bounded by:

- (a) the south bank of the Mossy River between Highway No. 106 and the east boundary of Range 16, West of the Second Meridian;
- (b) the east boundary of Range 16, West of the Second Meridian between the south bank of the Mossy River and the boundary of the Northern Provincial Forest;
- (c) the boundary of the Northern Provincial Forest between the east boundary of Range 16, West of the Second Meridian and Highway No. 120;
- (d) Highway No. 120 and Highway No. 913 between the boundary of the Northern Provincial Forest at the south boundary of the south-east quarter of Section 10, in Township 53, in Range 23, West of the Second Meridian and Highway No. 106; and
- (e) Highway No. 106 between Highway No. 913 and the south bank of the Mossy River.

“WILDLIFE MANAGEMENT ZONE NO. 64

Wildlife Management Zone No. 64 is bounded by:

- (a) Highway No. 106 between the north boundary of Township 60 and Highway No. 913;
 - (b) Highway No. 913 and Highway No. 120 between Highway No. 106 and the boundary of the Northern Provincial Forest where it intersects Highway No. 120 at the south boundary of the south-east quarter of Section 10, in Township 53, in Range 23, West of the Second Meridian;
 - (c) the boundary of the Northern Provincial Forest between the south boundary of the south-east quarter of Section 10, in Township 53, in Range 23, West of the Second Meridian and the east boundary of Prince Albert National Park, excluding those Provincial Forest lands lying south and west of Emma Lake;
 - (d) the east boundary of Prince Albert National Park between the point described in clause (c) and Highway No. 264;
 - (e) Highway No. 264 between the east boundary of Prince Albert National Park and Highway No. 2;
 - (f) Highway No. 2 between the point described in clause (e) and Highway No. 969;
 - (g) Highway No. 969 between Highway No. 2 and the north boundary of Township 60; and
 - (h) the north boundary of Township 60 between Highway No. 969 and Highway No. 106”;
- (e) by repealing the description of Wildlife Management Zone Nos. 66 to 69 and substituting the following:**

“WILDLIFE MANAGEMENT ZONE NO. 66

Wildlife Management Zone 66 is bounded by:

- (a) Highway No. 969 and Highway No. 2 between Highway No. 165 and Highway No. 264;
- (b) Highway No. 264 between Highway No. 2 and the Prince Albert National Park boundary;
- (c) the east, north and west boundaries of Prince Albert National Park between Highway No. 264 and the south bank of the Sturgeon River at the east boundary of Section 12, in Township 56, in Range 6, West of the Third Meridian;
- (d) the boundary of the Northern Provincial Forest between the south bank of the Sturgeon River at the east boundary of Section 12, in Township 56, in Range 6, West of the Third Meridian and the south-west corner of Section 1, in Township 58, in Range 9, West of the Third Meridian;

- (e) the boundary of the Northern Provincial Forest between the south-west corner of Section 1, in Township 58, in Range 9, West of the Third Meridian and the east shore of Cowan Lake at the south-west corner of Section 1, in Township 58, in Range 9, West of the Third Meridian;
- (f) the boundary of the Northern Provincial Forest between the east shore of Cowan Lake at the south-west corner of Section 1, in Township 58, in Range 9, West of the Third Meridian and the east bank of the Cowan River to its intersection with Highway No. 55 in Township 60, in Range 10, West of the Third Meridian;
- (g) Highway No. 55 between the point described in clause (f) and the boundary of the Northern Provincial Forest at the west boundary of Section 18, in Township 61, in Range 11, West of the Third Meridian;
- (h) the boundary of the Northern Provincial Forest between Highway No. 55 at the west boundary of Section 18, in Township 61, in Range 11, West of the Third Meridian and the south bank of the Cowan River;
- (i) the south bank of the Cowan River between the west boundary of Township 62, in Range 11, West of the Third Meridian and Highway No. 155;
- (j) Highway No. 155 between the point described in clause (i) and the Eighteenth Base Line;
- (k) the Eighteenth Base Line between Highway No. 155 and the east boundary of Range 7, West of the Third Meridian;
- (l) the east boundary of Range 7, West of the Third Meridian, between the Eighteenth Base Line and the north boundary of Township 66;
- (m) the north boundary of Township 66 between the east boundary of Range 7 and Highway No. 165; and
- (n) Highway No. 165 and Highway No. 2 between the north boundary of Township 66 and Highway No. 969.

“WILDLIFE MANAGEMENT ZONE NO. 67

Wildlife Management Zone No. 67 is bounded by:

- (a) Highway No. 55 between the boundary of the Northern Provincial Forest at the west boundary of Section 18, in Township 61, in Range 11, West of the Third Meridian and the intersection of Highway No. 55 and the east bank of the Cowan River in Township 60, in Range 10, West of the Third Meridian;
- (b) the east bank of the Cowan River between the point described in clause (a) and the boundary of the Northern Provincial Forest at the east shore of Cowan Lake in the south-west quarter of Section 1, in Township 58, in Range 9, West of the Third Meridian;
- (c) the east shore of Cowan Lake between the point described in clause (b) and the south boundary of Section 18, in Township 56, in Range 7, West of the Third Meridian;

- (d) the south boundary of Section 18, in Township 56, in Range 7, West of the Third Meridian between the point described in clause (c) and the Town of Big River;
- (e) the road running southerly through the west half of Section 7, in Township 56, in Range 7, West of the Third Meridian between the Town of Big River and the boundary of the Northern Provincial Forest at the south-west corner of Section 7, in Township 56, in Range 7, West of the Third Meridian;
- (f) the boundary of the Northern Provincial Forest between the south-west corner of Section 7, in Township 56, in Range 7, West of the Third Meridian and the south boundary of the south-west quarter of Section 16, in Township 55, in Range 12, West of the Third Meridian at the east shore of Chitek Lake;
- (g) the north boundary of the Chitek Lake Indian Reserve between the east shore of Chitek Lake at the south boundary of the south-west quarter of Section 16, in Township 55, in Range 12, West of the Third Meridian and the south boundary of Section 1, in Township 55, in Range 13, West of the Third Meridian;
- (h) the boundary of the Northern Provincial Forest between the west shore of Chitek Lake at the south boundary of Section 1, in Township 55, in Range 13, West of the Third Meridian and the north-east corner of Section 7, in Township 52, in Range 14, West of the Third Meridian;
- (i) the boundary of the Northern Provincial Forest between the north-east corner of Section 7, in Township 52, in Range 14, West of the Third Meridian and Highway No. 26 at the north boundary of Section 18, in Township 55, in Range 21, West of the Third Meridian;
- (j) Highway No. 26 between the Northern Provincial Forest boundary on the north boundary of Section 18, in Township 55, in Range 21, West of the Third Meridian and the south-west corner of Section 7, in Township 57, in Range 21, West of the Third Meridian;
- (k) the boundary of the Northern Provincial Forest between the south-west corner of Section 7, in Township 57, in Range 21, West of the Third Meridian and Highway No. 304 at the south-west corner of Section 29, in Township 58, in Range 18, West of the Third Meridian;
- (l) Highway No. 304 between the south-west corner of Section 29, in Township 58, in Range 18, West of the Third Meridian and the boundary of the Northern Provincial Forest at the west boundary of Section 2, in Township 59, in Range 18, West of the Third Meridian; and
- (m) the boundary of the Northern Provincial Forest between the west boundary of Section 2, in Township 59, in Range 18, West of the Third Meridian and Highway No. 55 where it intersects the boundary of the Northern Provincial Forest at the west boundary of Section 18, in Township 61, in Range 11, West of the Third Meridian.

“WILDLIFE MANAGEMENT ZONE NO. 68 NORTH

Wildlife Management Zone No. 68 North is bounded by:

- (a) Highway No. 26 between the south bank of the Beaver River and the Town of Loon Lake in the east half of Section 24, in Township 58, in Range 22, West of the Third Meridian;
- (b) the road between the Town of Loon Lake in the east half of Section 24, in Township 58, in Range 22, West of the Third Meridian and the boundary of the Northern Provincial Forest in the west half of Section 23, in Township 58, in Range 22, West of the Third Meridian;
- (c) the boundary of the Northern Provincial Forest between the west half of Section 23, in Township 58, in Range 22, West of the Third Meridian and the west boundary of Saskatchewan;
- (d) the west boundary of Saskatchewan between the boundary of the Northern Provincial Forest at the north boundary of Township 58, in Range 27, West of the Third Meridian and the south bank of the Beaver River; and
- (e) the south bank of the Beaver River between the west boundary of Saskatchewan and Highway No. 26.

“WILDLIFE MANAGEMENT ZONE NO. 68 SOUTH

Wildlife Management Zone No. 68 South is bounded by:

- (a) the boundary of the Northern Provincial Forest between the road in the west half of Section 23, in Township 58, in Range 22, West of the Third Meridian and Highway No. 26 at the east boundary of Township 56, in Range 22, West of the Third Meridian;
- (b) Highway No. 26 between the boundary of the Northern Provincial Forest at the east boundary of Township 56, in Range 22, West of the Third Meridian and the boundary of the Northern Provincial Forest on the south boundary of Section 24, in Township 55, in Range 22, West of the Third Meridian;
- (c) the boundary of the Northern Provincial Forest between Highway No. 26 at the south boundary of Section 24, in Township 55, in Range 22, West of the Third Meridian and the west boundary of Saskatchewan at the south boundary of Section 30, in Township 55, in Range 27, West of the Third Meridian;
- (d) the west boundary of Saskatchewan between the boundary of the Northern Provincial Forest at the south boundary of Section 30, in Township 55, in Range 27, West of the Third Meridian and the north boundary of Township 58, in Range 27, West of the Third Meridian; and
- (e) the boundary of the Northern Provincial Forest between the west boundary of Saskatchewan at the north boundary of Township 58, in Range 27, West of the Third Meridian and the road in the west half of Section 23, in Township 58, in Range 22, West of the Third Meridian.

“WILDLIFE MANAGEMENT ZONE NO. 69

Wildlife Management Zone No. 69 is bounded by:

- (a) Highway No. 155 between Highway No. 965 and the south bank of the Cowan River in Township 63, Range 13, West of the Third Meridian;
- (b) the north bank of the Beaver River between the intersection of the Beaver River and the Cowan River at the point described in clause (a) and Highway No. 4;
- (c) Highway No. 4 between the Beaver River and the boundary of the Northern Provincial Forest in Township 62, Range 6, West of the Third Meridian;
- (d) the boundary of the Northern Provincial Forest between the point described in clause (c) and the west boundary of Saskatchewan at the north boundary of Township 62, Range 27, West of the Third Meridian;
- (e) the west boundary of Saskatchewan between the boundary of the Northern Provincial Forest at the point described in clause (d) and the south boundary of the Primrose Lake Air Weapons Range;
- (f) the south and east boundaries of the Primrose Lake Air Weapons Range between the west boundary of Saskatchewan and the north boundary of Township 69;
- (g) the north boundary of Township 69 between the east boundary of the Primrose Lake Air Weapons Range and the road east of Macallum Lake; and
- (h) the road east of Macallum Lake and Highway No. 965 between the north boundary of Township 69 and Highway No. 155”; **and**
- (f) by adding descriptions of the following wildlife management zones after Wildlife Management Zone No. 76:**

“PRINCE ALBERT WILDLIFE MANAGEMENT ZONE

Prince Albert Wildlife Management Zone is bounded by:

- (a) the south bank of the North Saskatchewan River between the Cecil Ferry crossing and the point perpendicular to the east bank of the Sturgeon River;
- (b) the point described in clause (a) and the east bank of the Sturgeon River between the south bank of the North Saskatchewan River and the Canadian National Railroad right-of-way;
- (c) the Canadian National Railroad right-of-way between the east bank of the Sturgeon River and the Third Meridian;
- (d) the Third Meridian north between the Canadian National Railroad right-of-way and Highway No. 3;

- (e) Highway No. 3 east between the Third Meridian and the east bank of the Sturgeon River;
- (f) the east bank of the Sturgeon River between Highway No. 3 and the north boundary of Section 20, in Township 49, in Range 27, West of the Second Meridian;
- (g) the section line east between the east bank of the Sturgeon River and the south-west corner of Section 25, in Township 49, in Range 27, West of the Second Meridian;
- (h) the road north between the line described in clause (g) and the north boundary of Township 49, in Range 27, West of the Second Meridian;
- (i) the road east along the north boundary of Township 49 between the road described in clause (h) and the south-west corner of Section 3, in Township 50, in Range 26, West of the Second Meridian;
- (j) the road north between the road described in clause (i) and the north-west corner of Section 10, in Township 50, in Range 26, West of the Second Meridian;
- (k) the road east between the road described in clause (j) and the Pulp Mill Industrial Access Road where it intersects the north boundary of Section 7, in Township 50, in Range 25, West of the Second Meridian;
- (l) the Pulp Mill Industrial Access Road south-east between the road described in clause (k) and Highway No. 55;
- (m) Highway No. 55 between the Pulp Mill Industrial Access Road and the north boundary of Section 31, in Township 49, in Range 24, West of the Second Meridian;
- (n) the road east between Highway No. 55 and the north-east corner of Section 33, in Township 49, in Range 24, West of the Second Meridian; and
- (o) the road south between the road described in clause (n) and the south bank of the North Saskatchewan River at the Cecil Ferry crossing.

“SASKATOON WILDLIFE MANAGEMENT ZONE

Saskatoon Wildlife Management Zone is bounded by:

- (a) the southern boundary of Township 33, in Range 6, West of the Third Meridian between the west bank of the South Saskatchewan River and the grid road on the south-west corner of Section 5 in Township 33, in Range 6, West of the Third Meridian;
- (b) the grid road north between the south-west corner of Section 5 in Township 33, in Range 6, West of the Third Meridian and the north boundary of Township 33;
- (c) the north boundary of Township 33 between the south-west corner of Section 5, in Township 34, in Range 6, West of the Third Meridian and the grid road in the south-west corner of Section 4, in Township 34, in Range 8, West of the Third Meridian;

- (d) the grid road north between the south-west corner of Section 4, in Township 34, in Range 8, West of the Third Meridian and Highway No. 7;
- (e) Highway No. 7 between the west boundary of Section 28, in Township 34, in Range 8, West of the Third Meridian and the Town of Vanscoy;
- (f) the road 6.4 kilometres north and 6.4 kilometres west between the Town of Vanscoy and the south-west corner of Section 3, in Township 36, in Range 8, West of the Third Meridian;
- (g) the road 6.4 kilometres north and 1.6 kilometres west between the south-west corner of Section 3, in Township 36, in Range 8, West of the Third Meridian and the south-west corner of Section 28, in Township 36, in Range 8, West of the Third Meridian;
- (h) the grid road north and Highway No. 14 west between the south-west corner of Section 28, in Township 36, in Range 8, West of the Third Meridian and Highway No. 376;
- (i) Highway No. 376 north between Highway No. 14 and the south-west corner of Section 30, in Township 37, in Range 9, West of the Third Meridian;
- (j) the road 4.8 kilometres east, 3.2 kilometres north and 2.4 kilometres east between Highway No. 376 and the Park PFRA Pasture boundary;
- (k) the Park PFRA Pasture boundary, alternating south and east to the south-east corner of Section 19, in Township 37, in Range 8, West of the Third Meridian;
- (l) the Park PFRA Pasture boundary north, west and north between the south-east corner of Section 19, in Township 37, in Range 8, West of the Third Meridian and the north boundary of Township 37;
- (m) the north boundary of Township 37 east between the Park PFRA Pasture boundary and the south-west corner of Section 2, in Township 38, in Range 6, West of the Third Meridian;
- (n) the road north between the south-west corner of Section 2, in Township 38, in Range 6, West of the Third Meridian and Highway No. 305;
- (o) Highway No. 305 and primary grid road No. 784 between the north-west corner of Section 35, in Township 38, in Range 6, West of the Third Meridian and the eastern boundary of Range 4;
- (p) the eastern boundary of Range 4, West of the Third Meridian between primary grid road No. 784 and the north-west corner of Section 19, in Township 37, in Range 3, West of the Third Meridian;
- (q) the road east between the eastern boundary of Range 4 and the north-east corner of Section 21, in Township 37, in Range 3, West of the Third Meridian;
- (r) the road south between the north-east corner of Section 21, in Township 37, in Range 3, West of the Third Meridian and Highway No. 5;

- (s) Highway No. 5 between the south-east corner of Section 4, in Township 37, in Range 3, West of the Third Meridian and the north-east corner of Section 32, in Township 36, in Range 3, West of the Third Meridian;
- (t) the grid road between Highway No. 5 and the north-east corner of Section 32, in Township 34, in Range 3, West of the Third Meridian;
- (u) the north boundary of Township 34 between the north-east corner of Section 32, in Township 34, in Range 3, West of the Third Meridian and primary grid road No. 666;
- (v) primary grid road No. 666 between the north boundary of Township 34 and the south-west corner of Section 27, Township 34, Range 4, West of the Third Meridian;
- (w) the road west and the south boundary of Section 30, in Township 34, in Range 4, West of the Third Meridian between paved primary grid road No. 666 and the Canadian National Railroad right-of-way;
- (x) the Canadian National Railroad right-of-way between the south boundary of Section 30, in Township 34, in Range 4, West of the Third Meridian and the north-west corner of Section 31, in Township 34, in Range 4, West of the Third Meridian;
- (y) the north boundary of Township 34 between the Canadian National Railroad right-of-way at the north-west corner of Section 31, in Township 34, in Range 4, West of the Third Meridian and the west bank of the South Saskatchewan River; and
- (z) the west bank of the South Saskatchewan River between the north boundary of Township 34 and the south boundary of Township 33, in Range 6, West of the Third Meridian.

“REGINA-MOOSE JAW WILDLIFE MANAGEMENT ZONE

Regina-Moose Jaw Wildlife Management Zone is bounded by:

- (a) grid road No. 640, Highway No. 364 and the grid road between the south boundary of Muscowpetung Indian Reserve No. 80 and the south-east corner of Section 4, in Township 17, in Range 17, West of the Second Meridian;
- (b) the road 1.6 kilometres west and 9.6 kilometres south between the road described in clause (a) and the Town of Kronau;
- (c) Highway No. 33 between the Town of Kronau and Highway No. 1;
- (d) Highway No. 1 between Highway No. 33 and the north-east corner of Section 32, in Township 16, in Range 24, West of the Second Meridian;
- (e) the grid road and Highway No. 339 between Highway No. 1 and primary grid road No. 716;
- (f) primary grid road No. 716 between Highway No. 339 and Highway No. 2;

- (g) Highway No. 2 between primary grid road No. 716 and Highway No. 11;
- (h) Highway No. 11 and Highway No. 20 between Highway No. 2 and the Town of Craven;
- (i) primary grid road No. 641 between the Town of Craven and the north-west corner of Section 34, in Township 21, in Range 20, West of the Second Meridian;
- (j) the grid road east between primary grid road No. 641 and Highway No. 6;
- (k) Highway No. 6 between the grid road described in clause (j) and the south bank of the Qu'Appelle River;
- (l) the south bank of the Qu'Appelle River between Highway No. 6 and the west boundary of the Piapot Indian Reserve No. 75; and
- (m) the west, south and east boundaries of the Piapot Indian Reserve No. 75 and the south boundary of Muscowpetung Indian Reserve No. 80 between the south bank of the Qu'Appelle River and primary grid road No. 640".

Part II of Appendix amended

4 Part II of the Appendix is amended by repealing the description of the Buckland Wildlife Management Unit.

Coming into force

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

SASKATCHEWAN REGULATIONS 60/95

The Financial Administration Act, 1993

Subsection 71(1)

Order in Council 682/95, dated August 28, 1995

(Filed August 29, 1995)

Title

1 These regulations may be cited as *The Indian Income Tax Remission No. 2 Amendment Regulations, 1995*.

R.R.S. c.F-13.4 Reg 3, new section 5.1

2 *The following section is added after section 5 of The Indian Income Tax Remission Regulations, No. 2:*

Application to 1994

“5.1 A remission is granted to a taxpayer of income tax payable for the 1994 taxation year that would not be payable by the taxpayer if, in the calculation of the taxpayer's income for that taxation year, there were not included the total of the amounts A determined for each office or employment of the taxpayer in accordance with the following formula:

$$A = I \times \frac{B}{C}$$

where:

I is the income from an office or employment for the taxation year;

B is the amount that is required to be included in the computation of the income from that office or employment for the taxation year and that is payable to the taxpayer by an employer residing on a reserve, where the office or employment was held continuously since before 1994;

C is the amount that is required to be included in the computation of the income from that office or employment for the taxation year”.

Coming into force

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

SASKATCHEWAN REGULATIONS 61/95

The Education Act

Sections 8.1 and 10.1

and

The Government Organization Act

Sections 19 and 24

Order in Council 685/95, dated August 28, 1995

(Filed August 29, 1995)

Title

1 These regulations may be cited as *The Non-status Indian and Metis Program Amendment Regulations, 1995*.

R.R.S. c.G-5.1 Reg 16 amended

2 *The Non-status Indian and Metis Program Regulations, 1988* are amended in the manner set forth in these regulations.

Section 2 amended

3 Clause 2(c) is amended:

(a) in subclause (iii) by striking out “the Department of Indian and Northern Affairs Canada” **and substituting** “Indian and Northern Affairs Canada”;

(b) in paragraph (v)(A) by striking out “17” and substituting “18”;
and

(c) by repealing paragraph (v)(B) and substituting the following:

“(B) is 16 or 17 years of age and would be better served in an adult training institution in the opinion of that institution and in the opinion of:

(I) where that individual receives educational services from a board of education, the board of education of the school division in which the individual resides; or

(II) where that individual receives educational services from a conseil scolaire, the conseil scolaire of the francophone education area in which the individual resides”.

Section 5 amended

4 Subsection 5(2) is repealed and the following substituted:

“(2) Travel allowances paid to an eligible applicant are to be calculated as follows:

(a) in the case of a student who lives more than 10 kilometres from the training institution, at the rate of \$0.10 per kilometre for each kilometre travelled between the training institution and the applicant’s residence, to a maximum of \$7.50 per day; or

(b) in the case of a student who lives 10 kilometres or less from the training institution, at the rate of \$1 per day for each day of training”.

Coming into force

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

SASKATCHEWAN REGULATIONS 62/95

The Land Bank Repeal and Temporary Provisions Act

Section 15

Order in Council 688/95, dated August 28, 1995

(Filed August 29, 1995)

Title

1 These regulations may be cited as *The Land Bank Temporary Provisions Amendment Regulations, 1995 (No. 2)*.

R.R.S. c.L-2.1 Reg 2, section 6 amended

2 The following subsections are added after subsection 6(2) of *The Land Bank Temporary Provisions Regulations, 1983*:

“(3) The rental charge payable pursuant to subsection (2) for the 1995 calendar year is adjusted by subtracting from P an amount equal to the average additional cost of shipping the grain in the crop year commencing on August 1, 1993 and ending on July 31, 1994 if the *Western Grain Transportation Act* (Canada) had not been in force in that crop year.

“(4) The rental charge payable pursuant to subsection (2) for the 1996 calendar year is adjusted by subtracting from P an amount equal to the average additional cost of shipping the grain in the crop year commencing on August 1, 1994 and ending on July 31, 1995 if the *Western Grain Transportation Act* (Canada) had not been in force in that crop year”.

Coming into force

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