



Ministry of
Small Business
and Revenue

www.sbr.gov.bc.ca/mog

Mailing Address:
PO Box 9328 Stn Prov Govt
Victoria BC V8W 9N3
Inquiries: 250 952-0192

WAIVER OF THE ASSESSMENT PERIOD

Pursuant to the *Mineral Tax Act*

INSTRUCTIONS:

- Use this form to waive the assessment period for a fiscal year of the mine or calendar year, as applicable, as described in section 21(5.1) of the *Mineral Tax Act* (the Act); the assessment period is the period during which the commissioner may assess, reassess, or make an additional assessment under section 21(5) of the Act.
- File one completed copy of this waiver with the commissioner within six years after the end of the fiscal year of the mine or calendar year, as applicable, for which the return was required.
- Specify the matter(s) that you are waiving in the space provided; if you do not do so, the waiver may be invalid. Do not specify a time limit for this waiver.

- If you wish to revoke this waiver, file a Notice of Revocation of Waiver (**FIN 114**); such a revocation is effective six months after the date on which the Notice is filed.
- This waiver must be signed by the operator or legal representative, or if a corporation, by an authorized signing officer.
- **Please type or print clearly.**

Freedom of Information and Protection of Privacy Act (FOIPPA)

The personal information on this form is collected for the purpose of administering the *Mineral Tax Act* under the authority of both this Act and section 26 of the FOIPPA. Questions about the collection or use of this information can be directed to the Information and Privacy Analyst, FOI Section, Ministry of Small Business and Revenue, PO Box 9432 Stn Prov Govt, Victoria, BC V8W 9N6. (Telephone: Victoria at 250 953-3082, Vancouver at 604 660-2421 or toll-free at 1 800 663-7867 and ask to be re-directed.) **Email: FOI.QRYS@gov.bc.ca**

NAME OF OPERATOR OR OTHER PERSON WHO HAS FILED A RETURN

ADDRESS

MINE NAME

Waiver for the fiscal
year of the mine or
calendar year, as
applicable

YYYY / MM / DD

WAIVER

I hereby waive the assessment period referred to in paragraph 21(5)(b) of the *Mineral Tax Act* and acknowledge that the commissioner may reassess or make an additional assessment for tax, interest and penalties under the Act and Regulations for the taxation year indicated above, in respect of:

NAME OF OPERATOR, TAXPAYER, LEGAL REPRESENTATIVE OR AUTHORIZED
SIGNING OFFICER

POSITION OR OFFICE

SIGNATURE OF OPERATOR, TAXPAYER, LEGAL REPRESENTATIVE OR AUTHORIZED SIGNING OFFICER

DATE SIGNED
YYYY / MM / DD

X