

# BILL

No. 36

## An Act to amend *The Provincial Sales Tax Act*

(Assented to \_\_\_\_\_)

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of Saskatchewan, enacts as follows:

### Short title

1 This Act may be cited as *The Provincial Sales Tax Amendment Act, 2021*.

### RSS 1978, c P-34.1 amended

2 *The Provincial Sales Tax Act* is amended in the manner set forth in this Act.

### Section 3 amended

3 Subclause 3(1)(k)(xxi) is repealed.

### New section 3.1

4 Section 3.1 is repealed and the following substituted:

#### **“Marketplace facilitators and operators of online accommodation platforms as vendors**

3.1(1) For the purposes of the definition of ‘vendor’ in subsection 3(1) and subject to the regulations:

- (a) a marketplace facilitator is deemed to be a vendor for the purposes of this Act, whether or not the marketplace facilitator carries on business in Saskatchewan, if the marketplace facilitator:
  - (i) makes or facilitates the marketplace in which the retail sale of tangible personal property, taxable services or contracts of insurance for consumption or use in or relating to Saskatchewan takes place; and
  - (ii) collects payment with respect to the retail sale mentioned in subclause (i) from a consumer or user of the tangible personal property, taxable service or contract of insurance acquired for consumption or use in or relating to Saskatchewan and remits payment to the marketplace seller of that tangible personal property, taxable service or contract of insurance; and
- (b) the operator of an online accommodation platform is deemed to be a vendor for the purposes of this Act, whether or not the operator of that online accommodation platform carries on business in Saskatchewan, if the operator:
  - (i) makes or facilitates the marketplace in which a person who sells or makes available for retail sale accommodation services in Saskatchewan and the consumer or user of those services are brought together; and

(ii) collects payment with respect to the retail sale mentioned in subclause (i) from a consumer or user of accommodation services acquired for consumption or use in Saskatchewan and remits payment to the person who sells or makes available for retail sale those services.

(2) Subsection (1) applies with respect to a retail sale in or relating to Saskatchewan, notwithstanding that the retail sale is one for which:

(a) the marketplace facilitator is the same person as the marketplace seller; or

(b) the operator of the online accommodation platform is the same person as the person who sells or makes available for sale the accommodation services”.

**Section 8 amended**

**5 The following clause is added after clause 8(1)(oo):**

“(oo.1) vapour products taxable pursuant to *The Vapour Products Tax Act*”.

**New section 43.4**

**6 The following section is added after section 43.3:**

**“Immunity**

**43.4** No action or proceeding lies or shall be commenced against the Crown, the minister, the ministry over which the minister presides or any officer or employee or administrator or agent of the minister, if that person is acting pursuant to the authority of this Act or the regulations, for anything in good faith done, caused or permitted or authorized to be done, attempted to be done or omitted to be done by that person or by any of those persons pursuant to or in the exercise or supposed exercise of any power conferred by this Act or the regulations or in the carrying out or supposed carrying out of any duty imposed by this Act or the regulations”.

**Coming into force**

**7(1)** Subject to subsections (2) and (3), this Act comes into force on assent, but is retroactive and is deemed to have been in force on and from January 1, 2020.

(2) Section 5 comes into force on the day on which section 1 of *The Vapour Products Tax Act* comes into force.

(3) Section 6 comes into force on assent.



FIRST SESSION

# Twenty-ninth Legislature

SASKATCHEWAN

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## B I L L

No. 36

An Act to amend *The Provincial Sales Tax Act*

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Received and read the

First time

Second time

Third time

And passed

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Honourable Donna Harpauer

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