

The Freehold Oil and Gas Production Tax Regulations, 2012

being

[Chapter F-22.11 Reg 1](#) (effective April 1, 2012) as amended by Saskatchewan Regulations [18/2013](#), [83/2013](#), [97/2013](#), [95/2015](#) and [66/2017](#).

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-22.11 REG 1
The Freehold Oil and Gas Production Tax Act, 2010

PART I
Preliminary Matters

Title

1 These regulations may be cited as *The Freehold Oil and Gas Production Tax Regulations, 2012*.

Interpretation

2 In these regulations:

- (a) **“Act”** means *The Freehold Oil and Gas Production Tax Act, 2010*;
- (b) **“approved waterflood project”** means a new waterflood project, or an expansion of an existing waterflood project, that has been approved by the minister as an approved waterflood project for the purposes of these regulations;
- (c) **“drainage unit”** means the area established for a drainage unit pursuant to Part III of *The Oil and Gas Conservation Act* with respect to the zone of an oil well or gas well;
- (d) **“EOR factor”** means the factor with respect to an EOR project, expressed as a percentage, determined in accordance with the following formula:

$$\text{EOR Factor} = \frac{\text{AR}}{\text{TR}} \times 100$$

where:

AR is the additional recoverable reserves of oil, as determined by the minister, attributable to the EOR project during any period or periods that the minister may specify; and

TR is the total remaining recoverable reserves of oil, as determined by the minister, for a portion of the pool containing the EOR project during any period or periods that the minister may specify;

- (e) **“EOR oil”** means:
 - (i) the quantity of non-heavy oil determined by multiplying the total amount of non-heavy oil produced within an EOR project on or after January 1, 1994 by the EOR factor applicable to that project;
 - (ii) all heavy oil produced within an EOR project on or after January 1, 1994; or
 - (iii) any oil that is approved by the minister as EOR oil for the purposes of these regulations;

- (f) **“EOR project”** means:
- (i) any project, including a project in oil sands or oil shale, that is designed to enhance the recovery of oil through the use of thermal or other techniques, including recovery of oil by means other than through a wellbore, and that:
 - (A) has been approved pursuant to *The Oil and Gas Conservation Act*;
 - (B) commenced operation on or after January 1, 1981;
 - (C) is not a waterflood project; and
 - (D) is approved by the minister as an EOR project for the purposes of these regulations; or
 - (ii) any other project or group of projects that may be approved by the minister as an EOR project for the purposes of these regulations, for any period or periods that the minister may specify;
- (g) **“fourth tier gas”** means all gas produced on or after October 1, 2002:
- (i) from a gas well with a finished drilling date on or after October 1, 2002;
 - (ii) from an oil well with a finished drilling date on or after October 1, 2002;
 - (iii) from an oil well with a finished drilling date before October 1, 2002, if:
 - (A) the gas-oil-ratio for the month is greater than or equal to 3 500 cubic metres of gas per cubic metre of oil; and
 - (B) the gas has not been approved as third tier gas or new gas; or
 - (iv) that is approved by the minister as fourth tier gas for the purposes of these regulations;
- (h) **“fourth tier oil”** means all oil produced on or after October 1, 2002:
- (i) that is not EOR oil and:
 - (A) that is produced from an oil well or gas well with a finished drilling date on or after October 1, 2002; or
 - (B) that is incremental waterflood oil with respect to an approved waterflood project that commenced operation on or after October 1, 2002; or
 - (ii) that is approved by the minister as fourth tier oil for the purposes of these regulations or that is approved pursuant to section 38;
- (i) **“gas”** means natural gas, including casing-head gas and all hydrocarbons not defined as oil;

- (j) **“gas well”** means:
- (i) a wellbore:
 - (A) that has been cased and that is not completed or abandoned, and:
 - (I) that has gas indicated as the well objective on the well licence and the minister has not received written notice from the operator indicating the well objective has been changed to an objective other than gas; or
 - (II) that does not have gas indicated as the well objective on the well licence and the minister has received written notice from the operator indicating the well objective has been changed to gas;
 - and includes all reserves within the boundaries of the drainage unit for the zone from which the wellbore is expected to produce; or
 - (B) that is completed in a zone for the purpose of producing gas, and is capable of producing gas from that zone either alone or in association with no more than one cubic metre of oil for every 3 500 cubic metres of gas, and includes all reserves in that zone within the boundaries of the drainage unit for that zone; or
 - (ii) any other wellbore or group of wellbores, in conjunction with any reserves, that may be approved by the minister as a gas well;
- (k) **“geological system”** means the strata, as determined by the Saskatchewan Geological Survey, deposited during a particular geological period, including the geological periods known as the Cretaceous, Jurassic, Triassic, Mississippian, Devonian, Silurian, Ordovician, Cambrian and Precambrian;
- (l) **“heavy oil”** means:
- (i) all oil that is produced within the townships north of Township 21 in Ranges 5 through 29, West of the Third Meridian, except oil produced from the Viking zone or from any other zone deposited more recently than the Viking zone; or
 - (ii) any other oil approved by the minister as heavy oil for the purposes of these regulations;
- (m) **“horizontal gas well”** means:
- (i) a gas well with a horizontal section, including any subsequent horizontal sections drilled in the same zone, that is approved as a horizontal well by an order of the minister pursuant to section 17.1 of *The Oil and Gas Conservation Act*; or
 - (ii) any other gas well approved by the minister as a horizontal gas well;

- (n) **“horizontal oil well”** means:
- (i) an oil well with a horizontal section, including any subsequent horizontal sections drilled in the same zone, that is approved as a horizontal well by an order of the minister pursuant to section 17.1 of *The Oil and Gas Conservation Act*; or
 - (ii) any other oil well approved by the minister as a horizontal oil well;
- (o) **“horizontal section”** means the portion of a wellbore:
- (i) with an angle of at least 80°, measured between the line connecting the initial point of penetration into the productive zone and the end point of the wellbore in the productive zone and the line extending vertically downward from the initial point of penetration into the productive zone; and
 - (ii) with a minimum length of 100 metres, measured from the initial point of penetration into the productive zone to the end point of the wellbore in the productive zone;
- (p) **“incremental oil factor”** means the factor with respect to an approved waterflood project, expressed as a percentage, determined in accordance with the following formula:

$$\text{incremental oil factor} = \frac{\text{AR}}{\text{TR}} \times 100$$

where:

AR is the additional recoverable reserves of oil, as determined by the minister, attributable to the approved waterflood project during any period or periods that the minister may specify;

TR is the total remaining recoverable reserves of oil, as determined by the minister, for a portion of the pool containing the approved waterflood project during any period or periods that the minister may specify;

- (q) **“incremental waterflood oil”** means the quantity of oil determined by multiplying the total amount of oil produced within an approved waterflood project by the incremental oil factor applicable to that project;
- (r) **“inter gas well distance”** means the distance in kilometres measured from the centre of the drainage unit of a gas well or gas well location to the centre of the drainage unit of another gas well or gas well location if:
- (i) in the case of a horizontal gas well, the centre of the drainage unit is the centre of the nearest drainage unit that is established for a vertical gas well and that is penetrated by a horizontal section of the horizontal gas well; or
 - (ii) in the case of a gas well location that is planned to be a horizontal gas well, the centre of the drainage unit is the centre of the nearest drainage unit that is established for a vertical gas well and that is planned to be penetrated by a horizontal section of the gas well location;

- (s) **“inter oil well distance”** means the distance in kilometres measured from the centre of the drainage unit of an oil well or oil well location to the centre of the drainage unit of another oil well or oil well location if:
- (i) in the case of a horizontal oil well, the centre of the drainage unit is the centre of the nearest drainage unit that is established for a vertical oil well and that is penetrated by a horizontal section of the horizontal oil well; or
 - (ii) in the case of an oil well location that is planned to be a horizontal oil well, the centre of the drainage unit is the centre of the nearest drainage unit that is established for a vertical oil well and that is planned to be penetrated by a horizontal section of the oil well location;
- (t) **“licence”** means a licence to drill an oil well or gas well that is issued pursuant to Part II of *The Oil and Gas Conservation Act*;
- (u) **“new gas”** means all gas other than third tier gas or fourth tier gas produced on or after January 1, 1994:
- (i) that is produced from a gas well:
 - (A) that first commenced production of gas on or after October 1, 1976;
 - (B) that was never part of a unit that existed as of September 30, 1976; and
 - (C) whose wellbore was never part of another gas well that first commenced production of gas on or before September 30, 1976;
 - (ii) that is produced from a gas well whose wellbore was part of another gas well that first commenced production of gas on or before September 30, 1976, and whose wellbore was:
 - (A) abandoned in accordance with the provisions of *The Oil and Gas Conservation Act* and the regulations made pursuant to that Act, and re-entered on or after October 1, 1976; or
 - (B) deepened on or after October 1, 1976 to include the zone from which the gas well is producing; or
 - (iii) that is otherwise approved by the minister as new gas for the purposes of these regulations;
- (v) **“new oil”** means all oil produced on or after January 1, 1994:
- (i) that is not third tier oil, fourth tier oil or EOR oil and that is:
 - (A) produced through a wellbore of an oil well or gas well completed on or after January 1, 1974, with a finished drilling date on or before December 31, 1986, if the wellbore is located:
 - (I) outside all oil pool boundaries established as of December 31, 1973;
 - (II) within an oil pool boundary established as of December 31, 1973, if the well is producing oil from a zone deeper than that otherwise established for the pool; or

- (III) within an oil pool boundary on an undrilled drainage unit, if the oil pool boundary and the drainage unit were both established as of December 31, 1973;
- (B) produced from a vertical oil well or gas well with a finished drilling date on or after January 1, 1987 and on or before December 31, 1993;
- (C) produced from a horizontal oil well with a finished drilling date on or after April 1, 1991 and before October 1, 2002;
- (D) incremental waterflood oil with respect to an approved waterflood project that commenced operation on or after January 1, 1974 and on or before December 31, 1993;
- (E) produced from a reactivated oil well;
- (F) produced in the southwest area; or
- (G) heavy oil; or
- (ii) that is approved by the minister as new oil for the purposes of these regulations;
- (w) **“non-heavy oil”** means all oil produced in Saskatchewan that is not heavy oil;
- (x) **“oil”** means crude petroleum oil and any other hydrocarbon, regardless of density, that is produced through a wellbore or from an EOR project and that is in liquid form when measured or estimated for the purposes of section 85 of *The Oil and Gas Conservation Regulations, 2012*;
- (y) **“oil sands”** means all sands and rocks that:
 - (i) contain a highly viscous mixture, composed mainly of hydrocarbons heavier than pentanes, that will not normally flow, in its natural state, to a wellbore;
 - (ii) lie above the top of the Devonian System; and
 - (iii) lie north of Township 73;
- (z) **“oil shale”** means a compact rock of sedimentary origin containing disseminated organic matter from which oil can be extracted through destructive distillation;
- (aa) **“oil well”** means:
 - (i) a wellbore:
 - (A) that has been cased and that is not completed or abandoned, and:
 - (I) that has oil indicated as the well objective on the well licence and the minister has not received written notice from the operator indicating the well objective has been changed to an objective other than oil; or
 - (II) that does not have oil indicated as the well objective on the well licence and the minister has received written notice from the operator indicating the well objective has been changed to oil;

and includes all reserves within the boundaries of the drainage unit for the zone from which the wellbore is expected to produce; or

(B) that is completed in a zone for the purposes of producing oil, and includes all reserves in that zone within the boundaries of the drainage unit for that zone and is not part of a gas well in that zone; or

(ii) any other wellbore or group of wellbores, in conjunction with any reserves, that may be approved by the minister as an oil well;

(bb) **“old gas”** means all gas that is produced from a gas well and that is not new gas, third tier gas or fourth tier gas;

(cc) **“old oil”** means all oil that is not new oil, third tier oil, fourth tier oil or EOR oil;

(dd) **“operator”** means:

(i) the person:

(A) designated in accordance with subsection 55(1); and

(B) listed as the operator of an oil well, gas well or EOR project on the ministry’s records for the purposes of these regulations; or

(ii) any other person designated by the minister pursuant to subsection 55(2) as the operator of an oil well, gas well or EOR project for the purposes of these regulations;

(ee) **“operator’s reporting share”** means the portion of oil and gas produced from an oil well, gas well or EOR project for which an operator or special operator is responsible for remitting the taxes to the minister pursuant to these regulations;

(ff) **“pool”** means pool as defined in *The Oil and Gas Conservation Act* or any other underground reservoir that is approved by the minister as a pool for the purposes of these regulations;

(gg) **“pre-authorized debit”** means a withdrawal from an operator’s or special operator’s account at a financial institution that is initiated by the minister on the authority of the operator or special operator pursuant to subsection 58(4);

(hh) **“reactivated oil well”** means an oil well that:

(i) was a shut-in or suspended oil well during the entire 1993 calendar year and no other oil well produced oil through the same wellbore as the shut-in or suspended oil well during that year;

(ii) is a vertical oil well that first produced oil on or after January 1, 1994 through the wellbore of, and from a zone penetrated by, an oil well that was a shut-in or suspended oil well during the entire 1993 calendar year and no other oil well produced oil through the same wellbore during the entire 1993 calendar year; or

(iii) is approved by the minister as a reactivated oil well;

- (ii) **“shut-in or suspended oil well”** means an oil well that is not producing oil, gas or any other substance;
- (jj) **“southwest area”** means the area within Townships 1 through 21 in Ranges 1 through 30, West of the Third Meridian;
- (kk) **“southwest designated oil”** means:
 - (i) all oil produced within the southwest area that is:
 - (A) produced from an oil well or gas well with a finished drilling date on or after February 9, 1998; or
 - (B) incremental waterflood oil produced within an approved waterflood project that commenced operation on or after February 9, 1998; or
 - (ii) any other oil approved by the minister as southwest designated oil for the purposes of these regulations;
- (ll) **“special operator”** means a taxpayer:
 - (i) who disposes of freehold oil or freehold gas separately from the operator; and
 - (ii) who has been designated pursuant to subsection 56(1) as a special operator with respect to the freehold oil or freehold gas for the purposes of these regulations;
- (mm) **“SRC”** means the Saskatchewan Resource Credit, which equals:
 - (i) for oil and gas produced before April 1, 2013:
 - (A) 2.5% for:
 - (I) third tier oil that is produced from gas wells or vertical oil wells with a finished drilling date on or after February 9, 1998;
 - (II) incremental waterflood oil produced within an approved waterflood project that commenced operation on or after February 9, 1998 and before October 1, 2002;
 - (III) EOR oil produced within a new or expanded portion of an EOR project that commenced operation on or after February 9, 1998;
 - (IV) any other oil or gas that is approved by the minister for the purposes of these regulations; and
 - (V) third tier gas; and
 - (B) 1% for all other oil and gas other than fourth tier oil and fourth tier gas; and

- (ii) for oil and gas produced on or after April 1, 2013:
 - (A) 2.25% for:
 - (I) third tier oil that is produced from gas wells or vertical oil wells with a finished drilling date on or after February 9, 1998;
 - (II) incremental waterflood oil produced within an approved waterflood project that commenced operation on or after February 9, 1998 and before October 1, 2002;
 - (III) EOR oil produced within a new or expanded portion of an EOR project that commenced operation on or after February 9, 1998;
 - (IV) any other oil or gas that is approved by the minister for the purposes of these regulations; and
 - (V) third tier gas; and
 - (B) 0.75% for all other oil and gas other than fourth tier oil and fourth tier gas;
- (nn) **“third tier gas”** means all gas produced on or after February 9, 1998:
 - (i) that is not fourth tier gas and that is produced from a gas well with a finished drilling date on or after February 9, 1998 and before October 1, 2002; or
 - (ii) that is approved by the minister as third tier gas for the purposes of these regulations;
- (oo) **“third tier oil”** means all oil produced on or after January 1, 1994:
 - (i) that is not fourth tier oil or EOR oil and:
 - (A) that is produced from a vertical oil well or a gas well with a finished drilling date on or after January 1, 1994 and before October 1, 2002; or
 - (B) that is incremental waterflood oil with respect to an approved waterflood project that commenced operation on or after January 1, 1994 and before October 1, 2002; or
 - (ii) that is approved by the minister as third tier oil for the purposes of these regulations;
- (pp) **“unit”** means a unit area with respect to which there is in effect either an agreement for unit operation or a unit operation order made pursuant to *The Oil and Gas Conservation Act* and the regulations made pursuant to that Act;

- (qq) **“vertical gas well”** means a gas well that is not a horizontal gas well;
- (rr) **“vertical oil well”** means an oil well that is not a horizontal oil well;
- (ss) **“waterflood project”** means:
 - (i) a project that is designed to enhance the total recovery of oil through the use of water injection for purposes of repressuring, cycling or pressure maintenance and that has been approved pursuant to *The Oil and Gas Conservation Act* as a waterflood project; or
 - (ii) any other project or group of projects that is otherwise approved by the minister as a waterflood project;
- (tt) **“well”** means any opening in the ground within Saskatchewan, except a seismic shot hole or structure test hole, from which oil, gas, or oil and gas are, have been or are capable of being produced from a reservoir, and includes the lands on, in or under which the well is located and all reserves in that reservoir, and all rights and interests in that reservoir;
- (uu) **“wellbore”** means a drilled opening in the ground other than a seismic shot hole or structure test hole, and includes the total drilled length of the opening;
- (vv) **“working interest”** means an interest in any freehold oil or freehold gas that:
 - (i) entitles a person to share in the freehold oil or freehold gas or in the proceeds from the disposition of the freehold oil or gas; and
 - (ii) requires a person to bear or contribute to the costs associated with producing freehold oil or freehold gas;
- (ww) **“zone”** means any interval approved by the minister that is definable with respect to a geological formation or geological unit.

5 Apr 2012 cF-22.11 Reg 1 s2; 25 Oct 2013 SR
83/2013 s2.

Production from more than one zone

3(1) Subject to subsection (2), if oil is capable of being produced through a wellbore from more than one zone and that wellbore exists for the purposes of producing oil, the reserves in each zone, in combination with the wellbore, must be considered a separate oil well.

(2) The minister may determine that the reserves in all the zones or any combination of the zones, in combination with the wellbore, must be treated as one oil well with all oil produced from the oil well deemed to be produced from a zone or any combination of zones approved by the minister.

(3) Subject to subsection (4), if gas is capable of being produced through a wellbore from more than one zone and that wellbore exists for the purposes of producing gas, the reserves in each zone, in combination with the wellbore, must be considered a separate gas well.

(4) The minister may determine that the reserves in all the zones or any combination of the zones, in combination with the wellbore, must be treated as one gas well with all gas produced from the gas well deemed to be produced from a zone or any combination of zones approved by the minister.

5 Apr 2012 cF-22.11 Reg 1 s3.

Allocation and measurement of production

4 For the purposes of these regulations:

(a) if a reference is made in these regulations to allocating oil or gas to freehold lands, that allocation is an allocation pursuant to an agreement for unit operation or a unit operation order made pursuant to *The Oil and Gas Conservation Act*;

(b) if an allocation of oil and gas to freehold lands is made pursuant to an agreement for unit operation or a unit operation order made pursuant to *The Oil and Gas Conservation Act*, the oil or gas allocated to freehold lands is deemed to be produced from those freehold lands;

(c) if the production of oil or gas from an oil well, gas well or EOR project is estimated pursuant to section 85 of *The Oil and Gas Conservation Regulations, 2012*, that estimate is deemed to be the actual amount produced; and

(d) the minister may allocate production of oil or gas to an oil well, gas well or EOR project, and that production is deemed to have been produced from that oil well, gas well or EOR project and a portion of that production, as determined by the minister, is deemed to have been produced from freehold lands.

5 Apr 2012 cF-22.11 Reg 1 s4.

Application of regulations

5 These regulations apply to all freehold oil and freehold gas produced from or allocated to freehold lands on or after March 1, 2012.

5 Apr 2012 cF-22.11 Reg 1 s5.

PART II
Conventional Oil Production Tax

Interpretation

6 In this Part:

- (a) “C” means a factor determined in accordance with the following formula and rounded to the nearest ten-thousandth:

$$C = \frac{K}{247.48} ;$$

- (b) “D” means a factor determined in accordance with the following formula and rounded to the nearest hundredth:

$$D = \frac{K}{9.90} ;$$

- (c) “HOP” means the average heavy oil well-head price, expressed in dollars per cubic metre rounded to the nearest dollar, as set by the minister for a month in accordance with section 7;

- (d) “K” means a factor determined in accordance with the following formulas and rounded to the nearest hundredth:

- (i) for heavy oil that is new oil:

$$K = 13.0 + \left[19.5 \times \left(\frac{HOP - 50}{HOP} \right) \right]$$

where (HOP - 50) is deemed to be zero if HOP is less than 50;

- (ii) for heavy oil that is third tier oil:

$$K = 13.0 + \left[19.5 \times \left(\frac{HOP - 100}{HOP} \right) \right]$$

where (HOP - 100) is deemed to be zero if HOP is less than 100;

- (iii) for heavy oil that is fourth tier oil:

$$K = 7.14 + \left[35.71 \times \left(\frac{HOP - 100}{HOP} \right) \right]$$

where (HOP - 100) is deemed to be zero if HOP is less than 100;

(iv) for non-heavy oil that is not southwest designated oil and that is old oil:

$$K = 26.0 + \left[32.5 \times \left(\frac{NOP - 50}{NOP} \right) \right]$$

where (NOP - 50) is deemed to be zero if NOP is less than 50;

(v) for non-heavy oil that is not southwest designated oil and that is new oil:

$$K = 19.5 + \left[26.0 \times \left(\frac{NOP - 50}{NOP} \right) \right]$$

where (NOP - 50) is deemed to be zero if NOP is less than 50;

(vi) for non-heavy oil that is not southwest designated oil and that is third tier oil:

$$K = 19.5 + \left[26.0 \times \left(\frac{NOP - 100}{NOP} \right) \right]$$

where (NOP - 100) is deemed to be zero if NOP is less than 100;

(vii) for non-heavy oil that is not southwest designated oil and that is fourth tier oil:

$$K = 7.14 + \left[35.71 \times \left(\frac{NOP - 100}{NOP} \right) \right]$$

where (NOP - 100) is deemed to be zero if NOP is less than 100;

(viii) for southwest designated oil that is new oil:

$$K = 16.25 + \left[29.25 \times \left(\frac{SOP - 50}{SOP} \right) \right]$$

where (SOP - 50) is deemed to be zero if SOP is less than 50;

(ix) for southwest designated oil that is third tier oil:

$$K = 16.25 + \left[29.25 \times \left(\frac{SOP - 100}{SOP} \right) \right]$$

where (SOP - 100) is deemed to be zero if SOP is less than 100;

(x) for southwest designated oil that is fourth tier oil:

$$K = 7.14 + \left[35.71 \times \left(\frac{SOP - 100}{SOP} \right) \right]$$

where (SOP - 100) is deemed to be zero if SOP is less than 100;

- (e) **“MOP”** means the monthly oil production, expressed in cubic metres rounded to the nearest tenth, that is produced from an oil well or gas well for the month;
- (f) **“NOP”** means the average non-heavy oil well-head price, expressed in dollars per cubic metre rounded to the nearest dollar, as set by the minister for a month in accordance with section 7;
- (g) **“PTF”** means the production tax factor equal to:
- (i) 6.9 for old oil;
 - (ii) 10.0 for new oil and third tier oil; and
 - (iii) 12.5 for fourth tier oil;
- (h) **“SOP”** means the average well-head price of oil produced within the southwest area, expressed in dollars per cubic metre rounded to the nearest dollar, as set by the minister for a month in accordance with section 7;
- (i) **“X”** means a factor determined in accordance with the following formulas and rounded to the nearest whole number:
- (i) for old oil, new oil and third tier oil:
 $X = K \times 23.08$;
 - (ii) for fourth tier oil:
 $X = K \times 75$.

5 Apr 2012 cF-22.11 Reg 1 s6.

Minister to set HOP, NOP and SOP

7 No later than the 15th day of a month, the minister shall set the HOP, NOP and SOP for the previous month after consideration of the following:

- (a) heavy oil, non-heavy oil and southwest area oil prices posted, published or otherwise provided to the ministry by purchasers of Saskatchewan oil, and the relationship of those prices to Saskatchewan heavy oil, non-heavy oil and southwest area oil well-head prices;
- (b) oil transportation charges;
- (c) oil quality differentials;
- (d) competition adjustments being made between Saskatchewan oil and other oil competing for the same market;
- (e) Canadian and American marker oil prices such as Edmonton Par posting and West Texas Intermediate futures prices;
- (f) any event or other information that, in the opinion of the minister, may have affected the level of oil prices in Saskatchewan.

5 Apr 2012 cF-22.11 Reg 1 s7.

Notice of HOP, NOP and SOP

8 The minister shall post the HOP, NOP and SOP for the previous month on the ministry's Internet website as soon as is reasonably possible after setting the prices pursuant to section 7.

5 Apr 2012 cF-22.11 Reg 1 s8.

Calculation of conventional oil production taxes

9 The tax imposed by section 4 of the Act and the payments to be made with respect to old oil, new oil, third tier oil or fourth tier oil that is produced from or allocated to any freehold lands on or after March 1, 2012 must be determined for each oil well or gas well, for each month, by:

(a) calculating the appropriate tax rate, expressed as a percentage, with respect to each category of oil produced from the well for the month, that, subject to Part III, must be the greater of zero and the rate determined in accordance with the following table:

| Classification of Oil | Monthly Oil Production in Cubic Metres | Freehold Production tax Rate Expressed as a Percentage of Total Monthly Production |
|--|--|--|
| Fourth Tier Oil | 0 – 25.0 | 0 |
| | 25.1 – 136.2 | $((C \times MOP) - D) - PTF$ |
| | Over 136.2 | $\left(K - \frac{X}{MOP}\right) - PTF$ |
| Third Tier Oil, New Oil, and Old Oil, | Any Amount | $\left(\left(K - \frac{X}{MOP}\right) - SRC\right) - PTF$ |

(b) determining the tax share of each category of oil produced from the well for the month by applying the appropriate tax rate for the well for the month with respect to each category, as calculated pursuant to clause (a), to the total monthly production of each category produced from the well;

(c) determining each taxpayer's share of the tax share, as determined pursuant to clause (b), of each category of oil produced from the well for the month by applying the taxpayer's proportionate share of each category to the tax share of each category; and

(d) calculating the payment required to be made by each taxpayer for the month with respect to each category of oil produced from the well for the month by applying the taxpayer's well-head price as determined pursuant to section 10 to the taxpayer's share of the tax share as determined pursuant to clause (c).

5 Apr 2012 cF-22.11 Reg 1 s9.

Well-head price of oil

10(1) In this section:

(a) **“allowable transportation expenses”** means:

(i) trucking expenses actually incurred by the taxpayer in transporting oil to the delivery point specified in an arm’s-length agreement for the sale of that oil; and

(ii) any other reasonable transportation expenses that are approved by the minister as allowable transportation expenses;

(b) **“first subsequent month”** means, with respect to oil that was produced from or allocated to an oil well, gas well or EOR project in a month, the first subsequent month in which oil that is produced from or allocated to that oil well, gas well or EOR project is sold pursuant to an arm’s-length agreement.

(2) Subject to subsections (3) to (6), the well-head price of oil produced from or allocated to an oil well, gas well or EOR project in a month is determined as follows:

(a) if any oil that was produced from or allocated to an oil well, gas well or EOR project, regardless of when that oil was produced, was sold pursuant to one or more arm’s-length agreements in the month, the well-head price of the oil produced from or allocated to the oil well, gas well or EOR project in the month is the positive difference between:

(i) the average price, expressed in dollars per cubic metre, received pursuant to the arm’s-length agreements for the sale of all oil sold in the month with respect to that oil well, gas well or EOR project; and

(ii) allowable transportation expenses, expressed in dollars per cubic metre, respecting all oil sold in the month with respect to that oil well, gas well or EOR project; or

(b) if no oil that was produced from or allocated to the oil well, gas well or EOR project was sold in the month, the well-head price of the oil produced from or allocated to the oil well, gas well or EOR project in the month is the positive difference between:

(i) the average price, expressed in dollars per cubic metre, received in the first subsequent month pursuant to arm’s-length agreements for the sale of all oil sold in the subsequent month with respect to that oil well, gas well or EOR project; and

(ii) allowable transportation expenses, expressed in dollars per cubic metre, respecting all oil sold in the subsequent month with respect to that oil well, gas well or EOR project.

(3) If no oil pricing information is submitted to the registry for a month with respect to oil produced from or allocated to the oil well, gas well or EOR project in the month:

(a) the minister shall assign a price for the oil for the month in which the oil was produced or allocated to the oil well, gas well or EOR project equal to the average price of oil of a similar quality for the month;

(b) the taxpayer shall pay tax for the month on the basis of the price assigned pursuant to clause (a); and

- (c) subject to subsections (4) and (5), if oil pricing information is subsequently submitted to the registry with respect to oil produced from or allocated to the oil well, gas well or EOR project in the month:
- (i) the tax to be paid for the month is to be adjusted based on the pricing information submitted to the registry; and
 - (ii) the minister shall deal with any adjustment pursuant to subclause (i) in a manner that complies with these regulations and reflects the change in price.
- (4) If, in the opinion of the minister, an arm's-length agreement mentioned in subsection (2) is entered into for the purpose of transporting oil, the price received pursuant to subsequent arm's-length agreements for the sale of the oil, other than those entered into for the purposes of transporting the oil, must be used to determine the average price of the oil pursuant to subsection (2).
- (5) The well-head price of oil produced from or allocated to an oil well, gas well or EOR project in a month is the fair price determined by the minister if:
- (a) the minister is satisfied that there is no agreement for the sale of the oil or that no arm's-length transaction has occurred;
 - (b) the minister is satisfied that there was an agreement for the sale of the oil but that the taxpayer did not receive the price set out in the agreement;
 - (c) there is a consideration for the sale of the oil in addition to or instead of the price specified in an arm's-length agreement; or
 - (d) the minister believes that one of the purposes of a transaction evidenced by an agreement for the sale of the oil is to reduce, unduly or artificially, the liability of a taxpayer to pay tax on the production of oil.
- (6) Before determining a fair price pursuant to subsection (5), the minister shall consider the following:
- (a) the arm's-length prices received by the operator or special operator, as the case may be, for the sale of similar quality oil in similar markets;
 - (b) the arm's-length prices received by other operators or special operators, as the case may be, for the sale of similar quality oil in similar markets;
 - (c) the arm's-length prices received by the operator or special operator, as the case may be, for sales of similar quality oil in other markets;
 - (d) any other price information provided by the operator or special operator that the minister considers appropriate in the circumstances.
- (7) If the minister determines a fair price pursuant to subsection (5), the minister shall provide notice of the price to the operator or special operator, as the case may be.

PART III
Conventional Oil Production Tax Incentive

Interpretation

11 In this Part:

- (a) **“deep development vertical oil well”** means:
- (i) a vertical oil well that is a deep oil well and not an exploratory vertical oil well and that:
 - (A) has a finished drilling date on or after October 1, 2002 and has not had its wellbore, or any portion of its wellbore, utilized for any purpose; or
 - (B) produces oil from a zone that:
 - (I) is within the section of its wellbore that was deepened on or after October 1, 2002 and the section, or portion of the section, has not been utilized for any purpose; and
 - (II) was not previously part of the wellbore before it was deepened; or
 - (ii) a vertical oil well with a finished drilling date on or after October 1, 2002 that is approved by the minister as a deep development vertical oil well;
- (b) **“deep oil well”** means an oil well that is producing oil:
- (i) from a zone:
 - (A) the upper limit of which, measured from the kelly bushing, is more than 1 700 metres in depth as determined in accordance with the records of the ministry, or any lesser depth the minister may approve; and
 - (B) within the Mississippian Period; or
 - (ii) from a zone that was deposited before the Bakken zone, regardless of the depth;
- (c) **“exploratory vertical oil well”** means a vertical oil well with a finished drilling date on or after October 1, 2002:
- (i) that has oil listed as the well objective on the well licence;
 - (ii) that has not had its wellbore, or any portion of its wellbore, utilized for any purpose since December 31, 1983;
 - (iii) that, at the time the well is licensed, is located in a drainage unit that has not contained an oil well that produced oil from the same zone; and

(iv) that first produces oil from the zone noted as the expected producing zone or formation on the well licence and:

(A) that has, at the time the well is licensed, an inter oil well distance of more than three kilometres from the vertical oil well to any other oil well or oil well location; or

(B) that produces oil from a zone within an older geological system than the oldest geological system that:

(I) any other oil well is cased through or into, if, at the time the vertical oil well is licensed, the inter oil well distance from the other oil well to the vertical oil well is three kilometres or less;

(II) any other oil well is open-hole-completed into, if, at the time the vertical oil well is licensed, the inter oil well distance from the other oil well to the vertical oil well is three kilometres or less; or

(III) any other oil well location is licensed through or into, if, at the time the vertical oil well is licensed, the inter oil well distance from the other oil well location to the vertical oil well is three kilometres or less;

or a vertical oil well with a finished drilling date on or after October 1, 2002 that is approved by the minister as an exploratory vertical oil well;

(d) **“non-deep oil well”** means an oil well that is not a deep oil well;

(e) **“oil well location”** means a location for which:

(i) a well licence application:

(A) has been approved by the minister and has not subsequently been cancelled; and

(B) indicates oil as the well objective; and

(ii) a wellbore has not yet been cased for the purposes of production or abandoned.

5 Apr 2012 cF-22.11 Reg 1 s11.

Maximum 5% new oil incentive

12 For the purposes of determining the appropriate tax share pursuant to clause 9(b), the appropriate tax rate is the lesser of the new oil tax rate calculated pursuant to clause 9(a) and the greater of zero and a rate equal to 5% minus the total of the SRC and the PTF, for the portion of oil produced from or allocated to freehold lands that is:

(a) included in new oil to which no other section of this Part applies; and

(b) produced from a reactivated oil well during the five-year period ending on the last day of the 60th consecutive month from the first month in which oil is produced from the wellbore on or after January 1, 1994.

5 Apr 2012 cF-22.11 Reg 1 s12.

Maximum 2.5% fourth tier incentive

13 For the purposes of determining the appropriate tax share pursuant to clause 9(b), the appropriate tax rate is the lesser of the fourth tier oil tax rate calculated pursuant to clause 9(a) and the amount, if any, by which 2.5% exceeds the PTF, for the portion of oil produced from or allocated to freehold lands that is included in:

- (a) the first 4 000 cubic metres of fourth tier oil that is not incremental waterflood oil and that is produced from a non-deep oil well that is an exploratory vertical oil well;
- (b) the first 6 000 cubic metres of fourth tier oil that is not incremental waterflood oil and that is produced from a non-deep oil well that is a horizontal oil well;
- (c) the first 8 000 cubic metres of fourth tier oil that is not incremental waterflood oil and that is produced from a deep development vertical oil well; or
- (d) the first 16 000 cubic metres of fourth tier oil that is not incremental waterflood oil and that is produced from a deep oil well that is:
 - (i) an exploratory vertical oil well; or
 - (ii) a horizontal oil well.

5 Apr 2012 cF-22.11 Reg 1 s13.

Reduction of volume incentive amounts

14(1) If an oil well is drilled on or after October 1, 2002 and is part of or becomes part of an EOR project, the volume of oil that is applicable to the oil well for the purposes of section 13 will be reduced by the minister in the same proportion that the total investment within the meaning of clauses 29(2)(j) and (3)(f) related to the drilling of the oil well is included in calculating the tax rate pursuant to clause 31(a).

(2) The minister may reduce the volume of oil for the purposes of section 13 for an oil well if:

- (a) the operator has requested that the minister approve the oil well as a horizontal oil well pursuant to section 17.1 of *The Oil and Gas Conservation Act*, a deep development vertical oil well pursuant to clause 11(a) or an exploratory vertical oil well pursuant to clause 11(c); or
- (b) oil has been produced from more than one zone through the same wellbore.

(3) The minister may reduce the volume of oil for the purposes of section 13 for an oil well if:

- (a) the oil well is:
 - (i) a vertical oil well that is approved pursuant to section 17 of *The Oil and Gas Conservation Act*; or

(ii) a horizontal oil well that is approved pursuant to section 17.1 of *The Oil and Gas Conservation Act* and does not meet the conditions outlined in section 38 of *The Oil and Gas Conservation Regulations, 2012*; and

(b) the person who applies for a licence to drill the oil well pursuant to Part III of *The Oil and Gas Conservation Regulations, 2012* agrees with the reduction in volume.

5 Apr 2012 cF-22.11 Reg 1 s14.

Evaluation of oil well after licensing

15 If the minister has received the well completion information or written notice from an operator, in either case indicating that oil:

(a) has first been produced or is expected to be first produced through a wellbore that was licensed with oil as the well objective and was never utilized for any other purpose, and has been or is expected to be first produced from a zone other than that noted as the expected producing zone or formation on the well licence application, the resulting oil well must be evaluated to determine if it qualifies as a deep development vertical oil well or an exploratory vertical oil well as if the zone from which the well is producing or is expected to produce had been noted on the well licence application as the expected producing zone; or

(b) has first been produced or is expected to be first produced through a wellbore that was licensed with a well objective other than oil and was never utilized for any other purpose, the resulting oil well must be evaluated to determine if it qualifies as a deep development vertical oil well or an exploratory vertical oil well as if the well had been licensed at the time the minister received the well completion information or the written notice, and the evaluation must be based on the revised information with respect to both the expected producing zone and the well objective.

5 Apr 2012 cF-22.11 Reg 1 s15.

Re-evaluation of oil well location

16 An oil well must be re-evaluated to determine if it qualifies as an exploratory vertical oil well as if the oil well locations that affected its qualification had not existed at the time the particular well was licensed if, before the oil well is spudded, the minister is notified by an operator that the oil well should be re-evaluated because each oil well location that affected that oil well's status as an exploratory vertical well has:

(a) had its licence cancelled;

(b) been drilled and subsequently abandoned;

(c) been drilled and completed as something other than an oil well; or

(d) been drilled and not cased into the geological system in which the expected producing zone or formation is situated.

5 Apr 2012 cF-22.11 Reg 1 s16.

PART IV
Gas Production Tax

Interpretation

17 In this Part:

(a) “**C_g**” means a factor determined in accordance with the following formulas and rounded to the nearest ten-thousandth:

(i) for old gas, new gas and third tier gas:

$$D_g = \frac{K_g}{8.23} ;$$

(ii) for fourth tier gas:

$$C_g = \frac{K_g}{230.76} ;$$

(b) “**cubic metre**”, with respect to gas, means the volume of gas contained in one cubic metre of space at a standard pressure of 101.325 kilopascals absolute and at a standard temperature of 15° Celsius;

(c) “**D_g**” means a factor determined in accordance with the following formula and rounded to the nearest hundredth:

$$C_g = \frac{K_g}{205.76} ;$$

(d) “**fieldgate**” means:

(i) the point at which gas first enters a gas transmission pipeline that, in the opinion of the minister, is a high pressure gas transmission pipeline; or

(ii) any other point that may be approved by the minister;

(e) “**gas cost allowance**” means an amount with respect to the costs of transmission of gas from the well-head to the fieldgate equal to \$10 per thousand cubic metres or any other amount that may be established by the minister;

(f) “**heating value**” means the total joules obtained by the complete combustion of one cubic metre of natural gas or residue gas and air under the following conditions:

(i) the combination reaction is at constant standard pressure;

(ii) the gas, including acid gas components, is free of all water vapour;

(iii) the temperature of the gas, air and products of combustion are at standard temperature;

(iv) all water formed by the combustion reaction is condensed to a liquid state;

(g) “**K_g**” means a factor determined in accordance with the following formulas and rounded to the nearest hundredth:

(i) for old gas:

$$K_g = 26.0 + \left[32.5 \times \left(\frac{PGP - 0.95}{PGP} \right) \right]$$

where (PGP - 0.95) is deemed to be zero if PGP is less than 0.95;

(ii) for new gas:

$$K_g = 19.5 + \left[26.0 \times \left(\frac{PGP - 0.95}{PGP} \right) \right]$$

where (PGP - 0.95) is deemed to be zero if PGP is less than 0.95;

(iii) for third tier gas:

$$K_g = 19.5 + \left[26.0 \times \left(\frac{PGP - 1.35}{PGP} \right) \right]$$

where (PGP - 1.35) is deemed to be zero if PGP is less than 1.35;

(iv) for fourth tier gas:

$$K_g = 6.75 + \left[33.73 \times \left(\frac{PGP - 1.35}{PGP} \right) \right]$$

where (PGP - 1.35) is deemed to be zero if PGP is less than 1.35;

(h) “**MGP**” means the monthly gas production, expressed in thousands of cubic metres rounded to the nearest tenth, that is produced from an oil well or gas well for the month;

(i) “**PGP**” means the provincial average gas price at the fieldgate, expressed in dollars per gigajoule rounded to the nearest cent, as set by the minister for each month in accordance with subsection 18(1);

(j) “**PTF_g**” means the production tax factor for gas equal to:

(i) 6.9 for old gas;

(ii) 10.0 for new gas and third tier gas; and

(iii) 12.5 for fourth tier gas;

(k) **Repealed.** 5 Apr 2013 SR 18/2013 s3.

(l) “**X_g**” means a factor determined in accordance with the following formulas and rounded to the nearest whole number:

(i) for old gas, new gas and third tier gas:

$$X_g = K_g \times 57.69;$$

(ii) for fourth tier gas:

$$X_g = K_g \times 64.7.$$

Minister to set PGP

18(1) No later than the 15th day of a month, the minister shall set the PGP for the previous month after consideration of the following:

- (a) publicly available gas index prices;
 - (b) applicable transportation costs;
 - (c) any event or other information that, in the opinion of the minister, may have affected the level of gas prices in Saskatchewan.
- (2) Every operator and special operator shall provide any information that the minister may require for the purposes of ensuring that the PGP is representative of the price of Saskatchewan gas at the fieldgate pursuant to this section.

5 Apr 2012 cF-22.11 Reg 1 s18.

Notice of PGP

19 The minister shall post the PGP and the formula used to determine the PGP for the previous month on the ministry's Internet website as soon as is reasonably possible after setting the price pursuant to section 18.

5 Apr 2012 cF-22.11 Reg 1 s19.

20 Repealed. 5 Apr 2013 SR 18/2013 s4.

Calculation of gas production tax

21 The tax imposed by section 4 of the Act and the payments to be made with respect to old gas, new gas, third tier gas or fourth tier gas that is produced from or allocated to any freehold lands on or after March 1, 2012 must be determined for each oil well or gas well, for each month, by:

(a) calculating the appropriate tax rate, expressed as a percentage, with respect to each category of gas produced from the well for the month, that, subject to Part V, must be the greater of zero and the rate determined in accordance with the following table:

| Classification of Gas | Monthly Gas Production in Thousands of Cubic Metres | Freehold Production Tax Rate Expressed as a Percentage of Total Monthly Production |
|--|---|--|
| Fourth Tier Gas Produced from Gas Wells | 0 – 25.0 | 0 |
| | 25.1 – 115.4 | $((C_g \times MGP) - D_g) - PTF_g$ |
| | Over 115.4 | $\left(K_g - \frac{X_g}{MGP} \right) - PTF_g$ |
| Fourth Tier Gas Produced from Oil Wells | 0 – 64.7 | 0 |
| | Over 64.7 | $\left(K_g - \frac{X_g}{MGP} \right) - PTF_g$ |
| Third Tier Gas, New Gas and Old Gas | 0 – 115.4 | $((C_g \times MGP) - SRC) - PTF_g$ |
| | Over 115.4 | $\left(\left(K_g - \frac{X_g}{MGP} \right) - SRC \right) - PTF_g$ |

(b) determining the tax share of each category of gas produced from the well for the month by applying the appropriate tax rate for the well for the month with respect to each category, as calculated pursuant to clause (a), to the total monthly production of each category produced from the well;

(c) determining each taxpayer's share of the tax share, as determined pursuant to clause (b), of each category of gas produced from the well for the month by applying the taxpayer's proportionate share of each category to the tax share of each category; and

(d) calculating the payment required to be made by each taxpayer for the month with respect to each category of gas produced from the well for the month by applying the taxpayer's well-head price as determined pursuant to section 22 to the taxpayer's share of the tax share as determined pursuant to clause (c).

Well-head price of gas

22 For the purposes of section 21, the taxpayer's well-head price of each category of gas is the amount, if any, by which the multiplication of the PGP and the individual well's heating value, expressed in gigajoules per thousand cubic metres, exceeds the gas cost allowance.

5 Apr 2013 SR 18/2013 s5.

Gas from oil wells exempt from taxes

23 No tax shall be calculated or paid with respect to gas produced from an oil well unless:

- (a) the gas:
 - (i) is fourth tier gas; and
 - (ii) is gathered for use or sale; or
- (b) the gas is new gas or third tier gas and an order pursuant to *The Oil and Gas Conservation Act* has been issued before October 1, 2002 that allows for oil and gas to be produced concurrently from the oil well.

5 Apr 2012 cF-22.11 Reg 1 s23.

PART V
Gas Production Tax Incentive

Interpretation

24 In this Part:

- (a) **“gas well location”** means a location for which:
 - (i) a well licence application:
 - (A) has been approved by the minister and has not subsequently been cancelled; and
 - (B) indicates gas as the well objective; and
 - (ii) a wellbore has not yet been cased for the purposes of production or abandoned;
- (b) **“qualifying exploratory gas well”** means a vertical gas well with a finished drilling date on or after October 1, 2002:
 - (i) that has gas listed as the well objective on the well licence;
 - (ii) that has not had its wellbore, or any portion of its wellbore, utilized for any purpose since December 31, 1983;
 - (iii) that, at the time the well is licensed, is located in a drainage unit that has not contained a gas well that produced gas from the same zone; and

(iv) that first produces gas from the zone noted as the expected producing zone or formation on the well licence and:

(A) that has, at the time the well is licensed, an inter gas well distance of more than 4.8 kilometres from the gas well to any other gas well or gas well location; or

(B) that produces gas from a zone within an older geological system than the oldest geological system that:

(I) any other gas well is cased through or into, if, at the time the gas well is licensed, the inter gas well distance from the other gas well to the gas well is 4.8 kilometres or less;

(II) any other gas well is open-hole completed into, if, at the time the gas well is licensed, the inter gas well distance from the other gas well to the gas well is 4.8 kilometres or less; or

(III) any other gas well location is licensed through or to, if, at the time the gas well is licensed, the inter gas well distance from the other gas well location to the gas well is 4.8 kilometres or less;

or a gas well with a finished drilling date on or after October 1, 2002 that is approved by the minister as a qualifying exploratory gas well.

5 Apr 2012 cF-22.11 Reg 1 s24.

Maximum 2.5% fourth tier incentive

25 For the purposes of determining the appropriate tax share pursuant to clause 21(b), the appropriate tax rate is the lesser of the fourth tier gas tax rate calculated pursuant to clause 21(a) and the amount, if any, by which 2.5% exceeds the PTF_g , for the portion of gas produced from or allocated to freehold lands that is included in:

(a) the first 25 million cubic metres of fourth tier gas produced from a qualifying exploratory gas well; and

(b) the first 25 million cubic metres of fourth tier gas produced from a horizontal gas well that has a finished drilling date on or after June 1, 2010 and before April 1, 2013.

5 Apr 2012 cF-22.11 Reg 1 s25.

Reduction of volume incentive amounts

26 The minister may reduce the volume of gas for the purposes of section 25 for a gas well if:

(a) the operator has requested that the minister approve the gas well as a qualifying exploratory gas well pursuant to clause 24(b); or

(b) gas has been produced from more than one zone through the same wellbore.

5 Apr 2012 cF-22.11 Reg 1 s26.

Evaluation of gas well after licensing

27 If the minister has received the well completion information or written notice from an operator, in either case indicating that gas:

- (a) has first been produced or is expected to be first produced through a wellbore that was licensed with gas as the well objective and was never utilized for any other purpose, and has been or is expected to be first produced from a zone other than that noted as the expected producing zone or formation on the well licence application, the resulting gas well must be evaluated to determine if it qualifies as a qualifying exploratory gas well as if the zone from which the well is producing or is expected to produce had been noted on the well licence application as the expected producing zone; or
- (b) has first been produced or is expected to be first produced through a wellbore that was licensed with a well objective other than gas and was never utilized for any other purpose, the resulting gas well must be evaluated to determine if it qualifies as a qualifying exploratory gas well as if the well had been licensed at the time the minister received the well completion information or the written notice, and the evaluation must be based on the revised information with respect to both the expected producing zone and the well objective.

5 Apr 2012 cF-22.11 Reg 1 s27.

Re-evaluation of gas well location

28 A gas well must be re-evaluated to determine if it qualifies as a qualifying exploratory gas well as if the gas well locations that affected its qualification had not existed at the time the particular well was licensed if, before the gas well is spudded, the minister is notified by an operator that the gas well should be re-evaluated because each gas well location that affected that gas well's status as a qualifying exploratory gas well has:

- (a) had its licence cancelled;
- (b) been drilled and subsequently abandoned;
- (c) been drilled and completed as something other than a gas well; or
- (d) been drilled and not cased into the geological system in which the expected producing zone or formation is situated.

5 Apr 2012 cF-22.11 Reg 1 s28.

PART VI
Enhanced Oil Recovery (EOR) Production Tax

Interpretation

29(1) In this Part, with respect to all EOR projects:

- (a) **“administrative cost allowance”**, for any taxation year with respect to an EOR project, means:
 - (i) an amount equal to 10% of the direct EOR operating costs of the EOR project for the taxation year; or
 - (ii) any other amount that may be established by order of the minister as the administrative cost allowance;
- (b) **“current investment”**, for any taxation year with respect to an EOR project, means:
 - (i) for the taxation year in which the EOR project commences operation, the amount of investment in the EOR project that is made or incurred during that taxation year or any prior taxation year; and
 - (ii) for any subsequent taxation year, the amount of any investment in the EOR project that is made or incurred during that taxation year;
- (c) **“direct EOR operating costs”**, for any taxation year with respect to an EOR project, means the amount by which the total direct operating costs of the EOR project for the taxation year exceed the sum of:
 - (i) the direct non-EOR operating costs of the EOR project for the taxation year; and
 - (ii) any revenues received during the taxation year:
 - (A) from the sale of substances, other than oil or gas, that are produced from the EOR project; and
 - (B) from rental or other third party use of a project asset;
- (d) **“direct non-EOR operating costs”**, for any taxation year with respect to an EOR project, means the amount equal to the product of:
 - (i) the production of oil that is not EOR oil, measured in cubic metres, produced from or allocated to the EOR project during the taxation year; and
 - (ii) the direct non-EOR operating costs factor of the EOR project for the taxation year;
- (e) **“direct non-EOR operating costs factor”**, for any taxation year with respect to an EOR project, means an amount established by order of the minister;
- (f) **“disposition”**, with respect to a project asset, means the sale or other disposition of the project asset, or any other transaction or event as a result of which the project asset ceases to be used for or in connection with the EOR project with respect to which it is a project asset, and includes any cessation of use of the project asset for or in connection with that EOR project on or as a result of the cessation of operation of that EOR project, but does not include any temporary cessation of use for the purpose only of performing required repairs or maintenance;

- (g) **“gross EOR freehold revenues”**, for any month or taxation year with respect to an EOR project, means that proportion of the gross EOR revenues of the EOR project for the month or taxation year, as the case may be, that is allocated to the freehold lands with respect to the EOR project pursuant to section 30;
- (h) **“gross EOR revenues”**, with respect to an EOR project, means:
- (i) for any month, the product obtained when the production of EOR oil, measured in cubic metres, produced from or allocated to the EOR project during the month is multiplied by the well-head price determined in accordance with section 10 for that month; and
 - (ii) for any taxation year, the sum of all the amounts determined for the EOR project in accordance with subclause (i) for the months in the taxation year;
- (i) **“post-payout ratio”**, for any taxation year with respect to an EOR project, means the amount by which 1.0 exceeds the pre-payout ratio for the taxation year;
- (j) **“proceeds of disposition”**, with respect to a disposition of a project asset with respect to an EOR project, means an amount equal to the greater of:
- (i) the aggregate of all amounts received or to become receivable as or on account of the disposition of the project asset, whether as or on account of its sale price or otherwise; and
 - (ii) the fair market price of the project asset at the time of disposition;
- (k) **“project asset”** means any asset with respect to which an amount has been included as an investment in an EOR project;
- (l) **“taxation year”**, with respect to an EOR project, means the calendar year or any other period not exceeding 53 weeks that is approved by the minister;
- (m) **“total direct operating costs”**, for any taxation year with respect to an EOR project, means the costs and expenses of an operating nature that are made or incurred with respect to the EOR project during the taxation year and that are directly related or attributable to the EOR project or to the production of oil from the EOR project, including costs and expenses made or incurred with respect to lifting, processing, treating, waste disposal or injection, but does not include:
- (i) any costs incurred before the day the EOR project commences operation;
 - (ii) any costs that are allowable transportation expenses as defined in clause 10(1)(a);
 - (iii) any cost or expenditure that may be categorized as either an investment or an operating cost;
 - (iv) any cost incurred with respect to an investment in the EOR project;

- (v) any income taxes, profit taxes or other similar taxes;
 - (vi) any royalty or any other payment that is paid to any person with respect to any interest held by or on behalf of that person in the lands with respect to the EOR project or oil produced from the EOR project and allocated to freehold lands with respect to the EOR project; or
 - (vii) any overhead or administrative expense, or any amount paid or payable as, on account of or instead of payment of, or in satisfaction of, interest;
 - (n) **“total EOR operating costs”**, for any taxation year with respect to an EOR project, means the sum of the direct EOR operating costs and the administrative cost allowance of the EOR project for the taxation year.
- (2) In this Part, with respect to an EOR project that commenced operation before April 1, 2005:
- (a) **“closing investment balance”**, for any taxation year with respect to the EOR project, means the amount, if any, by which the total investment balance exceeds the investment allowance of the EOR project for the taxation year;
 - (b) **“closing operating loss balance”**, for any taxation year with respect to the EOR project, means the amount, if any, by which the total operating loss balance exceeds the operating loss allowance of the EOR project for the taxation year;
 - (c) **“current EOR operating losses”**, for any taxation year with respect to the EOR project, means the amount, if any, by which the sum of the total EOR operating costs and the royalty deduction exceeds the sum of the gross EOR revenues and recovered investment with respect to the EOR project for the taxation year;
 - (d) **“current EOR operating profits”**, for any taxation year with respect to the EOR project, means the amount, if any, by which the sum of the gross EOR revenues and recovered investment exceeds the sum of the total EOR operating costs and the royalty deduction with respect to the EOR project for the taxation year;
 - (e) **“EOR operating income”**, for any taxation year with respect to the EOR project, means the amount, if any, by which the sum of the gross EOR revenues and the recovered investment exceeds the total EOR operating costs for the taxation year;
 - (f) **“escalated investment balance”**, for any taxation year with respect to the EOR project, means the amount determined by increasing the opening investment balance by the escalation factor;
 - (g) **“escalated operating loss balance”**, for any taxation year with respect to the EOR project, means the amount determined by increasing the opening operating loss balance by the escalation factor;

(h) **“escalation factor”**, for any taxation year with respect to the EOR project, means:

- (i) 10% or any other percentage that may be established by order of the minister as the escalation factor of EOR projects for the taxation year; or
- (ii) if the taxation year is less than 12 months in duration, or if the EOR project ceases to operate for a portion of the taxation year, excluding any temporary cessation of operation for the purpose of performing repairs or maintenance, that proportion of the escalation factor otherwise in effect for the taxation year that the number of days in the taxation year bears to 365;

(i) **“freehold EOR income subject to tax”**, for any taxation year with respect to the EOR project, means the amount, if any, by which that portion of the EOR operating income of the EOR project for the taxation year that is allocated to the freehold lands with respect to the EOR project pursuant to section 30 exceeds the aggregate of the royalties paid for the taxation year to a person, other than the Crown, who is a beneficial owner of oil and gas rights within the meaning of section 13 of the Act with respect to any EOR oil produced from or allocated to those oil and gas rights, but if those royalties are paid pursuant to an agreement or arrangement that was made before 1986 and that agreement or arrangement has been amended to increase the royalties payable after December 31, 1985, the increase must be approved by the minister;

(j) **“investment”**, with respect to the EOR project, means:

- (i) that portion, approved by the minister, of the costs and expenditures of a capital or developmental nature that is made or incurred with respect to the EOR project and is required for the purpose of producing EOR oil from the EOR project; and
- (ii) the cost of any substances, other than water, that are injected into the reservoir for the purpose of enhancing the recovery of oil;

in each case without deducting any amount credited, granted or paid to any person pursuant to any oil incentive program maintained or administered by the Government of Canada or the Government of Saskatchewan, other than credits applied towards the remission of royalties and taxes pursuant to *The Petroleum Research Incentive Regulations* that relate to the EOR project;

(k) **“investment allowance”**, for any taxation year for the EOR project, means an amount equal to the lesser of:

- (i) the total investment balance of the EOR project for the taxation year; and
- (ii) the net EOR operating profits of the EOR project for the taxation year;

(l) **“net EOR operating profits”**, for any taxation year with respect to the EOR project, means the amount, if any, by which the current EOR operating profits exceed the operating loss allowance with respect to the taxation year;

- (m) **“net royalty lease”** means a lease mentioned in section 39 of The Petroleum and Natural Gas Regulations, 1969, being Saskatchewan Regulations 8/69, and includes any other arrangement pursuant to which any person is required to pay to the Crown with respect to oil that is produced from or allocated to Crown lands, an amount greater than the amount that would have been payable had the oil been produced pursuant to a lease granted pursuant to Part V of The Petroleum and Natural Gas Regulations, 1969, being Saskatchewan Regulations 8/69;
- (n) **“net royalty payment”** means the amount by which the payments required to be made to the Crown pursuant to a net royalty lease with respect to oil produced from or allocated to Crown lands exceeds the amount that would have been payable had the oil been produced under a lease granted pursuant to Part V of The Petroleum and Natural Gas Regulations, 1969, being Saskatchewan Regulations 8/69;
- (o) **“opening investment balance”**, for any taxation year with respect to the EOR project, means:
- (i) for the taxation year in which the EOR project commences operation, zero; and
 - (ii) for any subsequent taxation year, an amount equal to the closing investment balance of the EOR project for the preceding taxation year;
- (p) **“opening operating loss balance”**, for any taxation year with respect to the EOR project, means:
- (i) for the taxation year in which the EOR project commences operation, zero; and
 - (ii) for any subsequent taxation year, an amount equal to the closing operating loss balance of the EOR project for the preceding taxation year;
- (q) **“operating loss allowance”**, for any taxation year with respect to the EOR project, means an amount equal to the lesser of:
- (i) the total operating loss balance of the EOR project for the taxation year; and
 - (ii) the current EOR operating profits of the EOR project for the taxation year;
- (r) **“pre-payout ratio”**, for any taxation year with respect to the EOR project, means:
- (i) with respect to any taxation year for which the net EOR operating profits are greater than zero, the quotient obtained when the investment allowance is divided by the net EOR operating profits with respect to the taxation year; and
 - (ii) with respect to any taxation year for which the net EOR operating profits are zero, 1.0;

- (s) **“recovered investment”**, for any taxation year with respect to the EOR project, means an amount equal to the lesser of:
- (i) the amount by which the aggregate of the proceeds of disposition arising on all dispositions during that taxation year of project assets with respect to the EOR project exceeds the sum of the escalated investment balance and the current investment for the taxation year; and
 - (ii) the amount by which the aggregate of all investment allowances with respect to the EOR project for all taxation years ending after December 31, 1981 and before the particular taxation year exceeds the aggregate of all recovered investments with respect to the EOR project for all taxation years ending after December 31, 1981 and before the particular taxation year;
- (t) **“royalty deduction”** means, for any taxation year for the EOR project, unless the EOR project is an EOR project to which *The Weyburn Unit CO₂ Freehold Oil Production Tax Regulations* apply, an amount equal to the sum of:
- (i) the amount by which the amount that is not the least or greatest of the following amounts exceeds the amount equal to the product of the SRC and the gross EOR Crown revenues for the EOR project for the taxation year, if **“gross EOR Crown revenues”** and **“Crown EOR income subject to royalty”** have the meanings provided in Part VI of *The Crown Oil and Gas Royalty Regulations, 2012*:
 - (A) 1% of the gross EOR Crown revenues of the EOR project for the taxation year;
 - (B) 5% of the gross EOR Crown revenues of the EOR project for the taxation year;
 - (C) 10% of the Crown EOR income subject to royalty of the EOR project for the taxation year;
 - (ii) any net royalty payments made to the Crown for the taxation year with respect to any EOR oil produced from the EOR project and allocated to the lands that are subject to a net royalty lease; and
 - (iii) any royalties paid for the taxation year to a person, other than the Crown, who is a beneficial owner of oil and gas rights with respect to any EOR oil produced from or allocated to the lands subject to those oil and gas rights, but if those royalties are paid pursuant to an agreement or arrangement that was made before 1986, and that agreement or arrangement has been amended to increase the royalties payable after December 31, 1985, the increase must be approved by the minister;
- (u) **“total investment balance”**, for any taxation year with respect to the EOR project, means the amount, if any, by which the sum of the escalated investment balance and the current investment exceeds the aggregate of the proceeds of disposition arising on all dispositions during that taxation year of project assets with respect to the EOR project;
- (v) **“total operating loss balance”**, for any taxation year with respect to the EOR project, means the sum of the escalated operating loss balance and the current EOR operating losses with respect to the taxation year.

(3) In this Part, with respect to EOR projects that commenced operation on or after April 1, 2005:

(a) **“closing unrecovered costs”**, for any taxation year with respect to the EOR project, means the amount by which the total unrecovered costs exceeds the cost recovery allowance of the EOR project for the taxation year;

(b) **“cost recovery allowance”**, for any taxation year with respect to the EOR project, means the lesser of:

(i) the total unrecovered costs of the EOR project for the taxation year; and

(ii) the EOR operating income of the EOR project for the taxation year;

(c) **“EOR operating income”**, for any taxation year with respect to the EOR project, means the sum of the operating revenue and the recovered investment of the EOR project for the taxation year;

(d) **“escalated unrecovered costs”**, for any taxation year with respect to the EOR project, means the product of:

(i) the opening unrecovered costs of the EOR project for the taxation year; and

(ii) the escalation factor of the EOR project for the taxation year;

(e) **“escalation factor”**, for any taxation year with respect to the EOR project, means:

(i) 5% or any other percentage that may be established by order of the minister as the escalation factor of the EOR project for the taxation year; or

(ii) if the taxation year is less than 12 months in duration, or if the EOR project ceases to operate for a portion of the taxation year, excluding any temporary cessation of operation for the purpose of performing repairs or maintenance, that proportion of the escalation factor otherwise in effect for the taxation year that the number of days in the taxation year bears to 365;

(f) **“investment”**, with respect to the EOR project, means:

(i) that portion, approved by the minister, of the costs and expenditures of a capital or developmental nature that is made or incurred with respect to the EOR project after the date on which the EOR project is approved pursuant to *The Oil and Gas Conservation Act* and is required for the purpose of producing EOR oil from the EOR project; and

(ii) the cost of any substances, other than water, that are injected into the reservoir for the purpose of enhancing the recovery of oil;

in each case without deducting any amount credited, granted or paid to any person pursuant to any oil incentive program maintained or administered by the Government of Canada or the Government of Saskatchewan;

- (g) **“opening unrecovered costs”**, for any taxation year with respect to the EOR project, means:
- (i) for the taxation year in which the EOR project commences operation, zero; and
 - (ii) for any subsequent taxation year, an amount equal to the closing unrecovered costs of the EOR project for the preceding taxation year;
- (h) **“operating loss”**, for any taxation year with respect to the EOR project, means the amount by which the sum of the total EOR operating costs and the resource surcharge allowance exceeds the gross EOR revenues of the EOR project for the taxation year;
- (i) **“operating revenue”**, for any taxation year with respect to the EOR project, means the amount by which the gross EOR revenues exceed the sum of the total EOR operating costs and the resource surcharge allowance of the EOR project for the taxation year;
- (j) **“pre-payout ratio”**, for any taxation year with respect to the EOR project, means:
- (i) with respect to any taxation year for which the closing unrecovered costs are zero, the quotient obtained when the cost recovery allowance is divided by the EOR operating income of the EOR project for the taxation year; and
 - (ii) with respect to any taxation year for which the closing unrecovered costs are greater than zero, 1.0;
- (k) **“recovered investment”**, for any taxation year with respect to the EOR project, means an amount equal to the lesser of:
- (i) the amount by which the aggregate of the proceeds of disposition arising on all dispositions during that taxation year of project assets with respect to the EOR project exceeds the sum of the following amounts with respect to the EOR project for the taxation year:
 - (A) escalated unrecovered costs;
 - (B) operating loss;
 - (C) current investment; and
 - (ii) the amount by which the aggregate of all cost recovery allowances with respect to the EOR project for all taxation years before the particular taxation year exceeds the sum of the aggregate of the recovered investments and the operating losses with respect to the EOR project for all taxation years before the particular taxation year;
- (l) **“resource surcharge allowance”**, for any taxation year with respect to the EOR project, means the product of:
- (i) the gross EOR revenues of the EOR project for the taxation year; and

(ii) either:

(A) if the minister has not established an amount for the taxation year pursuant to paragraph (B), 1.7%; or

(B) an amount, expressed as a percentage, that may be established by order of the minister in recognition of the resource surcharge rate set pursuant to *The Corporation Capital Tax Act* and *The Financial Administration Act, 1993* and applicable to the gross EOR revenues of the EOR project for the taxation year;

(m) “**total unrecovered costs**”, for any taxation year with respect to the EOR project, means the amount by which the sum of the following amounts with respect to the EOR project for the taxation year exceeds the aggregate of the proceeds of disposition of the EOR project for the taxation year:

(i) escalated unrecovered costs;

(ii) operating loss;

(iii) current investment.

5 Apr 2012 cF-22.11 Reg 1 s29.

Allocation to freehold and non-freehold lands

30 For the purposes of calculating tax pursuant to this Part, the following must each be allocated between the freehold lands with respect to the project and the lands with respect to the project that are not freehold lands in the proportions approved by the minister for the purposes of the allocation:

(a) the gross EOR revenues of an EOR project for each month or taxation year, as the case may be;

(b) the EOR operating income of an EOR project for each taxation year; and

(c) net royalty payments of an EOR project for each taxation year.

5 Apr 2012 cF-22.11 Reg 1 s30.

Calculation of EOR production taxes

31 The tax imposed by section 4 of the Act and the payments to be made with respect to EOR oil produced from an EOR project and allocated to freehold lands with respect to that project on or after January 1, 1994 must be determined for each EOR project by:

(a) calculating the appropriate tax rate expressed as a percentage of the EOR oil produced from or allocated to the freehold lands for each taxation year in accordance with the following:

(i) the tax rate for an EOR project to which section 37 applies is equal to zero;

(ii) the tax rate for an EOR project that commenced operation before April 1, 2005, other than an EOR project to which *The Weyburn Unit CO₂ Freehold Oil Production Tax Regulations* apply or an EOR project to which section 37 applies, is equal to the amount by which the fraction, expressed as a percentage, the numerator of which is the product obtained when 23% of the freehold EOR income subject to tax of the project for the year is multiplied by the post-payout ratio of the project for the year, and the denominator of which is the gross EOR freehold revenues of the project for the year, exceeds the SRC;

(iii) the tax rate for an EOR project that commenced operation on or after April 1, 2005, other than an EOR project to which section 37 or 38 applies, is equal to the fraction, expressed as a percentage, the numerator of which is the product obtained when the post-payout ratio of the project for the taxation year is multiplied by 8% of the EOR operating income allocated to the freehold lands with respect to the EOR project for the taxation year pursuant to section 30, and the denominator of which is the gross EOR freehold revenues of the project for the taxation year;

(iv) the tax rate for an EOR project to which section 38 applies is equal to the fraction, expressed as a percentage, the numerator of which is the aggregate of paragraphs (A) and (B) and the denominator of which is the gross EOR freehold revenues of the EOR project for the taxation year:

(A) the product obtained when the post-payout ratio of the EOR project for the taxation year is multiplied by the aggregate of the fourth tier oil production tax amounts determined every month in the taxation year in accordance with section 9 with respect to EOR oil produced from or allocated to freehold lands for all oil wells; and

(B) the product obtained when 8% is multiplied by the portion of recovered investment allocated to the freehold lands with respect to the EOR project for the taxation year pursuant to section 30;

(b) determining the tax share of EOR oil produced from the EOR project and allocated to freehold lands by applying the appropriate tax rate for the EOR project for the taxation year, as calculated pursuant to clause (a), to the total amount of EOR oil produced from the EOR project and allocated to freehold lands for the taxation year;

(c) determining each taxpayer's share of the tax share, as determined pursuant to clause (b), of EOR oil produced from or allocated to the EOR project for the taxation year by applying the taxpayer's proportionate share of EOR oil to the tax share of EOR oil; and

(d) calculating the payment required to be made by each taxpayer for the taxation year with respect to the EOR oil produced from or allocated to the EOR project for the taxation year by applying the taxpayer's well-head price determined in accordance with section 10 to the taxpayer's share of the tax share as determined pursuant to clause (c).

Collection of production taxes for EOR oil

32 The taxes calculated pursuant to this Part must be paid, collected and remitted as otherwise provided in Part II of the Act and these regulations and, in particular, the taxes shall be collected and remitted by the operator of the EOR project to which they relate in the manner and at the time or times required by section 58, except that any amounts payable pursuant to section 41 are payable within 30 days after the date of the invoice.

5 Apr 2012 cF-22.11 Reg 1 s32.

Estimate to be filed

33 Every operator of an EOR project shall file with the minister, not later than one month before the beginning of each taxation year, a statement in a form approved by the minister setting out, with respect to the project for the year, an estimate of the following items, together with an allocation in accordance with section 30 of the estimated amounts mentioned in clauses (b) and (g):

- (a) the monthly production of EOR oil to be produced from or allocated to the project;
- (b) the gross EOR revenues of the project;
- (c) the direct EOR operating costs of the project;
- (d) the current investment in the project;
- (e) the recovered investment of the project;
- (f) the gross EOR freehold revenues of the project;
- (g) the EOR operating income of the project;
- (h) the taxes calculated pursuant to section 31 with respect to the EOR oil to be produced from the project and allocated to freehold lands.

5 Apr 2012 cF-22.11 Reg 1 s33.

Estimate to be reviewed

34 Within 30 days after it is filed, the minister shall review any estimate set out in a statement filed pursuant to section 33 with respect to an EOR project for any taxation year, and after that review the minister shall promptly send to the operator of the project written notice:

- (a) stating that the estimate has been approved by the minister without revision; or
- (b) if the minister considers it necessary to revise the estimate, stating that the estimate has been approved by the minister with revisions and setting out the revisions and the reasons for those revisions.

5 Apr 2012 cF-22.11 Reg 1 s34.

Revision of estimate

35 Notwithstanding the approval of an estimate pursuant to section 34, if at any time during a taxation year the minister is satisfied that changing events justify a revision of the estimate, the minister shall send to the operator of the EOR project a written notice:

- (a) stating that the minister considers it necessary to revise the previously approved estimate;
- (b) setting out the revision to the estimate and the reasons for the revision; and
- (c) specifying the effective date of the revision as it affects the instalment amount to be calculated pursuant to section 36.

5 Apr 2012 cF-22.11 Reg 1 s35.

Remittance of instalment amount

36(1) Every operator of an EOR project, other than a project to which section 37 applies, shall remit a production tax instalment on EOR oil with respect to that EOR oil, on account of the production taxes to be calculated for the taxation year pursuant to section 31, in accordance with this section.

(2) The production tax instalment amount mentioned in subsection (1) must be calculated in accordance with the following formula:

$$\text{Production Tax Instalment} = M_f \times \left(\frac{T_f}{Y_f} \right)$$

where:

M_f means the amount of the gross EOR freehold revenues associated with the EOR oil that was produced from an EOR project and allocated to freehold lands during a month;

T_f means the amount of taxes estimated pursuant to clause 33(h) in the statement filed for the year as the estimate has been approved by the minister pursuant to section 34 or 35; and

Y_f means the amount of the gross EOR freehold revenues estimated pursuant to clause 33(f) in the statement filed for the year as the estimate has been approved by the minister pursuant to section 34 or 35.

(3) Sections 57 and 58 apply, with any necessary modification, to the invoice and payment of the production tax instalment amount.

5 Apr 2012 cF-22.11 Reg 1 s36.

Exemption

37 The minister may exempt an EOR project from the requirements of sections 33 to 36 during any period or periods that the minister may specify.

5 Apr 2012 cF-22.11 Reg 1 s37.

Fourth tier oil - EOR projects

38 With the agreement of the operator of an EOR project, the minister may approve as fourth tier oil the portion of EOR oil produced from the EOR project during a taxation year equal to the product of:

- (a) the post-payout ratio of the EOR project for the taxation year; and
- (b) the total amount of EOR oil produced from the EOR project during the taxation year.

5 Apr 2012 cF-22.11 Reg 1 s38.

Return to be filed

39 Every operator of an EOR project, other than a project to which section 37 applies, shall file with the minister, no later than three months after the end of each taxation year, a return in a form approved by the minister containing a calculation of the tax pursuant to section 31 with respect to the project for the year.

5 Apr 2012 cF-22.11 Reg 1 s39.

Penalty on audit assessments

39.1(1) For the purposes of section 31.1 of the Act, every taxpayer shall pay to the Crown a penalty on any amount invoiced to the operator pursuant to clause 41(a).

(2) For the purposes of subsection (1), the penalty is 10% of the amount invoiced to the operator pursuant to clause 41(a).

7 Jly 2017 SR 66/2017 s3.

Interest

40(1) Every operator of an EOR project who fails to file a return within the time required pursuant to section 39 shall pay interest to the Crown on any amount invoiced pursuant to clause 41(a) from the last day on which the return was required to be filed pursuant to section 39 to the day the minister receives the return.

(2) For the purposes of section 31.1 of the Act, every taxpayer shall pay to the Crown interest on any amount invoiced to the operator pursuant to clause 41(a) as a result of any examination of the return mentioned in section 39 or any subsequent audit.

(3) The interest to be paid pursuant to subsection (2) must be calculated from the last day on which the return was required to be filed pursuant to section 39 to the day the minister issues an invoice pursuant to clause 41(a) as a result of any examination of the return or any subsequent audit.

(4) The rate of interest per annum for the purposes of this section is the rate equal to the sum of:

- (a) the prime lending rate of the bank holding the general revenue fund as determined and adjusted in accordance with this section; and
- (b) 3%.

(5) The interest rate prescribed by this section shall be determined on June 15 and December 15 in each year and:

- (a) the interest rate as determined on June 15 applies to any amount that is invoiced on or after July 1; and
- (b) the interest rate as determined on December 15 applies to any amount that is invoiced on or after January 1 of the following year.

5 Apr 2012 cF-22.11 Reg 1 s40; 7 Jly 2017 SR
66/2017 s4.

Minister's calculation differs

41 If, after examination of the return filed with the minister pursuant to section 39 or any audit subsequent to the initial examination of the information contained in the return, the minister's calculation of the amount of tax owing pursuant to section 31 is other than the total amount of tax paid for the year pursuant to section 36 or an amount previously calculated pursuant to this section, the minister shall:

- (a) invoice the operator for the amount of the minister's calculation that is greater than:
 - (i) the total amount paid pursuant to section 36; or
 - (ii) an amount previously calculated pursuant to this section; or
- (b) refund the operator for the amount that the minister's calculation is less than:
 - (i) the total amount paid pursuant to section 36; or
 - (ii) an amount previously calculated pursuant to this section.

5 Apr 2012 cF-22.11 Reg 1 s41.

Minister to pay interest

42(1) The minister shall pay interest to a taxpayer on any amount to be refunded to the operator pursuant to clause 41(b) as a result of any examination of the return or any subsequent audit.

(2) The interest must be calculated from the later of the day on which the return was required to be filed pursuant to section 39 and the day on which the return was received by the minister to the day the minister issues a refund pursuant to clause 41(b) as a result of any examination of the return or any subsequent audit.

(3) The rate of interest per annum for the purposes of this section is the rate equal to the prime lending rate of the bank holding the general revenue fund as determined and adjusted in accordance with this section.

(4) The interest rate prescribed by this section shall be determined on June 15 and December 15 in each year and:

- (a) the interest rate as determined on June 15 applies to any amount that is credited on or after July 1; and
- (b) the interest rate as determined on December 15 applies to any amount that is credited on or after January 1 of the following year.

5 Apr 2012 cF-22.11 Reg 1 s42.

Revised taxation year

43 With the consent of the minister, the operator of an EOR project, after the time at which the first statement with respect to the project is filed pursuant to section 33, may designate in writing a revised period not exceeding 53 weeks to be the taxation year for the project, and from and after the effective date of the change, taxation year means the revised period so designated.

5 Apr 2012 cF-22.11 Reg 1 s43.

Special operator to provide information

44 A taxpayer who is designated as a special operator pursuant to section 56 shall provide to the operator all information necessary to enable the operator to calculate the taxes pursuant to section 31 and to file the statements pursuant to section 33 and the return pursuant to section 39.

5 Apr 2012 cF-22.11 Reg 1 s44.

Items to be included in calculating pre-payout ratio

45 For greater certainty, the revenues, deductions, allowances and investment attributable to an exempt owner's share of oil, as determined in accordance with section 13 of the Act, or attributable to any oil exempted pursuant to section 68 of these regulations, shall be included in calculating the pre-payout ratio of an EOR project for any taxation year as if the exemptions provided pursuant to section 13 of the Act or section 68 of these regulations did not apply.

5 Apr 2012 cF-22.11 Reg 1 s45.

Limitation on deductions

46 Notwithstanding any other provision of these regulations, in calculating the freehold EOR income subject to tax of an EOR project, no deduction shall be made or allowance taken with respect to any operating costs or royalty that is reasonably attributable to an exempt owner's share of oil, as determined in accordance with section 13 of the Act, or attributable to any oil exempted pursuant to section 68 of these regulations.

5 Apr 2012 cF-22.11 Reg 1 s46.

PART VII
Working Interest Exemption

Exemption designation

47 The holder of a working interest in any oil or gas produced from an oil well or gas well, who is an exempt owner with respect to the producing tract in which the oil well or gas well is situated within the meaning of section 13 of the Act, may apply to the minister for an exemption designation with respect to the holder's exempt owner's share of the oil or gas that may be produced from the oil well or gas well situated in that producing tract.

5 Apr 2012 cF-22.11 Reg 1 s47.

Form of application

48 An application for an exemption designation pursuant to section 47 is to:

- (a) be in the form approved by the minister;
- (b) contain any information that may be required by the minister; and
- (c) be verified by a declaration in a form approved by the minister and signed by the exempt owner certifying that all information contained in the application is true and complete and that the exempt owner is an exempt owner within the meaning of section 13 of the Act.

5 Apr 2012 cF-22.11 Reg 1 s48.

Minister may issue exemption

49(1) If the minister is satisfied that the information required by clause 48(b) is true and complete and that the person signing the declaration required by clause 48(c) is an exempt owner within the meaning of section 13 of the Act, the minister shall issue an exemption designation to the exempt owner.

(2) The minister shall provide notice of an exemption designation issued pursuant to this section to:

- (a) the exempt owner; and
- (b) the operator of the oil or gas well situated in the producing tract to which the exemption designation applies.

(3) If the minister issues an exemption designation pursuant to this section, that designation is effective with respect to:

- (a) the month in which it is issued; and
- (b) subject to sections 50 and 52, all subsequent months.

5 Apr 2012 cF-22.11 Reg 1 s49.

Effect of exemption designation

50 Until an exemption designation issued pursuant to section 49 is revoked and notice of the revocation is given to the operator by the minister, or until the exemption designation otherwise terminates or expires pursuant to this Part, the operator is relieved of any deduction and remittance obligations pursuant to section 8 of the Act with respect to, and to the extent of, the tax that would otherwise be imposed by section 4 of the Act on the exempt owner's share, as stated in the exemption designation, of the oil or gas that may be produced from the oil well or gas well situated in that producing tract for any month.

5 Apr 2012 cF-22.11 Reg 1 s50.

Owner to notify minister

51 An exempt owner to whom an exemption designation has been issued pursuant to section 49 shall immediately inform the minister of any change in any of the information contained in the application for the designation that materially affects the accuracy of the exemption designation or the entitlement of the exempt owner to the exemption provided by section 13 of the Act, including, without limitation, any change regarding:

- (a) the area of oil and gas rights in all producing tracts beneficially owned by the exempt owner or by any person with whom the exempt owner does not deal at arm's length or with whom the exempt owner is deemed to be an associated person pursuant to section 14 of the Act; or
- (b) the exempt owner's share of the oil or gas that may be produced from the oil well or gas well situated in the producing tract with respect to which the person is an exempt owner.

5 Apr 2012 cF-22.11 Reg 1 s51.

Minister to review material changes

52 On receipt of any information pursuant to section 51, the minister may, as the circumstances require:

- (a) amend the exemption designation to the extent made necessary by that information; or
- (b) revoke the exemption designation.

5 Apr 2012 cF-22.11 Reg 1 s52.

Revocation

53 Notwithstanding any other provision of this Part, the minister may revoke any exemption designation at any time if the minister is satisfied that:

- (a) the person signing the declaration required by clause 48(c) with respect to the application for the exemption designation was not, or is no longer, an exempt owner within the meaning of section 13 of the Act;
- (b) the exempt owner has failed for any reason to inform the minister of any change in any of the information contained in the exemption designation or in the application for it when required by section 51; or
- (c) the exemption designation was obtained by improper means or is being used for an improper purpose including, without limitation, the improper avoidance or reduction of any taxes that might otherwise have been or become payable pursuant to Part II of the Act.

5 Apr 2012 cF-22.11 Reg 1 s53.

Additional penalties

54(1) In addition to any other penalty or liability provided for in Part II of the Act or these regulations, any person is liable to a penalty who:

- (a) not being an exempt owner within the meaning of section 13 of the Act, obtains an exemption designation approved pursuant to this Part through fraud, misrepresentation or other improper means including, without limitation, the signing of a declaration pursuant to clause 48(c) with respect to an application that the person knows or ought reasonably to know is not true and complete at that time;
 - (b) having obtained an exemption designation, fails without reasonable cause to inform the minister of any change in any of the information contained in the application as and when required by section 51; or
 - (c) in any other way attempts, or conspires with any other person, to improperly avoid or reduce any taxes that might otherwise have been or become payable pursuant to the Act through the obtaining or use of an exemption designation approved pursuant to this Part.
- (2) The penalty for any action, failure or conduct mentioned in subsection (1) is the greater of:
- (a) \$1,000; and
 - (b) the amount, or additional amount, of the taxes imposed by Part II of the Act that would have been or become payable pursuant to Part II of the Act but for the action, failure or conduct.
- (3) Penalties pursuant to subsection (1) are due and payable to the minister.
- (4) The minister may waive the penalty pursuant to this section or fix a lesser amount with respect to any particular action, failure or conduct.

5 Apr 2012 cF-22.11 Reg 1 s54.

PART VIII
Remittance

Designation of operator

55(1) Subject to subsection (2), the holders of working interests in a well who are liable to pay taxes pursuant to section 7 of the Act shall:

- (a) designate an operator of the well for the purposes of collecting and remitting taxes; and
 - (b) advise the minister in a manner acceptable to the minister of the designation made pursuant to clause (a).
- (2) The minister may designate any person that the minister considers appropriate as an operator for the purposes of collecting and remitting taxes.

5 Apr 2012 cF-22.11 Reg 1 s55.

Special operator

56(1) If a taxpayer disposes of freehold oil or freehold gas separately from the operator, a practice commonly referred to as “taking-in-kind”, the operator shall:

- (a) designate the taxpayer as a special operator; and
- (b) advise the minister in a manner acceptable to the minister of the designation made pursuant to clause (a).

(2) A taxpayer who has been designated pursuant to subsection (1) as a special operator shall remit taxes to the minister in accordance with sections 57 to 60 instead of remitting an amount equal to those taxes to the operator as required by subsection 7(2) of the Act.

(3) If a taxpayer is designated as a special operator with respect to the oil or gas pursuant to subsection (1), the operator shall provide the special operator with all of the necessary information in sufficient time to enable the special operator to calculate the taxes pursuant to subsection (2).

(4) Notwithstanding section 7 of the Act, if a taxpayer is designated as a special operator with respect to the oil or gas pursuant to subsection (1), the operator is relieved from any obligation to remit to the minister all amounts that the taxpayer is liable to pay the Crown with respect to that oil or gas on account of a tax calculated pursuant to these regulations.

5 Apr 2012 cF-22.11 Reg 1 s56.

Invoice of taxes

57 The minister shall, on a monthly basis:

- (a) determine the taxes imposed pursuant to Part II of the Act on any freehold oil or freehold gas in accordance with Parts II to VI of these regulations; and
- (b) provide to every operator and special operator an invoice that sets out the taxes mentioned in clause (a) applicable to that operator or special operator.

5 Apr 2012 cF-22.11 Reg 1 s57.

Payment of taxes

58(1) In this section, “**month of production**” means the month in which oil or gas is produced from an oil well, gas well or EOR project.

(2) For the purposes of section 5 of the Act, the taxes imposed by Part II of the Act shall be paid:

- (a) subject to clause (b), by one of the following methods:
 - (i) pre-authorized debit; or
 - (ii) electronic transfer of funds; or
- (b) in the case of any exceptional circumstances that, in the opinion of the minister, prevent payment by one of the methods mentioned in clause (a), by any other method acceptable to the minister.

(3) For the purposes of section 6 of the Act, the taxes imposed by Part II of the Act shall be paid:

- (a) on or before the 15th day of the second month following the month of production; or
 - (b) if the day mentioned in clause (a) is not a business day, on or before the last business day before the 15th day of the second month following the month of production.
- (4) Every operator and special operator who pays by pre-authorized debit pursuant to subclause (2)(a)(i) or by electronic transfer of funds pursuant to subclause (2)(a)(ii) shall provide the minister with the information required to enable payment by the applicable method.

5 Apr 2012 cF-22.11 Reg 1 s58; 6 Dec 2013 SR
97/2013 s3.

Election to apply credits

59(1) In this section, “**credits**” means credits earned by an operator or special operator pursuant to section 6 of *The Petroleum Research Incentive Regulations*.

(2) Subject to subsection (4), an operator or a special operator who has entered into an agreement with the minister pursuant to *The Petroleum Research Incentive Regulations* may elect to apply credits to taxes that have been paid pursuant to these regulations by applying to the minister in an approved form and manner.

(3) Subject to subsections (5) and (6), the minister shall refund all or any part of the taxes paid by an operator or special operator if the minister is satisfied that:

- (a) the operator or special operator paid the taxes; and
 - (b) the operator or special operator has earned credits equal to the amount to be refunded.
- (4) This section applies only to taxes with respect to oil and gas produced between March 1, 2012 and March 31, 2022.
- (5) Sections 66 and 67 do not apply to a refund of taxes made in accordance with this section.
- (6) Subsection (3) only applies with respect to the taxes paid:
- (a) during the month in which the operator or special operator earns the credits; and
 - (b) during any subsequent month.

5 Apr 2012 cF-22.11 Reg 1 s59; 6 Nov 2015 SR
95/2015 s2.

Receipt of remittance

60 For the purposes of Part II of the Act and these regulations, a remittance of tax is deemed to have been received by the minister on the date shown in the ministry’s records.

5 Apr 2012 cF-22.11 Reg 1 s60.

PART IX
Recovery of Tax and Penalties

Interim assessment of taxes - failure of system

61(1) If the minister provides notice pursuant to subsection 34(2) of the Act, the amount of tax owing for the purposes of subsection 34(1) of the Act is equal to the amount of taxes with respect to oil and gas that were payable by the operator, special operator or taxpayer for the previous month.

(2) The tax owing pursuant to subsection (1) shall be paid in accordance with section 58.

5 Apr 2012 cF-22.11 Reg 1 s61.

Penalty

62(1) For the purposes of clauses 51(1)(a) and (b) of the Act, the prescribed penalty is \$1,000.

(2) For the purposes of clause 51(1)(c) of the Act, the prescribed penalty is the greater of:

(a) \$1,000; and

(b) 10% of the amount of tax that was not forwarded or paid due to the failure to provide the information required to enable the minister to assess or reassess the tax.

5 Apr 2012 cF-22.11 Reg 1 s62.

PART X
General

Notices of active operation

63(1) For the purposes of subsection 11(1) of the Act, on the commencement of production of freehold oil or freehold gas from a well, the operator shall submit the notice of active operation within the period set out in subsection 105(8) of *The Oil and Gas Conservation Regulations, 2012*.

(2) For the purposes of subsection 11(4) of the Act, the operator shall submit a notice of change of information required pursuant to subsection 11(3) of the Act within the period set out in subsection 105(12) of *The Oil and Gas Conservation Regulations, 2012*.

(3) For the purposes of subsection 11(5) of the Act, the operator shall submit the notice of active operation within the period set out in subsection 105(8) of *The Oil and Gas Conservation Regulations, 2012*.

(4) For the purposes of clause 11(6)(b) of the Act, every operator shall provide the minister with an email address.

5 Apr 2012 cF-22.11 Reg 1 s63.

Working interest information

64(1) In this section:

- (a) **“business associate”** means a person who has registered to use the registry;
 - (b) **“business associate number”** means the numeric code assigned by the minister to identify a business associate.
- (2) For the purposes of subsection 12(1) of the Act, an operator shall submit, with respect to each holder of a working interest in the well:
- (a) the interest, expressed as a percentage, held in the well by the holder; and
 - (b) either:
 - (i) in the case of a holder that has a business associate number, the business associate number of the holder; or
 - (ii) in the case of a holder that does not have a business associate number, the name, mailing address, telephone number and email address of the holder.
- (3) For the purposes of subsection 12(2) of the Act, the operator must submit the information required pursuant to subsection 12(1) of the Act on or before the last business day of the month following the month with respect to which the information is being submitted.
- (4) For the purposes of subsection 12(4) of the Act, the notice of change of information required pursuant to subsection 12(3) of the Act must be submitted on or before the last business day of the month following the month with respect to which the information is being submitted.
- (5) For the purposes of clause 12(5)(b) of the Act, every holder of a working interest shall provide the minister with an email address.

5 Apr 2012 cF-22.11 Reg 1 s64.

Penalty on audit assessments

- 64.1(1)** For the purposes of section 31.1 of the Act, every taxpayer shall pay to the Crown a penalty at the rate set out in subsection (2) on any tax that is not paid or remitted as and when required by the Act or these regulations.
- (2) For the purposes of subsection (1), the rate is 10% of the tax that is not paid or remitted as and when required by the Act or these regulations.

7 Jly 2017 SR 66/2017 s5.

Interest rate

- 65(1)** For the purposes of subsections 10(1) and (2) of the Act, the prescribed rate of interest per annum with respect to unpaid tax is the rate equal to the sum of:
- (a) the prime lending rate of the bank holding the general revenue fund as determined and adjusted in accordance with this section; and
 - (b) 3%.

(2) The interest rate prescribed by this section shall be determined on June 15 and December 15 in each year and:

- (a) the interest rate as determined on June 15 applies to unpaid tax that is owing on or after July 1; and
- (b) the interest rate as determined on December 15 applies to unpaid tax that is owing on or after January 1 of the following year.

5 Apr 2012 cF-22.11 Reg 1 s65.

Refunds

66(1) Subject to subsections (2) and (3), if an operator or special operator has made an overpayment of tax, the minister:

- (a) shall refund the amount of the overpayment to the operator or special operator, as the case may be; and
- (b) may pay interest at the rate and in the manner set out in subsection 67(1).

(2) If an operator or special operator owes any tax to the Crown and has subsequently made an overpayment to the minister:

- (a) the minister shall retain the amount of the overpayment, or as much of the overpayment as is required, and apply it to the tax owing; and
- (b) the minister shall notify the operator or special operator of the set-off.

(3) No refund is payable if the fact of the overpayment did not come to the knowledge of the minister within four years from the date on which the overpayment occurred.

(4) Notwithstanding *The Limitations Act*, no action may be brought to recover an overpayment after the expiration of four years from the date on which the overpayment occurred.

(5) The refund for an overpayment of taxes is to be made in a manner approved by the minister.

5 Apr 2012 cF-22.11 Reg 1 s66.

Interest on overpayment

67(1) For the purposes of clause 66(1)(b), the rate of interest per annum with respect to an overpayment of tax is the prime lending rate of the bank holding the general revenue fund as determined and adjusted in accordance with this section.

(2) The interest rate prescribed by this section shall be determined on June 15 and December 15 in each year and:

- (a) the interest rate as determined on June 15 applies to tax that is overpaid on or after July 1; and
- (b) the interest rate as determined on December 15 applies to tax that is overpaid on or after January 1 of the following year.

5 Apr 2012 cF-22.11 Reg 1 s67.

Exemption

68 Notwithstanding any other provision of these regulations, no tax must be calculated or paid pursuant to these regulations with respect to any oil or gas produced from or allocated to any mineral lands that are vested in the Crown in right of Canada and:

- (a) are administered by the Government of Canada for the purposes of Canada; or
- (b) are set apart by Canada as an Indian reserve.

5 Apr 2012 cF-22.11 Reg 1 s68.

Forms prescribed

69(1) The notice of intention set out in Form A of the Appendix is prescribed for the purposes of subsection 36(2) of the Act.

(2) The third party demand set out in Form B of the Appendix is prescribed for the purposes of subsection 36(3) of the Act.

5 Apr 2012 cF-22.11 Reg 1 s69.

PART XI

Repeal, Transitional and Coming into Force**R.R.S. c.F-22.1 Reg 1 repealed**

70 *The Freehold Oil and Gas Production Tax Act Regulations, 1995* are repealed.

5 Apr 2012 cF-22.11 Reg 1 s70.

Transitional

71(1) In this section, “**former regulations**” means *The Freehold Oil and Gas Production Tax Regulations, 1995* as those regulations existed before the coming into force of these regulations.

(2) Notwithstanding the repeal of the former regulations, the former regulations remain in force and apply with respect to all freehold oil or freehold gas that was produced from or allocated to a well or EOR project before March 1, 2012.

(3) Notwithstanding section 22, the minister shall assign the taxpayer’s well-head price of each category of gas pursuant to subsection (4) for the purposes of an interim tax calculation if, in the opinion of the minister, there are any technical or other difficulties related to the determination of the amount in section 22 that would interfere with the timely preparation of the invoice required pursuant to section 57.

(4) For the purpose of subsection (3), the minister shall assign the well-head price of each category of gas to be the amount, if any, by which the multiplication of the PGP and a heating value of 37.0 gigajoules per thousand cubic metres exceeds the gas cost allowance.

5 Apr 2012 cF-22.11 Reg 1 s71; 5 Apr 2013 SR
18/2013 s6.

Coming into force

72(1) Subject to subsection (2), these regulations come into force on the day on which section 1 of *The Freehold Oil and Gas Production Tax Act, 2010* comes into force but are retroactive and are deemed to have been in force on and from March 1, 2012.

(2) If these regulations are filed with the Registrar of Regulations after the day on which section 1 of *The Freehold Oil and Gas Production Tax Act, 2010* comes into force, these regulations come into force on the day on which they are filed with the Registrar of Regulations but are retroactive and are deemed to have been in force on and from March 1, 2012.

5 Apr 2012 cF-22.11 Reg 1 s72.

Appendix

PART I
Tables

TABLE 1

Due Date for Payment of Taxes
Repealed. 6 Dec 2013 SR 97/2013 s4.

PART II

Forms

FORM A

[Subsection 69(1)]

NOTICE OF INTENTION

TO: _____

(name and address of person named in certificate)

TAKE NOTICE THAT:

1. A certificate pursuant to subsection 35(1) of *The Freehold Oil and Gas Production Tax Act, 2010* has been filed with the Local Registrar in the Court of Queen’s Bench for the Judicial Centre of _____, a copy of which is attached to this notice.
2. The certificate mentioned in paragraph 1 has the same force and effect as if it were a judgment obtained in the Court of Queen’s Bench for the recovery of the sum in the amount specified in the certificate, together with any reasonable costs and charges with respect to its filing.
3. The minister intends to serve a demand for payment on _____
(third party)
requiring that all or any part of the money payable by the third party to you be paid to the minister immediately when it becomes payable.

DATED at _____, Saskatchewan, this ____ day of _____, 20 ____.

Minister of Energy and Resources

FORM B
[Subsection 69(2)]

THIRD PARTY DEMAND

TO: _____

(name and address of third party)

RE: _____

(the person liable to pay or remit tax)

(name of person named in the certificate)

TAKE NOTICE THAT:

1. Pursuant to subsection 35(1) of *The Freehold Oil and Gas Production Tax Act, 2010*, a certificate has been filed with the Local Registrar of the court of Queen's Bench for the Judicial Centre of _____ certifying that the person liable to pay or remit tax owes the Crown certain amounts as payment of taxes, penalties or interest pursuant to *The Freehold Oil and Gas Production Tax Act, 2010* in the amount of \$ _____.

That certificate has the same force and effect as if it were a judgment obtained in the Court of Queen's Bench for the recovery of a sum in the amount specified in the certificate, together with any reasonable costs and charges respecting its filing.

2. It is believed that you are, or are about to become, indebted to or liable to pay money to _____, the person liable to pay or remit tax, being the person named in the certificate.
3. Pursuant to section 36 of *The Freehold Oil and Gas Production Tax Act, 2010*, you are directed to pay to the Minister of Energy and Resources the lesser of:
 - (a) \$ _____ ; and
 - (b) all of the moneys owing by you to the person liable to pay or remit tax.

If, at the time of receipt of this third party demand, you are not indebted to the person liable to pay or remit tax, then as soon as you become indebted to the person liable to pay or remit tax, you must pay to the minister the amount of the indebtedness until the sum specified is fully paid and satisfied.

4. Unless revoked by the minister, this third party demand remains in force for six months after the day on which it was served.

5. Payment to the minister for money received pursuant to this third party demand discharges your liability to the person liable to pay or remit tax to the extent of the amount paid.
6. If, contrary to this direction, you fail to honour this third party demand or should you discharge your obligation to the person liable to pay or remit tax, you will be held liable to the Crown to the extent of the lesser of:
 - (a) the amount of liability discharged to the person liable to pay or remit tax; and
 - (b) the amount specified in the third party demand.

DATED at _____, Saskatchewan, this ____ day of _____, 20__ .

Minister of Energy and Resources

5 Apr 2012 cF-22.11 Reg 1.