

# *The Freehold Coal Production Tax Regulations*

*being*

Saskatchewan Regulations 39/84 (effective January 1, 1984) as amended by Saskatchewan Regulations 95/84, 97/88, 108/93 and [82/2013](#).

## **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

### **Short title and Interpretation**

- 1 Short title
- 2 Construction
- 3 Interpretation

### PRESCRIBED RATES

- 4 Rate of tax
- 4.1 Saskatchewan resource credit
- 5 Rate of interest

### GENERAL

- 6 Forms
- 7 Delegation to Deputy Minister

## SASKATCHEWAN REGULATION 39/84

### *The Mineral Taxation Act, 1983 – Section 46*

#### Short Title and Interpretation

##### Short title

1 These regulations may be cited as *The Freehold Coal Production Tax Regulations*.

##### Construction

2 Subject to section 3, these regulations shall be construed with reference to the terms and interpretation of *The Mineral Taxation Act, 1983*.

19 Apr 84 SR 39/84 s2.

##### Interpretation

3 In these regulations:

- (a) “**Act**” means *The Mineral Taxation Act, 1983*;
- (b) “**Schedule**” means *The Freehold Coal Production Tax Schedule*.

19 Apr 84 SR 39/84 s3.

#### PRESCRIBED RATES

##### Rate of tax

4 For the purposes of section 7 of the Schedule, a rate of tax of 7 per cent is prescribed for each quarter commencing on or after January 1, 1984 in respect of the mineral production taxes imposed by the Act on the production of freehold coal.

19 Apr 84 SR 39/84 s4.

##### Saskatchewan resource credit

4.1(1) Subject to subsection (3), the producer may deduct from the mineral production taxes imposed by the Act on the production of freehold coal the Saskatchewan resource credit, which is equal to:

- (a) for the quarter commencing on July 1, 1988 and for each subsequent quarter up to and including the quarter ending on March 31, 2013, 1% of the producer’s net value of freehold coal for the quarter; and
- (b) for the quarter commencing on April 1, 2013 and for each subsequent quarter, 0.75% of the producer’s net value of freehold coal for the quarter.

(2) For the purposes of subsection (1), the ex-mine cost allowance determined pursuant to section 5 of the Schedule shall not be deducted in determining the net value of freehold coal pursuant to section 4 of the Schedule.

(3) Subsection (1) does not apply to a producer that is also a Saskatchewan Crown corporation.

10 Nov 88 SR 97/88 s2; 7 Jan 94 SR 108/93 s2;  
25 Oct 2013 SR 82/2013 s2.

#### **Rate of interest**

**5(1)** For the purposes of subsection 22(1) of the Act, a rate of interest of 1.5% per month, or part thereof, is prescribed in respect of the mineral production taxes imposed by the Act on the production of freehold coal.

(2) For the purposes of subsection 22(2) of the Act, a rate of interest of one per cent per month, or part thereof, is prescribed in respect of the mineral production taxes imposed by the Act on the production of freehold coal.

19 Apr 84 SR 39/84 s5; 10 Aug 84 SR 95/84 s2.

## GENERAL

#### **Forms**

**6** The forms authorized by the minister from time to time are prescribed for the purposes of the mineral production taxes imposed by the Act on the production of freehold coal.

19 Apr 84 SR 39/84 s6.

#### **Delegation to Deputy Minister**

**7** All powers and duties of the minister pursuant to the Act and these regulations in respect of the mineral production taxes imposed by the Act on the production of freehold coal are delegated to the Deputy Minister of Energy and Mines.

19 Apr 84 SR 39/84 s7.