



# The Saskatchewan Gazette

PUBLISHED WEEKLY BY AUTHORITY OF THE QUEEN'S PRINTER

## PART II/PARTIE II

Volume 104

REGINA, FRIDAY, NOVEMBER 21, 2008/REGINA, VENDREDI, 21 NOVEMBRE 2008

No. 47/n° 47

## PART II/PARTIE II

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

#### TABLE OF CONTENTS/TABLE DES MATIÈRES

F-13.4 Reg 31	<i>The Crown-acquired Lease Royalty Exemption Regulations.....</i>	787
SR 111/2008	<i>The Crown Oil and Gas Royalty Amendment Regulations, 2008 ...</i>	788
SR 112/2008	<i>The Freehold Oil and Gas Production Tax Amendment Regulations, 2008 .....</i>	792
SR 113/2008	<i>The Weyburn Unit CO<sub>2</sub> Crown Oil Royalty Amendment Regulations, 2008 .....</i>	798
SR 114/2008	<i>The Weyburn Unit CO<sub>2</sub> Freehold Oil Production Tax Amendment Regulations, 2008 .....</i>	798
SR 115/2008	<i>The Milk Control Amendment Regulations, 2008 (No.11) .....</i>	800

# Revised Regulations of Saskatchewan/ Règlements Révisés de la Saskatchewan 2008

## October 17, 2008

<i>The Saskatchewan Telecommunications Fees Regulations</i> .....	S-34 Reg 6
<i>The Farm and Ranch Water Infrastructure Program Amendment Regulations, 2008</i> .....	SR 88/2008
<i>The Saskatchewan Medical Care Insurance Payment Amendment Regulations, 2008 (No. 4)</i> .....	SR 89/2008
<i>The Ministry of Justice and Attorney General Amendment Regulations, 2008</i> .....	SR 90/2008

## October 24, 2008

<i>The Northern Revenue Sharing Capital Grants Regulations</i> .....	N-5.1 Reg 16
<i>The Securities Commission (Adoption of National Instruments) Amendment Regulations, 2008 (No. 8)</i> .....	SR 91/2008
<i>The Bison Breeder Associations Loan Guarantee Amendment Regulations, 2008</i> .....	SR 92/2008
<i>The Bison Feeder Associations Loan Guarantee Amendment Regulations, 2008</i> .....	SR 93/2008
<i>The Saskatchewan Canola Development Plan Amendment Regulations, 2008</i> .....	SR 94/2008
<i>The Sheep Breeder Associations Loan Guarantee Amendment Regulations, 2008</i> .....	SR 95/2008
<i>The Sheep Feeder Associations Loan Guarantee Amendment Regulations, 2008</i> .....	SR 96/2008
<i>The Administration of Estates Amendment Regulations, 2008 / Règlement de 2008 modifiant le Règlement sur l'administration des successions</i> .....	SR 97/2008/ RS 97/2008
<i>The Northern Municipalities Revenue Sharing Program Amendment Regulations, 2008</i> ..	SR 98/2008

## October 31, 2008

<i>The Gopher Control Rebate Regulations</i> .....	F-8.001 Reg 36
<i>The Mineral Exploration Tax Credit Amendment Regulations, 2008</i> .....	SR 99/2008
<i>The Training Allowance Amendment Regulations, 2008 (No. 2)</i> .....	SR 100/2008

## November 7, 2008

<i>The Driver Licensing and Suspension Amendment Regulations, 2008</i> .....	SR 101/2008
<i>The Treaty Land Entitlement Withdrawal Amendment Regulations, 2008</i> .....	SR 102/2008
<i>The Milk Control Amendment Regulations, 2008 (No.10)</i> .....	SR 103/2008
<i>The Consumer Protection Amendment Regulations, 2008</i> .....	SR 110/2008

## November 14, 2008

<i>The Enterprise Saskatchewan Amendment Regulations, 2008</i> .....	SR 104/2008
<i>The Ministry of Finance Amendment Regulations, 2008</i> .....	SR 105/2008
<i>The Ministry of Enterprise and Innovation Repeal Regulations</i> .....	SR 106/2008
<i>The Occupational Health and Safety Amendment Regulations, 2008 (No. 2)</i> .....	SR 109/2008

## November 21, 2008

<i>The Crown-acquired Lease Royalty Exemption Regulations</i> .....	F-13.4 Reg 31
<i>The Crown Oil and Gas Royalty Amendment Regulations, 2008</i> .....	SR 111/2008
<i>The Freehold Oil and Gas Production Tax Amendment Regulations, 2008</i> .....	SR 112/2008
<i>The Weyburn Unit CO<sub>2</sub> Crown Oil Royalty Amendment Regulations, 2008</i> .....	SR 113/2008
<i>The Weyburn Unit CO<sub>2</sub> Freehold Oil Production Tax Amendment Regulations, 2008</i> .....	SR 114/2008
<i>The Milk Control Amendment Regulations, 2008 (No.11)</i> .....	SR 115/2008

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**REVISED REGULATIONS OF SASKATCHEWAN**

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**CHAPTER F-13.4 REG 31***The Financial Administration Act, 1993*

Sections 24 and 71

Order in Council 785/2008, dated November 12, 2008

(Filed November 13, 2008)

**Title**

**1** These regulations may be cited as *The Crown-acquired Lease Royalty Exemption Regulations*.

**Interpretation**

**2** In these regulations:

- (a) **“acquired oil and gas rights”** means the oil and gas rights that were vested in the Crown in right of Saskatchewan by virtue of section 27 of *The Oil and Gas Conservation, Stabilization and Development Act*;
- (b) **“lease”** means a lease that was associated with acquired oil and gas rights immediately before the vesting of those rights in the Crown in right of Saskatchewan and includes:
  - (i) a *profit-à-prendre* or agreement giving the right to take any of the acquired oil or gas rights with respect to which a caveat has been filed; or
  - (ii) an interest in a lease as defined in this clause or in a *profit-à-prendre* or agreement mentioned in subclause (i);
- (c) **“lessee”** means the lessee pursuant to a lease;
- (d) **“oil and gas rights”** includes any share or interest in oil and gas rights;
- (e) **“royalties”** mean royalties payable by the lessee pursuant to a lease.

**Exemption**

**3** With respect to the oil and gas produced on or after March 1, 1998 under a lease, the lessee is exempt from liability to pay royalties otherwise payable on or after March 1, 1998 and before the day on which these regulations come into force.

**Coming into force**

**4(1)** Subject to subsection (2), these regulations come into force on the day on which section 1 of *The Crown Minerals Amendment Act, 2007* comes into force.

(2) If section 1 of *The Crown Minerals Amendment Act, 2007* comes into force before these regulations are filed with the Registrar of Regulations, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

## SASKATCHEWAN REGULATIONS 111/2008

### *The Crown Minerals Act*

#### Section 22

Order in Council 781/2008, dated November 12, 2008

(Filed November 13, 2008)

**Title**

**1** These regulations may be cited as *The Crown Oil and Gas Royalty Amendment Regulations, 2008*.

**R.R.S. c.C-50.2 Reg 9 amended**

**2** *The Crown Oil and Gas Royalty Regulations* are amended in the manner set forth in these regulations.

**Section 2 amended**

**3 Section 2 is amended:**

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

“(b) ‘**Crown lands**’ means:

(i) Crown minerals and Crown mineral lands that consist of oil or gas; and

(ii) any lands, and all rights to and interests in any lands, that were acquired by the Crown pursuant to or by virtue of Part III of *The Oil and Gas Conservation, Stabilization and Development Act*”;

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

“(f) ‘**EOR project**’ means:

(i) any project, including a project in oil sands or oil shale, that is designed to enhance the recovery of oil through the use of thermal or other techniques, including recovery of oil by means other than through a wellbore, 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”;

**(c) in clause (r) by adding “or from an EOR project” after “wellbore”;**

**(d) by adding the following clauses after clause (r):**

“(r.1) ‘**oil sands**’ means all sands and rocks that:

(i) contain a highly viscous mixture, composed mainly of hydrocarbons heavier than pentanes, that will not normally flow, in its natural state, to a wellbore;

(ii) lie above the top of the Devonian System; and

(iii) lie north of Township 73;

“(r.2) ‘oil shale’ means a compact rock of sedimentary origin containing disseminated organic matter from which oil can be extracted through destructive distillation”;

**(e) in clause (u) by striking out “oil well or gas well” wherever it appears and in each case substituting “oil well, gas well or EOR project”;**

**(f) in clause (u.1) by striking out “oil well or gas well” and substituting “oil well, gas well or EOR project”;**

**(g) in clause (gg) by striking out “an artificial” and substituting “a drilled”; and**

**(h) by repealing clause (hh) and substituting the following:**

“(hh) ‘working interest’ means an interest acquired pursuant to a Crown lease, or a lease associated with acquired oil and gas rights as defined in subsection 23(1) of *The Crown Minerals Act*, including an interest acquired from the person who is the holder of the lease, if the interest:

(i) entitles a person to share in the oil or gas produced from or allocated to the Crown lands that are the subject of the lease or in the proceeds from the disposition of the oil or gas; and

(ii) requires a person to bear or contribute to the costs associated with producing oil or gas produced from or allocated to the Crown lands that are the subject of the lease”.

**Section 4 amended**

**4 Section 4 is amended:**

**(a) in clause (c) by striking out “oil well or gas well” and substituting “oil well, gas well or EOR project”; and**

**(b) in clause (d) by striking out “oil well or gas well” wherever it appears and in each case substituting “oil well, gas well or EOR project”.**

**Section 7 amended**

**5 Clause 7(1)(a) is amended by striking out “oil well or gas well” and substituting “oil well, gas well or EOR project”.**

**Section 16 amended**

**6(1) Subsection 16(2) is amended:**

**(a) in the portion preceding clause (a) by striking out “oil well or gas well” and substituting “oil well, gas well or EOR project”;**

**(b) in clause (a) by striking out “oil well or gas well” and substituting “oil well, gas well or EOR project”; and**

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

“(b) where none of the oil produced from or allocated to the oil well, gas well or EOR project during the month was sold, the well-head value of the oil is the positive difference between:

- (i) the average price, expressed in dollars per cubic metre, received in the first subsequent month by the royalty payer pursuant to arm’s-length agreements for oil that was produced from or allocated to that oil well, gas well or EOR project; and
- (ii) allowable transportation expenses, expressed in dollars per cubic metre, respecting that oil”.

**(2) Subsection 16(4) is amended in the portion preceding clause (a) by striking out “oil well or gas well” and substituting “oil well, gas well or EOR project”.**

**Section 22 amended**

**7 Subsection 22(1) is amended:**

- (a) by striking out “clause 26(s)” and substituting “clauses 26(2)(j) and 26(3)(g)”;** and
- (b) by striking out “subclause 28(a)(ii)” and substituting “clause 28(a)”.**

**Section 26 amended**

**8(1) Subsection 26(1) is amended:**

- (a) by repealing clause (b);**
- (b) by repealing clause (d) and substituting the following:**

“(d) **‘direct EOR operating costs’** for any royalty year respecting an EOR project means the amount by which the total direct operating costs of the EOR project for the royalty year exceed the sum of:

- (i) the direct non-EOR operating costs of the EOR project for the royalty year; and
- (ii) any revenues received during the royalty year:
  - (A) from the sale of substances, other than oil or gas, that are produced from the EOR project; and
  - (B) from rental or other third party use of a project asset”;

**(c) by repealing clause (f) and substituting the following:**

“(f) **‘direct non-EOR operating costs factor’** for any royalty year respecting an EOR project means an amount established by order of the minister”; and

**(d) by repealing clause (n) and substituting the following:**

“(n) **‘total direct operating costs’** for any royalty year respecting an EOR project means the costs and expenses of an operating nature that are made or incurred respecting the EOR project during the royalty year and that are directly related or attributable to the EOR project or to the production of oil from the EOR project, including the costs and expenses made or incurred respecting lifting, processing, treating, waste disposal or injection, but does not include:

- (i) any costs incurred before the day the EOR project commences operation;
- (ii) any costs that are allowable transportation expenses as defined in subsection 16(1);
- (iii) any cost or expenditure that may be categorized as either an investment or an operating cost;
- (iv) any cost incurred respecting an investment in the EOR project;
- (v) any income taxes, profit taxes or other similar taxes;
- (vi) 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 respecting the EOR project or oil produced from the EOR project and allocated to Crown lands respecting the EOR project; or
- (vii) 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”.

**(2) Subsection 26(2) is amended:**

- (a) in clause (m) by striking out “or Crown-acquired lands”;**
- (b) in clause (n) by striking out “or Crown-acquired lands”; and**
- (c) by repealing subclause (t)(iii).**

**(3) Subclause 26(3)(g)(i) is repealed and the following substituted:**

“(i) that portion, approved by the minister, of the costs and expenditures of a capital or developmental nature that is made or incurred respecting the EOR project after the date on which the EOR project is approved pursuant to *The Oil and Gas Conservation Act* and is required for the purpose of producing EOR oil from the EOR project”.

**Section 28 amended**

**9 Clause 28(d) is amended by adding “to the royalty payer’s share of the Crown royalty share, as determined pursuant to clause (c)” after “section 16”.**

**Coming into force**

**10(1)** Subject to subsection (2), these regulations come into force on the day on which section 1 of *The Crown Minerals Amendment Act, 2007* comes into force.

(2) If these regulations are filed with the Registrar of Regulations after the coming into force of section 1 of *The Crown Minerals Amendment Act, 2007*, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

**SASKATCHEWAN REGULATIONS 112/2008***The Freehold Oil and Gas Production Tax Act*

## Section 32

Order in Council 782/2008, dated November 12, 2008

(Filed November 13, 2008)

**Title**

**1** These regulations may be cited as *The Freehold Oil and Gas Production Tax Amendment Regulations, 2008*.

**R.R.S. c.F-22.1 Reg 1 amended**

**2** *The Freehold Oil and Gas Production Tax Regulations, 1995* are amended in the manner set forth in these regulations.

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

“(e) **‘EOR project’** means:

(i) any project, including a project in oil sands or oil shale, that is designed to enhance the recovery of oil through the use of thermal or other techniques, including recovery of oil by means other than through a wellbore, 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”;

**(b) by adding the following clauses after clause (o):**

“(o.1) **‘oil sands’** means all sands and rocks that:

(i) contain a highly viscous mixture, composed mainly of hydrocarbons heavier than pentanes, that will not normally flow, in its natural state, to a wellbore;

(ii) lie above the top of the Devonian System; and

(iii) lie north of Township 73;

“(o.2) **‘oil shale’** means a compact rock of sedimentary origin containing disseminated organic matter from which oil can be extracted through destructive distillation”;



**(c) in clause (q.1) by striking out “oil well or gas well” and substituting “oil well, gas well or EOR project”; and**

**(d) in clause (bb) by striking out “an artificial” and substituting “a drilled”.**

**Section 4 amended**

**4 Section 4 is amended:**

**(a) in clause (c) by striking out “oil well or gas well” and substituting “oil well, gas well or EOR project”; and**

**(b) in clause (d) by striking out “oil well or gas well” wherever it appears and in each case substituting “oil well, gas well or EOR project”.**

**Section 9 amended**

**5 Clause 9(e) is repealed and the following substituted:**

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

**(i) 6.9 for old oil;**

**(ii) 10.0 for new oil and third tier oil; and**

**(iii) 12.5 for fourth tier oil”.**

**Section 13 amended**

**6(1) Subsection 13(2) is amended:**

**(a) in the portion preceding clause (a) by striking out “oil well or gas well” and substituting “oil well, gas well or EOR project”;**

**(b) in clause (a) by striking out “oil well or gas well” and substituting “oil well, gas well or EOR project”; and**

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

**“(b) where none of the oil produced from or allocated to the oil well, gas well or EOR project during the month was sold, the well-head value of the oil is the positive difference between:**

**(i) the average price, expressed in dollars per cubic metre, received in the first subsequent month by the taxpayer pursuant to arm’s-length agreements for oil that was produced from or allocated to that oil well, gas well or EOR project; and**

**(ii) allowable transportation expenses, expressed in dollars per cubic metre, respecting that oil”.**

**(2) Subsection 13(4) is amended in the portion preceding clause (a) by striking out “oil well or gas well” and substituting “oil well, gas well or EOR project”.**

**Section 19 amended**

**7 Subsection 19(1) is amended:**

**(a) by striking out “clause 23(s)” and substituting “clauses 23(2)(k) and 23(3)(g)”; and**

**(b) by striking out “subclauses 25(a)(ii) and (iii)” and substituting “clause 25(a)”.**

**Section 23 amended****8(1) Subsection 23(1) is amended:****(a) by repealing clause (c) and substituting the following:**

“(c) **‘direct EOR operating costs’** for any taxation year respecting an EOR project means the amount by which the total direct operating costs of the EOR project for the taxation year exceed the sum of:

- (i) the direct non-EOR operating costs of the EOR project for the taxation year; and
- (ii) any revenues received during the taxation year:
  - (A) from the sale of substances, other than oil or gas, that are produced from the EOR project; and
  - (B) from rental or other third party use of a project asset”;

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

“(e) **‘direct non-EOR operating costs factor’** for any taxation year respecting an EOR project means an amount established by order of the minister”;

**(c) by repealing clause (g);**

**(d) in clause (h) by striking out “, other than Crown-acquired lands,”; and**

**(e) by repealing clause (n) and substituting the following:**

“(n) **‘total direct operating costs’** for any taxation year respecting an EOR project means the costs and expenses of an operating nature that are made or incurred respecting the EOR project during the taxation year and that are directly related or attributable to the EOR project or to the production of oil from the EOR project, including costs and expenses made or incurred respecting lifting, processing, treating, waste disposal or injection, but does not include:

- (i) any costs incurred before the day the EOR project commences operation;
- (ii) any costs that are allowable transportation expenses as defined in subsection 13(1);
- (iii) any cost or expenditure that may be categorized as either an investment or an operating cost;
- (iv) any cost incurred respecting an investment in the EOR project;
- (v) any income taxes, profit taxes or other similar taxes;
- (vi) 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 respecting the EOR project or oil produced from the EOR project and allocated to freehold lands respecting the EOR project; or
- (vii) 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”.

**(2) Subsection 23(2) is amended:**

- (a) by repealing clause (c);**
- (b) in clause (j) by striking out “, other than Crown-acquired lands,”;**
- (c) in clause (n) by striking out “or Crown-acquired lands”;**
- (d) in clause (o) by striking out “or Crown-acquired lands”; and**
- (e) by repealing subclause (u)(iii).**

**(3) Subclause 23(3)(g)(i) is repealed and the following substituted:**

“(i) that portion, approved by the minister, of the costs and expenditures of a capital or developmental nature that is made or incurred respecting the EOR project after the date on which the EOR project is approved pursuant to *The Oil and Gas Conservation Act* and is required for the purpose of producing EOR oil from the EOR project”.

**Section 24 amended**

**9 The portion of section 24 preceding clause (a) is amended by striking out “other than Crown-acquired lands, the Crown-acquired lands respecting the project”.**

**Section 25 amended**

**10(1) Clause 25(a) is amended:**

**(a) by repealing subclause (i) and substituting the following:**

“(i) the tax rate for an EOR project to which section 31 applies is equal to nil”;

**(b) by repealing subclause (ii);**

**(c) in subclause (iii) by striking out “respecting all the EOR oil produced from the project and allocated to freehold lands that are not Crown-acquired lands,”;**

**(d) by repealing subclause (iv);**

**(e) in subclause (v) by striking out “11%” and substituting “8%”;**

**(f) by repealing subclause (v) and substituting the following:**

“(v) the tax rate for an EOR project that commenced operation on or after April 1, 2005, other than an EOR project to which section 31 or 31.1 applies, is equal to the fraction, expressed as a percentage, the numerator of which is the product obtained when the post-payout ratio of the project for the taxation year is multiplied by 8% of the EOR operating income allocated to the freehold lands respecting the EOR project for the taxation year pursuant to section 24, and the denominator of which is the gross EOR freehold revenues of the project for the taxation year”;

**(g) by repealing subclause (vi); and**

**(h) by repealing subclause (vii) and substituting the following:**

“(vii) the tax rate for an EOR project to which section 31.1 applies is equal to 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 freehold revenues of the EOR project for the taxation year:

(A) the product obtained when the post-payout ratio of the EOR project for the taxation year is multiplied by the aggregate of the fourth tier oil production tax amounts determined every month in the taxation year in accordance with section 12 respecting EOR oil produced from or allocated to freehold lands for all oil wells; and

(B) the product obtained when 8% is multiplied by the portion of recovered investment allocated to the freehold lands respecting the EOR project for the taxation year pursuant to section 24”.

**(2) Clause 25(b) is repealed and the following substituted:**

“(b) determining the tax share of EOR oil produced from the EOR project and allocated to freehold lands 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 the EOR project and allocated to freehold lands for the taxation year”.

**(3) Clause 25(d) is amended by adding “to the taxpayer’s share of the tax share as determined pursuant to clause (c)” after “section 13”.**

Section 27 amended

**11 Section 27 is amended:**

**(a) by repealing clause (i);**

**(b) by repealing clause (l); and**

**(c) in clause (m) by striking out “other than Crown-acquired lands”.**

Section 30 amended

**12 Subsection 30(2) is repealed and the following substituted:**

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

$$\text{Production Tax Instalment} = M_f \times \left( \frac{T_f}{Y_f} \right)$$

where:

$M_f$  means the amount of the gross EOR freehold revenues associated with the EOR oil that was produced from an EOR project and allocated to freehold lands 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”.

**Section 41 amended****13 Clause 41(k) is repealed and the following substituted:**

- “(k) ‘PTF<sub>g</sub>’ means the production tax factor for gas equal to:
- (i) 6.9 for old gas;
  - (ii) 10.0 for new gas and third tier gas; and
  - (iii) 12.5 for fourth tier gas”.

**New section 64****14 Section 64 is repealed and the following substituted:****“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 mineral lands that are vested in the Crown in right of Canada and:

- (a) are administered by the Government of Canada for the purposes of Canada; or
- (b) are set apart by Canada as an Indian reserve”.

**Coming into force**

**15(1)** Subject to subsections (2) and (3), these regulations come into force on the day on which section 1 of *The Freehold Oil and Gas Production Tax Amendment Act, 2007* comes into force.

(2) Subject to subsection (3), if these regulations are filed with the Registrar of Regulations after the day on which section 1 of *The Freehold Oil and Gas Production Tax Amendment Act, 2007* comes into force, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

(3) Clause 10(1)(e) of these regulations comes into force on the day on which these regulations are filed with the Registrar of Regulations, but is retroactive and is deemed to have been in force on and from April 1, 2005.

**SASKATCHEWAN REGULATIONS 113/2008***The Crown Minerals Act*

## Section 22

Order in Council 783/2008, dated November 12, 2008

(Filed November 13, 2008)

**Title**

**1** These regulations may be cited as *The Weyburn Unit CO<sub>2</sub> Crown Oil Royalty Amendment Regulations, 2008*.

**R.R.S. c.C-50.2 Reg 13, section 2 amended**

**2** Section 2 of *The Weyburn Unit CO<sub>2</sub> Crown Oil Royalty Regulations* is amended:

(a) in subclause (f)(i) by striking out “26(p)(i)” and substituting “26(2)(i)(i)”; and

(b) by repealing subclause (j)(ii).

**Coming into force**

**3(1)** Subject to subsection (2), these regulations come into force on the day on which section 1 of *The Crown Minerals Amendment Act, 2007* comes into force.

(2) If these regulations are filed with the Registrar of Regulations after the coming into force of section 1 of *The Crown Minerals Amendment Act, 2007*, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

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**SASKATCHEWAN REGULATIONS 114/2008***The Freehold Oil and Gas Production Tax Act*

## Section 32

Order in Council 784/2008, dated November 12, 2008

(Filed November 13, 2008)

**Title**

**1** These regulations may be cited as *The Weyburn Unit CO<sub>2</sub> Freehold Oil Production Tax Amendment Regulations, 2008*.

**R.R.S. c.F-22.1 Reg 2 amended**

**2** *The Weyburn Unit CO<sub>2</sub> Freehold Oil Production Tax Regulations* are amended in the manner set forth in these regulations.

**Section 2 amended**

**3** Section 2 is amended:

(a) in subclause (f)(i) by striking out “23(o)(i)” and substituting “23(2)(i)(i)”; and

(b) by repealing subclause (j)(ii).

**Section 3 amended****4 Section 3 is amended by repealing clauses (a) and (b) and substituting the following:**

“(a) calculating the tax rate that is to be equal to the fraction, expressed as a percentage of the EOR oil produced from or allocated to freehold lands in each taxation year, the numerator of which is the product obtained when the post-payout ratio of the EOR project for the taxation year is multiplied by 11% of the freehold EOR income subject to tax of the EOR project for the taxation year, and the denominator of which is the gross EOR freehold revenues of the EOR project for the taxation year;

“(b) determining the tax share of EOR oil produced from the EOR project and allocated to freehold lands by applying the tax rate, as calculated pursuant to clause (a), to the total amount of EOR oil produced from the EOR project and allocated to the freehold lands within the Weyburn Unit for the taxation year”.

**Coming into force**

5(1) Subject to subsection (2), these regulations come into force on the day on which section 1 of *The Freehold Oil and Gas Production Tax Amendment Act, 2007* comes into force.

(2) If these regulations are filed with the Registrar of Regulations after the day on which section 1 of *The Freehold Oil and Gas Production Tax Amendment Act, 2007* comes into force, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

**SASKATCHEWAN REGULATIONS 115/2008***The Milk Control Act, 1992*

## Section 10

Board Order, dated November 17, 2008

(Filed November 18, 2008)

**Title**

1 These regulations may be cited as *The Milk Control Amendment Regulations, 2008 (No.11)*.

**R.R.S. c.M-15 Reg 1, Appendix amended**

2 **Subsection 3(1) of Part II of the Appendix to *The Milk Control Regulations* is amended by repealing clauses (m) to (o) and substituting the following:**

“(m) in the case of class 5a milk:

- (i) \$4.8340 per kilogram of butterfat;
- (ii) \$8.7602 per kilogram of protein;
- (iii) \$0.0001 per kilogram of other solids;

“(n) in the case of class 5b milk:

- (i) \$4.8340 per kilogram of butterfat;
- (ii) \$2.1486 per kilogram of protein;
- (iii) \$2.1486 per kilogram of other solids;

“(o) in the case of class 5c milk:

- (i) \$3.6421 per kilogram of butterfat;
- (ii) \$1.7158 per kilogram of protein;
- (iii) \$1.7158 per kilogram of other solids”.

**Coming into force**

3 These regulations come into force on December 1, 2008.