

The Tobacco Tax Regulations, 1998

being

[Chapter T-15.001 Reg 1](#) (effective January 1, 1999, except subsection 36(4) effective November 15, 1998) as amended by Saskatchewan Regulations [69/2010](#), [64/2012](#), [93/2017](#) and [72/2021](#).

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	6.6	Requirements re records and retention periods
2	Interpretation	6.7	Refunds to exempt sale retailers re tax-exempt sales
3	Enforcement officers	7	Requirement to mark tobacco
4	Prescribed tobacco	8	Marking of tobacco packages
5	Payment and remittance of tax by growers and manufacturers	8.1	Transitional – marking
6	Refunds by minister	9	Requirements re marking tobacco
6.1	Limits on purchase and possession	10	Prescribed period for retaining evidence
6.2	Approvals and permits re black stock tobacco	11	Return of seized tobacco
6.3	Restrictions on tax-exempt sales	12	Notices of change to licence holder's circumstances
6.3.1	Possession limits re marked tobacco	13	Replacement licence
6.4	Registration of exempt sale retailers	14	Licences not transferable
6.5	Registration as duty free shop	15	R.R.S. T-15 Reg 2 repealed
		16	Coming into force

CHAPTER T-15.001 REG 1

The Tobacco Tax Act, 1998

Title

- 1 These regulations may be cited as *The Tobacco Tax Regulations, 1998*.

Interpretation

- 2(1) In these regulations:

- (a) “**Act**” means *The Tobacco Tax Act, 1998*;
- (b) “**identification card**” means a certificate of Indian status issued pursuant to the *Indian Act* (Canada) indicating that the holder is an Indian, if the minister has agreed with the issuer of the card to accept the card for the purposes of the Act and these regulations;
- (c) “**reserve**” means a reserve as defined in the *Indian Act* (Canada).

- (2) In the Act and in these regulations:

- (a) “**cigar**” means a tobacco product that:
 - (i) is sold as a cigar, cigarillo, mini-cigar or cheroot; or
 - (ii) is in the form of a roll or tube that:
 - (A) is intended for smoking; and
 - (B) is composed of:
 - (I) a filler of natural tobacco, reconstituted tobacco or natural and reconstituted tobacco; and
 - (II) a wrapper, or binder and wrapper, composed of natural tobacco, reconstituted tobacco or natural and reconstituted tobacco in which the filler is contained;

and that may include a mouthpiece, tip or filter;

- (b) “**cigarette**” includes any tobacco product in the form of a roll or tube that is intended for smoking, other than a cigar or tobacco stick;
- (b.1) “**excise stamp**” means an excise stamp as defined in section 2 of the *Excise Act, 2001* (Canada);
- (c) “**fine cut tobacco**” means loose tobacco that has been refined to a state where it can be formed into a cigarette or tobacco stick;

(d) **“interprovincial transporter”** means the operator or registered owner of a vehicle who engages in the transportation of tobacco for a consideration and who operates for that purpose:

- (i) one or more commercial vehicles inside and outside Saskatchewan;
- (ii) railway equipment on rails in connection with or as part of a public transportation system inside and outside Saskatchewan; or
- (iii) aircraft, if the operator is approved as a carrier of goods or passengers under the *Aeronautics Act* (Canada) or the *National Transportation Act, 1987* (Canada);

and includes a consignee or consignor of tobacco who is not the holder of an authorization to mark tobacco;

(e) **“reconstituted tobacco”** means a product that is composed of at least 50% tobacco;

(e.1) **“Saskatchewan stamp”** means an excise stamp that includes the letters ‘SK’ and that has a background colour of pantone green 802, 100%;

(f) **“tax-exempt sale”** means a sale of tobacco to a person made without collecting the tax imposed by the Act from that person;

(g) **“tobacco stick”** means any tobacco product in the form of a roll or tube that:

- (i) is intended for smoking; and
- (ii) requires further preparation before it can be smoked;

but does not include a cigar or cigarette;

(h) **“unit”** means, with respect to tobacco products that are:

- (i) cigarettes, one cigarette;
- (ii) fine cut tobacco, one gram of fine cut tobacco;
- (iii) cigars, one cigar;
- (iv) tobacco sticks, one tobacco stick;
- (iv.1) smokeless tobacco products, one gram of the smokeless tobacco product;
- (iv.2) heated tobacco products, one stick, cartridge, capsule, pod or similar item to be heated; or
- (v) tobacco products other than one mentioned in subclauses (i) to (iv.2), one gram of the tobacco product;

(i) **“vehicle”** includes any form of conveyance that is propelled by an internal combustion engine or turbine and includes any trailer, compartment, enclosure or receptacle contained in or on or attached to the conveyance.

- (3) For the purposes of the Act and these regulations, if a cigarette is greater than 102 millimetres in length:
- (a) each 76-millimetre-long portion is to be considered as one cigarette; and
 - (b) the portion remaining after the 76-millimetre-long portions mentioned in clause (a) is to be considered as one cigarette.
- (4) For the purposes of the Act and these regulations, if a tobacco stick is greater than 90 millimetres in length:
- (a) each 60-millimetre-long portion is to be considered as one tobacco stick; and
 - (b) the portion remaining after the 60-millimetre-long portions mentioned in clause (a) is to be considered as one tobacco stick.
- (5) For the purposes of the Act and these regulations, if a tobacco stick is greater than 800 milligrams in weight:
- (a) each 650-milligram-portion is to be considered as one tobacco stick; and
 - (b) the portion remaining after the 650-milligram-portions mentioned in clause (a) is to be considered as one tobacco stick.

9 Jly 2010 SR 69/2010 s3; 21 Sep 2012 SR
64/2012 s3; 1 Sep 2017 SR 93/2017 s3; 25 Jne
2021 SR 72/2021 s3.

Enforcement officers

- 3** For the purpose of clause 2(e) of the Act, an employee of the Government of Canada or the government of another province or territory of Canada is prescribed an enforcement officer if:
- (a) the employee is assigned by that other government to assist in the administration of the Act and these regulations; and
 - (b) the minister notifies the other government in writing that the minister approves the assignment.

4 Dec 98 cT-15.001 Reg 1 s3.

Prescribed tobacco

- 4** For the purposes of clause 2(i) of the Act, “**prescribed tobacco**” means cigars, raw leaf tobacco, pipe tobacco, smokeless tobacco products or heated tobacco products on which tax has been paid pursuant to section 3 of the Act.

9 Jly 2010 SR 69/2010 s4; 1 Sep 2017 SR
93/2017 s4; 25 Jne 2021 SR 72/2021 s4.

Payment and remittance of tax by growers and manufacturers

- 5(1)** For the purposes of clause 3(1)(b) of the Act:
- (a) a person growing tobacco in Saskatchewan for commercial purposes shall pay tax to the Crown at the time that the person sells or provides the tobacco to another person in Saskatchewan; and

- (b) a person manufacturing tobacco products for commercial purposes shall pay tax to the Crown at the time the person:
 - (i) acquires or receives the tobacco in Saskatchewan from another person; or
 - (ii) in the case of imported tobacco, at the time of importation of the tobacco into Saskatchewan.
- (2) For the purposes of clause 4(1)(a) of the Act:
 - (a) every recipient who grows tobacco in Saskatchewan for commercial purposes shall remit the tax to the minister at the time that the person sells or provides the tobacco to another person in Saskatchewan; and
 - (b) every recipient who manufactures a tobacco product in Saskatchewan for commercial purposes or who imports tobacco into Saskatchewan shall remit the tax to the minister at the time the person:
 - (i) acquires or receives the tobacco in Saskatchewan from another person; or
 - (ii) in the case of imported tobacco, at the time of importation of the tobacco into Saskatchewan.

9 Jly 2010 SR 69/2010 s5.

Refunds by minister

6(1) In this section:

- (a) **“eligible recipient”** means a recipient who sells marked tobacco to a consumer in Zone A, Zone B or Zone C and is registered with the minister for the purposes of receiving a refund pursuant to this section;
- (b) **“tobacco tax differential”** means an amount, determined by the minister, that is equal to the difference between the prevailing tobacco tax rates in Saskatchewan and in Alberta;
- (c) **“Zone A”** means the area within the following communities that is situated within Saskatchewan:
 - (i) Lloydminster;
 - (ii) Onion Lake;
- (d) **“Zone B”** means a location in Saskatchewan that is not in Zone A and that is a distance of 24 kilometres or less by public highway from the nearest tobacco retail dealer in Alberta;
- (e) **“Zone C”** means a location in Saskatchewan that is a distance of more than 24 kilometres but not more than 48 kilometres by public highway from the nearest tobacco retail dealer in Alberta.

- (2) In accordance with subsection 5(3) of the Act, the minister may pay a refund of tax to an eligible recipient with respect to each package of marked tobacco sold by the eligible recipient where the package of marked tobacco was sold to a consumer in Zone A, Zone B or Zone C.
- (3) The amount of a refund pursuant to this section is equal to:
- (a) in the case of a package of marked tobacco sold by an eligible recipient in Zone A, 100% of the tobacco tax differential;
 - (b) in the case of a package of marked tobacco sold by an eligible recipient in Zone B, 50% of the tobacco tax differential;
 - (c) in the case of a package of marked tobacco sold by an eligible recipient in Zone C, 25% of the tobacco tax differential.

4 Dec 98 cT-15.001 Reg 1 s6.

Limits on purchase and possession

6.1(1) For the purposes of subsection 11(2.3) of the Act, the prescribed amount of tobacco that is black stock that an exempt consumer may:

- (a) purchase per week is 200 units of tobacco products; and
 - (b) possess is 800 units of tobacco products.
- (2) For the purposes of subclause 11(4)(b)(i) of the Act, the prescribed amount of unmarked tobacco that an importing consumer may possess is:
- (a) 200 cigarettes;
 - (b) 200 tobacco sticks;
 - (c) 200 grams of loose tobacco;
 - (d) 50 cigars;
 - (e) 200 grams of smokeless tobacco product; and
 - (f) 200 units of heated tobacco product.

9 Jly 2010 SR 69/2010 s6; 25 Jne 2021 SR
72/2021 s5.

Approvals and permits re black stock tobacco

6.2(1) An exempt consumer may apply to the minister to obtain an approval or permit pursuant to this section to purchase from an exempt sale retailer tobacco that is black stock in an amount that is greater than the amount prescribed in clause 6.1(1)(a).

- (2) An application pursuant to this section:
- (a) must be made on or before the date and time at which the exempt consumer purchases the tobacco that is black stock from the exempt sale retailer;
 - (b) must be signed by the applicant;

- (c) must contain the following information:
 - (i) the number on the applicant's identification card;
 - (ii) the name, address and telephone number of the exempt consumer;
 - (iii) the amount of tobacco that is black stock that the exempt consumer intends to purchase;
 - (iv) the intended use of, or purpose for, purchasing the tobacco that is black stock; and
 - (v) any other information that the minister may reasonably require to determine whether or not to approve the application; and
 - (d) must be made in the manner and in the form that the minister may require.
- (3) On receipt of an application pursuant to this section, the minister may:
- (a) approve the application and issue an approval or permit if the minister is satisfied that:
 - (i) the tobacco that is black stock is:
 - (A) being purchased for a ceremonial or cultural event, including a powwow, round dance or sundance ceremony, funeral or wake; and
 - (B) not for resale and not for export to another jurisdiction; or
 - (ii) the exempt consumer who made the application:
 - (A) resides in a remote or isolated location and requires approval to purchase greater amounts of tobacco that is black stock on an infrequent or occasional basis; and
 - (B) will not, over a period of four weeks, purchase an amount of tobacco that is black stock in excess of four times the amount prescribed in clause 6.1(1)(a); or
 - (b) reject the application if the minister is satisfied that the person:
 - (i) has contravened any provision of the Act or these regulations;
 - (ii) has failed to comply with the terms of a previous approval or permit issued to the person pursuant to the Act and these regulations; or
 - (iii) will use or deal with the tobacco that is black stock to be purchased in a manner or for a purpose other than one contemplated by the Act, these regulations or in the application.
- (4) If the minister rejects an application pursuant to clause (3)(b), the minister shall provide reasons for the rejection to the person who made the application on the request of that person.
- (5) In an approval or permit issued pursuant to this section, the minister shall set out:
- (a) a number for the approval or permit;
 - (b) the date of issue and the expiry date;
 - (c) the maximum amount of tobacco that is black stock that the exempt consumer may purchase; and

- (d) any other information that the minister considers necessary.
- (6) The minister may:
 - (a) issue an approval or permit in any form, including an electronic form, that the minister may consider appropriate; and
 - (b) issue the approval or form to the exempt consumer who applied for it or to the exempt sale retailer from whom the exempt consumer intends to purchase the tobacco that is black stock.
- (7) An approval or permit issued pursuant to this section is valid for the period stated on the approval or permit.

9 Jly 2010 SR 69/2010 s6.

Restrictions on tax-exempt sales

- 6.3(1)** For the purposes of subsection 11(2.5) of the Act, no exempt sale retailer shall sell to an exempt consumer, in any week, tobacco that is black stock in an amount greater than the amount mentioned in clause 6.1(1)(a) without an approval or permit being issued to the exempt consumer pursuant to section 6.2.
- (2) If an approval or permit has been issued to an exempt consumer pursuant to section 6.2, the exempt sale retailer may sell tobacco that is black stock to that exempt consumer in an amount not greater than the sum of:
- (a) the amount prescribed in clause 6.1(1)(a); and
 - (b) the amount of tobacco that is black stock that is set out in the approval or permit.
- (3) Every exempt sale retailer shall:
- (a) maintain a record of all sales to exempt consumers; and
 - (b) with respect to each sale mentioned in clause (a), report details of the sale to the minister along with the exempt sale retailer's next application for a refund.
- (4) No exempt sale retailer shall make a tax-exempt sale to a person if the exempt sale retailer knows or ought reasonably to know that:
- (a) in the case of a sale to an exempt consumer, the sale, together with other tax-exempt sales by any other retailer to the exempt consumer, will result in the exempt consumer purchasing through tax-exempt sales in a single week more than:
 - (i) 200 units of tobacco products; or
 - (ii) if the exempt consumer has been issued an approval or permit pursuant to section 6.2, the sum of:
 - (A) 200 units of tobacco products; and
 - (B) the amount of tobacco that the exempt consumer is authorized to purchase pursuant to the approval or permit; or
 - (b) the tobacco being purchased will be used in a manner or for a purpose other than one contemplated by the Act or these regulations.

9 Jly 2010 SR 69/2010 s6.

Possession limits re marked tobacco

6.31 For the purposes of section 11.1 of the Act, the prescribed amount of marked tobacco that a person may possess is:

- (a) 1,000 cigarettes;
- (b) 1,000 grams of fine cut tobacco;
- (c) cigars that in total contain 1,000 grams of tobacco;
- (d) 1,000 tobacco sticks;
- (e) 1,000 grams of smokeless tobacco product;
- (f) 1,000 units of heated tobacco product; or
- (g) any combination of tobacco that in total contains 1,000 grams of tobacco.

25 Jne 2021 SR 72/2021 s6.

Registration of exempt sale retailers

6.4(1) A person who intends to become registered as an exempt sale retailer shall apply to the minister in a form provided by the minister with respect to each location from which the person intends to make tax-exempt sales.

(2) An application for registration as an exempt sale retailer must be made in a form and manner determined by the minister and must be accompanied by any information that the minister may reasonably require.

(3) On receipt of an application pursuant to subsection (1) and of any additional information that the minister may reasonably require, the minister may:

- (a) register the person as an exempt sale retailer and assign a registration number to the person; or
- (b) reject the application.

(4) If the minister rejects an application pursuant to clause (3)(b), the minister shall provide reasons for the rejection to the person who made the application.

(5) At the time a registration is made or at any subsequent time, the minister may impose any terms and conditions on a registration that the minister considers necessary.

(6) At any time after a registration is made, the minister may do all or any of the following:

- (a) amend, modify or vary terms and conditions imposed on a registration;
- (b) impose new terms and conditions on a registration;
- (c) repeal terms and conditions imposed on a registration and substitute new terms and conditions in their place.

- (7) Without restricting the generality of subsection (5) or (6), as a condition of registration the minister may:
- (a) require an exempt sale retailer to complete, maintain and submit records in an electronic format that relate to the importation, storage, transportation, sale or marking of tobacco;
 - (b) for the purposes of clause (a), determine the nature and form of the records to be maintained by the exempt sale retailer;
 - (c) require the exempt sale retailer to make returns at those times and in the manner directed by the minister and containing the information the minister may direct;
 - (d) require an exempt sale retailer to comply with a standard of accounting that the minister may direct;
 - (e) require an exempt sale retailer to make an inventory of tobacco that is in the control or possession of the exempt sale retailer as at any date directed by the minister; and
 - (f) for the purpose of reporting tax-exempt sales, require an exempt sale retailer to use point of sale equipment and software approved by the minister and to maintain that equipment and software as required by the minister.
- (8) The minister may cancel, or suspend for any period the minister considers appropriate, the registration of an exempt sale retailer if the minister is satisfied that the exempt sale retailer has contravened or failed to comply with:
- (a) any provision of the Act or these regulations;
 - (b) any provision of any other revenue Act within the meaning of Part III of *The Revenue and Financial Services Act* or of any regulations made pursuant to any of those Acts; or
 - (c) any term or condition imposed on the exempt sale retailer's registration.
- (9) Subject to subsections (10) and (11), before the minister cancels or suspends the registration of an exempt sale retailer, the minister shall provide written notice to the exempt sale retailer and give that exempt sale retailer an opportunity to make written representations as to why the registration should not be cancelled or suspended.
- (10) Subject to subsection (11), if the minister considers it to be necessary to do so for the purposes of the Act and these regulations, the minister may cancel or suspend the registration of an exempt sale retailer without providing any written notice.
- (11) If the minister cancels or suspends a registration pursuant to subsection (10), the minister shall, as soon as possible after the cancellation or suspension:
- (a) give written notice of the cancellation or suspension to the exempt sale retailer; and
 - (b) give the exempt sale retailer an opportunity to make written representations respecting the cancellation or suspension.

Registration as duty free shop

6.5(1) A person who intends to become registered to operate as a duty free shop shall apply to the minister in a form provided by the minister with respect to each location from which the person intends to make tax-exempt sales.

(2) An application for registration to operate as a duty free shop must be made in a form and manner determined by the minister and must be accompanied by any information that the minister may reasonably require.

(3) On receipt of an application pursuant to subsection (1) and of any additional information that the minister may reasonably require, the minister may:

- (a) register the person to operate as a duty free shop; or
- (b) reject the application.

(4) If the minister rejects an application pursuant to clause (3)(b), the minister shall provide reasons for the rejection to the person who made the application.

(5) At the time a registration is made or at any subsequent time, the minister may impose any terms and conditions on a registration that the minister considers necessary.

(6) At any time after a registration is made, the minister may do all or any of the following:

- (a) amend, modify or vary terms and conditions imposed on a registration;
- (b) impose new terms and conditions on a registration;
- (c) repeal terms and conditions imposed on a registration and substitute new terms and conditions in their place.

(7) The minister may cancel, or suspend for any period the minister considers appropriate, the registration of a duty free shop if the minister is satisfied that the person operating the duty free shop has contravened or failed to comply with:

- (a) any provision of the Act or these regulations;
- (b) any provision of any other revenue Act within the meaning of Part III of *The Revenue and Financial Services Act* or of any regulations made pursuant to any of those Acts; or
- (c) any term or condition imposed on the registration of the duty free shop.

(8) Subject to subsections (9) and (10), before the minister cancels or suspends the registration of a duty free shop, the minister shall provide written notice to the person operating the duty free shop and give that person an opportunity to make written representations as to why the registration should not be cancelled or suspended.

(9) Subject to subsection (10), if the minister considers it to be necessary to do so for the purposes of the Act and these regulations, the minister may cancel or suspend the registration of a duty free shop without providing any written notice.

(10) If the minister cancels or suspends a registration pursuant to subsection (9), the minister shall, as soon as possible after the cancellation or suspension:

- (a) give written notice of the cancellation or suspension to the person operating the duty free shop; and
- (b) give the person operating the duty free shop an opportunity to make written representations respecting the cancellation or suspension.

9 Jly 2010 SR 69/2010 s6.

Requirements re records and retention periods

6.6(1) For the purposes of clause 11(1)(c) and paragraph 11(1)(d)(i)(B) of the Act, the prescribed records that a licensed manufacturer or licensed importer must maintain and submit to the minister are the records required pursuant to Part III of *The Revenue and Financial Services Act* and pursuant to *The Revenue Collection Administration Regulations*.

(2) For the purposes of subclause 11(1)(d)(ii) of the Act, the prescribed period for which a licensed manufacturer or licensed importer shall retain evidence is the period required pursuant to Part III of *The Revenue and Financial Services Act* and pursuant to *The Revenue Collection Administration Regulations*.

9 Jly 2010 SR 69/2010 s6.

Refunds to exempt sale retailers re tax-exempt sales

6.7(1) To obtain a refund of tax paid on tobacco that is black stock and on tobacco products mentioned in section 4, an exempt sale retailer shall:

- (a) submit transactions respecting the tax-exempt sales in the form and manner required by the minister;
- (b) submit purchase invoices for the tobacco; and
- (c) submit exempt sale application forms, permits or approvals signed by the exempt consumer to whom the tobacco was sold to support sales that are greater than the amounts prescribed in subsection 6.1(1).

(2) An application for a refund pursuant to subsection (1) must be made in the form and contain any information that the minister may require.

(3) The minister may require an exempt sale retailer who submits an application pursuant to subsection (1) to provide the minister with evidence satisfactory to the minister to establish that the exempt sale retailer has:

- (a) paid for the tobacco with respect to which application for the refund is made;
- (b) paid the tax on the tobacco mentioned in clause (a);
- (c) complied with section 6.3; and
- (d) sold the tobacco on a reserve to exempt consumers.

- (4) Notwithstanding any other provision of these regulations, no exempt sale retailer may receive a refund of tax paid on tobacco that is black stock or on tobacco products mentioned in section 4 sold by the exempt sale retailer to an exempt consumer in excess of:
- (a) 200 units of tobacco each week; and
 - (b) the amount of tobacco that the exempt consumer is authorized to purchase in an approval or permit issued to the exempt consumer pursuant to section 6.2.
- (5) On receipt of an application pursuant to subsection (1) and of any additional information that the minister may reasonably require, the minister may:
- (a) approve the application and pay all of the refund applied for or approve and pay that portion of the refund applied for that, in the minister's opinion, the exempt sale retailer is entitled to in accordance with the Act and these regulations; or
 - (b) reject the application.
- (6) If the minister approves payment of only a portion of the refund applied for or rejects the application, the minister shall:
- (a) give written reasons for the minister's decision to the exempt sale retailer who made the application; and
 - (b) give the exempt sale retailer an opportunity to make written representations respecting the minister's decision.

9 Jly 2010 SR 69/2010 s6.

Requirement to mark tobacco

- 7 If tobacco is imported into Saskatchewan by a person required to pay a deposit pursuant to section 8 of the Act and the deposit is paid to the Crown on that tobacco:
- (a) the importer must ensure that the tobacco is marked, and
 - (b) the minister may cause the tobacco to be marked in accordance with section 8(7) of these regulations.

4 Dec 98 cT-15.001 Reg 1 s7.

Marking of tobacco packages

- 8(1) Subject to section 8.1, a package containing tobacco that is required pursuant to the Act to be marked must be marked in accordance with this section.
- (2) Subject to subsections (3) to (5), every package containing cigarettes, tobacco sticks or fine cut tobacco that is required to be marked for sale in Saskatchewan must be marked with a Saskatchewan stamp.
- (3) Every carton containing tobacco that is intended to be sold or provided to a recipient in Saskatchewan must bear stickers that:
- (a) either seal the end flaps of the wrapper or, if the carton is a paperboard box, are located so that there is a sticker at each end of the box; and

- (b) meet all of the following criteria:
 - (i) they must state “SASK”, printed in Helvetica, bold, 10 point, upper case lettering and coloured in process black, 100%;
 - (ii) they must be at least 2.9 centimetres in width;
 - (iii) they must be at least 1.4 centimetres in height;
 - (iv) they must be surrounded by a border that is 1.5 points in width and coloured in process black, 100%;
 - (v) they must have a background colour of pantone green 802, 100%.
- (4) Subject to subsection (5), every case that contains cartons that are marked in accordance with subsection (3) or packages of cigarettes, tobacco sticks or fine cut tobacco that are marked in accordance with subsection (2) must be marked with “SASK” on the outside of any two opposite face sides of the case.
- (5) For the purposes of subsection (4), the lettering must:
 - (a) be printed in block letters;
 - (b) be 38.1 millimetres in height, upper case lettering; and
 - (c) be coloured in process black, 100%.
- (6) Every person who holds an authorization shall:
 - (a) order all Saskatchewan stamps from the Minister of National Revenue for Canada in accordance with subsection 25.1(1) of the *Excise Act, 2001* (Canada);
 - (b) safeguard all Saskatchewan stamps in his or her possession;
 - (c) keep records, in accordance with any specifications provided by the minister, that account for all Saskatchewan stamps ordered pursuant to clause (a) and provide those records to the minister on the minister’s request; and
 - (d) retain the records required pursuant to clause (c) until the person receives written permission from the minister to dispose of the records.

21 Sep 2012 SR 64/2012 s4.

Transitional - marking

8.1(1) In this section, “**former provision**” means section 8 of these regulations as that section read before the coming into force of *The Tobacco Tax Amendment Regulations, 2012*.

(2) A package of cigarettes, tobacco sticks or fine cut tobacco that is intended to be sold or provided to a recipient in Saskatchewan on or before March 31, 2013 may be marked in accordance with the former provision.

21 Sep 2012 SR 64/2012 s4.

Requirements re marking tobacco

9 The minister may require a person authorized to mark tobacco to obtain supplies to be used for the purposes of marking tobacco from a supplier whose products:

- (a) have been inspected by the minister and have been approved by the minister as meeting the requirements of the Act and these regulations; and
- (b) are of sufficient quality to deter counterfeiting.

4 Dec 98 cT-15.001 Reg 1 s9.

Prescribed period for retaining evidence

10 For the purposes of subclause 11(1)(b)(iv) of the Act, the prescribed period for which a licensed importer shall retain evidence of the removal of unmarked tobacco is six years from the date that the unmarked tobacco was ultimately removed from Saskatchewan.

4 Dec 98 cT-15.001 Reg 1 s10.

Return of seized tobacco

11(1) For the purposes of subsection 25(2) of the Act, the minister may return unmarked tobacco to a person from whom the tobacco was seized if:

- (a) the person applies to the minister for its return in accordance with subsection (2); and
- (b) the amount of tobacco seized does not exceed 1,000 cigarettes or 1,000 grams of loose tobacco.

(2) For the purposes of subsection (1), the person from whom unmarked tobacco was seized may request the return of the tobacco by:

- (a) applying to the minister in writing within 60 days after the date of the seizure of the tobacco for the return of the tobacco; and
- (b) paying to the minister at the time of the application all taxes payable on the tobacco pursuant to the Act and *The Provincial Sales Tax Act*.

(3) Where the minister receives an application and tax remittance from a person in accordance with subsection (2) and the minister is satisfied that the tobacco is not required as evidence in any pending or potential legal proceedings, the minister may:

- (a) mark the tobacco in accordance with subsection 8(7); and
- (b) return the tobacco to the person who has requested its return.

(4) A person who applies to a provincial court judge for the return of seized tobacco pursuant to subsection 25(3) of the Act shall serve the minister with written notice of the application at least three clear days before the application is to be heard by the provincial court judge.

- (5) The notice mentioned in subsection (4) must include:
- (a) the date, location and time of the filing of application;
 - (b) a summary of the reasons being advanced by the applicant for the return of the seized tobacco; and
 - (c) the date and time when, and the location where, the application is to be heard.

4 Dec 98 cT-15.001 Reg 1 s11; 9 Jly 2010 SR
69/2010 s7.

Notices of change to licence holder's circumstances

12(1) A person who holds a licence shall immediately notify the minister in writing of the following facts:

- (a) the holder has ceased to comply with any terms or conditions imposed on the person's licence;
 - (b) the holder has ceased to carry on the business for which the licence was issued;
 - (c) the holder has changed the name or address of the business or any branch of the business;
 - (d) the holder has increased or decreased the number of locations within Saskatchewan at or through which the holder transacts business;
 - (e) the holder has altered the operation of the business in any way other than that described in clauses (a) to (d) that is likely to affect the holder's licence.
- (2) Where the minister receives a written notice pursuant to subsection (1) and considers it appropriate, the minister may:
- (a) amend the terms and conditions of the holder's licence to reflect the new circumstances; or
 - (b) in writing, direct the holder to surrender the holder's licence to the minister.
- (3) On receipt of a written direction pursuant to subsection (2), a holder of a licence shall immediately surrender his or her licence to the minister.

4 Dec 98 cT-15.001 Reg 1 s12.

Replacement licence

13 Where a holder's licence is lost or destroyed, the holder shall immediately apply to the minister in writing for a replacement licence.

4 Dec 98 cT-15.001 Reg 1 s13.

Licences not transferable

14 No licence issued pursuant to the Act is:

- (a) transferable; or
- (b) to be used by a person other than the person named in the licence or that person's authorized agent.

4 Dec 98 cT-15.001 Reg 1 s14.

R.R.S. T-15 Reg 2 repealed

15 *The Tobacco Tax Regulations, 1986* are repealed.

4 Dec 98 cT-15.001 Reg 1 s15.

Coming into force

16(1) Subject to subsection (2), these regulations come into force on the day on which section 1 of *The Tobacco Tax Act, 1998* comes into force.

(2) If these regulations are filed with the Registrar of Regulations after section 1 of *The Tobacco Tax Act, 1998* comes into force, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

4 Dec 98 cT-15.001 Reg 1 s16.