Saskatchewan Business Incentives 2026

Updated March 10, 2026

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Manufacturing and Processing

Manufacturing and Processing Profits Tax Reduction

The Manufacturing and Processing Profits Tax Reduction reduces the Saskatchewan corporate income tax (CIT) rate by up to two percentage points on Canadian manufacturing and processing profits, as reported on the federal T2 CIT return. Saskatchewan-based firms with a high allocation of income to Saskatchewan will receive a larger tax reduction than firms with a low allocation of income.

Manufacturing and Processing Investment Tax Credit

The Saskatchewan Investment Tax Credit (ITC) for Manufacturing and Processing (M&P) is available to manufacturing and processing corporations filing a T2 CIT return that have a permanent establishment in Saskatchewan. This is a refundable tax credit designed to encourage plant and equipment investment for M&P activities in Saskatchewan. The percentage rate of the ITC matches the rate of the Saskatchewan Provincial Sales Tax. Therefore, for eligible purchases made after October 27, 2006, and before March 23, 2017, the ITC is equal to five per cent of the total capital cost of the asset. For eligible purchases made on or after March 23, 2017, the ITC is equal to 6 per cent of the total capital cost of the asset. Both sustaining capital and expansion capital investments qualify, as well as capital investments made in respect of both new and used equipment investments.

To be eligible for the M&P ITC Program, a corporation must:

- Conduct qualifying M&P activities in Saskatchewan;
- Make qualifying M&P related purchases in Saskatchewan; and
- Meet the requirements under Federal ITA Regulation 4600(2).

Contact:
Ministry of Finance, Taxation and Intergovernmental Affairs Branch
Phone: (306) 787-6722
Website: Manufacturing and Processing Tax Credits

Corporation Income Tax Rebate for Capital Investment in Primary Steel Production

The Corporation Income Tax Rebate for Primary Steel Production will provide a tax incentive for eligible primary steel producers that make a minimum capital investment of $100 million in new or expanded productive capacity. An eligible primary steel producer is a company that smelts and refines metals to produce steel in ingot or molten form, then rolls, draws, or casts that steel into sheet, strip, or other form at a production facility in Saskatchewan.

The tax incentive for each year of a five-year rebate period will be based on the incremental Saskatchewan corporation income tax payable by the corporation as a result of the new investment. The incremental tax will be determined based on the proportionate increase in the facility's productive capacity resulting from the capital investment.

The tax incentive will rebate the full amount of incremental tax for each of the first two years of the rebate period, 75 per cent of the incremental tax for the third year of the rebate period, 50 per cent of the incremental tax for the fourth year of the rebate period and 25 per cent of the incremental tax for the fifth year of the rebate period.

Contact:
Ministry of Finance, Taxation and Intergovernmental Affairs Branch
Phone: (306) 787-6722
Website: Corporation Income Tax Rebate for Primary Steel Production

Saskatchewan Chemical Fertilizer Incentive

The Saskatchewan Chemical Fertilizer Incentive (SCFI) offers a 15 per cent non-refundable tax credit for corporations that construct new or expand existing chemical fertilizer production facilities. To be eligible, a project must have a minimum of $10 million in new capital expenditures, demonstrate that capital expenditures were made for the purpose of increasing productive capacity and meet the definition of eligible chemical fertilizer production. Approved applicants must apply for a certificate of eligibility by December 31, 2034. The company will have until December 31, 2044, to claim the full amount of the tax credit. Redemption of the benefits are limited to a maximum of 20 per cent in year one after the facility enters operation, 30 per cent in year two, and 50 per cent in year three. Remaining amounts can be carried forward for up to 10 years following the issuance of the eligibility certificate.

Eligible chemical fertilizer production is defined as: “All processing of mineral or chemical feedstock to create single or multi-nutrient synthetic fertilizer products, excluding facilities that manufacture potash fertilizer products for which potash is the primary feedstock”.

The SCFI is scheduled to sunset on December 31, 2026. Conditionally approved applicants will have until December 31, 2031, to complete eligible projects and an application for certificate of eligibility must be received by the Ministry of Trade and Export Development by December 31, 2034.

Contact:
Shannon Macoretta - Manager, Financial Programs, Ministry of Trade and Export Development
Phone: (306) 510-2771 Email: scfi@gov.sk.ca
Website: Saskatchewan Chemical Fertilizer Incentive (SCFI)

Saskatchewan Technology Fund

The Saskatchewan Technology Fund (STF) provides funding to regulated emitters subject to the province's Output-based Performance Standards (OBPS) Program through a competitive process. The fund supports industry-driven technology, innovation, and improvement projects that reduce emissions intensity through the mitigation, sequestration or capture of greenhouse gases (GHGs). Innovation Saskatchewan administers the program on behalf of the Ministry of Environment.

Contact:
Matthew Hayduk - Senior Manager, Program Delivery & Investment Attraction, Innovation Saskatchewan
Phone: (306) 371-4722 Email: matthew.hayduk@innovationsask.ca
Website: Saskatchewan Technology Fund – Information for Applicants

Labour-Sponsored Venture Capital Corporation Tax Credit

Saskatchewan residents can invest in small and medium-sized Saskatchewan businesses by purchasing shares in funds called Labour-sponsored Venture Capital Corporations (LSVCCs). These investments help Saskatchewan companies grow, and they also allow you to earn a tax credit. The tax credit is 32.5 per cent (17.5 per cent provincial and 15 per cent federal) on the first $5,000 you invest each year. You must hold your money in the LSVCC for a minimum of eight years, or you will be required to repay the tax credits. These investments are also eligible for a Registered Retirement Savings Plan (RRSP).

Contact:
Shannon Macoretta - Manager, Financial Programs, Ministry of Trade and Export Development
Phone: (306) 510-2771 Email: lsvcc@gov.sk.ca
Website: Labour-sponsored Venture Capital Corporation Funds

Small and Medium Enterprise Investment Tax Credit

The Small and Medium Enterprise Investment Tax Credit (SMEITC) is a three-year pilot program effective July 1, 2025, to June 30, 2028. It offers a 45 per cent non-refundable tax credit for individuals and corporations who invest in the equity of an eligible enterprise. These enterprises must be in either the food and beverage manufacturing sector or the machinery and transportation equipment manufacturing sector. Investments are used to scale up their operations.

Contact:
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Website: Small and Medium Enterprise Investment Tax Credit

Research and Development Incentives

Research and Development Tax Credit

The Research and Development (R&D) Tax Credit encourages innovative research and development activity in Saskatchewan. The 10 per cent income tax credit is refundable on the first million dollars of annual eligible expenditures for Saskatchewan, Canadian-controlled private corporations. In all other cases, the credit is non-refundable and can be applied against Saskatchewan corporate incentive tax otherwise payable in the subsequent 10 years (or the previous three taxation years). The total of refundable and non-refundable R&D Tax Credits that may be claimed by a corporation is limited to $1 million per year.

Eligibility parallels the existing criteria for the federal Scientific Research and Experimental Development Tax Credit, which offers a tax credit of up to 35 per cent of qualifying expenditures. Activities such as operations research, engineering or design, and computer programming, are generally eligible if they are undertaken directly in support of basic or applied research or experimental development. Leases and rentals qualify, but capital investments are ineligible. Marketing, quality control, and resources exploration/drilling activities also generally do not qualify.

Contact:
Ministry of Finance Taxation and Intergovernmental Affairs Branch
Phone: (306) 787-6722
Website: Research and Development Tax Credit

Saskatchewan Advantage Innovation Fund

The Saskatchewan Advantage Innovation Fund (SAIF) is a research and development funding program designed to accelerate the commercialization of game-changing technologies in the province's core sectors (mining, energy, manufacturing and healthcare). Through the program, Innovation Saskatchewan (IS) provides non-repayable grants to projects that address a specific industry challenge. Projects must be driven by a group of private sector partners who represent the project's value chain (researchers, production and supply, customers and end users). IS will provide up to 30 per cent of a project's budget, while 50 per cent or more must be provided by industry partners.

Contact:
Matthew Hayduk - Senior Manager, Program Delivery & Investment Attraction, Innovation Saskatchewan
Phone: (306) 371-4722 Email: matthew.hayduk@innovationsask.ca
Website: Saskatchewan Advantage Innovation Fund

Saskatchewan Commercial Innovation Incentive

The Saskatchewan Commercial Innovation Incentive (SCII) is a new growth tax incentive that offers eligible corporations a reduction of the provincial corporate income tax (CIT) rate to six per cent, for a period of 10 or 15 years. A first of its kind in North America “patent box” style tax incentive, the SCII program is open to a wide variety of eligible intellectual property (IP) types, including patents, plant breeders’ rights, trade secrets and copyrights (computer programs and algorithms).

SCII is open to any company operating in any sector, from anywhere in the world, regardless of where or when the research and development (R&D) for the qualifying IP occurred or was licensed. The benefit period can be extended to 15 years if the majority (50 per cent or greater) of related R&D has been conducted in Saskatchewan.

IP can be owned or licensed. New iterations of goods, services and processes tied to the original qualifying IP are eligible for the incentive without a separate application, and the SCII can be combined with other incentive and grant programs a corporation may qualify for in Saskatchewan.

Contact:
Shannon Macoretta - Manager, Financial Programs, Ministry of Trade and Export Development
Phone: (306) 510-2771 Email: scii@gov.sk.ca
Website: Saskatchewan Commercial Innovation Incentive (SCII)

Saskatchewan Technology Start-Up Incentive

The Saskatchewan Technology Start-Up Incentive (STSI) is designed to encourage investment in the province’s technology sector. The program offers a non-refundable 45 per cent tax credit to individuals, corporations, and venture capital firms that invest in eligible technology start-ups. Eligible companies must be developing new technology or applying existing technologies in a novel way, to create a new product, service, or process, or be a cleantech company as defined by the program. Beginning in Fall 2025, the program expanded to include eligible life sciences companies. Investors can claim up to $140,000 in tax credits per year, while eligible start-ups can raise a maximum of $2 million of investment over their lifetime. The program will have an annual budget of $7 million. The program is extended until review in 2026-27.

Contact:
Nourin Ali - Senior Manager, Ecosystem Development Energy, Mining, ICT & Agtech, Innovation Saskatchewan
Phone: (306) 933-6609 Email: stsi@innovationsask.ca
Website: Saskatchewan Technology Startup Incentive

Made in Saskatchewan Technology Program

The Made in Saskatchewan Technology Program (MIST) connects the provincial government to Saskatchewan technology-based companies whose products may improve the delivery of government services. Companies who are successful in the program are awarded a contract of up to $30,000 to have their technology piloted by the Government of Saskatchewan.

This program is open to technology companies that meet the following criteria:

- Saskatchewan based;
- Annual revenue under $500,000;
- Thirty employees or less;
- Technology is ready to be implemented; and,
- Companies have the capacity to work with government.

Contact:
Matthew Hayduk - Senior Manager, Program Delivery & Investment Attraction, Innovation Saskatchewan
Phone: (306) 371-4722 Email: matthew.hayduk@innovationsask.ca
Website: Made in Saskatchewan Technology Program

Agtech Growth Fund

The Agtech Growth Fund (AGF) is a research and development (R&D) funding program designed to accelerate the commercialization of game-changing technological innovations in the province's agricultural sector. Through AGF, Innovation Saskatchewan (IS) provides non-repayable grants to projects that address a specific industry challenge. Projects must be proposed by a group of active private sector partners who represent the project's value chain (researchers, production and supply, customers and end users). IS will provide up to 30 per cent of a project's budget, while 50 per cent or more must be provided by industry partners.

Contact:
Matthew Hayduk - Senior Manager, Program Delivery & Investment Attraction, Innovation Saskatchewan
Phone: (306) 371-4722 Email: matthew.hayduk@innovationsask.ca
Website: Agtech Growth Fund

Agriculture Incentives

Saskatchewan Lean Improvements in Manufacturing

Funded through the Sustainable Canadian Agricultural Program (S-CAP), the Saskatchewan Lean Improvements in Manufacturing (SLIM) program provides funding assistance to agri-businesses for adoption of best practices, new state-of-the-art technologies and processes that stimulate significant improvements in productivity and efficiency. It enables agri-businesses to invest in greenhouse gas emissions, reducing activities and to invest in their facilities or processes to improve efficiency or expand their output potential.

SLIM provides cost-shared funding to a maximum of $750,000 per eligible applicant, based on project size. Projects must be a minimum of $50,000. Before proceeding with a project, a business analysis will need to be completed. SLIM will support 50 per cent of the business analysis costs to a maximum of $20,000. Internally prepared reports may be accepted but are not eligible for a rebate.

Contact:
Programs Branch: Ministry of Agriculture at agprograms@gov.sk.ca
Technical support or other value-added inquiries: Ministry of Agriculture Value-Added Unit at agrivalue@gov.sk.ca
Website: Saskatchewan Lean Improvements in Manufacturing (SLIM)

Saskatchewan Value-added Agriculture Incentive

The Saskatchewan Value-added Agriculture Incentive (SVAI) program offers a 15 per cent non-refundable tax credit for value-added agriculture facilities that make significant capital expenditures up to $400 million in value. The credit increases to 30 per cent of expenditures made between $400 million and $600 million, and to 40 per cent for expenditures of more than $600 million. Capital expenditures must be made for the purpose of establishing new facilities or expanding existing facilities' productive capacity. Projects may be eligible for tax credits valuing up to $250 million.

To be eligible, a project must have a minimum of $10 million in new capital expenditures, demonstrate that capital expenditures were made for the purpose of increasing productive capacity, and meet the definition of value-added agriculture. Redemption of the benefits is limited to 20 per cent in year one after the facility enters operation, 30 per cent in year two, and 50 per cent in year three. There will be a maximum carry-forward of 10 years on any remaining credit amount.

Contact:
Shannon Macoretta- Manager, Financial Programs, Ministry of Trade and Export Development
Phone: (306) 510-2771 Email: svai@gov.sk.ca
Website: Saskatchewan Value-Added Agriculture Incentive

Product Development Program

The Saskatchewan Ministry of Agriculture is partnering with the Saskatchewan Food Industry Development Centre (the Food Centre) to deliver the Product Development Program.

Funds will be provided at 50 per cent of the approved eligible project expenses to a maximum program payment of $20,000 per company per year, for prototype and product development services to food, beverage and other agri-processing value-added companies. The client and the Food Centre will determine which service provider is most appropriate to provide prototype and product development services. In some situations, the Food Centre may be suited to provide this service. When product or technology development activities fall outside of the Food Centre's capabilities or capacities, path-finding services will be provided to identify a more appropriate third-party organization to meet client needs.

Contact:
The Saskatchewan Food Industry Development Centre
Phone: (306) 933-7555 Email: info@foodcentre.sk.ca
Saskatchewan Food Industry Development Centre Website: Product Development
Website: Product Development Program (PDP)

Agriculture Development Fund

The Agriculture Development Fund (ADF) provides project funding of nearly $15 million per year on a competitive basis to researchers in public and private research and development organizations. The funding is provided for basic and applied research in crops, agronomy, livestock, forage, agri-environment and value-added processing to create future growth opportunities and to enhance the competitiveness of the provincial agriculture sector. This investment results in new knowledge, information and choices of technologies for producers and food processors. Examples of knowledge and technology include feed and nutrition information for ranchers, new crop cultivars and production information for farmers. Approved projects may receive funding for up to 100 per cent of eligible costs. Co-funding from other sources is encouraged.

Contact:
Agriculture Research Branch, Ministry of Agriculture
Phone: (306) 787-6566 Email: arbonline@gov.sk.ca
Website: Agriculture Development Fund (ADF)

Energy and Resource Incentives

Critical Minerals Processing Investment Incentive

The Critical Mineral Processing Investment Incentive (CMPII) complements the new Saskatchewan Critical Minerals Innovation Incentive (SCMII) program. The CMPII offers transferable Crown royalty/freehold production tax credits for qualified greenfield or brownfield value-added processing projects at a rate of 15 per cent of eligible program costs. The CMPII is open to value-added processing projects across all segments of Saskatchewan's aluminum, cobalt, copper, gallium, helium, lithium, magnesium, nickel, rare earth elements, and zinc industries.

Contact:
Austin Kot - Manager of Royalty Programs, Ministry of Energy and Resources
Phone: (306) 787-2604 Email: austin.kot@gov.sk.ca
Website: Critical Minerals Processing Investment Incentive (CMPII)

Saskatchewan Petroleum Innovation Incentive

The Saskatchewan Petroleum Innovation Incentive (SPII) offers transferable royalty/freehold production tax credits for qualified innovation commercialization projects at a rate of 25 per cent of eligible project costs. The program targets a broad range of innovations deployed across all segments of Saskatchewan's oil and gas industry. The credits are fully transferrable.

The SPII program is open to both pilot projects and commercial scaling projects – giving applicants the ability to test their innovations in a pilot setting, then deploy them at larger commercial scales. In addition to this, projects executed on multiple sites and projects that include multiple phases may be considered eligible to the program under a single project application.

Contact:
Austin Kot - Manager of Royalty Programs, Ministry of Energy and Resources
Phone: (306) 787-2604 Email: austin.kot@gov.sk.ca
Website: Saskatchewan Petroleum Innovation Incentive (SPII)

Saskatchewan Critical Minerals Innovation Incentive

The Saskatchewan Critical Minerals Innovation Incentive (SCMII) offers transferrable Crown royalty/freehold production tax credits for qualified innovation commercialization projects at a rate of 25 per cent of eligible project costs. The SCMII targets a broad range of innovations deployed across all segments of Saskatchewan's aluminum, cobalt, copper, gallium, helium, lithium, magnesium, nickel, rare earth elements, and zinc industries.

The SCMII program is open to both pilot projects and commercial scaling projects – giving applicants the ability to test their innovations in a pilot setting then deploy them at larger commercial scales. In addition, projects executed on multiple sites and projects that include multiple phases may be considered eligible for the program under a single project application.

Contact:
Austin Kot - Manager of Royalty Programs, Ministry of Energy and Resources
Phone: (306) 787-2604 Email: austin.kot@gov.sk.ca
Website: Saskatchewan Critical Minerals Innovation Incentive (SCMII)

Incentives for Enhanced Oil Recovery

The Ministry of Finance provides an exemption and remission of provincial sales tax and/or fuel tax on eligible injectable substances used in approved enhanced oil recovery (EOR) projects. This exemption and remission were introduced in 2005 to provide an incentive for oil producers to apply advanced extraction processes to enhance the total recovery from an underground reservoir.

Contact:
Ministry of Finance, Revenue Division
Phone: (306) 787-6645 Email: sasktaxinfo@gov.sk.ca
Information Bulletin: PST14, Oil and Natural Gas Producers

Multi-Lateral Well Program

The Multi-lateral Oil Well Program (MLWP) offers an additional volumetric drilling incentive for eligible multi-lateral horizontal oil wells drilled on or after April 1, 2024, and on or before March 31, 2028. The amount of additional volumetric incentive provided depends on the number of laterals drilled.

The new generation of multi-lateral wells (MLW) can be drilled in multiple configurations to better access more of the oil reservoir, which increases the well's recovery factor, reduces drilling costs, and improves reservoir management. They also reduce the number of surface leases and facilities required, making oil production and the capture of associated natural gas more economic.

Contact:
Bruce Wilhelm - Director, Petroleum Royalties, Ministry of Energy and Resources
Phone: (306) 798-9511 Email: bruce.wilhelm@gov.sk.ca
Website: Multi-lateral Oil Well Program (MLWP)

Oil and Gas Processing Investment Incentive

The Oil and Gas Processing Investment Incentive (OGPII) offers transferable royalty/freehold production tax credits for qualified greenfield or brownfield value-added projects at a rate of 15 per cent of eligible project costs. OGPII is open to value-added projects across all segments of Saskatchewan's oil and gas sector as well as chemical fertilizer facilities. The credits are fully transferable.

Examples of eligible projects include:

- Refineries;
- Upgrading facilities;
- Petrochemical facilities;
- Associated gas commercialization projects;
- Associated gas pipeline gathering systems;
- Carbon capture, utilization, and storage for enhanced oil recovery projects;
- Commercialization of oil and gas production byproducts or waste products projects; and
- Chemical fertilizer facilities.

The project must result in a significant increase in processing capacity, have a minimum of $10 million in eligible costs, and must not be operational prior to applying under the program.

Contact:
Austin Kot - Manager of Royalty Programs, Ministry of Energy and Resources
Phone: (306) 787-2604 Email: austin.kot@gov.sk.ca
Website: Oil and Gas Processing Investment Incentive (OGPII)

Oil Infrastructure Investment Program

The Oil Infrastructure Investment Program (OIIP) offers transferable oil and gas royalty/freehold production tax credits for qualified projects at a rate of 20 per cent of eligible project costs. The credits are fully transferable. OIIP recognizes all costs necessary to construct and bring an approved project into service.

OIIP is open to new or expanded oil or carbon dioxide pipeline projects, including:

- Transmission pipelines;
- Feeder pipelines (including trunk and branch pipeline systems); and
- Pipeline terminals.

Enabling infrastructure investments that are directly linked and dedicated to an eligible project and are required to bring that project into service, may also be considered as eligible.

Contact:
Austin Kot - Manager of Royalty Programs, Ministry of Energy and Resources
Phone: (306) 787-2604 Email: austin.kot@gov.sk.ca
Website: Oil Infrastructure Investment Program (OIIP)

Waterflood Development Program

The Waterflood Development Program (WDP) offers repayable royalty/freehold production tax deferral for eligible wells that have been converted to injection wells or newly drilled injection wells for the purpose of waterflooding an oil reservoir.

Waterflooding is a secondary oil recovery technique that utilizes non-potable water for re-injection into the oil reservoir to restore reservoir pressure and sweep the oil to nearby producing wells. Waterflooding is a capital-intensive undertaking and the time before a response in the reservoir can be lengthy. As such, WDP is designed to help offset initial capital investments by providing a three-year repayable royalty deferral of $500,000 for the conversion of an eligible waterflood injection well and $1 million for drilling a new dedicated waterflood injection well.

Contact:
Bruce Wilhelm - Director, Petroleum Royalties, Ministry of Energy and Resources
Phone: (306) 798-9511 Email: bruce.wilhelm@gov.sk.ca
Website: Waterflood Development Program

High Water-Cut Oil Well Program

This incentive, which encourages capital investment and increased oil production rates from high water-cut wells, provides a royalty benefit where substantial investments in water handling capacity are made. Eligible high water-cut oil wells drilled prior to October 1, 2002, will be assigned 4th tier royalty status on their incremental oil production and eligible high water-cut oil wells drilled on or after October 1, 2002, will receive a two-percentage point royalty rate reduction on all their production. The new program began April 1, 2021, and will remain in place for five years, with a sunset date of March 31, 2026.

Contact:
Chad Easterby - Engineer, Energy Policy, Ministry of Energy and Resources
Phone: (306) 787-7644 Email: chad.easterby@gov.sk.ca
Website: High Water-Cut Oil Well Program

Potash Production Incentives

Market development and research and development activities are incentivized through a 40 per cent tax credit within the potash production tax. Subject to approval, applicable market development activities are those aimed at developing new potash markets or expanding existing potash markets. Eligible research and development activities include projects that incorporate technical innovation and aim to enhance production efficiency, mitigate environmental impacts, reduce risks associated with mining, or develop new or improved products.

There is a 10-year holiday from the base payment portion of the potash production tax for production from approved expansions and new potash mines. The province also provides an investment incentive that promotes expansion of production by removing the profit tax portion of the potash production tax on potash sales more than certain defined amounts. All eligible capital expenditures at potash mines are now recognized at 120 per cent. Effective January 1, 2010, changes were made to the *Potash Production Tax Regulations* to include a $100,000 allowance for new corporate office positions located in the province, as well as a $25,000 allowance for existing corporate office positions in the province. After five years, new positions are counted as existing positions.

Contact:
Kirk Brecht - Executive Director, Mineral Policy, Ministry of Energy and Resources
Phone: (306) 798-9000 Email: kirk.brecht@gov.sk.ca
Website: Potash Production Incentives

Sodium Sulphate Incentive

Retroactive April 6, 2020, there is an incentive in the sodium sulphate Crown royalty system for approved capital projects that diversify products or improve operating efficiency. With prior written approval of the Minister of Energy and Resources, producers may claim 10 per cent of eligible project expenditures incurred in the year.

Contact:
Kirk Brecht - Executive Director, Mineral Policy, Ministry of Energy and Resources
Phone: (306) 798-9000 Email: kirk.brecht@gov.sk.ca
Website: Sodium Sulphate Incentive

Saskatchewan Mineral Exploration Tax Credit

Saskatchewan residents can invest in mineral exploration activities within the province by purchasing eligible flow-through shares issued by approved mineral exploration companies under the Saskatchewan Mineral Exploration Tax Credit (SMETC) program. The SMETC is a non-refundable tax credit totaling 45 per cent to 60 per cent (30 per cent provincial and 15 per cent to 30 per cent federal) of qualifying investments.

Contact:
Aaron Saufert - Director, Mineral Programs and Development, Ministry of Energy and Resources
Phone: (306)-787-3377 Email: aaron.saufert@gov.sk.ca
Website: Saskatchewan Mineral Exploration Tax Credit

Mineral Processing Tax Incentive

Companies operating exclusively in the processing of imported minerals or mineral concentrate to the prime metal stage of development are eligible for a five-year corporate income tax (CIT) holiday. To qualify for the tax incentive, an eligible corporation must maintain a minimum capital investment of $125 million in its Saskatchewan operation and maintain a minimum incremental employment of 75 full-time employees in Saskatchewan.

The initial year of eligibility for the tax incentive by an eligible corporation will be the first year Saskatchewan CIT is payable and will extend for the following four consecutive taxation years.

Contact:
Ministry of Finance Taxation and Intergovernmental Affairs Branch
Phone: (306) 787-6722 Email: sasktaxinfo@gov.sk.ca

Targeted Mineral Exploration Incentive

The Targeted Mineral Exploration Incentive (TMEI) incentive is part of the *Mineral Development Strategy*, that supports the diversification of Saskatchewan's mineral sector by encouraging exploration. Funding for the TMEI provides a rebate of 25 per cent to a maximum of $50,000 for uranium projects and $150,000 for all other hard-rock projects per year for eligible companies who undertake a drilling program in the province. The overall funding level for the TMEI program is established on an annual basis, to a maximum of $4 million per year.

Contact:
Ministry of Energy and Resources
Phone: (306) 798-4212 Email: tmei@gov.sk.ca
Website: Targeted Mineral Exploration Incentive

Low Productivity and Reactivation Oil Well Program

The Low Productivity and Reactivation Oil Well Program is a Crown royalty and freehold production tax volumetric drilling incentive for low-producing, suspended or inactive horizontal oil wells.

The Low Productivity and Reactivation Oil Well Program will apply to new horizontal sections drilled on existing low-producing, suspended and inactive horizontal wells between April 1, 2025, and March 31, 2029.

Contact:
Kirk Brecht - Executive Director, Mineral Policy, Ministry of Energy and Resources
Phone: (306) 798-9000 Email: kirk.brecht@gov.sk.ca
Website: Low Productivity and Reactivation Oil Well Program

First Nations / Métis Incentives

First Nations Trust

Through the First Nations Trust, 25 per cent of profits generated by the two casinos of the Saskatchewan Gaming Corporation and 50 per cent of profits generated by the seven casinos of the Saskatchewan Indian Gaming Authority (SIGA) are distributed to Saskatchewan First Nations on a per capita basis. Beneficiary First Nations have discretionary spending authority within 12 broadly defined criteria including economic developments, social programs, and health initiatives.

Contact:
First Nations Trust
Phone: (306) 931-4424 Email: admin@firstnationstrust.com

Community Development Corporations

The Community Development Corporations (CDCs) were created pursuant to the 2002 Gaming Framework Agreement signed between the Government of Saskatchewan and the Federation of Saskatchewan Indian Nations. On an annual basis, CDCs, in total, receive 25 per cent of the net profits generated by the seven casinos operated by SIGA. Currently, there are five CDCs, each of which is associated with a SIGA casino located on a reserve.

They include:

- Northern Lights – Prince Albert;
- Battlefords Agency Tribal Chiefs (BATC) – North Battleford;
- Painted Hand – Yorkton;
- Bear Claw – Kenosee Lake; and
- Dakota Dunes – Saskatoon, (306) 956-1799

CDCs may make payments to First Nation and non-First Nation organizations within a defined catchment area. Each CDC board determines its catchment area based on 10 criteria, including economic development.
Website: Gaming Trusts and Grants

Saskatchewan Indigenous Investment Finance Corporation

The Saskatchewan Indigenous Investment Finance Corporation (SIIFC) loan guarantee program provides loan guarantees of at least $5 million to support Indigenous communities and entities investing in eligible natural resource development and value-added agriculture projects. The program helps enable Indigenous participation in large-scale projects that contribute to Saskatchewan's long-term economic growth by reducing borrowing costs and improving access to capital. Eligible projects include forestry, mineral processing, energy production, renewable energy, carbon capture, and value-added agriculture facilities such as canola crushing, pea processing, and oat milling. Related infrastructure that supports these projects may also qualify.

To be eligible, applicants must be Saskatchewan-based First Nations, Tribal Councils, Métis Nation–Saskatchewan economic development corporations, Northern Métis municipalities, or entities wholly owned by these groups. Projects located outside Saskatchewan may be considered if they provide significant economic benefits to the province. Applications are assessed on business and financial planning, leadership capacity, project viability, community support, and Indigenous and provincial economic benefits.

Contact:
Phone: (306) 787- 0917 Email: info@siifc.ca
Website: Saskatchewan Indigenous Investment Finance Corporation

Clarence Campeau Development Fund

The Clarence Campeau Development Fund (CCDF) provides funding support for Métis businesses, community economic development initiatives and assistance for the development of the management skills of new and existing Métis business owners and entrepreneurs. Assistance may be in the form of equity participation, interest-free loans, and repayable or non-repayable contributions. Eight programs are administered by the fund, with varying levels of financial support available under each.

Program Title	Available Support
Business Development Program	• CCDF can provide financial assistance of up to the lesser of $300,000 per project or 50 per cent of the project costs, excluding pre-operating costs, working capital and goodwill, as identified in the program costs to increase the applicants' ability to leverage funds from other financial institutions.
Women's Business Development Program	• Assists Saskatchewan Métis women who wish to become entrepreneurs overcome barriers and enhance their ability to leverage financing and support services from financial institutions and business support agencies. • CCDF can provide equity assistance for up to 65 per cent of project costs to a maximum of $100,000, excluding pre-operating costs and working capital costs. • Applicants must contribute a minimum of two per cent equity to the project.
Youth Business Development Program	• This program is to assist Saskatchewan Métis youth ages 18 to 39, with the desire to become entrepreneurs, to overcome barriers and enhance their ability to leverage financing and support services from other financial institutions and agencies. Under this program, CCDF can provide an interest-free loan.
Major Business Development Program	• CCDF can provide financial assistance with 50 per cent of the project costs excluding pre-operating costs, working capital and goodwill. • Minimum funding under this program will be $300,001 up to a maximum of $1 million. • Projects funded must be for-profit and commercially viable with total project costs of more than $600,000. • Priority will be given to, but not restricted to, projects that demonstrate a high degree of job creation.
Community Business Development Program	• CCDF can provide a one-time, non-repayable contribution up to the lesser of $300,000 or 50 per cent of the project costs, excluding pre-operating costs, working capital and goodwill, as identified in the program costs. • In addition, CCDF can contribute up to a maximum of $700,000 as a repayable contribution, method of investment can be preferred shares, convertible preferred shares, convertible debentures, common shares, or a mortgage. • Repayable loan contributions and non-repayable grants will not exceed 85 per cent of approved project costs. • Maximum funding under this program will be $1 million.
Métis Entrepreneur Equity Program	• This program is intended to assist Métis entrepreneurs by providing equity through a non-repayable grant enhancing the applicant's ability to leverage financing from other institutions and agencies. The program will provide a non-repayable contribution of up to 40 per cent of eligible project costs to a maximum of $99,999.
Women's Micro-Loan and Grant Program	• This program is intended to assist Saskatchewan Métis women with the desire to become entrepreneurs, overcome barriers and access financing, build their credit, and leverage other financing and support services provided by CCDF for Métis women or from other financial institutions. Under this program, CCDF can provide equity assistance, in a combined loan and grant.
Indigenous Women Entrepreneurship Program	• For Métis women entrepreneurs, the Indigenous Women Entrepreneurship (IWE) Program offers tailored lending programs, including micro-loan grants for part-time, home-based businesses. The program aims to assist Métis women in overcoming barriers to achieving their business dreams and closing the gender gap.

Business Plan Program	• Allows Métis entrepreneurs to engage the services of a professional consultant to undertake the quality of research and planning necessary to develop a business plan and attract financing. • CCDF can consider funding up to 75 per cent of costs to a maximum of $10,000 in the form of a non-repayable contribution.
Management Skills Program	• This program supports training for existing CCDF clients to develop their management and marketing skills. CCDF can consider funding up to 75 per cent of the approved costs, to a maximum of $10,000 over the life of the contribution.
Business Support Program	• Provides professional support to new businesses to help improve the opportunity for success. • Funding is intended to allow the business to engage the services of a professional consultant to examine the operations of the business to identify areas that may require special attention. • CCDF can consider a non-repayable contribution of up to 100 per cent of eligible costs, to a maximum of $10,000 over the life of the contribution.

Contact:
Saskatoon:
Clarence Campeau Development Fund
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Website: Clarence Campeau Development Fund

General Incentives

Municipal Property Tax Abatement

Legislation allows Saskatchewan municipalities to offer discretionary five-year property tax abatements. Municipal tax abatements and other incentives are managed by individual municipalities.

For details on programs in your area, contact your municipality or rural municipality.

Saskatoon Business Development Incentive

The City of Saskatoon has established a capital expansion incentive program for new and expanding businesses within the City of Saskatoon. Eligible businesses will receive a five-year reduction in incremental property tax on an annual prorated basis. Additional tax abatement is available for businesses committing to creating 100+ full-time equivalent positions.

Contact:
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