

The Mineral Rights Tax (MRT) exemption application process for Agricultural Corporations is moving online beginning with the 2022 taxation year. MRT is assessed annually on freehold mineral titles, however, if your corporation meets the criteria of an Agricultural Corporation, mineral titles owned by your corporation can be MRT exempt.

Key Information:

- MRT in Integrated Resource Information System (IRIS) is expected to 'Go-live' in early 2022.
- Starting with the 2022 taxation year, all Agricultural Corporation exemption applications must be submitted through the [IRIS](#) after the 'Go-live' date. **Please do not submit your exemption application manually.**
- IRIS is a secure electronic business system used extensively by the oil and gas industry. Data and documents contained in IRIS are confidential and only available to those that require access for specific purposes.
- All applications will require appropriate corporate financial statements and a corporate profile report to be attached for verification purposes. **The application cannot be submitted unless the required documents are attached.**
- Please see the Mineral Rights Tax in IRIS General Announcement for information on [IRIS](#).

Why is the change necessary?

- MRT is currently assessed and managed through an aging, and failing, system that does not support the electronic Land Titles Registry maintained by ISC.

Will my Agricultural Corporation be affected by the change?

- All Agricultural Corporations will eventually be impacted by the change.
- If you have an Agricultural Exemption Certificate that expires in 2021 or will be applying for an Agricultural Corporation Exemption for the first time you will be required to complete and submit the exemption application form using IRIS after 'Go-live' date.
- Agricultural Corporation Exemptions are currently, and will continue to be, issued for a maximum of three years. When your exemption expires, you will need to use IRIS to apply for a new exemption.

What is actually going to change?

- Starting in 2022, all exemption applications, application statuses, assessed mineral titles and invoices will be available through IRIS.
- Agricultural Corporations will need to apply for the exemption using IRIS.
- IRIS will provide instructional messages when completing the application form. For example, a message will advise if an application form cannot be submitted because the entered information does not match the exemption criteria or if the application will require a manual review before approval.
- Agricultural Exemption approvals or denials will be issued by IRIS. If the approval or denial is not immediately provided, you will need to log into IRIS at a later date to determine if the exemption has been approved.
- Notifications can be set up on your IRIS account. When turned on, a notification email will be sent when there is new information in IRIS for you.

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 after the 'Go-live' date and early enough to be processed before the Mineral Rights Tax assessment is completed in May 2022. If exemption 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.

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 I 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).