

November 12, 2021

Dear Saskatchewan Mineral Rights Taxpayer:

Re: Saskatchewan Mineral Rights Tax  
Freehold Mineral Titles held by Licenced Trust Corporations  
Licenced Trust Corporation Exemptions

This letter is to advise you of changes associated with Mineral Rights Tax (MRT) Trust Corporation Exemptions (TCE) in Saskatchewan. In an effort to ensure all licenced Trust Corporations are aware of the TCE and how it works, this letter is being sent to all Trust Corporations licenced under Saskatchewan's *Trust and Loan Corporations Act, 1997*. **The information will be applicable only if your Trust Corporation holds mineral titles in Saskatchewan on behalf of individuals and wishes to acquire or retain a TCE.** More detailed information on MRT, the changes and how they affect Trust Corporations are included on the enclosed MRT Questions and Answers (QA) document or available on the [mineral rights website](#) as referenced on the QA. Please forward this information to the applicable official within your corporation.

As announced on the 2021 MRT invoice, the Ministry of Energy and Resources (ER) is moving MRT electronic administration to the [Integrated Resource Information System \(IRIS\)](#) beginning with the 2022 taxation year (MRT in IRIS). The IRIS website is referenced on the QA. ER is expecting the MRT transition into IRIS to be complete in early 2022. The changes will provide self-service functionality for all MRT clients, including online TCE applications and a downloadable list of mineral titles identified as being owned by your corporation. There are no changes to the existing MRT program with respect to tax rate or available exemptions, other than the use of hectares instead of acres in taxable area calculations.

The upcoming transition into IRIS requires that an online application for each mineral title trust agreement be submitted annually. Each application will require detailed information including full legal name and address of each individual for whom the Trust Corporation holds the mineral title in trust (Trust Beneficiary). Alternatively, if the Trust Beneficiary holds a mineral title directly, the ISC Client Number associated with the mineral title is the preferred information as it provides all required information. If you do not already have this detailed information, it is recommended that you start early to acquire the data as it will be easier to complete the application when the time comes. Depending on the number of mineral trust agreements administered by your corporation, this could be a lengthy process.

During the time before MRT in IRIS is operational, we encourage you to set up an IRIS account and begin to gather trust beneficiary information. You will not be able to apply for any TCEs until the system is operational in early 2022. Some changes with the online process include:

1. Once MRT in [IRIS](#) is operational in early 2022 and you have an IRIS SA Account, you will be able to review the mineral titles that are linked to your MRT Account, and complete and submit a TCE Application. Check the mineral rights website in January 2022 for more information on training and the actual implementation date.
2. Ownership percentages for each trust beneficiary are limited to six decimal places in IRIS. If your current practice allows percentage amounts that exceed six decimal places, you will need to decide how to amend the number to fit the field limitations in IRIS. Likely options including rounding or truncating the percentage.
3. You must have a user account with IRIS. This is a multi-step process and requires you to download and complete the TCE [Application for IRIS Security Administrator Account \(SA\) form](#). The completed form needs to be emailed to [ER.ServiceDesk@gov.sk.ca](mailto:ER.ServiceDesk@gov.sk.ca). A paper application form is enclosed for your convenience; however, a fillable form is available online. You will be contacted once the application has been reviewed. This step can be completed now, however, MRT in IRIS must be operational before the TCE Application can be submitted.
4. You also need a Business Associate identification number (BA ID) to work in IRIS. If your Trust Corporation is an existing TCE holder, your corporation has been issued a BA ID. Please note the BA ID is different from the Information Services Corporation (ISC) Client Number. ER will attempt to link the BA ID to the ISC Client Number to identify which mineral titles belong to your corporation; however, it is recommended that you verify the mineral titles assigned to your corporation when MRT in IRIS is operational. Please contact the ER Service Desk to find out if you have an existing BA ID. The email address and phone number are listed below.

To provide progress updates to a wide audience, ER will update the [mineral rights website](#) often. The updates will include when training is available, the implementation date and other important information to assist you in transitioning through the move to IRIS.

If you would like more information regarding MRT, please contact the ER Service Desk at [ER.ServiceDesk@gov.sk.ca](mailto:ER.ServiceDesk@gov.sk.ca) or 1-855-219-9373.

Sincerely,

*Rachel Alabi*

Rachel Alabi  
Director, Mineral Rights  
MRT in IRIS Project Sponsor

Enclosures