

# *The Liquor Consumption Tax Regulations, 1986*

*being*

Chapter L-19.1 Reg 2 (effective January 15, 1986)  
as amended by Saskatchewan Regulations 12/95; and by the  
*Statutes of Saskatchewan, 2003, c.15.*

## **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 L-19.1 REG 2**  
*The Liquor Consumption Tax Act*

**Title**

**1** These regulations may be cited as *The Liquor Consumption Tax Regulations, 1986*.

**Interpretation**

**2** In these regulations:

- (a) “**Act**” means *The Liquor Consumption Tax Act*;
- (b) “**applicant**” means a licensee or special liquor vendor who applies for a special licence;
- (c) “**special licensee**” means a person to whom a special licence is issued.

24 Jan 86 cL-19.1 Reg 2 s2.

**Licensees designated**

**2.1** For the purposes of clause 2(d) of the Act, a person who holds any class of permit, other than a special occasion permit, issued pursuant to *The Alcohol Control Regulations, 2002* is designated as a licensee.

24 Feb 95 SR 12/95 s3; 2003, c.15, s.18.

**Application for licence**

**3(1)** An applicant for a special licence mentioned in section 15 of the Act shall provide the minister with:

- (a) details of:
  - (i) any permits that the applicant holds pursuant to *The Alcohol and Gaming Regulation Act, 1997*; and
  - (ii) any licences that the applicant holds pursuant to *The Education and Health Tax Act*;
- (b) the name under which he carries on business as a special liquor vendor or as a licensee;
- (c) the location of his business;
- (d) where his name or address is different from the name and address in clause (b) or (c), his name and address; and
- (e) any information that the minister may require with respect to any business the applicant operates in a name other than his own name.

**(2)** Where an applicant operates more than one business premises, the minister may require the applicant to apply for a special licence for each business premises.

24 Jan 86 cL-19.1 Reg 2 s3; 24 Feb 95 SR 12/95 s4; 2003, c.15, s.18.

**Change of name, address or type of business, etc.**

4(1) When a special licensee:

- (a) ceases to carry on the business for which his licence was issued;
- (b) changes the name or address of his business or any branch of his business;
- (c) increases or decreases the number of locations within Saskatchewan at or through which he transacts business;
- (d) alters the operation or ownership of his business in any way other than that described in clauses (a) to (c) that is likely to affect his licence;

he shall immediately notify the minister in writing of that fact and shall request the minister to make any necessary revisions with respect to his licence.

(2) Where the minister receives a written notice pursuant to subsection (1) and he considers it appropriate, he may direct the special licensee in writing to surrender his licence to the minister, and the special licensee, on receipt of the written direction, shall immediately surrender his licence to the minister.

24 Jan 86 cL-19.1 Reg 2 s4.

**Lost or destroyed licence**

5 A special licensee whose licence is lost or destroyed shall obtain a replacement licence immediately from the minister.

24 Jan 86 cL-19.1 Reg 2 s5.

**Restrictions on licences**

6 No special licence is:

- (a) transferable; or
- (b) to be used by a person other than the special licensee or his agent.

24 Jan 86 cL-19.1 Reg 2 s6.

**R.R.S. c.L-19.1 Reg 1 repealed**

7 *The Liquor Consumption Tax Regulations* are repealed.

24 Jan 86 cL-19.1 Reg 2 s7.