

Income Tax

LIM. 16.9 Guidelines regarding exploration expenses eligible for tax assistance relating to mining exploration under the *Mining Tax Act*
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Reference(s): *Mining Tax Act* (CQLR, c. I-0.4), sections 16.7 to 16.9, 16.14 to 16.18, 32 and 32.0.1

For information regarding the rules applicable to mine operators in determining which exploration expenses are eligible for the exploration allowance and the refundable duties credit for losses provided under the *Mining Tax Act*, see interpretation bulletin IMP. 395.