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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

SASKATCHEWAN REGULATIONS 47/2006*The Public Service Act, 1998*

Sections 14 and 39

Order in Council 468/2006, dated May 30, 2006

and

Commission Order, dated May 9, 2006

(Filed May 31, 2006)

Title

1 These regulations may be cited as *The Public Service Amendment Regulations, 2006*.

R.R.S. c.P-42.1 Reg 1 amended

2 *The Public Service Regulations, 1999* are amended in the manner set forth in these regulations.

New sections 76.3 and 76.4

3 **The following sections are added after section 76.2:**

“Parental leave supplemental benefits

76.3(1) In this section:

(a) **‘eligible employee’** means an employee who:

(i) is eligible to receive parental benefits pursuant to the *Employment Insurance Act* (Canada) with respect to a new-born child, has been granted leave for the purpose of caring for the new-born child and is not the birth mother of the new-born child and is not receiving any payments pursuant to section 76.1 or 76.2 with respect to the new-born child;

(ii) has completed at least 20 continuous weeks of service with the executive government of Saskatchewan; and

(iii) is receiving special benefits;

(b) **‘regular salary’** means:

(i) in the case of an eligible employee who was employed on a full-time basis immediately before taking parental leave, the regular salary that the employee was receiving immediately before taking parental leave including any temporary salary supplement mentioned in subsection 32(1), but not including any other supplementary payments the employee was receiving;

(ii) in the case of an eligible employee who was employed on less than a full-time basis immediately before taking parental leave, the regular salary of a full-time employee in the position of the eligible employee immediately before taking parental leave, prorated by the average amount of work, expressed as a percentage of full-time employment, that the eligible employee worked:

(A) if the eligible employee was employed continuously for at least one year before taking parental leave, over the year of employment immediately before taking parental leave;

(B) if the eligible employee was employed for less than one year before taking parental leave, over the period that the eligible employee was employed;

(c) **‘special benefits’** means special benefits pursuant to the *Employment Insurance Act* (Canada) based on the eligible employee taking parental leave to care for a new-born child.

(2) Notwithstanding any other provision of these regulations but subject to subsections (3) to (6), an eligible employee is entitled to be paid an amount equal to the difference between:

(a) 95% of the eligible employee’s regular salary; and

(b) the gross amount of any special benefits that the eligible employee is receiving for each week of the parental leave.

(3) An eligible employee is entitled to receive payments pursuant to this section:

(a) commencing on a date two weeks before the date that the employee began to receive special benefits; and

(b) subject to subsection (4), for a period that expires 17 weeks from the date mentioned in clause (a).

(4) No payment pursuant to this section may be made for a period longer than 17 weeks.

(5) Before receiving a payment pursuant to this section, the eligible employee shall provide the commission with a written undertaking in a form provided by the commission in which the employee agrees:

(a) to serve with the executive government of Saskatchewan for a period of one week for every week that the eligible employee received a payment pursuant to this section; and

(b) if the eligible employee fails to provide the service required by clause (a), to repay the amount, or a prorated amount based on the number of weeks that were not served, of the total payment received pursuant to this section.

(6) The chairperson may waive the requirement that an eligible employee comply with a written undertaking provided pursuant to subsection (5) if:

- (a) the eligible employee has died;
- (b) the eligible employee has suffered a severe and prolonged disability;
- (c) the position that the eligible employee filled before taking parental leave has been abolished; or
- (d) there are any other circumstances that the chairperson considers exceptional.

“Limits on benefits pursuant to this Part

76.4(1) This section applies to persons who:

- (a) are eligible employees as defined in section 76.1, 76.2 or 76.3;
 - (b) are receiving special benefits as defined in section 76.1, 76.2 or 76.3 with respect to the same child or children; and
 - (c) are eligible for payments pursuant to section 76.1, 76.2 or 76.3 with respect to the same child or children.
- (2) Notwithstanding sections 76.1 to 76.3, if two or more persons mentioned in subsection (1) apply for payments pursuant to section 76.1, 76.2 or 76.3 with respect to the same child or children:
- (a) those persons shall advise the commission in writing respecting the portion of the 17 weeks that each of them is requesting a payment pursuant to those sections; and
 - (b) the total of the periods for which payments may be made pursuant to those sections to all of those persons is 17 weeks”.

Appendix amended

4 Clause (a) of paragraph 3 of Form B in the Appendix is amended by adding “or *The Health Information Protection Act*” after “*The Freedom of Information and Protection of Privacy Act*”.

Coming into force

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

SASKATCHEWAN REGULATIONS 48/2006*The Fisheries Act, 1994*

Section 37

Order in Council 469/2006, dated May 30, 2006

(Filed May 31, 2006)

Title

1 These regulations may be cited as *The Fisheries Amendment Regulations, 2006*.

R.R.S. c.F-16.1 Reg 1, Appendix amended

2 **Clause (b) of item 1 of Table 1 in the Appendix to *The Fisheries Regulations* is repealed and the following substituted:**

“(b) Resident 65 years of age or older No Fee March 31 April 15”.

Coming into force

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

SASKATCHEWAN REGULATIONS 49/2006*The Corporation Capital Tax Act*

Section 58

Order in Council 470/2006, dated May 30, 2006

(Filed May 31, 2006)

Title

1 These regulations may be cited as *The Corporation Capital Tax Amendment Regulations, 2006*.

R.R.S. c.C-38.1 Reg 1, new section 8.12

2 **The following section is added after section 8.11 of *The Corporation Capital Tax Regulations, 1984*:**

“Qualified depreciable property - tax credit

8.12(1) In this section:

(a) **‘amalgamation’** means an amalgamation as defined in subsection 87(1) of the *Income Tax Act* (Canada);

(b) **‘depreciable property’** means depreciable property within the meaning of subsection 13(21) of the *Income Tax Act* (Canada);

(c) **‘eligible fiscal year’** means a fiscal year of the corporation that wholly or partly falls within the period commencing on July 1, 2006 and ending on June 30, 2008;

- (d) **'qualified depreciable property'** means, subject to subsection (3), depreciable property that:
- (i) is used primarily in Saskatchewan for carrying on the business in Saskatchewan of the corporation that acquired it; and
 - (ii) is acquired on or after July 1, 2006;
- (e) **'tax credit'** means the tax credit that may be deducted in accordance with this section for the purposes of subsection 14(1.2) of the Act;
- (f) **'winding-up'** means a winding-up of a corporation to which subsection 88(1) of the *Income Tax Act* (Canada) applies.
- (2) For the purposes of this section, property is acquired on the earlier of the following dates:
- (a) the date on which the title to the property is obtained by the corporation acquiring the property;
 - (b) the date on which the corporation has all the incidents of ownership of the property, including possession, use and risk, notwithstanding that legal title remains with the vendor as security for the purchase price.
- (3) Notwithstanding any other provision of this section, a corporation is not eligible to claim a tax credit with respect to the following depreciable property:
- (a) depreciable property that is acquired by the corporation as a result of an amalgamation;
 - (b) depreciable property that is acquired by the corporation as the result of the winding-up of a subsidiary controlled corporation or a subsidiary wholly owned corporation of the corporation;
 - (c) depreciable property that is acquired by the corporation through a transaction that is not at arm's length;
 - (d) depreciable property that is acquired and used by the corporation outside Saskatchewan and is subsequently transferred into Saskatchewan for use by the corporation.
- (4) For the purposes of subsection 14(1.2) of the Act, a corporation may deduct a tax credit for an eligible fiscal year.
- (5) The tax credit that a corporation may deduct from its tax payable for an eligible fiscal year is the lesser of:
- (a) the amount of its tax payable for the eligible fiscal year pursuant to subsection 13(1) of the Act; and
 - (b) the amount of the tax credit for the eligible fiscal year calculated pursuant to subsection (6).

(6) The amount of a tax credit that a corporation may deduct for an eligible fiscal year is the amount A calculated in accordance with the following:

(a) for eligible fiscal years ending after June 30, 2006 and before July 1, 2007:

$$A = (B \times 0.6\% \times C/365) + (B \times 0.3\% \times D/365)$$

where:

B is the capital cost to the corporation of the qualified depreciable property acquired by the corporation after June 30, 2006 and before the end of the corporation's fiscal year;

C is the number of days before July 1, 2006 in the eligible fiscal year;

D is the number of days after June 30, 2006 and before July 1, 2007 in the eligible fiscal year;

(b) for eligible fiscal years ending after June 30, 2007 and before July 1, 2008:

$$A = (B \times 0.3\% \times D/365) + (B \times 0.15\% \times E/365)$$

where:

B is the capital cost to the corporation of the qualified depreciable property acquired by the corporation after June 30, 2006 and before the end of the corporation's fiscal year;

D is the number of days after June 30, 2006 and before July 1, 2007 in the eligible fiscal year;

E is the number of days after June 30, 2007 and before July 1, 2008 in the eligible fiscal year;

(c) for eligible fiscal years ending after June 30, 2008:

$$A = (B \times 0.15\% \times E/365)$$

where:

B is the capital cost to the corporation of the qualified depreciable property acquired by the corporation after June 30, 2006 and before the end of the corporation's fiscal year;

E is the number of days before July 1, 2008 in the eligible fiscal 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 50/2006*The Financial Administration Act, 1993*

Sections 24 and 71

Order in Council 471/2006, dated May 30, 2006

(Filed May 31, 2006)

Title

1 These regulations may be cited as *The Corporation Capital Tax (Resource Corporation) Exemption Amendment Regulations, 2006*.

R.R.S. c.F-13.4 Reg 25, section 3 amended

2 Section 3 of *The Corporation Capital Tax (Resource Corporation) Exemption Regulations* is amended:

(a) by repealing subsection (1) and substituting the following:

“(1) In this section, ‘**value of resource sales**’ means the value of resource sales from:

- (a) oil and gas wells with a finished drilling date on or after October 1, 2002; and
- (b) incremental oil that is attributable to EOR projects or waterflood projects commenced on or after October 1, 2002.

“(1.1) Every resource corporation is granted an exemption of tax otherwise payable in an amount equal to:

- (a) 1.6% of the value of resource sales in the period commencing on October 1, 2002 and ending on June 30, 2006;
- (b) 1.45% of the value of resource sales in the period commencing on July 1, 2006 and ending on June 30, 2007;
- (c) 1.35% of the value of resource sales in the period commencing on July 1, 2007 and ending on June 30, 2008; and
- (d) 1.3% of the value of resource sales in the period commencing on July 1, 2008”; **and**

(b) in subsection (2) by striking out “subsection (1)” and substituting “subsection (1.1)”.

Coming into force

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

