

# BILL

No. 159

An Act to amend *The Revenue and Financial Services Act* and to make consequential amendments to other Acts

(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 Revenue and Financial Services Amendment Act, 2024*.

## SS 1983, c R-22.01 amended

2 *The Revenue and Financial Services Act* is amended in the manner set forth in this Act.

## New section 2

3 **Section 2 is repealed and the following substituted:**

### “Definitions

2 In this Act:

‘**assessment**’, with respect to an amount of tax collected or deemed to be collected or payable, or with respect to moneys payable, includes, subject to subsection 61(6), a reassessment of the original assessment made by the minister pursuant to subsection 60(1);

‘**band**’ means a band as defined in the *Indian Act* (Canada) and includes the council of a band;

‘**board**’ means the Board of Revenue Commissioners continued pursuant to section 13;

‘**body corporate**’ includes any body corporate with or without share capital, wherever or however formed;

‘**court**’ means, except where the context otherwise requires, the Court of King’s Bench;

‘**Crown**’ means the Crown in right of Saskatchewan;

‘**minister**’ means the member of the Executive Council to whom for the time being the administration of this Act is assigned;

‘**ministry**’ means the ministry over which the minister presides;

‘**person**’ includes a personal representative, partnership, association, firm, body corporate, unincorporated body, joint stock company and band;

‘**personal representative**’ includes an executor, administrator, property guardian, property attorney, trustee, assignee, receiver, liquidator or other legal representative;

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**‘public agency’** means a ministry of the Government of Saskatchewan and includes any board, commission, Crown corporation or other agent of the Government of Saskatchewan that Treasury Board may designate;

**‘public money’** means public money as defined in *The Financial Administration Act, 1993*;

**‘revenue officer’** means a person employed:

- (a) in collecting, managing or accounting for public money; or
- (b) in carrying into effect any laws relating to the collection of, management of or accounting for public money or in preventing the contravention of those laws;

and includes a person who has received or been entrusted with public money, whether or not that person is employed for that purpose;

**‘unincorporated body’** includes a trust, partnership, fund or other unincorporated association or organization”.

## Section 21 amended

**4(1) Subsection 21(3) is amended by striking out “one month” and substituting “30 days”.**

**(2) Subsection 21(9) is amended by striking out “one month” and substituting “30 days”.**

**(3) Subsection 21(11) is repealed and the following substituted:**

“(11) On appeal, the court shall apply the following standards of review:

- (a) correctness with respect to questions of law;
- (b) palpable and overriding error with respect to questions of fact and mixed fact and law”.

## Section 47 amended

**5(1) Subsection 47(1) is amended:**

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

“(a.2) **‘enforcement officer’** means:

- (i) an employee of the ministry who is designated pursuant to section 47.1 as a revenue investigator;
- (ii) a person who is designated pursuant to *The Traffic Safety Act* or is a member of a class of persons designated pursuant to *The Traffic Safety Act* as a traffic officer;
- (iii) a member of a police service as defined in *The Police Act, 1990*;
- (iv) a person appointed pursuant to *The Police Act, 1990* as a special constable;
- (v) a member of the Royal Canadian Mounted Police; or
- (vi) any other person or class of persons prescribed in the regulations as enforcement officers”; **and**

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**(b) by adding the following clause before clause (d):**

“(c.1) **‘legal proceeding’** includes an appeal to the Board of Revenue Commissioners, a civil proceeding or a prosecution for violation of any of the provisions of any Act:

- (i) that is administered by the minister; or
- (ii) that authorizes the minister to collect or recover money”.

**(2) The following subsection is added after subsection 47(3):**

“(4) A reference in this Part to ‘this Part’ or to ‘this Act’ includes the regulations made pursuant to this Act”.

**New sections 47.1 and 47.2****6 The following sections are added after section 47:****“Designation of revenue investigators**

47.1(1) The minister may designate any employee of the ministry as a revenue investigator.

(2) A person designated as a revenue investigator pursuant to section 29 of *The Tobacco Tax Act, 1998* or section 49 of *The Fuel Tax and Road Use Charge Act* is designated as a revenue investigator for the purposes of investigating and enforcing this Act or any revenue Act and *The Cannabis Control (Saskatchewan) Act* and the regulations made pursuant to that Act.

**“General powers of revenue investigators**

47.2 All revenue investigators mentioned in section 47.1 have the power of peace officers to enforce this Act or any revenue Act and *The Cannabis Control (Saskatchewan) Act* and the regulations made pursuant to that Act, and are entitled while performing their duties to all protection to which peace officers are entitled pursuant to the *Criminal Code*”.

**Section 48 amended**

**7 Clause 48(2)(b) is amended by striking out “, any revenue Act or the regulations” and substituting “or any revenue Act”.**

**Section 48.1 amended**

**8(1) Clause 48.1(1)(a) is repealed and the following substituted:**

“(a) **‘director’** includes:

- (i) a former director; and
- (ii) a person who the minister determines, pursuant to section 48.2, to have performed some or all of the functions of a director”.

**(2) Subsection 48.1(2) is repealed and the following substituted:**

“(2) If a corporation:

- (a) that is a collector has failed to collect tax or has collected but failed to remit tax; or
- (b) that is a taxpayer has failed to pay tax payable by the corporation;

as required pursuant to this Part or any revenue Act, the directors at the time the corporation was required to collect, remit or pay the tax, as the case may be, are jointly and severally liable, together with the corporation, to pay the amount of the tax”.

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- (3) Clause 48.1(3)(a) is amended by striking out “the Sheriff advises that”.
- (4) Clause 48.1(4)(b) is amended by striking out “two years” wherever it appears and in each case substituting “4 years”.
- (5) Subsection 48.1(9) is repealed and the following substituted:

“(9) A director who pays an amount on account of the corporation’s tax debt, or makes a contribution to another director who paid an amount on that account, is entitled to recover the amount or contribution in all or any of the following ways:

- (a) in a court of competent jurisdiction as a debt owing to the person by the corporation;
- (b) by withholding that amount from any amount owing by the person to the corporation;
- (c) by way of a contribution from the other directors who are liable for the tax or would be liable for it pursuant to subsection (2)”.

## New section 48.2

**9 The following section is added after section 48.1:****“Non-director functioning as corporate director**

48.2(1) Subject to the regulations, if the minister has reason to believe that a person performed some or all of the functions of a director, the minister may, by written notice, request the person and the corporation to provide the records and information required by the minister to confirm or rebut that belief.

(2) Subject to subsection (3), the minister may determine that a person performed some or all of the functions of a director if:

- (a) the person or the corporation mentioned in subsection (1) fails or refuses to comply with the request within 30 days after being served the request, or any other period that the court may order pursuant to subsection 83(9); or
- (b) the records or information provided to the minister pursuant to subsection (1) confirm that the person performed some or all of the functions of a director.

(3) A determination pursuant to clause (2)(b) that a person performed some or all of the functions of a director must not be based solely on:

- (a) the person’s participating in the corporation’s management under the direction or control of a shareholder, one or more directors or a senior officer of the corporation;
- (b) the person’s being a lawyer, accountant or other professional whose primary participation in the management of the corporation was the provision of professional services to the corporation;
- (c) if the corporation is bankrupt, the person’s being a trustee in bankruptcy who participates in the management of the corporation or exercises control over its property, rights and interests primarily for the purposes of the administration of the bankrupt’s estate; or

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(d) the person's being a receiver, receiver-manager, secured creditor, assignee, liquidator or other legal representative who participates in the management of the corporation or exercises control over any of its property, rights and interests primarily for the purposes of enforcing a debt obligation of the corporation.

(4) If the minister determines pursuant to subsection (2) that a person performed some or all of the functions of a director, the person is deemed to be a director for the purposes of section 48.1 for the period during which that person performed those functions.

(5) The minister shall, as soon as is practicable after making a determination pursuant to subsection (2), serve a written notice of the determination on the corporation and the person to whom the determination relates”.

**Section 50 amended**

**10 Subsection 50(1) is amended by striking out “a revenue Act” and substituting “any revenue Act”.**

**New section 51**

**11 Section 51 is repealed and the following substituted:**

**“Sales in bulk**

**51(1)** In this section:

**‘purchaser’** means a person who acquires property from a seller through a sale in bulk;

**‘sale in bulk’** means, subject to the regulations, a sale, barter, exchange or transfer of substantially all of a seller's:

(a) inventory or class of inventory outside the normal course of business of the seller; or

(b) tangible personal property reasonably required by the seller to carry on business, if it is sold, bartered, exchanged or transferred in connection with the seller ceasing to carry on the business or part of the business in which the property was used;

**‘seller’** means a person from whom a purchaser acquires property through a sale in bulk;

**‘tangible personal property’** includes stock, inventory, equipment, fixtures, software or any other personal property that can be seen, weighed or measured or that is in any way perceptible to the senses;

**‘tax debt’** means the total of all amounts that a seller is required to remit or pay pursuant to this Part or any revenue Act, whether as tax, penalty or interest.

(2) No seller shall dispose of its tangible personal property through a sale in bulk without first obtaining a certificate from the minister stating that all taxes:

(a) collected by the seller as a tax collector;

(b) payable by the seller as a taxpayer; or

(c) for which the seller as either a tax collector or a taxpayer has become liable to account as a tax debt;

have been paid or resolved to the satisfaction of the minister.

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(3) Every purchaser of tangible personal property through a sale in bulk shall obtain from the seller a copy of the certificate provided to the seller pursuant to subsection (2).

(4) If a purchaser fails to obtain a copy of the certificate as required by subsection (3), the purchaser is liable for the seller's tax debt as at the date of the sale in bulk, including any liability for taxes arising on or after that date with respect to transactions that occurred before the date of the sale in bulk:

- (a) collected by the seller as a tax collector;
- (b) payable by the seller as a taxpayer; and
- (c) for which the seller as either a tax collector or taxpayer has become liable to account as a tax debt;

and which have not been paid or resolved to the satisfaction of the minister.

(5) The minister may enforce the liability for the tax debt mentioned in subsection (4) against the purchaser, the seller or both.

(6) A payment by the purchaser with respect to the seller's tax debt mentioned in subsection (4) reduces the seller's and purchaser's liability for the tax debt.

(7) A payment by the seller reduces the purchaser's liability for the tax debt only to the extent that it reduced the seller's tax debt below the amount for which the purchaser is liable for the tax debt.

(8) Except to the extent that the seller's tax debt is reduced by a payment by the purchaser, nothing in this section affects the seller's tax debt.

(9) If the purchaser pays an amount with respect to the seller's tax debt, the purchaser:

- (a) is entitled to recover that amount from the seller; and
- (b) may withhold that amount from money owing to the seller or recover it in a court of competent jurisdiction as a debt owing by the seller to the purchaser”.

**Heading amended**

**12 The heading “RETURNS AND RECORDS” preceding section 53 is struck out and the heading “RETURNS” is substituted.**

**Section 54 amended**

**13 Subsection 54(2) is repealed and the following substituted:**

“(2) The minister is not bound by a return or information supplied by or on behalf of any person pursuant to this Part or any revenue Act and may make an assessment, reassessment or estimate of tax collected or payable:

- (a) notwithstanding any return filed or information supplied;
- (b) if no return has been filed; or
- (c) if a collector or taxpayer has failed to file a return for an audit period, including disregarding for the purposes of that audit a return filed by the collector or taxpayer after the minister has communicated the intent to commence the audit”.

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## New section 56

**14 Section 56 is repealed and the following substituted:****“Refunds**

**56(1)** For the purposes of this section and subject to the regulations, an overpayment is deemed to come to the knowledge of the minister on the earlier of:

- (a) the day on which the collector or taxpayer applies to the minister for a refund of the amount of the overpayment pursuant to clause (2)(a); and
- (b) the day on which the collector or taxpayer commences an action in the court for a refund of the amount of the overpayment pursuant to clause (2)(b).

(2) Subject to subsections (3) and (4), a collector or taxpayer who believes that the collector or taxpayer has made an overpayment of tax may do one or more of the following:

- (a) apply to the minister for a refund of the amount of the overpayment;
- (b) whether or not the collector or taxpayer has applied to the minister for a refund of the overpayment, commence an action in the court.

(3) The collector or taxpayer applying for a refund pursuant to clause (2)(a) shall apply in a form acceptable to the minister and include:

- (a) all of the documents or information the minister requires to be satisfied that the collector’s or taxpayer’s application for a refund of the overpayment is complete; and
- (b) evidence satisfactory to the minister that:
  - (i) any returns required to be filed pursuant to this Part or any revenue Act were filed; and
  - (ii) any moneys required to be paid pursuant to this Part or any revenue Act were paid.

(4) The minister may, with respect to the application mentioned in subsection (3):

- (a) allow the application, in part or in whole; or
- (b) deny the application.

(5) If the minister allows the application in part or in whole pursuant to clause (4)(a), the minister may pay interest at the rate and in the manner prescribed in the regulations.

(6) If a collector or taxpayer owes any tax to the Crown pursuant to this Part or any revenue Act and has subsequently made an overpayment to the minister:

- (a) the minister shall retain the amount of the overpayment, or as much of the overpayment as is required, and apply it to the tax owing; and
- (b) the minister shall notify the collector or taxpayer of the set-off.



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(7) No refund is payable if the fact of the overpayment did not come to the knowledge of the minister:

(a) in the case of tax payable pursuant to *The Corporation Capital Tax Act*, within 4 years after the date on which the corporation is required to file a return pursuant to section 17 of that Act for the fiscal year in which the overpayment occurred;

(b) in the case of tax payable pursuant to any other revenue Act, within 4 years:

(i) after the date on which the return for the period in which the overpayment occurred is required to be filed; or

(ii) in circumstances where a return is not required to be filed, after the date of the invoice or receipt.

(8) Notwithstanding *The Limitations Act*, no action may be brought to recover an overpayment after the expiration of:

(a) in the case of tax payable pursuant to *The Corporation Capital Tax Act*, 4 years after the date on which the corporation is required to file a return pursuant to section 17 of that Act for the fiscal year in which the overpayment occurred;

(b) in the case of tax payable pursuant to any other revenue Act, 4 years:

(i) after the date on which the return for the period in which the overpayment occurred is required to be filed; or

(ii) in circumstances where a return is not required to be filed, after the date the overpayment occurred.

(9) Any refund of an overpayment or of any penalty or interest that is paid pursuant to this section is to be paid out of the general revenue fund and is to be accounted for as a reduction of revenues received pursuant to the revenue Act with respect to which the overpayment of tax, penalty or interest was made”.

## New section 57

**15 Section 57 is repealed and the following substituted:****“Penalty for failure to remit tax collected or pay tax payable**

**57(1)** A collector who fails to remit tax collected or deemed to be collected by the collector within the time required pursuant to this Part or any revenue Act or a taxpayer who fails to remit tax payable by the taxpayer within the time required pursuant to this Part or any revenue Act is liable to pay to the Crown, in addition to any other penalty:

(a) a penalty of 10% per return period of the amount of the tax not remitted or not paid within the time it was required to be remitted or paid; and

(b) interest, at the rate and applied in the manner prescribed in the regulations, on the amount of tax not remitted or not paid from the day on which it was required to be remitted or paid.

(2) Sections 60 to 64 apply, with any necessary modification, for the purpose of recovering the amount of the penalty and interest imposed pursuant to this section”.



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New sections 58 to 58.03

**16 Section 58 is repealed and the following substituted:**

**“Penalty for failure to remit tax collected or tax payable and discovered by audit**

**58(1)** Notwithstanding section 57, a collector or taxpayer shall pay the penalty and interest set out in subsection (2) if:

(a) an audit is performed on the collector or taxpayer pursuant to this Part or any revenue Act; and

(b) as a result of that audit, the collector or taxpayer is assessed for tax collected or deemed to be collected or tax payable and not remitted or paid pursuant to this Part or any revenue Act.

(2) In the circumstances mentioned in subsection (1), the collector or taxpayer is liable to pay to the Crown, in addition to the penalty mentioned in section 57 and any other penalty:

(a) one of the following:

(i) if a taxpayer has failed to remit tax payable, a penalty equal to 10% of the amount of tax assessed;

(ii) if a collector has collected but not remitted tax as required by this Part or a revenue Act, a penalty equal to 25% of the amount of tax assessed;

(iii) if the minister is satisfied that a collector who has collected tax has wilfully failed to remit the tax as required by this Part or a revenue Act, a penalty equal to the amount of tax assessed; and

(b) interest, at the rate and applied in the manner prescribed in the regulations, on the amount of tax assessed, from the day on which the tax was required to be remitted or paid.

(3) Subsections (1) and (2) apply notwithstanding that the collector or taxpayer remits payment or pays tax for the period to which the audit assessment relates after the minister communicates to the collector or taxpayer that the minister intends to conduct an audit of the collector’s or taxpayer’s books and records in accordance with this Part or any revenue Act.

(4) Sections 60 to 64 apply, with any necessary modification, for the purpose of recovering the amount of the penalty and interest imposed pursuant to this section.

(5) Every decision of the minister made pursuant to subclause (2)(a)(iii) is final and not open to question or review before any appellate body or in any court, and no decision of the minister shall be restrained by injunction, prohibition, mandamus, quo warranto, certiorari or other process or proceeding in any legal forum or court or be removable by application for judicial review or otherwise in any forum or court on any grounds.

**“Penalty for failure of collector or taxpayer to file return**

**58.01(1)** A collector or taxpayer who fails to file a return within the time required pursuant to this Part or any revenue Act is liable to pay to the Crown, in addition to any other penalty:

(a) a penalty of \$50 per return period; and

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(b) interest, at the rate and applied in the manner prescribed in the regulations, on the amount of tax not remitted or not paid from the day on which it was required to be remitted or paid.

(2) Sections 60 to 64 apply, with any necessary modification, for the purpose of recovering the amount of the penalty and interest imposed pursuant to this section.

**“Penalty for failure of a person to produce books, records or documents**

**58.02(1)** Every person who fails to produce books, records or documents pursuant to this Part or any revenue Act is liable to pay to the Crown, in addition to any other penalty, a penalty of \$500 per occurrence.

(2) Sections 60 to 64 apply, with any necessary modification, for the purpose of recovering the amount of the penalty imposed pursuant to this section.

**“Penalty for failure to file in the form or manner required**

**58.03(1)** Every person who fails to file any return or form in the form or manner required, or fails to complete any information required on any return or form, pursuant to this Part or any revenue Act is liable to pay to the Crown, in addition to any other penalty, a penalty of \$100 per occurrence.

(2) Sections 60 to 64 apply, with any necessary modification, for the purpose of recovering the amount of the penalty imposed pursuant to this section”.

**Section 58.1 amended**

**17 Section 58.1 is repealed and the following substituted:**

**“Waiver of penalties or interest**

**58.1** The minister may waive or cancel at any time all or any part of any interest or penalty otherwise payable pursuant to this Part or any revenue Act by a taxpayer, collector or other person”.

**Heading amended**

**18 The heading “RECOVERY OF TAX” preceding section 60 is struck out and the heading “RECOVERY OF AMOUNTS OWING” is substituted.**

**New section 60**

**19 Section 60 is repealed and the following substituted:**

**“Assessment of amount owing**

**60(1)** If the minister has knowledge or reasonable grounds to believe that:

(a) a collector has failed to file a return or to report, collect or remit tax as required pursuant to a revenue Act or this Part;

(b) a taxpayer has failed to file a return or pay tax payable by the taxpayer or has failed to make a report as required pursuant to a revenue Act or this Part;

(c) any person has failed to obtain a certificate required by this Part or any revenue Act;

(d) after an inspection or examination by the minister of a return or an audit of books, records or documents, tax payable has not been paid;

(e) the books or records of a collector or taxpayer are inadequate for the purposes of a revenue Act or this Part;

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- (f) the collector or taxpayer has failed to comply with a request from the minister to provide the collector's or taxpayer's books or records for inspection;
- (g) the books or records of the collector or taxpayer have been destroyed contrary to a revenue Act or this Part;
- (h) the returns of the collector or taxpayer are not substantiated by the collector's or taxpayer's books or records;
- (i) a person has fraudulently, mistakenly or otherwise collected or received an amount of money that is not an amount payable pursuant to a revenue Act;
- (j) any person has failed to produce books, records or documents as required by a revenue Act or this Part; or
- (k) any person has failed to comply with a demand for payment as required by a revenue Act or this Part;

the minister may make an assessment of the amount, as the case may be:

- (l) of tax collected or deemed to be collected by the collector for which the collector has not accounted;
- (m) of tax payable by the taxpayer that the taxpayer has failed to pay; or
- (n) for which a person is otherwise liable pursuant to this Part or any revenue Act;

including any penalty and interest payable on the that amount.

(2) If the minister makes an assessment pursuant to subsection (1), the minister shall cause a notice of the assessment to be served on the collector, taxpayer or person who is otherwise liable:

- (a) indicating the assessed amount of tax collected or deemed to be collected or amount payable, as the case may be; and
- (b) directing the collector, taxpayer or person who is otherwise liable to, within 30 days after the date of service:
  - (i) account for the assessed amount to the satisfaction of the minister; or
  - (ii) pay the assessed amount to the minister.

(3) On service of the notice pursuant to subsection (2), the collector, taxpayer or person who is otherwise liable shall, as directed by the notice within 30 days after the date of service:

- (a) account for the assessed amount to the satisfaction of the minister; or
- (b) pay the assessed amount to the minister.

(4) A notice served pursuant to this section is admissible in evidence as prima facie proof that the amount stated in the notice is properly due and owing pursuant to this Part or any revenue Act:

- (a) without proof of the signature or official position of the person appearing to have signed the notice; and

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(b) without proof of the calculations or application of this Part or the revenue Act, and the onus of proving otherwise is on the person liable to pay the amount stated in the notice.

(5) A notice served pursuant to this section remains valid and operative notwithstanding any reassessment following the issuance of the notice”.

**Section 61 amended****20(1) Subsections 61(1) and (2) are repealed and the following substituted:**

“(1) In this section and in sections 62, 62.1 and 62.2, ‘**appellant**’ means a collector, taxpayer or person who is otherwise liable who serves a notice of appeal on the Board of Revenue Commissioners in accordance with subsections (2) and (3).

“(2) If a collector, taxpayer or person who is otherwise liable to whom a notice is served pursuant to section 60 disputes liability for the amount, other than penalty and interest, stated in the notice, that collector, taxpayer or person may, within 30 days after the date of service of the notice, serve a written notice of appeal on the Board of Revenue Commissioners”.

**(2) Clause 61(5)(b) is amended by striking out “estimate” and substituting “assessment”.**

**(3) The following subsection is added after subsection 61(5):**

“(6) Subject to the regulations, the minister may, based on new or additional information that has come to the minister’s attention, revise an assessment made pursuant to subsection 60(1), and that reassessment:

- (a) does not constitute a new assessment; and
- (b) does not entitle an appellant to any additional time to appeal the original assessment or reassessment unless the appellant establishes to the satisfaction of the appellate body that the reassessment:
  - (i) is a material increase in the amount of the original assessment;
  - (ii) is based on information that is materially different than the information on which the original assessment is based; or
  - (iii) is otherwise prejudicial to the appellant’s appeal”.

**New sections 62.1 and 62.2**

**21 Section 62.1 is repealed and the following substituted:**

**“Payment and provision of records during an appeal**

**62.1(1)** Notwithstanding that an appellant has commenced an appeal pursuant to section 61 or 62, the appellant shall, within 30 days after the date of service of the notice of assessment pursuant to subsection 60(2):

- (a) pay to the minister:
  - (i) the amount of tax, penalty and interest or other amount payable as assessed by the minister pursuant to section 60;
  - (ii) the amount of tax that the minister assesses that the appellant would be liable to collect or remit or pay during the appeal period; and

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- (iii) the amount of any accruing interest or penalties arising from subclause (i) during the appeal period as assessed or reassessed in the notice of assessment; or
  - (b) provide security to the minister in any manner, in any amount and on any terms that the minister considers appropriate.
- (2) Subject to the regulations, the minister may waive or cancel at any time all or part of any payment of moneys or posting of security by the appellant required pursuant to subsection (1).
- (3) If an appellant has not complied with subsection (1) or received a waiver from the minister pursuant to subsection (2), and the minister has knowledge or reasonable grounds to believe that between the time of service of the notice of assessment and the expiration of the appeal period of 30 days:
- (a) the appellant:
    - (i) will abscond or has absconded from Saskatchewan, leaving property in Saskatchewan; or
    - (ii) has attempted to remove property out of Saskatchewan or to sell or dispose of it with intent to avoid payment of amounts owing pursuant to the notice of assessment; and
  - (b) the minister believes that the ability to enforce payment of amounts owing pursuant to the notice of assessment will be prejudiced by the actions of the appellant mentioned in this section;

the minister may apply to the court without notice for an order allowing the minister to enforce against the appellant the amounts mentioned in subclauses (1)(a)(i) and (ii) as if the amounts were specified in a certificate of the minister issued and filed pursuant to section 63 or 64.

(4) The Board of Revenue Commissioners or the court shall dismiss an appeal if the minister advises that an appellant has neither complied with subsection (1) nor received a waiver or cancellation from the minister pursuant to subsection (2).

(5) The minister shall refund any overpayment of tax or moneys paid pursuant to this section together with interest if:

- (a) the minister's assessment made pursuant to section 60 is set aside or reduced on appeal pursuant to section 61 or 62; and
- (b) no further appeal is made pursuant to section 62 or a further appeal is made pursuant to section 62 and is dismissed.

(6) Section 56 applies to an overpayment of tax mentioned in subsection (5).

**“Documents required by minister**

**62.2(1)** Subject to the regulations, an appellant shall, within 30 days after the date of service of the notice of appeal pursuant to section 61 or 62, provide to the minister any documents relevant to the appeal as required by the minister.

(2) The Board of Revenue Commissioners or the court may dismiss an appeal if the appellant fails to provide a document as required by subsection (1)”. ”.

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## Section 63 amended

**22(1) Subsection 63(1) is amended:**

(a) **by striking out “one month has” and substituting “30 days have” in each of the following provisions:**

- (i) **clause (a);**
- (ii) **clause (b); and**

(b) **by striking out the portion after clause (b) and substituting the following:**

“the minister may certify the amount of tax or other amount owing, plus penalty and interest payable to the date of the certificate, that is assessed by the minister pursuant to section 60 or that is determined by the Board of Revenue Commissioners pursuant to section 61, as the case may be”.

**(2) The following subsection is added after subsection 63(1):**

“(1.1) If the minister has knowledge or reasonable grounds to believe that, between the time of service of the notice of assessment and the expiration of the appeal period of 30 days:

- (a) the appellant:
  - (i) will abscond or has absconded from Saskatchewan, leaving property in Saskatchewan; or
  - (ii) has attempted to remove property out of Saskatchewan or to sell or dispose of it with intent to avoid payment of amounts owing pursuant to the notice of assessment; and
- (b) the minister believes that the ability to enforce payment of amounts owing pursuant to the notice of assessment will be prejudiced by the actions of the appellant mentioned in this section;

the minister may apply to the court without notice for an order allowing the minister to enforce against the appellant the amounts mentioned in subclauses 62.1(1)(a)(i) and (ii) as if the amounts were specified in a certificate of the minister issued and filed pursuant to this section or section 64”.

## New section 65

**23 Section 65 is repealed and the following substituted:****“Demand for collection from third parties**

**65(1)** In this section and section 68, **‘third party’** means a person who is, or is about to become, indebted to or liable to pay money to a person liable for amounts owing to the minister pursuant to this Part or any revenue Act.

(2) If the minister has knowledge or reasonable grounds to believe that a person is or is about to become a third party, the minister may serve a written demand on the third party requiring that all or any part of the moneys payable by the third party to a person liable for amounts owing to the minister pursuant to this Part or any revenue Act be paid to the minister immediately.

(3) A written demand remains in force for:

- (a) 30 days after the day on which the written demand is served; or
- (b) any longer period that the minister may specify in the written demand.

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(4) The receipt by the minister of moneys paid pursuant to this section is a good and sufficient discharge of the liability of the third party to the minister pursuant to this section to the extent of the payment by the third party.

(5) If a third party is served with a demand pursuant to this section and subsequently discharges any liability to the person liable to pay amounts owing to the minister pursuant to this Part or any revenue Act or fails to comply with the demand, that third party is liable to the Crown to the extent of the lesser of:

(a) the amount of liability discharged to the person liable for amounts owing to the minister pursuant to this Part or any revenue Act; and

(b) the amount specified in the demand;

and the amount described in clause (a) or (b), as the case may be, may be recovered from the third party in the same manner as tax payable.

(6) For the purposes of subsection (2), a third party is liable to make a payment to a person liable for amounts owing to the minister pursuant to this Part or any revenue Act with respect to a joint account if the third party must honour:

(a) a request by that person alone to withdraw or transfer money from the joint account; or

(b) a cheque or other banking instrument drawn on the joint account by that person alone”.

**Section 65.2 repealed****24 Section 65.2 is repealed.****New sections 65.3 to 65.6****25 The following sections are added before section 66:****“Anti-avoidance rule**

**65.3(1)** In this section:

**‘avoidance transaction’** means, subject to the regulations, a transaction:

(a) that, but for this section, would result, directly or indirectly, in a tax benefit; or

(b) that is part of a series of transactions that, but for this section, would result, directly or indirectly, in a tax benefit;

but does not include a transaction that may reasonably be considered to be a transaction that would not result, directly or indirectly, in:

(c) a misuse of the provisions of this Part or a revenue Act; or

(d) an abuse having regard to this Part or a revenue Act, other than this section, read as a whole;

**‘tax benefit’** means, subject to the regulations:

(a) a reduction, avoidance or deferral of tax, or of another amount, payable pursuant to this Part or any revenue Act; or

(b) an increase in a refund of tax, or of another amount, pursuant to this Part or any revenue Act;



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**‘tax consequences’**, with respect to a person, means, subject to the regulations, any amount of tax or another amount that is payable by or refundable to the person pursuant to this Part or any revenue Act or that is relevant for the purposes of calculating that amount;

**‘transaction’** includes, subject to the regulations, an arrangement or event.

(2) For the purposes of this section, a series of transactions is deemed to include any related transactions completed in contemplation of the series.

(3) If a transaction is, in the opinion of the minister, an avoidance transaction, the minister may, in accordance with this Part or any revenue Act, determine the tax consequences to a person in a manner that is reasonable in the circumstances in order to deny a tax benefit that, but for this section, would result, directly or indirectly, from that transaction or from a series of transactions that includes that transaction.

(4) Without limiting the generality of subsection (3), in determining the tax consequences to a person in a manner that is reasonable in the circumstances in order to deny a tax benefit that, but for this section, would result, directly or indirectly, from an avoidance transaction, the minister may do one or both of the following:

- (a) recharacterize the nature of a payment or other amount;
- (b) ignore the tax benefits or tax consequences, as the case may be, that would otherwise result from the application of other provisions of this Part or any revenue Act.

**“Order to apply for licence**

**65.4(1)** In this section, **‘licence’** includes any licence, permit or authorization provided by the minister to a collector, taxpayer or other person pursuant to a revenue Act.

(2) The minister may direct a collector, taxpayer or other person that requires a licence to operate its business in accordance with a revenue Act to apply for that licence within 15 days or any further time that the minister may allow after giving the direction.

(3) If a collector, taxpayer or other person who has been directed to apply for a licence pursuant to subsection (2) fails to apply as directed, the minister may assign the licence to the collector, taxpayer or other person without application.

**“Suspension or cancellation of licences**

**65.5(1)** Subject to subsection (3) and the regulations, the minister may suspend or cancel a licence issued to a collector, taxpayer or other person pursuant to any revenue Act if, in the opinion of the minister, the person who holds the licence:

- (a) has failed to comply with any of the provisions of this Part or any revenue Act;
- (b) has failed to comply with any term or condition imposed on the licence;
- (c) has provided false or misleading information to the minister in the person’s application for the licence or at any other time; or
- (d) is carrying on business in a manner that is prejudicial to the public interest.

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(2) The minister may, after suspending or cancelling a licence in accordance with subsection (1), also suspend or cancel any other licence, permit, authorization, registration, approval or similar benefit held by the collector, taxpayer or other person issued by any authority in Saskatchewan relating to the carrying on of business of the collector, taxpayer or person.

(3) The minister shall not suspend or cancel a licence without giving the holder of the licence an opportunity to be heard through written submissions to the minister, setting out the reasons that the licence should not be suspended or cancelled, within 30 days after the giving of the notice of suspension or cancellation or any shorter period that may be required by any other statutory instrument.

(4) Notwithstanding subsection (3), if the minister considers that it is necessary to protect the public interest, the minister may immediately suspend or cancel a licence, or a category of licences pursuant to a revenue Act that the minister proposes to deal with in an identical manner, without giving the holder of the licence an opportunity to be heard, but shall give the holder of the licence an opportunity to be heard through written submissions to the minister within 30 days after the suspension or cancellation or any shorter period that may be required by any other statutory instrument after the date on which the minister takes any of those actions.

(5) If the minister suspends or cancels a licence pursuant to this section, the minister shall give written reasons for the minister's decision.

**“Stop order**

**65.6(1)** Subject to the regulations, the minister may, by written order, require a collector, taxpayer, person who is otherwise liable to remit tax or other person who is required to hold a licence within the meaning of section 65.4, as the case may be, to stop or refrain from doing any activity related to the collection of tax or for which a licence is required if:

(a) the collector, taxpayer or other person is doing the activity without the licence; or

(b) the collector, taxpayer or person who is otherwise liable fails to make any report or return or fails to remit taxes collected or payable as required pursuant to this Part or any revenue Act.

(2) Before issuing an order pursuant to subsection (1), the minister shall notify the affected person in writing:

(a) of the minister's intention to issue the order, and the reasons for it; and

(b) that the person is given an opportunity to be heard through written submissions to the minister, setting out the reasons that the order should not be made or issued, within 14 days after the notice is served on the person.

(3) Subject to subsection (4), an order pursuant to subsection (1) becomes effective when it is served on the person or on the date and time specified in the order, whichever is later.

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- (4) If:
- (a) a notice pursuant to subsection (2) states that the proposed order will become effective at the end of the period for making submissions unless a submission is made to the minister within that period; and
  - (b) no submission is received within that period;

the order becomes effective at the end of that period, without further notice.

- (5) If the minister has reasonable grounds to believe that, between the time of notice and the expiration of the 14 days mentioned in subsection (2):

- (a) the person who is liable to remit tax, or a collector, taxpayer or other person who is required to hold a licence within the meaning of section 65.4:
  - (i) will abscond or has absconded from Saskatchewan, leaving property in Saskatchewan; or
  - (ii) has attempted to remove property out of Saskatchewan or to sell or dispose of it with intent to avoid payment of amounts owing; and
- (b) the minister believes that the ability to enforce compliance with this Part or any revenue Act will be prejudiced by the actions of the person;

the minister may immediately proceed to issue an order pursuant to subsection (1).

- (6) An order issued by the minister pursuant to subsection (1) is a public document”.

**Section 66 amended****26(1) Subsection 66(1) is amended:**

- (a) **in the portion preceding clause (a):**
  - (i) **by adding “or taxpayer” after “collector”;** and
  - (ii) **by striking out “him” and substituting “the minister”;** and
- (b) **by repealing clause (b) and substituting the following:**

“(b) is not less than \$100 and not greater than an amount equal to 6 times the amount of tax estimated by the minister, to be collected or paid by the collector or taxpayer each month pursuant to this Part or any revenue Act”.

- (2) Subsection 66(2) is amended by adding “or taxpayer” after “collector” wherever it appears.**

**New section 67****27 Section 67 is repealed and the following substituted:****“Investigation**

**67(1)** Subject to subsection (3), for the purposes of enforcing and administering this Part or any revenue Act, and to determine whether tax is being collected and accounted for in accordance with this Part or any revenue Act, the minister or an enforcement officer may at any reasonable time enter without a warrant into any premises or place where a business is carried on, any property is kept or anything is done in connection with a business, or any books or records are or should be kept pursuant to this Part or any revenue Act, for the purpose of carrying out an audit or inspection and may:

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(a) require the production of the books and any account, voucher, letter, telegram or other document that relates or may relate to:

- (i) the information that is or should be in the books or records; or
- (ii) the amount of tax payable or collectable;

(b) require the production for examination of any property described by an inventory or any property, process or matter that, in the opinion of the minister or of the enforcement officer, may assist the minister or the enforcement officer, as the case may be, in determining the accuracy of an inventory, or in ascertaining the information that is or should be in the books or records or the amount of any tax collectable or payable pursuant to this Part or any revenue Act;

(c) require any taxpayer or collector who is or may be liable to pay or collect tax or any representative, agent, officer or employee on the business premises, to give the minister or enforcement officer, as the case may be, all reasonable assistance with the audit or inspection;

(d) make any inquiries, in writing or orally, of a person mentioned in clause (c) relating to the expeditious conduct of the audit or inspection;

(e) require a person mentioned in clause (c) to attend at the premises or place with the minister or enforcement officer, as the case may be, for the purposes of assisting in the expeditious conduct of the audit or inspection;

(f) subject to subsection (2), on giving a receipt for the books, papers, records or documents, remove any books, papers, records or documents examined pursuant to this section for the purpose of making copies or extracts of those books, papers, records or documents.

(2) The minister or an enforcement officer shall carry out the copying of books, papers, records or documents removed pursuant to clause (1)(f) with reasonable dispatch and shall promptly return the books, papers, records or documents after the copying to the person who produced or furnished them.

(3) The minister or an enforcement officer shall not enter into any room or place actually being used as a dwelling without the consent of the occupier, except when authorized to do so by a warrant issued by a justice of the peace or a judge of the Provincial Court of Saskatchewan.

(4) If any person mentioned in subsection (1) refuses to produce books, records or documents or any property, process or matter required pursuant to that subsection or refuses to allow the removal of any books, papers, records or documents required pursuant to that subsection, the minister or an enforcement officer may make application to a justice of the peace or a judge of the Provincial Court of Saskatchewan for a warrant authorizing the minister or the enforcement officer, as the case may be, to do all or any of the things mentioned in subsection (5).

(5) With a warrant issued pursuant to subsection (4), the minister or an enforcement officer may:

- (a) at any time, enter and search any place or premises named in the warrant;
- (b) stop and search any vehicle described in the warrant;

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(c) open and examine any trunk, box, bag, parcel, closet, cupboard or other receptacle that the minister or enforcement officer finds in the place, premises or vehicle;

(d) require the production of and examine any records or property that the minister or enforcement officer believes, on reasonable grounds, may contain information related to an offence against this Part or any revenue Act;

(e) remove, for the purpose of making copies, any records examined pursuant to this section; and

(f) seize and remove from any place, premises or vehicle searched anything that may be evidence of an offence against this Part or any revenue Act.

(6) Subject to any conditions imposed by this Part or any revenue Act, the minister or an enforcement officer may carry out any investigation reasonably required for the purposes of enforcing this Part or any revenue Act”.

**New section 68****28 Section 68 is repealed and the following substituted:****“Demand for production of documents**

**68(1)** Subject to subsection (2) and the regulations, for the purposes of enforcing and administering this Part or any revenue Act, the minister may serve a written demand on any person, including a third party, requiring from that person:

(a) a return, a supplementary return and any information related to a return or supplementary return;

(b) the production, including the production on oath or affirmation, of any book, letter, account, invoice, or financial or other statement; or

(c) any other document;

that relates to the obligations of a person or an ascertainable category of unnamed persons liable to pay or collect tax pursuant to this Part or any revenue Act.

(2) Subsection (1) does not apply to any document or information that is subject to solicitor-client privilege.

(3) The minister may specify a reasonable time within which a demand pursuant to this section is to be complied with, and every person to whom a demand is served shall comply with the demand within the specified time”.

**Section 69 amended****29(1) Subsection 69(1) is amended:**

**(a) by striking out “section 67 or 68” and substituting “this Part or any revenue Act”; and**

**(b) by striking out “, or any person authorized by the minister,”.**

**(2) Subsection 69(2) is amended by striking out “, or any person authorized by the minister,”.**

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## New sections 69.1 and 69.2

**30 The following sections are added after section 69:****“Objection to audit conclusion**

**69.1(1)** Subject to subsection (4) and the regulations, a collector or taxpayer aggrieved by the conclusions of an audit may, within 30 days after the conclusion, object to the conclusion and request a review of the audit by the minister.

(2) If a review is requested pursuant to subsection (1), the aggrieved collector or taxpayer shall set out in writing to the minister the basis for the objection, together with all relevant documents as required by the minister that support the objection.

(3) The minister may, on reviewing the material mentioned in subsection (2):

- (a) adjust the audit conclusions in whole or in part; or
- (b) confirm the audit conclusions.

(4) Nothing in this section limits the authority of the minister to issue a notice of assessment pursuant to subsection 60(1) at any time.

**“Limitation of actions**

**69.2(1)** Notwithstanding *The Limitations Act*, no action shall be commenced against a taxpayer to recover taxes, penalties and interest due and payable to the Crown pursuant to this Part or any revenue Act by the taxpayer unless the action is commenced within 6 years after the day on which the taxes, penalties and interest became due and payable.

(2) Notwithstanding *The Limitations Act*, no action shall be commenced against a collector to recover any amount due and liable to be remitted to the Crown pursuant to this Part or any revenue Act by the collector with respect to taxes that the collector is required to collect or remit unless the action is commenced within 6 years after the day on which the amount became due and liable to be remitted.

(3) Notwithstanding *The Limitations Act*, no action shall be commenced against any other person to recover any amount for which a person is liable pursuant to this Part or any revenue Act unless the action is commenced within 6 years after the day on which the person became liable for that amount”.

## Section 70 amended

**31(1)** Subsection 70(1) is amended in the portion preceding clause (a) by striking out “a revenue Act” and substituting “any revenue Act”.

**(2)** Subsection 70(2) is amended by striking out “a revenue Act” and substituting “any revenue Act” in each of the following provisions:

- (a) clause (a);
- (b) clause (b).

## Section 71 amended

**32** Section 71 is amended by striking out “a revenue Act” and substituting “any revenue Act” in each of the following provisions:

- (a) clause (a);
- (b) clause (b).

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**Heading amended**

**33 The heading “OFFENCES AND PENALTIES” preceding section 73 is struck out and the heading “OFFENCES, PENALTIES AND EVIDENCE” is substituted.**

**Section 73 amended**

**34 Subsection 73(1) is amended:**

- (a) in clause (i) by striking out “a revenue Act” and substituting “any revenue Act”;**
- (b) in clause (j) by striking out “a revenue Act” and substituting “any revenue Act”;**
- (c) in clause (l) by striking out “, or any person authorized by the minister”;**
- (d) in clause (m) by striking out “or the regulations,”;**
- (e) in clause (n) by striking out “or any person authorized by the minister”; and**
- (f) by adding the following clause after clause (n):**
  - “(o) fails to comply with a stop order made by the minister”.

**Section 74 amended**

**35(1) Subsection 74(1) is amended:**

- (a) by striking out the portion preceding clause (a) and substituting the following:**
  - “If a collector, taxpayer or person who is otherwise liable is convicted for failure to furnish a return or to remit tax collected, deemed to be collected or payable as required pursuant to this Part or any revenue Act, the convicting judge of the Provincial Court of Saskatchewan shall, in addition to the fine imposed.”; **and**
- (b) in clause (a) by striking out “section 57” and substituting “sections 57, 58, 58.01 and 58.03”.**
- (2) Subsection 74(2) is amended by striking out “section 57” and substituting “sections 57, 58, 58.01 and 58.03”.**

**Section 75 amended**

**36 Section 75 is amended:**

- (a) in the portion preceding clause (a) by striking out “section 57 or section 58” and substituting “section 57, 58, 58.01 or 58.03”; and**
- (b) in clause (b) by striking out “or his designate”.**

**Section 76 amended**

**37 Section 76 is amended in the portion preceding clause (a) by striking out “a revenue Act” and substituting “any revenue Act”.**

**Section 77 amended**

- 38(1) Subsection 77(2) is amended by striking out “a revenue Act” and substituting “any revenue Act”.**
- (2) Subsection 77(3) is amended by striking out “a revenue Act” and substituting “any revenue Act”.**



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**New section 78.1****39 The following section is added after section 78:****“Power of court to order compliance**

**78.1(1)** If the minister is of the opinion that a person has failed to comply with this Part or any revenue Act, or failed to make a payment owing under a certificate issued and filed pursuant to section 63 or 64, the minister may apply to the court for all or any of the following:

- (a) an order directing the person to comply with this Part or the revenue Act or restraining that person from contravening this Part or the revenue Act;
- (b) an order directing the directors and officers of a corporation to comply with this Part or the revenue Act or restraining those directors and officers from contravening this Part or the revenue Act;
- (c) any other order, relief or remedy that the minister may request.

(2) On an application pursuant to subsection (1), the court may grant the order requested and may make any other order that the court considers necessary”.

**Section 79 amended****40 Section 79 is amended in the portion preceding clause (a) by striking out “a revenue Act” and substituting “any revenue Act”.****Section 80 amended****41 Subsection 80(1) is repealed and the following substituted:**

“(1) Subject to subsection (2), no prosecution for a violation of any of the provisions of this Part or any revenue Act is to be commenced after 6 years from the date of the violation”.

**New section 80.1****42 The following section is added after section 80:****“Immunity**

**80.1** No action or proceeding lies or shall be commenced against the Crown, the minister, the ministry or any officer or employee or administrator or agent of the minister, if that person is acting pursuant to the authority of any revenue Act, this Act or any legal authority, 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 the revenue Act, this Act or other legal authority or in the carrying out or supposed carrying out of any duty imposed by the revenue Act, this Act or other legal authority”.

**Heading struck out****43 The heading “NOTICE AND EVIDENCE” preceding section 81 is struck out.****New sections 81 and 82****44 Sections 81 and 82 are repealed and the following substituted:****“Evidence in legal proceedings re minister’s delegation of authority**

**81** If the minister grants a written authority pursuant to any Act administered by the minister to a person, the authorization:

- (a) may be general in its terms and is effective until revoked by the minister; and

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(b) is admissible in evidence in any legal proceeding as prima facie proof of the authority of the person named in the authority for the purposes mentioned in the authority, without proof of the appointment or signature of the minister.

**“Evidence in legal proceedings re records of the ministry**

**82(1)** Subject to subsection (2), a copy of an entry in a book or record kept by the ministry other than an audit report is, in all legal proceedings, admissible in evidence as prima facie proof of the entry and of the matters, transactions and accounts recorded in the book or record.

(2) In an appeal or other legal proceeding pursuant to this Part or any revenue Act, neither the minister nor any officer or employee or administrator or agent of the minister is, except by order of the court or judge made for special cause, compellable:

- (a) to produce an audit report;
- (b) to produce any book or record whose contents can be proved pursuant to this section; or
- (c) to appear as a witness to prove the matters, transactions and accounts recorded in any book or record described in clause (b).

(3) Subject to subsection (4), in any appeal pursuant to section 20, 21 or 22 or in any legal proceeding commenced pursuant to this Part or any revenue Act, any person or any officer, director, employee or agent of any corporation, whether or not the person, officer, director, employee, agent or corporation is a party to the appeal or legal proceeding:

- (a) may be examined on oath or affirmation and shall make production on oath or affirmation of any documents, records or things that may be in the possession or under the control of the person, officer, director, employee, agent or corporation that relate to a person liable to pay or collect tax; and
- (b) may be required to attend for examination and to make production as mentioned in clause (a) in the same manner as a party to an action in the court may be required to attend for examination.

(4) Subsection (3) does not apply to the minister or to any officer or employee or administrator or agent of the Crown unless that person is a party to an action in the court”.

**Section 83 amended**

**45(1) Subsection 83(1) is amended:**

- (a) **in the portion preceding clause (a) by striking out “a revenue Act, this Act or the regulations” and substituting “this Act or any revenue Act”;**
- (b) **by striking out “or” after clause (b);**
- (c) **by adding “or” after clause (c); and**
- (d) **by adding the following after clause (c):**
  - “(d) subject to subsection (8), sent by electronic transmission, but only if:
    - (i) the document is electronically transmitted to:
      - (A) an email address provided to the minister by the person receiving the electronic transmission;

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(B) an email address published by the person receiving the electronic transmission; or

(C) the electronic tax account of the person receiving the electronic transmission; and

(ii) the electronic transmission includes:

(A) the name of the person to be served or to whom the document or notice is to be given;

(B) the electronic file name of the document to be electronically transmitted;

(C) the minister's contact information, including the address, telephone number and electronic transmission address;

(D) the date and time of the electronic transmission; and

(E) a contact telephone number of the minister in the event of electronic transmission problems”.

**(2) Subsection 83(2) is amended in the portion preceding clause (a) by striking out “a revenue Act, this Act or the regulations” and substituting “this Act or any revenue Act”.**

**(3) Subsection 83(3) is amended in the portion preceding clause (a) by striking out “a revenue Act, this Act or the regulations” and substituting “this Act or any revenue Act”.**

**(4) The following subsections are added after subsection 83(6):**

“(7) Subject to subsection (8), a document or notice served by electronic transmission is deemed to have been served on the day on which a message advising of the availability of the document is sent to the email address mentioned in paragraph (1)(d)(i)(A) or (B) or the electronic tax account mentioned in paragraph (1)(d)(i)(C) of the person receiving the electronic transmission.

“(8) Clause (1)(d) and subsection (7) do not apply:

(a) if the sending of the electronic transmission mentioned in that subsection triggers an automated response indicating that the intended recipient's email address is no longer valid; or

(b) if, before the electronic transmission mentioned in that subsection is sent, the person notified the minister in writing that the email address or electronic tax account was to no longer be used for such documents or notices.

“(9) The court may without notice, in accordance with *The King's Bench Rules*, make an order for substituted service or an order abridging the time for or dispensing with service with respect to any notice, document or demand that is required by this Part or any revenue Act to be served”.

**Section 85 amended**

**46 Subsection 85(1) is repealed and the following substituted:**

“(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;

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- (b) prescribing the records to be kept by collectors, taxpayers or other persons and requiring those records to be preserved by collectors, taxpayers or other persons for any length of time that the Lieutenant Governor in Council considers appropriate to a maximum of 6 years;
- (c) prescribing for the purposes of clause 47(1)(a.2) persons or classes of persons as enforcement officers;
- (d) respecting the provision of records and information required by the minister for the purposes of subsection 48.2(1);
- (e) prescribing for the purposes of section 49.1:
  - (i) the tax or class of taxes for which a deduction may be made;
  - (ii) the manner of determining the amount of tax that may be deducted and that is to be added by a collector; and
  - (iii) the terms and conditions of a deduction of tax;
- (f) respecting the definition of 'sale in bulk' in subsection 51(1);
- (g) respecting when an overpayment is deemed to come to the knowledge of the minister for the purposes of subsection 56(1);
- (h) for the purposes of subsection 61(6), respecting the minister's revising of an assessment made pursuant to subsection 60(1);
- (i) for the purposes of subsection 62.1(2), respecting the minister's waiver or cancelling of all or part of any payment of moneys or posting of security required by the appellant;
- (j) for the purposes of subsection 62.2(1), respecting the appellant's providing to the minister documents relevant to the appeal as required by the minister;
- (k) for the purposes of section 65.3, enlarging or restricting the meaning of any word or expression defined in that section;
- (l) for the purposes of subsection 65.5(1), respecting the minister's suspending or cancelling a licence issued to a collector or taxpayer or any other person;
- (m) for the purposes of subsection 65.6(1), respecting the minister's issuing a stop order;
- (n) for the purposes of clause 67(1)(b), respecting the production for examination by the minister of any property described by an inventory or any property, process or matter;
- (o) for the purposes of subsection 68(1), respecting a written demand made by the minister;
- (p) for the purposes of subsection 69.1(1), respecting a request for review of an audit by the minister;
- (q) prescribing the circumstances under which the minister may release information or the contents of any record or return for the purposes of subclause 70(4)(a)(iv);

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(r) prescribing the amount of allowances or commissions that may be paid to collectors or taxpayers in collecting and remitting or paying a tax and, for that purpose, establishing different classes of collectors and taxpayers and different allowances or commissions for different taxes;

(s) prescribing the rate of interest and the manner in which interest is to be determined and, for that purpose, establishing different classes of tax and rates of interest and manners in which interest is to be determined for different classes of tax;

(t) prescribing any matter or thing required or authorized by this Part to be prescribed in the regulations;

(u) respecting any other matter or thing the Lieutenant Governor in Council considers necessary to carry out the intent of this Part”.

**Section 86 amended**

**47 Clause 86(a) is amended by striking out “a revenue Act” and substituting “any revenue Act”.**

**SS 2000, c F-23.21 amended**

**48 *The Fuel Tax and Road Use Charge Act* is amended by repealing section 50.1.**

**RSS 1978, c P-34.1 amended**

**49 *The Provincial Sales Tax Act* is amended by repealing section 43.4.**

**SS 1998, c T-15.001 amended**

**50 *The Tobacco Tax Act, 1998* is amended by repealing section 33.3.**

**SS 2021, c 33 amended**

**51 *The Vapour Products Tax Act* is amended by repealing section 10.**

**Coming into force**

**52** The provisions mentioned in Column 1 of the following table come into force as set out in Column 2 of the table:

<i>Item</i>	<i>Column 1 Provision of Act</i>	<i>Column 2 Commencement</i>
1	Sections 1, 2 and 52	on assent
2	The definition of “assessment”, as being enacted by section 3, subsections 4(3) and 8(4), sections 13, 14 and 19, subsection 20(3) and section 42	on assent, but are retroactive and are deemed to have been in force on and from April 1, 2017
3	Section 3, except the definition of “assessment”, subsections 4(1) and (2), section 5, 6 and 7, subsections 8(1) to (3) and (5), sections 9 to 12 and 15 to 18, subsections 20(1) and (2), sections 21 to 41 and 43 to 51	October 1, 2024

FOURTH SESSION

# Twenty-ninth Legislature

SASKATCHEWAN

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## **BILL**

No. 159

An Act to amend *The Revenue and Financial Services Act* and to make consequential amendments to other Acts

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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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