

SUMMARY OF 2025-26 CHANGES TO FEES AND CHARGES

The following changes will take effect in 2025-26 unless otherwise specified.

Increased road-use charge on electric vehicles

The Fuel Tax Accountability Act ensures that the fuel tax applicable to on-road travel in Saskatchewan is directed at preserving and improving the provincial highway system and related transportation infrastructure. The number of electric vehicles registered in Saskatchewan continues to grow. These vehicles contribute to wear and tear on provincial roadways but, since they do not consume traditional fuels, they do not contribute to highway maintenance through the provincial fuel tax.

To more fairly ensure that owners of electric vehicles contribute to the upkeep of Saskatchewan's roads, the 2021-22 Budget introduced an annual Road Use Charge for each passenger electric vehicle registered in Saskatchewan, with all revenue collected dedicated to provincial highway maintenance. In the 2025-26 Budget, the charge will be increased from \$150 to \$300 to better reflect the costs of road maintenance and ensure owners of electric vehicles contribute a more comparable amount to owners of traditional vehicles. The new rate will come into effect on June 1, 2025.

The charge will continue to be collected by SGI when the electric vehicle is registered and will continue to be included in reporting under *The Fuel Tax Accountability Act*.

For more information, please visit: <https://www.saskatchewan.ca/business/taxes-licensing-and-reporting/provincial-taxes-policies-and-bulletins/fuel-tax/road-use-charge-on-electric-vehicles>.

For more information, please contact:

Ministry of Finance: financecommunicationsfi@gov.sk.ca

Hazardous substance and waste dangerous goods construction permit fee

The Ministry of Environment issues permits for the construction of hazardous substance and waste dangerous goods facilities that store potentially harmful substances above certain volumes on their properties. This allows the ministry to track where storage tanks are located and decommissioned to protect residents' health and the environment.

Beginning October 1, 2025, the Ministry of Environment will begin charging a \$1,000 flat fee for new hazardous substance and waste dangerous goods construction permits. The new permit fee will help recover costs associated with issuing permits and overseeing projects.

The fees are expected to increase revenue by \$41,500 for 2025-26, and \$83,000 annually in subsequent years.

For more information, please contact:

Ministry of Environment:

Val Nicholson, val.nicholson@gov.sk.ca
306-953-2459, or

Colleen Book, colleen.book@gov.sk.ca
306-519-9290

Wine category mark-up adjustment

The Saskatchewan Liquor and Gaming Authority (SLGA) applies mark-ups on wholesale liquor products distributed through the SLGA distribution centre. Mark-ups are applied as a percentage of the wholesale cost based on the alcohol by volume (ABV) content of the product.

Wines above 14.5 per cent ABV are currently charged a higher mark-up than wines below. Beginning June 1, 2025, to create consistency in wine mark-ups, SLGA will begin charging a single mark-up on all wines up to 16 per cent ABV. As a result, wholesale prices of wines between 14.5 per cent and 16 per cent ABV will decrease.

The change to the wine wholesale mark-up is expected to save retailers \$226,000 in 2025-26.

For more information, please contact:

Saskatchewan Liquor and Gaming Authority:

David Morris, dmorris@slga.com
306-787-1721

Non-alcoholic product mark-up adjustment

SLGA orders a number of non-alcoholic products at its distribution centre for retailers who wish to offer non-alcoholic choices alongside their regular products. Mark-ups are applied as a percentage of the wholesale cost based on the product category (for example, non-alcoholic beer, wine, etc.).

Beginning April 1, 2025, in order to create consistency, SLGA will begin applying a standardized mark-up across all non-alcoholic products they distribute. Wholesale prices for the majority of non-alcoholic products distributed by SLGA are expected to decrease as a result of the new structure.

The change to the non-alcoholic product mark-up is expected to save retailers \$13,000 in 2025-26.

For more information, please contact:

Saskatchewan Liquor and Gaming Authority:

David Morris, dmorris@slga.com
306-787-1721

Increased maximum penalties in *The Alcohol and Gaming Regulation Act*

The Alcohol and Gaming Regulation Act, 1997 sets out the authorities and powers of SLGA for the regulation and enforcement of various liquor and gaming activities. The act allows SLGA to issue penalties of up to \$10,000, among other things, against permittees and registrants that do not comply with the act, regulations or terms or conditions.

The maximum administrative penalty will be increased to \$25,000. The increase will better align Saskatchewan with other jurisdictions and match the maximum penalty for alcohol-related sanctions with maximum penalties already in place for cannabis offences.

As the increase to the maximum administrative penalty is intended to incentivize compliance, no significant revenue impact is anticipated.

For more information, please contact:

Saskatchewan Liquor and Gaming Authority:

David Morris, dmorris@slga.com
306-787-1721

Increased provincial parks administrative fees

Visitors to provincial parks pay fees to access and utilize a variety of amenities and services. Similarly, there are certain fees for cottage owners within parks, including charges for the administration of leases, the issuance of building permits and for structures on shorelines.

In order to better recover the associated administration costs and to ensure current service levels in Saskatchewan provincial parks are maintained, the Ministry of Parks, Culture and Sport is increasing disposition administration, building permit and foreshore fees effective April 1, 2025, for the 2025-26 season as follows:

Administrative Fees	New Rate	Current Rate	Increase (\$)
Lease application/assignments	\$200	\$100	\$100
Lease renewals	\$200	\$20	\$180
Lease amendments, applications/assignments for other dispositions and recording/registering documents affecting dispositions	\$100	\$20	\$80
Building permit – minimum fee	\$285	\$100	\$185
Building permit– rate per \$1,000 of development	\$7	\$6	\$1
Building permit – maximum fee	\$7,000	\$6,000	\$1,000
Foreshore – basic fee	\$100	\$40	\$60
Foreshore – additional structure and shore tie-up	\$50	\$20	\$30
Foreshore – stairway, walkway, dock and landing	\$100	\$40	\$60
Parallel dock (first 1.83 m) at Lac La Ronge	\$100	\$40	\$60
Parallel dock in excess of 1.83 m, cost per metre	\$20	\$10	\$10

Increases to parks administrative fees is expected to increase revenue by \$162,000 for 2025-26.

For more information, please contact:

Ministry of Parks, Culture and Sport: pcsmedia@gov.sk.ca

