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OIL SANDS INFORMATION BULLETIN 2018-06

Subject: Change to Statute Barred Years

This Information Bulletin is to remind operators of Section 38(4) and 38(6) of the *Mines and Minerals Act* (MMA) which relates to the statute barred years in which End of Period Statements (EOPS) cannot be amended by the Operators. These changes to the Mines and Minerals Act were put in place on November 30, 2015.

According to Section 38(4) of the MMA, operators will be limited to three years after the end of the calendar year to amend their EOPS.

As well, Section 38(6) of the MMA indicates the audit of the reporting provided under Section 38(4) has to be completed no later than five years after the end of the calendar year.

The following shows how these two sections affect the Operators:

Production Year	Period for EOP Adjustments by Industry	Period Ends for all Industry Adjustments	Period for Audit Adjustments	Period Ends for All Adjustments
2013	4 years	December 31, 2017	1 year	December 31, 2018
2014	4 years	December 31, 2018	1 year	December 31, 2019
2015	3 years	December 31, 2018	2 years	December 31, 2020
2016	3 years	December 31, 2019	2 years	December 31, 2021
2017	3 years	December 31, 2020	2 years	December 31, 2022

Please note that the operators are not allowed to submit End of Period adjustments during the period for audit adjustments. This timeframe is for Alberta Energy auditing only.

Questions regarding this Information Bulletin may be directed to:

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