



• GENERAL CONTRACTOR • CONSTRUCTION MANAGERS •

Date: \_\_\_\_\_

To: \_\_\_\_\_

Attention: \_\_\_\_\_

Project: \_\_\_\_\_

**YOU WILL NOT RECEIVE PAYMENT UNTIL ALL ITEMS HAVE BEEN SUBMITTED BY FAX OR E-MAIL.**

**PLEASE READ THE FOLLOWING CAREFULLY AND RETAIN THIS LETTER FOR FURTHER REFERENCE.**

**IT IS IMPERATIVE THAT YOU READ AND UNDERSTAND THE TERMS AND CONDITIONS OF YOUR CONTRACT BEFORE COMMENCING WORK.**

**Documentation Required Immediately**

1. Safety Policy Compliance Agreement (refer to attached document)
2. Workers Compensation Board Letter of Good Standing for the province of work
3. Certificate of Insurance in the amount of \$2,000,000.

**To ensure payment on a timely basis you must follow the guidelines below:**

1. Invoices must be received in our office by the **25<sup>th</sup> of the month** to be considered for that month's progress claim. We endeavor to provide payment by the end of the following month. If we receive early payment from our client, you will receive early payment.
2. Progress Claims must be accompanied by the attached Progress Invoice Form.
3. Workers Compensation Board Clearance (for the appropriate province) for the value of the invoiced amount is to be submitted with **each** invoice.
4. There will be a 10% holdback on all supply and install invoices as per provincial Builders Lien Legislation.
5. GST is to be added to the net amount payable after holdback calculations.
6. WHMIS and MSDS Submissions if required.



• GENERAL CONTRACTOR • CONSTRUCTION MANAGERS •

**Release of Holdback will occur 40 days from acceptance of substantial completion, and upon receipt of the following documentation**

1. Certificate of Substantial Completion (copy attached)
2. Submission of all Guarantees, Letters of Warranty, Maintenance Information etc.
3. Invoice for holdback (or a statement of account indicating the holdback due)
4. Workers Compensation Board Clearance (for the appropriate province)
5. Letter of Clearance from Sask Finance (PST) if required
6. Statutory Declaration effecting release of holdback (copy attached).

### **ACCEPTANCE**

I have read the document and acknowledge and accept the terms and conditions outlined.

Signed \_\_\_\_\_

Date \_\_\_\_\_

Name \_\_\_\_\_

Position \_\_\_\_\_



• GENERAL CONTRACTOR • CONSTRUCTION MANAGERS •

## Safety Policy Compliance Agreement

Date \_\_\_\_\_

Project \_\_\_\_\_

Company Name \_\_\_\_\_

RNF Ventures Ltd. is committed to creating and maintaining a safe workplace. Our safety manual has been developed in consultation with the Saskatchewan Construction Safety Association and the Occupational Health and Safety Act and Regulations. Your forces are legally bound by the OH&S regulations. In addition, all on site persons must comply with RNF Ventures Safety Policy. Sub-trade safety orientation and company safety manual are available on our website [rnfventures.com](http://rnfventures.com). If you do not have internet access please contact Keith Bird at 306 763 3700 ext 29 to obtain a hard copy of our sub-trade safety orientation.

- All sub-trades working on an RNF Ventures site must comply with all RNF safety policy and OH&S Act and legislation as stated in 6(a)(i)(ii) of the Saskatchewan OH&S Act.
- All potential site personnel will be required to participate in a sub-trade orientation and complete a quiz before they can enter our job site. A hard hat sticker will be issued at the completion of the quiz and must be affixed to the workers hard hat.
- RNF has a zero tolerance towards PPE and Fall Protection. Anyone not in compliance may be removed from the site at the discretion of the site superintendent or RNF Management.

\_\_\_\_\_ Initial

Sincerely,

Kelly Miller, G.S.C  
President,  
RNF Ventures

### ACCEPTANCE

I have received the RNF Ventures Ltd. Sub-trade Safety Orientation on behalf of the firm I represent. I have read the document and understand that all agents of my firm are to abide by the rules outlined in that publication and the requirements of the OH&S Act and Regulations as well as any other regulations set out by the authorities having jurisdiction on the site.

Signed \_\_\_\_\_

Date \_\_\_\_\_

Name \_\_\_\_\_

Position \_\_\_\_\_



*"Building with the Community"*

## **Subtrade Safety Orientation**

*"Committed to Safety"*

811 Central Ave  
Prince Albert, SK S6V 4V2  
Phone: (306) 763-3700  
Fax: (306) 763-4700

[www.rnfventures.com](http://www.rnfventures.com)

January 2015



## COMPANY HISTORY

RNF Ventures Ltd. origins stretch back to the spring of 1979, when Brian Simpson, in conjunction with some of the principals in Precision Service and Engineering, began a small General Contracting firm, based in Prince Albert. Kelly Miller began working for River North Construction in mid October of that year as a Site Foreman. Randy Denny joined the firm in 1980 and became a full partner in 1981. The company enjoyed considerable success for a number of years until tougher and changing economic times made it necessary for the partners to amiably downsize by splitting the operation in an effort to be successful in a less vibrant economy.

Randy Denny continued operating River North Construction, while Brian and Kelly became partners in a new firm, Northfork Construction Services Ltd. Both firms enjoyed slow steady growth through the late '80's and early '90's, and from time to time would join forces to bid on larger projects. As the construction climate improved in Saskatchewan, the two companies merged in 1996, to become RNF Ventures Ltd., with the ownership group being comprised of Brian Simpson, Randy Denny and Kelly Miller. Allan Webb joined RNF as an estimator in the spring of 2001.

With the retirement of Randy Denny in the spring of 2002, a plan for succession was implemented which laid the groundwork for Allan Webb to take on more responsibility as a Project Manager and to become involved as a partner. This plan was accelerated with the announcement in the spring of 2004 that Brian Simpson was leaving the firm. Kelly and Allan have been successfully operating in their new partnership which began March 1, 2004.

As is the case with most successful companies, RNF Ventures is always looking for ways to improve our ability to keep in step with the ever changing face of construction in our market area. To that end we are currently in a bit of a transition period whereby a younger generation of our staff is becoming more involved with our operation and ownership group. The ultimate goal is to have our firm become an employee owned and driven entity.

Our company enjoys a track record of steady sustainable growth. While our emphasis is on customer satisfaction, we never lose site of the main engine of our success, our people. We are very proud of the fact that we have numerous team members with over 20 years of service. In addition we have two team members that have been with us in excess of 25 years and two of us have been here for over 35 years. We are committed to the knowledge that we are only as good as our personnel. We start with quality individuals, and continually try to improve how we engage them. We believe this philosophy will allow them to realize their full potential. We truly believe we have superior people.

## SUBTRADE INTRODUCTION

As a subtrade on an RNF Ventures Ltd. job site you are required to adhere to all items in this safety orientation.

After you have read all items you will be asked to complete a quiz. Upon successful completion of that quiz you will receive an orientation sticker which will be placed on your hard hat and will be visible any time you are on a RNF Ventures Ltd. job site. For replacement stickers please contact the Health & Safety Advisor in the RNF office.

You must report to the site superintendent upon arriving on site. This orientation covers the general information pertaining to all RNF Ventures Ltd. job sites. You will also receive specific instruction from the site superintendent upon entering any job site and will be given a business card with important contact information and job site hazards.



## **SAFETY POLICY**

RNF Ventures Ltd. is committed to the safety and protection of its staff, sub-trades, property and the public from incidents or injury.

Employees at all levels are responsible for following all procedures as set out in the safety policy and, wherever possible, to improve on these safety measures.

**You are responsible for all persons on this jobsite.**

As a subtrade you are required to understand and incorporate the Company Safety Policy into your daily routine and to ensure that Company policy is followed by all fellow subtrades, suppliers and site visitors. **You are required to immediately report any acts that result in personal injury, property loss, or "near miss" incidents to the RNF site superintendent.**

Regular Tool Box Talks will be conducted to discuss daily tasks and safety hazards. Monthly safety meetings will be performed with all on-site personnel.

RNF Ventures Ltd. has 2 certified CSO's and 2 Health & Safety Advisors that can be contacted through the office at any time in reference to safety questions or concerns.

## **COMPANY SAFETY MANUAL**

The company safety manual is kept on site and available from the site superintendent or it can be requested through the RNF office.

The company safety manual has all RNF Ventures Ltd. policies, procedures, rules and forms. This manual is a good reference to all employees and should be reviewed regularly by all on site personnel.

**Safe Work Practices** outline general safety instructions and PPE requirements.

**Safe Job Procedures** are step by step instructions on how to perform a task which includes tool, material and PPE requirements. If there is a task that is not in the manual, you are encouraged to create a procedure for inclusion in the manual.

## **EMPLOYEE RIGHTS**

All workers have the following 3 rights.

1. **Right to Know**—you are encouraged to learn about the company and any safety related topics that pertain to your position. (e) Company Safety Manual, OH&S Act and Regulations.
2. **Right to Participate**—you are encouraged to participate in activities to better the company. (e) Job Procedures, Safety committees.
3. **Right to Refuse**—you have the right to refuse work that is believed to be unsafe. A refusal will be investigated by the safety committee.



## **EMERGENCY INFORMATION**

### **Emergency**

Phone lists with emergency numbers will be located at first aid stations.

### **First Aid**

All sites will have a **first aid station**. This will be located in the site trailer or other designated location as determined by the site superintendent. Any item removed from the first aid kit will require the **first aid register** filled out along with an **incident report** which is initiated by the injured worker and completed by the site superintendent.

All site superintendents will be trained in First Aid. All RNF personnel that have first aid training will have a **white cross with a green background sticker** on their hardhats.

### **Fire**

Fire extinguishers will be placed at designated exits where the distance to a fire extinguisher does not exceed 75 feet and within 30 feet of any work area that produces a source of ignition.

Muster areas will be designated at all job sites and marked with a sign. Regular fire drills will be held.

In case of fire the site superintendent will sound an aerosol-powered **horn three times**. After a five second delay there will be three more horn blasts. This will happen several times. You are to immediately report to the designated muster area.

**Every trade must have a pre-appointed individual** who will be responsible for taking a roll call following the evacuation, to ensure all workers are accounted for. Report the results of the roll call to the Site Superintendent.

### **Hazards**

Formal hazard assessments are conducted at least monthly however all persons on site have a responsibility in minimizing on-site dangers by being aware of changing conditions at the work place on a day to day basis. Any hazard should be brought to the attention of your site superintendent.

## **INCIDENT REPORTING**

You are required to immediately report any acts that result in personal injury, property loss, or "near miss" incidents to your site superintendent.

1. You will be asked to fill out an incident report.
2. Your site superintendent or the health & safety advisor will conduct an investigation in an effort to prevent this incident from happening again.

## **DISCIPLINARY POLICY**

Any infractions to the company policies will result in the following:

First Offence	Verbal warning
Second Offence	Written warning
Third Offence	One day site suspension
Fourth Offence	Dismissal from job site

**Notice of Violation** will be issued for all offences



## **PERSONAL PROTECTIVE EQUIPMENT**

All on-site personnel are required to wear...

- Hard Hat
  - Safety Glasses (Side shields are strongly recommended)
  - Steel Toed Boots (SCA approved green tag)
- Hearing protection is required when an area has a noise level over 80 decibels. As a general rule, 80 decibels of noise is that amount of interference that would make it difficult to carry on a normal conversation at a distance of three feet.
- Clothing is restricted to pants and shirts only. No shorts or sleeveless shirts.
- Face shields must be worn when there is a probability of airborne debris.
- Sun protection should be worn when working outdoors.
- Respiratory protection must be worn when the worker is exposed to airborne contaminants that may be harmful to the worker.
- Reflective safety vests should be worn when working around power mobile equipment and in any situation where public traffic is a hazard.

### **Fall Protection**

A written Fall Protection Plan must be developed and implemented where a worker may fall 3 metres.

The plan must include:

- The fall hazards
- The rescue procedures
- The fall protection system to be used
- The procedures to be used for the fall protection system

This plan must be readily available to the workers and the workers must be trained.

Fall protection Systems can be any of the following...

- Control Zone
- Safety Net
- Personal Fall Arrest System
- Travel Restraint System

When using the Personal Fall Arrest System the worker must be prevented from falling more than 2 metres when using a shock absorber and 1.2 metres without.

All P.P.E. will be inspected daily by the user and regular formal inspections will be conducted by authorized personnel.

P.P.E. requirements for specific substances can be found on the MSDS sheets.

## **HOUSEKEEPING**

All workers must keep their work area clean and orderly. **Before leaving for the day all workers must clean their area and return all tools to the job box.** Housekeeping is the number one reason for job incidents. The easiest way to avoid accidents is by cleaning up after yourselves.

If RNF workers are forced to clean up after a sub-trade, an amount will be deducted from the sub-trade purchase order.





## **HEALTH & SAFETY**

**Signage** is an effective way of ensuring site personnel know of hazards you have created in the implementation of your scope of work. If you have created a hazard you are expected to post signage or have other means of making all onsite personnel aware of the hazard.

Use of **drugs or alcohol** on site will not be tolerated. Any person suspected of being under the influence of drugs or alcohol will be removed from the site.

**Smoking** is permitted only in designated outdoor areas. A summary of the OH&S regulations are as follows:

1. Smoking is not allowed in any enclosed space. This includes job shacks.
2. A worker can refuse to enter any place where there is visible tobacco smoke or the location has been smoked in within the past 30 minutes unless there is an emergency that requires him to enter.
3. No Smoking Sign's must be posted at every entrance to an enclosed structure and no ashtray's are to be located inside the structure.

**Harassment will not be tolerated.** Harassment, as defined by OH&S, is any inappropriate conduct, comment, display, action or gesture by a person that is based on race, creed, religion, colour, sex, sexual orientation, marital status, family status, disability, physical size or weight, age, nationality, ancestry or place of origin; or adversely affects the worker's psychological or physical well-being and that the person knows or ought reasonably to know would cause a worker to be humiliated or intimidated.

The procedure for dealing with harassment is as follows:

- 1) An employee who believes that he/she has been subjected to harassment is encouraged to clearly and firmly make known to the alleged harasser that the harassment is objectionable and must stop.
- 2) Where circumstances prevent an employee from taking action directly with the harasser, or the action taken is unsuccessful, the employee will immediately report the alleged harassment to the General Manager or, in his absence, the Manager in charge.
- 3) RNF Ventures Ltd. will notify the alleged harasser of the complaint, provide that person with the information concerning the circumstances of this complaint, and undertake a confidential investigation.
- 4) Following the conclusion of the investigation, RNF Ventures Ltd. will advise the employee and the alleged harasser of the result of the investigation.

**Horseplay** will not be tolerated. **Serious offences** such as theft, physical abuse, etc. may result in immediate dismissal from the job site.

**Personal cell phones and portable media players** (ie: iPods & MP3 Players) are not to be used on site, during regular working hours.



## **RESOURCES**

The Company Safety Manual can be found in the job trailer or by asking the site superintendent.

The Occupational Health & Safety Act and Regulations can be found in the job trailer or by asking the site superintendent.

RNF Ventures Ltd. Company policies will be posted at all job sites in the job trailer or with the site superintendent.

- Personal Protective Equipment Policy
- Safety Training Policy
- Safety Policy
- General Rules
- Emergency Preparedness Policy
- Maintenance Policy
- Harassment Policy
- W.H.M.I.S & M.S.D.S Policy
- Hazard Assessment Policy
- Investigation Policy
- Inspection Policy

The following additional information will be posted in the job trailer or with the site superintendent.

- Emergency Phone Number List\*
- Monthly Hazard Assessment
- Fall Protection Plan (if required)
- Emergency Procedure
- OH&S Committee Members\*
- First Aid Station location
- Monthly Work Site Safety Inspection
- No Smoking Sign
- OH&S Minutes (if required)
- First Aid Attendants on site\*

## **POWER MOBILE EQUIPMENT**

You must be a COMPETENTLY trained operator to operate power mobile equipment. To operate on our jobsite you will be required to supply proof of this training.

Before starting any powered mobile equipment a visual inspection must be performed and proof of the visual inspection shall be available on site in the form of a log. In addition, we may require a copy of the last formal inspection performed on the equipment.

## **TOOLS**

Any tool or equipment that is deemed unsafe or in need of repairs are to be tagged out, the site superintendent is to be notified and necessary action to be taken.

**All personnel are to be familiar with the safe handling practices of all tools, materials and equipment under their use.**

## Important Numbers

<b>Office Personnel</b>		
<b>(306) 763-3700</b>		
Kelly Miller	Ext 14 kelly@rnfventures.com	(306) 961-6600
Allan Webb	Ext 15 allan@rnfventures.com	(306) 961-7966
Rosane Langlois	Ext 11 rosane@rnfventures.com	(306) 981-5545
Jamie Labelle	Ext 17 jamie@rnfventures.com	(306) 960-1175
Jacques Renaud	Ext 21 jacques@rnfventures.com	(306) 961-6877
Jonathon Boutin	Ext 26 jonathon@rnfventures.com	(306) 961-1157
Nick Martin	Ext 19 nick@rnfventures.com	(306) 747-7671
Keith Bird	Ext 29 keith@rnfventures.com	(306) 960-8933
Jackie McLennan	Ext 27 jackie@rnfventures.com	
Connie Augustine	Ext 10 connie@rnfventures.com	
<b>Field Staff</b>		
Kevin Acorn		(306) 961-8026
Lorne Denny	lorne@rnfventures.com	(306) 961-8300
Ron Dickie	ron@rnfventures.com	(306) 961-4666
Reiner Gerstner	reiner@rnfventures.com	(306) 961-9674
Evan Martindale	evan@rnfventures.com	(306) 960-4940
Orlan Peterson	orlan@rnfventures.com	(306) 961-2611
Stacy Moran	stacey@rnfventures.com	(306) 960-5511
Derrick Frasz	derrick@rnfventures.com	(306) 981-5509
Cody Walker	cody@rnfventures.com	(306) 981-4966
Brock Walters	brock@rnfventures.com	(306) 961-6812
<b>Emergency Numbers</b>		
Ambulance	911	
RCMP	911	
Fire Dept.	911	
Poison Control		(844) 454-1212
Electrical Utility		(306) 310-2220
Gas Utility		(888) 700-0427
SaskFirst (line locates)		(866) 828-4888
Occup'l H & S		(800) 567-7233
S.C.S.A		(800) 817-2081



811 Central Ave  
Prince Albert, SK S6V 2V4  
Phone (306) 763-3700



**SUBTRADE SAFETY ORIENTATION**

Name: (print) \_\_\_\_\_ Date: \_\_\_\_\_

Company Name: \_\_\_\_\_

1. How are RNF staff with first aid training identified? \_\_\_\_\_

2. Where is the recent RNF Ventures Ltd. Job Hazard Assessment posted? \_\_\_\_\_

3. What three P.P.E. items are required to be worn at all times while on site?

\_\_\_\_\_  
\_\_\_\_\_

4. Does your company have a fall protection plan? YES NO

If yes, where is it located? \_\_\_\_\_

5. Do you operate Power Mobile Equipment? YES NO

If so, what kind? \_\_\_\_\_

6. Will you have any Scaffolds or Elevated Work Platforms on site? YES NO

7. Do you have a First Aid Kit on site? YES NO

8. Where are RNF first aid kits located? \_\_\_\_\_

9. Where are fire extinguishers located? \_\_\_\_\_

10. Have you received any safety training? YES NO

If yes, identify. \_\_\_\_\_

\_\_\_\_\_

11. Who are you responsible for? \_\_\_\_\_

12. Who do you report an incident or near miss to? \_\_\_\_\_

We value your opinion, please provide comments or concerns regarding RNF Ventures Ltd.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Upon successful completion of this quiz you will receive an orientation sticker that is to be placed on your hard hat and displayed at all times while on any RNF Ventures Ltd. job site.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Project Name



• GENERAL CONTRACTOR • CONSTRUCTION MANAGERS •

## PST COMPLIANCE

Date \_\_\_\_\_

Project \_\_\_\_\_

Company Name \_\_\_\_\_

As a non-resident contractor (an out of province contractor working in Saskatchewan), you are probably aware of your responsibility towards Saskatchewan Ministry of Finance regarding the Provincial Sales Tax. However, if you are not aware, Sask Finance is cracking down on cross-border issues and in order to minimize our exposure to fines and penalties, we need to ensure the compliance of our out of province contractors.

We have enclosed a copy of Information Bulletin PST38 which deals with non-resident contractors. As per Section I., we are asking you to provide a PST clearance for the work performed on the above named project.

If you are not already registered with Sask Finance, I would urge you to call 1-800-667-6102 and ask for an information officer. They can answer any questions you may have.

**To limit our liability, we will be holding 5% of your entire contract until a clearance is issued (as per section H of the Information Bulletin).**

### ACCEPTANCE

I have read the document and understand that all agents of my firm are to abide by the rules outlined in that bulletin and the requirements of the Sask Finance as well as any other regulations set out by the authorities having jurisdiction on the site.

Signed \_\_\_\_\_

Date \_\_\_\_\_

Name \_\_\_\_\_

Position \_\_\_\_\_

Sincerely,

Rosane Langlois



Ministry of  
Finance

Revenue Division  
2350 Albert Street  
Regina, Saskatchewan  
S4P 4A6

# Information Bulletin

PST-38

Issued: February, 1985

Revised: May, 2005

## THE PROVINCIAL SALES TAX ACT

### INFORMATION FOR NON-RESIDENT CONTRACTORS (REAL PROPERTY CONTRACTS)

Was this bulletin useful?

Click here to complete our short  
**READER SURVEY**

This bulletin has been prepared to help you apply and collect the Provincial Sales Tax. It is a general guide and not a substitute for the legislation.

The changes to this bulletin are indicated by a (I).

The contents of this bulletin are presented under the following sections:

- A. Registration and Reporting Requirements
- B. Who is a Contractor?
- C. Real Property Definition
- D. Calculation of Tax on Construction Materials, Supplies and Equipment Repair Parts
- E. Calculation of Tax on Construction Equipment, Vehicles and Tools
- F. Contractors Who Make Retail Sales
- G. Notification of Subcontracts
- H. Bonding
- I. Contract Clearance on Final Payment
- J. Manufacturing and Contractors
- K. Saskatchewan Electronic Tax Service (SETS)

#### **A. REGISTRATION AND REPORTING REQUIREMENTS**

Non-resident contractors must become registered with the Revenue Division to enable them to report any tax payable on materials, supplies and construction equipment used in Saskatchewan.

**B. WHO IS A CONTRACTOR?**

A contractor is a person who constructs, alters or improves real property.

Contractors include:

- (a) general contractors;
- (b) subcontractors, including carpenters, bricklayers, stonemasons, plasterers, flooring, tile and terrazzo, electrical, plumbing, heating, air conditioning, insulating, ventilating, papering, roofing, painting, decorating, concrete finishing contractors, etc.

**C. REAL PROPERTY DEFINITION**

Real property includes land or a building or other structure attached to land. Property that is sunk into, bolted onto, cemented to or otherwise "permanently" affixed to land or a building is normally considered real property. As well, goods that are so heavy that they cannot be moved are often considered to be real property, even if they are not otherwise affixed to the land or a building. Examples of items that become real property when installed in a building or attached to land include furnaces, water heaters, central air conditioners, underground sprinklers and fences. Most production machinery and equipment is considered to become real property after installation.

**D. CALCULATION OF TAX ON CONSTRUCTION MATERIALS, SUPPLIES AND EQUIPMENT REPAIR PARTS**

When a contractor enters into a contract for the repair, renovation or improvement of real property, the contractor is considered the consumer of materials incorporated into the property.

The tax on construction materials, supplies and equipment repair parts purchased outside Saskatchewan and brought into the province must be remitted on the laid-down cost in Saskatchewan. This cost includes currency exchange, total freight charge to the final destination, customs and excise taxes and duties, but not the GST.

The tax on all construction materials, supplies and equipment repair parts purchased in Saskatchewan must be paid to the vendor at the time of purchase.

Labour charges to repair, renovate or improve real property are not subject to tax.

A contractor is not required to report, to the principal, the amount of tax paid on the materials, supplies and other goods used in the performance of a construction contract. **Therefore, the contract price to the principal should be quoted "Provincial Sales Tax included".**

## E. CALCULATION OF TAX ON CONSTRUCTION EQUIPMENT, VEHICLES AND TOOLS

A non-resident contractor who brings construction equipment, vehicles and tools into Saskatchewan is required to pay the tax by using one of the following methods:

(a) Tax on depreciated value

The tax is payable on the depreciated value. To determine value, straight-line depreciation of 1 ½% per month or part month to a maximum of 60% is allowed from the date of purchase to the original date of entry into Saskatchewan. Depreciation applies to the contractor's original purchase price (excluding the GST) before deduction of a trade-in.

(b) Tax on temporary use formula

If a retail sales tax has been paid in full to another jurisdiction, the Provincial Sales Tax is determined as follows:

- (i) calculate the tax on equipment and vehicles on the contractor's original purchase price (excluding the GST) **before** the deduction of a trade-in (no depreciation allowed).
- (ii) remit 1/36 of the tax calculated in (i) above for each month or part month the equipment or vehicles are in Saskatchewan. Payment will continue until full tax (36/36) has been paid or the equipment or vehicles are permanently removed from Saskatchewan.

If a retail sales tax has **not** been paid in full to another jurisdiction, the Provincial Sales Tax is determined as follows:

- (i) calculate the tax on equipment and vehicles on the contractor's original purchase price (excluding the GST) **before** the deduction of a trade-in (no depreciation allowed).
- (ii) remit 1/3 of the tax calculated in (i) above for each year or part year the equipment or vehicles are in Saskatchewan. Payment will continue until full tax (3/3) has been paid or the equipment or vehicles are permanently removed from Saskatchewan.

All construction equipment, vehicles and tools brought into Saskatchewan must be reported. For audit verification, please include copies of purchase invoices.

- (c) Leased or rented vehicles and equipment brought into Saskatchewan are subject to tax on the total charge (excluding the GST).

The tax on all construction equipment purchased in Saskatchewan must be paid to the vendor at the time of purchase.

**Please note:** Vehicles registered interjurisdictionally for the transportation of goods or passengers will be subject to a prorated vehicle tax at the time of registration. If you require further information on the prorated vehicle tax, please contact the Revenue Division at 1-800-667-6102 extension 6658.



**F. CONTRACTORS WHO MAKE RETAIL SALES**

A contractor who makes incidental supply only sales must collect tax from the customer. The tax that was paid to the supplier on those incidental goods must be deducted from the tax collected and the difference reported on the Provincial Sales Tax return.

**G. NOTIFICATION OF SUBCONTRACTS**

The general contractor or principal must provide the Revenue Division with the following information on all subcontracts which are awarded by them:

- (a) the name and address of each subcontractor;
- (b) the nature of each subcontract;
- (c) the value of each subcontract and who is responsible for the tax;
- (d) the proposed date of commencement and completion of each subcontract.

**H. BONDING**

A non-resident contractor working in Saskatchewan is required to post a Guarantee Bond or cash deposit in an amount equivalent to 5% of the total contract amount. It is the duty of the general contractor or principal to ensure that the non-resident contractor complies with this provision. Failure to do so makes the general contractor or principal liable for any taxes which the non-resident contractor may fail to remit.

**I. CONTRACT CLEARANCE ON FINAL PAYMENT**

Before the final payment is made on a contract, the sub-contractor must obtain a clearance letter from the Revenue Division and provide a copy of the letter to the general contractor or principal. To obtain a clearance letter, please telephone 1-800-667-6102, extension 0956. If the contractor's account is **not** in good standing, the general contractor or principal will be requested to withhold from any hold back an amount equal to the tax due and remit this amount to the Revenue Division.

**J. MANUFACTURING CONTRACTORS**

A manufacturing contractor is a contractor who manufactures, in shop, goods for use in the performance of a construction contract. Tax must be paid on the manufactured cost of the materials. For further information, please refer to Information Bulletin PST-37 (Manufacturing Contractors).

**K. SASKATCHEWAN ELECTRONIC TAX SERVICE (SETS)**

Saskatchewan Ministry of Finance has made it possible to report and remit tax electronically through the use of a standard Internet connection. The Saskatchewan Electronic Tax Service (SETS) offers a secure, fast, easy and convenient alternative to filing returns in paper format. Several E-File services are currently available through SETS.

Businesses may use SETS to file and pay returns for Provincial Sales Tax and other provincial taxes.

SETS allows businesses to:

- File and pay returns or make payments on account.
- File a return and post-date the payment to the due date.
- View account balance and statement information.
- Authorize your accountant to file on your behalf.
- Subscribe to an E-mail Notification Service that allows the option to be notified by e-mail that a tax return should be filed (replaces the paper forms normally received in the mail).

#### **FOR FURTHER INFORMATION**

Write: Ministry of Finance  
Revenue Division  
2350 Albert Street  
Regina, Saskatchewan  
S4P 4A6

Telephone: Toll Free 1-800-667-6102  
Regina 306-787-6645

E-mail: sask.tax.info@gov.sk.ca

Fax: 306-787-9644

Internet: Provincial Sales Tax bulletins, forms and information are available on the Internet at:

<http://www.finance.gov.sk.ca/taxes/pst>

To receive automatic e-mail notification when this (or any other) bulletin is revised, go to [www.finance.gov.sk.ca/taxes](http://www.finance.gov.sk.ca/taxes), click on the "What's New" information then click on the "subscribe" button.



**STANDARD PROGRESS INVOICE FORM**

811 Central Ave  
 Prince Albert, Saskatchewan  
 S6V 4V2  
 Phone: (306) 763-3700 Fax: (306) 763-4700

Project	
Name:	Project #:

Invoice #:
Invoice Date:
Progress Claim #:

Subcontractor
Name:
Address:

	Contract Amount	% Complete
Original Contract Amount:		
Change Order #		
<b>Subtotal</b>		

Amount Complete to Date \_\_\_\_\_  
 Less: Previous Request \_\_\_\_\_  
 Gross Progress This Claim \_\_\_\_\_  
 Less 10% Holdback \_\_\_\_\_  
 Net Claim this Period \_\_\_\_\_  
 GST \_\_\_\_\_  
**TOTAL PAYABLE**

FORM C

CERTIFICATE OF SUBSTANTIAL PERFORMANCE OF SUBCONTRACT

(Subsection 41 (1.1) of The Builders' Lien Act)

This is to certify that the contract in the amount of \$

100

(state amount of contract)

in relation to the following services or materials:

(short description of services or materials)

to the following improvement:

(short description of improvement)

to the following land:

(Civic address of land or legal description)

is substantially performed.

SUBCONTRACTOR: We certify that the contract described above has been substantially performed.

Name of Subcontractor

Authorized Signature

Address

Day/Month/Year

PAYER ON THE SUBCONTRACT: We certify that we have examined and verified that the subcontract described above is substantially performed.

RNF Ventures Ltd.

Authorized Signature

Name of Payer

811 Central Ave, Prince Albert, SK S6V 4V2

Day/Month/Year

Address

PAYMENT CERTIFIER: We certify that we have examined and verified that the contract described above is substantially performed.

Day/Month/Year

(Payment Certifier, if any)

(If no payment certifier, certificate must be signed by owner and contractor jointly)

(Contractor)

(Owner)

Name of Owner:

Address for Service:

Name of Payment Certifier: (Where there is a payment certifier)

Address of Payment Certifier: (Where there is a payment certifier)

Name of Contractor: (Where there is no payment certifier)

Address of Contractor: (Where there is no payment certifier)

# Statutory Declaration

TO BE MADE BY THE CONTRACTOR WHEN APPLYING FOR RELEASE  
OF HOLDBACK, SECURITY DEPOSIT OR BOTH UPON  
SUBSTANTIAL/TOTAL PERFORMANCE

IN THE MATTER OF THE CONTRACT

between \_\_\_\_\_  
\_\_\_\_\_ Owner

and \_\_\_\_\_  
\_\_\_\_\_ Contractor

for \_\_\_\_\_  
\_\_\_\_\_  
(insert title of the Work and the Project

I, \_\_\_\_\_ of the \_\_\_\_\_ of \_\_\_\_\_ in the  
Province of \_\_\_\_\_ DO SOLEMNLY DECLARE:

THAT I am \_\_\_\_\_ (See Note 1) of \_\_\_\_\_  
\_\_\_\_\_, the Contractor named in the contract abovementioned,  
and as such have personal knowledge of the facts hereunder declared, and that all accounts for labour,  
subcontracts, products, construction machinery and equipment and other indebtedness which may have been  
incurred by the Contractor in the Performance of the Work (See Note 2) and for which the Owner might in any way  
be held responsible have been paid in full except holdback monies properly retained.

AND I MAKE THIS SOLEMN DECLARATION conscientiously believing it to be true and knowing it is of the same  
force and effect as if made under oath.

DECLARED before me at the \_\_\_\_\_ )  
of \_\_\_\_\_ in the \_\_\_\_\_ )  
of \_\_\_\_\_ this \_\_\_\_\_ day ) Signed \_\_\_\_\_  
of \_\_\_\_\_, \_\_\_\_\_ )  
\_\_\_\_\_ )

A Commissioner for Oaths, Notary Public, Justice of the Peace.

**NOTE 1:** The Declaration must be made by the President, a Vice President, the Secretary, the Treasurer, or a Director of an incorporated company except that another individual may make the Declaration provided that two copies of the by-law issued under the Corporation seal authorizing such individual to execute documents accompanies the first Declaration of each Contract. For a partnership the Declaration must be made by one of the partners and for a sole proprietorship the sole proprietor himself must make the Declaration. The position of the declarant and the name of the Contractor must be clearly noted.

**NOTE 2:** Other indebtedness shall mean only such debts incurred by the Contractor to persons in privity of contract with him, debts arising out of statutory requirements, and in the case of the Contractor's workers any debt arising out of collective bargaining agreements, legislation applying to worker's compensation, unemployment insurance, and minimum wage standards where applicable.

# Statutory Declaration

TO BE MADE BY A CONTRACTOR/SUB-CONTRACTOR  
TO ACCOMPANY HIS SECOND AND ALL SUBSEQUENT  
PROGRESS CLAIMS WHERE SUCH PROCEDURE IS REQUIRED

CANADA  
Province of  
Saskatchewan

In the matter of a Contract entered with

\_\_\_\_\_ Owner  
\_\_\_\_\_ Contractor

At Project \_\_\_\_\_

Contract No. \_\_\_\_\_

TO WIT:

I, \_\_\_\_\_ of the City of Prince Albert in the Province of Saskatchewan do  
solemnly declare: --

1. That I am \_\_\_\_\_ of \_\_\_\_\_  
(President, Secretary, etc)  
the contractor/sub-contractor named in the contract above mentioned and as such have personal knowledge  
of the facts hereunder declared:
2. That all the sub-contractors, labour and accounts for materials and equipment whatsoever entering  
into the construction portion of the work covered by the said contract as set forth in Progress Claim No.  
\_\_\_\_\_ Passed last previous to this Progress Claim No. \_\_\_\_\_ dated \_\_\_\_\_  
attached hereto have been duly paid, except for the holdbacks on sub-contracts.
3. That the wages paid are in all cases the same as or above those set out in any applicable  
legislation.

AND I MAKE THIS SOLEMN DECLARATION conscientiously believing it to be true and knowing that  
it is of the same force and effect as if made under oath and by virtue of the Canada Evidence Act.

DECLARED before me at the City  
of \_\_\_\_\_ in the Province  
of \_\_\_\_\_ this \_\_\_\_\_ day  
of \_\_\_\_\_.

} Signed \_\_\_\_\_

\_\_\_\_\_  
A Commissioner of Oaths for the  
Province of Saskatchewan.  
My commission expires \_\_\_\_\_.