



The Saskatchewan Gazette

PUBLISHED WEEKLY BY AUTHORITY OF THE QUEEN'S PRINTER

PART II/PARTIE II

Volume 99

REGINA, FRIDAY, DECEMBER 19, 2003/REGINA, VENDREDI, 19 DECEMBRE 2003

No. 51/n° 51

PART II/PARTIE II

REVISED REGULATIONS OF SASKATCHEWAN/ RÈGLEMENTS RÉVISÉS DE LA SASKATCHEWAN

TABLE OF CONTENTS/TABLE DES MATIÈRES

F-13.4 Reg 30	<i>The Energy-Efficient Household Appliances (Provincial Sales Tax) Remission Regulations.....</i>	1435
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Revised Regulations of Saskatchewan/ Règlements Révisés de la Saskatchewan 2003

October 17, 2003

<i>The BSE Livestock Loan Guarantee Program Regulations</i>	A-8.1 Reg 5
<i>The Saskatchewan Mustard Development Plan Regulations</i>	A-15.2 Reg 8
<i>The Apprenticeship and Trade Certification Commission Regulations</i>	A-22.2 Reg 4
<i>The Municipal Transit Assistance for People with Disabilities Regulations, 2003</i>	D-24.1 Reg 15
<i>The Individual Cattle Feeder Loan Guarantee Regulations</i>	F-8.001 Reg 26
<i>The Saskatchewan Municipal Board Member Qualification Regulations, 2003</i>	M-23.2 Reg 5
<i>The Final Offer Arbitration (Railway) Regulations</i>	R-1.2 Reg 1
<i>The Saskatchewan Insurance Regulations, 2003</i>	S-26 Reg 8
<i>The Canada Saskatchewan BSE Recovery Program (No. 2) Amendment Regulations, 2003</i>	SR 102/2003
<i>The Cattle Breeder Associations Loan Guarantee Amendment Regulations, 2003 (No. 2)</i>	SR 103/2003
<i>The Cattle Feeder Associations Loan Guarantee Amendment Regulations, 2003 (No. 2)</i>	SR 104/2003
<i>The Sheep Breeder Associations Loan Guarantee Amendment Regulations, 2003</i>	SR 105/2003
<i>The Sheep Feeder Associations Loan Guarantee Amendment Regulations, 2003</i>	SR 106/2003
<i>The Saskatchewan Human Rights Code Amendment Regulations, 2003</i>	SR 107/2003
<i>The Saskatchewan Medical Care Insurance Payment Amendment Regulations, 2003 (No.4)</i>	SR 108/2003
<i>The Crown Corporations Amendment Regulations, 2003 (No. 2)</i>	SR 109/2003
<i>The Northern Economic Development Amendment Regulations, 2003</i>	SR 110/2003
<i>Driver Licensing and Suspension Amendment Regulations, 2003 (No. 2)</i>	SR 111/2003
<i>The Security of Loads Amendment Regulations, 2003</i>	SR 112/2003
<i>The Broiler Hatching Egg Marketing Plan Amendment Regulations, 2003</i>	SR 113/2003
<i>The Potash Production Tax Amendment Regulations, 2003</i>	SR 115/2003
<i>The Transitional Employment Allowance Amendment Regulations, 2003</i>	SR 118/2003

October 31, 2003

<i>The Milk Control Amendment Regulations, 2003 (No.10)</i>	SR 119/2003
<i>The Saskatchewan Medical Care Insurance Payment Amendment Regulations, 2003 (No. 5)</i>	SR 120/2003

November 21, 2003

<i>The Land Titles Conversion Facilitation Amendment Regulations, 2003</i>	SR 121/2003
--	-------------

November 28, 2003

<i>The Milk Control Amendment Regulations, 2003 (No. 11)</i>	SR 122/2003
<i>The Ministerial Assistant Employment Amendment Regulations, 2003 (No. 2)</i>	SR 123/2003

December 12, 2003

<i>The Crown Oil and Gas Royalty Amendment Regulations, 2003</i>	Errata Notice
<i>The Freehold Oil and Gas Production Tax Amendment Regulations, 2003</i>	Errata Notice
<i>The Apprenticeship and Trade Certification Commission Regulations</i>	Errata Notice

December 19, 2003

<i>The Energy-Efficient Household Appliances (Provincial Sales Tax) Remission Regulations</i>	F-13.4 Reg 30
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REVISED REGULATIONS OF SASKATCHEWAN

CHAPTER F-13.4 REG 30*The Financial Administration Act, 1993*

Section 71

Order in Council 893/2003, dated December 9, 2003

(Filed December 10, 2003)

Title

1 These regulations may be cited as *The Energy-Efficient Household Appliances (Provincial Sales Tax) Remission Regulations*.

Interpretation

2 In these regulations:

- (a) “**consumer**” means a person who has purchased or leased an eligible energy-efficient household appliance on or after October 1, 2003;
- (b) “**eligible energy-efficient household appliance**” means a refrigerator, freezer, dishwasher or clothes washer that the minister is satisfied:
 - (i) is a home appliance recognized as an “Energy Star Qualified” appliance by the Office of Energy Efficiency, Natural Resources Canada, at the time the appliance was purchased or leased or by any other agency of the Government of Canada that is the successor to the Office of Energy Efficiency; and
 - (ii) was not previously leased or sold before its acquisition by the consumer;
- (c) “**lease**” means a rental or lease for a continuous period of at least one year;
- (d) “**minister**” means the member of the Executive Council to whom for the time being the administration of *The Provincial Sales Tax Act* is assigned;
- (e) “**remission**” means a remission pursuant to these regulations of tax paid;
- (f) “**tax**” means tax imposed pursuant to *The Provincial Sales Tax Act*.

Remission

3(1) Every consumer is eligible to apply for a remission of tax paid on every eligible energy-efficient household appliance that the consumer has purchased or leased from a Saskatchewan vendor on or after October 1, 2003.

(2) In order to be eligible for a remission, a consumer shall:

- (a) apply for the remission in a form satisfactory to the minister within four years after the date that the consumer purchased or leased the eligible energy-efficient household appliance; and
- (b) forward with the consumer’s application an invoice respecting the consumer’s purchase or lease that is in a form satisfactory to the minister and that contains the information the minister considers necessary to determine the consumer’s eligibility for a remission and the amount of the remission.

(3) At the time the application is made or at any subsequent time, the minister may require a consumer to supply the minister with any additional information that the minister may reasonably require to evaluate the application or to determine that the conditions under which a remission is granted have been complied with.

(4) If the minister requires additional information pursuant to subsection (3), the consumer shall supply that information within the time specified by the minister.

(5) No consumer shall supply any false or misleading information to the minister on any application form or in response to any request for information from the minister.

Approval of remission

4(1) If the minister has received an application from a consumer and is satisfied that the consumer has complied with these regulations, the minister may grant a remission to the consumer.

(2) The amount of remission that may be granted is the total amount of tax paid by the consumer on or after October 1, 2003 with respect to the purchase or lease of an eligible energy-efficient household appliance.

Coming into force

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