

THIRD SESSION

THIRTY-SECOND LEGISLATURE

NATIONAL ASSEMBLY OF QUÉBEC

Bill 24

An Act to amend the Mining Duties Act

First reading
Second reading
Third reading



M. YVES DUHAIME

Minister of Energy and Resources

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EXPLANATORY NOTES

This bill amends the Mining Duties Act, giving effect to the Budget Speech of 10 March 1981.

The object of the bill is to bring the mode of payment of duties by mine operators into harmony with the standard provisions governing payment of income tax.

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An Act to amend the Mining Duties Act

HER MAJESTY, with the advice and consent of the National Assembly of Québec, enacts as follows:

1. Section 38 of the Mining Duties Act (R.S.Q., chapter D-15) is replaced by the following section:

“38. Every person required to file a return under this division shall in such return compute the amount of the duties payable.”

2. Section 46 of the said Act is replaced by the following section:

“46. Every operator subject to duties under this Act shall pay to the Minister, in respect of every fiscal year commencing after 31 March 1981, the following amounts:

(a) on or before the last day of each month of his current fiscal year, an amount equal to one-twelfth of the duties payable for his preceding fiscal year or of the duties estimated for such current fiscal year; or

(b) on or before the last day of each of the first two months of his current fiscal year, an amount equal to one-twelfth of the duties payable for his second fiscal year preceding and, on or before the last day of each of the following ten months, an amount equal to one-tenth of the excess of the duties payable for his preceding fiscal year over the total of the amounts computed in respect of those first two months.

On or before the last day of the period ending two months after the end of the current fiscal year, he shall pay the remainder of the duties payable for that fiscal year.”

3. Every operator contemplated in section 5 of the Mining Duties Act whose fiscal year overlaps 1 April 1981 must pay to the Minister of Energy and Resources the following amounts:

(a) at the end of each month comprised within the period commencing on 1 April 1981 and ending at the end of the fiscal year, an amount equal to the duties estimated for his current fiscal year, or to the duties payable for his preceding fiscal year, the whole apportioned proportionally to the number of months comprised within the said period; and

(b) on or before the last day of the period ending two months after the end of his current fiscal year, the remainder of the duties payable for that fiscal year.

4. This Act has effect from 1 April 1981.

5. This Act comes into force on the day of its sanction.