

*The  
Provincial Sales  
Tax (Transitional  
– Services to Real  
Property)  
Regulations*

*being*

Chapter P-34.1 Reg 1 (effective April 1, 2017) as amended by  
Saskatchewan Regulations [75/2019](#).

**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 P-34.1 REG 1**  
*The Provincial Sales Tax Act*

**Title**

**1** These regulations may be cited as *The Provincial Sales Tax (Transitional – Services to Real Property) Regulations*.

**Definitions**

**2** In these regulations, “**Act**” means *The Provincial Sales Tax Act*.

30 Jne 2017 cP-34.1 Reg 1 s2.

**Interpretation re clause 45(3)(a) of the Act**

**3** For the purposes of computing the tax to be paid in accordance with clause 45(3)(a) of the Act, the reference to *The Provincial Sales Tax Amendment Act, 2017* does not include subsection 5(4) of that Act.

30 Jne 2017 cP-34.1 Reg 1 s3.

**Interpretation re clause 45(7)(a) of the Act**

**4** For the purposes of computing the tax to be paid in accordance with clause 45(7)(a) of the Act, the reference to *The Provincial Sales Tax Amendment Act, 2017* does not include subsection 5(4) of that Act.

30 Jne 2017 cP-34.1 Reg 1 s4.

**Interpretation re subsection 45(3) of the Act**

**4.1** In subsection 45(3) of the Act, “**contract**” does not include a contract or a portion of a contract that provides for any or all of the operation, maintenance and rehabilitation of any improvement that commences or continues after the substantial performance of the improvement.

8 Nov 2019 SR 75/2019 s2.

PROVINCIAL SALES TAX  
**P-34.1 REG 1** (TRANSITIONAL - SERVICES TO REAL PROPERTY)

**Interpretation re subsections 45(3), (7) and (9) of the Act**

**4.2** In subsections 45(3), (7) and (9) of the Act, “**contract**” includes a general contract and any associated subcontract, the carrying out of which is necessary for the general contract to be substantially performed, regardless of whether any associated subcontract was entered into on or after April 1, 2017.

8 Nov 2019 SR 75/2019 s2.

**Interpretation re subsection 45(8) of the Act**

**4.3** In subsection 45(8) of the Act, “**stages or phases**”, with respect to a contract, does not include a subcontract mentioned in section 4.2.

8 Nov 2019 SR 75/2019 s2.

**Coming into force**

**5** 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 April 1, 2017.

30 Jne 2017 cP-34.1 Reg 1 s5.