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PART III/PARTIE III

UNREVISED REGULATIONS OF SASKATCHEWAN/ RÈGLEMENTS PAS RÉVISÉS DE LA SASKATCHEWAN

TABLE OF CONTENTS/TABLE DES MATIÈRES

SR 82/2013	<i>The Freehold Coal Production Tax Amendment Regulations, 2013</i>	7
SR 84/2013	<i>The Helium and Associated Gases Amendment Regulations, 2013</i>	7
SR 85/2013	<i>The Mineral Disposition Amendment Regulations, 2013</i>	8

Unrevised Regulations of Saskatchewan 2013/ Règlements pas révisés de la Saskatchewan 2013

July 5, 2013

The Control of Animal Disease Amendment Regulations, 2013 SR 59/2013

October 25, 2013

The Freehold Coal Production Tax Amendment Regulations, 2013 SR 82/2013

The Helium and Associated Gases Amendment Regulations, 2013 SR 84/2013

The Mineral Disposition Amendment Regulations, 2013 SR 85/2013

UNREVISED REGULATIONS OF SASKATCHEWAN

SASKATCHEWAN REGULATIONS 82/2013

The Mineral Taxation Act, 1983

Section 46

Order in Council 596/2013, dated October 17, 2013

(Filed October 18, 2013)

Title

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

Sask. Reg. 39/84, section 4.1 amended

2 Subsection 4.1(1) of *The Freehold Coal Production Tax Regulations*, being Saskatchewan Regulations 39/84, is repealed and the following substituted:

“(1) Subject to subsection (3), the producer may deduct from the mineral production taxes imposed by the Act on the production of freehold coal the Saskatchewan resource credit, which is equal to:

(a) for the quarter commencing on July 1, 1988 and for each subsequent quarter up to and including the quarter ending on March 31, 2013, 1% of the producer’s net value of freehold coal for the quarter; and

(b) for the quarter commencing on April 1, 2013 and for each subsequent quarter, 0.75% of the producer’s net value of freehold coal for the quarter”.

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, 2013.

SASKATCHEWAN REGULATIONS 84/2013

The Crown Minerals Act

Section 22

Order in Council 598/2013, dated October 17, 2013

(Filed October 18, 2013)

Title

1 These regulations may be cited as *The Helium and Associated Gases Amendment Regulations, 2013*.

Sask. Reg. 559/64, section 34 amended

2 Clause 34(1)(d) of *The Helium and Associated Gases Regulations, 1964*, being Saskatchewan Regulations 559/64, is repealed and the following substituted:

“(d) ‘SRC’ means the Saskatchewan Resource Credit, which equals:

(i) with respect to helium and associated gases produced before April 1, 2013, 1%; and

- (ii) with respect to helium and associated gases produced on or after April 1, 2013, 0.75%”.

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, 2013.

SASKATCHEWAN REGULATIONS 85/2013

The Crown Minerals Act

Section 22

Order in Council 599/2013, dated October 17, 2013

(Filed October 18, 2013)

Title

1 These regulations may be cited as *The Mineral Disposition Amendment Regulations, 2013*.

Part III of Schedule to Sask. Reg. 30/86, new section 35

2 Section 35 of Part III of *The Crown Mineral Royalty Schedule, 1986 to The Mineral Disposition Regulations, 1986*, being Saskatchewan Regulations 30/86, is repealed and the following substituted:

“Saskatchewan resource credit

35 The Saskatchewan resource credit is:

- (a) for the 2013 royalty year:
 - (i) 1% of the royalty payer’s gross sales of uranium before April 1; and
 - (ii) 0.75% of the royalty payer’s gross sales of uranium on or after April 1; and
- (b) for the 2014 royalty year and all subsequent royalty years, 0.75% of the royalty payer’s gross sales of uranium”.

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, 2013.