

The Active Families Benefit Regulations, 2021

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[Saskatchewan Regulations 71/2021](#) (effective January 1, 2021).

NOTE:

This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.

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SASKATCHEWAN REGULATIONS 71/2021

The Active Families Benefit Act, 2021

PART 1

Preliminary Matters

Title

- 1 These regulations may be cited as *The Active Families Benefit Regulations, 2021*.

Definitions

- 2 In these regulations:

“**Act**” means *The Active Families Benefit Act, 2021*;

“**child under care**” means a child who is in the care and custody of the minister responsible for the administration of *The Child and Family Services Act* pursuant to an order made pursuant to that Act;

“**parent**” includes, with respect to an eligible child who is a child under care and who has been placed during the taxation year with a member of the child’s extended family in accordance with *The Child and Family Services Act*, the member of the child’s extended family, but only if that member did not receive financial assistance from the minister responsible for the administration of *The Child and Family Services Act* for the costs associated with the eligible child’s participation in the eligible activities for which the active families benefit amount is being claimed;

“**service provider**” means a business, organization, club, person or body of persons who or that:

- (a) in the case of an individual, is 18 years of age or older;
- (b) provides eligible activities to eligible children; and
- (c) deals at arm’s length, within the meaning of the federal Act, with an eligible individual.

4 Jne 2021 SR 71/2021 s2.

PART 2

Eligible Activities

Eligible activities

- 3 For the purposes of the definition of “eligible activity” in section 2 of the Act, every eligible activity:

- (a) must meet the criteria prescribed in section 4, 5 or 6;
- (b) must take place within a program that:
 - (i) is offered by a service provider in Saskatchewan;
 - (ii) involves instruction and supervision by the service provider;

- (iii) provides proper supervision of children;
 - (iv) is suitable for children;
 - (v) requires children to actively participate;
 - (vi) requires registration with the service provider and the payment of a registration fee or membership fee in order for a child to participate; and
 - (vii) complies with all relevant requirements and standards imposed by statute or by any other law; and
- (c) must not:
- (i) be part of a school's curriculum; or
 - (ii) be part of child care services within the meaning of *The Child Care Act, 2014*.

4 Jne 2021 SR 71/2021 s3.

Eligible sports activities

- 4(1) In this section, “**sport**” means any game or physical activity that:
- (a) occurs in an organized and competitive environment;
 - (b) involves large muscle groups;
 - (c) requires strategy, physical training and mental preparation; and
 - (d) has an outcome determined by established rules and not by chance.
- (2) A sports activity must provide exposure to, or training or participation in, any field of sport.

4 Jne 2021 SR 71/2021 s4.

Eligible cultural activities

- 5(1) In this section:
- (a) “**arts**” is the expression of inspiration and imagination, and includes:
 - (i) literary arts;
 - (ii) visual arts;
 - (iii) electronic and multimedia arts and Internet arts;
 - (iv) film and video arts;
 - (v) crafts;
 - (vi) performing arts, including theatre, opera, music, dance and variety entertainment;
 - (vii) the recording of sound; and
 - (viii) the recording of commercial advertisements;

(b) **“heritage”** means any field of activity associated with recognizing, studying, preserving and engaging with those tangible and intangible cultural and historic influences that people have received from past generations and that shape present identity and guide future activities, including:

- (i) languages;
- (ii) customs;
- (iii) genealogy;
- (iv) symbols and items of cultural legacy, including crafts, clothing, food, dance and music;
- (v) stories;
- (vi) historic buildings, structures and sites;
- (vii) sacred areas;
- (viii) palaeontology; and
- (ix) archeology;

(c) **“multiculturalism”** means any field of activity associated with any of the following:

- (i) recognizing, encouraging and fostering the diversity of Saskatchewan people with respect to cultural heritage, religion, faith, ethnicity, ancestry, language, and place of origin;
- (ii) reflecting Saskatchewan’s ethno-cultural diversity;
- (iii) encouraging respect for the multicultural heritage of Saskatchewan;
- (iv) celebrating and sharing cultural diversity;
- (v) fostering a climate for harmonious relations among people of diverse cultural and ethnic backgrounds without sacrificing their distinctive identities;
- (vi) encouraging the continuation of a multicultural society.

(2) A cultural activity must provide exposure to, or training or participation in, any aspect of the arts, heritage or multiculturalism.

4 Jne 2021 SR 71/2021 s5.

Eligible recreational activities

6(1) In this section, **“recreation”** means any event or experience in which:

- (a) an individual voluntarily participates during the individual’s leisure time;
- (b) mental or physical benefits are gained from participation; and
- (c) the individual’s participation is not driven by the declaration of a winner, a reward or any form of monetary gain.

(2) A recreational activity must provide exposure to, or training or participation in, any field of recreation.

4 Jne 2021 SR 71/2021 s6.

PART 3
Other Matters

Eligible child

7 For the purposes of the definition of “eligible child” in section 2 of the Act, the child must be 18 years of age or younger as of the last day of the taxation year.

4 Jne 2021 SR 71/2021 s7.

Eligible expenses

8(1) For the purposes of the definition of “eligible expenses” in section 2 of the Act, the following are prescribed as eligible expenses:

(a) the amount of a registration fee or membership fee paid by an eligible individual or an eligible individual’s cohabiting spouse to a service provider to provide an eligible activity to an eligible child of the eligible individual;

(b) in the case of a family membership fee, the amount of the portion of the family membership fee that is paid to provide an eligible activity to an eligible child of the eligible individual.

(2) For the purposes of clause (1)(b), the service provider shall determine the amount of the portion of the family membership fee that is paid to provide an eligible activity to an eligible child of the eligible individual and shall indicate that amount on the receipt.

(3) Without restricting the generality of subsection (1), eligible expenses do not include:

(a) that portion of a registration fee or membership fee that is paid for through fundraising activities; or

(b) any amount of financial assistance, allowance or reimbursement for the costs of an eligible child’s participation in an eligible activity that any person is or was entitled to receive, other than an amount that is included in computing the income for any taxation year of that person and that is not deductible in computing the taxable income of that person.

4 Jne 2021 SR 71/2021 s8.

Receipts – required information

9 A receipt mentioned in section 6 of the Act with respect to an eligible expense claimed for the purposes of the active families benefit amount must contain the following information:

(a) the name of the eligible activity or activities;

(b) the name and address of the service provider;

(c) the total registration fee or membership fee paid and the date of payment;

(d) the amount of the registration fee or membership fee that qualifies as an eligible expense;

(e) the full name of the person paying the registration fee or membership fee;

(f) the name and birth date of the eligible child with respect to whom the registration fee or membership fee was paid.

4 Jne 2021 SR 71/2021 s9.

Eligible individual

10(1) For the purposes of subsection 3(2) of the Act, and subject to subsection (2), the parent who primarily fulfils the responsibility for the care and upbringing of the eligible child is:

- (a) if the parents have agreed as to which parent may claim the active families benefit amount, that parent; or
- (b) if there is no agreement described in clause (a) and the eligible child has separately resided with more than one parent during the taxation year:
 - (i) if there is an order of a court of competent jurisdiction or a written agreement specifying one parent as the parent who primarily fulfils the responsibility for the care and upbringing of the eligible child, that parent;
 - (ii) if there is an order of a court of competent jurisdiction or a written agreement granting one parent sole custody of the eligible child, that parent; or
 - (iii) if there is an order of a court of competent jurisdiction or a written agreement pursuant to which the eligible child has lawfully resided with one parent for a majority of the days of the taxation year, that parent.

(2) For the purposes of subsection 3(2) of the Act, if there is no agreement described in clause (1)(a) and if there is no order of a court of competent jurisdiction or written agreement described in subclause (1)(b)(i), (ii) or (iii):

- (a) none of the parents is to be determined as the parent who primarily fulfils the responsibility for the care and upbringing of the eligible child; and
- (b) no claim for the active families benefit amount shall be allowed to any of the parents.

4 Jne 2021 SR 71/2021 s10.

PART 4
Coming into Force

Coming into force

11 These regulations come into force on the day on which they are filed with the Registrar of Regulations, but are retroactive and are deemed to have been in force on and from January 1, 2021.

4 Jne 2021 SR 71/2021 s11.

