

# BILL

No. 2 of 2006-07

An Act to amend *The Provincial Sales Tax Act*

(Assented to )

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of Saskatchewan, enacts as follows:

## Short title

1 This Act may be cited as *The Provincial Sales Tax Amendment Act, 2006*.

## R.S.S. 1978, c.P-34.1 amended

2 *The Provincial Sales Tax Act* is amended in the manner set forth in this Act.

## Section 5 amended

3(1) Subsection 5(1) is amended by striking out “7%” and substituting “5%”.

(2) Subsection 5(2) is amended by striking out “7%” and substituting “5%”.

(3) Subsection 5(2.1) is amended by striking out “3.5%” and substituting “2.5%”.

(4) Subsection 5(3) is amended by striking out “7%” and substituting “5%”.

(5) Clause 5(7)(a) is amended by striking out “7%” and substituting “5%”.

(6) Clause 5(10.1)(b) is amended by striking out “7%” and substituting “5%”.

(7) Clause 5(10.2)(c) is amended by striking out “7%” and substituting “5%”.

(8) Clause 5(10.5)(b) is amended by striking out “7%” and substituting “5%”.

(9) Clause 5(11)(c) is amended by striking out “7%” and substituting “5%”.

(10) Subsection 5(13) is amended by striking out “7%” and substituting “5%”.

(11) Subsection 5(14) is amended by striking out “7%” and substituting “5%”.

(12) Subsection 5(15) is amended by striking out “7%” and substituting “5%”.

(13) Subsection 5(18) is amended by striking out “35¢” and substituting “49¢”.

(14) Subsection 5(19) is amended by striking out “35¢” and substituting “49¢”.

**Section 5.5 amended**

**4 Subsection 5.5(2) is repealed and the following substituted:**

“(2) For the purposes of subsection (1), the tax rate with respect to an interjurisdictional vehicle is the rate shown opposite the appropriate year for the interjurisdictional vehicle:

<b><u>YEAR</u></b>	<b><u>Truck Tax Rate</u></b>	<b><u>Bus Tax Rate</u></b>
the acquisition year	2.353%	1.471%
the calendar year following the acquisition year	1.890%	1.181%
the second calendar year following the acquisition year	1.555%	0.971%
the third calendar year following the acquisition year	1.313%	0.821%
the fourth calendar year following the acquisition year	1.141%	0.713%
the fifth calendar year following the acquisition year	1.126%	0.704%
the sixth calendar year following the acquisition year	1.078%	0.674%
the seventh calendar year following the acquisition year	1.061%	0.664%
the eighth calendar year following the acquisition year	1.069%	0.669%
the ninth and subsequent calendar years following the acquisition year	1.095%	0.684%”.

**Coming into force**

**5** This Act comes into force on assent but is retroactive and is deemed to have been in force on and from October 28, 2006.



THIRD SESSION  
**Twenty-fifth Legislature**  
SASKATCHEWAN

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**B I L L**

No. 2 of 2006-07

*An Act to amend *The Provincial Sales Tax Act**

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Received and read the

First time

Second time

Third time

And passed

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Honourable Andrew Thomson

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