

*The
Enhanced Oil
Recovery Injectable
Substances (Fuel Tax
and Provincial
Sales Tax) Exemption
and Remission
Regulations, 2005*

being

[Chapter F-13.4 Reg 33](#) (effective June 29, 2005).

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.

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CHAPTER F-13.4 REG 33
The Financial Administration Act, 1993

Title

1 These regulations may be cited as *The Enhanced Oil Recovery Injectable Substances (Fuel Tax and Provincial Sales Tax) Exemption and Remission Regulations, 2005*.

Interpretation

2 In these regulations:

- (a) **“eligible enhanced oil recovery project”** means a project that:
 - (i) is designed to enhance the total recovery of oil from an underground reservoir through the use of the injection of eligible injectable substances; and
 - (ii) has been approved as an EOR project for the purposes of *The Crown Oil and Gas Royalty Regulations* or *The Freehold Oil and Gas Production Tax Regulations, 1995*;
- (b) **“eligible injectable substance”** means a substance that is injected into an oil-bearing formation as part of an enhanced oil recovery process approved pursuant to *The Oil and Gas Conservation Act* for the purpose of enhancing the total recovery of oil in an eligible enhanced oil recovery project;
- (c) **“operator”** means a person who acquires an eligible injectable substance for use in an eligible enhanced oil recovery project;
- (d) **“tax”** means the tax payable pursuant to *The Fuel Tax Act, 2000* or *The Provincial Sales Tax Act*, as the case may be.

15 Jly 2005 cF-13.4 Reg 33 s2.

Exemption

3(1) Every operator that acquires an eligible injectable substance for use in an eligible enhanced oil recovery project is exempt from paying tax:

- (a) in the case of carbon dioxide that is an eligible injectable substance, on the carbon dioxide acquired on or after March 31, 2001;
- (b) in the case of an eligible injectable substance other than carbon dioxide, on the eligible injectable substance acquired on or after April 1, 2005.

(2) Notwithstanding subsection (1), if an operator acquires an eligible injectable substance and pays the full amount of tax on that eligible injectable substance on or after the relevant date mentioned in subsection (1), a remission of the tax, equivalent to the exemption set out in subsection (1), is granted to the operator.

15 Jly 2005 cF-13.4 Reg 33 s3.

Application

- 4 An operator that wishes to claim a remission pursuant to subsection 3(2) shall:
- (a) apply to the minister:
 - (i) within four years of the date the operator paid the tax; and
 - (ii) in the manner set by the minister; and
 - (b) provide the minister with information to establish to the minister's satisfaction that the applicant is entitled to a remission and the amount of the remission.

15 Jly 2005 cF-13.4 Reg 33 s4.

R.R.S. c.F-13.4 Reg 24 repealed

- 5 *The Carbon Dioxide (Provincial Sales Tax) Exemption Regulations* are repealed.

15 Jly 2005 cF-13.4 Reg 33 s5.

Coming into force

- 6 These regulations come into force on the day on which they are filed with the Registrar of Regulations.

15 Jly 2005 cF-13.4 Reg 33 s6.