



EXPLORATION ACCOUNT RETURN

under the Mineral Tax Act

GENERAL INQUIRIES

Telephone: 250 952-0192 Toll-free: 1 800 667-1182 Email: MOG.Mineral.Tax@gov.bc.ca

HOW TO FILE YOUR RETURN

- go online using eTaxBC at gov.bc.ca/etaxbc/myaccount, or send this form by mail to the address above.

INSTRUCTIONS

- File a return for each fiscal year if: you have one or more commercial mining operations in BC, except for placer gold mines and quarries, you had exploration costs during the fiscal year of one of those mines, and your exploration costs were incurred in BC. Report all amounts in Canadian dollars. File this return by the last day of the sixth month following the end of your fiscal year of operations. For help in completing this form, please see our website at gov.bc.ca/miningtaxes

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

PART 1 - BUSINESS INFORMATION. Includes fields for Full Name of Operator, Mailing Address, Business Number, Account Number, Contact Name, Contact Telephone Number, Contact Address, and Contact Email Address. Includes a 'FOR OFFICE USE ONLY' section for Date Received and a checkbox for 'CHECK (✓) THIS BOX IF THIS IS A NEW MAILING ADDRESS'.

PART 2 - EXPLORATION ACCOUNT. Table with columns for Fiscal Year, Start (YYYY/MM/DD), and End (YYYY/MM/DD). Rows include: 1 EXPLORATION ACCOUNT BALANCE AT THE END OF OPERATOR'S PRECEDING FISCAL YEAR; 2 ADD: Exploration expenditures; 3 DEDUCT: Exploration grants and subsidies; 4 DEDUCT: Proceeds on disposal of assets; 5 DEDUCT: Other forms of assistance (total from Part 4, Page 2); 6 SUBTOTAL A (sum of Line 1 and Line 2, minus Line 3 to Line 5); 7 DEDUCT: Allocation to mines (total from Part 5, Page 2); 8 SUBTOTAL B (Line 6 minus Line 7); 9 ADD: Investment allowance (from Line 16 on Page 2); 10 END BALANCE (sum of Line 8 and Line 9).

PART 3 – INVESTMENT ALLOWANCE CALCULATION

11 EXPLORATION ACCOUNT BALANCE AT THE END OF OPERATOR'S PRECEDING FISCAL YEAR (from Line 1 on Page 1)	
12 SUBTOTAL B (from Line 8 on Page 1)	
13 TOTAL (sum of Line 11 and Line 12)	
14 AVERAGE BALANCE (Line 13 divided by 2)	
15 INVESTMENT ALLOWANCE RATE (%)	
16 INVESTMENT ALLOWANCE (Line 14 multiplied by Line 15; to Line 9 on Page 1)	

PART 4 – OTHER FORMS OF ASSISTANCE (if applicable)

DESCRIPTION	ASSISTANCE AMOUNT
TOTAL (to Line 5 on Page 1)	

* Attach a separate sheet if additional space is required.

PART 5 – ALLOCATION TO MINES (if applicable)

ACCOUNT NUMBER	MINE NUMBER (7 digits)	MINE NAME	FILING PERIOD ENDING YYYY / MM / DD	ALLOCATION AMOUNT
MTR –				
MTR –				
MTR –				
TOTAL (to Line 7 on Page 1)				

* Attach a separate sheet if additional space is required.

PART 6 – CERTIFICATION

The taxpayer or an authorized signing authority must make the following declaration.

I, _____, certify that, to the best of
Print full name of taxpayer (if an individual) or name of authorized signing authority (if a corporation or a trust)
my knowledge and belief, all of the information given in this return is true, correct and complete in all material respects.

SIGNATURE OF TAXPAYER OR AUTHORIZED SIGNING AUTHORITY	POSITION OR OFFICE	DATE SIGNED YYYY / MM / DD
X		