



Government of Newfoundland
and Labrador
Department of Finance
Taxation and Fiscal Policy Branch
Tax Administration Division

**RETURN OF INCOME DERIVED
FROM MINERAL RIGHTS**
Revenue Administration Act

IDENTIFICATION			
01 Name of taxpayer			
02 Address			Postal code
03 Mailing address (if different)			Postal code
04 Area code	Telephone	05 Area code	Facsimile
06 Ore(s) mined			
07 Contact person		08 Area code Telephone	09 E-mail Address

OTHER INFORMATION							
10 Fiscal year	Day	Month	Year	TO	Day	Month	Year
11 Has this operator been the subject of a liquidation, dissolution, or cessation of mining activities in the province during the year? (please specify).				11.1	Day	Month	Year
12 Has this operator been involved in an amalgamation during the year?				12.1	Day	Month	Year
13 Predecessor corporation names				14 New corporation name			

SUMMARY OF TAXES	
24 Tax payable (amount from line 230)	\$
25 Amounts withheld or paid by installments (amount from line 231)	\$
26 Balance due/(refundable) (amount from line 232)	\$

CERTIFICATION		
30 I, _____, HEREBY CERTIFY that this return is in compliance with the requirements of The Revenue Administration Act and that the information given in the supporting statements and schedules is true in every respect, and constitutes a full and complete disclosure of the "income received for the right to mine" of the taxpayer within the province and that the expenditures claimed were actually incurred in the production thereof.		
Signature of an authorized officer	Function or title	Date

Additional information required
40 Please provide the following documents with your return: (1) the financial statements of the operator for this fiscal year and, (2) any other relevant documentation supporting the amounts reported.

Address
50 This return should be sent, within three months following the end of the fiscal year mentioned herein, and addressed to: Department of Finance Taxation and Fiscal Policy Branch Tax Administration Division Confederation Building P.O. Box 8700 St. John's, NL, Canada A1B 4J6

*Privacy Notice: This information is collected for the purpose of the Department of Finance to file your return under the Revenue Administration Act. All information you provide will be kept confidential and compliant with the Access to Information and Protection of Privacy Act. For further information about the program or questions related to this collection of information, please contact the Tax Administration Division at 729-6297.



Government of Newfoundland
and Labrador
Department of Finance
Taxation and Fiscal Policy Branch
Tax Administration Division

**RETURN OF INCOME DERIVED
FROM MINERAL RIGHTS**
Revenue Administration Act

NAME OF TAXPAYER	FISCAL YEAR ENDED

Revenue received for the grant or assignment of any right issued under the Mineral Act, which is contingent upon the production of a mine or computed by reference to the amount or value of production from a mining operation	200	
---	-----	--

Legal expenses incurred in the collection of revenue contained on line 200	210	
Exploration expenditures incurred by the taxpayer	211	
Payments to a person subject to the Mineral Rights Tax for the grant or assignment of any right issued under the Mineral Act	212	
Total deductions (total of lines 210 to 212)	219	

Net revenue (line 200 minus line 219) Transfer this amount to line 1 of Schedule A	220	
--	-----	--

Mineral rights tax payable (Positive amount transferred from line 6 of Schedule A)	230	
--	-----	--

Tax withheld or paid by installment	231	
-------------------------------------	-----	--

BALANCE DUE/(REFUNDABLE) (LINE 230 MINUS LINE 231)	232	
--	-----	--



Government of Newfoundland
and Labrador
Department of Finance
Taxation and Fiscal Policy Branch
Tax Administration Division

**SCHEDULE A
CALCULATION OF
MINERAL RIGHTS TAX**

NAME OF TAXPAYER	FISCAL YEAR ENDED

Enter the net revenue from line 220 of your return		1
--	--	---

Use the amount on line 1 to determine which ONE of the following columns you have to complete

If the amount on line 1 is:	\$100,000 or less		more than \$100,000 but not more than \$199,999		more than \$199,999	
Enter the amount from line 1 above		2		2		2
Deduction	- 100000	3	- 100,000	3	- 0	3
Line 2 minus line 3 (If negative, enter 0)	=	4	=	4	=	4
Rate	X 0%	5	X 40%	5	X 20%	5
Multiply the amount on line 4 by the rate on line 5 (Transfer this amount to line 230)	=	6	=	6	=	6