

Changes to Saskatchewan's Mineral Rights Tax (MRT) program are coming in early 2022 once the electronic management system moves to the Ministry of Energy and Resource's [Integrated Resource Information System \(IRIS\)](#). MRT is assessed annually on freehold mineral titles regardless of whether the minerals are producing or not.

Key Information:

- The change will provide Agricultural and Trust Corporations with convenient online application for MRT exemptions in IRIS.
- Moving into IRIS will result in enhanced data security for all clients.
- IRIS is a secure electronic business system that is used extensively by the oil and gas industry including MRT clients that currently account for 70 per cent of annual MRT billings.
- Data and documents contained in IRIS are confidential and only available to those that require access for specific purposes.
- Mineral title information used in the MRT assessment is received through a direct feed from [Information Services Corporation \(ISC\)](#) leading to fewer discrepancies between invoices and client data.
- IRIS users will be able to download the mineral title data used in the assessment for easier reconciliation to corporate records.

What is [IRIS](#)?

- IRIS is an online electronic system that supports and manages business processes associated with the development and regulation of Saskatchewan's energy and resources industry.
- To complete tasks in IRIS, you must have:
 - An active Business Associate Identification Code (BA ID)
 - An appointed IRIS Security Administrator (SA)
 - An active IRIS user account assigned by your BA's SA

More information on these requirements can be found in the "Prerequisites" section on the [IRIS website](#).

- Every corporation and individuals with mineral holdings that exceed the exemption limit who have been assessed MRT or who have an MRT exemption already have BA IDs. The BA ID is located in the top right hand corner of an MRT invoice, in the lower left hand corner of a previous Agricultural Corporation Exemption Application in brackets or on a previously issued Agricultural Corporation Exemption Certificate. If you do not have a BA ID or cannot determine your BA ID, please [contact us](#).
- To appoint an SA, please follow the instructions in the “How To” section on the [IRIS website](#). You will need to read the instructions, download and complete the form, e-mail the completed form to the er.servicedesk@gov.sk.ca. If approved, the Service Desk will contact you with the IRIS account name and password information.
- Once the SA has been appointed, the SA can set up user accounts for one or multiple users within your organization.
- The MRT functionality and data will not be available until after the MRT in IRIS project ‘Go-live’ date.

Why is the change necessary?

- MRT is currently assessed and managed through an aging, and failing, system that is no longer supported by the original software developer.
- ISC began issuing electronic mineral titles in 2003 using parcels to distinguish size and location. The new system will be able to leverage this information to provide a more concise tax assessment.

Who will be impacted by the change?

- Agricultural and Trust Corporations will be the most impacted as all exemption requests must be submitted using IRIS. These corporations will need to learn how to work in IRIS. Detailed information will be provided to these corporations separately.
- Any MRT client can set up or use an existing user account in IRIS. At this time, only those applying for an MRT exemption must set up an IRIS user account.
- ER encourages all MRT clients to set up an IRIS user account and become familiar with IRIS. In the future, invoices will only be available through IRIS and will not be mailed.
- All IRIS users will have additional functionality to view and download their title information.

What is actually going to change?

- A BA ID, a SA and an IRIS user account is required for those corporations seeking an exemption from the MRT; existing MRT clients already have a BA ID.
- The MRT rate has not changed but will be referenced in hectares after the MRT in IRIS 'Go-live' date. The current rate of \$1.50 per acre will be referenced as \$3.70 per hectare in IRIS.
- Mineral Title information will be received from ISC and processed by IRIS.
- IRIS will attempt to link the ISC client number to the IRIS BA ID. Significant testing was conducted to ensure this process occurs without error; nonetheless, we encourage all Mineral Rights Taxpayers to check their records against the taxed locations to make sure you own the mineral titles being taxed.
- ISC parcels will be used to obtain the number of hectares associated with the mineral title. Previous assessments may have used a deemed area (e.g. 160 acres per quarter section). The change to mineral parcel hectare amounts could result in a slightly different total tax assessment from previous years.
- Starting in 2022, all exemption applications, application statuses, assessed mineral titles and invoices will be available through IRIS.

When will the change happen?

- The new MRT electronic system is expected to 'Go-live' in early 2022. The first taxation year in the new system will be 2022.
- All exemption applications will have to be submitted in IRIS after the 'Go-live' date and early enough to be processed before the Mineral Rights Tax assessment is completed in May 2022. If applications are not submitted and processed before the annual assessment is completed, invoices will be generated for these corporations.
- Detailed instructional information will be provided prior to the 'Go-live' date. Check the [Mineral Rights website](#) often for updates.

Where do I go if I have questions?

- If you have any questions or concerns about the MRT in IRIS initiative, please [contact us](#):
Email: er.servicedesk@gov.sk.ca
Phone: 1-855-219-9373
- Check out the [Mineral Rights website](#). This page will be kept updated on the project.

How will MRT clients obtain the information and skills needed to implement and adopt the new changes?

- Updates regarding the progress of the changes will be available through <https://www.saskatchewan.ca/business/agriculture-natural-resources-and-industry/mineral-rights>
- Agricultural Corporation clients will be contacted using communication tools from the Ministry of Agriculture (SaskAgNow newsletter, [Tax Information for Farmers website](#), Twitter).