

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 department 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. Some general information is included in the sub-section on corporation income tax in Chapter 22 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.

Provincial government aid

12.7.2

The provincial mines, energy, minerals and natural resources departments provide the following services in support of exploration and mining activities: geological, geochemical and geophysical surveys and reports and maps.

Newfoundland. The mines and energy department provides programs of 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. Reports, 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 inspects 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 administers all matters relating to mineral rights, carries out mine rescue and first aid training, and conducts surveys and studies of occurrences of specific minerals, publishing the results in annual and specific reports, including maps. An analytical and ore dressing section, affiliated with Nova Scotia Technical College, provides a service to both the department and industry.

New Brunswick. The natural resources department administers safety regulations, inspects mines and associated plants, conducts mine rescue training, and prepares mineral statistics reports and reviews of mining operations. It provides the mineral (including petroleum) and construction industries with basic data to assist in the discovery, development and utilization of the province's mineral resources. The administration of Crown-owned mineral, petroleum-gas, bituminous shale and granular aggregate resources includes issuing prospecting licences, recording mining claims and issuing mining licences and leases. Regional offices and core libraries are maintained at Sussex, Fredericton and Bathurst. Reports and maps pertaining to exploration work filed for assessment credit are kept in these offices and are available to the public.

Quebec. The natural resources department undertakes a study of the province and produces detailed area reports and maps. It controls the mining rights granted on Crown lands; registers mining claims; issues development permits or special permits governing sale or rental of lands for mining purposes; and ensures that holders of mining rights carry out development work prescribed.

The department is concerned with optimum use of Quebec's mineral resources in line with both development and conservation. It identifies and promotes projects that lend themselves to tangible results in development of mineral resources and arranges studies on marketing, financing, transportation, development and exploitation techniques, profitability and other criteria affecting mineral resource development. The