

**January 2019**

<b>ANNOUNCEMENTS .....</b>	<b>2</b>
Changes to Natural Gas Royalty Reporting Deadlines & Due Dates .....	2
Administrative Change for Petrinex Reporting.....	3
Allowable Cost (AC) and Sulphur Corporate Average Price Calculation (VA3) Submissions for Production Year 2018 .....	3
<b>MONTHLY INFORMATION.....</b>	<b>6</b>
Re-Allocation of Assigned Volumes (RMF2s).....	6
Pricing for Gas and Gas Products.....	6
November 2018 Royalty Due February 28, 2019 .....	7
December 2018 VA4 Due February 15, 2019 .....	7
Petrinex Deadline Submissions.....	7
Interest Rate January 2019.....	7
October Provisional Assessment Charge.....	7
October Penalty Charges.....	8
Production Allocation Discrepancy (PAD) Potential Royalty Impact .....	8
Well Event Measured Depth Determination Letter.....	8
NGDDP Confidential Wells .....	8
<b>INFRASTRUCTURE DATA.....</b>	<b>9</b>
Business Associate ID Listing .....	9
Client Status Changes .....	9
Nova Tolls - Multiple Gas Reference Prices .....	9
<b>REMINDERS .....</b>	<b>10</b>
Alberta Energy – Gas Royalty Operations Calendar .....	10
Modernized Royalty Framework Guidelines .....	10
Enhanced Hydrocarbon Recovery Program: Secondary Recovery Scheme Benefit Schedule .....	10
<b>BUSINESS CONTACTS .....</b>	<b>11</b>
Quick Reference .....	11
Petrinex Business Desk .....	11
Volumetric & Cost Reporting.....	11
Management Information .....	11
Royalty Accounting .....	12
Gas Royalty Features .....	12
Freehold Mineral Tax.....	12
Reference Prices and Valuation Allowances Calculation Information.....	12
Alberta Energy Internet Webpage .....	12
<b>Appendix A.....</b>	<b>13</b>
Terms for Secondary Schemes.....	13
<b>Appendix B.....</b>	<b>14</b>
Alberta Energy – Gas Royalty Operations Calendar .....	14

## ANNOUNCEMENTS

### Changes to Natural Gas Royalty Reporting Deadlines & Due Dates

#### New Business Processes

The Department of Energy has concluded a review of business processes related to the natural gas royalty reporting deadlines for monthly volumetric allocations and the due dates for annual allowable costs. This information is used in the calculation of Crown royalties for gas and gas products and the associated Crown share of allowable costs.

New business processes will be implemented as follows:

- Effective with January 2019 production, the monthly Volumetric/SAF/OAF invoice cut-off date will be moved from the 15<sup>th</sup> day of the month to the 10<sup>th</sup> day of the month. All submissions received by the department on or before the invoice cut-off date of the 10<sup>th</sup> day of the month are included in the current billing period invoice. Submissions received after the cut-off date are applied to the following month's invoice.
- Effective with January 2019 production, the due date for the Monthly Corporate Average Price Calculation – Sulphur (VA4) will be moved from the 15<sup>th</sup> day of the month to the 10<sup>th</sup> day of the month.
- Effective with the 2018 production year's annual reporting, the due date for the Annual Corporate Average Price Calculation – Sulphur (VA3) will be moved from April 15<sup>th</sup> to April 10<sup>th</sup> of the year following the production year.
- Effective with the 2018 production year's annual reporting, the due date for Capital & Operating Cost Allowance (AC2) will be moved from April 30<sup>th</sup> to May 31<sup>st</sup> of the year following the production year.
- Effective with the 2018 production year's annual reporting, the due date for Capital & Operating Cost Allowance Reallocation (AC3) and Custom Processing Fees Paid (AC5) will be moved from May 15<sup>th</sup> to June 10<sup>th</sup> of the year following the production year.

Note: If the due date falls on a weekend or a holiday, the next business day will apply.

#### Amendment to Natural Gas Royalty Regulations

New business processes resulted in amendments to specific sections that are identified in the following links to the Natural Gas Royalty Regulations for 2009 and 2017:

[http://www.gp.alberta.ca/documents/orders/orders\\_in\\_council/2018/1118/2018\\_370.html](http://www.gp.alberta.ca/documents/orders/orders_in_council/2018/1118/2018_370.html)

[http://www.gp.alberta.ca/documents/orders/orders\\_in\\_council/2018/1118/2018\\_371.html](http://www.gp.alberta.ca/documents/orders/orders_in_council/2018/1118/2018_371.html)

**Administrative Change for Petrinex Reporting**

Effective with the January 2019 billing period, March 2019 calendar month, the Petrinex infrastructure reporting deadline will be changed from the 15<sup>th</sup>, 12:00 midnight to the 10<sup>th</sup>, 9:00 p.m. to allow for processing. This change reflects the changes made in the *Natural Gas Royalty Regulation, 2009 and 2017*.

**Allowable Cost (AC) and Sulphur Corporate Average Price Calculation (VA3) Submissions for Production Year 2018**

This is a reminder for royalty clients that Allowable Cost (AC1, AC2, AC3 and AC5) and Annual Corporate Average Price Calculation - Sulphur (VA3) submissions for the 2018 production year are due on the following dates:

Form Type	Due Date	Penalty
AC1	March 01, 2019	-
VA3	April 10, 2019	\$1,000/One time only
AC2	May 31, 2019	\$100/Form/Month upon due date to a maximum of \$600
AC3	June 10, 2019	-
AC5	June 10, 2019	\$100/Form/Month upon receipt to a maximum of \$600

All allowable cost submissions (initial and amended filings for current and prior production years) by Facility Cost Centre (FCC) operators are required to be completed on Petrinex. It is mandatory for operators to submit their capital and operating costs (AC2) and for custom users to submit their custom processing fees (AC5) on Petrinex. A reallocation of capital and/or operating costs (AC3) is optional. Even though these submissions remain voluntary for non-operators, they are strongly encouraged to use Petrinex to submit and retrieve their AC2, AC3 and AC5 data.

Annual allowable cost submissions are processed nightly except during an invoice run cycle. New facility cost centre set-ups are processed within four (4) hours of receipt if received in the morning, with an overnight turnaround if received in the afternoon. Processing of new facility cost centre set-ups continue during an invoice run cycle.

The business rules and submission method for VA3 submissions remain the same with notification from the department informing clients that their submissions have been processed. Sulphur Corporate Average Price submissions are processed as they are received, except during an invoice run cycle.

The department encourages timely submissions to allow sufficient turnaround time for corrections. The font size on faxed forms must be 10 pt or greater and should not be bold. Penalties will apply where valid system acceptable submissions are not received by the filing deadline. Barring the department’s responsibility, inability to submit annual cost submissions on Petrinex and/or illegible script will not reverse a penalty once imposed.

If you have any questions regarding the above forms and their respective reporting requirements, please contact:

Form	Contact Phone #	Contact E-mail
VA3	Pricing & Analysis Team 403-297-5467 or 403-297-5427	<a href="mailto:GasValuation.Energy@gov.ab.ca">GasValuation.Energy@gov.ab.ca</a>
AC1, AC2, AC3, AC5	Volumetric and Cost Reporting Unit 780-422-8727	<a href="mailto:VCR@gov.ab.ca">VCR@gov.ab.ca</a>

**Capital and Operating Cost Allowance Filing - Expected AC2 Reports on Petrinex**

The Crown deducts allowances for costs incurred and paid in Alberta for compressing, gathering and processing its royalty share of gas and gas products. Annual capital and operating cost allowances are combined on the AC2-V4 with an ability to allocate these cost allowances among working interest owners and multiple delivery facilities. The FCC operator, on record at year end, is responsible for filing the AC2-V4.

The Expected AC2 Report identifies the FCC operator as of a specific date and is generated to help FCC operators in verifying their status as well as the effective date. It also identifies whether a valid AC2 was submitted for a production year.

The Expected AC2 Report is grouped by an Alberta Energy Regulator (AER) Facility and related FCC. The report displays the following:

- Facility ID and Facility Name
- FCC ID and FCC Name
- “Y”(yes) and “N”(no) Indicators to identify whether or not the FCC is fully depreciated
- The FCC Operator Effective Date
- “Y”(yes) and “N”(no) Indicator to determine whether or not an AC2 was submitted for the production year
- All consolidated/amalgamated companies have been included within this report, where applicable.

The information in the report reflects the department’s records as of the file preparation date and does not reflect submissions subsequently received and/or processed. Any submission (AC1, AC2, Invoice Consolidation Concurrence – ICC1, etc.) that is processed after the report date is not shown. Please note that absence of a company name or FCC from these reports is not an acceptable reason to waive a penalty once assessed.

The Expected AC2 Report is available in PDF, TXT and CSV formats and is generated weekly during the Gas Cost Allowance reporting season. Expected AC2 reports will be available on Petrinex weekly, from the first week of February 2019 to the last week of June 2019.

If you are not the operator of the FCC identified on the report, please submit a Facility Cost Centre Set-Up/Change (AC1-V2) identifying the change in operator and its effective date. An AC1 submission identifying an FCC change in operator is due on or before the last day of the month following the production month in which the change occurred.

Please note that FCCs that are shut-in or terminated for an entire production year will not appear on the report. Operators of fully depreciated (zero remaining useful life) FCCs remain responsible for AC2-V4 submissions. Submissions are required to ensure the department has correctly identified Capital and Operating Cost Allowance allocations to working interest owners and/or other delivery facilities as well as Custom Processing Adjustment Factors for the FCC.

AC2-V4 submissions filed on Petrinex can be entered online or by batch. If a system acceptable AC2-V4 submission is not received and processed by the filing deadline (May 31<sup>st</sup> of the year following the production year to which it relates), a penalty will be assessed.

The deadline for filing an AC2-V4 for the production year 2018 is May 31, 2019.

For access to or use of Petrinex, contact the Petrinex Service Desk at 1-800-992-1144.

### **Custom Processing Allowance Fees Paid – Expected AC5 Reports on Petrinex**

Royalty clients that have incurred and paid for compressing, gathering and/or processing gas and gas products on a fee-for service basis, in Alberta, are required to submit an AC5-V4 to the department by June 10<sup>th</sup> of the year following the production year to which it relates. This includes custom processing fees associated with freehold, purchased, and out-of-province volumes. The Expected AC5 Report provides a complete list of the Alberta Energy Regulator (AER) facilities and related Facility Cost Centres (FCCs) where the operator has allocated custom user volumes to the royalty client in Parts 6 and 10 (Custom Processing Adjustment Factor) of a Capital & Operating Cost Allowance AC2-V4 submission.

This report is generated to help royalty clients in identifying the AER facilities and FCCs that require the royalty client to file an AC5-V4. The information in the report identifies the department's records as of the file preparation date and does not reflect submissions subsequently received and/or processed.

The Expected AC5 Report is grouped by AER Facility and related FCC. The report displays the following:

- FCC ID, FCC Name & FCC Type
- Operator ID and Name allocating custom user volumes
- Allocated Custom Processing (CP) volumes in 10<sup>3</sup>m<sup>3</sup>

In addition, as of the report generation date, there are "Y" (yes) and "N" (no) indicators for the previous and current production years that identify whether:

- the department has received a valid AC5 submission for the royalty client and
- the AER facility has been reported on the AC5 submission.

If a system acceptable AC5-V4 submission is not received and processed by its filing deadline (June 10<sup>th</sup> of the year following the production year to which it relates) it is subject to penalty charges upon receipt. Please note that the absence of a company name or an FCC from these reports will not be an acceptable reason for a waiver of penalty.

The Expected Custom Processing Fees Paid (AC5) report is available in PDF, TXT and CSV formats. The Expected AC5 report will be available on Petrinex weekly from the first week of February 2019 to the last week of June 2019.

Operators of FCCs must use Petrinex to retrieve the report. Non-operators and other royalty clients that currently submit and receive hard documents will continue to receive the Expected AC5 report by mail. Electronic filers are required to submit their Allowable Cost forms via Petrinex.

The deadline for filing an AC5-V4 for the production year 2018 is June 10, 2019.

If you have any questions, please contact the Volumetric & Cost Reporting Unit at 780-422-8727 or email [VCR@gov.ab.ca](mailto:VCR@gov.ab.ca).

For access to or use of Petrinex, contact the Petrinex Service Desk at 1-800-992-1144.

## MONTHLY INFORMATION

### Re-Allocation of Assigned Volumes (RMF2s)

As per [the Alberta Natural Gas Royalty Guidelines \(2009, Updated\)](#), Chapter III, Section 2.2.1, Royalty clients may submit an RMF2 form if they wish to reassign all or part of their Crown and/or freehold volumes of gas and gas products allocated to well events, well groups, units, or injection schemes. The RMF2 Listing report identifies the royalty clients' active RMF2s currently in our system as well as the date that the form was last used to re-assign volumes.

Royalty Clients should review their RMF2 reports issued each month, and are requested to submit termination dates for those RMF2s that are no longer required. The number of unused documents continues to increase. Part 3.4 of the RMF2 form requires a Termination Date be completed and it should be defined for a reasonable timeframe. The RMF2 is not intended for the facilitation of sales activity between clients. In those instances, the OAF can be changed in order to facilitate a smooth transition of responsibility for the production volumes. As a reminder, the department will require definite termination dates applied to each form (Part 3.4). If the termination date is not on the form, it will be returned to the submitter. The Department expects that this will reduce the number of obsolete documents in our system.

If you require any additional information, please contact VCR at [VCR@gov.ab.ca](mailto:VCR@gov.ab.ca).

### Pricing for Gas and Gas Products

For pricing on gas, gas products, and transportation information for November 2018, please refer to the [Information Letter](#).

The monthly default sulphur price for **November 2018** is **\$125.15**. Below are the annual sulphur default prices:

2014	2015	2016	2017
\$82.35	\$101.10	\$43.13	\$57.11

### November 2018 Royalty Due February 28, 2019

**Royalty clients are to remit the total amount payable shown on the February 2019 Statement of Account by February 28, 2019.** If the amount payable includes accrued current period interest, the interest has only been accrued to the statement issue date. Clients must also include the additional interest that has accrued from the statement issue date to the date of payment, using the per diem amount provided. Current period interest will not be charged on current invoice charges for the production month of November if it is paid in full by February 28, 2019.

The February 2019 Statement of Account shows your amount payable as of the Statement issue date. It includes any outstanding balances from your previous statement, your November 2018 invoice amount and any applicable current period interest charges. It also identifies refunds resulting from overpayments.

**Note: If the due date falls on a non-business day, the next business day will apply as the due date except for the month of March due to the Government of Alberta's fiscal year end. In this situation, the due date will apply previous to the non-business day as the due date.**

Please refer to the Alberta Natural Gas Royalty Guidelines (2009, Updated) Chapter VII Section 1- Levying and Collecting Natural Gas Royalty. Also, refer to Natural Gas Royalty Regulation, 2017 Payment of royalty compensation.

Cheques are made payable to the Government of Alberta and must contain the G94 account number as reflected on the Statement of Account.

### December 2018 VA4 Due February 15, 2019

The VA4 forms for the production month of December 2018 are due in the department offices by February 15, 2019.

**Note: If the due date falls on a non-business day, the next business day will apply as the due date for VA4 forms.**

### Petrinex Deadline Submissions

The Petrinex deadline for SAF, OAF, and Volumetric submissions are posted on the Petrinex website "[Reporting Calendars](#)" under Calendars. **Changes to this calendar will be posted on the [Petrinex website home page](#) in "Broadcast Messages."**

### Interest Rate January 2019

Alberta Energy's interest rate for January 2019 is **4.95%**

### October Provisional Assessment Charge

The summary of Provisional Assessment Charges for all production periods in the October 2018 billing period was:

First Time Provisional Assessment	Reversals of Provisional (Net)	Net Provisional Assessment
\$647,794.38	(\$749,462.08)	(\$101,667.70)

### October Penalty Charges

The penalty table below shows at the form level, the total penalty charges and reversals, for the October 2018 billing period.

Forms	Penalty Charges	Penalty Reversals	Net Penalty Charges for 2018/10
AC2	\$33,600	(\$35,300)	(\$1,700)
AC5	\$600	\$0	\$600
NGL*	\$0	\$0	\$0
VA3	\$0	\$0	\$0
VA4	\$0	\$0	\$0
<b>Total</b>	<b>\$34,200</b>	<b>(\$35,300)</b>	<b>(\$1,100)</b>

\* NGL Price Reporting

### Production Allocation Discrepancy (PAD) Potential Royalty Impact

As of the October 2018 billing period, the potential royalty dollar impact is estimated as \$20.9 million, for the production months of May through October 2018.

NOTE: These values are not intended to show that Crown royalty has been understated but do illustrate the consequences of incorrect reporting.

### Well Event Measured Depth Determination Letter

The department has issued via Petrinex to facility Operators a “Well Event Measured Depth Determination Letter” on December 31, 2018 and January 15, 2019. This letter identifies the confirmed Measured Depth (MD) of each active well event that will be used to calculate the Depth Factor (DF) of the quantity component rate under the Alberta Royalty Framework formula. A well event that is not listed on the letter and does not have a confirmed MD will receive a DF of 1. All changes to the MD are applied on a go forward basis only. When the changes to the MD are confirmed by the department, a letter is issued to a facility operator who reports changes through Petrinex to well event attributes affecting MD. Facility operators are advised to submit well event attribute changes on or before the last day of the calendar month in order to ensure timely determination of MD.

### NGDDP Confidential Wells

Wells designated as “confidential” will be reviewed prior to the removal of the “confidential” status, if the directional surveys and completion reports are provided to the department. Send directional surveys and completion reports to [GasRoyaltyPrograms@gov.ab.ca](mailto:GasRoyaltyPrograms@gov.ab.ca)

If you have any questions, please contact Lily Hiew in Gas Royalty Features at 780-427-1550.



## **INFRASTRUCTURE DATA**

### **Business Associate ID Listing**

The BA Identifiers Report is a directory of Business Associate (BA) names, codes, status (e.g. struck, active, amalgamated, etc.), status effective dates, and effective August 2004, and includes Working Interest Owner (WIO) role start/end dates.

This [report](#) is also published daily on the Petrinex website.

The Department reminds Business Associates to review their WIO role to ensure that the start and end dates are reflected correctly. If the BA does not have an active WIO role, the operators cannot allocate volumes to the BA for the relevant production periods through the SAF/OAF allocations.

- If a BA has a WIO role, then that BA can receive SAF/OAF allocations from the WIO role start date forward.
- If a BA has a WIO role with an end date, then they can only receive SAF/OAF allocations from the WIO role start date until the end date. Any SAF/OAF allocations after the end date will be rejected.
- If a BA does not have a WIO role start date, then that BA cannot receive SAF/OAF allocations.

Please contact Client Registry/Crown Land Data at 780-422-1395 or [CrownLandDataSupport@gov.ab.ca](mailto:CrownLandDataSupport@gov.ab.ca) if you have any questions regarding the information supplied in this article.

### **Client Status Changes**

Clients must ensure that all royalty documents are completed using only valid client names and IDs. It is critical that royalty clients use current legal client names and their appropriate IDs on all documents to ensure accurate royalty calculation and to prevent provisional assessment and penalties. Rejects will occur when invalid IDs are used.

If you require information regarding client status changes, names, or IDs please contact Client Registry/Crown Land Data at 780-422-1395 or [CrownLandDataSupport@gov.ab.ca](mailto:CrownLandDataSupport@gov.ab.ca).

### **Nova Tolls - Multiple Gas Reference Prices**

Royalty information related to the implementation of the Factor Model negotiated with industry for determining Multiple Gas Valuation Prices is provided on the Natural Gas website's Royalty Related Information page under [Facility Royalty Trigger Factors and Meter Station Ties](#).

## REMINDERS

### Alberta Energy – Gas Royalty Operations Calendar

The 2019 calendar is attached see [Appendix B](#), which provides critical filing dates that clients are required to meet with respect to Gas Royalty processing cut-off periods.

### Modernized Royalty Framework Guidelines

Alberta Energy has finalized the Modernized Royalty Framework (MRF) Guidelines. The guidelines can be found on the Alberta Energy website under the Oil section, Legislation, Guidelines & Policies <https://www.energy.alberta.ca/Oil/LGP/Pages/Guidelines.aspx>.

Alternatively they can be found under the Natural Gas section, Legislation, Guidelines & Policies <https://www.energy.alberta.ca/NG/LGP/Pages/Guidelines.aspx>.

For any questions regarding the guidelines, please email MRF inquiries at [Energy.MRFInquiries@gov.ab.ca](mailto:Energy.MRFInquiries@gov.ab.ca).

**Authorized by:** Perry Zyla  
Director, Oil Royalty Operations  
Resource Revenue and Operations

### Enhanced Hydrocarbon Recovery Program: Secondary Recovery Scheme Benefit Schedule

The Enhanced Hydrocarbon Recovery Program (EHRP) was launched on January 1, 2017. At that time, the amount of data available to Alberta Energy regarding **secondary recovery** operation was extremely limited. It was decided that the benefit period for **secondary recovery schemes** in the program would be determined on a case by case basis by the Minister (*Enhanced Hydrocarbon Recovery Royalty Regulations AR 210/2016*, Sec. 6(3)(b)).

After reviewing EHRP applications received to date, it has been decided that **secondary recovery schemes** will receive a benefit term equal to 80% of the term allotted to tertiary recovery schemes. Attached is the schedule that will be used to determine these benefit periods for **secondary recovery schemes** based on the incremental recovery factor (**S-Factor**) which will be calculated using the same formula that is used in calculating the incremental recovery factor for tertiary recovery scheme (*Enhanced Hydrocarbon Recovery Royalty Regulations AR 210/2016*, Sec. 8(1)).

If you have any questions, please email [Energy.MRFPrograms@gov.ab.ca](mailto:Energy.MRFPrograms@gov.ab.ca)

**Authorized by:**  
Perry Zyla  
Director, Oil Royalty Operations Resource Revenue and Operations

See [Appendix A](#) for Terms for Secondary Schemes

## **BUSINESS CONTACTS**

### **Quick Reference**

<b>Group</b>	<b>Email</b>
Petrinex Business Desk	<a href="mailto:Petrinexsupport@Petrinex.ca">Petrinexsupport@Petrinex.ca</a>
Client Registry / Crown Land Data	<a href="mailto:CrownLandDataSupport@gov.ab.ca">CrownLandDataSupport@gov.ab.ca</a>
Volumetric & Cost Reporting	<a href="mailto:VCR@gov.ab.ca">VCR@gov.ab.ca</a>
Management Information	<a href="mailto:ManagementInformation.Energy@gov.ab.ca">ManagementInformation.Energy@gov.ab.ca</a>
Gas Royalty Accounting	<a href="mailto:GasRoyaltyAccounts.Energy@gov.ab.ca">GasRoyaltyAccounts.Energy@gov.ab.ca</a>
Gas Royalty Rapid Transit Payments	<a href="mailto:G94Deposit@gov.ab.ca">G94Deposit@gov.ab.ca</a>
Gas Royalty Features	<a href="mailto:GasRoyaltyPrograms@gov.ab.ca">GasRoyaltyPrograms@gov.ab.ca</a>
Freehold Mineral Tax	<a href="mailto:Mintax.Energy@gov.ab.ca">Mintax.Energy@gov.ab.ca</a>

### **Petrinex Business Desk**

The focal point for communications regarding preparations for, access to, or utilization of Petrinex is the Petrinex Business Desk, or Petrinex Support.

Phone: 403-297-6111 or 1-800-992-1144

Fax: 403-297-3665

Email: [Petrinexsupport@Petrinex.ca](mailto:Petrinexsupport@Petrinex.ca)

Website: [www.Petrinex.ca](http://www.Petrinex.ca)

### **Volumetric & Cost Reporting**

Volumetric & Cost Reporting (V&CR) is the Front Line of contact for inquiries relating to volumetric and cost reporting as well as gas royalty calculation processes. V&CR is made up of four teams as shown below:

<b>Team</b>	<b>Team Lead</b>
Volumetrics	Nicole Karpan
Costs	Sheruna Naidoo
Process Support	Penny Calen
Adherence	Oana Jurgea

Gas Royalty Voicemail: 780-422-8727

Fax: 780-427-3334

Alberta Toll Free: 310-0000

Gas Royalty Email: [VCR@gov.ab.ca](mailto:VCR@gov.ab.ca)

Hours of operation are 8:15 a.m. to 4:30 p.m. Voice messages left after 4:30 p.m. will be answered the next business day.

### **Management Information**

All inquiries or requests that relate to royalty information (e.g. Information Letter, Information Bulletin and other Department of Energy's Natural Gas website publications) and questions related to Commercial Storage, Soldier Settlement, and Farm Gas should be forwarded to the Management Information Team at [ManagementInformation.Energy@gov.ab.ca](mailto:ManagementInformation.Energy@gov.ab.ca).

### Royalty Accounting

All inquiries or requests that relate to royalty accounting (e.g. Transfers, Refunds, Interest, Statement of Account, Collections and Royalty Deposits) should be forwarded to the Royalty Accounting Team at [GasRoyaltyAccounts.Energy@gov.ab.ca](mailto:GasRoyaltyAccounts.Energy@gov.ab.ca).

### Gas Royalty Features

All inquiries or requests that relate to royalty programs (e.g. Natural Gas Deep Drilling Program, New Well Royalty Rates and Otherwise Flared Solution Gas Royalty Waiver Program) should be forward to the Royalty Features team at [GasRoyaltyPrograms@gov.ab.ca](mailto:GasRoyaltyPrograms@gov.ab.ca).

### Freehold Mineral Tax

All inquiries or requests that relate to Freehold Mineral Tax (FMT) (e.g. Recalculation of Tax, Notice of Objections, Electronic Transfer System (ETS), inquires for FMT, Freehold Role transfers, Unit Value Submissions, Title Transfers, Mineral Tax Redemption Act (MTRA), EOR on Freehold Lands) should be forwarded to the FMT Help Desk at [Mintax.Energy@gov.ab.ca](mailto:Mintax.Energy@gov.ab.ca).

### Reference Prices and Valuation Allowances Calculation Information

For information related to Natural Gas and Natural Gas Liquids reference prices, and Sulphur valuation submissions (VA3 and VA4), contact the Pricing & Analysis Team located at the Alberta Energy office in Calgary:

Pricing & Analysis  
300, 801 – 6 Avenue SW  
Calgary, Alberta T2P 3W2  
Telephone: 403-297-5514  
Fax: 403-297-5400  
Email: [GasValuation.Energy@gov.ab.ca](mailto:GasValuation.Energy@gov.ab.ca)

### Alberta Energy Internet Webpage

Prices, Royalty Rates and Transportation Information are available on the Alberta Energy Internet webpage: [www.energy.alberta.ca](http://www.energy.alberta.ca). From “Our Business”, navigate to “Natural Gas”, “About Natural Gas”, “Prices”, and “Alberta Natural Gas Reference Price (ARP)”. In addition, both the Gas Royalty Information Bulletins and Information Letters are also available under “Our Business”, navigate to “Natural Gas”, “Legislation, Guidelines & Policies”.



Richard Stokl  
Director, Gas Royalty Operations  
Royalty Operation

**Appendix A**

**Terms for Secondary Schemes**

Secondary benefit periods as determined by the Minister.

*Enhanced Hydrocarbon Recovery Royalty Regulation (AR210/2016), section 6(2)(b) and Schedule*

The Minister may re-determine the term.

*Enhanced Hydrocarbon Recovery Royalty Regulation (AR210/2016), section 6(4)*

S-Factor Range	Term (Months)	S-Factor Range	Term (Months)	S-Factor Range	Term (Months)
0 - 0.223	0	0.405 - 0.409	25	0.596 - 0.600	49
0.224 - 0.233	2	0.410 - 0.423	26	0.601 - 0.614	50
0.234 - 0.238	3	0.424 - 0.428	27	0.615 - 0.619	51
0.239 - 0.247	4	0.429 - 0.438	28	0.620 - 0.628	52
0.248 - 0.252	5	0.439 - 0.442	29	0.629 - 0.633	53
0.253 - 0.266	6	0.443 - 0.457	30	0.634 - 0.647	54
0.267 - 0.271	7	0.458 - 0.461	31	0.648 - 0.652	55
0.272 - 0.276	8	0.462 - 0.466	32	0.653 - 0.657	56
0.277 - 0.285	9	0.467 - 0.476	33	0.658 - 0.666	57
0.286 - 0.295	10	0.477 - 0.485	34	0.667 - 0.676	58
0.296 - 0.304	11	0.486 - 0.495	35	0.677 - 0.685	59
0.305 - 0.309	12	0.496 - 0.500	36	0.686 - 0.690	60
0.310 - 0.314	13	0.501 - 0.504	37	0.691 - 0.695	61
0.315 - 0.328	14	0.505 - 0.519	38	0.696 - 0.709	62
0.329 - 0.333	15	0.520 - 0.523	39	0.710 - 0.714	63
0.334 - 0.342	16	0.524 - 0.533	40	0.715 - 0.723	64
0.343 - 0.347	17	0.534 - 0.538	41	0.724 - 0.728	65
0.348 - 0.361	18	0.539 - 0.552	42	0.729 - 0.742	66
0.362 - 0.366	19	0.553 - 0.557	43	0.743 - 0.747	67
0.367 - 0.371	20	0.558 - 0.561	44	0.748 - 0.752	68
0.372 - 0.380	21	0.562 - 0.571	45	0.753 - 0.761	69
0.381 - 0.390	22	0.572 - 0.580	46	0.762 - 0.771	70
0.391 - 0.400	23	0.581 - 0.590	47	0.772 - 0.780	71
0.401 - 0.404	24	0.591 - 0.595	48	0.781 - 1.000	72

**Appendix B**

**Alberta Energy – Gas Royalty Operations Calendar**

<h1>January 2019</h1>							<a href="#">Feb 2019</a> ▶
Sun	Mon	Tue	Wed	Thu	Fri	Sat	
		1 New Year's Day	2 NGL	3	4	5	
6	7	8	9	10	11	12	
13	14	15 SAF/OAF, VA4, RGA, INFRASTRUCTURE	16	17	18	19	
20	21	22	23	24	25	26	
27	28	29	30 RMF2, RMF3, PW1	31			

**Note1:** If the due date falls on a non-business day, forms will be accepted on the next business day.

**Note 2:** 2016 Production Years become Statute Barred on December 31, 2019.

<h1>February 2019</h1>						
<a href="#">◀ Jan 2019</a>						<a href="#">Mar 2019 ▶</a>
Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1 NGL	2
3	4	5	6	7	8	9
10	11 FAMILY DAY	12	13	14	15 SAF/OAF, VA4, RGA, INFRASTRUCTURE	16
17	18	19	20	21	22	23
24	25	26	27	28 RMF2, RMF3, PW1		

**Note1:** If the due date falls on a non-business day, forms will be accepted on the next business day.

**Note 2:** 2016 Production Years become Statute Barred on December 31, 2019.

<h1>March 2019</h1>						
◀ Feb 2019						Apr 2019 ▶
Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1 NGL	2
3	4	5	6	7	8	9
10	11 SAF/OAF, VA4, RGA, INFRASTRUCTURE	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29 RMF2, RMF3, PW1	30
31						

**Note1: If the due date falls on a non-business day, forms will be accepted on the next business day.**

**Note 2: 2016 Production Years become Statute Barred on December 31, 2019.**



<h1>April 2019</h1>						
◀ Mar 2019						May 2019 ▶
Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1 NGL	2	3	4	5	
7	8	9	10 SAF/OAF, VA4, RGA, INFRASTRUCTURE	11	12	13
14	15	16	17	18	19 GOOD FRIDAY	20
21	22 EASTER MONDAY	23	24	25	26	27
28	29 RMF2, RMF3, PW1	30				

**Note1: If the due date falls on a non-business day, forms will be accepted on the next business day.**

**Note 2: 2016 Production Years become Statute Barred on December 31, 2019.**

<h1>May 2019</h1>						
◀ Apr 2019						Jun 2019 ▶
Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1 NGL	2	3	4
5	6	7	8	9	10 SAF/OAF, VA4, RGA, INFRASTRUCTURE	11
12	13	14	15	16	17	18
19	20 VICTORIA DAY	21	22	23	24	25
26	27	28	29	30 RMF2, RMF3, PW1	31 AC2	

**Note1:** If the due date falls on a non-business day, forms will be accepted on the next business day.

**Note 2:** 2016 Production Years become Statute Barred on December 31, 2019.

<h1>June 2019</h1>						
◀ May 2019						Jul 2019 ▶
Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3 NGL	4	5	6	7	8
9	10 SAF/OAF, VA4, RGA, INFRASTRUCTURE, AC3, AC5	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28 RMF2, RMF3, PW1	29
30						

**Note1:** If the due date falls on a non-business day, forms will be accepted on the next business day.

**Note 2:** 2016 Production Years become Statute Barred on December 31, 2019.

<h1>July 2019</h1>						
◀ Jun 2019						Aug 2019 ▶
Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2 NGL	3	4	5	6
7	8	9	10 SAF/OAF, VA4, RGA, INFRASTRUCTURE	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30 RMF2, RMF3, PW1	31			

**Note1:** If the due date falls on a non-business day, forms will be accepted on the next business day.

**Note 2:** 2016 Production Years become Statute Barred on December 31, 2019.

<h1>August 2019</h1>						
◀ Jul 2019						Sep 2019 ▶
Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1 NGL	2	3
4	5 CIVIC HOLIDAY	6	7	8	9	10
11	12 SAF/OAF, VA4, RGA, INFRASTRUCTURE	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29 RMF2, RMF3, PW1	30	31

**Note1: If the due date falls on a non-business day, forms will be accepted on the next business day.**

**Note 2: 2016 Production Years become Statute Barred on December 31, 2019.**

September 2019						
◀ Aug 2019						Oct 2019 ▶
Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2 LABOUR DAY	3 NGL	4	5	6	7
8	9	10 SAF/OAF, VA4, RGA, INFRASTRUCTURE	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27 RMF2, RMF3, PW1	28
29	30					

**Note1:** If the due date falls on a non-business day, forms will be accepted on the next business day.

**Note 2:** 2016 Production Years become Statute Barred on December 31, 2019.

<h1 style="text-align: center;">October 2019</h1>						
◀ Sep 2019						Nov 2019 ▶
Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1 NGL	2	3	4	5
6	7	8	9	10 SAF/OAF, VA4, RGA, INFRASTRUCTURE	11	12
13	14 THANKSGIVING	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30 RMF2, RMF3, PW1	31		

**Note1:** If the due date falls on a non-business day, forms will be accepted on the next business day.

**Note 2:** 2016 Production Years become Statute Barred on December 31, 2019.

<h1>November 2019</h1>						
◀ Oct 2019						Dec 2019 ▶
Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1 NGL	2
3	4	5	6	7	8	9
10	11 REMEMBRANCE DAY	12 SAF/OAF, VA4, RGA, INFRASTRUCTURE	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28 RMF2, RMF3, PW1	29	30

**Note1:** If the due date falls on a non-business day, forms will be accepted on the next business day.

**Note 2:** 2016 Production Years become Statute Barred on December 31, 2019.



# December 2019

◀ Nov 2019

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2 NGL	3	4	5	6	7
8	9	10 SAF/OAF, VA4, RGA, INFRASTRUCTURE	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31 RMF2, RMF3, PW1				

**Note1:** If the due date falls on a non-business day, forms will be accepted on the next business day.

**Note 2:** 2016 Production Years become Statute Barred on December 31, 2019.