



Excise Tax Act (R.S.C. (Revised Statutes of Canada), 1985, c. E-15)

Act current to 2026-07-21 and on 2026-06-18.

Definitions

188.2 (1) The following definitions apply in this section.

cryptoasset means property (other than prescribed property) that is a digital representation of value and that only exists at a digital address of a publicly distributed ledger. (*cryptoactif*)

mining activity means an activity of

(a) validating transactions in respect of a cryptoasset and adding them to a publicly distributed ledger on which the cryptoasset exists at a digital address;

(b) maintaining and permitting access to a publicly distributed ledger on which a cryptoasset exists at a digital address; or

(c) allowing computing resources to be used for the purpose of, or in connection with, performing activities described in paragraph (a) or (b) in respect of a cryptoasset. (*activité de minage*)

mining group means a group of persons that, under an agreement,

(a) pool property or services for the performance of mining activities; and

(b) share mining payments in respect of the mining activities among members of the group. (*groupe de minage*)

mining group operator, in respect of a mining group, means a person that coordinates, oversees or manages the mining activities of the mining group. (*exploitant d'un groupe de minage*)

mining payment, in respect of a mining activity, means money, property or a service that is a fee, reward or other form of payment and that is received or generated as a consequence of the mining activity being performed. (*paiement de minage*)

Acquisition, etc., for mining activities

(2) For the purposes of this Part, to the extent that a person acquires, imports or brings into a participating province property or a service for consumption, use or supply in the course of, or in connection with, mining activities, the person is deemed to have acquired, imported or brought into the participating province, as the case may be, the property or service for consumption, use or supply otherwise than in the course of commercial activities of the person.

Use, etc., for mining activities

(3) For the purposes of this Part, if a person consumes, uses or supplies property or a service in the course of, or in connection with, mining activities, that consumption, use or supply is deemed to be otherwise than in the course of commercial activities of the person.

Mining payment

(4) For the purposes of this Part, if a person receives a mining payment in respect of a mining activity,

(a) the provision of the mining activity is deemed not to be a supply;

(b) the provision of the mining payment is deemed not to be a supply; and

(c) in determining an input tax credit of another person that provides the mining payment, no amount is to be included in respect of tax that becomes payable, or is paid without having

become payable, by the other person in respect of any property or service acquired, imported or brought into a participating province for consumption, use or supply in the course of, or in connection with, the provision of the mining payment by the other person.

Exception

(5) Subsections (2) to (4) do not apply in respect of a mining activity to the extent that the mining activity is performed by a particular person for another person if

(a) the identity of the other person is known to the particular person;

(b) where the mining activity is in respect of a mining group that includes the particular person, the other person is not a mining group operator in respect of the mining group; and

(c) where the other person is a non-resident person and is not dealing at arm's length with the particular person, each property or service — being property or a service that is received by the other person from the particular person as a consequence of the performance of the mining activity — is supplied, or is used or consumed in the course of making a supply, by the other person to one or more persons each of which

(i) is a person whose identity is known to the other person,

(ii) deals at arm's length with the other person, and

(iii) is not a mining group operator in respect of a mining group that includes the other person if the mining activity is in respect of that mining group.

[NOTE: Application provisions are not included in the consolidated text; see relevant amending Acts and regulations.] ; 2023, c. 26, s. 118.

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