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CPE eligibility



CPE



Polling

We will launch at least three polls per CPE credit; participants must attend the full session and participants must answer at least three polls per CPE credit to receive full credit.

The new minerals frontier

Navigating tax and fiscal policy in Americas critical minerals supply chains

EY WEBCAST

Wednesday, June 10, 2026



The better the question. The better the answer. The better the world works.



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Course description and learning objectives

Course description

- This webcast will bring together EY colleagues from the US, Canada, and Chile to explore how evolving tax, trade and fiscal policies are reshaping supply chains for critical minerals across the Americas, providing practical insights for companies navigating this complex landscape.

Learning objectives

- Discuss the latest US tax provisions and incentives related to critical minerals, including Section 45X tax credits, and their impact on the sector.
- Identify recent trade, tariff, and policy developments across the Americas and their implications for supply chains for critical minerals.
- Explain how companies are adapting their supply chains and operating models in response to policy-driven realignments and emerging risks.
- Describe the Chilean regulatory and fiscal environment for critical minerals, including government incentives and compliance considerations.
- Recognize the broader effects of evolving tax and fiscal policies on cross-border trade, investment decisions and approaches within the critical minerals ecosystem.

Today's panel

Moderator



Greg Matlock

EY Americas Metals & Mining
Tax Leader

Panelists



Margaret Brown

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Jon Wojnicki

Co-Leader, EY-Parthenon;
Partner
Ernst & Young LLP (Canada)

Agenda

- 1 Tax policy and incentives related to critical minerals:** provide an overview of US tax provisions and incentives, including Section 45X tax credits, and their role in supporting critical minerals development.
- 2 Critical minerals trade and tariff landscape:** explore recent developments in trade policies, tariffs, and strategic initiatives across the Americas, with perspectives from the US and Canada, and international tax considerations.
- 3 Supply chain realignment:** discuss how companies are adjusting operating models and supply chains in response to evolving policies, with a focus on practical approaches to managing regulatory complexity.
- 4 Chilean perspective on tax and regulatory environment:** provide a detailed look at Chile's fiscal policies, government incentives and regulatory changes affecting the metals and minerals sector, with a focus on critical minerals.

Polling question

What do you believe is the most important factor driving changes in the supply chains for critical minerals?

Click on “Live Stage” on the right side of your screen. Your response is received when your initials appear beside your answer.

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Tax policy and incentives related to critical minerals

Polling question

Which type of tax incentive or policy has the greatest impact on your operations?

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Critical minerals trade and tariff landscape

Polling question

What is the biggest challenge your organization faces regarding trade policies and tariffs?

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Supply chain realignment

Polling question

How is your company adapting its supply chain in response to evolving tax and fiscal policies?

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Chilean perspective on tax and regulatory environment

Polling question

How are recent regulatory and fiscal changes influencing your company's business priorities?

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Send CPE questions to the Tax webcast mailbox:
thought.center.webcast@ey.com



Closing remarks and conclusion

Key takeaways

- 1 Evolving tax policies and incentives across the Americas are driving critical investment and operational decisions in the metals and minerals sector.
- 2 Trade and tariff developments, including initiatives like Project Vault, are significantly influencing cross-border trade and supply-chain approaches.
- 3 Companies are adapting their supply chains and operating models to navigate the complexities of policy-driven changes, emphasizing risk management and strategic planning.
- 4 Understanding regional regulatory, fiscal, tax and trade developments is essential for companies to capitalize on incentives, manage compliance, anticipate future shifts and build resilience in the dynamic ecosystem of critical minerals.

Upcoming EY Tax webcasts

https://www.ey.com/en_us/media/webcasts

- **Friday, June 12:** EY Center for Tax Policy monthly update: legislative, economic, regulatory and IRS developments
- **Tuesday, June 16:** Accounting for income taxes: a quarterly perspective
- **Wednesday, June 17:** International tax talk quarterly series: trends in short- and long-term mobility in the context of evolving personal tax regimes
- **Tuesday, June 23:** Recent trends in the research credit: latest developments in case law and tax administration
- Sign up to receive EY Tax Alerts through the EY Tax News Update: taxnews.ey.com/register/register.aspx

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