

# B I L L

No. 211

## 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, 2020*.

### **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 Subsection 3(1) is amended:**

**(a) by adding the following clause after clause (c.101):**

“(c.102) ‘**electronic distribution platform**’ means a website, internet portal, gateway, application or other means prescribed in the regulations that allow a consumer or user to purchase at a retail sale, whether singly, by subscription or in any other manner, including maintenance, updates and support, tangible personal property, services or contracts of insurance that are delivered through an electronic format”;

**(b) by adding the following clauses after clause (c.4):**

“(c.5) ‘**marketplace facilitator**’ means a person:

(i) that makes or facilitates a marketplace for retail sales by marketplace sellers; and

(ii) that, directly or indirectly, collects payment from a consumer or user and remits payment to a marketplace seller;

whether or not that person receives consideration in exchange for its services;

“(c.6) ‘**marketplace seller**’ means a person that makes retail sales through any physical or electronic marketplace operated, owned or controlled by a marketplace facilitator”;

**(c) by adding the following clause after clause (d):**

“(d.1) ‘**online accommodation platform**’ means, subject to the regulations, an electronic marketplace that enables or facilitates transactions in relation to accommodation services located in Saskatchewan”; **and**

**(d) in clause (k):**

- (i) by repealing subclause (v) and substituting the following:**  
“(v) accommodation services”; and
- (ii) by adding the following subclauses after subclause (xix):**  
“(xx) electronic distribution services that are delivered, streamed or accessed through an electronic distribution platform, including:
  - (A) the content delivered through the electronic distribution platform; and
  - (B) any associated or incidental services, including all transaction services, processing services and administration services;“(xxi) accommodation services that are delivered or accessed through an online accommodation platform and any associated or incidental services, including all transaction services, processing services and administration services”.

**New section 3.1**

**4 The following section is added after section 3:**

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

- 3.1** For the purposes of the definition of ‘vendor’ and subject to the regulations:
  - (a) a marketplace facilitator is 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 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 a marketplace seller; and
  - (b) the operator of an online accommodation platform is 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 the provider of accommodation services in Saskatchewan and the consumer or user of those services are brought together; and
    - (ii) collects payment from a consumer or user of accommodation services in Saskatchewan and remits payment to the provider of those services”.

**Section 4 amended**

**5(1) Subsection 4(1) is amended by striking out “No vendor” and substituting “Subject to subsection (2.1), no vendor”.**

**(2) Subsection 4(2) is amended by striking out “No vendor” and substituting “Subject to subsection (2.1), no vendor”.**

**(3) The following subsection is added after subsection 4(2):**

“(2.1) Subsections (1) and (2) do not apply to a vendor who makes retail sales only by way of an online accommodation platform or a marketplace facilitator if the operator of the online accommodation platform or the marketplace facilitator, as the case may be, holds a licence pursuant to this section and that licence is in force at the time of those retail sales”.

**Section 44 amended**

**6 Subsection 44(2) is amended:**

**(a) by adding the following clauses after clause (g):**

“(g.1) for the purposes of clause 3(1)(c.102), prescribing other means that allow a consumer or user to purchase at a retail sale tangible personal property, services or contracts of insurance that are delivered through an electronic format;

“(g.2) for the purposes of clause 3(1)(d.1), respecting the definition of ‘online accommodation platform’; and

**(b) by adding the following clause after clause (l.1):**

“(l.2) for the purposes of section 3.1, governing marketplace facilitators and operators of online accommodation platforms as vendors”.

**Coming into force**

**7 This Act comes into force on assent, but is retroactive and is deemed to have been in force on and from January 1, 2020.**

FOURTH SESSION  
**Twenty-eighth Legislature**  
SASKATCHEWAN

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**B I L L**

No. 211

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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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