



Information Bulletin

FT-11 Issued: January, 2003

THE FUEL TAX ACT, 2000

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READER SURVEY

FUEL TAX REBATE FOR MINERAL EXPLORATION

This bulletin has been prepared to assist you in understanding the Fuel Tax Rebate for Mineral Exploration. The bulletin describes eligible applicants, eligible fuel uses and procedures for obtaining a rebate.

The contents of this bulletin are presented under the following sections:

- A. Eligibility
- B. Mineral Exploration
- C. Eligible Fuel
- D. Rebate Application

A. ELIGIBILITY

Every person who is engaged in mineral exploration may be eligible for a full fuel tax rebate on fuel used in unlicensed machinery and equipment used in mineral exploration. The rebate applies to fuel purchased on and after January 1, 2003.

B. MINERAL EXPLORATION

Mineral exploration is defined as the preproduction activities of exploring or prospecting for minerals by drilling, boring, sinking shafts, driving tunnels, geological surveys, geothermal surveys, trenching and stripping and includes transporting core samples from an exploration or prospecting site and any other activities directly related to exploring or prospecting for minerals.

For the purposes of this rebate, mineral exploration does not include transporting persons or supplies to or from an exploration or prospecting site. Also, processing, developing or producing minerals from the site beyond those activities that are necessarily a part of exploring or prospecting for minerals are excluded.

C. ELIGIBLE FUEL

Fuel used in any of the following equipment is eligible for a rebate provided the equipment or machinery is used directly in mineral exploration:

- equipment or machinery, other than a snowmobile, that is not registered pursuant to *The Vehicle Classification and Registration Regulations* in Saskatchewan or similar legislation in other jurisdictions and does not operate on a public highway;
- specialized aircraft that is permanently fitted with mineral exploration equipment; and
- equipment used to generate electricity.

Fuel consumed in licensed vehicles or equipment is not eligible for a rebate, regardless of the use.

D. REBATE APPLICATION

Applicants are required to file a “Mineral Exploration Fuel Tax Rebate Application” along with the following information to obtain a fuel tax rebate:

- documents, records or other evidence to show that the applicant has undertaken mineral exploration activities during the rebate period;
- documents, records or other evidence to show that the fuel was used solely in mineral exploration equipment and machinery and solely for mineral exploration; and
- fuel purchase invoices.

You may contact the Department of Finance to obtain an application form or obtain one on the Internet at www.gov.sk.ca/finance. Completed applications must be filed within four years of the date the fuel was acquired by the eligible applicant. An eligible applicant may submit one or more applications per year. Applications and backup information can be mailed to the address provided below.

FOR FURTHER INFORMATION

Write: Saskatchewan Finance
Revenue Division
2350 Albert Street
Regina, Saskatchewan
S4P 4A6

Telephone: Toll Free 1-800-667-6102
extension 7687 or 7688
Regina 306-787-7687 or 787-7688

E-mail: sask.tax.info@finance.gov.sk.ca

Fax: 306-787-0241

Information bulletins and publications are available on the Internet at:
www.gov.sk.ca/finance



**Saskatchewan
Finance**
Revenue Division

2350 Albert Street
Regina, Saskatchewan
S4P 4A6

Mineral Exploration Fuel Tax Rebate Application

Name: _____

Address: _____

Rebate Period

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DD MM YEAR

--	--	--

DD MM YEAR

Contact: _____

Phone Number:

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Instructions for completing the Mineral Exploration Fuel Tax Rebate Application

From: _____

- (1) Please list your fuel purchases on the reverse of this form and attach the original invoices to support your claim. Invoices must show quantity, unit price, fuel tax paid, total amount, purchaser's name and purchase date.
- (2) All refund applications are subject to audit. Records maintained must provide detailed information on the use of fuel being claimed for a rebate. Audit adjustments will be subject to penalty and interest.
- (3) Applications may be submitted monthly or on a less frequent basis. Only purchases made within four years from the date Saskatchewan Finance receives the application are eligible for a rebate.

To: _____

PART A – Equipment and Machinery

Please list the machinery and equipment that used the fuel for which you are claiming a rebate. If additional space is required, attach a separate list.

Year	Make & Model	Serial Number	Estimated Number of Hours Used During Rebate Period	Geographic Locations (where the equipment or machinery was used)	Activity Performed (drilling, boring, etc.)

Certification:

I hereby certify that this application for a rebate is to the best of my knowledge a true and correct statement and all relevant information has been disclosed.

Signature of Applicant _____ Date _____