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Act	The Crown <i>Minerals Act</i>
Regulations	<i>The Mineral Disposition Regulations</i> , 1986
Form	The Mining Royalty Return - Quarterly

## GENERAL INSTRUCTIONS:

Effective with the 1999 taxation year, this form is to be completed quarterly and is due on or before the last day of the month following each of the first three quarters of the royalty year, along with any balance of royalty payable.

The Instruction Directive is intended to assist royalty payers and has no legal force or effect.

## COMPLETION INSTRUCTIONS:

### ■ Identification:

**Quarter Ended** – enter the quarter ended

**Name of Royalty Payer** – enter the full legal name

**Address** – enter the current address

**Name of the Production Unit** – enter the operating name of the production unit

**Location of the Production Unit** – enter the location

**Location of the Accounting Records** – enter the address of the accounting records

**Contact Person** – enter the name of the person familiar with the details reported

**Telephone Number** – enter the telephone number of the above contact person

**Signature** – signature of person completing the return or designated official of the company

**Date** – enter the date the return is signed

### ■ Quarterly Installment Calculation:

Enter the Estimated Net Profit for the year.

Deduct any loss carry forward from the previous year. This amount cannot exceed the estimated net profit for the year or the balance of the loss carry forward from the previous year.

The royalty rate is dependent upon the cumulative total of sales in units. For the year in which the units of sales exceed 1,000,000, use a weighted-average royalty based on unit sales. (Refer to Schedule on Page 4 of the Annual return).

The estimated royalty payable for the year is determined by multiplying the net profit by the applicable royalty rate.



For the first quarter, multiply the estimated royalty payable for the year by 25%. If the balance is negative or zero, enter NIL.

For the second quarter, multiply the estimated royalty payable for the year by 50% and deduct the amount remitted for the first quarter. If the balance is negative or zero, enter NIL

For the third quarter, multiply the estimated royalty payable for the year by 75% and deduct the total amount remitted for the first and second quarters. If the balance is negative or zero, enter NIL

The return along with any balance payable is due in the Department's office on or before the last day of the month following the respective quarter.

Overpayments of estimated royalty will not be refunded until the filing of the annual royalty return.

**Inquiries regarding the completion of the return: (306) 787-4007**