

Publisher's Note

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2023 — Release 1

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Gamble

Taxation of Canadian Mining

Chapters 1, 3, 7, 12, and 13 have been updated with commentary discussing pre-production exploration-stage expenses.

Highlights

Chapter 1, Mineral Property Interests; **Chapter 3**, Exploration and Development; and **Chapter 7**, Tax Rates and Tax Credits have been reviewed and refreshed with minor changes.

Chapter 12 — Flow-Through Shares: The chapter has been reviewed and refreshed with updated commentary regarding pre-production exploration-stage expenses for flow-through mining expenditures; indemnity provisions; one year look-back rule; six-year reassessment period; federal investment tax credit; and provincial flow-through share tax credits.

Chapter 13 — Provincial Income Taxes: The chapter has been reviewed and refreshed with commentary updated regarding British Columbia and Saskatchewan pre-production exploration-stage expenses.

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TAXATION OF CANADIAN MINING

2023 – Release 1

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