

The Sodium Chloride Production Tax Regulations

being

[Chapter M-17.1 Reg 5](#) (effective July 1, 1988) as amended by a [Correcting Notice](#) (Gazetted December 1, 1989) and Saskatchewan Regulations [68/2017](#) and [138/2020](#).

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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CHAPTER M-17.1 REG 5

The Mineral Taxation Act, 1983

Title

1 These regulations may be cited as *The Sodium Chloride Production Tax Regulations*.

Interpretation

2 In these regulations:

- (a) “**Act**” means *The Mineral Taxation Act, 1983*;
- (b) “**Schedule**” means *The Sodium Chloride Production Tax Schedule*.

24 Nov 89 cM-17.1 Reg 5 s2.

Rate of tax

3 For the purposes of section 4 of the Schedule, a rate of tax of 72 cents per tonne is prescribed for each quarter that commences on or after July 1, 1988, with respect to the mineral production taxes imposed by the Act on the production of sodium chloride.

24 Nov 89 cM-17.1 Reg 5 s3.

Payment

4 Within 30 days after the last day of each quarter, a producer shall:

- (a) pay the amount of tax calculated pursuant to section 4 of the Schedule for that quarter; and
- (b) submit to the minister a return on a form supplied or approved by the department.

24 Nov 89 cM-17.1 Reg 5 s4.

Interest

5(1) For the purposes of subsection 22(1) of the Act, the interest rate on the amount not paid or remitted for each month and for any portion of a month that the amount is outstanding is to be calculated in accordance with *The Mineral Taxation Late Payment Interest Charges Regulations*.

(2) For the purposes of subsection 22(2) of the Act, the rate of interest is the rate equal to the prime lending rate of the bank holding the general revenue fund.

7 Jly 2017 SR 68/2017 s2; 24 Dec 2020 SR
138/2020 s2.

M-17.1 REG 5**SODIUM CHLORIDE PRODUCTION TAX****Penalty on audit assessments**

5.1(1) For the purposes of section 26.1 of the Act, every producer shall pay to the minister a penalty at the rate set out in subsection (2) on any tax that is not paid or remitted as and when required by the Act or these regulations.

(2) For the purposes of subsection (1), the penalty is 10% of the tax that is not paid or remitted as and when required by the Act or these regulations.

7 Jly 2017 SR 68/2017 s2.

Interest on audit assessments

5.2(1) For the purposes of section 26.1 of the Act, every producer shall pay interest pursuant to subsection 22(1) of the Act at the rate set out in subsection (2).

(2) For the purposes of subsection (1), the rate of interest per annum with respect to any tax that is not paid or remitted as and when required by the Act or these regulations is the rate equal to the sum of:

- (a) the prime lending rate of the bank holding the general revenue fund as determined and adjusted in accordance with this section; and
- (b) 3%.

(3) The interest rate set out in this section is to be determined on June 15 and December 15 in each year and:

- (a) the interest rate as determined on June 15 applies to any tax that is not paid or remitted as mentioned in subsection (1) on or after July 1; and
- (b) the interest rate as determined on December 15 applies to any tax that is not paid or remitted as mentioned in subsection (1) on or after January 1 of the following year.

7 Jly 2017 SR 68/2017 s2.

Refunds

5.3(1) Subject to subsections (2) and (3), if a producer has made an overpayment of tax, the minister:

- (a) shall refund the amount of the overpayment to the producer; and
- (b) may pay interest at the rate and in the manner set out in subsection (6).

(2) If a producer owes any taxes to the minister pursuant to the Act or these regulations at the time the minister determines that an overpayment has been made:

- (a) the minister shall retain the amount of the overpayment, or as much of the overpayment as is required, and apply it to the taxes owing; and
- (b) the minister shall notify the producer of the set-off mentioned in clause (a).

(3) No refund is payable if the fact of the overpayment did not come to the attention of the minister within three years after the date on which the overpayment occurred.

(4) Notwithstanding *The Limitations Act*, no action may be brought to recover an overpayment after the expiration of three years after the date on which the overpayment occurred.

(5) The refund of an overpayment of tax is to be made in a manner approved by the minister.

(6) The rate of interest per annum to be paid on a refund of an overpayment of tax pursuant to subsection (1) is equal to the prime lending rate of the bank holding the general revenue fund, and subsection 5.2(3) applies, with any necessary modification.

7 Jly 2017 SR 68/2017 s2.

Coming into force

6 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 July 1, 1988.

24 Nov 89 cM-17.1 Reg 5 s6.

