

BILL

No. 17

An Act to amend *The Saskatchewan Commercial Innovation Incentive (Patent Box) Act*

(Assented to _____)

HIS 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 Saskatchewan Commercial Innovation Incentive (Patent Box) Amendment Act, 2025*.

SS 2017, c S-10.2 amended

2 *The Saskatchewan Commercial Innovation Incentive (Patent Box) Act* is amended in the manner set forth in this Act.

Section 2 amended

3 **Section 2 is amended by repealing the definition of “economic eligibility test”.**

Heading to Part 2 amended

4 **The heading to Part 2 is amended by striking out “Tests”.**

Section 5 amended

5 **Subsection 5(5) is amended by striking out “8 years” and substituting “10 years”.**

Section 7 amended

6 **Clause 7(a) is amended by striking out “section 9” and substituting “section 8”.**

Section 8 amended

7(1) **Subsection 8(2) is repealed.**

(2) **Subsection 8(4) is amended by striking out “subsection (2) or (3)” and substituting “subsection (3)”.**

Sections 9 and 10 repealed

8 **Sections 9 and 10 are repealed.**

Section 11 amended

9 **Subsection 11(1) is amended by striking out “meets the economic eligibility test and”.**

SASKATCHEWAN COMMERCIAL INNOVATION INCENTIVE
(PATENT BOX) AMENDMENT ACT, 2025

Section 13 amended

10 Subsection 13(1) is repealed and the following substituted:

“(1) Every eligible corporation that has been issued an SCII certificate and that applies or intends to apply for the tax rebate mentioned in section 12 shall immediately notify the minister of any change in circumstances that might affect the continued eligibility of the eligible corporation for the tax rebate”.

Section 14 amended

11 Clause 14(1)(a) is repealed and the following substituted:

“(a) the minister has reasonable grounds to believe that there has been a change in circumstances relating to the eligible corporation that affects its continued eligibility for the tax rebate mentioned in section 12”.

Section 27 amended

12 Clause 27(f) is repealed.

Coming into force

13(1) Subject to subsection (2), this Act comes into force on assent, but is retroactive and is deemed to have been in force on and from June 30, 2017.

(2) Section 5 comes into force on assent.

FIRST SESSION

Thirtieth Legislature

SASKATCHEWAN

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Innovation Incentive (Patent Box) Act*

Received and read the

First time

Second time

Third time

And passed

Honourable Warren Kaeding
