

The Agricultural Corporation Exemption (ACE) application is a structured online application in the Integrated Resource Information System (IRIS) for use by agricultural corporations to apply for an ACE from the Mineral Rights Tax (MRT). This application replaces the previous hard-copy applications.

Applicants must meet the criteria set out in *The Mineral Rights Tax Act, 1983* and *The Mineral Rights Tax Regulations, 2022*.

Moving the MRT administration to IRIS provides self-service functionalities for all MRT clients, including the online ACE application, and a downloadable list of mineral titles identified as being owned by your corporation.

1. What criteria must I meet to qualify for an ACE?

The Agricultural Corporation applying for exemption must earn the majority of their gross revenue from approved farming activities. Farming activities relate to the tillage of soil, livestock raising, poultry raising, dairying, fur farming, tree farming, beekeeping or fish farming or any other activity undertaken to produce agricultural products. Ineligible farming activities include:

- i) the production of agricultural products for the purpose of crop science research;
- ii) the purchase for resale of agricultural products; or,
- iii) the commercial processing of agricultural products.

- The majority of shareholders in the company must live in Saskatchewan for at least 183-days a year;
- The majority of shareholders must be actively engaged in farming; and,
- The majority of shareholders must be deriving a majority of their income from farming.

2. How long are the exemptions valid?

The exemption is valid for up to three-years provided no changes are made to the Agricultural Corporation; and a new ACE application is required at the end of the three-year exemption period.

3. Can you send a paper copy of the application? I don't use a computer

No, we do not accept paper applications. To take advantage of the exemption program you must register for IRIS and apply online.

4. How to Apply for an IRIS Security Administrator account:

To gain access to IRIS you must have an account. Apply for an IRIS Security Administrator account:

1. Read the [Integrated Resource Information System Security Administrator Role and Responsibilities Information Circular](#).
2. Download and complete EITHER (a. or b.) below:
 - a. [Application for IRIS Security Administrator Account](#) form.
 - b. Mineral Rights Tax (MRT) Users may delegate Ministry of Energy and Resources (ER) as their security Administrator. To request delegation, select [Mineral Rights Tax \(MRT\) Delegation of Security Administration \(SA\) Account](#) form.
3. Email completed SA application form to er.servicedesk@gov.sk.ca.
4. Upon approval of the application, ER creates your BA SA account and contacts your designated SA by phone to provide the IRIS account name and password information.
5. The BA's SA logs into IRIS using the account name and password. Once successfully logged in, the SA can begin setting up individual accounts and assigning permission sets for their BA's IRIS users.
6. Regular review of the [BA Security Administrators Responsibilities](#).

5. Where is the application in IRIS?

Once you have the IRIS account, you can login into IRIS at <https://iris.gov.sk.ca/Portal/>.

After logging in to IRIS, click on **Applications** tab on the top navigation menu bar, then click on **Mineral Rights Tax** on the left-hand navigation menu, and then select **Agricultural Corporation Exemption** from the Applications listing.

6. What attachments are required for the application:

All ACE applications will require a minimum of two attachments:

- Corporate Financial Statements; and,
- Corporate Profile Report from ISC's Corporate Registry.
 - The financial statements must not be older than two years old and must contain the breakdown of all revenue and expenses. The financial statement must be prepared in accordance with generally accepted accounting principles published by Chartered Professional Accountants of Canada. We will not accept T2 documentation as financial statements.
 - The Corporate Profile Report must not be older than one year.

*If your corporate structure or shareholders include other corporations, the above documents are required for each corporation. Please note that IRIS is a secure electronic business system that is used extensively by clients who have many confidential business needs. Your corporate information will only be accessible by you and government officials who need to access the financial statements to verify if the corporation meets the revenue criteria.

7. How do I enter the shareholders?

The shareholders are found on your corporate profile report. Please enter **each** shareholder on the application. Each time you click **Save** on the Create Shareholder screen, you will be returned to the Shareholder Information screen and the created shareholders will be listed. You can continue adding new shareholder(s) until all shareholders have been listed. Any missing shareholders will result in a denial of the application.

Please note that the corporation applying for the exemption will NOT be a shareholder.

8. What is a “routine” or a “non-routine” submission?

Routine applications result when all criteria have been met based on the data entered into the application. Routine approvals are issued by IRIS immediately; however, routine approvals are also subject to an internal audit after issuance. Depending on the results of the internal audit, the approval can be revoked.

Non-routine applications result when the data entered into the application must be reviewed before a decision can be made. Non-routine approvals, and denials, are issued only after all questions have been answered and the review is complete. You may be contacted for further information during this time. You will need to log back into your IRIS account to determine the results of the review.

9. Will I get a letter informing me that my application for exemption was approved or denied?

Approvals, or denials, of the ACE, will be provided through IRIS and can be accessed online at any time. Paper certificates or denial letters will no longer be mailed to the applicant. Notification preferences in IRIS can be changed to send an email to the specified email address when something has changed in your IRIS account.

10. For training and information on submitting ACE Applications and understanding other features regarding this exemption, please use the following online training module:

https://training.saskatchewan.ca/EnergyAndResources/agricultural-corp-exempapp/#/lessons/cCCy_JmAQafhauQ_m3QWxiOYIAIBN-cB