

The Livestock and Horticultural Facilities (Provincial Sales Tax) Remission Regulations

Repealed

by [Saskatchewan Regulations 11/2022](#)
(effective March 18, 2022).

Formerly

[Chapter F-13.4 Reg 15](#) (effective June 18, 1997) as amended
by [Saskatchewan Regulations 74/98](#) and [26/2001](#); and by the
[Statutes of Saskatchewan, 2000, c.50](#).

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.

Table of Contents

1	Title	5.1	Eligibility respecting certain facilities
2	Interpretation	6	Approval of remission
3	Application	7	Amount of remission
4	Receipts	8	Payment of remission to contractor
5	When eligible materials or eligible equipment must be purchased	9	Conditions imposed on remission
		10	Repealed

CHAPTER F-13.4 REG 15
The Financial Administration Act, 1993

Title

1 These regulations may be cited as *The Livestock and Horticultural Facilities (Provincial Sales Tax) Remission Regulations*.

25 May 2001 SR 26/2001 s3.

Interpretation

2 In these regulations:

- (a) **“eligible applicant”** means a person who:
 - (i) does one or more of the following:
 - (A) constructs, expands or renovates a livestock facility or a horticultural facility for use in a primary farming activity;
 - (B) has a livestock facility or horticultural facility constructed, expanded or renovated for use in a primary farming activity;
 - (C) installs eligible equipment in or on his or her livestock facility or horticultural facility;
 - (D) has eligible equipment installed in or on his or her livestock facility or horticultural facility; and
 - (ii) is or was the owner of the livestock facility or horticultural facility at the time the construction, expansion or renovation of his or her livestock facility or horticultural facility took place or the eligible equipment was installed in or on his or her livestock facility or horticultural facility;
- (b) **“eligible equipment”** means any stationary equipment, on which tax has been paid, that is permanently installed in or on a livestock facility or horticultural facility;
- (c) **“eligible materials”** means building materials on which tax has been paid and that are incorporated into a livestock facility or horticultural facility but does not include construction equipment or consumable items used in constructing, expanding or renovating a livestock facility or horticultural facility;
- (d) **“greenhouse”** means a permanent enclosed structure used for the production of flowers, bedding plants, tree seedlings or vegetables for commercial purposes;

LIVESTOCK AND HORTICULTURAL FACILITIES
F-13.4 REG 15 (PROVINCIAL SALES TAX) REMISSION

- (e) **“horticultural facility”** means a greenhouse or any permanent structure, or that part of a greenhouse or permanent structure, in Saskatchewan that is used exclusively for the storage of fruit, herbs, medicinal plants, spices or vegetables, and includes conveyors and bin pilers, but does not include facilities used for the sorting, cleaning or processing of fruit, herbs, medicinal plants, spices or vegetables;
- (f) **“livestock”** means swine, cattle, horses, sheep, goats, poultry, fur bearing animals, llamas, alpacas, game farm species, including antelope, caribou, elk, moose, mule deer, white tailed deer and fallow deer, and non-game farm species, including bison, wild boar, rabbits, ratites, and includes fish and bees but does not include pet stock;
- (g) **“livestock facility”** means any permanent structure, or that part of a permanent structure, in Saskatchewan that is used exclusively for the raising of livestock;
- (h) **“minister”** means the member of the Executive Council to whom for the time being the administration of these regulations is assigned;
- (i) **“primary farming activity”** means any or all of the following activities:
 - (i) the preparation of lands for fruit, herb, medicinal plant, spice or vegetable crops or for animal forage or grazing;
 - (ii) the seeding, cultivation, irrigation, harvesting and storage of fruit, herb, medicinal plant, spice or vegetable crops;
 - (iii) the raising, breeding, feeding, watering, protecting, training, handling or segregating of livestock;
 - (iv) the collection and primary processing of eggs, poultry, milk and honey;

but does not include sorting, cleaning, grading and preparing crops for market or any manufacturing, processing, refining or marketing operation by which livestock is changed from its natural primary state to a secondary state for the purpose of resale;
- (j) **“remission”** means a remission pursuant to these regulations of tax already paid;
- (k) **“tax”** means the tax payable pursuant to *The Provincial Sales Tax Act*.

27 Jne 97 cF-13.4 Reg 15 s2; 2 Oct 98 SR 74/98
 s3; 25 May 2001 SR 26/2001 s4.

Application

- 3(1) An eligible applicant who wishes to receive a remission respecting eligible materials used in his or her livestock facility or horticultural facility or respecting eligible equipment installed in or on his or her livestock facility or horticultural facility shall apply to the minister on a form supplied by the minister.
- (2) An eligible applicant shall apply on or before June 30 of the year following the year in which the eligible materials or eligible equipment were purchased.

LIVESTOCK AND HORTICULTURAL FACILITIES
(PROVINCIAL SALES TAX) REMISSION

F-13.4 REG 15

- (3) An eligible applicant shall forward, along with his or her application:
- (a) a declaration, in a form satisfactory to the minister, that:
 - (i) all eligible materials for which a remission is claimed were used in the construction, expansion or renovation of his or her livestock facility or horticultural facility; and
 - (ii) all eligible equipment for which a remission is claimed was installed in or on his or her livestock facility or horticultural facility; and
 - (b) receipts, in a form satisfactory to the minister, with respect to the eligible materials and eligible equipment.
- (4) At the time the application is made or at any subsequent time, the minister may require an eligible applicant to supply the minister with any additional information that the minister may reasonably require to evaluate the application or to determine that the conditions under which a remission is granted have been complied with.
- (5) Where the minister requires additional information pursuant to subsection (4), the eligible applicant shall supply that information within the time specified by the minister.
- (6) At the request of the minister, the eligible applicant shall allow the minister to inspect the eligible applicant's livestock facility or horticultural facility, and any eligible equipment, for which a remission is claimed.
- (7) An eligible applicant may submit one or more applications respecting eligible materials or eligible equipment purchased during a year.
- (8) No eligible applicant shall supply any false or misleading information to the minister on any application form or in response to any request for information from the minister.

27 Jne 97 cF-13.4 Reg 15 s3.

Receipts

- 4(1) Subject to subsection (2), the receipts mentioned in clause 3(3)(b) must:
- (a) show the date of purchase of the eligible materials or the eligible equipment;
 - (b) show the amount of tax that was paid on the eligible materials or eligible equipment; and
 - (c) show the kind and amount of eligible materials used or consumed or of the eligible equipment installed in or on the livestock facility or horticultural facility.
- (2) If an eligible applicant has hired a contractor to construct, expand or renovate a livestock facility or horticultural facility or to install eligible equipment and the contractor submits documentation in support of the eligible applicant's application, the documentation must:
- (a) be in a form acceptable to the minister;
 - (b) show the date of purchase of the eligible materials or eligible equipment;

F-13.4 REG 15 **LIVESTOCK AND HORTICULTURAL FACILITIES**
(PROVINCIAL SALES TAX) REMISSION

- (c) show the kind and amount of eligible materials used or consumed or of the eligible equipment installed in or on the livestock facility or horticultural facility;
- (d) show the value of the eligible materials or of the eligible equipment; and
- (e) show the amount of tax paid on the eligible materials or eligible equipment.

27 Jne 97 cF-13.4 Reg 15 s4.

When eligible materials or eligible equipment must be purchased

5 To be eligible for a remission, an eligible applicant or a contractor on behalf of an eligible applicant must purchase the eligible materials or the eligible equipment after March 20, 1997 and before January 1, 2004.

27 Jne 97 cF-13.4 Reg 15 s5; 25 May 2001 SR 26/2001 s5.

Eligibility respecting certain facilities

5.1 To be eligible for a remission respecting eligible materials incorporated in a horticultural facility used to store herbs, medicinal plants or spices, or respecting the installation of eligible equipment in a horticultural facility used to store herbs, medicinal plants or spices, an eligible applicant or a contractor on behalf of an eligible applicant must purchase the eligible materials or the eligible equipment after December 31, 1997 and before January 1, 2004.

2 Oct 98 SR 74/98 s4; 25 May 2001 Sr 26/2001 s6.

Approval of remission

6 Where the minister has received an application from an eligible applicant and is satisfied that the eligible applicant has complied with these regulations, the minister may grant a remission to the eligible applicant.

27 Jne 97 cF-13.4 Reg 15 s6.

Amount of remission

7(1) Subject to subsections (2) to (4), the amount of remission that may be granted to an eligible applicant for a calendar year is equal to the total amount of tax paid in the calendar year on eligible materials and eligible equipment for which remissions are granted to the eligible applicant less:

- (a) in the case of eligible materials or eligible equipment purchased after March 20, 1997 and before January 1, 1998, \$500;
- (b) in the case of eligible materials or eligible equipment purchased on or after January 1, 1998 and before January 1, 2004, \$100.

(2) Subject to subsection (3), no remission is to be granted with respect to any eligible materials or eligible equipment installed in or on, incorporated into or used in a facility that is not used exclusively as a livestock facility or horticultural facility.

LIVESTOCK AND HORTICULTURAL FACILITIES
(PROVINCIAL SALES TAX) REMISSION

F-13.4 REG 15

(3) Where a facility is used partly as a livestock facility or horticultural facility and partly for other purposes:

(a) only the eligible materials used in constructing, expanding or renovating the part of the facility that is used exclusively for a primary farming activity are eligible for a remission; and

(b) only the eligible equipment installed in or on the part of the facility that is used exclusively for a primary farming activity is eligible for a remission.

(4) The minister shall not grant any remission if a tax credit or a tax remission, other than a remission pursuant to these regulations, has been granted by the Government of Saskatchewan respecting the livestock facility or horticultural facility, the eligible materials or the eligible equipment.

27 Jne 97 cF-13.4 Reg 15 s7; 25 May 2001 SR
26/2001 s7.

Payment of remission to contractor

8(1) If an eligible applicant employs a contractor to construct, expand or renovate the eligible applicant's livestock facility or horticultural facility or to install eligible equipment, the eligible applicant may request, in the eligible applicant's application form, that the contractor be paid any remission to which the eligible applicant is entitled.

(2) In the circumstances mentioned in subsection (1), the minister may pay the remission granted to the eligible applicant to the contractor.

27 Jne 97 cF-13.4 Reg 15 s8.

Conditions imposed on remission

9(1) A remission is subject to the condition that, while the eligible applicant is the owner of the livestock facility or horticultural facility, the eligible applicant shall:

(a) in the case of a remission granted respecting eligible materials, continue to use the facility, or the part of the facility, in which the eligible materials were incorporated as a livestock facility or horticultural facility for at least three years after the remission is granted; or

(b) in the case of a remission granted respecting eligible equipment, continue to have the eligible equipment installed in or on the livestock facility or horticultural facility for at least three years after the remission is granted.

(2) If an eligible applicant fails to comply with the condition set out in subsection (1), the eligible applicant shall repay to the minister the remission granted in the following proportions based on the following circumstances:

(a) all of the remission granted, if the eligible applicant fails to comply with the condition set out in subsection (1) during the first year after the remission was granted;

F-13.4 REG 15 **LIVESTOCK AND HORTICULTURAL FACILITIES**
(PROVINCIAL SALES TAX) REMISSION

- (b) two-thirds of the remission granted, where the eligible applicant has complied with the condition set out in subsection (1) for at least one year, but fails to comply during the second year after the remission was granted;
- (c) one-third of the remission granted, where the eligible applicant has complied with the condition set out in subsection (1) for at least two years, but fails to comply during the third year after the remission was granted.

27 Jne 97 cF-13.4 Reg 15 s9.

10 Repealed. 2000, c.50, s.38.