



Affidavit #2 of Alison Anderson,
Sworn or Affirmed October 15, 2024.

No. S-226670
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, C. C-36, AS AMENDED**

AND

**IN THE MATTER OF THE *BUSINESS CORPORATIONS ACT*,
S.B.C. 2002, C. 57, AS AMENDED AND THE *BUSINESS
CORPORATIONS ACT*, S.N.B. 1981, C. B-9.1, AS AMENDED**

AND

**IN THE MATTER OF A PLAN OF COMPROMISE AND ARRANGEMENT OF
TREVALI MINING CORPORATION AND TREVALI MINING (NEW BRUNSWICK)
LTD.**

PETITIONERS

AFFIDAVIT


I, Alison Anderson, of North Vancouver, BC, MAKE OATH or AFFIRM AND SAY AS FOLLOWS:

1. I am the assistant to Joel Nitikman, K.C., counsel for FTI Consulting Canada Inc. in its capacities as (a) court-appointed monitor of Trevali Mining Corporation and Trevali Mining (New Brunswick) Ltd. and (b) court-appointed receiver of certain assets of Trevali Mining (New Brunswick) Ltd. and as such I have personal knowledge of the facts deposed to herein.

2. Attached hereto as Exhibit A is a copy of a Notice of (Re)assessment Goods and Services Tax/Harmonized Sales Tax (GST/HST) dated March 29, 2023 addressed to Trevali Mining (New Brunswick) Ltd. for the period 2022-08-20 to 2022-10-31 showing a total balance of \$1,546,331.95 as provided by counsel for Canada Revenue Agency, Aminollah Sabzevari, on October 15, 2024.

3. Attached hereto as Exhibit B is a copy of Notice of (Re)assessment Goods and Services Tax/Harmonized Sales Tax (GST/HST) dated March 29, 2023 addressed to Trevali Mining (New Brunswick) Ltd. for the period 2019-03-01 to 2022-08-19 showing a total balance of \$755,924.27 as provided by counsel for Canada Revenue Agency, Aminollah Sabzevari, on October 15, 2024.

SWORN or Affirmed BEFORE ME in
Vancouver, BC, this 15th day of October,
2024.



A Commissioner for taking Affidavits
within British Columbia



Alison Anderson

EAMONN WATSON
Barrister & Solicitor
DENTONS CANADA LLP
20th Floor, 250 Howe Street
Vancouver, B.C. V6C 3R8
Telephone (604) 687-4460

Summerside PE C1N 6A2

TREVALI MINING (NEW BRUNSWICK)
LTD.
1900 - 999 HASTINGS ST W
VANCOUVER BC V6C 2W2

Date	March 29, 2023
Business Number	84468 0652 RT0001
Period Covered	2022-08-20 to 2022-10-31

0008545

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

RESULTS

This notice explains the results of our audit (re)assessment of return(s) you have or may have previously filed. Please refer to the "Summary of (Re)Assessment" for the specific period(s) covered.

Result of this (Re)Assessment	\$	790,407.68
Prior Balance	\$	755,924.27

Total Balance	\$	1,546,331.95

Payments will not appear on this notice of assessment if we have not processed your payment yet. If you have already paid the balance owing, please ignore this message and accept our thanks.

To see the latest account information, including payment transactions, go to canada.ca/my-cra-business-account on the CRA's website.

We may take legal action to collect debts that are not paid voluntarily.

Need to make a payment? Pre-authorized debit is now available for businesses. At your convenience, a pre-authorized debit agreement can be set up using the CRA's My Business Account service. For more information on payment options, go to canada.ca/payments.

Please keep this Notice of (Re)Assessment for your records.

For more information, phone or write to:

Vancouver Tax Services
 9755 King George Boulevard
 Surrey BC V3T 5R1
 Toll free number 1-800-959-5525 (Canada and United States)

Bob Hamilton
Commissioner of Revenue

This is Exhibit ^A referred to in the
 affidavit of... *Alison Andersen*
 sworn before me at *Vancouver, BC*
 this *15th* day of *October* *24*
22

TREVALI MINING (NEW BRUNSWICK) LTD.

Date	March 29, 2023
Business Number	84468 0652 RT0001
Period Covered	2022-08-20 to 2022-10-31

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: GST/HST Return

Reporting Period From: 2022/08/20 To: 2022/08/31

Reference Number: 22286000732370405

	Previous Assessment	Revised Assessment	Adjustments
Net Tax	\$ 1,318.16 Cr	\$ 743,861.29	\$ 745,179.45
Interest and Penalty			\$ 28,262.49
Arrears Interest			\$ 7,438.61
Failure to File Penalty			*****
Result of (Re)Assessment			\$ 780,880.46

EXPLANATION

The Net Tax amount does not take into consideration any rebate, instalment or payment amounts that have been applied to the account.

As a result of this (re)assessment, we have adjusted the failure to file on time penalty.

The details of your assessment were displayed on the statement of audit adjustments we provided to you previously during the audit.

We have charged you arrears interest because you did not pay the amount owing by the due date.

For your information we have attached a statement explaining how we have calculated interest.



TREVALI MINING (NEW BRUNSWICK) LTD.

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Date	March 29, 2023
Business Number	84468 0652 RT0001
Period Covered	2022-08-20 to 2022-10-31

0009546

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: GST/HST Return

Reporting Period From: 2022/09/01 To: 2022/09/30

Reference Number: 22320000332370729

	Previous Assessment	Revised Assessment	Adjustments
Net Tax	\$ 75,214.02 Cr	\$ 148,205.35 Cr	\$ 72,991.33 Cr

			\$ 72,991.33 Cr

EXPLANATION

The Net Tax amount does not take into consideration any rebate, instalment or payment amounts that have been applied to the account.

The details of your assessment were displayed on the statement of audit adjustments we provided to you previously during the audit.

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TREVALI MINING (NEW BRUNSWICK) LTD.

Page 4 of 4

Date	March 29, 2023
Business Number	84468 0652 RT0001
Period Covered	2022-08-20 to 2022-10-31

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: GST/HST Return

Reporting Period From: 2022/10/01 To: 2022/10/31

Reference Number: 22321000132370284

	Previous Assessment	Revised Assessment	Adjustments
Net Tax	\$ 37,253.74 Cr	\$ 43,454.50	\$ 81,408.24
Interest and Penalty			\$ 1,110.31
Arrears Interest			=====
Result of (Re)Assessment			\$ 82,518.55

EXPLANATION

The Net Tax amount does not take into consideration any rebate, instalment or payment amounts that have been applied to the account.

The details of your assessment were displayed on the statement of audit adjustments we provided to you previously during the audit.

We have charged you arrears interest because you did not pay the amount owing by the due date.

GENERAL INFORMATION

For more information on Notices of (Re)Assessment, and your objection and appeal rights, see Guide RC4022, General Information for GST/HST Registrants, or visit canada.ca/revenue-agency. To prevent unnecessary delays when you correspond with us, please provide your Business Number.

Summerside PE C1N 6A2

TREVALI MINING (NEW BRUNSWICK)
LTD.
1900 - 999 HASTINGS ST W
VANCOUVER BC V6C 2W2

Date	March 29, 2023
Business Number	84468 0652 RT0001
Period Covered	Refer to Summary

0009534

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

RESULTS

This notice explains the results of our audit (re)assessment of return(s) you have or may have previously filed. Please refer to the "Summary of (Re)Assessment" for the specific period(s) covered.

Result of this (Re)Assessment	\$	638,736.95
Prior Balance	\$	117,197.32

Total Balance	\$	755,924.27

Payments will not appear on this notice of assessment if we have not processed your payment yet. If you have already paid the balance owing, please ignore this message and accept our thanks.

To see the latest account information, including payment transactions, go to canada.ca/my-cra-business-account on the CRA's website.

We may take legal action to collect debts that are not paid voluntarily.

Need to make a payment? Pre-authorized debit is now available for businesses. At your convenience, a pre-authorized debit agreement can be set up using the CRA's My Business Account service. For more information on payment options, go to canada.ca/payments.

Please keep this Notice of (Re)Assessment for your records.

For more information, phone or write to:

Vancouver Tax Services
 9755 King George Boulevard
 Surrey BC V3T 5E1
 Toll free number 1-800-959-5525 (Canada and United States)

Bob Hamilton
Commissioner of Revenue

This is Exhibit " B " referred to in the
 affidavit of... Alison Anderson
 sworn before me at Vancouver, BC
 this 15th October 24
[Signature]



Canada Revenue Agency / Agence du revenu du Canada

TREVALI MINING (NEW BRUNSWICK) LTD.

Date	March 29, 2023
Business Number	84488 0652 RT0001
Period Covered	Refer to Summary

NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)

SUMMARY OF (RE) ASSESSMENT

RE: GST/HST Return
Reporting Period From: 2019/03/01 To: 2019/03/31
Reference Number: 19115000232370414

	Previous Assessment		Revised Assessment		Adjustments
Net Tax	\$ 788,038.94	\$	788,038.94	\$	0.00
Tax Payable ss296(1)	\$ 0.00	\$	2,585.55	\$	2,585.55

			Net Adjustment	\$	2,585.55
Interest and Penalty				\$	456.74
Arrears Interest				-----	
			Result of (Re)Assessment	\$	3,042.29

EXPLANATION

The Net Tax amount does not take into consideration any rebate, instalment or payment amounts that have been applied to the account.

The details of your assessment were displayed on the statement of audit adjustments we provided to you previously during the audit.

We have charged you arrears interest because you did not pay the amount owing by the due date.

Based on information received from you or your representative, we have assessed a Tax Payable amount by virtue of ss296 (1). This subsection allows the minister to assess tax amount where a registered purchaser has claimed ITCs or Rebates on purchases for which suppliers will not be paid.

TREVALI MINING (NEW BRUNSWICK) LTD.

Date	March 29, 2023
Business Number	84468 0652 RT0001
Period Covered	Refer to Summary

0009535

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: GST/HST Return

Reporting Period From: 2019/08/01 To: 2019/08/31

Reference Number: 19249000232370915

	Previous Assessment	Revised Assessment	Adjustments
Net Tax	\$ 370,448.12	\$ 370,448.12	\$ 0.00
Tax Payable ss296(1)	\$ 0.00	\$ 3,149.54	\$ 3,149.54
		Net Adjustment	\$ 3,149.54
Interest and Penalty			\$ 464.37
Arrears Interest			\$ 464.37
		Result of (Re)Assessment	\$ 3,613.91

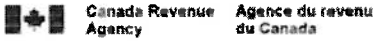
EXPLANATION

The Net Tax amount does not take into consideration any rebate, instalment or payment amounts that have been applied to the account.

The details of your assessment were displayed on the statement of audit adjustments we provided to you previously during the audit.

We have charged you arrears interest because you did not pay the amount owing by the due date.

Based on information received from you or your representative, we have assessed a Tax Payable amount by virtue of ss296 (1). This subsection allows the minister to assess tax amount where a registered purchaser has claimed ITCs or Rebates on purchases for which suppliers will not be paid.



TREVALI MINING (NEW BRUNSWICK) LTD.

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Date	March 29, 2023
Business Number	84488 0652 RT0001
Period Covered	Refer to Summary

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: GST/HST Return

Reporting Period From: 2019/10/01 To: 2019/10/31

Reference Number: 19318000532370393

	Previous Assessment	Revised Assessment	Adjustments
Net Tax	\$ 311,542.40	\$ 311,542.40	\$ 0.00
Tax Payable ss296 (1)	\$ 0.00	\$ 3,873.73	\$ 3,873.73
		Net Adjustment	\$ 3,873.73
Interest and Penalty			\$ 526.78
Arrears Interest			\$ 526.78
		Result of (Re)Assessment	\$ 4,400.51

EXPLANATION

The Net Tax amount does not take into consideration any rebate, instalment or payment amounts that have been applied to the account.

The details of your assessment were displayed on the statement of audit adjustments we provided to you previously during the audit.

We have charged you arrears interest because you did not pay the amount owing by the due date.

Based on information received from you or your representative, we have assessed a Tax Payable amount by virtue of ss296 (1). This subsection allows the minister to assess tax amount where a registered purchaser has claimed ITCs or Rebates on purchases for which suppliers will not be paid.

TREVALI MINING (NEW BRUNSWICK) LTD.

Date	March 29, 2023
Business Number	84468 0652 RT0001
Period Covered	Refer to Summary

0009536

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: GST/HST Return

Reporting Period From: 2019/11/01 To: 2019/11/30

Reference Number: 19350000532370852

	Previous Assessment	Revised Assessment	Adjustments
Net Tax	\$ 506,869.08 Cr	\$ 506,869.08 Cr	\$ 0.00
Tax Payable ss296(1)	\$ 0.00	\$ 2,481.79	\$ 2,481.79
		Net Adjustment	\$ 2,481.79
Interest and Penalty			\$ 323.16
Arrears Interest			-----
		Result of (Re)Assessment	\$ 2,804.95

EXPLANATION

The Net Tax amount does not take into consideration any rebate, instalment or payment amounts that have been applied to the account.

The details of your assessment were displayed on the statement of audit adjustments we provided to you previously during the audit.

We have charged you arrears interest because you did not pay the amount owing by the due date.

Based on information received from you or your representative, we have assessed a Tax Payable amount by virtue of ss296 (1). This subsection allows the minister to assess tax amount where a registered purchaser has claimed ITCs or Rebates on purchases for which suppliers will not be paid.

TREVALI MINING (NEW BRUNSWICK) LTD.

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Date	March 29, 2023
Business Number	84468 0652 RT0001
Period Covered	Refer to Summary

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: GST/HST Return

Reporting Period From: 2019/12/01 To: 2019/12/31

Reference Number: 20020000932370375

	Previous Assessment	Revised Assessment	Adjustments
Net Tax	\$ 3,999.51 Cr	\$ 3,999.51 Cr	\$ 0.00
Tax Payable ss296(1)	\$ 0.00	\$ 14,484.30	\$ 14,484.30
		Net Adjustment	\$ 14,484.30
Interest and Penalty			\$ 1,803.04
Arrears Interest			\$ 1,803.04
		Result of (Re)Assessment	\$ 16,287.34

EXPLANATION

The Net Tax amount does not take into consideration any rebate, instalment or payment amounts that have been applied to the account.

The details of your assessment were displayed on the statement of audit adjustments we provided to you previously during the audit.

We have charged you arrears interest because you did not pay the amount owing by the due date.

Based on information received from you or your representative, we have assessed a Tax Payable amount by virtue of ss296 (1). This subsection allows the minister to assess tax amount where a registered purchaser has claimed ITCs or Rebates on purchases for which suppliers will not be paid.

TREVALI MINING (NEW BRUNSWICK) LTD.

Date	March 29, 2023
Business Number	84468 0652 RT0001
Period Covered	Refer to Summary

0009537

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: GST/HST Return

Reporting Period From: 2020/02/01 To: 2020/02/29

Reference Number: 20069000532370319

	Previous Assessment	Revised Assessment	Adjustments
Net Tax	\$ 1,983,949.12 Cr	\$ 1,984,416.38 Cr	\$ 467.26 Cr
Tax Payable ss296(1)	\$ 0.00	\$ 8,401.22	\$ 8,401.22
		Net Adjustment	\$ 7,933.96
Interest and Penalty			\$ 306.11
Arrears Interest			\$ 306.11
		Result of (Re)Assessment	\$ 8,840.07

EXPLANATION

The Net Tax amount does not take into consideration any rebate, instalment or payment amounts that have been applied to the account.

The details of your assessment were displayed on the statement of audit adjustments we provided to you previously during the audit.

We have charged you arrears interest because you did not pay the amount owing by the due date.

Based on information received from you or your representative, we have assessed a Tax Payable amount by virtue of ss296 (1). This subsection allows the minister to assess tax amount where a registered purchaser has claimed ITCs or Rebates on purchases for which suppliers will not be paid.

TREVALI MINING (NEW BRUNSWICK) LTD.

Date	March 29, 2023
Business Number	84468 0852 RT0001
Period Covered	Refer to Summary

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: GST/HST Return
 Reporting Period From: 2020/03/01 To: 2020/03/31
 Reference Number: 20122000732370715

	Previous Assessment		Revised Assessment		Adjustments
Net Tax	\$ 260,768.39	Cr	\$ 264,004.86	Cr	\$ 3,236.47
Tax Payable ss296(1)	\$ 0.00		\$ 3,236.47		\$ 3,236.47
			Net Adjustment		\$ 0.00
			Result of (Re)Assessment		\$ 0.00

EXPLANATION

The Net Tax amount does not take into consideration any rebate, instalment or payment amounts that have been applied to the account.

The details of your assessment were displayed on the statement of audit adjustments we provided to you previously during the audit.

Based on information received from you or your representative, we have assessed a Tax Payable amount by virtue of ss296 (1). This subsection allows the minister to assess tax amount where a registered purchaser has claimed ITCs or Rebates on purchases for which suppliers will not be paid.



TREVALI MINING (NEW BRUNSWICK) LTD.

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Date	March 29, 2023
Business Number	84468 0652 RT0001
Period Covered	Refer to Summary

0009538

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: GST/HST Return

Reporting Period From: 2021/06/01 To: 2021/06/30

Reference Number: 22263000432370643

	Previous Assessment	Revised Assessment	Adjustments
Net Tax	\$ 499,416.00 Cr	\$ 500,192.81 Cr	\$ 776.81 Cr
Tax Payable ss296(1)	\$ 0.00	\$ 776.81	\$ 776.81
		Net Adjustment	\$ 0.00
		Result of (Re)Assessment	\$ 0.00

EXPLANATION

The Net Tax amount does not take into consideration any rebate, instalment or payment amounts that have been applied to the account.

The details of your assessment were displayed on the statement of audit adjustments we provided to you previously during the audit.

Based on information received from you or your representative, we have assessed a Tax Payable amount by virtue of ss296 (1). This subsection allows the minister to assess tax amount where a registered purchaser has claimed ITCs or Rebates on purchases for which suppliers will not be paid.



TREVALI MINING (NEW BRUNSWICK) LTD.

Date	March 29, 2023
Business Number	84468 0652 RT0001
Period Covered	Refer to Summary

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: GST/HST Return

Reporting Period From: 2021/07/01 To: 2021/07/31

Reference Number: 22263000432370663

	Previous Assessment	Revised Assessment	Adjustments
Net Tax	\$ 266,497.00	\$ 266,237.30	\$ 259.70 Cr
Tax Payable ss296(1)	\$ 0.00	\$ 259.70	\$ 259.70
		Net Adjustment	\$ 0.00
Interest and Penalty			
Arrears Interest			\$ 0.53 Cr
Failure to File Penalty			\$ 10.40 Cr
		Result of (Re)Assessment	\$ 10.93 Cr

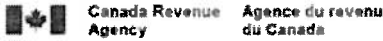
EXPLANATION

The Net Tax amount does not take into consideration any rebate, instalment or payment amounts that have been applied to the account.

As a result of this (re)assessment, we have adjusted the failure to file on time penalty.

The details of your assessment were displayed on the statement of audit adjustments we provided to you previously during the audit.

Based on information received from you or your representative, we have assessed a Tax Payable amount by virtue of ss296 (1). This subsection allows the minister to assess tax amount where a registered purchaser has claimed ITCs or Rebates on purchases for which suppliers will not be paid.



TREVALI MINING (NEW BRUNSWICK) LTD.

Date	March 29, 2023
Business Number	84468 0652 RT0001
Period Covered	Refer to Summary

0009539

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: GST/HST Return

Reporting Period From: 2021/09/01 To: 2021/09/30

Reference Number: 22263000432370728

	Previous Assessment	Revised Assessment	Adjustments
Net Tax	\$ 864,377.00	\$ 862,550.88	\$ 1,526.12 Cr
Tax Payable ss296(1)	\$ 0.00	\$ 1,526.12	\$ 1,526.12
		Net Adjustment	\$ 0.00
Interest and Penalty			
Arrears Interest			\$ 2.26 Cr
Failure to File Penalty			\$ 53.42 Cr
		Result of (Re)Assessment	\$ 55.68 Cr

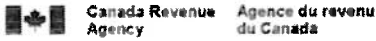
EXPLANATION

The Net Tax amount does not take into consideration any rebate, instalment or payment amounts that have been applied to the account.

As a result of this (re)assessment, we have adjusted the failure to file on time penalty.

The details of your assessment were displayed on the statement of audit adjustments we provided to you previously during the audit.

Based on information received from you or your representative, we have assessed a Tax Payable amount by virtue of ss296 (1). This subsection allows the minister to assess tax amount where a registered purchaser has claimed ITCs or Rebates on purchases for which suppliers will not be paid.



TREVALI MINING (NEW BRUNSWICK) LTD.

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Date	March 29, 2023
Business Number	84468 0652 RT0001
Period Covered	Refer to Summary

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: GST/HST Return

Reporting Period From: 2021/10/01 To: 2021/10/31

Reference Number: 22263000432370746

	Previous Assessment	Revised Assessment	Adjustments
Net Tax	\$ 299,892.00 Cr	\$ 302,147.45 Cr	\$ 2,255.45 Cr
Tax Payable ss296(1)	\$ 0.00	\$ 2,255.45	\$ 2,255.45
		Net Adjustment	\$ 0.00
	Result of (Re)Assessment		\$ 0.00

EXPLANATION

The Net Tax amount does not take into consideration any rebate, instalment or payment amounts that have been applied to the account.

The details of your assessment were displayed on the statement of audit adjustments we provided to you previously during the audit.

Based on information received from you or your representative, we have assessed a Tax Payable amount by virtue of ss296 (1). This subsection allows the minister to assess tax amount where a registered purchaser has claimed ITCs or Rebates on purchases for which suppliers will not be paid.

TREVALI MINING (NEW BRUNSWICK) LTD.

Date	March 29, 2023
Business Number	84468 0652 RT0001
Period Covered	Refer to Summary

0009540

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: GST/HST Return

Reporting Period From: 2021/11/01 To: 2021/11/30

Reference Number: 22263000432370765

	Previous Assessment		Revised Assessment		Adjustments
Net Tax	\$ 607,021.00	\$	603,841.45	\$	3,179.55 Cr
Tax Payable ss296(1)	\$ 0.00	\$	3,179.55	\$	3,179.55
					=====
			Net Adjustment	\$	0.00
Interest and Penalty				\$	3.20 Cr
Arrears Interest				\$	95.40 Cr
Failure to File Penalty				\$	=====
			Result of (Re)Assessment	\$	98.60 Cr

EXPLANATION

The Net Tax amount does not take into consideration any rebate, instalment or payment amounts that have been applied to the account.

As a result of this (re)assessment, we have adjusted the failure to file on time penalty.

The details of your assessment were displayed on the statement of audit adjustments we provided to you previously during the audit.

Based on information received from you or your representative, we have assessed a Tax Payable amount by virtue of ss296 (1). This subsection allows the minister to assess tax amount where a registered purchaser has claimed ITCs or Rebates on purchases for which suppliers will not be paid.

Agency du Canada

TREVALI MINING (NEW BRUNSWICK) LTD.

Date	March 29, 2023
Business Number	84468 0652 RT0001
Period Covered	Refer to Summary

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: GST/HST Return

Reporting Period From: 2021/12/01 To: 2021/12/31

Reference Number: 22263000432370786

	Previous Assessment	Revised Assessment	Adjustments
Net Tax	\$ 119,821.00 Cr	\$ 122,243.63 Cr	\$ 2,422.63 Cr
Tax Payable ss296(1)	\$ 0.00	\$ 2,422.63	\$ 2,422.63
		Net Adjustment	\$ 0.00
		Result of (Re)Assessment	\$ 0.00

EXPLANATION

The Net Tax amount does not take into consideration any rebate, instalment or payment amounts that have been applied to the account.

The details of your assessment were displayed on the statement of audit adjustments we provided to you previously during the audit.

Based on information received from you or your representative, we have assessed a Tax Payable amount by virtue of ss296 (1). This subsection allows the minister to assess tax amount where a registered purchaser has claimed ITCs or Rebates on purchases for which suppliers will not be paid.

TREVALI MINING (NEW BRUNSWICK) LTD.

Date	March 29, 2023
Business Number	B4468 0652 RT0001
Period Covered	Refer to Summary

0009541

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: GST/HST Return

Reporting Period From: 2022/01/01 To: 2022/01/31

Reference Number: 22263000432370813

	Previous Assessment	Revised Assessment	Adjustments
Net Tax	\$ 522,679.00 Cr	\$ 533,606.29 Cr	\$ 10,927.29 Cr
Tax Payable ss296(1)	\$ 0.00	\$ 10,927.29	\$ 10,927.29
		Net Adjustment	\$ 0.00
		Result of (Re)Assessment	\$ 0.00

EXPLANATION

The Net Tax amount does not take into consideration any rebate, instalment or payment amounts that have been applied to the account.

The details of your assessment were displayed on the statement of audit adjustments we provided to you previously during the audit.

Based on information received from you or your representative, we have assessed a Tax Payable amount by virtue of ss296 (1). This subsection allows the minister to assess tax amount where a registered purchaser has claimed ITCs or Rebates on purchases for which suppliers will not be paid.

TREVALI MINING (NEW BRUNSWICK) LTD.

Date	March 29, 2023
Business Number	84468 0652 RT0001
Period Covered	Refer to Summary

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: GST/HST Return

Reporting Period From: 2022/02/01 To: 2022/02/28

Reference Number: 22263000432370837

	Previous Assessment	Revised Assessment	Adjustments
Net Tax	\$ 450,950.00 Cr	\$ 461,584.32 Cr	\$ 10,634.32 Cr
Tax Payable ss296(1)	\$ 0.00	\$ 10,634.32	\$ 10,634.32
		Net Adjustment	\$ 0.00
		Result of (Re)Assessment	\$ 0.00

EXPLANATION

The Net Tax amount does not take into consideration any rebate, instalment or payment amounts that have been applied to the account.

The details of your assessment were displayed on the statement of audit adjustments we provided to you previously during the audit.

Based on information received from you or your representative, we have assessed a Tax Payable amount by virtue of ss296 (1). This subsection allows the minister to assess tax amount where a registered purchaser has claimed ITCs or Rebates on purchases for which suppliers will not be paid.

TREVALI MINING (NEW BRUNSWICK) LTD.

Date	March 29, 2023
Business Number	84468 0652 RT0001
Period Covered	Refer to Summary

0009542

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: GST/HST Return

Reporting Period From: 2022/03/01 To: 2022/03/31

Reference Number: 22263000432370847

	Previous Assessment	Revised Assessment	Adjustments
Net Tax	\$ 105,017.00	\$ 81,899.38	\$ 23,117.62 Cr
Tax Payable ss296(1)	\$ 0.00	\$ 23,117.62	\$ 23,117.62
		Net Adjustment	\$ 0.00
Interest and Penalty			\$ 7.75 Cr
Arrears Interest			\$ 462.36 Cr
Failure to File Penalty			
		Result of (Re)Assessment	\$ 470.09 Cr

EXPLANATION

The Net Tax amount does not take into consideration any rebate, instalment or payment amounts that have been applied to the account.

As a result of this (re)assessment, we have adjusted the failure to file on time penalty.

The details of your assessment were displayed on the statement of audit adjustments we provided to you previously during the audit.

Based on information received from you or your representative, we have assessed a Tax Payable amount by virtue of ss296 (1). This subsection allows the minister to assess tax amount where a registered purchaser has claimed ITCs or Rebates on purchases for which suppliers will not be paid.

TREVALI MINING (NEW BRUNSWICK) LTD.

Date	March 29, 2023
Business Number	84468 0652 RT0001
Period Covered	Refer to Summary

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: GST/HST Return

Reporting Period From: 2022/04/01 To: 2022/04/30

Reference Number: 22263000432370972

	Previous Assessment	Revised Assessment	Adjustments
Net Tax	\$ 754,221.00 Cr	\$ 810,518.59 Cr	\$ 56,317.59 Cr
Tax Payable ss296(1)	\$ 0.00	\$ 56,317.59	\$ 56,317.59
		Net Adjustment	\$ 0.00
	Result of (Re)assessment		\$ 0.00

EXPLANATION

The Net Tax amount does not take into consideration any rebate, instalment or payment amounts that have been applied to the account.

The details of your assessment were displayed on the statement of audit adjustments we provided to you previously during the audit.

Based on information received from you or your representative, we have assessed a Tax Payable amount by virtue of ss296 (1). This subsection allows the minister to assess tax amount where a registered purchaser has claimed ITCs or Rebates on purchases for which suppliers will not be paid.



TREVALI MINING (NEW BRUNSWICK) LTD.

Date	March 29, 2023
Business Number	84468 0652 RT0001
Period Covered	Refer to Summary

000954.3

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: GST/HST Return

Reporting Period From: 2022/05/01 To: 2022/05/31

Reference Number: 22263000432370992

	Previous Assessment	Revised Assessment	Adjustments
Net Tax	\$ 205,814.00	\$ 52,165.90 Cr	\$ 257,979.90 Cr
Tax Payable ss296(1)	\$ 0.00	\$ 257,979.90	\$ 257,979.90
		Net Adjustment	\$ 0.00
Interest and Penalty			\$ 25.48 Cr
Arrears Interest			\$ 3,087.21 Cr
Failure to File Penalty			
		Result of (Re)Assessment	\$ 3,112.69 Cr

EXPLANATION

The Net Tax amount does not take into consideration any rebate, instalment or payment amounts that have been applied to the account.

As a result of this (re)assessment, we have adjusted the failure to file on time penalty.

The details of your assessment were displayed on the statement of audit adjustments we provided to you previously during the audit.

Based on information received from you or your representative, we have assessed a Tax Payable amount by virtue of ss296 (1). This subsection allows the minister to assess tax amount where a registered purchaser has claimed ITCs or Rebates on purchases for which suppliers will not be paid.

TREVALI MINING (NEW BRUNSWICK) LTD.

Date	March 29, 2023
Business Number	84468 0652 RT0001
Period Covered	Refer to Summary

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: GST/HST Return

Reporting Period From: 2022/06/01 To: 2022/06/30

Reference Number: 22263000532370023

	Previous Assessment	Revised Assessment	Adjustments
Net Tax	\$ 77,135.00	\$ 640,211.21 Cr	\$ 717,346.21 Cr
Tax Payable ss296(1)	\$ 0.00	\$ 717,346.21	\$ 717,346.21
		Net Adjustment	\$ 0.00
Interest and Penalty			
Arrears Interest			\$ 3.82 Cr
Failure to File Penalty			\$ 964.18 Cr
		Result of (Re)Assessment	\$ 967.20 Cr

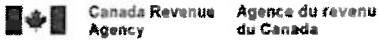
EXPLANATION

The Net Tax amount does not take into consideration any rebate, instalment or payment amounts that have been applied to the account.

As a result of this (re)assessment, we have adjusted the failure to file on time penalty.

The details of your assessment were displayed on the statement of audit adjustments we provided to you previously during the audit.

Based on information received from you or your representative, we have assessed a Tax Payable amount by virtue of ss296 (1). This subsection allows the minister to assess tax amount where a registered purchaser has claimed ITCs or Rebates on purchases for which suppliers will not be paid.



TREVALI MINING (NEW BRUNSWICK) LTD.

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Date	March 29, 2023
Business Number	84468 0652 RT0001
Period Covered	Refer to Summary

0009544

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: GST/HST Return

Reporting Period From: 2022/07/01 To: 2022/07/31

Reference Number: 22263000532370041

	Previous Assessment	Revised Assessment	Adjustments
Net Tax	\$ 65,938.00	\$ 895,734.79 Cr	\$ 961,672.79 Cr
Tax Payable ss296(1)	\$ 0.00	\$ 861,672.79	\$ 961,672.79
		Net Adjustment	\$ 0.00
Interest and Penalty			\$ 659.38 Cr
Failure to File Penalty			\$ 659.38 Cr
		Result of (Re)Assessment	\$ 659.38 Cr

EXPLANATION

The Net Tax amount does not take into consideration any rebate, instalment or payment amounts that have been applied to the account.

As a result of this (re)assessment, we have adjusted the failure to file on time penalty.

The details of your assessment were displayed on the statement of audit adjustments we provided to you previously during the audit.

Based on information received from you or your representative, we have assessed a Tax Payable amount by virtue of ss296 (1). This subsection allows the minister to assess tax amount where a registered purchaser has claimed ITCs or Rebates on purchases for which suppliers will not be paid.

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TREVALI MINING (NEW BRUNSWICK) LTD.

Date	March 29, 2023
Business Number	84468 0652 RT0001
Period Covered	Refer to Summary

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: GST/HST Return

Reporting Period From: 2022/08/01 To: 2022/08/19

Reference Number: 22286000732370364

	Previous Assessment	Revised Assessment	Adjustments
Net Tax	\$ 143,027.50 Cr	\$ 251,345.74 Cr	\$ 108,318.24 Cr
Tax Payable ss296(1)	\$ 0.00	\$ 713,440.69	\$ 713,440.69
		Net Adjustment	\$ 605,122.45
	Result of (Re)Assessment		\$ 605,122.45

EXPLANATION

The Net Tax amount does not take into consideration any rebate, instalment or payment amounts that have been applied to the account.

The details of your assessment were displayed on the statement of audit adjustments we provided to you previously during the audit.

Based on information received from you or your representative, we have assessed a Tax Payable amount by virtue of ss296 (1). This subsection allows the minister to assess tax amount where a registered purchaser has claimed ITCs or Rebates on purchases for which suppliers will not be paid.

GENERAL INFORMATION

For more information on Notices of (Re)Assessment, and your objection and appeal rights, see Guide RC4022, General Information for GST/HST Registrants, or visit canada.ca/revenue-agency. To prevent unnecessary delays when you correspond with us, please provide your Business Number.