

PROVINCE OF BRITISH COLUMBIA
REGULATION OF THE MINISTER OF ENERGY AND MINES

M 404

I, Glenn Robertson, Minister of Energy and Mines, order that

- 1 ***Section 1 of the Mineral Tax Return Form Regulation, B.C. Reg. 86/98, is amended by adding the following subsection:***
 - (3) A return delivered by a quarry operator to the commissioner under section 12 (1.2) of the *Mineral Tax Act* must be in the form set out in Schedule D., ***and***
- 2 ***The attached Schedule D is added.***

Deer 2000
Date


Minister of Energy and Mines

(This part is for administrative purposes only and is not part of the Order.)

Authority under which Order is made:

Act and section:- Mineral Tax Act, s. 45

Other (specify):- M151/98

SCHEDULE D



Ministry of Energy and Mines

MINERAL TAX ACT QUARRY MINERAL TAX RETURN (for use only by Quarry Operators for calendar years after 2000)

CALENDAR YEAR _____ FILE NO. _____

NAME OF OPERATOR _____

ADDRESS OF OPERATOR _____

PERSON TO WHOM INQUIRIES REGARDING THIS RETURN SHOULD BE DIRECTED

Name _____ Telephone Number () _____
Address _____ Fax Number () _____

QUARRY PRODUCTION

QUARRY NAME	LOCATION	TYPE OF QUARRY MATERIALS PRODUCED	OPERATOR'S SHARE OF PRODUCTION	TONNES PRODUCED
			%	
			%	
			%	
			%	
			%	
			%	
			TOTAL TONNES	

CALCULATION OF MINERAL TAX

Total Tonnes produced during the calendar year (enter total tonnes from above)

Deduct: Production Exemption (max. of 25,000 tonnes per operator, max. 25,000 tonnes per quarry regardless of the # of operators)

Subtotal

Deduct: Moisture Exemption (Applicable only to materials with excessive moisture content as pre-approved by the Commissioner)

Subtotal

Tax Rate \$ 0.15 per tonne

Mineral Tax Payable (line 706 x line 708)

Deduct: Payments / Other credits (if any, please specify) _____

Balance of Tax Payable(Overpaid)

Add late filing penalty (\$25/day to a maximum of \$2,500 plus 5% of unpaid tax on line 708)

Amount Payable(Overpaid), rounded to the nearest dollar

Do you want overpayment ☐ refunded ☐ credited to another year
(Overpayments will be credited to the following year unless refund box checked)

Remittance with this Return

	701
()	702
	703
()	704
	705
x \$ 0.15	706
\$	707
()	708
	709
	710
\$	711
\$	712

CERTIFICATION

I, _____, certify that this return, including statements and any accompanying schedules, has been examined by me and, to the best of my knowledge and belief, reflects the results from the operation of the quarry(s) for the above calendar year and is in conformity with the provisions of the Mineral Tax Act.

(Date)

(Signature)

(Title)

DELIVERY

Please submit the completed return together with financial statements for the quarry(s) and a cheque payable to the Minister of Finance in payment of any balance owing by March 31st following the end of the calendar year to:

Commissioner, Mineral Tax Act
Ministry of Energy and Mines
PO Box 9328 Stn Prov Gov't, Victoria, B.C. V8W 9N3

HAVE YOU INCLUDED:
☐ Financial Statements
☐ Cheque for balance owing

Facsimile (250)952-0191

Telephone (250)952-0192 or 1-800-657-1182

ENFR 664-1 REV00-10