



# The Saskatchewan Gazette

PUBLISHED WEEKLY BY AUTHORITY OF THE QUEEN'S PRINTER/PUBLIÉE CHAQUE SEMAINE SOUS L'AUTORITÉ DE L'IMPRIMEUR DE LA REINE

## PART II/PARTIE II

Volume 109

REGINA, FRIDAY, APRIL 5, 2013/REGINA, VENDREDI, 5 AVRIL 2013

No. 14/n° 14

## PART II/PARTIE II

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## REVISED REGULATIONS OF SASKATCHEWAN

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### CHAPTER S-5.1 REG 1

#### *The Saskatchewan Advantage Grant for Education Savings (SAGES) Act*

##### Section 7

Order in Council 187/2013, dated March 27, 2013

(Filed March 28, 2013)

##### Title

1 These regulations may be cited as *The Saskatchewan Advantage Grant for Education Savings (SAGES) Regulations*.

##### Interpretation

2(1) In these regulations:

- (a) “**Act**” means *The Saskatchewan Advantage Grant for Education Savings (SAGES) Act*;
- (b) “**brother**”, in relation to an eligible beneficiary, includes a son of the common-law partner or spouse of a parent of the eligible beneficiary;
- (c) “**common-law partner**” means common-law partner as defined in subsection 248(1) of the *Income Tax Act* (Canada);
- (d) “**EAP**” means an educational assistance payment;
- (e) “**grant account**” means an account that holds all SAGES grants paid into an RESP;
- (f) “**HRSDC**” means the Department of Human Resources and Skills Development of the Government of Canada;
- (g) “**RESP**” means a registered education savings plan;
- (h) “**SAGES grant**” means a grant paid pursuant to the Act;
- (i) “**sister**”, in relation to an eligible beneficiary, includes a daughter of the common-law partner or spouse of a parent of the eligible beneficiary;
- (j) “**trustee**” means a trustee under an RESP;
- (k) “**trustee agreement**” means an agreement entered into by the Minister of HRSDC and a trustee in accordance with these regulations that relates to the administration of a SAGES grant in an RESP.

(2) Unless a contrary intention appears in the Act or these regulations, an expression used in these regulations that is defined in section 146.1 of the *Income Tax Act* (Canada) has the same meaning in these regulations as it has for the purposes of that section.

**Application for grant**

**3** For the purposes of section 4 of the Act, an application for a SAGES grant must contain the following information:

- (a) the eligible beneficiary's name;
- (b) the eligible beneficiary's date of birth;
- (c) any declarations that the minister may require as proof that the eligible beneficiary is a resident of Saskatchewan at the relevant time;
- (d) any additional information that the minister may require to administer the Act and these regulations.

**Amount of grant**

**4(1)** The amount of a SAGES grant that may be paid into an RESP for a particular year at any time is equal to the lesser of:

- (a) 10% of the eligible contribution; and
- (b) the amount, if any, by which the lesser of:
  - (i) \$500; and
  - (ii) the eligible beneficiary's unused SAGES grant room for the particular year at that time;

exceeds:

- (iii) the total of all SAGES grants paid before that time with respect to eligible contributions made in the particular year with respect to the eligible beneficiary.

**(2)** The unused SAGES grant room for an eligible beneficiary for a particular year at any time is:

- (a) if the eligible beneficiary was 17 years of age or older as at December 31 of the preceding year, nil; or
- (b) in any other case, the amount A calculated in accordance with the following formula:

$$A = (\$250 \times B) - C$$

where:

B is the number of years after 2012 in which the eligible beneficiary was alive, up to and including the particular year, other than a year in which the beneficiary was not an eligible beneficiary; and

C is the total of all SAGES grants paid before that time with respect to eligible contributions made in a preceding year with respect to the eligible beneficiary.

(3) When an eligible contribution has been made in a particular year and a SAGES grant with respect to the eligible contribution would otherwise be payable at a time in a year following the particular year, the SAGES grant shall be reduced by the total of all amounts each of which is, with respect to another SAGES grant paid after the particular year and before that time, the amount by which the other SAGES grant would have been reduced had the SAGES grant been paid in the particular year.

**Conditions for payment of grant**

5(1) The minister may pay a SAGES grant with respect to an eligible contribution made to an RESP if:

- (a) within three years after the date of the eligible contribution, the subscriber under the RESP submits an application for a SAGES grant to the trustee;
  - (b) within three years after receiving an application from a subscriber pursuant to clause (a), the trustee submits the application for the SAGES grant to the minister;
  - (c) the trustee enters into a trustee agreement with the Minister of HRSDC with respect to the RESP that includes the terms and conditions set out in section 6;
  - (d) in the case where the eligible beneficiary attains 16 or 17 years of age in the year in which the eligible contribution is made:
    - (i) a minimum of \$2,000 of contributions has been made to, and not withdrawn from, RESPs with respect to the beneficiary before the year in which the beneficiary attains 16 years of age; or
    - (ii) a minimum of \$100 of annual contributions has been made to, and not withdrawn from, RESPs with respect to the beneficiary in at least any four years before the year in which the beneficiary attains 16 years of age;
  - (e) the total of the eligible contribution and all other contributions to the RESPs made, or deemed to have been made for the purpose of Part X.4 of the *Income Tax Act* (Canada), with respect to the beneficiary does not exceed the RESP lifetime limit, as defined in subsection 204.9(1) of the *Income Tax Act*, for the year in which the eligible contribution is made;
  - (f) when there is more than one beneficiary under the RESP, every beneficiary under the RESP is a brother or sister of every other beneficiary; and
  - (g) the trustee complies with the terms and conditions of these regulations and the trustee agreement that applies to the RESP.
- (2) Not more than \$4,500 in SAGES grants may be paid with respect to an eligible beneficiary during his or her lifetime.
- (3) At the time a SAGES grant is paid to an RESP, the trustee shall credit the grant account of the RESP with the amount of the SAGES grant paid.

**Trustee agreements**

- 6(1)** Every trustee agreement must include the following terms and conditions:
- (a) the trustee shall provide the Minister of HRSDC with any information that the Minister of HRSDC requires for the purposes of the Act and these regulations;
  - (b) the trustee shall maintain records and books of account that relate to the amounts paid pursuant to the Act and these regulations, in the form and containing the information that the Minister of HRSDC requires to enable the Minister of HRSDC to determine whether the amounts will be paid or are required to be repaid;
  - (c) the trustee shall allow the Minister of HRSDC access to all documents and other information that the Minister of HRSDC requires for auditing payments or repayments made pursuant to the Act and these regulations;
  - (d) the trustee shall report to the Minister of HRSDC, with respect to SAGES grants:
    - (i) all contributions and transfers to, and all withdrawals and transfers from, an RESP that are made after 2012;
    - (ii) the portion of EAPs made from the RESP that is attributable to a SAGES grant; and
    - (iii) any other information related to the RESP that is specified in the trustee agreement;
  - (e) the reporting mentioned in clause (d) shall be done annually or within any shorter period that is set out in the trustee agreement;
  - (f) the trustee shall submit all information to the Minister of HRSDC in a format and manner that is acceptable to the Minister of HRSDC;
  - (g) the trustee shall repay any amount required to be repaid to the minister pursuant to the Act and these regulations;
  - (h) the trustee shall not charge fees related to the RESP against the balance of the grant account of any beneficiary under the RESP.
- (2)** For the purposes of subclause (1)(d)(ii):
- (a) the portion of an EAP that is attributable to a SAGES grant is nil if the beneficiary is not resident in Canada at the time the EAP is made; and
  - (b) the portion of an EAP made to a beneficiary under an RESP that allows for more than one beneficiary at any one time that is attributable to a SAGES grant is nil if the beneficiary became a beneficiary under the RESP after attaining 21 years of age, unless, before attaining 21 years of age, the beneficiary had been a beneficiary under another RESP that allows for more than one beneficiary at any one time.

**Repayments**

7(1) Subject to subsection (2), if contributions are withdrawn from an RESP, other than by way of transfer to another RESP, when no beneficiary under the RESP is eligible to receive an EAP, the trustee shall, within the period set out in the trustee agreement that applies to the RESP, repay to the minister an amount equal to the lesser of:

- (a) 10% of the contributions withdrawn; and
- (b) the balance in the grant account of the RESP immediately before the withdrawal.

(2) A trustee is not required to repay any amount of a SAGES grant paid with respect to a beneficiary if there is a withdrawal of contributions and the withdrawal is all or part of an excess amount of contributions to reduce the amount of tax payable under Part X.4 of the *Income Tax Act* (Canada), and, at the time of the withdrawal, the excess amount for the year is not greater than \$4,000.

(3) A trustee shall repay to the minister an amount calculated in accordance with the trustee agreement that applies to the RESP, and within the period set out in the trustee agreement, if:

- (a) the RESP is terminated;
- (b) the registration of the RESP is revoked;
- (c) a payment described in paragraph (b) or (d) of the definition "trust" in subsection 146.1(1) of the *Income Tax Act* (Canada) is made under the RESP;
- (d) an EAP is made under the RESP to an individual who is not a beneficiary under the RESP;
- (e) property is transferred from the RESP to another RESP, except where the transfer qualifies as an eligible transfer pursuant to section 9; or
- (f) an individual becomes a beneficiary under the RESP in place of another beneficiary, except where paragraph 204.9(4)(b) of the *Income Tax Act* (Canada) applies with respect to the replacement.

(4) A trustee shall, within the period set out in the trustee agreement that applies to the RESP, repay to the minister any portion of an amount paid as a SAGES grant to which the trustee was not entitled under the Act or these regulations.

(5) A beneficiary under an RESP shall repay to the minister any portion of an EAP attributable to a SAGES grant to which the beneficiary was not entitled under the Act or these regulations.

(6) A beneficiary's unused SAGES grant room is not restored when a SAGES grant is repaid to the minister pursuant to this section.

**Waiver re-repayment**

8(1) On application made by or on behalf of a subscriber under an RESP or the primary caregiver of a beneficiary or, if the beneficiary is 18 years of age or more, by or on behalf of the beneficiary, the minister may, to avoid undue hardship, waive any of the requirements of these regulations that relate to the repayment of SAGES grants.

(2) An application made pursuant to subsection (1) must be in the form and manner approved by the minister.

**Eligible transfers**

9(1) The transfer of an amount attributable to a SAGES grant from one RESP to another RESP is an eligible transfer if the following conditions are met:

(a) if:

(i) immediately before the transfer, the beneficiary under the receiving RESP is a beneficiary under the transferring RESP; or

(ii) a parent of a beneficiary under the receiving RESP is a parent of an individual who was, immediately before the transfer, a beneficiary under the transferring RESP, and:

(A) the receiving RESP is an RESP that allows more than one beneficiary at any one time; and

(B) every beneficiary under the receiving RESP is a brother or sister of every other beneficiary;

(b) if the receiving RESP complies with the conditions for registration set out in subsection 146.1(2) of the *Income Tax Act* (Canada) that apply with respect to education savings plans entered into on or after January 1, 1999; and

(c) if the trustee under the receiving RESP is subject to a trustee agreement entered into in accordance with these regulations that relates to the administration of the SAGES grant in the receiving RESP.

(2) If less than all of the property held in connection with an RESP is transferred to another RESP, the SAGES grants are considered to be transferred in the same proportion as the value of the property transferred is to the total value of the property in the RESP at the time of the transfer.

(3) If property held in connection with an RESP is transferred to another RESP, the amount of the SAGES grant that is transferred or considered to be transferred pursuant to subsection (2) is, at the time of the transfer:

(a) debited from the grant account of the transferring RESP; and

(b) credited to the grant account of the receiving RESP.

(4) The amount of the SAGES grant that is transferred or considered to be transferred pursuant to subsection (2) is considered to have been paid to the trustee under the receiving RESP.

(5) The contributions that are transferred or considered to be transferred pursuant to subsection (2) are considered to have been made to the receiving RESP.

**Coming into force**

**10** These regulations come into force on the day on which section 1 of *The Saskatchewan Advantage Grant for Education Savings (SAGES) Act* comes into force but are retroactive and are deemed to have been in force on and from January 1, 2013.

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## SASKATCHEWAN REGULATIONS 16/2013

### *The Revenue and Financial Services Act*

#### Section 85

Order in Council 183/2013, dated March 27, 2013

(Filed March 28, 2013)

**Title**

**1** These regulations may be cited as *The Revenue Collection Administration Amendment Regulations, 2013*.

**R.R.S. c.R-22.01 Reg 2 amended**

**2** *The Revenue Collection Administration Regulations* are amended in the manner set forth in these regulations.

**New section 58.1**

**3 Section 58.1 is repealed and the following substituted:**

**“Interpretation of Part**

**58.1** In this Part:

(a) **‘beverage container’** means a beverage container as defined in section 39 of *The Environmental Management and Protection Act, 2010*;

(b) **‘collector’** means a person described in subsection 40(1) of *The Environmental Management and Protection Act, 2010*;

(c) **‘environmental handling charge’** means the environmental handling charge set out in subsection 40(2) of *The Environmental Management and Protection Act, 2010*;

(d) **‘refundable deposit’** means the deposit established pursuant to subsection 40(1) of *The Environmental Management and Protection Act, 2010*”.

**Section 58.2 amended**

**4 Section 58.2 is amended by striking out “Part II of *The Litter Control Act*” and substituting “Division 1 in Part VI of *The Environmental Management and Protection Act, 2010*”.**

**New section 58.3****5 Section 58.3 is repealed and the following substituted:****“Account books, records required to be kept**

**58.3** Every collector shall maintain account books showing, with respect to each month during which the collector carries on business in Saskatchewan:

- (a) the collector’s production of beverages in beverage containers;
- (b) the collector’s imports of beverages in beverage containers from locations outside Saskatchewan;
- (c) the collector’s exports of beverages in beverage containers to locations outside Saskatchewan;
- (d) the collector’s purchase of beverages in beverage containers from other distributors;
- (e) the collector’s sales of beverages in beverage containers to other distributors;
- (f) the amount of the environmental handling charges and refundable deposits that the collector has paid to the minister”.

**Section 58.4 amended**

**6 Subsection 58.4(1) is amended by striking out “*The Litter Control Act*” and substituting “*The Environmental Management and Protection Act, 2010*”.**

**Section 58.5 amended**

**7(1) Subsection 58.5(2) is amended by striking out “designated containers distributed” and substituting “beverage containers imported or filled”.**

**(2) Subsection 58.5(3) is amended by striking out “distributed any designated containers” and substituting “imported or filled any beverage containers”.**

**Coming into force**

**8(1)** Subject to subsection (2), these regulations come into force on the day on which section 1 of *The Environmental Management and Protection Act, 2010* comes into force.

**(2)** If these regulations are filed with the Registrar of Regulations after the coming into force of section 1 of *The Environmental Management and Protection Act, 2010*, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

**SASKATCHEWAN REGULATIONS 17/2013***The Crown Minerals Act*

## Section 22

Order in Council 184/2013, dated March 27, 2013

(Filed March 28, 2013)

**Title**

1 These regulations may be cited as *The Crown Oil and Gas Royalty Amendment Regulations, 2013*.

**R.R.S. c.C-50.2 Reg 28 amended**

2 *The Crown Oil and Gas Royalty Regulations, 2012* are amended in the manner set forth in these regulations.

**Section 18 amended**

3 **Clause 18(j) is repealed.**

**Section 21 repealed**

4 **Section 21 is repealed.**

**New section 23**

5 **Section 23 is repealed and the following substituted:**

**“Well-head price of gas**

23 For the purposes of section 22, the royalty payer’s well-head price of each category of gas is the amount, if any, by which the multiplication of the PGP and the individual well’s heating value, expressed in gigajoules per thousand cubic metres, exceeds the gas cost allowance”.

**Section 69 amended**

6 **Subsection 69(4) is amended by striking out “, including raw gas,”.**

**Coming into force**

7 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 April 1, 2012.

**SASKATCHEWAN REGULATIONS 18/2013***The Freehold Oil and Gas Production Tax Act, 2010*

## Sections 15 and 60

Order in Council 185/2013, dated March 27, 2013

(Filed March 28, 2013)

**Title**

1 These regulations may be cited as *The Freehold Oil and Gas Production Tax Amendment Regulations, 2013*.

**R.R.S. c.F-22.11 Reg 1 amended**

2 *The Freehold Oil and Gas Production Tax Regulations, 2012* are amended in the manner set forth in these regulations.

**Section 17 amended****3 Clause 17(k) is repealed.****Section 20 repealed****4 Section 20 is repealed.****New section 22****5 Section 22 is repealed and the following substituted:****“Well-head price of gas****22** For the purposes of section 21, the taxpayer’s well-head price of each category of gas is the amount, if any, by which the multiplication of the PGP and the individual well’s heating value, expressed in gigajoules per thousand cubic metres, exceeds the gas cost allowance”.**Section 71 amended****6 Subsection 71(4) is amended by striking out “, including raw gas,”.****Coming into force****7** 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 April 1, 2012.

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**SASKATCHEWAN REGULATIONS 19/2013***The Government Organization Act*

Sections 19 and 24

and

*The Ethanol Fuel Act*

Section 3

Order in Council 186/2013, dated March 27, 2013

(Filed March 28, 2013)

**Title****1** These regulations may be cited as *The Ethanol Fuel (Grants) Amendment Regulations, 2013*.**R.R.S. c.G-5.1 Reg 107, section 7 amended****2 Subsection 7(2) of *The Ethanol Fuel (Grants) Regulations* is amended by striking out “C is the rate of tax required to be paid pursuant to *The Fuel Tax Act, 2000* per litre of ethanol blended with fuel” and substituting “C is the rate of \$0.10 per litre”.****Coming into force****3(1)** Subject to subsection (2), these regulations come into force on April 1, 2013.**(2)** If these regulations are filed with the Registrar of Regulations after April 1, 2013, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

**SASKATCHEWAN REGULATIONS 20/2013***The Saskatchewan Medical Care Insurance Act*

Sections 14 and 48

Order in Council 188/2013, dated March 27, 2013

(Filed March 28, 2013)

**Title**

1 These regulations may be cited as *The Saskatchewan Medical Care Insurance Payment Amendment Regulations, 2013*.

**R.R.S. c.S-29 Reg 19, section 3 amended**

2 **Section 3 of *The Saskatchewan Medical Care Insurance Payment Regulations, 1994* is amended:**

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

“(viii) for services provided in the period commencing on April 1, 2010, the schedule adopted by the ministry for payment of optometrist services and entitled ‘Saskatchewan Health Payment Schedule for Insured Services Provided by an Optometrist, April 1, 2010’, as amended by:

(A) the Saskatchewan Health Optometrist Newsletter Number 5, dated February 25, 2011; and

(B) the Saskatchewan Health Optometrist Newsletter Number 6, dated April 1, 2012”;

**(b) by repealing subclause (d)(vi) and substituting the following:**

“(vi) for services provided in the period commencing on April 1, 2011, the schedule adopted by the ministry for payment of physician services and entitled ‘Saskatchewan Health Payment Schedule for Insured Services Provided by a Physician, April 1, 2011’, as amended by:

(A) the Saskatchewan Ministry of Health Physicians’ Newsletter Number 36, dated October 1, 2011;

(B) the Saskatchewan Ministry of Health Physicians’ Newsletter Number 37, dated April 1, 2012; and

(C) the Saskatchewan Ministry of Health Physicians’ Newsletter Number 38, dated October 1, 2012”.

**Coming into force**

3 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 April 1, 2012.

**SASKATCHEWAN REGULATIONS 21/2013***The Irrigation Act, 1996*

## Section 79

Order in Council 189/2013, dated March 27, 2013

(Filed March 28, 2013)

**Title****1** These regulations may be cited as *The Irrigation Amendment Regulations, 2013*.**R.R.S. c.I-14.1 Reg 1, section 12 amended****2** Clause 12(2)(a) of *The Irrigation Regulations* is repealed and the following substituted:

“(a) an application and soils investigation fee in the amount of:

(i) for applications received during the period commencing on April 1, 2013 and ending on March 31, 2014:

(A) \$1,650 for the first parcel of land that is the subject of the application; and

(B) \$1,550 for every additional parcel of land that is the subject of the application; and

(ii) for applications received during the period commencing on April 1, 2014, \$2000 for each parcel of land that is the subject of the application”.

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



