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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 2023/
Règlements Révisés de la Saskatchewan 2023**

February 3, 2023

<i>The Provincial Sales Tax (Admissions) Amendment Regulations, 2023</i>	SR 1/2023
<i>The Mineral Exploration Tax Credit Amendment Regulations, 2023</i>	SR 2/2023

SASKATCHEWAN REGULATIONS 1/2023*The Provincial Sales Tax Act*

Section 44

Order in Council 17/2023, dated January 25, 2023

(Filed January 26, 2023)

Title

1 These regulations may be cited as *The Provincial Sales Tax (Admissions) Amendment Regulations, 2023*.

RRS c E-3 Reg 1, new section 17.91

2 *The Provincial Sales Tax Regulations* are amended by adding the following section after section 17.9:

“Exemptions – complimentary admission re place of amusement

17.91(1) A vendor who provides a person with a complimentary admission with respect to a place of amusement within the meaning of section 5.91 of the Act, including the provision by way of promotional distribution, is, subject to subsection (2):

- (a) exempt from liability to collect the tax that would otherwise be payable with respect to that admission had it been sold for consideration at a retail sale; and
- (b) deemed for the purposes of subsection 5(5) of the Act not to have used or consumed that admission.

(2) The exemption described in clause (1)(a) only applies if the vendor maintains a record of the complimentary admissions provided by the vendor.

(3) No tangible personal property or taxable service is exempt from the tax imposed by the Act by reason of the fact that the tangible personal property or taxable service is provided alongside a complimentary admission mentioned in subsection (1).”

Coming into force

3 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 October 1, 2022.

SASKATCHEWAN REGULATIONS 2/2023*The Mineral Resources Act, 1985*

Section 10.5

Order in Council 18/2023, dated January 25, 2023

(Filed January 26, 2023)

Title

1 These regulations may be cited as *The Mineral Exploration Tax Credit Amendment Regulations, 2023*.

RRS c M-16.1 Reg 4, section 2 amended

2 Subclause 2(2)(d)(ii) of *The Mineral Exploration Tax Credit Regulations, 2014* is repealed and the following substituted:

“(ii) for any flow-through mining expenditures incurred on or after April 1, 2008, flow-through mining expenditures as defined subsection 127(9) of the ITA, except that on and after April 7, 2022 that definition is to be read as if it does not include paragraph (e)”.

Coming into force

3 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 April 7, 2022.