

Guide for Applicant Operators for Certification of a Remote Mine under the *Mining Tax Act*

Introduction

The May 2000 Ontario Budget introduced an initiative that would provide a 10-year tax holiday and reduced tax rate for “remote mines” opened after May 7, 1996. To claim this incentive, it is necessary to file for a certification by the Minister of Northern Development and Mines (MNDM) that the mine qualifies as remote under section 4 of the *Mining Tax Act*. This responsibility has been delegated to Director, Mineral Development and Lands Branch, Ministry of Northern Development and Mines.

Criteria

For a mine to be certified as a remote mine, the following conditions must be met:

- The mine comes into existence after May 7, 1996;
- There is a closure plan for the mine under Part VII of the *Mining Act*; and
- There is at least 30 kilometres between the pit’s mouth of the mine and the nearest all-weather road or railway suitable to meet the transportation requirements of the mine.

Note: The request for certification involves reference to the nearest “all-weather road”. The following definition will be used: “An all-weather road is any road identified on the Ministry of Transportation’s “Official Road Map of Ontario” which can be found at <http://www.mto.gov.on.ca/english/traveller/map/>.

How to Apply

Complete the application form and submit it to the address on top of the form along with supporting documents, e.g. copies of maps, etc.

Review Process

The Mineral Development and Lands Branch staff, on behalf of the Minister of Northern Development and Mines, will review the application and determine if the applicant mine qualifies as a remote mine. If it does, the Director of the Mineral Development and Lands Branch will certify it as a remote mine.

Further Information and Guidance

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