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PART II/PARTIE II

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PART II/PARTIE II

REVISED REGULATIONS OF SASKATCHEWAN/ RÈGLEMENTS RÉVISÉS DE LA SASKATCHEWAN

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Revised Regulations of Saskatchewan 2022/ Règlements Révisés de la Saskatchewan 2022

October 14, 2022

CHAPTER I-2.01 REG 6

The Executive Government Administration Act

Section 17

and

The Income Tax Act, 2000

Section 124

Order in Council 458/2022, dated October 6, 2022

(Filed October 6, 2022)

Title

1 These regulations may be cited as *The Saskatchewan Affordability Tax Credit Regulations*.

Definitions

2 In these regulations:

"eligible individual" means an individual who on December 31, 2022 is 18 years of age or over and who:

(a) declared in the individual's 2021 T1 tax return that the individual was a resident of Saskatchewan on the last day of the 2021 taxation year; and

(b) filed the tax return mentioned in clause (a) on or before October 31, 2022 pursuant to the *Income Tax Act* (Canada);

"ministry" means the ministry over which the minister responsible for the administration of *The Income Tax Act, 2000* presides;

"program" means the Saskatchewan Affordability Tax Credit Program established pursuant to section 3.

Program established

3 The Saskatchewan Affordability Tax Credit Program is established to provide a one-time tax credit with respect to the 2022 taxation year, which complements the indexing for inflation in accordance with section 51 of *The Income Tax Act, 2000*, to eligible individuals to assist in addressing inflationary pressures and the resulting impacts on the cost of living for residents of Saskatchewan.

Eligibility and amount

4(1) An eligible individual is deemed to have applied to the minister for the tax credit mentioned in section 3 as set out in subsection (2).

(2) If the minister is satisfied that it is consistent with the purposes of these regulations, the minister may issue a one-time tax credit to an eligible individual in the amount of $500.

(3) Notwithstanding any other provision of these regulations, if the minister is satisfied that extenuating circumstances caused an individual to not be eligible for the tax credit mentioned in section 3, the minister may approve a payment to that individual if the minister is satisfied that it is consistent with the purposes of these regulations to issue a tax credit.

(4) Subject to sections 5 to 7, any tax credits issued pursuant to these regulations are conclusively deemed to be valid for all purposes.

Audit

5 Every individual who receives a tax credit pursuant to these regulations shall provide, at the minister's request and within the period specified by the minister, any information or record that the minister may require to audit the individual's financial affairs.

Overpayment

6(1) The minister may declare all or any part of a payment made to an individual pursuant to these regulations to be an overpayment if, in the opinion of the minister:

(a) the individual has knowingly made a false or misleading statement with respect to a material fact on any form or in any information or record provided to the minister pursuant to these regulations;

(b) the individual has omitted to make a statement or to provide any information or record to the minister pursuant to these regulations that results in a statement with respect to a material fact being misleading; or

(c) the individual has failed to comply with these regulations.

(2) If the minister declares a payment to be an overpayment in any circumstances, the amount of the overpayment is deemed to be a debt due and owing to the Crown in right of Saskatchewan and may be recovered from the individual in any manner authorized pursuant to *The Financial Administration Act, 1993* or in any other manner authorized by law.

Minister's powers re audits and overpayments

7 For the purposes of performing audits and collecting overpayments pursuant to these regulations, the minister may exercise any powers that the minister may exercise pursuant to *The Revenue and Financial Services Act*.

Service

8(1) Any notice, decision or other document required to be given or served may be served:

(a) by personal service;

(b) by regular mail or registered mail sent to the individual's last address known to the ministry; or

(c) by email sent to an email address provided by the individual to the ministry.

(2) If service is made by regular mail, the document is deemed to have been served on the fifth day after the date of its mailing.

(3) If service is made by registered mail, the document is deemed to have been served on the delivery date shown on the signed post office acknowledgment of receipt.

(4) If service is made by email, the document is deemed to have been served at the time it is sent.

Immunity

9(1) No action or proceeding lies or shall be commenced against the Government of Saskatchewan, the minister, the ministry or any officer or employee of the ministry or administrator or agent of the minister, if that person is acting pursuant to the authority of these regulations, for anything in good faith done, caused, 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 these regulations or in the carrying out or supposed carrying out of any duty imposed by these regulations.

(2) Subject to sections 97 to 104 of *The Income Tax Act, 2000*, every decision of the minister is final and not open to question or review 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 court or be removable by application for judicial review or otherwise into any court on any grounds.

Provision of records from program

10(1) If the minister receives a request from any person for information respecting the number of payments made pursuant to the program and considers it appropriate and in the public interest to do so, the minister may, on any terms that the minister considers appropriate, provide that information to that person.

(2) Information respecting the names of individuals who received a tax credit pursuant to these regulations is not to be disclosed.

Program closure date

11 Notwithstanding any other provision of these regulations, but subject to subsection 4(3), no tax credit pursuant to the program is to be issued by the minister, and no individual is eligible for a tax credit, after June 30, 2023.

Coming into force

12 These regulations come into force on the day on which they are filed with the Registrar of Regulations.

SASKATCHEWAN REGULATIONS 77/2022

The Electronic Information and Documents Act, 2000

Section 24

Order in Council 459/2022, dated October 6, 2022

(Filed October 6, 2022)

Title

1 These regulations may be cited as *The Electronic Information and Documents Amendment Regulations, 2022*.

RRS c E-7.22 Reg 1, section 3.1 repealed

2 Section 3.1 of *The Electronic Information and Documents Regulations* is repealed.

Coming into force

3 These regulations come into force on the day on which they are filed with the Registrar of Regulations.

SASKATCHEWAN REGULATIONS 78/2022

The Powers of Attorney Act, 2002

Section 22

Order in Council 460/2022, dated October 6, 2022

(Filed October 6, 2022)

Title

1 These regulations may be cited as *The Powers of Attorney Amendment Regulations, 2022*.

RRS c P-20.3 Reg 1 amended

2 *The Powers of Attorney Regulations* are amended in the manner set forth in these regulations.

Section 3 amended

3 Clause 3(d) is amended by striking out "witness to an enduring power of attorney who is a lawyer**" and substituting "**lawyer who witnesses, including by electronic means, an enduring power of attorney**".**

Section 4.3 repealed

4 Section 4.3 is repealed.

Appendix amended

5 Form D of the Appendix is amended by striking out "[Clause 3(d) and Subsection 4.3(3)]**" and substituting "**[Clause 3(d)]**".**

Coming into force

6 These regulations come into force on the day on which they are filed with the Registrar of Regulations.

SASKATCHEWAN REGULATIONS 79/2022

The Legislation Act

Section 4-12

Order in Council 461/2022, dated October 6, 2022

(Filed October 6, 2022)

Title

1 These regulations may be cited as *The Wills Repeal Regulations*.

RRS c L-10.2 Reg 2 repealed

2 *The Wills Regulations* are repealed.

Coming into force

3 These regulations come into force on the day on which they are filed with the Registrar of Regulations.

RÈGLEMENT DE LA SASKATCHEWAN 78/2022

Loi de 2002 sur les procurations

Article 22

Décret en conseil 460/2022, en date du 6 octobre 2022

(Déposé le 6 octobre 2022)

Titre

1 *Règlement modificatif de 2022 sur les procurations.*

Modification de RRS c P-20.3 Règl 1

2 Le *Règlement sur les procurations* est modifié de la manière énoncée dans le présent règlement.

Modification de l'article 3

3 L'alinéa 3d) est modifié par suppression de « lorsque le témoin à une procuration persistante est avocat **» et son remplacement par «** lorsqu'un avocat atteste, même par moyen électronique, une procuration persistante **».**

Abrogation de l'article 4.3

4 L'article 4.3 est abrogé.

Modification de l'appendice

5 La formule D de l'appendice est modifiée par suppression de « [*Alinéa 3d) et paragraphe 4.3(3))*] **» et son remplacement par «** [*Alinéa 3d)*] **».**

Entrée en vigueur

6 Le présent règlement entre en vigueur à la date de son dépôt auprès du registraire des règlements.

RÈGLEMENT DE LA SASKATCHEWAN 79/2022

Loi sur la législation

Article 4-12

Décret en conseil 461/2022, en date du 6 octobre 2022

(Déposé le 6 octobre 2022)

Titre

1 *Règlement abrogatif sur les testaments.*

Abrogation de RRS c L-10.2 Règl 2

2 Le *Règlement sur les testaments* est abrogé.

Entrée en vigueur

3 Le présent règlement entre en vigueur à la date de son dépôt auprès du registraire des règlements.

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