

ENERPLUS RESOURCES FUND
Form 6-K
November 25, 2005

FORM 6-K

**SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

**Report of Foreign Issuer pursuant to Rule 13-a-16 or 15d-16
of the Securities Exchange Act of 1934**

FOR THE MONTH OF November 23, 2005

COMMISSION FILE NUMBER 1-15150

**The Dome Tower
Suite 3000, 333 – 7th Avenue S.W.
Calgary, Alberta
Canada T2P 2Z1**

(403) 298-2200

Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or Form 40-F.

Form 20-F Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1)

Yes No

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7)

Yes No

Indicate by check mark whether, by furnishing the information contained in this Form, the registrant is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the securities Exchange Act of 1934.

Yes No

EXHIBIT INDEX

**EXHIBIT 1 CANADIAN FEDERAL GOVERNMENT ANNOUNCES NO CHANGES TO TAX TREATMENT
OF INCOME TRUSTS**

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

ENERPLUS RESOURCES FUND

BY: */s/*

Susan Smith

Susan Smith
Investor Relations Coordinator

DATE: November 23, 2005