
Title Policy for reconsideration of the deadline to make an application for the Yukon Government Carbon Price Rebate for mining.

Overview The deadline for making an application for a mining rebate under the Yukon Government Carbon Price Rebate Act is on or before September 30 for the carbon levy paid during the prior calendar year.

This deadline allows eligible miners up to nine months to make an application.

An eligible miner can make a request for a reconsideration in writing to the Minister if they failed to make an application by the deadline. The eligible miner must demonstrate that there were exceptional circumstances beyond their control that prevented them from meeting the deadline and they must provide documentation supporting their request.

If the Minister does not accept an application made after the deadline, the applicant may apply for the general business carbon price rebate on their tax return. The Canada Revenue Agency administers this rebate for the Government of Yukon.

Legislation Yukon Government Carbon Price Rebate Act, Division 2
Yukon Government Carbon Price Rebate Act, Section 19(3)
Interpretation Act, Section 17(2)

Definitions **Reconsideration:** means a request by an eligible miner for the Minister to reconsider an application made after the deadline of September 30 due to exceptional circumstances.

Reconsideration period: means fifteen months after the deadline.

Applicant: means an eligible miner.

Deadline: means September 30 annually, which is nine months after the end of the calendar year for which an application relates.

Eligible miner: for a mining rebate year, means an eligible placer miner or an eligible quartz miner (or, where the context requires, an eligible placer mining partnership or an eligible quartz mining partnership) for the mining rebate year (Section (1)).

Exceptional circumstances: means circumstances wherein the eligible miner could not have had reasonable time or opportunity to meet the September 30 deadline.

Make an application: means the application is received by the Department of Finance and it is complete with the required application form filled out in full and all required documentation as described on the application form included.

Mining rebate year: means a calendar year.

Minister: means the Minister for the Department of Finance and includes the Deputy Minister for the Department of Finance (per *Interpretation Act*).

Requirements

Reconsideration regarding applications

The Yukon Government Carbon Price Rebate Act allows an eligible miner to request the Minister to reconsider an application made after the deadline date (Section 19(3)). The Act does not allow for any other issue to be reconsidered.

The Minister may accept an application at any time up to fifteen months after the deadline, if the Minister considers that the delay resulted from exceptional circumstances that prevented the eligible miner from making an application on or before the deadline.

Exceptional circumstances

The applicant must demonstrate and provide documentation, in their request for reconsideration, of the exceptional circumstances wherein the failure to meet the deadline could not have been avoided.

Some examples of what may be considered exceptional circumstances include, but are not limited to, the following:

- incapacitating illness or injury of the applicant or their accountant
- death of the applicant or their accountant
- territorial, national or global health disasters
- territorial, national or global environmental disasters

Processing applications

Department of Finance will notify the applicant, as soon as possible, if their rebate application is incomplete, in advance of the deadline, so that the applicant has as much time as possible to complete their application prior to the deadline.

For applications that remain incomplete past the September 30 deadline, the applicant will receive a notice informing them that their application has been denied, the reason for denial, and about the provision under the Yukon Government *Carbon Price Rebate Act* which allows for a request to reconsider the application.

For applications received after the September 30 deadline, the applicant will receive a notice informing them that their application has been denied, the reason for denial, and about the provision in the Act which allows for a request to reconsider the application.

The Department of Finance will retain all applications and supporting documents as evidence until the reconsideration period has passed or until the Minister has made a decision regarding a reconsideration.

Process for reconsidering an application

If an application for a mining rebate is not accepted because the complete application was not made on or before September 30, the eligible miner should submit their request for reconsideration in writing to the Deputy Minister of Finance. The request to reconsider must contain all relevant documentation supporting the claim that exceptional circumstances had prevented the timely application for the rebate. As well, all necessary documentation to complete the application, if outstanding, must also be submitted as part of the request.

Email: carbonrebate@gov.yk.ca

Attention: Deputy Minister, Department of Finance

Mail:

Deputy Minister of Finance
Government of Yukon
Box 2703
Whitehorse, Yukon
Y1A 2C6

The Deputy Minister will inform the eligible miner in writing regarding the decision within fifteen working days of receiving the request.

The Act does not allow for a reconsideration of this decision.

If the decision is to not accept the request, the eligible miner may apply for the general business carbon price rebate on their tax return. The Canada Revenue Agency administers this rebate for Government of Yukon.

If the decision is to accept the request, Department of Finance will process the application.

Further information

Contact : Director, Fiscal Policy

The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation. The Act and regulations are on our website at: gov.yk.ca/legislation