

## Appendix – List of Associated Legislation, Regulations and Guides

The following is a list of provincial statutes pertinent to the Liquor Board Superannuation Plan.

A copy of each of these items can be accessed and downloaded from Publications Saskatchewan at <https://publications.saskatchewan.ca/#/home>.

- *The Liquor Board Superannuation Act*
- *Allowance to Certain Persons Regulations*
- *The Superannuation (Supplementary Provisions) Act*
- *The Pension Benefits Act, 1992*
- *The Pension Benefits Regulations, 1993*

The Liquor Board Superannuation Plan is also subject to the *Income Tax Act (Canada)* and the associated *Income Tax Regulations*.

They are available at <http://laws.justice.gc.ca/eng/acts/l-3.3/> and [http://laws.justice.gc.ca/eng/regulations/c.r.c., c. 945/index.html](http://laws.justice.gc.ca/eng/regulations/c.r.c.,_c._945/index.html) respectively.

The provisions of *the Income Tax Act (Canada)* that deal with Registered Pension Plans are primarily found in sections 147.1 through 147.4 and in *Income Tax Regulations*, 8300 through 8520.

The Registered Plans Directorate RPP Technical Manual is primarily used by the staff of the Directorate but is now made available to the general public. It is available at: [www.cra-arc.gc.ca/tx/rgstrd/mnnl/tchmnnl-eng.html](http://www.cra-arc.gc.ca/tx/rgstrd/mnnl/tchmnnl-eng.html)

### Guides

No.	Title
RC4137	<a href="#">Pension Adjustment Reversal Guide</a>
RC4157	<a href="#">Deducting Income Tax on Pension and Other Income, and Filing the T4A Slip and Summary Form</a>
T4040	<a href="#">RRSPs and Other Registered Plans for Retirement</a>
T4084	<a href="#">Pension Adjustment Guide</a>
T4099	<a href="#">Registered Pension Plan Guide</a>
T4104	<a href="#">Past service Pension Adjustment Guide</a>