

The Road-use Fuel Tax Accountability Regulations

being

Chapter F-13.4 Reg 37 (effective March 25, 2008) as amended
by Saskatchewan Regulations 85/2010.

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
2	Interpretation
3	Interpretation re section 18 of Act
4	Rebates, etc. not to be included in road-use fuel tax revenues
4.1	Amounts not to be included in provincial transportation expenditures
5	Grants, etc., not to be included in road-use fuel tax revenues
6	Coming into force

CHAPTER F-13.4 REG 37

The Financial Administration Act, 1993

Title

1 These regulations may be cited as *The Road-use Fuel Tax Accountability Regulations*.

Interpretation

2 In these regulations, “**Act**” means *The Financial Administration Act, 1993*.

11 Apr 2008 cF-13.4 Reg 37 s2.

Interpretation re section 18 of Act

3 For the purposes of subclauses 18.1(1)(b)(i), (ii) and (iii) of the Act, “**tax that is collected**” means tax collected less any rebate, refund, credit, allowance or commission allowed pursuant to *The Fuel Tax Act, 2000* or *The Revenue and Financial Services Act* with respect to the fuels mentioned in those subclauses.

11 Apr 2008 cF-13.4 Reg 37 s3.

Rebates, etc. not to be included in road-use fuel tax revenues

4(1) In this section, “**fuel tax rebates, refunds, credits, allowances or commissions**” means rebates, refunds, credits, allowances or commissions that are allowed with respect to fuel taxes pursuant to *The Fuel Tax Act, 2000* or *The Revenue and Financial Services Act* other than with respect to the fuels mentioned in subclauses 18.1(1)(b)(i), (ii) and (iii) of the Act.

(2) For the purposes of subclause 18.1(1)(b)(iv) of the Act, all fuel tax rebates, refunds, credits, allowances or commissions are prescribed.

11 Apr 2008 cF-13.4 Reg 37 s4.

Amounts not to be included in provincial transportation expenditures

4.1 For the purposes of subclause 18.1(1)(a)(iv) of the Act with respect to the fiscal year commencing on April 1, 2009 and each subsequent fiscal year, the following amounts are prescribed:

- (a) moneys expended on constructing, operating, preserving or maintaining railways for the fiscal year;
- (b) moneys expended on constructing, operating, preserving or maintaining municipal infrastructure that is not related to municipal road infrastructure for the fiscal year.

13 Aug 2010 SR 85/2010 s2.

F-13.4 REG 37 ROAD-USE
FUEL TAX ACCOUNTABILITY

Grants, etc., not to be included in road-use fuel tax revenues

5 For the purposes of subclause 18.1(1)(b)(v) of the Act, any grants paid or payable pursuant to *The Ethanol Fuel (Grants) Regulations* are prescribed.

11 Apr 2008 cF-13.4 Reg 37 s5.

Coming into force

6 These regulations come into force on the day on which they are filed with the Registrar of Regulations.

11 Apr 2008 cF-13.4 Reg 37 s6.