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INFORMATION ON STARTING A RESTAURANT

This addendum:

- is intended to be used in concert with the Information Bulletin entitled, “Starting a Business in Saskatchewan,” which provides general information and guidance on the legislative and regulatory requirements that affect business start-up in Saskatchewan;
- complements existing available information on starting a business;
- is not a substitution for legislation; and
- was prepared by Saskatchewan Industry and Resources in co-operation with other government departments, agencies and Crown corporations. The extent to which this information will apply to you is dependent upon the circumstances related to your business.

Finance: Provincial Sales Tax (PST)

Meals are not subject to PST. However, restaurants are required to collect the seven per cent (7%) PST on the sale of cigarettes and other tobacco products, and items such as souvenirs, postcards, pens, combs, batteries and film. Saskatchewan Finance has developed a comprehensive bulletin that outlines the impact of the PST on a restaurant. This bulletin may be accessed at:

<http://www.gov.sk.ca/finance/revenue/pst/bulletins/pst33.pdf>

Finance: *The Liquor Consumption Tax Act and The Liquor Consumption Tax Regulations, 1986*

Pursuant to section 15 of the Act, every licensee or special liquor vendor (pursuant to *The Alcohol and Gaming Regulation Act*) shall apply for a special licence. Every person who sells liquor to a consumer is required to collect and remit the Liquor Consumption Tax of ten per cent (10%). This tax applies to the total selling price of beer, wine, and spirits consumed on licensed premises or sold through off-sale. Saskatchewan Finance has developed a comprehensive bulletin that outlines the impact of the Liquor Consumption Tax. This bulletin may be accessed at: <http://www.gov.sk.ca/finance/revenue/lc/bulletins/lct1.pdf>

For further information regarding Liquor Consumption Tax, contact

Saskatchewan Finance

Revenue Division

Toll-free: 1-800-667-6102

or you may access the Revenue Division’s website at www.gov.sk.ca/finance/revenue.

Saskatchewan Liquor and Gaming Authority: *The Alcohol and Gaming Regulation Act and The Alcohol Control Regulations, 1994*

Pursuant to the provisions of *The Alcohol and Gaming Regulation Act* and *The Alcohol Control Regulations, 1994*, the sale of all alcohol is subject to application for, and approval of, the appropriate permits and endorsements and the conditions of said permits and endorsements. Restrictions include a potential limitation of people in the specified area, only certain areas of your building where alcohol may be served or taken and certain hours during which alcohol may be served.

Copies of the applicant's building plans or information on the layout of the establishment are required and must be approved by the appropriate Health District, prior to receipt of Saskatchewan Liquor and Gaming Authority approval. However, to expedite the process, a preliminary floor plan may be submitted to the Saskatchewan Liquor and Gaming Authority during the initial stages of this process. Once the Saskatchewan Liquor and Gaming Authority has approved and registered the business, it will forward the information to Saskatchewan Finance, which will then register the applicant to collect and remit Liquor Consumption Tax.

For further information, please contact:

Saskatchewan Liquor and Gaming Authority
Inspection Services Branch
2500 Victoria Avenue, 9th Floor
P.O. Box 5054
REGINA SK S4P 3M3
Telephone: (306) 787-9558
Facsimile: (306) 798-0052

Saskatchewan Liquor and Gaming Authority: Video Lottery Terminals

If it is intended that the establishment house video lottery terminals, arrangements must be made with the Video Lottery Terminal Program Branch of the Saskatchewan Liquor and Gaming Authority.

For further information, please contact:

Saskatchewan Liquor and Gaming Authority
Casino and Electronic Gaming Branch
2500 Victoria Avenue, 9th Floor
P.O. Box 5054
REGINA SK S4P 3M3
Telephone: (306) 787-9493
Facsimile: (306) 787-8439

Health: *The Public Health Act and Public Eating Establishment Regulations*

The Public Eating Establishment Regulations mandate that no person shall establish, construct, extend, renovate, alter or operate a public eating establishment unless that person holds a valid and subsisting licence that authorizes him to do so. The application for the licence must be submitted to a medical health officer or public health inspector. The licences are non-transferable.

Saskatchewan Health and the local health districts have developed provincial standards to guide the hospitality industry in meeting the requirements of *The Public Eating Establishment Regulations*. All public-eating establishments must be constructed and operated in accordance with these standards. Anyone considering constructing, extending, altering, or establishing a public eating establishment must submit a detailed plan to the local authority and receive approval prior to commencement of work. In order to begin business operations, the establishment must pass a mandatory health inspection.

For further information, please contact:

Saskatchewan Health
Disease Prevention and Health Protection
3475 Albert Street
REGINA SK S4S 6X6
Facsimile: (306) 787-3237

Environment and Resource Management: *The Litter Control Act*

If your restaurant sells refillable drink containers, *The Litter Control Act* states that you must post specific notices of how they can be recycled. This notice must be placed immediately adjacent to the point of sale.

For more information on *The Litter Control Act*, please contact Environment and Resource Management at (306) 787-6168 (Regina).

If you have any questions or require further information on this information bulletin, please contact:

Saskatchewan Industry and Resources
Competitiveness Branch
2103 - 11th Avenue, 2nd Floor
REGINA SK S4P 3V7
Telephone: (306) 787-0272
Facsimile: (306) 787-3989
e-mail: djameson@ir.gov.sk.ca