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Lines in the Snow

Thoughts on the Past and Future of Northern Canadian Policy Issues

Edited by Clive Tesar and P. Whitney Lackenbauer

CANADIAN ARCTIC RESOURCES COMMITTEE

488 Gladstone Ave
Ottawa, Ontario K1N 8V4
http://carc.org/

Tesar, Clive, and P. Whitney Lackenbauer
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NWT MINING REVENUES: FAIR RETURN FOR NATURAL CAPITAL OR RESOURCE GIVE-AWAY?

Kevin O'Reilly

It is not an exaggeration to say that I have been patiently waiting for a meaningful public examination and debate of mining revenues in the Northwest Territories (NWT) for about thirty years. There is no doubt that the NWT is heavily dependent on non-renewable resource extraction and that it has brought widespread economic benefits.

These economic benefits need to be carefully weighed against the social and environmental effects of this resource development. The role of government is to carefully balance the benefits with the impacts. Government needs to maximize revenues from one-time natural capital and ensure there is adequate distribution of the benefits across the NWT and future generations. The private sector requires a reasonable level of profitability and predictability.

Public ownership or equity in resource extraction is an option that has not been pursued to any great extent in the NWT but that has proven successful in other places – for instance, Norway's state-owned oil company Equinor, and Botswana's diamond mining joint venture with De Beers.

This chapter will examine some of these complex considerations in the context of sustainability, especially now that the NWT shares jurisdiction over mining and public revenues with the federal government through the Devolution Agreement of 2014. Indigenous governments also share the revenues as a result of constitutionally entrenched land and governance rights agreements and the Devolution Agreement itself.

The areas covered in this chapter are as follows:

- the significance of mining for the NWT economy;
- the management of mining in the NWT;
- the collection and use of government revenues from mining in the NWT; and
- assessing the fairness and sustainability of NWT mining revenues.

I conclude with some recommendations on how a public review of the fiscal regime for mining in the NWT might best move forward.[1]

Socio-Economic Impacts of Mining

Without a doubt, mining in the NWT has brought significant economic benefits for residents and shareholders alike. 2020 is obviously not a typical year for mining around the world or in the NWT. In 2019, mining contributed 27% of the Gross Domestic Product (GDP) for the NWT. Diamond mining alone has varied from a low of about 7% of the GDP in 2000 to a high of 42% of the GDP in 2017.

Employment in the resource extraction sector (which includes forestry, fishing, mining, and the oil and gas industry) since 2001 has varied from a low of 6.1% in 2011 and 2019 to a high of 10.7% in 2007. Between 1996 and 2019, Northern and Indigenous employment at the four diamond mines has averaged about 51% of the total, with the other employees coming from outside the NWT. Currently, Northern and Indigenous employment at the three diamond mines is only 46%. This may be due to a variety of reasons, including that the Northern labour force is either maxed out and/or without the necessary qualifications for the work, or that potential workers do not want shift work or camp life.

Between 1996 and 2019, about 70% of the value of NWT mine procurement was with Northern and NWT Indigenous businesses – totalling more than $23.2 billion. NWT mines contribute to other sectors of the economy as well. Local procurement by the mining industry spends locally and stimulates additional construction ($282.9 million to the GDP in 2019), transportation ($252.5 million to the GDP in 2019), and indirectly to retail ($163.5 million in 2019) and real estate ($402.3 million in 2019). These direct and indirect contributions totalled an additional $1.10 billion to the NWT's GDP in 2019. Only 25% of the professional and management positions at the diamond mines were held by Northern or Indigenous employees.

One of the major mechanisms employed by the Government of the NWT to capture and retain benefits from major mining projects is a socio-economic agreement. There are currently six in place:

- Ekati Diamond Mine (1996);
- Diavik Diamond Mine (1999);
- Snap Lake Diamond Mine (2004, mine closed in 2015);
- Prairie Creek Mine (2011, property has never opened);
- Gahcho Kué Mine (2014); and
- NICO Project (2019, property has never opened).

These agreements set non-binding targets for Northern and Indigenous hiring, contracting and procurement, and training for the construction, operation, and closure phases. Monitoring and public reporting are also part of the arrangements. However, there are few, if any, consequences if targets are not reached. The earlier agreements were particularly weak, as there were no commitments to establish Northern offices or any type of legacy investments, unlike similar arrangements in many other jurisdictions.[2] Government of the Northwest Territories (GNWT) figures show that all four diamond mines have fallen short of their socio-economic agreement employment commitments. In 2019, none of the active mines met their Northern employment targets. Diavik last met its targets in 2008, Ekati in 2004, and Gahcho Kué has yet to do so. Snap Lake last met its employment targets in 2005 and closed in 2015. The diamond mines appear to be generally meeting their training and apprenticeship commitments. Women filled about 14% of the jobs with the diamond mines, which is comparable to the national mining industry.

In terms of community wellness, several key indicators are tracked and reported on annually under the socio-economic agreements. A community wellness index has also been developed by Indigenous Services Canada and was used by the GNWT to analyze the socio-economic impacts of diamond mining. In the period since diamond mining began, all communities in the NWT have generally increased their community wellness scores, although many factors could influence the increases, with mining activity being one of them. However, these scores have also generally decreased annually from 2011 to 2016, the last date for which data has been reported. There is a large disparity in the scores, with Yellowknife in the lead, followed by regional centres and finally, small communities, where scores are about 20% less than Yellowknife's. This gap has not significantly closed as a result of mining or other factors. Much of the wealth created from diamond mining has been centred on Yellowknife, with some spillover into adjacent communities, but regional economic disparities continue.

The Regulation of Mining in the NWT

Indigenous governments own some pockets of subsurface lands. As privately owned lands, what happens is often not publicly available, but negotiated access and exploration rights appear to be an option. While the federal government does retain some land holdings in the NWT, these are largely for conservation and other public purposes where mining would not be permitted. The GNWT is now the main land manager for the vast majority of public lands. In 2019, the territorial government passed stand-alone legislation for mineral rights administration in the NWT. The *Mineral Resources Act* is now law, but it will take years to fully implement.[3] The Act proposes to manage mineral interests in the NWT within the existing co-management regime for land and water.

The *Mineral Resources Act* is not about promoting mining. It is about setting up a system for mineral rights management. A lot was promised, and not all of it has been delivered. Some of the positive aspects of the *Mineral Resources Act*, and improvements made during a public review, include:

- a co-drafting process was used with most Indigenous governments to develop the legislation, consistent with Indigenous land rights agreements and Charter rights;
- a public component to the registry;
- a public annual report on activities conducted under the legislation;
- the role and composition of the Mineral Rights Board was clarified;
- benefit agreements with Indigenous governments may be required, and there is the potential for benefit arrangements for the public during the mining cycle; and
- notice is to be provided to Indigenous governments when mineral claims are to be registered, and notice of work may also be required.

The legislation has many problems and failures. The foremost is the absolute and total discretion of the Minister and Cabinet to implement virtually all of the provisions through regulations, without any defined process for public or even Indigenous government involvement.[4] Other problems include:

- a failure to recognize the legitimate interests of community governments in protecting their lands, water, and infrastructure or even to receive notification of impending mineral exploration or the ability to request restricted areas;
- no clear triggers or expectations of what the public benefits will look like and how far back they can reach in the mining cycle; and
- zones can be set up by the Minister or at the request of Indigenous governments to provide incentives for mineral development. This has the potential to create a "race to the bottom," where different regions are incentivized to lower and create more favourable standards to try to attract exploration to their regions.

The establishment policy for the Department of Industry, Tourism and Investment sets out a number of tasks for the responsible Minister, including:

> Developing, recommending and enforcing legislation, policies and agreements that support the responsible management and development of mineral and petroleum resources and the protection of the environment and human health and safety in relation to the development of mineral and petroleum resources for the benefit of all Northwest Territories residents.[5]

As is plainly visible in any of the Department's publications, for example the annual "Unlocking Our Potential" magazine, the efforts to promote mining are the primary message. This creates an obvious, inherent conflict of interest, where the Department both promotes and attempts to regulate mining at the same time.

Lastly, any review of the management of mining in the NWT needs to discuss the public subsidies or investments that have taken place and that continue to be pushed as an economic model moving forward. Mineral development in the NWT has often enjoyed public subsidies through the construction of infrastructure such as roads, railways, airports, or other facilities. Pine Point and Cantung had significant investments in roads to facilitate the development of those mines. The Tlicho All-Season Road is another example, where $450 million will be expended over thirty years through a public-private partnership (P3) arrangement to provide access near the community of Whatì and to also facilitate the development of the nearby NICO deposit owned by Fortune Minerals. The territorial government also has a Cabinet-approved mandate to pursue the expansion of the Taltson Hydro capacity and an all-weather road into the Slave Geological Province (with possible links to a similar development in Nunavut that would link up with a port on the Arctic Coast). No comprehensive economic analysis has ever been performed on the latter two projects to consider the opportunity costs or comparable benefits from similar investment in other sectors of the economy.

Another public subsidy that has often accompanied previous mineral development in the NWT is the externalized cost of closure and reclamation. Perhaps the worst example is the Giant Mine, where government revenues are likely to be overshadowed by the remediation costs.[6]

The Collection and Use of Government Revenues from Mining in the NWT

Government revenues from mining have evolved over time and include:

Royalties

Royalties are collected from natural resource extraction and are calculated based on production value and projected profits. Royalties are calculated as a rate on the dollar value output of a mine, ranging from 0-14% for all production worth over $45 million (see Schedule 3 of the *Mining Regulations*). The calculation of royalties is a complicated matter and can involve deductions for a whole variety of matters including sorting and selling the minerals, transporting minerals to markets, and production and reclamation costs.[7]

NWT royalty information and data have been treated as highly confidential by both the federal and territorial governments. The only public reporting that takes place is through the Public Accounts (for both the federal and territorial governments) which contain consolidated figures for both the petroleum and mineral royalties paid for the entire NWT (and Nunavut before 2014). The royalties paid have fluctuated wildly from a low of $317,000 in 2000 to over $144 million in 2004.[8]

There has been a global movement towards the more open and transparent reporting of the revenues collected by government from the extractive sector, as well as the disclosure of the use of such funds, in an attempt to prevent bribery and corruption. The Extractive Industries Transparency Initiative (EITI), started in 2004, is a partnership among governments, companies, and civil society. A global standard to promote the open and accountable management of oil and gas and mineral resources has been developed and adopted by fifty-four countries. The standard requires the disclosure of information along the extractive industry value chain from the point of extraction to how revenues make their way through the government and how they benefit the public. The Initiative and its standard seek to strengthen public and corporate governance, promote understanding of natural resource management, and provide the data to inform reforms for greater transparency and accountability in the extractive sector. Canada is a supporting country, along with others such as the US, the UK, the Scandinavian countries, and European states. Although Canada is not an implementing country, the federal government's *Extractive Sector Transparency Measures Act* (ESTMA) provides a similar level of reporting to the EITI standard.

The federal government passed the ESTMA in 2014 "…to implement Canada's international commitments to participate in the fight against corruption through the implementation of measures applicable to the extractive sector, including measures that enhance transparency and measures that impose reporting obligations with respect to payments made by entities. Those measures are designed to deter and detect corruption…."[9]

Any company that has at least $20 million in assets, has generated at least $40 million in revenue, or employs an average of at least 250 employees is supposed to publicly report its payments to governments (including Indigenous governments since 2017).

The diamond mines of the NWT are part of this reporting system under ESTMA. There are some issues with the self-reporting system. In particular, there does not appear to be much consistency in how revenues are actually reported, as distinguished between taxes and royalties. According to the reports on the ESTMA reporting webpages, the NWT diamond mines often did not pay royalties over the last four years (2016-19). For example:

- Dominion Diamond Mines reported no royalties paid to the GNWT in 2019 for Ekati;
- Dominion Diamond Mines reported no royalties paid to the GNWT in 2017 for its 40% share in Diavik. $426,924 paid in 2019 apparently went to the BC government;
- Anglo American reported no royalties paid to the GNWT from 2016 to 2019 for Snap Lake (the mine closed in December 2015 but royalties are not based upon production but rather sales, so could continue after a mine's closure); and
- Anglo American reported no royalties paid to the GNWT from 2016 to 2018 for Gahcho Kué (the mine opened in September 2016). Royalties of $382,000 were paid to the GNWT in 2019 for this mine.

Although the reports are not necessarily an accurate accounting of royalties paid to governments, they raise questions around the quality of the data and the stability of revenues.

There has never been a serious public review of the NWT royalty regime by the federal or territorial government. There is some evidence of what has been called "regulatory capture," when decision-makers serve the commercial interests of a specific group rather than the broader public interest. Federal officials met and exchanged proposals to change mining royalties in advance of any consultation with Indigenous governments or the public, in breach of at least three constitutionally-entrenched Indigenous land claims agreements.[10] As a further and more recent illustration of the power and influence of the mining industry, one can review the meeting registry kept by the NWT Cabinet, which is a log of meetings with external parties.[11] Of the 1,158 meetings logged between January 2017 and November 2020, approximately 15% were with mining industry representatives, individual mining companies, or diamond manufacturers. This translates into about one meeting each week with at least one member of the NWT Cabinet.[12]

The NWT government is just embarking on a review of the current royalty regime inherited from the federal government. There is more on this review below.

Corporate Taxes

Corporate tax is money paid to the NWT as a percentage of the profits earned by companies doing business in the jurisdiction. The current rate is 11.5% of a company's taxable income. Corporate taxes paid are lumped together by the GNWT and are not reported on an individual mine or mine owner basis, although some data is available through the ESTMA reports, with the caveats noted above.

The corporate taxes paid to the territorial government have fluctuated wildly over the years. During the period from 2007 to 2018, annual corporate taxes have been as low as $22 million and as high as $108 million.

To put corporate taxes into context for diamond mining, in 1998, Minister of Finance John Todd said that he would bring in a tax that would "choke a mule" if the diamond mines did not agree to sell some of their diamonds locally. The theory was that a large portion of the economic benefits from diamonds was to be found in the grading, cutting, polishing, and sales. The GNWT was ultimately able to secure a portion of the local diamonds for sales in the NWT, but efforts at a secondary industry have met with little success. A conscious choice was made between benefits through taxation versus a secondary diamond industry. This approach has clearly not succeeded.

Property Taxes

In the NWT, mines are charged taxes on the properties and improvements or buildings they hold. According to the territorial government, NWT property tax rates are high in Canada and some jurisdictions do not charge property taxes for mines outside of municipal boundaries.

Fuel Taxes

Power generation facilities, haul trucks, and processing equipment operated by mines continuously consume large amounts of fuel. The NWT levies taxes on all fuels used for purposes other than heating.

Payroll Taxes

Everyone working in the NWT is charged a 2% tax on their employment income. To ease the burden on NWT residents, they are given an annual 'Cost of Living' tax credit. As noted earlier in this chapter, about half of the workers at the diamond mines are from outside the NWT, so a payroll tax is an effective way to capture some revenue from those workers. However, too high a payroll tax may be subject to a Charter challenge regarding mobility rights. Payroll taxes collected in the NWT have generally been in the neighbourhood of $40 million annually.

Other Considerations

An important consideration in the capture of revenues from mining in the NWT is the overall fiscal arrangement with the federal government through the Territorial Formula Financing (TFF) Agreement. The GNWT gets about 80% of its annual expenditures from the federal government. The remaining 20% is considered own-source revenues. At one time, for every dollar of own-source revenue collected by the GNWT, $1.15 was clawed back through former TFF Agreements. Now it is a much more complicated arrangement that is based on complex formulae where tax effort is compared to other Canadian jurisdictions and there is a rebalancing of the overall expenditures to account for inflation and growth. In short, the GNWT does get to keep new revenues or taxes, but the rebalancing tends to flatten out those revenues over time.

The Devolution Agreement also creates a net fiscal benefit through the sharing of resource revenues. The GNWT gets to keep up to 50% of the resource revenues, up to a cap of 5% of the previous year's budget or gross expenditure base. The idea is that the budget should grow and allow the GNWT to keep more of the resource revenues too. Indigenous governments receive a 25% share of the resource revenues retained by the GNWT as part of the Devolution Agreement. The revenues transferred to Indigenous governments have been reported as ranging from about $3-8 million per year.

To get some perspective on the GNWT's revenues from mining, a number of points can be made. Royalties and corporate taxes tend to fluctuate wildly, while fuel taxes and payroll taxes tend to remain steady and have shown some growth.

Perhaps the only detailed study of government revenues from NWT mining examined the case of gold mining in the Yellowknife region from 1948 to 2002.[13] This study concluded that "personal income taxes [paid by the workers] contributed substantially more to government revenues than did corporate taxes" and similarly that royalties made up a very small amount of the total government revenues.

Over the past ten years, the GNWT has collected an average of nearly $100 million annually in revenue from diamond mines. Over $30 billion worth of diamonds has been exported from the NWT,[14] and it would seem reasonable to estimate that total GNWT revenues over that period of time would be no more than $1 billion, about 3% of the value of the diamonds.

Assessing the Fairness and Sustainability of NWT Mining Revenues

While it is good that the present generation benefits from mining, it is important to consider how the one-time natural capital or wealth is shared with future generations. Countries around the world have begun to grapple with the issue of intergenerational equity in a number of ways.[15] The NWT government brought the *NWT Heritage Fund Act* into force in 2012, in anticipation of devolution. Its purpose is "to ensure that future generations of people of the Northwest Territories benefit from on-going economic development, including the development of non-renewable resources." There is no public governance of the fund and no defined revenue stream set out in the Act, regulations, or even policy. By convention, 25% of GNWT-retained revenues go into the Heritage Fund. The investment criteria of the Fund were so conservative that it was actually losing money against inflation. The criteria were loosened in 2019, and the management of the Fund has now been contracted out to the private sector. The last publicly reported total for the Heritage Fund was about $30 million since its inception. At the current rate of growth, it will take a long time for the fund to grow into an amount that could significantly stabilize or diversify the economy for future generations.

Others have assessed whether the territorial government is receiving a fair share of the value of mineral resources comparable to other jurisdictions. The Natural Resource Charter Benchmarking Framework[16] is a tool for benchmarking a country's management of oil, gas, and minerals against global best practices. It was created in response to government and civil society demand for a practical way to measure resource governance. The

Framework is the product of five years of expert input and testing in more than fifteen countries. The Framework was applied to the NWT in a study by Andrew Bauer[17] that gave the GNWT a failing grade when it comes to the fiscal regime for revenue generation from natural resources. This means that the "existing practice does not meet international standards or significant gains could be made by adopting alternative policies." Bauer further characterized the NWT revenue generation system as "one of the world's most charitable fiscal regimes for the mining sector, one that captures between 20-30% of economic rents from mining projects, net of costs. This is compared to between 30-35% in South Africa, 45-60% in Peru, and 50-80% in Western Australia."

The scope of issues to be considered during the development of the *Mineral Resources Act* (MRA) by the territorial government originally included the royalty regime. Based on what the GNWT apparently heard, "the royalties structure should be status quo until a broader review can be done with our devolution partners. The MRA should be structured to allow for the future modification of the royalty system and the implementation of an alternative system."[18] Attempts were made during the public review of the Act to insert greater transparency into the reporting of royalties, and recommendations were made around an independent public review of the royalty regime and that public reporting of government revenues from mining should be consistent with the Extractive Industries Transparency Initiative standard.[19]

The Department of Industry, Tourism and Investment launched its review of the fiscal regime for mining in the NWT in October 2020 with the release of another benchmarking study.[20] The study is a theoretical review of royalties and taxation for an imaginary diamond and base metal mine, assessed under twenty-one different regimes, including the NWT. There are many limitations and problems with this study. Factors such as political stability and regulatory certainty were not considered as part of competitiveness. The fiscal arrangement with Ottawa was also not considered in terms of whether the NWT actually gets to keep a fair share of the resource revenues.

The study concludes that the Northwest Territories is competitive against all these other regimes. Although no recommendations were supposed to be offered in this report, it also states that the best way to increase mining revenues is to promote more mining through public investment in big infrastructure to subsidize the industry. This study is apparently going to serve as the foundation for the review of the royalty and taxation regime for Northwest Territories mining.

Summary and Conclusions

Through this far-ranging discussion of mining in the NWT and the revenues it generates for governments, a few points can be summarized as follows:

- mining in the NWT has brought significant economic benefits for residents and shareholders alike;
- Northern and Indigenous employment at the diamond mines has only reached about 50% of the workforce, indicating that the NWT labour force is either maxed out and/or without the necessary qualifications for the work, or that workers prefer to work elsewhere;
- most of the management and professional positions at the diamond mines are filled by Southerners;
- the current approach to socio-economic agreements – best efforts without consequences – does not appear to be effective in terms of benefits retention or capacity building;
- community wellness has generally improved but it is not clear if this is linked to diamond mining;
- regional economic disparities continue, as much of the wealth created from diamond mining has been centred on Yellowknife, with some spillover into adjacent communities;
- the mining industry holds considerable influence and power with the Government of the NWT;
- mining continues to enjoy privileged access to land and water in the NWT, but this access has been tempered over the last few decades with the adoption of an integrated resource management system and Indigenous land rights agreements;
- early efforts by the GNWT to review and regulate the mining industry have been met with mixed success, with the Department of Industry, Tourism and Investment leading these efforts in a direct conflict of interest, having a mandate to both promote mining and regulate it;
- the original approach by the GNWT to capturing benefits from diamond mining through local sales and a secondary diamond industry has been a dismal failure;
- royalties and corporate taxes do not currently offer a predictable and efficient manner of revenue collection from NWT mining;
- the secrecy enshrined in current mining regulations in the NWT does not meet basic international or corporate best practices or standards,

and prevents a meaningful, public review of mining revenues to governments;

- there has never been a serious public review of the fiscal regime for mining in the NWT;
- public revenue generation from NWT mining appears lower than many other jurisdictions and does not meet international standards or best practices; and
- the NWT Heritage Fund is not an effective tool for ensuring intergenerational equity from the one-time natural capital resulting from diamond extraction.

As the Government of the Northwest Territories finally begins to consider the fiscal regime for mining, here are some closing thoughts:

- criteria or standards for determining fairness and contributions to sustainability should be developed to guide the review, and they should be based on international and corporate best practices and standards;
- as a first step in any public review of the fiscal regime for mining, the territorial government must allow for the disclosure of public revenues from mining, consistent with international standards;
- to ensure a fair and balanced review, the territorial government should engage an external third party or expert panel to conduct the work, with opportunities for public involvement; and
- the scope of any review of the mining fiscal regime must include the fiscal arrangement with the federal government that is built on the Territorial Formula Financing Agreement and the Devolution Agreement.

The territorial government also needs to reconsider its unconditional support for further public subsidies to the mining industry through large infrastructure projects. There should be an objective economic analysis of the opportunity cost of such investment versus the economic benefits of similar investments in other sectors of the economy, particularly in education, housing, and renewable resources.

Notes

1. This chapter was written in December 2020 and does not reflect more recent developments such as *Bill 29* (https://www.ntassembly.ca/sites/assembly/files/bill_29_0.pdf) and an independent review of a GNWT benchmarking study on competitiveness of the NWT mining industry (https://www.ntassembly.ca/sites/assembly/files/ede_68_web.pdf).

2. Eric Werker, Maggie Cascadden, and Katherine Zmuda, "Policies for Generating Socioeconomic Benefits from Natural Resource Extraction Projects: A Research Report for the Government of the Northwest Territories," Beedie School of Business, Simon Fraser University, 2017, https://www.engage-iti.ca/3808/widgets/15654/documents/11856.

3. Government of the Northwest Territories (GNWT), "Northwest Territories Passes New Mineral Resources Act: What's in it - and what's next?," in *Unlocking our Potential* (GNWT, 2019), https://www.iti.gov.nt.ca/sites/iti/files/unlocking_our_potential_-_winter_2019.pdf.

4. Since this was written, there is now a Legislative Protocol for the co-drafting of lands and resources related legislation (see https://www.igcnwt.ca/sites/daair-igc/files/2020-12-02_igc_mtg_-_igc_legislative_development_protocol-final.pdf).

5. GNWT, Industry, Tourism and Investment Establishment Policy (2015), 5, https://www.eia.gov.nt.ca/sites/eia/files/content/63.01-industry-tourism-and-investment-establishment-policy.pdf .

6. Kevin O'Reilly, "Liability, Legacy and Perpetual Care: Government Ownership and Management of the Giant Mine 1999-2012," in *Mining and Communities in Northern Canada: History, Politics and Memory*, eds. Arn Keeling and John Sandlos (Calgary: University of Calgary Press, 2015), http://press.ucalgary.ca/books/9781552388044.

7. See NWT Mining Regulations (SOR/2014-68), https://laws-lois.justice.gc.ca/eng/regulations/SOR-2014-68/index.html.

8. Kevin O'Reilly, "NWT Resource Production 1999 to 2019," tabled in the NWT Legislative Assembly on 20 October 2020, https://www.ntassembly.ca/sites/assembly/files/td_191-192.pdf.

9. Natural Resources Canada, *Extractive Sector Transparency Measures Act*, S.C. 2014, c.39, s.376, p. 4, https://laws-lois.justice.gc.ca/eng/acts/E-22.7/page-1.html.

10. Kevin O'Reilly and Erin Eacott, *Aboriginal Peoples and Impact and Benefit Agreements: Report of a National Workshop, Yellowknife, N.W.T. May 29-31, 1998*, Northern Minerals Program Working Paper No. 7 (Canadian Arctic Resources Committee, 1999), https://carc.org/wp-content/uploads/2017/10/NMPWorkingPaper7OReilly.pdf.

11. "Meeting Disclosure," Ministerial Travel and Meeting Registry, GNWT, https://engage.eia.gov.nt.ca/en/meeting-registry/meeting-disclosure/.

12. Recent secret meetings between the mining industry and GNWT reveal government assistance in attempts to reduce environmental monitoring and land withdrawals. See https://www.ntassembly.ca/sites/assembly/files/td_426-192.pdf.

13. Warwick Bullen and Malcolm Robb, "Socio-economic Contribution of Gold Mining in the Yellowknife Mining District," NWT & Nunavut Chamber

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14. O'Reilly, "NWT Resource Production 1999 to 2019," https://www.ntassembly.ca/sites/assembly/files/td_191-192.pdf.

15. Amy Taylor, Ellen Francis, and Ian Picketts, "Revenue from Non-Renewable Resources: A Review of Experiences," Pembina Institute, 30 June 2006, https://anotheralt.files.wordpress.com/2016/02/2006-06-30-revenue-from-non-renewable-resources-review.pdf.

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