

The Sodium Chloride Production Tax Regulations

being

Chapter M-17.1 Reg 5 (effective July 1, 1988) as amended
by a Correcting Notice (Gazetted December 1, 1989).

NOTE:

This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.

CHAPTER M-17.1 REG 5
The Mineral Taxation Act, 1983

Title

1 These regulations may be cited as *The Sodium Chloride Production Tax Regulations*.

Interpretation

2 In these regulations:

- (a) “**Act**” means *The Mineral Taxation Act, 1983*;
- (b) “**Schedule**” means *The Sodium Chloride Production Tax Schedule*.

24 Dec 89 cM-17.1 Reg 5 s2.

Rate of tax

3 For the purposes of section 4 of the Schedule, a rate of tax of 72 cents per tonne is prescribed for each quarter that commences on or after July 1, 1988, with respect to the mineral production taxes imposed by the Act on the production of sodium chloride.

24 Dec 89 cM-17.1 Reg 5 s3.

Payment

4 Within 30 days after the last day of each quarter, a producer shall:

- (a) pay the amount of tax calculated pursuant to section 4 of the Schedule for that quarter; and
- (b) submit to the minister a return on a form supplied or approved by the department.

24 Dec 89 cM-17.1 Reg 5 s4.

Interest

5(1) For the purposes of subsection 22(1) of the Act, a rate of interest of 1.5 % per month or part of a month is prescribed.

(2) For the purposes of subsection 22(2) of the Act, a rate of interest of 1 % per month or part of a month is prescribed.

24 Dec 89 cM-17.1 Reg 5 s5.