

*The
Mining Exploration
and Geophysical
Survey Equipment
(Education
and Health
Tax) Remission
Regulations*

being

[Chapter F-13.4 Reg 17](#) (effective May 27, 1998).

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 F-13.4 REG 17
The Financial Administration Act, 1993

Title

1 These regulations may be cited as *The Mining Exploration and Geophysical Survey Equipment (Education and Health Tax) Remission Regulations*.

Interpretation

2 In these regulations:

(a) **“eligible applicant”** means a person who purchases or rents eligible equipment on or after March 20, 1998;

(b) **“eligible equipment”** means specially designed equipment used exclusively for mining exploration or geophysical surveys in Saskatchewan and includes:

- (i) computer software programs specially designed for mining exploration or geophysical surveys;
- (ii) drill rigs designed for mining exploration, including any vehicle on which a drill rig is permanently mounted;
- (iii) electromagnetic transmitters, receivers and antennae;
- (iv) geotechnical instrumentation;
- (v) gravimeters and other instruments designed to measure the elements, variations and distortions of the natural gravitational force;
- (vi) induced polarization transmitters and receivers;
- (vii) magnetometers;
- (viii) magnetic susceptibility equipment;
- (ix) magnetotelluric survey equipment;
- (x) radiometric equipment;
- (xi) radio imaging transmitters and receivers;
- (xii) seismic survey equipment, including recording equipment;
- (xiii) specialized aircraft equipped with geophysical survey or exploration equipment;

but does not include:

- (xiv) equipment not specially designed for mining exploration or for conducting geophysical surveys;
- (xv) goods which are consumed during mining exploration or geophysical surveys, including drill bits and drill stems;
- (xvi) motor vehicles, snowmobiles and watercraft;
- (xvii) any equipment, tools or other items used solely for the development, production or extraction of mineral resources;

- (c) “**minister**” means the member of the Executive Council to whom for the time being the administration of *The Education and Health Tax Act* is assigned;
- (d) “**purchased or rented**” means, in the case of eligible equipment that is purchased or rented outside of Saskatchewan and subsequently brought into the province, the date on which the eligible equipment first enters Saskatchewan;
- (e) “**remission**” means a remission pursuant to these regulations of tax paid;
- (f) “**tax**” means the tax payable pursuant to *The Education and Health Tax Act*.

5 Jun 98 cF-13.4 Reg 17 s2.

Application

- 3(1) An eligible applicant is eligible to receive a remission with respect to eligible equipment that is purchased or rented on or after March 20, 1998.
- (2) An eligible applicant shall apply for a remission with respect to eligible equipment in a form satisfactory to the minister within four years of the date on which the eligible applicant purchased or rented the eligible equipment.
- (3) An eligible applicant shall forward, along with his or her application for a remission:
 - (a) a declaration, in a form satisfactory to the minister, that the eligible equipment for which a remission is claimed was purchased or rented on or after March 20, 1998; and
 - (b) an invoice, in a form satisfactory to the minister, with respect to the eligible equipment showing:
 - (i) the date and location where the equipment was purchased or rented;
 - (ii) the name of the vendor;
 - (iii) a detailed description of the equipment;
 - (iv) the amount paid for the equipment; and
 - (v) the amount of tax paid with respect to the purchase.
- (4) At the time the application is made or at any subsequent time, the minister may require an eligible applicant to supply the minister with any additional information that the minister may reasonably require to evaluate the application or to determine that the conditions pursuant to which a remission may be granted have been complied with.
- (5) Where the minister requires additional information pursuant to subsection (4), the eligible applicant shall supply that information within the time specified by the minister.
- (6) No eligible applicant shall supply any false or misleading information to the minister on any application form or in response to any request for information from the minister.

5 Jun 98 cF-13.4 Reg 17 s3.

Approval of remission

4(1) Where the minister has received an application from an eligible applicant and is satisfied that the eligible applicant has complied with these regulations, the minister may grant a remission to the eligible applicant.

(2) The amount of remission that may be granted to an eligible applicant is equal to the total amount of tax paid on or after March 20, 1998 on the eligible equipment for which remission is granted to the eligible applicant.

5 Jun 98 cF-13.4 Reg 17 s4.

