

Mailing Address: PO Box 9328 Stn Prov Govt Victoria BC V8W 9N3 gov.bc.ca/miningtaxes

## WAIVER OF THE ASSESSMENT PERIOD

under the Mineral Tax Act

## GENERAL INQUIRIES

Telephone: 250 952-0192 Toll-free: 1 800 667-1182

Email: MOG.Mineral.Tax@gov.bc.ca

## **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.

NAME OF OPERATOR OR OTHER PERSON WHO HAS FILED A RETURN

- 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.

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 section 26(a) of the FOIPPA. Questions about the collection or use of this information can be directed to the Manager, Natural Resource Revenue Operations, PO Box 9328 Stn Prov Govt, Victoria BC V8W 9N3 (telephone: Victoria at 250 952-0192 or toll-free at 1 800 667-1182). Email: MOG.Mineral.Tax@gov.bc.ca

ACCOUNT NUMBER

		MI
MAILING ADDRESS (include street or PO box, city, province and postal code)		
MINE NAME		YYYY / MM / DD
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WAIVER (specify the matter(s) you are waiving and attach additional pages if more space is required)		
I hereby waive the assessment period referred to in paragraph 21(5)(b) of the <i>Mineral Tax Act</i> 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 SIGNATURE OF OPERATOR OPERATOR OF OPERATOR OPERA	GNING OFFICER	DATE SIGNED YYYY / MM / DD
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FIN 101/WEB Rev. 2015 / 11 / 27		