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Exploration and Mining in Canada: **An Investor's Brief**



Canada



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*Exploration and
Mining in Canada:*
An Investor's Brief

February 2016

Canada^{ca}

Disclaimer:

The intent of this publication is to provide potential investors and the general public with broad information on the minerals and metals sector in Canada, and to promote investment in exploration projects and mining operations. This publication has been prepared on the basis of information available at the time of writing and is not intended to provide comprehensive information, advice, or endorsement of specific projects, nor should it serve as a basis for making investment decisions. The Government of Canada makes no warranty of any kind with respect to the content and accepts no liability, either incidental, consequential, financial or otherwise, arising from the use of this publication.

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The Investor's Brief provides investors interested in Canada's mineral exploration, mining and metallurgical industries with useful information and appropriate contacts for more comprehensive queries.

The Brief is intended to help inform potential investors on Canadian mineral resource development legislation and regulations at the federal, provincial, and territorial levels. It explains Canada's regulatory and non-regulatory approaches to mineral resource development, identifies various responsible authorities across the country, and provides information about investing in, or acquiring, a Canadian exploration or mineral development project. It is a complementary tool to existing material and contains references to direct readers to sources of more comprehensive information.

This Brief was assembled by Natural Resources Canada's Minerals and Metals Sector (MMS) with input from the provinces and territories, other federal government departments, and a diverse group of external stakeholders.



An Investment Destination of Choice



Canada is widely regarded as one of the best destinations in the world for mineral investment—with good reason.

Longstanding democratic institutions and rules of law underpin a solid, stable, and secure economy. Add to these a strong commitment to transparency, clear regulations and governance, a solid economic framework, and an ease of doing business—these are the reasons why Canada is one of the top destinations for exploration and mining investment.

Add to this foundation a diverse and rich endowment of mineral resources, ongoing investment in public geoscience, a favourable tax regime, fiscal measures to encourage exploration and mining activity, world-class mine operators and suppliers of equipment, professional services and expertise in mine financing, and a commitment to sustainable resource development—indeed, Canada is more than a leading jurisdiction for mineral development, it is also a leader in exploration and mining around the world.

Immense mineral potential from aluminum to zinc

Canada is a reliable and responsible supplier of over 60 minerals and metals.

It is the world's number-one producer of potash and among the leading producers of key commodities such as primary aluminum,¹ cobalt, diamonds, gold, nickel, platinum group metals, salt, tungsten, and uranium.

Canada's rich mineral endowment has led to the development of major mining regions such as the Labrador Trough on the Quebec-Newfoundland and Labrador border for iron ore; the Abitibi gold belt (Quebec and Ontario); the nickel-copper-platinum group elements mines of the Sudbury region (Ontario); the potash and uranium mines of Saskatchewan; the metallurgical coal, copper-gold and molybdenum mines of British Columbia; and the diamond mines of the Northwest Territories.

Its range of commodities and stable investment climate make Canada a leading exporter of minerals and metals. Valued at \$91.7 billion in 2015,² Canada's domestic mineral commodity exports—which include ores, concentrates, and semi-fabricated and finished mineral products—accounted for 19% of its total merchandise exports.

There is the potential for much more. Along with a mineral endowment of the more traditional commodities such as gold, base metals and diamonds, mineral exploration in Canada also includes emerging commodities—rare earth elements, graphite, lithium and others—used in highly valued applications in both the clean technology and the information technology sectors.

Since 2002, Canada has ranked 1st in nonferrous mineral exploration budgets.

In 2015, Canada remained the world's top destination for nonferrous mineral exploration, attracting 14% of budgeted expenditures.

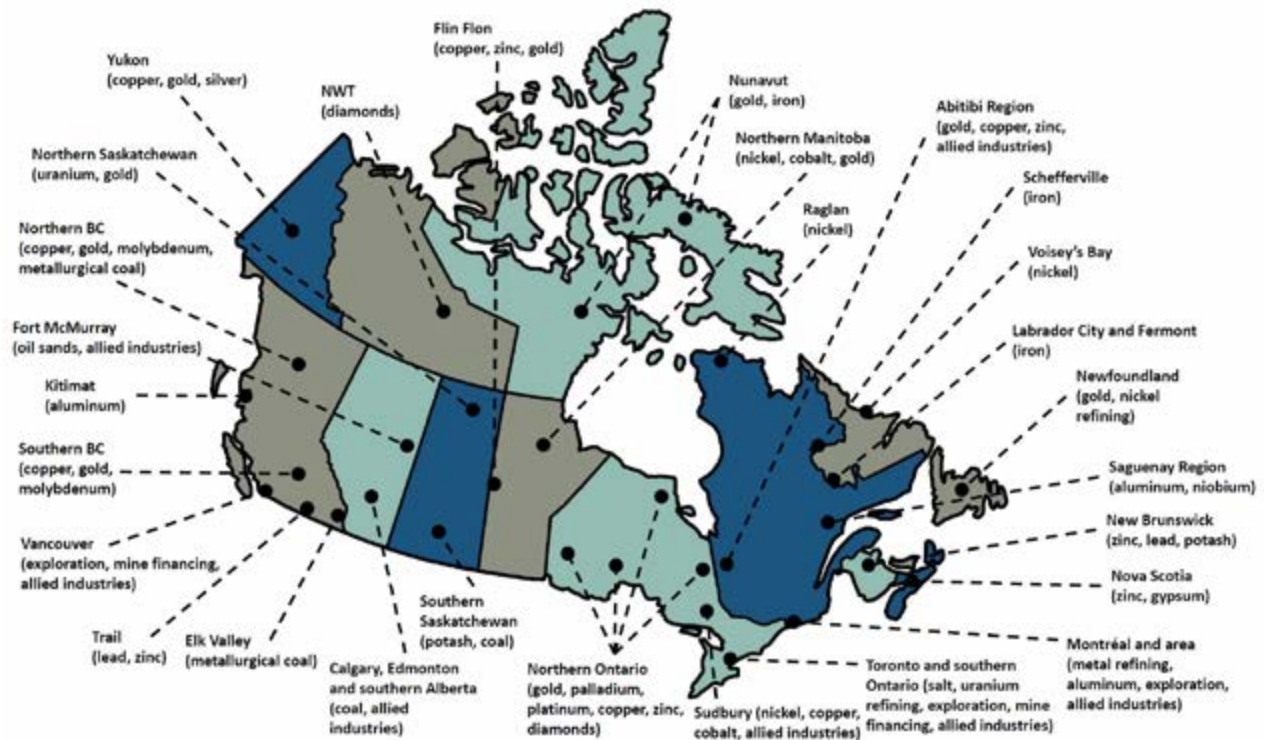
In 2014–2015, over 40 companies from 13 countries invested in Canada's mining sector.

Sources: SNL Metals and Mining; Natural Resources Canada

¹ Canada accounts for a significant amount of the global production of primary aluminum, but does not host a domestic source of bauxite, an ore that is first processed into alumina and then into aluminum. Thus, Canadian-based operators must import 100% of this commodity to supply their smelters.

² Natural Resources Canada.

Mining Regions of Canada



Source: The Mining Association of Canada

Open economy and market principles

Canada maintains an open economy, based on respect for the principles and recognition of the effectiveness of the marketplace.

Through numerous free trade agreements, Canada enjoys mutually beneficial duty-free access to leading economies across the globe. Known for its reliability as a trading partner, Canada is ready to meet the minerals and metals demands of the world's increasingly integrated value chains.

Competitive mineral taxation

Canada has the lowest overall tax rate for new business investment among the G-7 countries with corporate tax rates as low as 15% at the federal level and varying from 10% to 16% at the provincial and territorial level.

The federal government and provinces/territories also offer a variety of mining sector-specific fiscal incentives, such as unique and innovative flow-through shares (FTS), to help mitigate the risks associated with mineral exploration.

Clear and consistent regulations

Canada's stable federal system and clearly defined roles and responsibilities for provincial and territorial jurisdictions add to the transparency and predictability that make it an attractive destination for mineral development. Canada is committed to continuously monitoring and improving its regulatory system.

Expertise second to none

Access to a reliable supporting supplies and service industry contributes to the success of investments at all stages—and Canada's mining expertise covers the full cycle: exploration, geophysics, geology, geochemistry, remote sensing, drilling, exploration financing, investment analysis, due diligence, legal services, analytical laboratories, engineering services, logistical support, environmental management, and more.

Canada also offers a skilled and experienced labour force supported by skills development programs in educational institutions and training initiatives led by various levels of government.

Infrastructure to deliver the goods

According to the World Bank, Canada has one of the world's best logistics infrastructures,³ including ports and railways. With a multimodal infrastructure system, the Canadian transportation advantage includes natural deep-water harbours—some are ice-free year-round—low port dwell times, fast transit times, and efficient border and security processes.

Canada's 18 largest ports are operated by port authorities guided by boards that include representatives of the user community, ensuring they are competitive, efficient, and designed to meet the needs of commercial users. Ports on the east and west coasts allow expedient shipping to European and Asian markets alike, while an extensive transportation network along Canada's southern border provides easy access to the United States, the largest export destination for Canada's minerals and metals sector.

Canada recognizes the need for continuous improvement and expansion of existing infrastructure, especially in remote regions and in its North.

Public geoscience to reduce risk

To help investors make informed decisions and to reduce the risk and cost of future exploration, the federal, provincial, and territorial governments deliver extensive public geoscience programs. Canada's provinces and territories have robust public geoscience programs that facilitate the exploration for, and development of, their mineral resources. These programs provide regional geological context and assist in the selection of exploration targets.⁴

Data collected through the federal Geo-Mapping for Energy and Minerals Program⁵ support informed land-use and resource investment decisions in Canada's North, while the Targeted

Geoscience Initiative⁶ provides industry with the next generation of geoscience knowledge and innovative techniques, enabling more effective targeting of deep mineral deposits. Provincial and territorial geological surveys have in-depth geoscience data available to the public. These data should be used to inform investment decisions.

The Green Mining Initiative (GMI) brings together various stakeholders to develop green technologies, processes and knowledge for sustainable mining.

The GMI also targets the development of innovations for energy efficiency and technologies to enable mining to leave behind only clean water, rehabilitated landscapes, and healthy ecosystems. Its objective is to improve the mining sector's environmental performance, promote innovation in mining, and position Canada's mining sector as the global leader in green mining technologies and practices.

Source: Green Mining Initiative (2013). Natural Resources Canada. Retrieved from <http://www.nrcan.gc.ca/mining-materials/green-mining/8178>.

Driving innovation and clean technology

The Canadian government works to accelerate the pace of innovation in mining through a number of programs that encourage collaboration with private sector companies.

Foreign mining firms can take advantage of Canada's expertise through research, development and deployment (RD&D) programs and collaborations with Canadian-based research organizations. Canada has centres of excellence, research institutes, specialized university and college programs, and several provincial, territorial and national associations that support the implementation of innovative practices within the exploration and mining sector.

³ World Bank, International Logistics Performance Index (2014).

⁴ Public Geoscience: <https://www.nrcan.gc.ca/earth-sciences/science/geology/10862>.

⁵ GEM: <http://www.nrcan.gc.ca/earth-sciences/resources/federal-programs/geomapping-energy-minerals/10904>.

⁶ Targeted Geoscience Initiative: <http://www.nrcan.gc.ca/earth-sciences/resources/federal-programs/targeted-geoscience-initiative/10907>.

Innovative Mining Initiatives in Canada



Towards Zero Waste in Mining: Strategy focused on reducing waste in the minerals industry to zero in 20 years.



Directs and coordinates step-change innovation in the areas of exploration, deep mining, integrated mine engineering, underground mine construction and environment, and sustainability for the metal mining industry.



Société de recherche et développement minier (SOREDEM): Identifies, develops, and disseminates research and development projects and opportunities in a spirit of innovation, efficiency, and collaboration.

Towards Sustainable Mining
Vers le développement minier durable

Towards Sustainable Mining: The Mining Association of Canada's program to enable mining companies to meet society's needs for minerals, metals and energy products in the most socially, economically and environmentally responsible way.



The Prospectors & Developers Association of Canada's **e3 Plus** is an online information resource to help companies exploring for minerals improve their social, environmental, and health and safety performance.



Works to improve the competitiveness of industrial operations through the development and transfer of technological innovations that are consistent with sustainable development objectives.



Sustainable Development Technology Canada

Working to bring economically viable, clean technologies to market.



Develops and delivers quality applied research to manage risks in the mining sector and beyond.



A non-profit organization committed to developing and implementing innovative education, training, research and development partnerships for supporting a world-class minerals industry.



The Canadian Institute of Mining, Metallurgy and Petroleum
L'Institut canadien des mines, de la métallurgie et du pétrole

Founded in 1898, the Canadian Institute of Mining, Metallurgy and Petroleum (CIM) is the leading not-for-profit technical society of professionals in the Canadian minerals, metals, materials and energy industries.



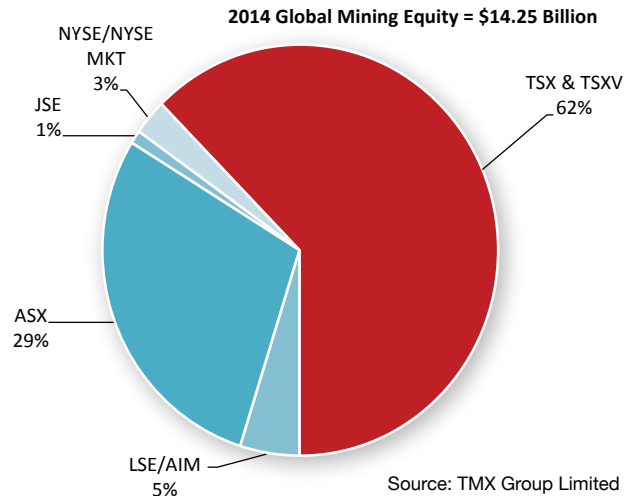
A World Leader in Mining

As a producer of more than 60 minerals and metals with more than 200 producing mines; 50 nonferrous smelters, refineries and steel mills; and nearly 7,000 sand and gravel pits and stone quarries, Canada is truly one of the world's mining nations.

In 2014, the total value of mineral production in Canada reached C\$45 billion. Mining-related support activities and the mineral processing sector accounted for 3.6% of Canada's gross domestic product (GDP), provided employment opportunities for some 370,000 workers, and remained a significant employer of Indigenous peoples in Canada—some 10,000 Indigenous people were employed by the industry.

Canadian cities such as Toronto and Vancouver provide regional bases for supporting mining and allied industries through financial and other service sectors. While Vancouver is also home to the world's largest cluster of exploration companies, the city of Toronto is a major global hub for mining financing. Toronto's stock exchanges accounted for 62% of the world's mining equity capital in 2014—raising almost C\$9 billion. The Toronto Stock Exchange (TSX) and TSX Venture Exchange (TSXV) list 57% of the world's publicly traded mining companies, and together traded more than \$148 billion of equity in 2015.

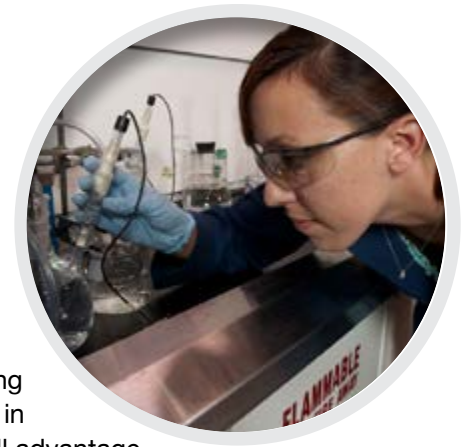
Other cities with a mining heritage that are still actively mining—Sudbury in Northern Ontario, for example—are hubs for innovation in mining, while regional mining centres such as Val-d'Or, Quebec, drive innovation in mining equipment and logistics. Dawson City, Yukon, as home of the gold rush, is indicative of Canada's rich northern geology.



TSX & TSXV – Toronto Stock Exchange and TSX Venture Exchange
NYSE MKT – New York stock exchange and markets
JSE – Johannesburg Stock Exchange
ASX – Australian Securities Exchange
LSE/AIM – London Stock Exchange's market for growing companies

Commodity produced (by value)	Canada's global ranking (2015)
Potash	1 st
Uranium (2014)	2 nd
Nickel	2 th
Niobium	2 nd
Primary aluminum	3 rd
Cobalt	3 rd
Platinum group metals	3 rd
Diamonds (2014 value)	3 rd
Tungsten	4 th
Salt	4 th
Sulphur (elemental)	4 th
Gold	5 th

Canada's Trade Advantage



With the conclusion of the Canada-European Union Comprehensive Economic and Trade Agreement (CETA) in September 2014 and the Trans-Pacific Partnership (TPP) agreement in October 2015, Canada will have free trade agreements (FTA) with 51 countries. Once implemented, CETA, TPP and our existing FTAs will create favourable trade conditions with more than 60% of the global economy.

In this context, Canada has the potential to become the only G-7 nation with free trade access to the United States, the Americas, Europe, and the Asia-Pacific region.

Canadian-based companies producing goods and services in Canada can take full advantage of these FTAs.

Canada has also signed Foreign Investment Promotion and Protection Agreements (FIPA) with 37 countries. These agreements outline the conditions that signatories must put in place in order to provide a more transparent and predictable climate for investors.

The *Investment Canada Act*⁷ describes when and how proposed foreign investments in Canada are reviewed and the expectations placed on foreign investors in Canada.

FIPAs +

FIPAs provide Canadian investors the protection & confidence they need to invest abroad.

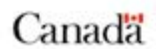
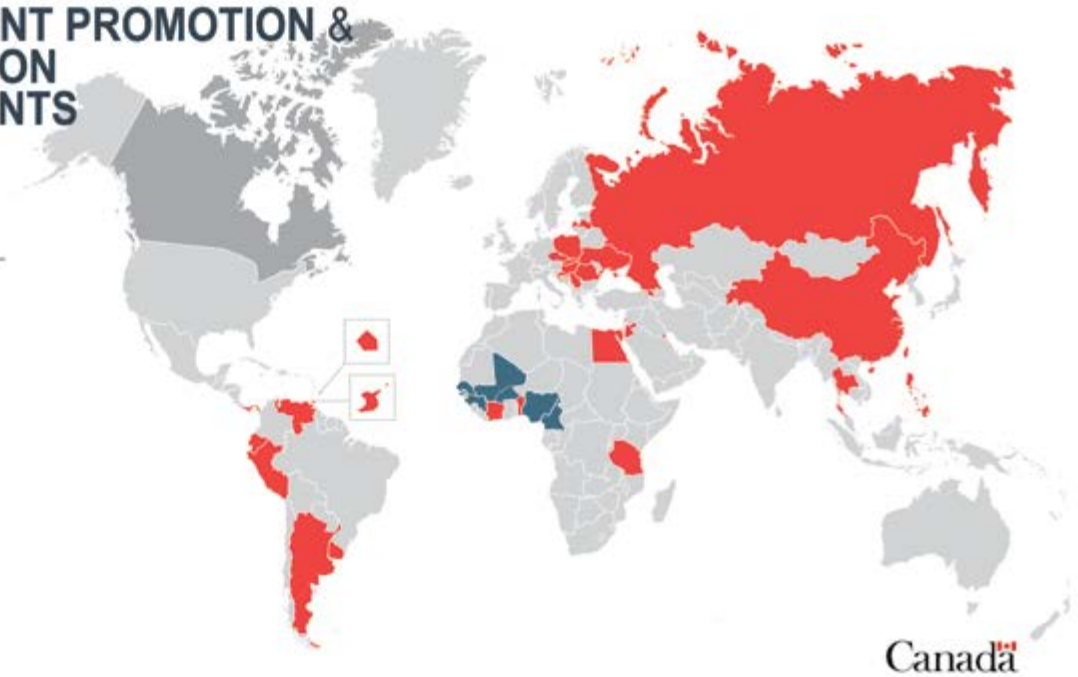
FOREIGN INVESTMENT PROMOTION & PROTECTION AGREEMENTS

Canada has 30 FIPAs in force

- ◆ Argentina
- ◆ Armenia
- ◆ Barbados
- ◆ Benin
- ◆ China
- ◆ Costa Rica
- ◆ Côte d'Ivoire
- ◆ Croatia
- ◆ Czech Republic
- ◆ Ecuador
- ◆ Egypt
- ◆ Hungary
- ◆ Jordan
- ◆ Kuwait
- ◆ Latvia
- ◆ Lebanon
- ◆ Panama
- ◆ Peru
- ◆ Philippines
- ◆ Poland
- ◆ Romania
- ◆ Russia
- ◆ Serbia
- ◆ Slovakia
- ◆ Tanzania
- ◆ Thailand
- ◆ Trinidad and Tobago
- ◆ Ukraine
- ◆ Uruguay
- ◆ Venezuela

Canada has 7 FIPAs signed

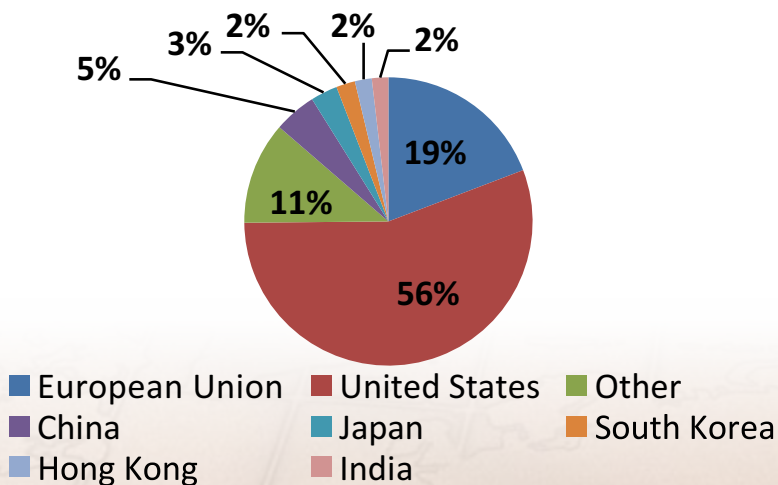
- ◆ Burkina Faso
- ◆ Cameroon
- ◆ Guinea
- ◆ Hong Kong
- ◆ Mali
- ◆ Nigeria
- ◆ Senegal



⁷ *Investment Canada Act* <https://www.ic.gc.ca/eic/site/ica-lic.nsf/eng/home>.

The United States remains Canada's primary trading partner in the minerals and metals sector, accounting for more than half of imports and exports. The European Union, China and Hong Kong, Japan, South Korea, and India are also significant trading partners. With its extensive resources and other attributes, Canada has the capacity to maintain its status as a reliable supplier to its existing partners while forging trade relationships with new partners around the world.

Canada's Exports in Minerals and Metals Reached C\$91.7 Billion in 2015



The Governance Partnership



Canada is a federal state with 1 federal (the Government of Canada), 10 provincial and 3 territorial governments.

Minerals, metals and other natural resources are owned and managed by the government of the province or territory in which they are located. Resources on federal lands, in offshore waters, and on the continental shelf are owned by the federal government.

In keeping with the ownership of the resources, most mining activities are regulated by the province or territory in which a mine or project is physically located. Each jurisdiction has its own mining, environmental, and occupational health and safety legislation. Direct federal involvement in the regulation of mining operations is limited and specific in nature. For example, it includes uranium in the context of the nuclear fuel cycle, from

exploration through to its final disposal, including both reactor and mine waste, and shared responsibilities for environmental protection.

The three territories (Yukon, the Northwest Territories, and Nunavut) have responsibilities in the areas of land-use planning, environmental assessment, and water resources, and generally operate under a system of co-management boards with representation from Indigenous groups.

The federal, provincial, and territorial governments have shared responsibility in a number of areas, such as taxation and the environment. Although they are largely similar from one jurisdiction to another, each jurisdiction does have its own distinct regulatory regime governing mineral exploration and development activities.

Division of responsibilities		
Federal	Provincial/territorial	Shared
<ul style="list-style-type: none"> • Federal lands and Crown corporations • Fiscal and monetary policy • Corporate income tax • International relations, trade and investment • National statistics • Explosives regulations • Nuclear energy and uranium mining • Integrated ocean and navigable waters management • Foundational geoscience data 	<ul style="list-style-type: none"> • Exploration and development of resource extraction • Resource ownership and management • Land-use decision-making • Mining royalties and provincial income taxes • Resource exploration and development regulations • Operational matters, e.g., licensing, permitting, monitoring • Provincial statistics • Generation and distribution of electricity • Pre-competitive provincial geoscience data 	<ul style="list-style-type: none"> • Economic development • Environmental protection and conservation • Science and technology • Health and safety • Skills and training • Indigenous affairs • Income taxes • Sales taxes • Human rights • Research and development

Local, municipal and Indigenous governments

There are also local or municipal governments to consider. These governments are created under provincial law and can administer by-laws dealing with local matters, such as municipal land-use planning and the issuance of permits for construction, water supply and distribution, and waste management.

In addition, Indigenous governments can exercise a range of governmental powers over reserve lands and other territories covered by specific agreements negotiated with the federal and provincial governments. Indigenous governance on reserves has many of the same powers and responsibilities as local, municipal or provincial governments.



Indigenous Peoples: Partners in Development



“Indigenous peoples” is a collective name for the original peoples of North America and their descendants. The Canadian Constitution recognizes three groups of Indigenous peoples: First Nations, Métis and Inuit. These are three distinct peoples with unique histories, languages, cultural practices, and spiritual beliefs. More than 1.4 million people in Canada self-identify as an Indigenous person.

Indigenous communities are located in urban, rural and remote locations across Canada. They include:

- First Nations Bands located on lands called reserves in most cases;
- Inuit communities located in Nunavut, the Northwest Territories, Northern Quebec (Nunavik), and Labrador;
- Métis communities located mainly in Alberta, British Columbia, Ontario, Manitoba, and Saskatchewan; and
- Urban communities—Métis, Inuit, and First Nation individuals who live in cities or towns that are not part of reserves or traditional territories.

Treaties with Indigenous peoples

The Government of Canada and the courts recognize treaties between the Crown and Indigenous peoples to be solemn agreements that set out promises, obligations, and benefits for both parties.

There are approximately 70 recognized treaties that form the basis of the relationship between the Crown and 364 First Nations in Canada, representing over 600,000 First Nations people.

Required consultations

Section 35 of the Canadian Constitution recognizes and affirms existing Indigenous and treaty rights, and that such rights must be considered, and if appropriate, accommodated, when conducting mineral exploration and development activities. Consultation requirements will vary, depending on the potential impact a proposed mineral development project may have on Indigenous or treaty rights. Although the responsibility for consultation and accommodation rests with the Crown, some responsibilities may be delegated to mining companies as part of a federal or provincial environmental assessment process.

For more information on this, please refer to the section titled Regulatory Environment for Mineral Development on page 14.

Early and ongoing engagement

Many mineral deposits in Canada are found on lands covered by a treaty or a claim submitted by an Indigenous community. Consequently, early and sustained engagement is critical to acquiring and maintaining community acceptance over the long term and is essential to building partnerships that lead to the successful realization of mining projects.

For many communities, environmental sustainability and prevention of significant environmental impacts are necessary conditions for their support. Communities also expect mineral development on or near their lands to provide long-term economic benefits that will translate into improvements in their quality of life. In this regard, engagement and dialogue among industry, communities and governments,

beginning in the earliest stages of mineral development, and a sustained, robust level of engagement over time, are critical to building trust, fostering inclusion and partnerships, and maximizing socio-economic benefits.

Exploration and mining agreements

Agreements between mining companies and Indigenous communities play an important role in shaping the terms under which minerals and metals are extracted near Indigenous communities. These agreements are known by various names, including impact and benefit agreement (IBA), exploration agreement, participation agreement, cooperation agreement, memorandum of understanding, and socio-economic agreement.

They can include negotiation of any of a number of standard provisions related to:

- Economic and business opportunities, such as priority contracts to Indigenous development corporations and local businesses, and assistance in developing local businesses;
- Employment and training;
- Social, cultural and community support;
- Financial provisions and equity participation;
- Environmental protection and cultural resources;
- Mine closure; and
- Other substantive and procedural provisions (e.g., dispute resolution).

Agreements help to provide project proponents with a framework and tools for relationship-building, project certainty, and clarity on expectations for both communities and project proponents.



Resources for project proponents

The Government of Canada and Canadian mining industry associations, such as the Prospectors & Developers Association of Canada (PDAC) and The Mining Association of Canada (MAC), have implemented frameworks for responsible exploration and for sustainable mining, respectively, that offer principles, tool kits, lessons learned, and good practices on social responsibility, environmental stewardship, health, and safety.

Indigenous participation in exploration and mining:

<http://www.nrcan.gc.ca/mining-materials/aboriginal/7815>

Early Aboriginal Engagement: A Guide for Proponents of Major Resource Projects: <http://mpmo.gc.ca/project-description/79>

Prospectors & Developers Association of Canada (PDAC) e3Plus: A framework for responsible exploration:

<http://www.pdac.ca/programs/e3-plus>

The Mining Association of Canada (MAC) – Towards Sustainable Mining (TSM): <http://mining.ca/towards-sustainable-mining>

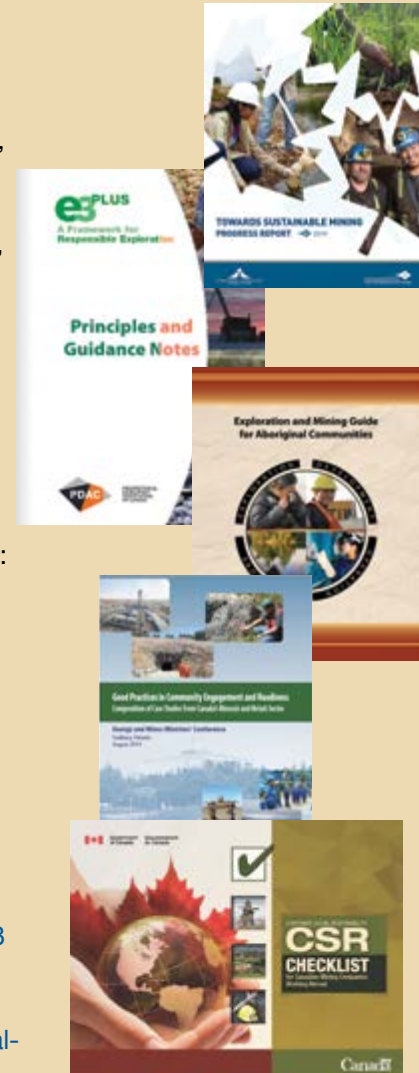
Compendium of Case Studies: <http://www.nrcan.gc.ca/mining-materials/mining/responsible-mineral-development/16482>

Exploration and Mining Guide for Aboriginal Communities:

<http://www.nrcan.gc.ca/mining-materials/aboriginal/bulletin/7823>

Information products on corporate social responsibility:

<http://www.nrcan.gc.ca/mining-materials/mining/corporate-social-responsibility/17281>



Canada's sustainable development model

A clear and transparent regulatory regime reflecting Canada's commitment to the environment and effective engagement with Indigenous peoples

Canada's sustainable development model encompasses multiple dimensions:

- ✓ Advances sustainable development, transparency, accountability and certainty
- ✓ Clear land access and security of title
- ✓ Competitive tax regime and fiscal incentives to encourage exploration and attract foreign direct investment
- ✓ Transparent and predictable environmental regulatory framework with science- and evidence-based environmental assessment decisions
- ✓ Multi-stakeholder engagement and consultation processes, including the Crown duty to consult Indigenous communities (federal, provincial and territorial governments)
- ✓ Continued investment in research and development
- ✓ Strong mining cluster of over 3,000 equipment and service providers

Regulatory Environment for Mineral Development

Federal, provincial and territorial governments all have legislative frameworks that set out environmental assessment processes prior to the regulatory approval of some mineral exploration activities and all mine development proposals.

The primary purpose of these assessments is to determine whether significant adverse environmental effects may result from a project given the implementation of environmental impact mitigation measures.

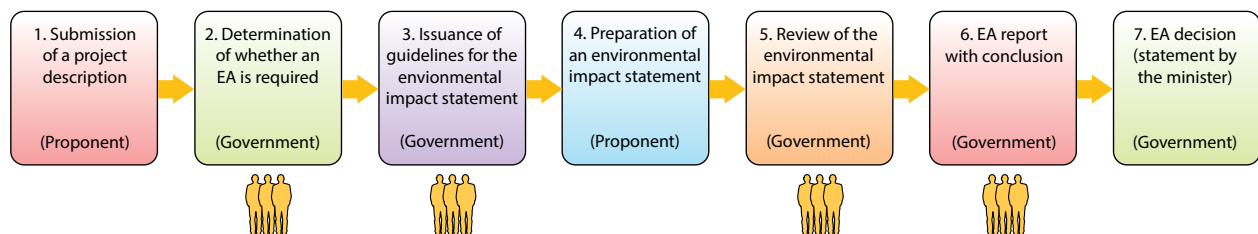
Assessment process

Environmental assessment in Canadian jurisdictions involves the engagement of the public. The process is also used to inform project planning, environmental management plans and regulatory decisions. Although

processes vary from one jurisdiction to another, common steps include:

1. The preparation of an environmental impact statement or similar document on the anticipated environmental effects of the project and measures proposed to mitigate any adverse impacts (by the proponent);
2. The review of the environmental impact statement in terms of adequacy of information and consistency with guidelines (by the government);
3. A report on the environmental assessment process with a conclusion on the significance of environmental effects and impact mitigation measures (by the government); and
4. A decision by a responsible minister or ministers on whether to allow the project to proceed to the regulatory phase.

Key milestones of a generic environmental assessment (EA) process and public participation



Jurisdiction

For major development proposals in which both federal and provincial or territorial governments have regulatory responsibilities, the two levels of government will often combine their environmental assessment processes so that they move forward concurrently rather than consecutively.

Governments also use environmental assessment processes to ensure that information on the potential impacts of a project on Indigenous rights and title is generated through consultation and that these impacts are minimized and considered in decisions. In some jurisdictions, such as in northern Canada, environmental assessment processes also include assessments of socio-economic and cultural impacts.

The Major Projects Management Office (MPMO) in southern Canada and Northern Projects Management Office (NPMO) in the three northern territories provide overarching oversight of federal environmental assessment and regulatory approval processes for major resource development projects. The Canadian Environmental Assessment Agency conducts almost all federal environmental assessment processes for mine developments in the provinces while impact reviews in the North are conducted by the Yukon Environmental and Socio-economic Assessment Board, Mackenzie Valley Environmental Impact Review Board (Northwest Territories), and Nunavut Impact Review Board.

Regulatory approvals

The environmental assessment decision is one of the regulatory processes required to mine in Canada. Depending on the project, several other federal regulatory requirements can apply, including effluent management, fish and fish habitat protection, the use and storage of explosives, and navigable waters. Mining permits and most of the other authorizations for mineral exploration and mining activities fall under the jurisdiction of provincial governments, territorial governments for Yukon and the Northwest Territories, and the federal government for Nunavut. While the regulatory environment for mineral development in Canada includes multiple steps, the system is stable, reliable and predictable.

Common federal regulatory approvals

- *Fisheries Act* (Fisheries and Oceans Canada)
- *Explosives Act* (Natural Resources Canada)
- *Navigation Protection Act* (Transport Canada)

Common provincial/territorial licensing

- *Mines Act* permits
- *Environmental Management Act* permits
- Water licences
- Mining leases

For more information:

Canadian Environmental Assessment Agency: <http://www.ceaa.gc.ca>

Environmental Assessment: <http://www.nrcan.gc.ca/assessment/141>

MPMO: <https://mpmo.gc.ca>

NPMO: <http://www.cannor.gc.ca/eng/1370267347392/1370267428255>

Mining Recorder's Office: <https://www.aadnc-aandc.gc.ca/eng/1100100027889/1100100027890>

Investing in Mining Activity in Canada

An investor wishing to engage in mining-related activity in Canada may acquire mineral rights directly from a government or from a private rights owner. Acquisition of existing mineral exploration and mining properties, and the accompanying mining rights and titles, is often accomplished by acquiring the property from the company owning it or by acquiring the company owning the property. These investment approaches generally require different actions by the investor under Canada's investment rules.

Acquiring mineral rights

Mineral rights are owned by the provincial or territorial governments, with the exception of Nunavut⁸ and the offshore, for which the federal government holds the mineral rights. In some cases, Indigenous groups may own and administer mineral rights.⁹

Mineral rights can be leased by individuals or companies, and these leases are fully transferable without government intervention or review. A basic principle of the Canadian system is “use it or lose it” — to keep a mineral right (claim, licence, lease, permit, etc.) in good standing, a company must undertake a minimum level of work each year. Within the Canadian system, there is a clear and defined process by which a proponent moves a project from discovery to production.

Canada has two main mechanisms for acquiring mineral rights: the “free-entry” system and the “Crown discretion” system.

The free-entry system allows individuals and corporations to obtain mineral rights by staking claims on a parcel of land and later acquiring Crown leases if they wish to explore further. Mining

rights under this system are acquired on a first-come, first-served basis. The Canadian provinces of British Columbia, Manitoba, New Brunswick, Newfoundland and Labrador, Ontario, Quebec, and Saskatchewan, along with the territories of Nunavut, Yukon, and the Northwest Territories, have adopted the free-entry system.

Under the Crown discretion system, the granting of mineral rights is subject to the discretion of the applicable jurisdictional government. Alberta, Nova Scotia, and Prince Edward Island have adopted the Crown discretion system.

General mineral tenure rules for exploration and development

In the Northwest Territories, British Columbia, Saskatchewan, Manitoba, Ontario, New Brunswick, and Nova Scotia, individuals and companies must obtain a prospector's licence before engaging in exploration for minerals. In Yukon, Alberta, Quebec, Prince Edward Island, and Newfoundland and Labrador, one can conduct prospecting or exploration activities without a licence, but must have a licence to acquire mineral rights (or “stake claims”) so as to protect what one has discovered. In some jurisdictions, a special permit is required to obtain the right to fly an airborne geophysical survey over an area not covered by a mineral claim. These rules and regulations concerning mineral rights in Canada's jurisdictions are updated from time to time. Investors should be diligent in ensuring they have the latest information from the responsible authority.



⁸ Mining & Minerals in Nunavut and on Crown Lands under the Administration of Indigenous and Northern Affairs Canada in the Northwest Territories: <http://www.aadnc-aandc.gc.ca/eng/1100100036000/1100100036004>.

⁹ Mining and Minerals: <https://www.aadnc-aandc.gc.ca/eng/1100100034828/1100100034832>.

Foreign investment review

Canada reviews significant foreign investments against economic criteria as prescribed in the *Investment Canada Act* (the Act). This legislation provides for a process to review significant investments in Canada by non-Canadians to ensure such investment is likely to result in a net economic benefit to Canada. The same legislation also provides for the review of investments by non-Canadians that could be injurious to national security.

Investments are subject to net benefit review if they exceed the relevant threshold set out in the Act. Investments that do not involve an acquisition—establishing a new company to explore for minerals in Canada, for example—are not reviewed under the net benefit review, but the investor is required to advise the federal government of the planned investment. Similarly, an indirect acquisition of a Canadian business—by acquiring shares of a company incorporated outside of Canada that owns subsidiaries in Canada, for example—is not subject to net benefit review, but a notification is required.

Certain foreign investments, regardless of value, may be subject to a national security review. Under the 1987 Non-Resident Ownership Policy, foreign companies are free to explore for uranium but, once a property starts to produce uranium, it must be 51% Canadian-owned. This majority requirement may be waived by the federal government if no Canadian investor can be found.

Thresholds for review

As of April 24, 2015, the direct acquisition of a Canadian business with an enterprise value of \$600 million by a World Trade Organization (WTO) investor that is not a state-owned enterprise (SOE) is subject to review under the Act. This threshold will increase to \$800 million on April 24, 2017, and to \$1 billion on April 24, 2019. Beginning January 1, 2021, the threshold level will be adjusted annually based on growth in nominal GDP.

A lower threshold for review—\$375 million in asset value of the Canadian business being acquired in 2016—applies to a WTO SOE investor and also to a non-WTO SOE investor where the Canadian business that is the subject of the investment is, immediately prior to the implementation of the investment, controlled by a WTO investor. The threshold for review under these provisions is also adjusted according to a formula that reflects growth in nominal GDP.



Economic considerations

The economic component of the review process seeks to determine whether a proposed investment will likely result in a “net benefit to Canada.” In making this determination, the review process examines how the investment is likely to affect the level of economic activity in Canada, employment, resource processing, productivity, industrial efficiency, technological development, and product innovation and product variety in Canada. The review also considers the effect of the investment on competition within any industry in Canada, the contribution of the investment to Canada’s ability to compete in world markets, and other factors set out in the legislation.

Time limits

Applications for review are processed as quickly as possible. Under the Act, the Minister of Innovation, Science and Economic Development has 45 days to determine whether to allow the investment. This can be extended by the Minister by an additional 30 days upon sending a notice to the investor prior to the expiration of the initial 45-day period. Further extensions are permitted with the agreement of both the investor and the Minister.

Full details are contained in the Act or may be obtained from Canada’s Department of Innovation, Science and Economic Development: http://www.ic.gc.ca/eic/site/ica-lic.nsf/eng/h_1k00050.html.

Financing

Canada is the leading global centre for mining finance. The TSX and TSXV stock exchanges are home to 57% of the world's public mining companies and more than \$148 billion of equity was traded in 2015.¹⁰ Combined, these two exchanges list more mining and mineral exploration companies than any other exchange in the world and account for the largest share of global mining equity financing.

Canada is unique in the world with a large and active junior mineral exploration sector (companies with no revenue from an operating mine) that provides new projects for potential development. The ability to raise equity is crucial to these junior companies to finance their work to discover and define mineral deposits. While some junior companies may decide to develop a project on

their own or with a partner, senior companies (producers) are the ones that are most likely to bring a mine into production.

The existence of this active junior mining sector enables senior companies to focus their exploration activities around their existing operations while outsourcing, through a variety of financial arrangements, higher-risk exploration across Canada. At any one time, Canadian junior companies are evaluating properties across Canada at every stage of development. These properties are potentially available for purchase or other types of agreements by both domestic and foreign investors.



For more information:

Canada Business Network: <http://www.canadabusiness.ca>

Invest in Canada: <http://international.gc.ca/investors-investisseurs/sector-secteurs/mining-minieres.aspx?lang=eng>

Establish a Business in Canada: <http://www.international.gc.ca/investors-investisseurs/iic-iac/establish-etablir.aspx?lang=eng>

Export Development Canada: <https://www.edc.ca>

Foreign Trade Zones – Marketing Program (FTZ-MP): <http://www.tradecommissioner.gc.ca/eng/funding/ftz-marketing-program/home.jsp>

TMX: <https://www.tmx.com>

¹⁰ The TMX Group Limited: <http://tsx.com/listings/listing-with-us/sector-and-product-profiles/mining>.

Tax Provisions for Mining

Canada's mining taxation regimes are particularly stable, transparent, and predictable. For example, unlike some other major mining countries that implemented or had planned to implement “windfall” royalties during the recent commodity boom, Canada's mining tax regimes have remained relatively unchanged over the last few decades. While mining operations in Canada are subject to taxes and levies from three tiers of government, they may also benefit from a range of favourable tax provisions.

Taxes and levies

Federal government: Corporate income taxes under the *Income Tax Act*; Goods and Services Tax (GST), a value-added tax that applies to virtually all goods and services purchased and sold—although GST paid on business input is refunded and exported products and services are zero-rated; payroll levies (e.g., Employment Insurance and Canada Pension Plan); and indirect taxes (such as a sales tax). There are also custom duties, as well as federal excise taxes of limited application to mining, but these are levied on selected business inputs such as fuel, and the tax can either be a specific tax or an ad valorem tax.

Provincial and territorial governments:

Corporate income taxes; mining taxes and royalties related to the exploitation of natural resources; payroll levies in certain provinces/territories, including health and/or post-secondary education taxes and workers' compensation; value-added taxes in certain provinces/territories; and excise and sales taxes in certain provinces/territories.

Municipalities: Property taxes, licences, and fees.

Mining-specific tax provisions

Canada's tax regimes for mining are among the most competitive in the world and reflect the realities of provincial ownership and royalties, high risk, and capital intensity, as well as a conscious decision by government to encourage this industrial activity. There are several tax provisions to support companies and investors in the mineral and exploration sector.

Deduction of provincial/territorial mining taxes and royalties: Mining taxes and royalties paid to a province or territory with respect to income from a mineral resource are fully deductible for federal and provincial income tax purposes.

Capital cost allowance (CCA): The depreciation of tangible assets is allowed under the system of CCA. The capital cost of each particular depreciable asset used for the purpose of gaining or producing resource income is allocated to the appropriate class of assets for which a maximum annual depreciation rate is prescribed. Most capital assets acquired by mining and oil and gas companies are included in Class 41, which qualifies for a depreciation rate of 25% on a declining balance basis.

Accelerated capital cost allowance (ACCA): Until 2021, a certain percentage of pre-production (and major expansion) capital expenditures is eligible for ACCA and is deductible at 100%.

Flow-through shares (FTS): FTS is a national tax-based mechanism that allows a principal business corporation (PBC) whose principal business is directly related to one or more mining or oil and gas activities—such as exploration, development, extraction, or processing in Canada—to obtain financing for expenditures on mineral exploration

and development in Canada. By issuing flow-through shares, a company can renounce, or flow through, certain expenses to the purchaser of the share. Eligible expenses are deductible at 100% (e.g., Canadian Exploration Expense) or 30% (e.g., Canadian Development Expense) by investors. This significantly reduces the risk to the investor and provides exploration funds for the firm. Flow-through shares are often sold at a premium compared to regular shares because they carry a tax deduction, enabling a mining company to raise relatively more funds. Foreign investors incorporated into a principal business corporation can use the FTS mechanism to raise funds for mineral exploration and development activities in Canada.

Canadian exploration expense (CEE): This relates to expenses incurred for the purpose of determining the existence, location, extent, or quality of a mineral resource in Canada. It also includes a certain percentage of production mine development expenses before 2018. The CEE is deductible at 100% in the year the expense is incurred. Unused balances can be carried forward indefinitely or can be transferred to FTS investors.

Canadian development expense (CDE): The CDE deduction applies to expenses such as sinking or excavating a mine shaft, pre-production mine development expenses after 2017, and the cost of any Canadian mineral property. The CDE is deductible at a 30% declining balance. Unclaimed balances may be carried forward indefinitely or can be transferred to FTS investors, except for the cost of any Canadian mineral property.

Loss carry-overs (LCO): Corporations that incur losses from business are able to use these losses to reduce their taxable income. A non-capital loss (a loss resulting from a company's operations) can be carried back 3 years and carried forward 20 years to reduce a corporation's taxable income.

Qualifying environmental trusts (QET):

A deduction for income tax purposes will be permitted for contributions to qualifying mine reclamation trusts.

Mineral exploration tax credit (METC): The METC is a temporary 15% tax credit for investors in flow-through shares of mineral exploration companies. The METC applies only to preliminary mineral exploration activities conducted at or above ground level. It does not apply to expenses related to oil and gas, coal, bituminous sands or oil shale, underground exploration, or bringing a mine into production. This additional financing helps exploration companies maintain or increase the amount of exploration activity in Canada.

Provincial and territorial tax and non-tax incentives: To increase the attractiveness of exploration investment, some Canadian provinces offer investors additional tax incentives tied to FTS. The combination of federal and provincial tax incentives allows an FTS investor in eligible expenses to reduce his or her initial FTS cost by more than half. In addition, many provinces and territories also provide non-tax incentives such as cash grants, grubstake programs, free training, and venture capital support to prospectors.

For detailed information about mining-specific tax provisions, please visit: <http://www.nrcan.gc.ca/mining-materials/taxation/mining-taxation-regime/8892>.

Provincial and territorial mining taxes/royalties

In Canada, there is no mining tax or royalty at the federal level. While each of the Canadian provinces and territories can decide how to levy their mining taxes and royalties, there are common approaches. For example, mining taxes are legislated in all jurisdictions—there are very few mine-specific contracts.

Mining taxes in most provinces and territories are essentially profit-based. That is, mining and processing assets are depreciable, pre-production expenses are deductible, exploration expenses are at least 100% deductible, and most provinces/territories have a processing allowance. As would be expected, interest, depletion, and the cost of mining property are not deductible.

Detailed features of provincial/territorial mining tax regimes are available at the following website: <http://www.nrcan.gc.ca/mining-materials/taxation/mining-taxation-regime/8890>.

Taxation of foreign investment in Canada

Canadian international tax rules adhere to the tax models promoted by the Organisation for Economic Co-operation and Development (OECD). They follow the international norm of giving taxation priority to the country in which taxable income is generated, i.e., the source country. Features of particular interest to foreign investors include:

- No restriction on foreign exchange;
- No restriction and no taxes on the repatriation of equity capital; and
- No restriction and low and declining withholding tax rates.

Canada has tax treaty agreements in force with 92 countries covering all the major economies in the world (http://www.fin.gc.ca/treaties-conventions/treatystatus_-eng.asp). Withholding tax rates under the tax treaty agreements are usually much lower than the current nominal rate of 25%.

Subsidiaries and branches

Foreign investors can choose to do business in Canada through a subsidiary or a branch. Tax treatment of a subsidiary or branch is somewhat different.

Foreign investors doing business in Canada through a subsidiary are considered Canadian residents and are taxed as such. Income tax is applied to the investor's worldwide income, and appropriate relief is provided for taxes paid in foreign jurisdictions if the subsidiary also carries out business abroad.

On the other hand, non-residents doing business in Canada through a branch are liable for income taxes only on the income attributable to the business they conduct in Canada. In addition, a branch tax is imposed on non-resident corporations' after-tax source income that has not been reinvested in Canada. The statutory branch tax rate is 25%, but it can be reduced by tax treaties.

Other information for non-residents can be found at the Canada Revenue Agency (CRA) website:

Transfer pricing: <http://www.cra-arc.gc.ca/tx/nrsdnts/cmmn/trns/menu-eng.html>

Businesses – International and non-resident taxes: <http://www.cra-arc.gc.ca/tx/nrsdnts/bsnss/menu-eng.html>

Temporary Foreign Worker Program (TFWP)

The TFWP assists employers in meeting their genuine labour requirements when qualified Canadians and permanent residents are not available. The TFWP is employer demand-driven and is an option of last resort for employers to address immediate skills and labour needs on a temporary basis.

The TFWP is legislated through the *Immigration and Refugee Protection Act* and the *Immigration and Refugee Protection Regulations*, and is jointly administered by Employment and Social Development Canada (ESDC) and Citizenship and Immigration Canada (CIC).

- ESDC's role is to assess applications from employers who wish to hire temporary foreign workers, and it issues Labour Market Impact Assessments (LMIAs, formerly Labour Market Opinions [LMO]) on the likely impact these workers would have on the Canadian labour market. When an employer receives a positive LMIA, it is provided to a foreign national to submit as part of a work permit application.
- CIC reviews applications from foreign nationals seeking to enter Canada to work, issues visas, and authorizes work permits.

For more information:

Temporary Foreign Worker Program: http://www.edsc.gc.ca/eng/jobs/foreign_workers/index.shtml



Securities Regulations

Canadian securities regulators have recognized the special and unique characteristics of the mining sector by adopting industry-specific reporting standards for public disclosure of information to investors for companies engaged in mineral exploration, development and production. This is a responsibility of each jurisdiction. The Canadian Securities Administrators (CSA) developed National Instrument NI 43-101, a set of rules and guidelines aimed at ensuring accuracy and consistency in public disclosures for mining and exploration companies.

Standards of Disclosure for Mineral Projects, NI 43-101

The primary purpose of this instrument is to ensure that resource companies provide timely and accurate reporting of technical and company information to investors. NI 43-101 requires mining and mineral exploration companies listed on a Canadian stock exchange in Canada to publicly disclose scientific and technical information about mineral projects. NI 43-101 supports fair and efficient capital markets by enhancing the accuracy and integrity of disclosure in the mining sector and provides investors with a higher level of protection.

Extractive Sector Transparency Measures Act (ESTMA)

In 2014, the Government of Canada enacted the *Extractive Sector Transparency Measures Act* (ESTMA), which established mandatory reporting standards. The ESTMA requires that extractive entities, which are engaged in the commercial development of minerals, oil and natural gas, subject to Canadian law, report annually on specific payments of \$100,000 or more made to all levels of government in Canada or abroad.

The Canadian legislation is broadly aligned with emerging international reporting requirements in the United States and the European Union.

Payments to be reported include:

- Taxes, other than consumption taxes and personal income taxes;
- Royalties;
- Fees, including rental fees, entry fees, regulatory charges, and other considerations for licences, permits or concessions;
- Production entitlements;
- Bonuses, including signature, discovery, and production bonuses;
- Dividends other than dividends paid as ordinary shareholders; and
- Infrastructure improvements.

In Quebec, *An Act Respecting Transparency Measures in the Mining, Oil and Gas Industries* was adopted on October 21, 2015.

For more information:

Canadian Securities Administrators:
<https://www.securities-administrators.ca>

Extractive Sector Transparency Measures Act: <http://laws-lois.justice.gc.ca/eng/acts/E-22.7/page-1.html>

Corruption of Foreign Public Officials Act: <http://laws-lois.justice.gc.ca/eng/acts/c-45.2/index.html>

An Act Respecting Transparency Measures in the Mining, Oil and Gas Industries:
http://www2.publicationsduquebec.gouv.qc.ca/dynamicSearch/telecharge.php?type=2&file=/M_11_5/M11_5_A.html

ANNEX:

Additional Sources of Information

(Disclaimer: The external links contained in the For more Information and Additional Information sections are provided on the basis that they contribute to improved knowledge and understanding of the fiscal and regulatory environment in place for the minerals and metals industries in Canada. The inclusion of these links does not necessarily signify an endorsement by Natural Resources Canada of page content or the host organization's policies and opinions.)

Provincial and territorial ministries/departments responsible for natural resources and mines

Newfoundland and Labrador

Department of Natural Resources – Explore Newfoundland and Labrador:

<http://www.nr.gov.nl.ca/nr/mines/investments/investments.html>

Guidebook to Exploration, Development and Mining in Newfoundland and Labrador:

<http://www.nr.gov.nl.ca/nr/mines/exploration/guidelines/Guidebook.pdf>

Financial assistance for mineral exploration

<http://www.nr.gov.nl.ca/nr/mines/exploration/mip/>

New Brunswick

Department of Energy and Mines: <http://www2.gnb.ca/content/gnb/en/departments/energy.html>

Exploration incentives:

<http://www2.gnb.ca/content/gnb/en/departments/energy/minerals/content/Incentives.html>

Nova Scotia

Department of Natural Resources – Geoscience & Mines Branch:

<http://www.novascotia.ca/natr/meb/>

Prince Edward Island

Department of Communities, Land and Environment: <http://www.gov.pe.ca/cle/>

Quebec

Ministry of Energy and Natural Resources: <http://www.mern.gouv.qc.ca/english/department/index.jsp>

Investissement Québec – Mining:

<http://www.investquebec.com/international/en/industries/mining.html>

Ontario

Ministry of Northern Development and Mines: <http://www.mndm.gov.on.ca/en>

Manitoba

Ministry of Mineral Resources: <http://www.gov.mb.ca/iem/index.html>

Saskatchewan

Ministry of the Economy – Our Mineral Resources: <http://economy.gov.sk.ca/Mining>

Mining and Mineral Exploration:

<http://www.environment.gov.sk.ca/Default.aspx?DN=932b6eaa-b38e-4adc-8d6b-83a404328042>

Alberta

Ministry of Energy – Mining in Alberta: <http://www.energy.alberta.ca/minerals/1084.asp>

British Columbia

Ministry of Energy and Mines – Mineral Exploration and Mining:

<http://www2.gov.bc.ca/gov/content/industry/mineral-exploration-mining>

Yukon

Department of Energy, Mines and Resources: <http://www.emr.gov.yk.ca>

Yukon Mining Recorder: <http://www.yukonminingrecorder.ca>

Department of Economic Development: <http://www.economicdevelopment.gov.yk.ca/>

Northwest Territories

Department of Industry, Tourism and Investment – Mines and Minerals:

<http://www.iti.gov.nt.ca/sectors/mines-minerals>

Nunavut

Department of Economic Development and Transportation: <http://www.gov.nu.ca/edt>

Provincial/territorial mining tax legislation links

Province/ Territory	Title of statute	Website
Alberta	Metallic and Industrial Minerals Royalty Regulation	http://www.energy.alberta.ca/minerals/695.asp
British Columbia	Mineral Tax Act	http://www.bclaws.ca/EPLibraries/bclaws_new/document/ID/freeside/00_96291_01
Manitoba	The Mining Tax Act	http://web2.gov.mb.ca/laws/statutes/ccsm/m195e.php
New Brunswick	Metallic Minerals Tax Act	http://laws.gnb.ca/en/showfulldoc/cs/M-11.01//20120809
Newfoundland and Labrador	Revenue Administration Act	http://www.assembly.nl.ca/legislation/sr/statutes/r15-01.htm
Nova Scotia	Mineral Resources Regulations	http://www.novascotia.ca/just/regulations/regs/mrregs.htm
Ontario	Mining Tax Act	http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_90m15_e.htm
Quebec	Mining Tax Act	http://www2.publicationsduquebec.gouv.qc.ca/documents/lr/l_0_4/l0_4_A.htm
Saskatchewan	The Mineral Taxation Act, 1983	http://www.publications.gov.sk.ca/details.cfm?p=631
Northwest Territories	Northwest Territories Mining Regulations	http://laws-lois.justice.gc.ca/eng/regulations/SOR-2014-68/
Nunavut	Nunavut Mining Regulations	http://lois-laws.justice.gc.ca/eng/regulations/SOR-2014-69/index.html
Yukon	Yukon Quartz Mining Act	http://laws-lois.justice.gc.ca/eng/acts/Y-4/index.html

National mining associations and relevant organizations

Canadian Association of Mining Equipment and Services for Export (CAMESE): <http://www.camese.org>

Canadian Aboriginal Minerals Association (CAMA): <http://www.aboriginalminerals.com>

Canadian Mining Industry Research Organization (CAMIRO): <http://www.camiro.org>

The Canadian Chamber of Commerce (CCC): <http://www.chamber.ca>

Engineers Canada: <http://www.engineerscanada.ca>

Canadian Diamond Drilling Association (CDDA): <https://www.cdda.ca>

Centre for Excellence in Mining Innovation (CEMI): <https://www.miningexcellence.ca/>

Canadian Institute of Mining, Metallurgy and Petroleum (CIM): <http://www.cim.org>

Canada Mining Innovation Council (CMIC): <http://www.cmic-ccim.org>

COREM: <https://www.corem.qc.ca/en>

Geoscientists Canada: <http://geoscientistscanada.ca>

International Minerals Innovation Institute (IMII): <http://www.imii.ca/>

National Orphaned/Abandoned Mines Initiative (NOAMI): <http://www.abandoned-mines.org/>

Mineralogical Association of Canada (MAC): <http://www.mineralogicalassociation.ca>

The Mining Association of Canada (MAC): <http://mining.ca>

Mining Innovation, Rehabilitation and Applied Research Corporation (MIRARCO): <http://www.mirarco.org>

Prospectors & Developers Association of Canada (PDAC): <http://www.pdac.ca>

Standards Council of Canada: <https://www.scc.ca/en/industry>

Sustainable Development Technology Canada (SDTC): <https://www.sdtc.ca/>

Société de recherche et développement minier (SOREDEM):

<http://www.amq-inc.com/en/the-association/soredem>

Provincial/territorial mining associations and organizations

Newfoundland and Labrador

Mining Industry NL: <http://miningnl.com>

Newfoundland & Labrador Prospectors Association (NLPA): <http://www.nlprospectors.org>

New Brunswick

The New Brunswick Prospectors and Developers Association: <http://nbpda.org>

Nova Scotia

Mining Association of Nova Scotia (MANS): <http://tmans.ca>

The Mining Society of Nova Scotia: <http://www.miningsocietyns.ca>

Quebec

Québec Mining Association (QMA): <http://www.amq-inc.com/en/>

Quebec Mineral Exploration Association (AEMQ): <http://www.aemq.org/EN/>

Ontario

Ontario Mining Association (OMA): <http://www.oma.on.ca>

Ontario Prospectors Association (OPA): <http://www.ontarioprospectors.com>

Manitoba

Mining Association of Manitoba Inc.: <http://www.mines.ca>

Manitoba Prospectors and Developers Association: <http://mpda.ca>

Saskatchewan

Saskatchewan Mining Association (SMA): <http://www.saskmining.ca>

Alberta

Alberta Chamber of Resources: <http://www.acr-alberta.com>

British Columbia

Mining Association of British Columbia (MABC): <http://www.mining.bc.ca/>

Association for Mineral Exploration British Columbia (AME BC): <http://www.amebc.ca/>

Yukon

Yukon Chamber of Mines: <http://www.yukonminers.ca/>

Yukon Prospectors Association: <http://www.yukonprospectors.ca/>

Yukon Mining Alliance: <http://www.yukonminingalliance.ca/>

Klondike Placer Miners' Association: <http://www.kpma.ca/>

Northwest Territories

NWT & Nunavut Chamber of Mines: <http://www.miningnorth.com/>

Nunavut

Nunavut Development Corporation: <http://ndcorp.nu.ca/we-invest/areas-of-investment>