

B I L L

No. 84

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, 2022*.

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)(ii) is amended by adding “, credit rating” after “reporting”.

New sections 5.91 and 5.92

4 The following sections are added after section 5.9:

“Tax on admissions to places of amusement

5.91(1) In this section, ‘**place of amusement**’ means, subject to the regulations, any premises or place, whether or not enclosed, at or in any part of which is staged or held any:

- (a) film, slide show, sound and light or similar presentation;
- (b) artistic, literary, theatrical, musical or other performance, entertainment or exhibition;
- (c) fair, circus, menagerie, rodeo or similar event; or
- (d) race, game of chance, athletic contest or other contest or game;

and includes a museum, historical site, zoo, wildlife or other park, place where bets are placed and any place, structure, apparatus, machine or device the purpose of which is to provide any type of amusement or recreation.

(2) Subject to section 5.92 and the regulations, a consumer or user who purchases from a vendor an admission to a place of amusement in or relating to Saskatchewan shall pay to the Crown for the raising of a general revenue a tax at the rate of 6% of the consideration paid or to be paid with respect to the sale of that admission.

(3) The tax imposed by subsection (2) is to be collected, and for the purposes of the imposition, assessment, collection and enforcement of the payment of that tax is to be treated, as if:

(a) the admission to the place of amusement were tangible personal property; and

(b) there were, on each occasion when the consideration for the admission to the place of amusement is due, a retail sale in the province at which the person responsible for the payment of the consideration was the consumer or user and the person responsible for collecting the consideration was the vendor.

(4) If, pursuant to an agreement or other arrangement, including a membership or subscription, whereby a consumer or user purchases more than one admission to a place of amusement for a single consideration:

(a) the consideration is due on a periodic basis, the tax imposed pursuant to subsection (2) is due at the time each of the periodic payments is due; or

(b) the consideration is due on any basis other than that set out in clause (a), the tax imposed pursuant to subsection (2) is due each time that the admissions are purchased.

(5) If tax has been collected or remitted to the minister pursuant to this section and a refund of the whole or part of the consideration paid with respect to the admission is made by a vendor, the minister or vendor shall refund to the person who paid that consideration an amount of tax proportionate to the amount of consideration refunded.

(6) The vendor, when reporting the total amount of tax collected by the vendor, may deduct from the tax to be remitted to the Crown the amount of tax the vendor has refunded pursuant to subsection (5).

(7) A person who pays a consideration for admission to a place of amusement mentioned in subsection (2) is required to pay the tax imposed in this section whether or not the vendor is licensed pursuant to section 4.

“Exemptions re section 5.91

5.92 Subject to this Act and the regulations, the provisions of Parts III, V.1 and VI of Schedule V to the *Excise Tax Act* (Canada) apply, with any necessary modification, with respect to exemptions from the tax imposed pursuant to section 5.91 as though those provisions had been enacted as provisions of this Act”.

Section 8 amended

5 The following clause is added after clause 8(1)(gg.2):

“(gg.3) meals or prepared food and beverages as set out in any of Parts I, II, III, V.1 and VI of Schedule V to the *Excise Tax Act* (Canada)”.

Section 8.2 amended

6 Clause 8.2(d) is amended:

(a) **by striking out “or” after subclause (ii); and**

(b) **by adding the following after subclause (ii):**

“(ii.1) tangible personal property that was purchased from a vendor who has collected the tax payable pursuant to this Act with respect to that purchase; or”.

New heading

7 The following heading is added before section 12:

“COLLECTION AND RECOVERY OF TAX”.

Section 44 amended

8 The following clauses are added after clause 44(2)(s.2):

“(s.3) for the purposes of subsection 5.91(1), respecting places of amusement;

“(s.4) for the purposes of subsection 5.91(2), respecting the application of that subsection and subsection 5.91(4) to the sales of admissions to places of amusement”.

Coming into force

9(1) Subject to subsections (2) to (4), this Act comes into force on assent, but is retroactive and is deemed to have been in force on and from April 1, 2022.

(2) Sections 4 and 8 come into force on October 1, 2022.

(3) Section 5 comes into force on assent, but is retroactive and is deemed to have been in force on and from April 1, 2017.

(4) Section 6 comes into force on assent, but is retroactive and is deemed to have been in force on and from January 1, 2020.

SECOND SESSION

Twenty-ninth Legislature

SASKATCHEWAN

B I L L

No. 84

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Received and read the

First time

Second time

Third time

And passed

Honourable Donna Harpauer
