

BILL

No. 64

An Act to amend *The Revenue and Financial Services 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 Revenue and Financial Services Amendment Act, 2026*.

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 58.2

3 The following section is added after section 58.1:

“Reinstatement of penalties or interest

58.2 Notwithstanding section 58.1, the minister may reinstate at any time all or any part of the interest or penalties otherwise payable pursuant to this Part or any revenue Act by a taxpayer, collector or other person”.

Section 60 amended

4 Subsection 60(1) is amended in the portion following clause (n) by striking out “the”.

New section 60.1

5 The following section is added after section 60:

“Assessment period

60.1(1) Subject to subsections (2) and (3), a notice of assessment or reassessment must not include an amount that became due and payable more than 4 years before the date of the first notice of assessment.

(2) If tax was collected or deemed to have been collected and not remitted as required by this Act or any revenue Act, a notice of assessment or notice of reassessment must not include an amount that became due and payable more than 6 years before the date of the first notice of assessment.

REVENUE AND FINANCIAL SERVICES AMENDMENT ACT, 2026

(3) In making an assessment pursuant to section 60, the minister may include any period if the assessment relates to a contravention of this Act or any revenue Act involving wilful default or fraud.

(4) The minister and a person liable to pay or remit tax may, before the expiry of a period set out in subsection (1) or (2), enter into a written agreement extending the applicable period for assessment or reassessment”.

Section 62.1 amended**6(1) The following subsection is added after subsection 62.1(1):**

“(1.1) The commencement of an appeal or any delay in the conduct of an appeal does not in any way affect or limit:

- (a) the liability of an appellant to pay tax or to collect and remit tax;
- (b) the date by which tax becomes payable or is required to be paid or remitted;
- (c) the minister’s ability to commence or continue the collection or enforcement of a liability in accordance with section 69.2;
- (d) the accrual of interest on a tax debt; or
- (e) the liability to pay a penalty imposed pursuant to this Part”.

(2) Subsection 62.1(4) is amended by striking out “shall” and substituting “may”.**New section 63****7 Section 63 is repealed and the following substituted:****“Collection of tax**

63(1) If 30 days have elapsed from the date of service of a notice of assessment pursuant to subsection 60(2), 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, regardless of whether or not the collector, taxpayer or person who is otherwise liable:

- (a) appeals the notice of assessment to the Board of Revenue Commissioners pursuant to section 61; or
- (b) appeals a decision of the Board of Revenue Commissioners pursuant to section 62.

(2) The minister may file a certificate made pursuant to this section at any judicial centre with the local registrar of the court.

(3) A certificate filed pursuant to subsection (2) has the same force and effect as if it were a judgment obtained in the court for the recovery of a debt in the amount specified in the certificate, together with any reasonable costs and charges with respect to its filing.

REVENUE AND FINANCIAL SERVICES AMENDMENT ACT, 2026

(4) 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”.

Section 65.5 amended**8 The following subsection is added after subsection 65.5(5):**

“(6) The minister may, after suspending or cancelling a licence in accordance with subsection (1) or after suspending or cancelling any other licence, permit, authorization, registration, approval or similar benefit in accordance with subsection (2), reinstate a licence issued to a collector, taxpayer or other person pursuant this Act or any revenue Act or any other licence, permit, authorization, registration, approval or similar benefit, as the case may be, if, in the opinion of the minister:

- (a) it is appropriate to do so; and
- (b) the collector, taxpayer or other person has complied with any conditions respecting the reinstatement that were imposed by the minister”.

New section 69.2**9 Section 69.2 is repealed and the following substituted:****“Limitation of actions**

69.2(1) In this section, ‘**collection proceeding**’ means any of the following:

- (a) a proceeding for the recovery of an amount owing to the minister pursuant to this Part or any revenue Act;
- (b) the filing of a certificate pursuant to this Part or any revenue Act;

REVENUE AND FINANCIAL SERVICES AMENDMENT ACT, 2026

- (c) the making of a demand for payment pursuant to this Part or any revenue Act;
 - (d) the registration or enforcement of a lien pursuant to this Part or any revenue Act;
 - (e) any other remedy authorized pursuant to this Act or any revenue Act to collect an assessed amount.
- (2) Notwithstanding *The Limitations Act*, but subject to subsection (4), a collection proceeding may be commenced at any time within 6 years after the latest of:
- (a) in the case of a taxpayer, the day on which the taxes, penalties and interest became due and payable;
 - (b) in the case of a collector, the day on which the amount that is the subject of the collection proceeding became due and liable to be remitted; and
 - (c) in the case of any other person liable for an amount pursuant to this Part or a revenue Act, the day on which that person became liable for that amount.
- (3) For the purposes of subsection (2), the determination of the day on which the minister commenced a collection proceeding is to be based on the day on which the minister initially proceeded to act in a manner set out in subsection (1), notwithstanding that the minister may have subsequently continued that collection proceeding in another manner set out in that subsection.
- (4) A collection proceeding that relates to a contravention of this Act or the regulations and that involves wilful default or fraud may be commenced at any time.
- (5) The liability of a person for the payment of an amount owing to the Crown pursuant to this Act is not affected by the expiry of the limitation period mentioned in subsection (2) respecting that amount”.

Section 74 amended

10 Subsection 74(1) is amended:

- (a) in the portion preceding clause (a) by striking out “shall” and substituting “may”; and
- (b) in clause (b) by striking out “equal” and substituting “up”.

REVENUE AND FINANCIAL SERVICES AMENDMENT ACT, 2026

Coming into force

11(1) Subject to subsections (2) to (4), this Act comes into force on assent.

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

(3) Section 8 comes into force on assent, but is retroactive and is deemed to have been in force on and from October 1, 2024.

(4) Sections 5, 6, 7, 9 and 10 come into force on June 1, 2027.

THIRD SESSION

Thirtieth Legislature

SASKATCHEWAN

BILL

No. 64

An Act to amend
The Revenue and Financial Services Act

Received and read the

First time

Second time

Third time

And passed

Honourable Jim Reiter
