



Province of Alberta

FREEHOLD MINERAL RIGHTS TAX ACT

Revised Statutes of Alberta 2000
Chapter F-26

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Office Consolidation

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Alberta Queen's Printer
Suite 700, Park Plaza
10611 - 98 Avenue
Edmonton, AB T5K 2P7
Phone: 780-427-4952
Fax: 780-452-0668

E-mail: qp@gov.ab.ca
Shop on-line at www.qp.alberta.ca

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Note

All persons making use of this consolidation are reminded that it has no legislative sanction, that amendments have been embodied for convenience of reference only. The official Statutes and Regulations should be consulted for all purposes of interpreting and applying the law.

Regulations

The following is a list of the regulations made under the *Freehold Mineral Rights Tax Act* that are filed as Alberta Regulations under the Regulations Act

	Alta. Reg.	<i>Amendments</i>
Freehold Mineral Rights Tax Act		
Freehold Mineral Rights Tax	223/2013	167/2015, 171/2017

FREEHOLD MINERAL RIGHTS TAX ACT

Chapter F-26

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HER MAJESTY, by and with the advice and consent of the
Legislative Assembly of Alberta, enacts as follows:

Definitions

1 In this Act,

- (a) repealed 2010 c17 s2;
- (b) “certificate of title” means a certificate of title granted pursuant to the *Land Titles Act*;
- (b.1) “Court” means the Court of Queen’s Bench;
- (c) “default notice” means a default notice issued under section 13;
- (d) “Department” means the Department administered by the Minister;
- (e) “mineral” means a mineral as defined in the *Mines and Minerals Act*;
- (f) “mineral right” means an estate in fee simple in a mineral located in a tract;
- (g) “Minister” means the Minister determined under section 16 of the *Government Organization Act* as the Minister responsible for this Act;
- (h) “owner” means the person who is named on a certificate of title as the registered owner of a mineral right;
- (i) “record” means a record as defined in the *Financial Administration Act*;
- (j) “Registrar” means the Registrar under the *Land Titles Act*;
- (k) “taxable mineral right” means a mineral right that is not exempt from taxation pursuant to the regulations;
- (l) “taxation year” means a calendar year;
- (m) “tract” means the land described in a certificate of title.

RSA 2000 cF-26 s1;2006 c21 s26;2010 c17 s2

Liability for tax

2(1) A tax in respect of each taxable mineral right, calculated by the Minister in accordance with the regulations, shall be paid to the Crown in right of Alberta in respect of each taxation year.

(2) The tax in respect of a taxation year must be paid in accordance with the regulations on or before the prescribed date for payment.

1983 cF-19.1 s2

Tax statement

3(1) The Minister, on or before the prescribed date, shall send to the owner of a taxable mineral right a tax statement stating the tax payable in respect of the taxable mineral right for a taxation year.

(2) Liability for tax under this Act is not affected by an error, omission or misdescription in a tax statement or by the non-receipt of a tax statement by the owner.

(3) If the Minister determines that

- (a) the amount of tax calculated in respect of a taxable mineral right for a taxation year is incorrect, or
- (b) the amount of interest and penalties, or either of them, calculated to be owing is incorrect,

the Minister may recalculate the tax, interest and penalties, as the case may be, and send a new tax statement to the owner.

(4) If the Minister determines that there is an error in a tax statement, the Minister may send a corrected tax statement to the owner.

(5) A tax statement under subsection (3) or (4) may be sent to the owner

- (a) at any time if any misrepresentation has been made that is attributable to neglect, carelessness or wilful default, or if fraud has been committed in supplying any information under this Act, or
- (b) in any other case, not more than 5 years and 6 months after the end of the taxation year in respect of which it is sent.

(5.1) Repealed 2014 c8 s2.

(6) Repealed 2010 c17 s3.

(7) If an owner has not received a tax statement within 14 days after the prescribed date under subsection (1), the owner may apply to the Minister for a copy of the relevant tax statement and the Minister shall provide the owner with a copy in accordance with the regulations.

RSA 2000 cF-26 s3;2003 c18 s2;2010 c17 s3;2014 c8 s2

Limitation period

3.1(1) In this section,

- (a) “claim” means claim as defined in section 1(a) of the *Limitations Act*;
- (b) “recalculation period” means, in relation to any tax under this Act in respect of a taxable mineral right, the period under section 3(5)(b) to recalculate that tax, including any extension of that period permitted by this Act;
- (c) “remedial order” means remedial order as defined in section 1(i) of the *Limitations Act*.

(2) The *Limitations Act* does not apply to a claim in relation to any tax under this Act in respect of a taxable mineral right, in relation to any interest or penalties arising under this Act, or in relation to an overpayment of any of them.

(3) No proceedings may be commenced by the Crown or any other person for a remedial order in relation to a claim for any tax, interest or penalties referred to in subsection (2), or in relation to an overpayment of any of them, more than 3 years after the end of the recalculation period for that tax.

(4) Subsection (3) does not apply in respect of a claim by the Crown for any tax, interest or penalties referred to in subsection (2) where section 3(5)(a) applies.

2003 c18 s3;2010 c17 s4;2014 c8 s2

Notice of objection to tax

4(1) An owner or a prescribed person may, in accordance with the regulations, object to the amount of tax calculated by the Minister as payable for a taxation year in respect of a taxable mineral right by serving on the Minister a notice of objection.

(2) The Minister shall review an objection received under subsection (1) in accordance with the regulations.

(2.1) After a review of an objection under subsection (2) the Minister may make any calculation, recalculation or additional calculation of the amount of tax, and any interest or penalties, and shall

- (a) confirm or vary the amount, or
- (b) order that no amount is payable,

and give notice of the Minister’s decision to the owner or prescribed person.

(3) Notwithstanding subsection (2), if the owner or prescribed person indicates in the notice of objection that the owner or prescribed person wishes to appeal immediately to the Court and waives a review by the Minister, the Minister may on receipt of the notice of objection consent to an immediate appeal by serving a notice of consent on the owner or prescribed person.

(4) Subject to subsection (5), the owner or prescribed person who has served a notice of objection under subsection (1) may appeal to the Court in accordance with section 5 the amount of the tax calculated by the Minister as payable for the taxation year if

- (a) the Minister has confirmed or varied the amount under subsection (2.1)(a),
- (b) the Minister has consented to an immediate appeal under subsection (3), or
- (c) more than 90 days has elapsed from the date that the notice of objection was served on the Minister and the Minister has not commenced a review under subsection (2).

(5) No owner or prescribed person may institute an appeal referred to in subsection (4) after 90 days has elapsed from the date that

- (a) a notice of the Minister's decision under subsection (2.1), or
- (b) a notice of the Minister's consent under subsection (3),

was served on the owner or prescribed person.

RSA 2000 cF-26 s4;2010 c17 s5;2014 c8 s2

Appeal to Court

5(1) An appeal to the Court must be instituted by serving a notice of appeal on the Minister and filing a copy of the notice of appeal with the clerk of the Court.

(2) The notice of appeal must have attached to it the notice of objection served under section 4(1) or 8.1(2) and, for the purposes of section 5.2, is deemed to be a statement of claim.

(3) The Minister shall, within 90 days from the day that the notice of appeal is received or within any further time that the Court may either before or after the expiration of that time allow, serve on the appellant and file in the Court a reply to the notice of appeal

- (a) admitting or denying the facts alleged, and
- (b) containing a statement

- (i) of any further allegations of fact, and
- (ii) of any applicable statutory provisions and any reasons the Minister intends to rely on.

(4) The Court may strike out a notice of appeal or any part of the notice for failure to comply with subsection (2) and may permit an amendment to be made to a notice of appeal or a new notice of appeal to be substituted for the one struck out.

(5) The Court may

- (a) strike out any part of a reply for failure to comply with this section, or permit the amendment of a reply, or
- (b) strike out a reply for failure to comply with this section and order a new reply to be filed within a time that it considers appropriate.

(6) If a notice of appeal is struck out for failure to comply with subsection (2) and a new notice of appeal is not filed as and when permitted by the Court, the Court may dismiss the appeal.

(7) If a reply is not filed as required by this section or is struck out under this section and a new reply is not filed as ordered by the Court within the time ordered, the Court may dispose of the appeal ex parte or after a hearing on the basis that the allegations of fact contained in the notice of appeal are true.

RSA 2000 cF-26 s5;2010 c17 s6

Powers of Court

5.1(1) On the filing of the material referred to in section 5(1) to (5), the matter is deemed to be an action in the Court.

(2) A fact or statutory provision not set out in the notice of appeal or reply may be pleaded or referred to in any manner and on any terms that the Court directs.

(3) The Court may

- (a) dismiss the appeal, or
- (b) allow the appeal and
 - (i) vary the amount of the tax, interest or penalty payable, or
 - (ii) order that no tax, interest or penalty is payable,

and order the Minister to refund any or all of the tax, interest or penalty.

2010 c17 s6

Practice and procedure

5.2 The practice and procedure of the Court, including the right of appeal and the practice and procedure relating to appeals to the Court of Appeal or the Supreme Court of Canada, apply to every matter deemed to be an action under section 5.1, and every judgment or order given or made in each such action may be enforced in the same manner and by the same process as a judgment or order given or made in an action commenced in the Court.

2010 c17 s6

Exemption from payment

6 Notwithstanding anything in this Act or the regulations, no tax is payable in respect of a taxable mineral right if the amount of that tax is less than the prescribed amount.

1983 cF-19.1 s6

Records

7(1) A person required to do so by the regulations shall keep records in accordance with the regulations.

(2) The records shall be kept

- (a) at the person's place of business in Alberta,
- (b) if the person has no place of business in Alberta, at a place in Alberta prescribed by the regulations, or
- (c) subject to any terms and conditions that the Minister may impose, at a place in Alberta or elsewhere approved in writing by the Minister.

(3) The records must be kept until the expiration of the period referred to in the regulations.

(4) Repealed 2014 c8 s2.

(5) The Minister or any persons conducting an audit or examination on the Minister's behalf may, for the purpose of auditing or examining records that are required to be kept under this Act, at any reasonable time enter any place where a business is carried on by a person required to keep records under this Act.

(6) A person having possession of any records referred to in subsection (5) shall, for the purposes of an audit or examination under that subsection,

- (a) provide access to the place referred to in subsection (5) by the Minister or any persons conducting the audit or examination on the Minister's behalf,
- (b) give all reasonable assistance to the Minister or those persons,
- (c) provide or make available information and records required by the Minister or those persons, including information and records in the possession of agents or employees of that person and located elsewhere, and answer questions relating to that information or those records, and
- (d) provide a copy of any information or records required by the Minister or those persons.

RSA 2000 cF-26 s7;2010 c17 s7;2014 c8 s2

Return of information

8(1) The Minister may, by direction in writing, require any person required to keep records under section 7 to submit to the Minister, within the time stated in the direction,

- (a) a written return showing in detail any information required by the direction if it relates to or is incidental to the calculation of tax payable on a mineral right for a taxation year, or
- (b) a written return containing or pertaining to any records if the records
 - (i) relate to or are incidental to the calculation of tax payable on a mineral right for a taxation year, and
 - (ii) are sufficiently described in the direction to enable them to be identified.

(2) The Minister may waive compliance with a direction given under subsection (1) to the extent that the direction relates to records that are no longer required to be retained under section 7 and have been destroyed.

(3) The person to whom a direction is given under subsection (1) shall comply with the direction but may comply with a direction under subsection (1)(b) by permitting any person designated by the Minister to audit the records to which the direction relates and, on the request of that person, to take them away for further examination or copying.

(4) Any record taken away under subsection (3) must be returned to the person from whom it was taken within 21 days after it was

taken or within any longer period that the Court directs for cause or if agreed to by the person who is entitled to its return.

(5) An application to the Court under subsection (4) must be made on notice to the person from whom the record was taken.

(6) A document purporting to be certified by an employee of the Department responsible for its custody to be a copy of a record made pursuant to subsection (3) is admissible in evidence in any judicial proceeding and is, in the absence of evidence to the contrary, proof of the contents of the record without proof of the employee's signature or appointment or of the employee's responsibility for custody of the document.

RSA 2000 cF-26 s8;2010 c17 s8

Failure to comply with Minister's direction

8.1(1) If a person fails to comply with a direction of the Minister under section 8(1), the Minister may, by sending the person a notice of the assessment, assess a penalty against the person, in an amount not to exceed the amount established in the regulations, for each day of default.

(2) A person who objects to being assessed a penalty under subsection (1) may, in accordance with the regulations, serve on the Minister a notice of objection.

(3) The Minister shall review an objection received under subsection (2) in accordance with the regulations.

(4) After a review of an objection under subsection (3) the Minister shall

- (a) confirm or vary the amount of the penalty, or
- (b) order that no penalty is payable,

and give notice of the Minister's decision to the person who served the notice of objection.

(5) Notwithstanding subsection (4), if a person indicates in the notice of objection served on the Minister under subsection (2) that the person wishes to appeal immediately to the Court and waives a review by the Minister, the Minister may consent to an immediate appeal by serving a notice of consent on the person.

(6) Subject to subsection (7), a person who has served a notice of objection under subsection (2) may appeal to the Court in accordance with section 5 to have the assessment of the penalty vacated or varied if

- (a) the Minister has confirmed or varied the amount of the penalty under subsection (4)(a),
 - (b) the Minister has consented to an immediate appeal under subsection (5), or
 - (c) more than 90 days has elapsed from the date that the notice of objection was served on the Minister and the Minister has not commenced a review under subsection (3).
- (7)** No owner or prescribed person may institute an appeal referred to in subsection (6) after 90 days has elapsed from the date that
- (a) a notice of the Minister's decision under subsection (4), or
 - (b) a notice of the Minister's consent under subsection (5),
- was served on the owner or prescribed person.

2010 c17 s8;2014 c8 s2

Inspection of records

9(1) The Minister may apply ex parte to the Court for an order that the Minister or a person authorized by the Minister may, for any purpose related to the administration of this Act,

- (a) enter at all reasonable times into any place where a business of a person required to keep records under this Act specified in the application or of an agent or employee of that person is carried on,
- (b) examine or seize and take away a record that is part of the records of that person required to be kept under this Act,
- (c) examine or seize and take away a record that, in the opinion of the Minister or person authorized by the Minister, will assist in determining the accuracy of the records that are required to be kept under this Act, and
- (d) require a person at the place of business to give the Minister or person authorized by the Minister all reasonable assistance in carrying out the powers under clauses (b) and (c),

and the Court, on being satisfied that an order is necessary for the proper administration of this Act, may make any order it considers appropriate.

(2) The Minister or any person authorized by the Minister may make copies of records seized under subsection (1) and may, instead of returning the original of a record, provide the person

from whom it was seized or the person's agent or employee with a copy of the record.

RSA 2000 cF-26 s9;2010 c17 s9

Communication of records or information

10(1) Except as provided under this Act, no person shall communicate or allow to be communicated any record or information obtained under this Act to a person not legally entitled to that information or allow any person not legally entitled to that record or information to have access to any record or information obtained under this Act.

(2) A person who knowingly receives records or information obtained under this Act holds the records or information subject to the same restrictions under subsection (1) that apply to the person from whom the records or information were obtained.

(3) Notwithstanding any other Act or law, no Minister of the Crown and no person who is or was employed or engaged in the administration or enforcement of this Act shall be required, other than in proceedings relating to the administration or enforcement of this Act, to give evidence relating to any record or information that is obtained under this Act or to produce anything containing that record or information.

1983 cF-19.1 s10

Offences

11(1) A person who contravenes section 7 or 10 or a direction by the Minister under section 8 is guilty of an offence and liable to a fine of not more than \$100 000.

(2) If a corporation is guilty of an offence under this section, an officer, director or agent of the corporation who directed, authorized, assented to, acquiesced in or participated in the commission of the offence is a party to and guilty of the offence and is liable to the punishment provided under subsection (1), whether or not the corporation has been prosecuted or convicted.

(3) A person who pays a penalty assessed under section 8.1 in respect of a contravention referred to in subsection (1) may not be charged under this Act with an offence in respect of that contravention.

RSA 2000 cF-26 s11;2010 c17 s10;2014 c8 s2

Application of payment

12(1) Where a person owes more than one amount under this Act and payment is made in respect of any of those amounts, the Minister may, subject to the regulations, determine the order in which, and the extent to which, the payment will be applied among

those amounts, whether or not the person specifies how the payment is to be applied.

(2) Where any amount is owing by a person, whether under this Act or otherwise, to the Crown in right of Alberta or a Provincial agency as defined in the *Financial Administration Act*, the Minister may recover that amount by way of a set-off against any amount owing to that person by the Crown in right of Alberta pursuant to this Act or any other enactment under the administration of the Minister or an agreement as defined in the *Mines and Minerals Act*.

RSA 2000 cF-26 s12;2003 c18 s4

Certificate of amount or penalty not paid

12.1(1) Where all or part of an amount that is payable in respect of a penalty assessed under section 8.1 has not been paid, the Minister may issue a certificate stating the amount that has not been paid.

(2) A certificate issued under subsection (1) may be filed in the Court as if it were a judgment of the Court.

(3) When a certificate issued under subsection (1) is filed in the Court,

- (a) the certificate has the same force and effect as if it were a judgment of the Court in the amount stated in the certificate, together with interest, to the day of payment, and
- (b) proceedings may be taken to enforce payment of the amount owing as stated in the certificate in the same manner as if the certificate were a judgment of the Court.

2010 c17 s11

Default notice

13(1) When the tax with respect to a mineral right is 90 days in arrears, the Minister may

- (a) serve the owner with a default notice advising the owner that unless all tax, interest and penalties due and owing at the time of payment with respect to the mineral right are paid within 90 days from the date of the service of the default notice, the owner's certificate of title may be cancelled with respect to that mineral right and a new certificate of title issued vesting ownership of the mineral right in the Crown, and
- (b) mail a copy of the default notice to each person shown by memorandum on the certificate of title as having an interest in the mineral right at the person's most recent address as

shown in the records of the Department and the Land Titles Office.

(2) A default notice is deemed to have been served on an owner if it is sent by mail to the most recent address of that owner as shown on the records of the Department and the Land Titles Office.

1983 cF-19.1 s13

Enforcement of tax

14(1) The Minister, not more than 30 days after serving a default notice under section 13, shall send to the Registrar a tax arrears notification stating

- (a) the name and address of the person on whom the default notice was served, and
- (b) the description of the mineral right to which the default notice relates.

(2) The Registrar shall endorse a memorandum of the tax arrears notification on each certificate of title affected.

(3) On notification by the Minister that all taxes, interest and penalties outstanding under this Act have been paid to the Minister within 90 days after the mailing of the default notice under section 13, the Registrar shall discharge the tax arrears notification in respect of each certificate of title.

(4) Unless the taxes, interest and penalties have been paid, the Minister, after the mailing of a default notice under section 13 and not less than 30 days before a notice is sent under subsection (5), shall publish in one issue of The Alberta Gazette a "Notice of Intention to Assume Title to Mineral Right" in the form established by the Minister.

(5) If at the expiration of 90 days after the date of the service of the default notice under section 13(1)(a)

- (a) the taxes, interest and penalties due and owing with respect to the mineral right have not been paid, and
- (b) a notice has been published under subsection (4),

the Minister may send the Registrar a notice directing cancellation of the certificate of title.

(6) On receipt of the notice under subsection (5), the Registrar shall cancel the certificate of title of the owner with respect to the taxable mineral right and issue a certificate of title to that taxable mineral right in the name of the Crown as owner.

RSA 2000 cF-26 s14;2010 c17 s12

Title vests in the Crown

15(1) When the certificate of title to a mineral right is cancelled under section 14(6), the title to the mineral right vests, free and clear of all estates, interests, liens and encumbrances, in the Crown in right of Alberta as represented by the Minister.

(2) When the title to a mineral right vests in the Crown in right of Alberta under subsection (1), any taxes, interest and penalties due and owing with respect to the mineral right are discharged.

1983 cF-19.1 s15

Charge on mineral right

16 Notwithstanding any statute, judgment or order, any tax, interest or penalty evidenced by a memorandum of a tax arrears notification on a certificate of title constitutes a charge on a taxable mineral right and a tax arrears notification cannot be discharged except under section 14(3) or by the vesting of the mineral right in the Crown under section 15.

1983 cF-19.1 s16;1987 c29 s9

Ownership of wells, mines and quarries

17(1) When a mineral right vests in the Crown in right of Alberta under section 15, there is also vested in the Crown, free and clear of all interests, charges and liens,

- (a) any well in the tract and the installations and equipment, including casing, incidental to the well, if the well was used at any time prior to the vesting for the production of the mineral from the mineral right so vested or for any purpose incidental to that production, and
- (b) any mine or quarry in the tract, if the mine or quarry was used at any time prior to the vesting for the mining or quarrying of the mineral from the mineral right so vested.

(2) Subsection (1) applies whether or not

- (a) the well or its installations, equipment or casing or the mine or quarry, as the case may be, was the property of the former owner of the mineral right, and
- (b) any default notice or other notice was sent or delivered to any person who owned or had an interest, charge or lien on

the well or its installations, equipment or casing or the mine or quarry, as the case may be, immediately before the vesting.

1983 cF-19.1 s17

18 Repealed 2010 c17 s13.

Tax certificate

19 An employee of the Department authorized by the Minister for the purpose shall,

- (a) if requested to do so by any person, make a search in the records of the Department in respect of a taxable mineral right, and
- (b) if required by any person, issue a certificate showing whether all taxes, interest and penalties, if any, in respect of the taxable mineral right have been paid.

RSA 2000 cF-26 s19;2010 c17 s14

Change of ownership

20 The Registrar, in each month, shall provide the Minister with a copy of any certificate of title granted in respect of a mineral right during the preceding month.

1983 cF-19.1 s20

Extension of time

21(1) If anything to be done within a number of days or at or before a time fixed by or under this Act cannot be or has not been done within, at or before that time, the Minister may from time to time appoint a further or other time for doing it, whether the time at or before or within which it ought to have been done has or has not arrived or expired, as the case may be.

(2) Anything done at or before or within the time specified in the order is as valid as if it had been done at or before or within the time fixed by or under this Act.

RSA 2000 cF-26 s21;2010 c17 s15

Acquisition by the Crown

22(1) If

- (a) the Crown in right of Alberta becomes, or before June 6, 1983 has become, the owner of a mineral right otherwise than pursuant to this Act or the *Freehold Mineral Taxation Act*, RSA 1980 cF-19,

- (b) the Crown in right of Alberta is bound by an instrument executed by a predecessor in title to the Crown that grants the right to recover the mineral that is the subject of the mineral right,
- (c) the instrument provides that the person to whom the right is granted is liable to the grantor for all or part of the taxes that would be payable under this Act if this Act applied to the mineral right, and
- (d) the mineral right would, if this Act applied to it, be liable to taxation under this Act in a taxation year,

the Minister may send a tax statement to the holder of the instrument pursuant to section 3 in respect of that taxation year as if the mineral right were taxable under this Act, together with a demand for the payment to the Crown in right of Alberta of an amount equal to the tax or the portion of the tax for which the holder would have been liable to the grantor if the mineral right were taxable under this Act in that taxation year.

(2) If a tax statement referred to in subsection (1) is sent to the holder of the instrument, sections 3 to 12 apply to the tax statement and to the holder of the instrument as if the mineral right were taxable under this Act and as if the holder were the owner of the mineral right.

(3) If the holder of the instrument fails to pay the amount demanded by the Minister pursuant to subsection (1) within the time prescribed in the demand, the Minister has the same rights under the instrument in relation to the failure that the grantor of the instrument would have if the mineral right were taxable under this Act and the holder of the instrument failed to pay, in accordance with the instrument, all or part of the taxes payable under this Act.

1983 cF-19.1 s22

Service of documents

22.1 Subject to section 13, where a notice or other document is to be served on or is to be sent or given to a person under this Act, the notice or document may be served on the person or sent or given to the person by

- (a) personal service,
- (b) registered or regular mail to the person's most recent address according to the records of the Department, or
- (c) any other method specified in the regulations.

2010 c17 s16

Regulations

- 23(1)** The Lieutenant Governor in Council may make regulations
- (a) respecting the calculation and payment of the tax payable in respect of a mineral right or class of mineral rights;
 - (b) exempting a mineral right or class of mineral rights from all or any of the provisions of this Act;
 - (c) respecting the circumstances under which no tax is payable in respect of a mineral right or class of mineral rights;
 - (d) respecting the imposition of interest and penalties payable to the Crown under this Act, the circumstances in which penalties may be imposed, the amount of penalties, the persons liable to pay penalties and the time by which penalties must be paid;
 - (e) respecting the payment of interest by the Crown on overpayments;
 - (e.1) respecting the application of payments made in respect of amounts owing under this Act;
 - (f) respecting the circumstances under which the Minister may waive or reduce the tax payable in respect of a taxable mineral right on any terms and conditions that the Minister may impose;
 - (f.1) respecting the making, reviewing and resolving of objections under sections 4 and 8.1;
 - (g) respecting the application of provisions of this Act or regulations where more than one person is registered under the *Land Titles Act* as an owner of a taxable mineral right or an interest in a taxable mineral right, including regulations authorizing any assessment, taxation or proceedings authorized under this Act to be made, levied or taken with respect to an owner's interest in a taxable mineral right as if that owner owned the taxable mineral right in the whole of the tract and without regard to any other owner of an interest in that taxable mineral right;
 - (g.1) respecting service of documents;
 - (h) respecting records to be kept by any person under this Act;
 - (i) respecting the filing of returns;

- (j) prescribing those persons required to give the Minister information and the information they are required to give;
- (k) respecting those persons required to keep records under section 7(1) and the records they are required to keep;
- (l) respecting the communication of and access to records or information obtained under this Act;
- (m) respecting any value required for the purposes of calculating tax under this Act, including prescribing the values that may be established by the Minister;
- (n) respecting the provision of copies of tax statements;
- (n.1) governing the development, use and retention of documents and information in electronic form by
 - (i) the Department, and
 - (ii) persons dealing with the Departmentunder this Act, including, without limitation, regulations
 - (iii) requiring that documents or types or classes of documents be in an approved electronic format and respecting the manner in which that format is determined or approved,
 - (iv) governing the methods and means of transmission of approved electronic documents or classes of approved electronic documents, including the establishment of rules, procedures and guidelines for their transmission,
 - (v) governing the means by which the identity and authority of persons who create, submit or send approved electronic documents are verified, and
 - (vi) respecting electronic signatures on approved electronic documents and the legal effect of such signatures;
- (n.2) providing that a provision in a regulation made under any of clause (n.1)(iii) to (vi) supersedes and applies in place of another enactment of Alberta in respect of the same subject-matter;
- (n.3) governing the legal effect and enforceability of approved electronic documents, certified copies of approved electronic documents and endorsements made on approved electronic documents, including

- (i) giving an approved electronic document the same effect as if it were in writing and signed, and
 - (ii) exempting an approved electronic document from any requirement at law that a document must be in writing or signed;
- (n.4) authorizing the Minister to refuse to accept electronic documents that are not approved electronic documents or do not meet the requirements of or created under the regulations under clauses (n.1) to (n.3) in respect of the documents;
- (n.5) authorizing the Minister to establish rules respecting the acknowledgment of receipt of approved electronic documents;
- (n.6) authorizing the Minister to exempt a document or type or class of document from any requirement of or created under a regulation under clauses (n.1) to (n.5), subject to any terms and conditions the Minister considers appropriate;
- (o) prescribing anything required to be prescribed under this Act.
- (2)** A regulation made under this Act shall, if it so provides, be effective with reference to a period before it was made.
- (3)** A regulation made under this Act may, if it so provides, confer or impose a power or duty on the Minister for any purpose under the regulation.
- (4)** The regulations made under subsection (1)(a) shall provide for the calculation of the tax with reference to
- (a) the amount,
 - (b) the value, or
 - (c) both the amount and the value

of the mineral recovered from the tract that is the subject of the taxable mineral right.

RSA 2000 cF-26 s23;2003 c18 s5;2010 c17 s17;2014 c8 s2

Waiver of interest or penalties

24 The Minister may waive or reduce the interest or penalties payable in respect of a taxable mineral right.

1983 cF-19.1 s24

25 Repealed 2010 c17 s18.

Delegation

26 The Minister may delegate to any person any or all of the powers and duties conferred or imposed on the Minister under this Act.

1983 cF-19.1 s26



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