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## PART II/PARTIE II

### REVISED REGULATIONS OF SASKATCHEWAN/ RÈGLEMENTS RÉVISÉS DE LA SASKATCHEWAN

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## REVISED REGULATIONS OF SASKATCHEWAN

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### CHAPTER P-27.1 REG 2

#### *The Professional Corporations Act*

##### Section 23

Order in Council 732/2002, dated October 15, 2002

(Filed October 16, 2002)

**Title**

1 These regulations may be cited as *The Professional Corporations Regulations, 2002*.

**Interpretation**

2 In these regulations, “**Act**” means *The Professional Corporations Act*.

**Designated Acts**

3 For the purposes of the Act, the Acts set out in Table 1 of the Appendix are designated Acts.

**Designated associations**

4 For the purposes of the Act, the associations set out in Table 2 of the Appendix are designated associations.

**Designated professions**

5 For the purposes of the Act, the professions set out in Table 3 of the Appendix are designated professions.

**R.R.S. c.P-27.1 Reg 1 repealed**

6 *The Professional Corporations Regulations* are repealed.

**Coming into force**

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

### Appendix

TABLE 1  
[Section 3]

#### Designated Acts

*The Certified General Accountants Act, 1994*

*The Chartered Accountants Act, 1986*

*The Chiropractic Act, 1994*

*The Dental Disciplines Act*, but only to the extent that it applies to the designated profession of dentist

*The Legal Profession Act, 1990*

*The Management Accountants Act*

*The Optometry Act, 1985*

*The Physical Therapists Act, 1998*

TABLE 2  
[Section 4]

**Designated Associations**

Certified General Accountants Association of Saskatchewan  
The Chiropractors' Association of Saskatchewan  
College of Dental Surgeons of Saskatchewan  
The Institute of Chartered Accountants of Saskatchewan  
Law Society of Saskatchewan  
Saskatchewan Association of Optometrists  
Saskatchewan College of Physical Therapists  
Society of Management Accountants of Saskatchewan — La Societe des Comptables  
en Management du Saskatchewan

TABLE 3  
[Section 5]

**Designated Professions**

certified general accountant  
certified management accountant  
chartered accountant  
chiropractor  
dentist  
lawyer  
optometrist  
physical therapist

**CHAPTER R-26.1 REG 12***The Rural Municipality Act, 1989*

Subsection 414(2)

Minister's Order, dated September 6, 2002

(Filed October 17, 2002)

**Title**

**1** These regulations may be cited as *The Rural Municipality Tax Discount Regulations*.

**Interpretation**

**2** In these regulations:

- (a) “**Act**” means *The Rural Municipality Act, 1989*;
- (b) “**current year's taxes**” means the current year's taxes on land, improvements or land and improvements.

**Maximum discount for prompt payment**

**3(1)** For the purposes of section 362 of the Act, a council may allow a maximum percentage discount of 15% in any year for the prompt payment of the current year's taxes or of local improvement special assessments.

(2) If a council allows any of the taxes or special assessments mentioned in subsection (1) to be paid in instalments, the maximum cumulative discount that the council may allow for payment in instalments is 15% in any year.

**Maximum discount for prepayment**

**4** For the purposes of section 363 of the Act, a council may allow a maximum percentage discount of 15% in any year for payment of the current year's taxes or local improvement special assessments in advance of the day fixed by bylaw for payment of those taxes or special assessments.

**Coming into force**

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

**SASKATCHEWAN REGULATIONS 92/2002***The Provincial Sales Tax Act*

## Section 44

Order in Council 731/2002, dated October 15, 2002

(Filed October 16, 2002)

**Title**

**1** These regulations may be cited as *The Education and Health Tax Amendment Regulations, 2002*.

**R.R.S. c.E-3 Reg 1 amended**

**2** *The Education and Health Tax Regulations, 1986* are amended in the manner set forth in these regulations.

**Section 1 amended**

**3** **Section 1 is amended by striking out “*The Education and Health Tax Regulations, 1986*” and substituting “*The Provincial Sales Tax Regulations*”.**

**Section 2 amended**

**4** **Section 2 is amended:**

**(a)** **in clause (a) by striking out “*The Education and Health Tax Act*” and substituting “*The Provincial Sales Tax Act*”;**

**(b)** **by adding the following clause after clause (a):**

“(a.1) ‘**commercial livestock**’ means livestock as defined in clause 5(1)(p) when the livestock or products of the livestock are intended to be sold by the producer as part of a primary farming activity”; **and**

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

“(f.1) ‘**pet food**’ means commercially prepared food or dietary supplements sold for consumption by animals other than commercial livestock”.

**Section 3 amended**

**5(1) The following subsection is added before subsection 3(1):**

“(0.1) For the purposes of the Act and these regulations, the following services are prescribed as computer services:

(a) consulting services related to the design, development or modification of computer software or a system or network of computers, if specific design or structural recommendations are made to fulfil defined requirements;

(b) on-site supervision or management services related to the provision or delivery of a computer service”.

**(2) Subsection 3(1) is amended by striking out “, but does not include pipe coating”.**

**(3) The following subsections are added after subsection 3(1):**

“(1.1) For the purposes of the Act and these regulations, ‘**accounting services**’ means services that are in the nature of:

- (a) investigating or auditing accounting records;
- (b) preparing:
  - (i) a balance sheet;
  - (ii) a profit and loss statement;
  - (iii) a payroll;
  - (iv) a budget;
  - (v) a tax return, including any tax documents or forms;
  - (vi) a tax rebate;
- (c) bookkeeping;
- (d) billing;
- (e) cost accounting;
- (f) account reconciliation;

but does not include:

- (g) the services mentioned in clauses (a) to (f) when those services are provided by a person to that person’s employer in the course of employment; and
- (h) services provided by a receiver or a trustee in a liquidation proceeding.

“(1.2) For the purposes of the Act and these regulations, ‘**advertising services**’ means services that are in the nature of creating or designing a message whose purpose is to solicit business, attract donations or call public attention in the form of an information notice, a political announcement or other similar communication by any means, including oral, written or graphic statements and representations appearing:

- (a) in a newspaper, magazine, notice, handbill, catalogue, letter or other publication;
- (b) on radio or television;
- (c) on a sign or billboard;
- (d) in any other medium in which advertising appears;

but does not include:

- (e) the service of actually placing a message in any of the mediums mentioned in clauses (a) to (d); and
- (f) any of the services mentioned in this subsection when those services are provided by a person to that person’s employer in the course of employment.

“(1.3) For the purposes of the Act and these regulations, **‘architectural services’** means services that are provided by a person who is a licensed architect as defined in *The Architects Act, 1996* and that consist of schematic design, design development, preparation of construction documents and any service related to bidding, negotiating or tendering for a construction contract, and includes those services that are provided by a person who resides in a jurisdiction other than Saskatchewan and who is licensed, registered or regulated pursuant to a statute or law of that jurisdiction that is similar to *The Architects Act, 1996* but does not include any of the services mentioned in this subsection when those services are provided by a person to that person’s employer in the course of employment.

“(1.4) For the purposes of the Act and these regulations, **‘commercial building cleaning services’** means a janitorial service, a window cleaning service or a carpet cleaning service that is provided in relation to a building or structure that is not a private dwelling, but does not include any of those services when they are provided by a person to that person’s employer in the course of employment”.

**(4) The following subsections are added after subsection 3(2):**

“(3) For the purposes of the Act and these regulations, **‘credit reporting or collection services’** means services that are provided for any or all of the following purposes:

- (a) assessing or advising on the creditworthiness of a person or that person’s ability to pay his, her or its debts;
- (b) collecting or obtaining payment of an outstanding debt or other monetary liability or obligation of a person that is in arrears;

and includes services provided by a person licensed pursuant to *The Credit Reporting Agencies Act* or *The Collection Agents Act*, but does not include any of the services mentioned in this subsection when those services are provided by a person to that person’s employer in the course of employment.

“(4) For the purposes of the Act and these regulations, **‘dry cleaning or laundry services’** means services that consist of cleaning, dry cleaning, laundering, pressing, dyeing or waterproofing of any article of clothing, bedding, linen, towels, curtains, drapes, blinds, slip covers or wiping rags, but does not include:

- (a) self-serve coin-operated:
  - (i) dry cleaning services; or
  - (ii) laundry services; and
- (b) any of the services mentioned in this subsection when those services are provided by a person to that person’s employer in the course of employment.

“(5) For the purposes of the Act and these regulations, **‘real estate services’** means services that are provided by a registrant, as defined in *The Real Estate Act*, relating to the sale or lease of real property located in Saskatchewan, and includes those services that are provided by a person who resides in a jurisdiction other than Saskatchewan and who is licensed, registered or regulated pursuant to a statute or law of that jurisdiction that is similar to *The Real Estate Act*, but does not include any services provided on or after March 31, 2001 that relate to the sale of a new residential single family dwelling.



“(6) For the purposes of the Act and these regulations, **‘repair or installation services’** means any service to repair, install, assemble, dismantle, adjust, restore, recondition, examine, refinish or maintain tangible personal property but does not include any of those services when those services are provided by a person to that person’s employer in the course of employment.

“(7) For the purposes of the Act and these regulations, **‘security or private investigation services’** means:

(a) services that are provided by a person who is licensed to act pursuant to *The Private Investigators and Security Guards Act, 1997*; or

(b) services that are provided by a person who provides the services mentioned in *The Private Investigators and Security Guards Act, 1997* and who does not reside, ordinarily reside or carry on business in Saskatchewan at the time the service is provided;

and includes electronic alarm monitoring services provided to a residence that is a private dwelling, but does not include:

(c) services, other than electronic alarm monitoring services provided to a residence that is a private dwelling, that relate to the securing, protecting or monitoring of a residence that is a private dwelling; and

(d) any of the services mentioned in this subsection when those services are provided by a person to that person’s employer in the course of employment.

“(8) For the purposes of the Act and these regulations, **‘telephone answering services’** means services that consist of receiving and documenting or recording telephone calls and providing a means for the consumer or user of the service to retrieve those documented or recorded messages.

“(9) For the purposes of the Act and these regulations, **‘veterinary services’** means services provided by a person who is registered pursuant to *The Veterinarians Act, 1987* to practise veterinary medicine as defined in that Act, and includes those services that are provided by a person who resides in a jurisdiction other than Saskatchewan and who is licensed, registered or regulated pursuant to a statute or law of that jurisdiction that is similar to *The Veterinarians Act, 1987*, but does not include any of the services mentioned in this subsection that are provided:

(a) with respect to commercial livestock; or

(b) by a person to that person’s employer in the course of employment.

“(10) The services mentioned in subsections (3), (5), (7) and (9) include the following services whether or not those services are billed separately:

(a) those services provided by an assistant, articling student, clerk, support staff or other person who is assisting or acting under the supervision, authority or direction of any person providing a taxable service described in those subsections;

(b) those services provided by a professional corporation”.

**(5) The following subsections are added after subsection 3(4):**

“(4.1) For the purposes of the Act and these regulations, **‘employment placement services’** means services that are provided for the purpose of locating, obtaining or arranging temporary or permanent employees or contractors on behalf of an employer, but does not include:

- (a) the service of providing a temporary employee if that employee remains the employee of the person providing the service; and
- (b) any of the services mentioned in this subsection when those services are provided by a person to that person’s employer in the course of employment.

“(4.2) For the purposes of the Act and these regulations, **‘engineering services’** means services that are provided by a person who is licensed pursuant to *The Engineering and Geoscience Professions Act* and that consist of preparing engineering designs, drawings, specifications or contract documents, and includes:

- (a) the preparation of preliminary sketches and working drawings and the development of specification notes;
- (b) services related to the calling for tenders;
- (c) assisting or advising a client regarding tender acceptance;
- (d) services related to the development, maintenance, enhancement, expansion or decommissioning of any production or processing facility with respect to oil, natural gas, potash or other minerals; and
- (e) those services mentioned in this subsection that are provided by a person who resides in a jurisdiction other than Saskatchewan and who is licensed, registered or regulated pursuant to a statute or law of that jurisdiction that is similar to *The Engineering and Geoscience Professions Act*;

but does not include:

- (f) services that are related to the exploration for oil, natural gas, potash or other minerals; and
- (g) any of the services mentioned in this subsection when those services are provided by a person to that person’s employer in the course of employment.

“(4.3) For the purposes of the Act and these regulations, **‘legal services’** means services that are provided by a lawyer and includes those services that are provided by a person who resides in a jurisdiction other than Saskatchewan and who is licensed, registered or regulated pursuant to a statute or law of that jurisdiction that is similar to *The Legal Profession Act, 1990*, but does not include any of the following services:

- (a) labour standards arbitration services provided pursuant to *The Labour Standards Act*;
- (b) financial planning services;
- (c) acting as a trustee, executor, or director or as an administrator or executor of an estate;

- (d) acting as a mediator;
- (e) acting as a member of an administrative tribunal;
- (f) immigration or emigration services;
- (g) maintaining the records of a corporation;
- (h) services covered by *The Legal Aid Act* or provided at the expense of a government-funded agency carrying out a statutory duty to provide legal services to persons;
- (i) teaching or providing courses or seminars related to the law;
- (j) any of the services mentioned in this subsection when those services are provided by a person to that person's employer in the course of employment".

**(6) Subsection 3(10) is repealed and the following substituted:**

"(10) The services mentioned in the following subsections include any of those services provided by a professional corporation or an assistant, articling student, clerk, support staff or other person who is assisting or acting under the supervision, authority or direction of any person providing a taxable service described in those subsections, whether or not those services are billed separately:

- (a) subsections (3), (5), (7) and (9);
- (b) subsections (1.1), (1.3) and (4.1) to (4.3)".

**Section 5 amended**

**6 Subsection 5(1) is amended:**

- (a) **in clause (a.1) by adding** "but does not include garden seeds, trees, shrubs, bedding plants or sod" **after** "hay and straw";
- (b) **by repealing clause (k) and substituting the following:**

"(k) 'food and drink' includes commercial livestock feeds, salt and products manufactured or processed for consumption by commercial livestock but does not include pet food";
- (c) **in clause (l) by striking out** "livestock" **and substituting** "commercial livestock but does not include pet food";
- (d) **by repealing clause (m);**
- (e) **by repealing clause (p) and substituting the following:**

"(p) 'livestock' means any animal raised or bred for:

  - (i) food or pet stock;
  - (ii) racing; or
  - (iii) the products they produce";
  - (f) **in clause (q.1) by adding the following subclause after subclause (i):**

"(i.1) adult incontinence products";

**(g) by repealing clause (s) and substituting the following:**

“(s) ‘**newspaper**’ means a printed publication for regular distribution to the general public, the contents of which are principally a factual reporting of current news of interest to the general public, and includes trade show news, but does not include:

- (i) credit reports, business reports or similar printed matter; or
- (ii) any advertising or advertising materials that are included with the publication”;

**(h) by repealing clause (w);****(i) by repealing clause (x); and****(j) by adding the following clause before clause (y):**

“(x.2) ‘**toll-free telephone services**’ means a toll-free telephone service using one of the following dialling prefixes:

- (i) 1-800;
- (ii) 1-888;
- (iii) 1-877;
- (iv) any similar dialling prefix for which there are no long distance charges payable by the person using that dialling prefix”.

New sections 7.1 to 7.5

**7 The following sections are added after section 7:****“WHEN SERVICES RELATE TO SASKATCHEWAN****“Taxable services relate to Saskatchewan – computer services**

**7.1** For the purposes of subsection 5(10) of the Act, a computer service relates to Saskatchewan if that service:

- (a) relates to a physical location, transaction, activity or contemplated transaction or activity in Saskatchewan; and
- (b) is provided to a person who resides, ordinarily resides or carries on business in Saskatchewan at the time the service is provided.

**“Taxable services relate to Saskatchewan – credit reporting or collection service**

**7.2** For the purposes of subsection 5(10) of the Act, a credit reporting or collection service relates to Saskatchewan if that service:

- (a) relates to a physical location, transaction, activity or contemplated transaction or activity in Saskatchewan; and
- (b) is provided to a person who resides, ordinarily resides or carries on business in Saskatchewan at the time the service is provided”.

## “TAXES PAYABLE RE CORPORATIONS

## “Tax payable re related corporations

7.3(1) In this section:

(a) **‘parent corporation’** means a corporation that beneficially owns at least 95% of the outstanding shares of each class of the share capital of another corporation;

(b) **‘related corporation’** means a corporation that is associated with another corporation because that other corporation is:

(i) its parent corporation;

(ii) its wholly owned subsidiary; or

(iii) another wholly owned subsidiary of the same parent corporation;

(c) **‘wholly owned subsidiary’** means a corporation in which at least 95% of the outstanding shares of each class of the share capital are beneficially owned by another corporation.

(2) In this section, **‘tax’** does not include the tax imposed pursuant to section 5.3 of the Act.

(3) If tangible personal property or a taxable service is leased by a corporation from a related corporation and tax was paid on the tangible personal property or taxable service by a related corporation of either the lessee or the lessor, no tax is payable by the lessee with respect to the lease if the lessor and the lessee continue to be related corporations during the period of the lease.

(4) If tangible personal property or a taxable service is purchased by a corporation from a related corporation and tax was paid on the tangible personal property or taxable service by a related corporation of either the purchaser or the vendor, no tax is payable by the purchaser with respect to the purchase if:

(a) the vendor and purchaser continue to be related corporations for a period of not less than eight months after the date of the purchase; or

(b) at or after the time of the purchase, the vendor is dissolved or wound up pursuant to an Act and:

(i) the vendor and the purchaser were related corporations for a period of not less than eight months immediately before the date of purchase; and

(ii) the vendor and the purchaser remain related corporations until the vendor is dissolved or wound up.

**“Tax payable re purchases made before corporation carrying on business**

7.4(1) In this section:

- (a) a person wholly owns and controls a corporation if that person beneficially owns at least 95% of the outstanding shares of each class of the share capital of the corporation; and
  - (b) the actual value of tangible personal property or a taxable service includes:
    - (i) the value of any promissory notes issued with respect to the tangible personal property or taxable service; and
    - (ii) the value of any debt obligations with respect to the tangible personal property or taxable service.
- (2) If a corporation, on or before the day it commences carrying on business, purchases tangible personal property or a taxable service from a vendor that wholly owns and controls it, and one of the conditions mentioned in subsection (3) exists, no tax is payable by the purchasing corporation with respect to that purchase if the vendor continues to wholly own and control the purchasing corporation for a period of not less than eight months after the date of the purchase.
- (3) The following are the conditions for the purposes of subsections (2) and (4):
- (a) the tax was paid by the vendor on the tangible personal property or taxable service;
  - (b) no tax was payable by the vendor on the vendor’s purchase of the tangible personal property or taxable service in Saskatchewan, or on the vendor bringing or sending into Saskatchewan or receipt of delivery in Saskatchewan of the tangible personal property or taxable service, as the case may be, and the purchaser is entitled to the same tax exemption as the vendor was.
- (4) If a corporation, on or before the day it commences carrying on business, purchases tangible personal property or a taxable service from a person that does not wholly own and control it and one of the conditions mentioned in subsection (3) exists, the purchaser is exempt from tax as set out in subsection (5) if:
- (a) the consideration for the purchase of the tangible personal property or taxable service by the purchasing corporation is the concurrent issue or transfer of its own shares to the vendor; and
  - (b) the vendor beneficially owns and holds legal title to all the shares acquired for a period of not less than eight months after the date of their issue or transfer.
- (5) If the actual value of the shares issued or transferred in consideration of the purchase is:
- (a) at least equal to the actual value of the tangible personal property or taxable service purchased, all of the purchase price is exempt from tax; or
  - (b) less than the actual value of the tangible personal property purchased, the difference between the actual value of the tangible personal property or taxable service purchased and the actual value of the shares issued or transferred is subject to tax.

**“Condition not met**

**7.5(1)** Subject to subsection (2), if a condition that renders a purchaser exempt from payment of tax pursuant to section 7.3 or 7.4 is not fulfilled, the purchaser shall immediately:

- (a) report the matter in writing to the minister; and
- (b) pay tax on the value of the tangible personal property or taxable service purchased.

(2) If a person makes a report pursuant to clause (1)(a) and the minister is of the opinion that the breach of the reported condition occurred for a reason not related to the avoidance or unreasonable mitigation of tax, the minister may waive the unfulfilled condition and refund any tax paid pursuant to clause (1)(b).”

**New sections 7.21 to 7.28****8 The following sections are added after section 7.2:****“Taxable services relate to Saskatchewan - accounting and advertising services**

**7.21** For the purposes of subsection 5(10) of the Act, an accounting service or an advertising service relates to Saskatchewan if that service:

- (a) relates to a physical location, transaction, activity or contemplated transaction or activity in Saskatchewan; and
- (b) is provided to a person who resides, ordinarily resides or carries on business in Saskatchewan at the time the service is provided.

**“Taxable services relate to Saskatchewan – employment placement services**

**7.22** For the purposes of subsection 5(10) of the Act, an employment placement service relates to Saskatchewan if that service:

- (a) is provided in relation to a position that is based in Saskatchewan; and
- (b) is provided to a person who resides, ordinarily resides or carries on business in Saskatchewan at the time the service is provided.

**“Taxable services relate to Saskatchewan –architectural service**

**7.23** For the purposes of subsection 5(10) of the Act, an architectural service relates to Saskatchewan if that service:

- (a) is intended to have a material effect on land or tangible personal property located in Saskatchewan; and
- (b) is provided to a person who resides, ordinarily resides or carries on business in Saskatchewan at the time the service is provided.

**“Taxable services relate to Saskatchewan – commercial building cleaning service**

**7.24** For the purposes of subsection 5(10) of the Act, a commercial building cleaning service relates to Saskatchewan if that service is provided in relation to a building or structure located in Saskatchewan.

**“Taxable services relate to Saskatchewan – engineering services**

**7.25** For the purposes of subsection 5(10) of the Act, an engineering service relates to Saskatchewan if that service:

- (a) is intended to have a material effect on land or tangible personal property located in Saskatchewan; and
- (b) is provided to a person who resides, ordinarily resides or carries on business in Saskatchewan at the time the service is provided.

**“Taxable services relate to Saskatchewan – legal services**

**7.26(1)** For the purposes of subsection 5(10) of the Act, a legal service relates to Saskatchewan if that service deals with any of the following:

- (a) a matter that concerns:
  - (i) real property situated in Saskatchewan;
  - (ii) tangible personal property or a computer service that is a computer program that is ordinarily situated in Saskatchewan or that is to be delivered in Saskatchewan, or a contemplated act respecting either of these;
  - (iii) the ownership, possession or use in Saskatchewan of property other than that mentioned in subclauses (i) and (ii), or the right to use such property in Saskatchewan, or a contemplated act respecting any of these;
  - (iv) a judicial or administrative action or proceeding in Saskatchewan or a possible action or proceeding; or
  - (v) the incorporation or contemplated incorporation of a corporation pursuant to an Act;
- (b) a matter that involves the interpretation or application of an enactment as defined in *The Interpretation Act, 1995*;
- (c) a matter that involves the interpretation or application of an enactment, or a former or proposed enactment, of a jurisdiction other than Saskatchewan, if the matter relates to any or all of the things mentioned in subsection (3);
- (d) a matter that involves the analysis or application of any law other than those mentioned in clauses (b) and (c), if the matter relates to any or all of the things mentioned in subsection (3);
- (e) a contract or covenant, or a contemplated contract or covenant, that relates to any or all of the things mentioned in subsection (3).

(2) For the purposes of subsection 5(3) of the Act, if neither the purchaser nor the recipient of legal services provided in Saskatchewan resides, ordinarily resides or carries on business in Saskatchewan, tax on the legal services must be paid by the purchaser only if the legal services concern one or more of the things mentioned in subclauses (1)(a)(i) to (v).



(3) For the purposes of clauses (1)(c) to (e), a matter mentioned in those clauses relates to Saskatchewan if the matter relates to any or all of the following:

- (a) a physical or legal presence or a contemplated presence in Saskatchewan;
- (b) an activity or a contemplated activity in Saskatchewan;
- (c) a transaction or a contemplated transaction in Saskatchewan”.

#### “TAX PAYABLE RE CERTAIN SERVICES

##### “Taxable services – architectural services

**7.27(1)** The tax payable on an architectural service pursuant to the Act is payable on that service and includes all amounts invoiced to an architect’s client for disbursements that relate to the architectural service.

(2) The amount of tax payable with respect to an architectural service is the amount T calculated in accordance with the following formula:

$$T = R \times A \times C$$

where:

R is the rate of tax payable pursuant to the Act on an architectural service;

A is 0.30; and

C is the total amount charged for the architectural service, including the disbursements related to that service.

(3) In the case of an architectural service that relates to Saskatchewan pursuant to section 7.23 and that is obtained from a person who is lawfully entitled to practise architecture outside of Saskatchewan, the amount of tax payable with respect to that architectural service shall be determined in accordance with subsection (2) as if that service had been obtained in Saskatchewan.

##### “Taxable services – engineering services

**7.28(1)** The tax payable on an engineering service pursuant to the Act is payable on that service and includes all amounts invoiced to an engineer’s or geoscientist’s client for disbursements that relate to the engineering service.

(2) The amount of tax payable with respect to an engineering service is the amount T calculated in accordance with the following formula:

$$T = R \times A \times C$$

where:

R is the rate of tax payable pursuant to the Act on an engineering service;

A is 0.30; and

C is the total amount charged for the engineering service, including the disbursements related to that service.

(3) In the case of an engineering service that relates to Saskatchewan pursuant to section 7.25 and that is obtained from a person who is lawfully entitled to practise engineering or geoscience outside of Saskatchewan, the amount of tax payable with respect to that engineering service shall be determined in accordance with subsection (2) as if that service had been obtained in Saskatchewan”.

**New section 9****9 Section 9 is repealed and the following substituted:****“Tax to be collected at time of sale**

**9** A vendor shall levy and collect the entire tax imposed by the Act at the time of sale when:

- (a) tangible personal property or a taxable service is sold on credit; or
- (b) the whole purchase price is not paid at the time of sale”.

**New section 12****10 Section 12 is repealed and the following substituted:****“Application**

**12** Every person who is required pursuant to section 4 of the Act to obtain a vendor’s licence shall apply to the minister in the manner directed by the minister”.

**Section 17.6 amended**

**11 Section 17.6 is amended in the portion preceding clause (a) by striking out “prescribed repair parts are repair or replacement parts” and substituting the following “prescribed repair parts or prescribed repair or installation services are repair or replacement parts or repair or installation services”.**

**New sections 18.1 to 18.3****12 The following sections are added after section 18:****“GENERAL****“Taxable service re clause 5(10.4)(a) of the Act**

**18.1** For the purposes of clause 5(10.4)(a) of the Act, the following are prescribed taxable services:

- (a) a repair or installation service;
- (b) a dry cleaning or laundry service.

**“Purchase of goods re tax previously paid**

**18.2** For the purposes of subsection 5(21.2) of the Act:

- (a) the prescribed goods are any items of tangible personal property and any computer services that are computer programs that are purchased by an individual for:
  - (i) personal, non-business use; or
  - (ii) use in a primary farming activity; and
- (b) the prescribed amount is the lesser of:
  - (i) \$300; and
  - (ii) an amount equal to the purchase price of the goods described in clause (a).

**“Purchase of vehicle re tax previously paid**

**18.3(1)** For the purposes of subsection 5(21.3) of the Act:

(a) a prescribed person is any individual who is selling a vehicle that was used by that individual:

- (i) for personal, non-business use; or
- (ii) in a primary farming activity; and

(b) the prescribed amount is the lesser of:

- (i) \$3,000; and
- (ii) an amount equal to the purchase price of the vehicle.

(2) If a consumer or user purchases a vehicle in accordance with subsection 5(21.3) of the Act, and at the time of sale the seller accepts tangible personal property on trade on which the tax has previously been paid in full, the consumer or user may deduct from the value of the vehicle the greater of:

- (a) \$3,000; and
- (b) an amount equal to the value of the tangible personal property accepted on trade up to a maximum amount equal to the purchase price of the vehicle.

(3) In the case mentioned in clause (2)(b), subsection 5(21.1) of the Act applies with any necessary modification”.

**Part II of the Appendix amended**

**13(1) Forms 1 and 2 in Part II of the Appendix are repealed.**

**(2) Form 4 in Part II of the Appendix is amended:**

**(a) by striking out “THE EDUCATION AND HEALTH TAX REGULATIONS, 1986” and substituting “THE PROVINCIAL SALES TAX REGULATIONS”; and**

**(b) by striking out “The Education and Health Tax Act” and substituting “The Provincial Sales Tax Act”.**

**Coming into force**

**14(1)** Sections 1 to 3, clauses 4(a) and 6(f), and sections 10 and 13 come into force on the day on which they are filed with the Registrar of Regulations.

(2) Clauses 4(b) and (c), subsections 5(1), (2) and (4), clauses 6(a) to (e) and 6(g) to (j), and sections 7, 9, 11 and 12 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 March 30, 2000.

(3) Subsections 5(3), (5) and (6) and section 8 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 July 1, 2000.

**SASKATCHEWAN REGULATIONS 93/2002***The Residential Tenancies Act*

Section 57

Order in Council 733/2002, dated October 15, 2002

(Filed October 16, 2002)

**Title**

1 These regulations may be cited as *The Residential Tenancies Amendment Regulations, 2002*.

**R.R.S. c.R-22 Reg 3 amended**

2 **Clause 4(b) of *The Residential Tenancies Regulations, 1992* is repealed and the following substituted:**

“(b) Saskatchewan Justice, Office of the Rentalsman, Main Floor, 122 – 3rd Avenue North, Saskatoon, Saskatchewan, S7K 2H6”.

**Coming into force**

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

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**SASKATCHEWAN REGULATIONS 94/2002***The Summary Offences Procedure Act, 1990*

Section 55

Order in Council 734/2002, dated October 15, 2002

(Filed October 16, 2002)

**Title**

1 These regulations may be cited as *The Summary Offences Procedure Amendment Regulations, 2002 (No.2)*.

**R.R.S. c.S-63.1 Reg 2 amended**

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

**Section 5 amended**

3 **Subclause 5(s)(ii) is amended:**

- (a) **by striking out “or” after paragraph (C);**
- (b) **by adding “or” after paragraph (D); and**
- (c) **by adding the following paragraph after paragraph (D):**  
“(E) panhandling”.

Appendix, Part 1, Form A amended

**4 Form A in Part 1 of the Appendix is amended by adding “by INTERNET: www.finepayment.justice.gov.sk.ca, and” after “For Visa or MasterCard Payments” in item 1 of Parts 8 and 10.**

Appendix, Part 2, Table 7.1 amended

**5 Table 7.1 in Part 2 of the Appendix is amended by striking out “*The Highways and Transportation Act, 1997* that impose the prohibitions or requirements described in Column 2. Section 59” and substituting “*The Highway Traffic Act* that impose the prohibitions or requirements described in Column 2. Section 94”.**

Appendix, Part 2, Table 21 amended

**6 Table 21 in Part 2 of the Appendix is amended by adding “on the vehicle or combination of vehicles” after “100 per defective brake” in Column 5 of the following items:**

- (a) 4 to 6; and
- (b) 26 to 30.

Appendix, Part 3, Table 1.1 amended

**7 Table 1.1 in Part 3 of the Appendix is amended by striking out “*The Highways and Transportation Act, 1997* that impose the prohibitions or requirements described in Column 2. Section 58” and substituting “*The Highway Traffic Act* that impose the prohibitions or requirements described in Column 2. Section 94”.**

Appendix, Part 3, Table 3 amended

**8 Table 3 in Part 3 of the Appendix is amended by adding “on the vehicle or combination of vehicles” after “100 per defective brake” in Column 5 of the following items:**

- (a) 4 to 6; and
- (b) 26 to 30.

Coming into force

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





