

BILL

No. 122

An Act respecting the Saskatchewan Revenue Agency

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(Assented to)

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

PART 1 Preliminary Matters

Short title

1-1 This Act may be cited as *The Saskatchewan Revenue Agency Act*.

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Definitions

1-2 In this Act:

“**board**” means the board of directors of the SRA;

“**Crown**” means the Crown in right of Saskatchewan;

“**fiscal year**” means the period commencing on April 1 in one year and ending on March 31 in the following year;

“**minister**” means, except where the context otherwise requires, the member of the Executive Council to whom for the time being the administration of this Act is assigned;

“**prescribed**” means prescribed in the regulations;

“**program legislation**” means any enactment prescribed for the purposes of section 2-7;

“**SRA**” means the Saskatchewan Revenue Agency established pursuant to section 2-1.

PART 2

The Saskatchewan Revenue Agency**SRA established**

2-1(1) The Saskatchewan Revenue Agency is established.

(2) SRA is a Treasury Board Crown corporation within the meaning of *The Crown Corporations Act, 1993*.

(3) SRA is the abbreviated form of the name of the Saskatchewan Revenue Agency, and the abbreviation when used has the same legal effect and meaning as the full name of the agency.

SRA agent of the Crown

2-2(1) SRA is for all purposes an agent of the Crown, and the powers of SRA pursuant to this Act may be exercised only as an agent of the Crown.

(2) All property of SRA, all moneys acquired, administered, possessed or received from any source and all profits earned by SRA are the property of the Crown and are deemed, for all purposes, including taxation of whatever nature and description, to be property of the Crown.

Responsible to minister

2-3(1) SRA is responsible to the minister for the performance of its duties and the exercise of its powers pursuant to this Act and shall comply with any written directive issued by the minister.

(2) The minister may provide SRA with any supplies and the services of any employees under the minister’s administration that the minister considers to be required for SRA to perform its duties and exercise its powers.

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Head office

2-4 The head office of SRA is to be at any location in Saskatchewan that may be designated by the Lieutenant Governor in Council.

Purposes of SRA

2-5(1) The purposes of SRA are to implement and enforce program legislation, including providing for the assessment and collection of taxes in accordance with program legislation.

(2) SRA may implement services that are necessary, incidental or conducive to fulfilling its purposes.

Powers of SRA

2-6 In fulfilling its purposes, SRA may do the following:

- (a) acquire by purchase, lease or otherwise, any property that SRA considers necessary for its efficient operation;
- (b) sell, lease or otherwise dispose of any of SRA's property in any manner that the SRA considers appropriate;
- (c) establish any program or undertaking that SRA considers will be conducive to the exercise of its powers or the performance of its responsibilities;
- (d) manage, insure, maintain, repair, alter or improve any of its property;
- (e) provide training and training exercise programs to its employees;
- (f) exercise any powers necessary, incidental or conducive to the efficient performance and fulfilment of the purposes of SRA;
- (g) enter into any contract or agreement that it considers expedient or desirable in the exercise of its powers, the fulfilment of its purposes or the discharge of its duties;
- (h) carry out or engage in any other function or activity assigned to SRA by the Lieutenant Governor in Council.

Act applies to program legislation

2-7(1) SRA is responsible for implementing and enforcing the prescribed enactments.

(2) Without limiting the generality of subsection (1) and for the purposes of that subsection:

- (a) a reference in program legislation to the minister is to be read as a reference to SRA;
- (b) a reference in program legislation to the ministry is to be read as a reference to SRA; and
- (c) the transfer of responsibility effected in accordance with this section does not violate, void or constitute a breach of the terms of any agreement to which a minister mentioned in clause (a) was a party.

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Capacity to contract

2-8(1) SRA has the capacity to contract and to sue and be sued in its corporate name with respect to any right or obligation acquired or incurred by it on behalf of the Crown as if the right or obligation had been acquired or incurred on its own behalf.

(2) SRA may, on behalf of the Crown, contract in its corporate name without specific reference to the Crown.

Liability in tort

2-9 SRA may:

- (a) sue with respect to any tort; and
- (b) be sued with respect to liabilities in tort to the extent to which the Crown is subject pursuant to *The Proceedings Against the Crown Act, 2019*.

PART 3

Board, Officers and Employees

Board established

3-1(1) A board of directors, consisting of those persons who are appointed pursuant to subsection (2), shall manage the affairs and business of SRA.

(2) The board is to consist of not more than 7 directors appointed by the Lieutenant Governor in Council.

(3) Subject to subsections (4) and (5), a person appointed pursuant to this section:

- (a) holds office at pleasure for a period not exceeding 3 years and, notwithstanding the expiry of the person's term, continues to hold office until a successor is appointed; and
- (b) is eligible for reappointment.

(4) If a member of the board dies or resigns, that person ceases to be a member on the date of death or on the date on which the resignation was received by the board, as the case may be.

(5) If the office of a person appointed pursuant to this section becomes vacant, the Lieutenant Governor in Council may, having regard to the requirements of this section:

- (a) appoint a person for the remainder of the term of the person who vacated the office; or
- (b) appoint a person for the term mentioned in subsection (3).

(6) A vacancy in the membership of the board does not impair the power of the remaining members of the board to act.

(7) Subject to the bylaws, the quorum of the board is a majority of the members of the board then in office.

(8) Notwithstanding *The Legislative Assembly Act, 2007*, if a member of the Legislative Assembly is appointed as a member of the board, that person is not, by reason of the appointment or any payment to that member pursuant to section 3-3, required to vacate that person's seat or be disqualified from sitting or voting in the Legislative Assembly.

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Officers

3-2(1) The Lieutenant Governor in Council shall appoint one of the directors as chairperson and may appoint another member of the board as vice-chairperson of the board.

(2) The chairperson shall:

- (a) preside over all meetings of the board; and
- (b) perform all the duties that may be imposed on, and may exercise all the powers that may be assigned to, the chairperson by resolution of the board.

(3) In the absence of the chairperson, the vice-chairperson may exercise the powers of the chairperson and shall perform the duties of the chairperson.

Remuneration and reimbursement

3-3 Members of the board are entitled to receive the following:

- (a) except in the case of a member of the Legislative Assembly or a member of the public service of Saskatchewan, remuneration at the rate set by the Lieutenant Governor in Council;
- (b) reimbursement of expenses at the rate set for members of the public service of Saskatchewan.

Board powers

3-4(1) Subject to this Act and the regulations, the board may make bylaws governing:

- (a) the business and affairs of SRA; and
- (b) the calling of its meetings and the conduct of its business and of the business of committees of the board.

(2) The board may delegate, on terms and conditions the board considers advisable, to any director, to a committee of the board or to any officer or employee of SRA any of the board's powers, duties and functions except the following:

- (a) the power to make bylaws;
- (b) the power to approve the audited financial statements of SRA.

(3) The board may:

- (a) appoint any committees that it considers necessary for the efficient conduct of the affairs and business of SRA;
- (b) determine the duties of any committee it appoints; and
- (c) fix the allowances for expenses of members of any committee it appoints.

President and other officers and employees

3-5(1) Notwithstanding *The Public Service Act, 1998*, the Lieutenant Governor in Council shall appoint a President for SRA and determine the President's conditions of employment and remuneration.

(2) Notwithstanding *The Public Service Act, 1998*, SRA may:

- (a) employ any other officers and other employees that it considers necessary to fulfil its purpose or to exercise its powers; and
- (b) determine the respective duties and powers, conditions of employment and remuneration of the officers and employees employed pursuant to clause (a).

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- (3) SRA has control over and shall supervise its officers and employees.
- (4) SRA shall pay to the President the remuneration determined pursuant to subsection (1) and to its other officers and employees the remuneration determined pursuant to clause (2)(b).
- (5) SRA may:
 - (a) appoint or engage any professional, administrative, technical and clerical personnel that it may require to meet its objects and purpose or exercise its powers; and
 - (b) determine the salaries and other remuneration of the personnel appointed or engaged pursuant to clause (a).

PART 4 Financial Matters

Appropriation

4-1 The Minister of Finance shall pay to SRA out of the general revenue fund any moneys appropriated by the Legislature for the purposes of SRA in the amounts and at the times requested by SRA and agreed to by the Minister of Finance.

Audit

4-2 The Provincial Auditor or any other auditor or firm of auditors that the Lieutenant Governor in Council may appoint shall audit the records, accounts and financial statements of SRA:

- (a) annually; and
- (b) at any other times that the Lieutenant Governor in Council may require.

Annual report

4-3(1) In each fiscal year, SRA shall, in accordance with section 13 of *The Executive Government Administration Act*, submit to the minister:

- (a) a report of SRA on its business for the preceding fiscal year; and
- (b) a financial statement showing the business of SRA for the preceding fiscal year, in any form that may be required by Treasury Board.

(2) In accordance with section 13 of *The Executive Government Administration Act*, the minister shall lay before the Legislative Assembly each report and financial statement submitted pursuant to subsection (1).

Limitation of actions

4-4 No action or proceeding lies or shall be commenced against the Government of Saskatchewan, any member of the Executive Council, SRA or any officer, employee, or agent of the Government of Saskatchewan or SRA because of the enactment of this Act.

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Immunity

4-5 No action or proceeding lies or shall be commenced against the Crown, any member of the Executive Council, SRA or any director, officer, employee or agent of the Crown or SRA 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.

PART 5

Transfers to and from SRA

Transfers

5-1(1) Notwithstanding any other Act or law or any provision of any contract, the Lieutenant Governor in Council may, by order, transfer or assign to and vest in SRA any assets, liabilities, contracts and rights of the Government of Saskatchewan, subject to any terms and conditions that may be specified in the order.

(2) Notwithstanding any other Act or law or any provision of any contract, the chairperson of the Public Service Commission may, with the approval of SRA, transfer any employees or class of employees in the public service within the meaning of *The Public Service Act, 1998* to, and cause them to become employees of, SRA.

(3) Notwithstanding any other Act or law or any provision of any contract, the Lieutenant Governor in Council may, on the recommendation of the minister and the minister responsible for the Public Service Commission, by order transfer any employees or class of employees of SRA to the Government of Saskatchewan and cause them to become employees of the public service within the meaning of *The Public Service Act, 1998*.

(4) Notwithstanding any Act, law or provision of a contract, a transfer of any employee pursuant to subsection (2) or (3):

- (a) does not constitute the abolition or termination of any position or job;
- (b) does not require any advance notice, including any notice that may be required pursuant to any Act, law or provision of a contract; and
- (c) does not constitute constructive dismissal of any person or a breach of contract.

(5) Any person who may have a right or claim in relation to anything that has been transferred or assigned to SRA pursuant to subsection (1) may continue to assert that right or claim against SRA.

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PART 6
Regulations

Regulations

6-1(1) The Lieutenant Governor in Council may make regulations:

- (a) defining, enlarging or restricting the meaning of any word or expression used in this Act but not defined in this Act;
 - (b) for the purposes of subsection 2-7(1), prescribing enactments;
 - (c) for the purposes of subsection 3-4(1), respecting the making of bylaws;
 - (d) prescribing any matter or thing that is authorized or required by this Act to be prescribed in the regulations;
 - (e) respecting any other matter or thing that the Lieutenant Governor in Council considers necessary to carry out the intent of this Act.
- (2) Any regulation made pursuant to this Act may be made retroactive to a day not earlier than the day on which this Act comes into force.

PART 7
Coming into Force

Coming into force

7-1 This Act comes into force by order of the Lieutenant Governor in Council.

THIRD SESSION

Twenty-ninth Legislature

SASKATCHEWAN

BILL

No. 122

An Act respecting the Saskatchewan
Revenue Agency

Received and read the

First time

Second time

Third time

And passed

Honourable Donna Harpauer
