

## Consumer Taxes

**CAR. 7/R1**                      **Industrial Minerals**  
**Date of publication:**      **June 27, 1986**

Reference(s):                      *Fuel Tax Act* (R.S.Q., c. T-1), section 10, paragraph *a*, subparagraph *viii* and section 10, paragraph *b*, subparagraph *iv*  
*Regulation respecting the application of the Fuel Tax Act* (R.R.Q., 1981, c. T-1, r.1, as amended), section 10R5, paragraphs *d* and *e*

*This bulletin cancels and replaces bulletin CAR. 7 dated February 28, 1986.*

### THE ACT

“**10.** Every person, provided that he applies therefor within the time limit and according to the terms and conditions established by regulation, is entitled to a refund of the tax that he has paid:

- (a) on gasoline when the gasoline
  - viii.* was used to operate a motor vehicle registered for use exclusively on private land or a private road and used for farming, forest or mining operations as defined by regulation;
- (b) on non-coloured fuel oil when that fuel oil
  - iv.* was used to operate a motor vehicle registered for use exclusively on private land or a private road and used for farming, forest or mining operations as defined by regulation.”

### THE REGULATION

“**10R5.** For the purposes of this section and of subparagraph *viii* of paragraph *a* and subparagraph *iv* of paragraph *b* of section 10 of the Act, the following mean:

- (d) “mining operation”: all activity carried out to discover a mineral resource in Québec or for the mining of such a resource;
- (e) “mineral resource”: a deposit of base or precious metals, coal, bituminous or oil sands, oil shale, or a mineral deposit from which the principal mineral extracted is:
  - i.* an industrial mineral contained in a non-bedded deposit, as certified by the Minister of Energy and Resources;

- ii. sylvite, halite or gypsum; or
- iii. silica that is extracted from sandstone or from quartzite.”

**APPLICATION OF THE ACT**

The following industrial minerals contained in a non-bedded deposit are, for the purposes of paragraph e of section 10R5 of the regulation, certified by the Minister of Energy and Resources:

Asbestos	Mica
Antimony	Nephelite syenite
Apatite	Ochre
Barite	Olivine
Brucite	Pyrite
Chromite	Pyrophyllite
Disthene	Rutile
Feldspar	Semi-precious Stones
Fluorite	Sillimanite
Graphite	Strontium
Garnet	Sulphur
Ilmenite	Talc
Kaolin	Rare earth
Lithium	Wollastonite
Magnesite	Zircon

In the case of a deposit producing principally limestone or dolomite, written attestation thereof from the Minister of Energy and Resources is required.

Where several industrial minerals are present in the same mineral deposit, such deposit cannot qualify as a mineral deposit within the meaning of the regulation unless the principal mineral that is to be extracted therefrom is a mineral mentioned in the above list, or sylvite, halite, gypsum, or silica that is extracted from sandstone or from quartzite.