

**SASKATCHEWAN BUSINESS  
INCENTIVES  
2017**

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## **MANUFACTURING AND PROCESSING**

### **Manufacturing and Processing Profits Tax Reduction**

The Manufacturing and Processing Profits Tax Reduction reduces the Saskatchewan CIT rate by as much as two percentage points on Canadian manufacturing and processing profits, as reported on the federal T2 CIT return. Saskatchewan-based firms with a high allocation of income to Saskatchewan will receive a larger tax reduction than firms with a low allocation of income.

For further information about the Manufacturing and Processing Tax Reduction, please contact:

Ministry of Finance  
Taxation and Intergovernmental Affairs Branch  
Phone: (306) 787-6722

Website: <http://finance.gov.sk.ca/taxes/cit/>

Information Bulletin: <http://finance.gov.sk.ca/revenue/mfg/bulletins/MP01-MandPProfitsTaxReduction.pdf>

### **Manufacturing and Processing Investment Tax Credit**

The Saskatchewan Investment Tax Credit (ITC) for Manufacturing and Processing (M&P) is available to manufacturing and processing corporations filing a T2 CIT return with some allocation of taxable income to Saskatchewan. This is a refundable tax credit designed to encourage plant and equipment investment for M&P activities in Saskatchewan. The percentage rate of the ITC parallels the rate of the Saskatchewan Provincial Sales Tax (PST). Therefore, for eligible purchases made after October 27, 2006, and before March 23, 2017, the ITC is equal to 5 per cent of the total capital cost of the asset. For eligible purchases made on or after March 23, 2017, the ITC is equal to 6 per cent of the total capital cost of the asset. Both sustaining capital and expansion capital investments qualify, as well as both new and used equipment investments.

To be eligible for the M&P ITC Program, a corporation must:

- Conduct qualifying M&P activities in Saskatchewan
- Make qualifying M&P related purchases in Saskatchewan
- Meet the requirements under Federal ITA Regulation 4600(2)

For further information about the Manufacturing and Processing Investment Tax Credit, please contact:

Ministry of Finance  
Taxation and Intergovernmental Affairs Branch  
Phone: (306) 787-6722

Website: <http://finance.gov.sk.ca/taxes/cit/>

Information Bulletin: <http://finance.gov.sk.ca/revenue/mfg/bulletins/MP02-MandPInvestmentTaxCredit.pdf>

## Manufacturing and Processing Exporter Tax Incentive

The Manufacturing and Processing (M&P) Exporter Tax Incentive provides non-refundable tax credits to eligible businesses that expand the number of their M&P related full-time employees above the number that was employed in 2014. The incentive will provide \$3,000 in non-refundable tax credits for each incremental full-time employee for the 2015 through 2019 taxation years. Tax credits are applied against Saskatchewan corporate income tax and unused amounts can be carried forward for up to five taxation years.

To be eligible for the M&P Exporter Tax Incentive, companies must:

- Be in the M&P sector or be a “new economy” creative industry
- Must generate at least 25% of their revenues from outside of Saskatchewan (either the rest of Canada or internationally)

For further information about the M&P Exporter Tax Incentive, please contact:

Scott Summach  
Deputy Director, Investment  
Ministry of the Economy  
Phone: (306) 933-7207  
E-mail: [scott.summach@gov.sk.ca](mailto:scott.summach@gov.sk.ca)

Website: <http://www.finance.gov.sk.ca/Default.aspx?DN=4c64e316-fe37-4380-b8a3-515e8c1e9b67>  
Information Bulletin: <http://finance.gov.sk.ca/revenue/mfg/bulletins/MP-3SaskManufacturingandProcessingExporterTaxIncentive.pdf>

## Manufacturing and Processing Exporter Tax Incentive for Head Office Jobs

The Manufacturing and Processing (M&P) Exporter Tax Incentive for Head Office Jobs will provide eligible businesses with non-refundable tax credits equal to \$10,000 in respect of each new head office employee hired for the 2015 through 2019 taxation years. This incentive will require employees to be performing typical head office duties. In order to qualify for this portion of the incentive, the business must establish an office located in Saskatchewan where at least 10 of the employees with current payroll of at least \$1 million are performing at least five of the following functions: strategic planning, finance, information technology, human resources and procurement.

To be eligible for the M&P Exporter Tax Incentive for Head Office Jobs, companies must:

- Be in the M&P sector or be a “new economy” creative industry
- Must generate at least 25% of their revenues from outside of Saskatchewan (either the rest of Canada or internationally)

For further information about the M&P Exporter Tax Incentive for Head Office Jobs, please contact

Scott Summach  
Deputy Director, Investment  
Ministry of the Economy  
Phone: (306) 933-7207  
E-mail: [scott.summach@gov.sk.ca](mailto:scott.summach@gov.sk.ca)

Website: <http://finance.gov.sk.ca/taxes/cit/>  
Information Bulletin: <http://finance.gov.sk.ca/revenue/mfg/bulletins/MP-3SaskManufacturingandProcessingExporterTaxIncentive.pdf>

### **Corporation Income Tax Rebate for Capital Investment in Primary Steel Production**

The Corporation Income Tax Rebate for Primary Steel Production will provide a tax incentive for eligible primary steel producers that make a minimum capital investment of \$100 million in new or expanded productive capacity. An eligible primary steel producer is a company that smelts and refines metals to produce steel in ingot or molten form, then rolls, draws or casts that steel into sheet, strip or other form at a production facility in Saskatchewan.

The tax incentive for each year of a five-year rebate period will be based on the incremental Saskatchewan Corporation Income Tax payable by the corporation as a result of the new investment. Incremental tax will be determined based on the proportionate increase in the facility's productive capacity resulting from the capital investment.

The tax incentive will rebate the full amount of incremental tax for each of the first two years of the rebate period, 75% of the incremental tax for the third year of the rebate period, 50% of the incremental tax for the fourth year of the rebate period and 25% of the incremental tax for the fifth year of the rebate period.

For further information about the M&P Exporter Tax Incentive, please contact:

Scott Summach  
Deputy Director, Investment  
Ministry of the Economy  
Phone: (306) 933-7207  
E-mail: [scott.summach@gov.sk.ca](mailto:scott.summach@gov.sk.ca)

Or visit: <http://www.finance.gov.sk.ca/Default.aspx?DN=40f98ac0-3633-4315-a8d6-9cb607e81701>

## RESEARCH AND DEVELOPMENT INCENTIVES

### Research and Development Tax Credit

The Research and Development (R&D) Tax Credit encourages innovative research and development activity in Saskatchewan. The 10 per cent income tax credit is refundable on the first million dollars of annual eligible expenditures for Saskatchewan Canadian-controlled private corporations. In all other cases, the credit is non-refundable and can be applied against Saskatchewan CIT owed in the subsequent ten years (or the previous three taxation years). The total of refundable and non-refundable R&D Tax Credits that may be claimed by a corporation is limited to \$1.0 million per year.

Eligibility parallels the existing criteria for the Federal Scientific Research and Experimental Development Tax Credit (SRED), which offers up to a 35 per cent tax credit. Activities such as operations research, engineering or design, and computer programming, are generally eligible if they are undertaken directly in support of basic or applied research or experimental development. Leases and rentals qualify, but capital investments are ineligible. Marketing, quality control, and resources exploration/drilling activities also generally do not qualify.

For further information about the Research and Development Tax Credit, please contact:

Ministry of Finance  
Taxation and Intergovernmental Affairs Branch  
Phone: (306) 787-6722

Or visit: <http://finance.gov.sk.ca/Default.aspx?DN=7210d60f-4263-4bf8-9f59-dbbbd8d64f7a&Anc=7210d60f-4263-4bf8-9f59-dbbbd8d64f7a&Pa=b0716095-178a-47d3-bb28-a1bb01abbad4>

## Saskatchewan Commercial Innovation Incentive

The SCII is a new growth tax incentive that offers eligible corporations a reduction of the provincial Corporate Income Tax (CIT) rate to six per cent, for a period of 10 years. A first of its kind in North America “patent box” style tax incentive, the SCII program is open to a wide variety of eligible intellectual property (IP) types, including patents, plant breeders’ rights, trade secrets and copyrights (computer programs and algorithms.)

The SCII is open to any company operating in any sector, from anywhere in the world, regardless where or when the research and development (R&D) for the qualifying intellectual property (IP) occurred or was licensed. The benefit period can be extended to 15 years, if the majority (50 per cent or greater) of related R&D has been conducted in Saskatchewan.

IP can be owned or licensed, new iterations of goods, services and processes tied to the original qualifying IP are eligible for the incentive without a separate application, and the SCII can be combined with other incentive and grant programs a firm may qualify for.

For further information about the Saskatchewan Commercial Innovation Incentive, please contact:

Cullen Stewart  
Director, Strategic Policy and Initiatives  
Ministry of the Economy  
Regina, SK  
Phone: (306) 787-2561  
E-mail: Cullen.Stewart@gov.sk.ca

Or visit: [http://publications.gov.sk.ca/documents/310/98563-Saskatchewan%20Commercial%20Innovation%20Incentive%20\(SCII\)%202017.pdf](http://publications.gov.sk.ca/documents/310/98563-Saskatchewan%20Commercial%20Innovation%20Incentive%20(SCII)%202017.pdf)

## **AGRICULTURE INCENTIVES**

### **Saskatchewan Lean Improvements in Manufacturing**

The Saskatchewan Lean Improvements in Manufacturing (SLIM) program provides funding assistance to agri-businesses for adoption of best practices, new technologies, and state-of-the-art processes that stimulate improvements in productivity and efficiency. SLIM provides 50 per cent cost-shared funding to a maximum of \$500,000 per proponent. Proponents must spend a minimum of \$200,000 on their projects. Before proceeding with investments in facility modifications and equipment, a Lean Gap Analysis is required. SLIM will support 50 per cent of Lean Gap Analysis costs to a maximum of \$20,000 per project.

For more information about SLIM, please contact:

Robert Brodner

Manager, Program Delivery

Ministry of Agriculture

Regina, SK

Phone: (306) 787-0632

Email: [robert.brodner@gov.sk.ca](mailto:robert.brodner@gov.sk.ca)

Or visit <https://www.saskatchewan.ca/business/agriculture-natural-resources-and-industry/agribusiness-farmers-and-ranchers/growing-forward-2/saskatchewan-lean-improvements-in-manufacturing>



## Saskatchewan Agri-Value Initiative

The mandate of the Saskatchewan Agri-Value Initiative is to assist the development and expansion of small to medium-sized enterprises and/or producer/processor organizations involved in value-added processing of agricultural products.

Companies involved in the value-added processing of agricultural products can apply for project funding to a maximum of \$100,000 over a four-year period for the following activities:

- Prototype and product development;
- Systems improvements;
- Marketing/marketing opportunities; and
- Skills and training.

There is a 50 per cent matching criteria for all components.

For more information about the Saskatchewan Agri-Value Initiative, please contact:

Dr. Harsha Marambe  
Research Specialist, Processing/Value Added  
Ministry of Agriculture  
Regina, SK  
Phone: (306) 787-2522  
Email: [harsha.marambe@gov.sk.ca](mailto:harsha.marambe@gov.sk.ca)

Or visit <https://www.saskatchewan.ca/business/agriculture-natural-resources-and-industry/agribusiness-farmers-and-ranchers/agricultural-research-programs/funding-for-agricultural-research/gf2-savi-funding-details>

## **Agriculture Development Fund**

The Agriculture Development Fund provides project funding of over \$14M per year on a competitive basis to researchers in public and private research and development. The funding is provided to create future growth opportunities and to enhance the competitiveness of the provincial agriculture industry. This investment results in new knowledge, information and choices of technologies for producers and food processors, including feed and nutrition information for ranchers, and new crop cultivars and production information for farmers. Approved projects may receive funding for up to 100 per cent of eligible costs. Matching funds from other sources are encouraged.

For more information about the Agriculture Development Fund, please contact:

Agriculture Research Branch  
Ministry of Agriculture  
Regina, SK  
Phone: (306) 787-6566  
E-mail: [arbonline@gov.sk.ca](mailto:arbonline@gov.sk.ca)

Or visit <https://www.saskatchewan.ca/business/agriculture-natural-resources-and-industry/agribusiness-farmers-and-ranchers/agricultural-research-programs/funding-for-agricultural-research/gf2-adf-funding-details>

## ENERGY AND RESOURCE INCENTIVES

### Saskatchewan Petroleum Research Incentive

The Saskatchewan Petroleum Research Incentive is intended to encourage research, development, and demonstration of new technologies that facilitate the expanded production of Saskatchewan's oil and natural gas resources. Credits towards the remission of royalties and taxes are available for 50 per cent of eligible research costs directly involving the Petroleum Technology Research Centre (PTRC) (maximum of \$1M per project), plus 30 per cent of any remaining costs directly involving the PTRC and all other eligible research costs (maximum of \$3M per project).

For more information about the Saskatchewan Petroleum Research Incentive, please contact:

Jean Chen  
Senior Engineer, Energy Development and Climate Change  
Ministry of the Economy  
Regina, SK  
Phone: (306) 787-3378  
Email: [jean.chen@gov.sk.ca](mailto:jean.chen@gov.sk.ca)

Or visit <http://www.economy.gov.sk.ca/SPRI>

### Incentives for Enhanced Oil Recovery (EOR)

The Ministry of Finance provides an exemption and remission of Provincial Sales Tax and/or Fuel Tax on eligible injectable substances used in approved EOR projects. This exemption and remission was introduced in 2005 to provide an incentive for oil producers to apply advanced extraction processes to enhance the total recovery from an underground reservoir.

For more information, contact:

Ministry of Finance  
Revenue Division  
Regina, SK  
Phone: (306) 787-6645  
E-mail: [sask.tax.info@finance.gov.sk.ca](mailto:sask.tax.info@finance.gov.sk.ca)  
Websites: <http://finance.gov.sk.ca/taxes/ft/bulletins/FT1-GeneralFuelTaxInformation.pdf>  
<http://finance.gov.sk.ca/revenue/pst/bulletins/PST-14%20Oil%20and%20Gas%20Producers.pdf>

## Oil Processing Investment Incentive

The Oil Processing Investment Incentive encourages industry investment in value-added oil processing projects with a total output of less than 60,000 barrels per day. Eligible companies are provided with transferable royalty credits on new production worth up to 10 per cent of approved capital expenditures to a maximum of \$75.0 million per project.

Ed Dancsok  
Senior Strategic Lead  
Ministry of the Economy  
Regina, SK  
Phone: (306) 787-2591  
Email: [ed.dancsok@gov.sk.ca](mailto:ed.dancsok@gov.sk.ca)

## Potash Production Incentives

Retroactive to January 1, 2005, there is a 10-year tax holiday from base payments on expansions of potash mines that exceed productive capacity of 200,000 tonnes of potassium chloride per year. The province is also providing a capital investment incentive to promote expansion of production. All capital expenditures are now recognized at 120 per cent. Effective January 1, 2010, changes were made to the *Potash Production Tax Regulations* to include an allowance for new corporate office jobs. A \$100,000 allowance per job is available for qualifying corporate office positions.

For more information about the Potash Production Incentives, please contact:

Cory Hughes  
Executive Director, Mineral Policy  
Ministry of Economy  
Regina, SK  
Phone: (306) 787-3628  
E-mail: [Cory.Hughes@gov.sk.ca](mailto:Cory.Hughes@gov.sk.ca)

Or visit: <http://www.qp.gov.sk.ca/documents/English/Regulations/Regulations/M17-1R6.pdf>

## Mineral Processing Tax Incentive

Companies operating exclusively in the processing of imported minerals or mineral concentrate to the prime metal stage of development are eligible for a five-year CIT holiday. In order to qualify for the tax incentive, an eligible corporation must maintain a minimum capital investment of \$125M in its Saskatchewan operation and maintain minimum incremental employment of 75 full-time employees in Saskatchewan.

The initial year of eligibility for the tax incentive by an eligible corporation will be the first year Saskatchewan CIT is payable and will extend for the following four consecutive taxation years.

For more information about the Mineral Processing Tax Incentive, please contact:

Ministry of Finance

Taxation and Intergovernmental Affairs Branch

Regina, SK

Phone: (306) 787-6722

Email: [sask.tax.info@finance.gov.sk.ca](mailto:sask.tax.info@finance.gov.sk.ca)

Website: <http://www.gp.gov.sk.ca/documents/English/Statutes/Statutes/I2-01.pdf> (Section 64.1)

## FIRST NATIONS / MÉTIS INCENTIVES

### First Nations Trust

Through the First Nations Trust, 25 per cent of profits generated by the two casinos of the Saskatchewan Gaming Corporation and 50 per cent of profits generated by the six casinos of the Saskatchewan Indian Gaming Authority (SIGA) are distributed to Saskatchewan First Nations on a per capita basis. Beneficiary First Nations have discretionary spending authority within 12 broadly-defined criteria including economic developments, social programs, and health initiatives.

For more information about the First Nations Trust, please contact:

First Nations Trust

Saskatoon, SK

Phone: (306) 931-4424

E-mail: [admin@firstnationstrust.com](mailto:admin@firstnationstrust.com)

Or visit: <http://www.firstnationstrust.com/index.php/about>

<http://www.firstnationstrust.com/attachments/article/26/Trust%20Indenture.pdf>

### Community Development Corporations

The Community Development Corporations (CDCs) were created pursuant to the 2002 Gaming Framework Agreement signed between the Government of Saskatchewan and the Federation of Saskatchewan Indian Nations. On an annual basis, the CDCs, in total, receive 25 per cent of the net profits generated by the five casinos operated by SIGA. Currently, there are five CDCs, each of which is associated with a SIGA casino located on-reserve.

They include:

- Northern Lights – Prince Albert
- BATC – North Battleford
- Painted Hand – Yorkton
- Bear Claw – Kenosee Lake
- Dakota Dunes – Saskatoon

CDCs may make payments to First Nation and non-First Nations organizations within a defined catchment area determined by the Board of each CDC based on 10 criteria, including economic development.

For more information and contact information for the five CDCs, please visit:

<https://www.saskatchewan.ca/business/first-nations-metis-and-northern-community-businesses/gaming-trusts-and-grants>

## Clarence Campeau Development Fund

The Clarence Campeau Development Fund (CCDF) provides funding support for Métis businesses, community economic development initiatives and assistance for the development of the management skills of new and existing Métis business owners and entrepreneurs. Assistance may be in the form of equity participation, interest-free loans, and repayable or non-repayable contributions. Nine programs are administered by the fund, with varying levels of financial support available under each.

Program Title	Available Support
<b>Loan/Equity Contribution</b>	<ul style="list-style-type: none"> <li>CCDF can provide financial assistance of up to the lesser of \$200,000 per project or 35 per cent of the value of the fixed assets identified in the program costs in order to increase applicants' ability to leverage funds from other financial institutions.</li> </ul>
<b>Community Business Development</b>	<ul style="list-style-type: none"> <li>CCDF can provide a one-time, non-repayable contribution up to the lesser of \$100,000 or 35 per cent of the value of the fixed assets as identified in the program costs.</li> <li>CCDF can contribute up to the lesser of \$200,000 or 35 per cent of the value of the fixed assets as a repayable contribution, preferred shares, convertible preferred shares or convertible debentures.</li> <li>Total funding will not exceed 50 per cent of the value of fixed assets.</li> </ul>
<b>Large Scale or Joint Venture Projects</b>	<ul style="list-style-type: none"> <li>Equity funding is available for up to the lesser of \$1,000,000 or 50 per cent of the value of the total project costs.</li> <li>Minimum funding under this program will be \$201,000.</li> <li>Projects funded must be for-profit and commercially viable with total project costs in excess of \$500,000.</li> <li>Priority will be given to, but not restricted to, higher-end value-added projects.</li> </ul>
<b>Development of Management and Marketing Skills</b>	<ul style="list-style-type: none"> <li>Funding support for up to 75 per cent of direct costs associated with approved business management and marketing courses is available to new and existing Métis entrepreneurs under this program, up to a maximum of \$10,000.00.</li> </ul>
<b>Business Plan Assistance</b>	<ul style="list-style-type: none"> <li>Allows Métis entrepreneurs to engage the services of a professional consultant in order to undertake the quality of research and planning necessary to develop a business plan and attract financing.</li> <li>CCDF can consider funding up to 75 per cent of costs to a maximum of \$10,000 in the form of a non-repayable contribution.</li> </ul>
<b>Support for Aftercare</b>	<ul style="list-style-type: none"> <li>Provides professional support to new businesses in order to help improve the opportunity for success.</li> <li>Funding is intended to allow the business to engage the services of a professional consultant to examine the operations of the business in order to identify areas that may require special attention.</li> <li>CCDF can consider a non-repayable contribution of up to 100 per cent of costs, to a maximum of \$10,000 over the life of the contribution.</li> </ul>
<b>Women Equity</b>	<ul style="list-style-type: none"> <li>Assists Saskatchewan Métis Women who wish to become entrepreneurs overcome barriers and enhance their ability to leverage financing and support services from financial institutions and business support agencies.</li> <li>CCDF can provide equity assistance of up to 65% of project costs to a maximum of \$10,000</li> <li>Total project costs cannot exceed \$ 25,000 (excluding working capital).</li> </ul>
<b>Youth Equity</b>	<ul style="list-style-type: none"> <li>Assists Saskatchewan Métis Youth ages 18 to 35 with the desire to become entrepreneurs, overcome barriers and enhance their ability to leverage financing and support services from other financial institutions and agencies.</li> <li>CCDF can provide equity assistance of up to 65% of project costs to a maximum of \$10,000 Total project costs cannot exceed \$ 25,000 (excluding working capital).</li> </ul>

**Metis Energy and Resource**

- Intended to increase the involvement of Métis entrepreneurs in the Energy and Resource sectors. CCDF can provide financial assistance of the lesser of \$ 500,000 or 50% of the value of fixed assets plus 35% of working capital and inventory costs identified in the program.
- Minimum funding is \$ 250,000, up to a maximum of \$1,000,000.
- Businesses funded must generate a minimum of 60% of its revenue from the Energy and Resource sectors.
- Each business must be supported by a professional business plan and demonstrate the feasibility & viability of the business.

For more information about the Clarence Campeau Development Fund, please contact:

Clarence Campeau Development Fund

Saskatoon, SK

Phone: 306-657-4870

E-mail: [info@clarencecampeau.com](mailto:info@clarencecampeau.com)

Or visit <http://www.clarencecampeau.com/>



## GENERAL INCENTIVES

### Municipal Property Tax Abatement

Legislation allows Saskatchewan municipalities to offer discretionary five-year property tax abatements. Municipal tax abatements and other incentives are managed by individual municipalities.

For example, the City of Regina offers a competitive property tax exemption policy targeted at attracting new business to the region, while promoting and supporting the Regina region's vision and plan for business development. Full and partial property tax exemptions up to several years are considered on a project-by-project basis.

The policy is designed to encourage plans that satisfy one or more of the following criteria:

- Create significant new investment in the Regina CMA
- Belong to one of the sectors that are key to Regina's economic development
- Locate their business in the designated City locations to help achieve their growth plan
- Be a global or national leader in implementing new technology
- Have a significant research and development focus within the company
- Utilize sustainable technologies/practices in construction and/or operations

The City of Saskatoon has established tax abatement incentives to encourage attraction and expansion of businesses, and facilitate long-term job creation. Incentives include exemptions or reductions of any city tax or fee, waiving of utility deposits and down payments on land, and exemptions or reductions of prepaid servicing levies. Incentive applications must be completed and returned to the Saskatoon Regional Economic Development Authority (SREDA) Inc. before applying for a building permit.

To be eligible, applicants must be involved in energy, oil and gas, mining, manufacturing, processing, technology, transportation and logistics, telecommunications, or data processing.

All corporations meeting the eligibility requirements for a property tax incentive may qualify for a tax abatement of up to 100% of new or incremental taxes in year one, 80% in year two, 70% in year three, 60% in year four, and 50% in year five. The value of incentives for new or local expansions in the manufacturing or processing sectors that will create 100 or more new, full-time or full-time equivalent employees may be eligible for tax abatements of up to 100% of new or incremental property taxes for a period of five years.

For further information about municipal tax abatements, please contact:

Economic Development Regina Inc.

Phone: (306) 789-5099

E-mail: [info@economicdevelopmentregina.com](mailto:info@economicdevelopmentregina.com)

Website: <http://www.economicdevelopmentregina.com/assets/EconomicProfileAugust2015.pdf> (page 23)

Saskatoon Regional Economic Development Authority

Phone: 306-664-0720

E-mail: [tfehr@sreda.com](mailto:tfehr@sreda.com)

Website: <http://sreda.com/why-saskatoon/business-incentives/>

## HOUSING INCENTIVES

### Corporate Income Tax Rebate on New Rental Housing

A tax credit is provided by the Saskatchewan Housing Corporation for all Saskatchewan corporations engaged solely in the construction and rental of eligible new rental housing in Saskatchewan. Under this incentive, corporations that qualify will receive a rebate equal to ten per cent of the amount of eligible income earned directly from the rental of eligible rental units. This rebate will be earned for up to ten consecutive years after completed projects are available for rent.

For further information about the Corporate Income Tax Rebate on New Rental Housing, please contact:

Saskatchewan Housing Corporation

Regina, SK

Phone: 306-787-3661

Website: <http://finance.gov.sk.ca/programs-services/citr/>