

sector publishes reports and advises government departments and agencies on policy. Current activities include regional studies of the mineral economy in Canada; assessment of mineral projects for which federal support has been requested; resource and reserve studies in a number of mineral commodities; and the safeguarding of Canadian mineral interests through participation in the work of international agencies. The sector administered the Emergency Gold Mining Assistance Act to aid communities largely dependent upon the gold mines until the act expired in June 1976. In collaboration with the Canadian International Development Agency and with the support of industry, the sector sets up training courses for mineral scientists, technologists and economists brought to Canada under various aid programs, and advises on mineral projects undertaken by Canada as an aid to developing countries. The sector publishes extensively and maintains a listing of about 16,000 mineral showings and deposits in Canada that may be consulted by the public.

The energy policy sector is primarily a policy-making group with a direct impact on the mining industry. It assesses individual projects and developments relative to each energy source and in terms of their inter-relationships. It appraises trends in oil and gas exploration and production, transportation, processing and marketing in Canada and abroad, and provides information to federal government agencies, industry and the public on oil and gas developments. In the field of uranium, the sector continues to co-ordinate matters in the areas of stockpiling, establishment of enrichment facilities and export. With respect to coal, it provides research and development grants and advises on production expansion rates in the light of profitability and projected demand. The sector also administers federal interests in offshore mineral resources as well as in federally owned mineral rights in the provinces.

Tax incentives to the mining industry. Although mineral industry enterprises are subject to federal income tax, certain benefits granted to them under the Income Tax Act serve as incentives to exploration and development. An outline of tax amendments and regulations affecting mining in general appears in previous editions of the *Canada Year Book*. Some general information is included in the sub-section on corporation income tax in Chapter 20 of this edition. The most up-to-date information on income tax allowances which apply to the mining industry may be obtained from Revenue Canada, Taxation and appropriate provincial tax offices.

12.7.2 Provincial government aid

Newfoundland. The mines and energy department provides the following services in support of exploration and mining activities: programs of geological and geochemical surveying and of mineral assessment to encourage development of mineral resources; inspection of exploration work and mining operations; control of removal of beach sand and gravel as a conservation measure; identification of mineral rock specimens; technical advice; co-operation with the geological survey and other federal government agencies; and publication of data for educational and informational purposes. Geological, geochemical and geophysical reports and maps, and compilations of general data pertaining to specific areas are available at nominal cost. Other information from unclassified files is available to interested parties. Prospectors' or miners' permits are issued and mining claims are recorded.

Nova Scotia. The mines department carries out safety inspection of mines, quarries and allied processing plants, development sites and storage facilities for explosives. Diamond drills are available to exploration and producing companies on a contract basis and industry is assisted in surface and subsurface development and construction projects. The department also carries out mine rescue and first aid training and administers all matters relating to mineral rights.

A resources and geological services division carries out geological, geochemical and geophysical surveys and studies of occurrences of specific minerals. It publishes the results in annual and specific reports, including maps. An analytical and ore dressing section, affiliated with Nova Scotia Technical College, provides an important service to both the department and industry.