

November 8, 2021

Dear Taxpayer:

This letter is to advise you of changes associated with Agricultural Corporation Exemptions (ACE) from the Mineral Rights Tax (MRT) and to ensure we have current contact information for your corporation. More detailed information on the changes and how they affect Agricultural Corporations are included on the enclosed MRT Questions and Answers (QA) document or available on the [mineral rights website](#) as referenced on the QA.

With regard to your contact information, please review the corporation name, address and email address at the top of this letter, specifically:

- The corporation name should be the legal name as shown on the Certificate of Incorporation; and,
- A valid email address is included.

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

The upcoming transition into IRIS eliminates the paper ACE Application Form and replaces it with an online application. **If your existing ACE Certificate expires at the end of 2021 you will be required to use the new online application once it is available in early 2022; please do NOT send in a paper application form as it will not be processed.** Agricultural Corporations with exemptions expiring in future years will also need to use the online application when their exemption expires and will be able to start the application process as early as November in the year the existing exemption expires.

In addition to no longer accepting paper applications, other changes with the online process include:

1. Once MRT in [IRIS](#) is operational in early 2022 and you have an IRIS SA account, you will be able to review the mineral titles that are linked to your MRT account, and complete and submit an ACE application. Check the mineral rights website in January 2022 for more information on training and the actual implementation date.
2. You must have a user account with IRIS. This is a multi-step process and requires you to download and complete the [Application for IRIS Security Administrator Account \(SA\) form](#). The completed form needs to be emailed to ER.ServiceDesk@gov.sk.ca. A paper application form is enclosed for your convenience; however, a fillable form is available online. You will be contacted once the application has been reviewed. This step can be completed now MRT in IRIS must be operational before the ACE application can be submitted.
3. You also need a Business Associate identification number (BA ID) to work in IRIS. As an existing ACE holder, your corporation has been issued a BA ID. Your BA ID can be found at the start of this letter. Please note this BA ID is different from the Information Services Corporation (ISC) Client Number. ER will attempt to link the BA ID to the ISC Client Number to identify which mineral titles belong to your corporation; however, it is recommended that you verify the minerals titles assigned to your corporation when MRT in IRIS is operational.

ER is expecting the MRT transition into IRIS to be complete in early 2022. To provide progress updates to a wide audience, ER will update the [mineral rights website](#) often. The updates will include when training is available, the implementation date and other important information to assist you in transitioning through the move to IRIS.

If changes are required to your contact information or if you would like more information regarding MRT please contact ER's Service Desk at ER.ServiceDesk@gov.sk.ca or 855-219-9373.

Sincerely,

Rachel Alabi

Rachel Alabi
Director, Mineral Rights
MRT in IRIS Project Sponsor

Enclosures