



Mineral Resources Act 1989

Mineral Resources Regulation 2013

Current as at 19 June 2025

© State of Queensland 2025



This work is licensed under a Creative Commons Attribution 4.0 International License.



Queensland

Mineral Resources Regulation 2013

Contents

		Page
Chapter 1	Preliminary	
1	Short title	9
2	Commencement	9
3	Definitions	9
Chapter 2	Mining tenements	
Part 1	Prospecting permits	
4	Conditions—Act, s 25	9
5	Minimum security for district prospecting permit	10
Part 2	Mining claims	
6	Amendment of application after survey of contiguous land	10
7	Prescribed areas for particular land—Act, s 53	11
8	Conditions—Act, s 81	11
8A	Prescribed documents—Act, s 93	13
Part 3	Exploration permits and mineral development licences	
Division 1	Exploration permits	
9	Prescribed areas—Act, ss 127 and 133	14
10	Numbering of application—Act, s 134	14
11	Conditions—Act, s 141	14
Division 2	Mineral development licences	
12	Conditions—Act, s 194	15
Division 3	Prescribed information for reports	
13	Activity reports—Act, ss 178A and 231AA	15
14	Expenditure statement for activity report	16
16	Partial relinquishment reports and partial surrender reports—Act, ss 178B and 231AB	16
17	Final reports—Act, ss 178C and 231AC	18
18	Giving reports—Act, ss 141 and 194	19
Part 4	Mining leases	
Division 1	Mining lease applications	

Contents

19	Amendment of application after survey of contiguous land	19
20	Person may obtain copy of mining lease application	20
20A	Prescribed documents—Act, s 286	21
Division 2	Required knowledge	
21	Required level of knowledge about resources or reserves of petroleum 21	
Division 3	Conditions applying to mining leases generally	
22	Conditions—Act, s 276	22
Division 4	Joint interaction management plans	
23	Application of div 4	23
24	Definitions for div 4	23
25	Requirement for joint interaction management plan	24
26	Content of joint interaction management plan	25
27	Notification of making of joint interaction management plan	27
28	Review	27
29	Holder must stop coal mining operations in particular circumstances	29
Division 5	Reports for coal or oil shale mining leases	
29A	Activity reports for coal or oil shale mining leases—Act, s 315 . . .	30
29B	Relinquishment report for coal or oil shale mining leases—Act, s 315A 32	
29C	Surrender report for coal or oil shale mining leases—Act, s 315B	32
29D	Notice of intention to drill a CSG well	33
29E	Notice about completion, alteration or abandonment of CSG well	33
29F	Daily drilling report	34
29G	CSG well completion report	35
29H	CSG well abandonment report	38
Part 5	Additional conditions for mining tenements relating to particular restricted areas	
30	Application of pt 5	40
31	Conditions about access shafts	40
Part 6	Measuring and reporting the taking of associated water	
31A	Requirements for measuring the taking of associated water—Act, s 334ZP	41
31B	Requirements for reporting the taking of associated water—Act, s 334ZP	42
31BA	Requests for further information about calculations	43
31C	Chief executive may review alternative method	43

Part 7	Water monitoring bores	
31D	Plugging and abandoning water monitoring bores—Act, s 334ZZS	44
Chapter 3	Royalties	
Part 1	Preliminary	
32	Definitions for ch 3	44
32A	Mining operation—Act, s 320	45
Part 2	Royalty returns	
33	Application of pt 2	45
33A	Lodgement with revenue commissioner	46
34	Form of royalty returns	46
35	Period to which a royalty return must relate	46
36	When royalty return must be lodged	47
37	Revenue commissioner may require royalty return to be lodged on particular day	47
37A	Fee for failing to lodge royalty return on time	48
38	No royalty return required in particular circumstances	48
38A	Returns required for coal seam gas	49
Part 3	Royalty payable for minerals	
Division 1	Royalty payable	
39	When royalty payable—yearly return period	50
39A	When royalty payable to person other than the State—quarterly return period	50
40	When and how royalty payable—quarterly return period	50
41	Quarterly payment notice	51
42	Working out monthly payments for quarterly return period generally	52
43	Working out monthly payments for quarterly return period in particular circumstances	53
44	Election to change monthly payments for quarterly return period	54
45	Revenue commissioner may give notice requiring royalty payable to be worked out under s 42	55
46	Royalty payable	56
47	Particular royalties payable on adjustment basis	56
48	Royalty on stocks of mineral for mining operation that has ended	58
Division 2	Exemptions	
49	Exemption for coal seam gas	58
50	Threshold exemption for relevant minerals	59
Division 3	Discounts for particular minerals	

Contents

51	Particular minerals processed in Queensland	61
Part 4	Working out values of minerals	
52	Application of pt 4	62
54	Value of minerals	62
Part 5	Working out gross values of minerals	
Division 1	Preliminary	
55	Application of pt 5	64
56	Definitions for pt 5	64
Division 2	Gross value of market value minerals	
57	Meaning of market value mineral	65
58	Gross value of market value minerals	66
Division 3	Gross value of minerals other than market value minerals	
Subdivision 1	Gross value royalty decisions	
59	Gross value of minerals other than market value minerals	68
60	Application for gross value royalty decision	68
61	Gross value royalty decision on revenue commissioner's own initiative 69	
62	Considerations in making gross value royalty decision	70
63	Gross value royalty decisions	71
63A	Reference to gross value royalty decision for working out average price of particular minerals	73
Subdivision 1A	Expired gross value royalty decisions	
63B	Use of expired gross value royalty decision	74
63C	Revenue commissioner must reassess amount of royalty payable if particular expired gross value royalty decisions used	75
Subdivision 2	Incorrect gross value royalty decisions	
64	Obligation to notify incorrect gross value royalty decision	76
65	Revenue commissioner may amend gross value royalty decision	77
66	Notice of amendment	79
Subdivision 4	Reassessment if gross value royalty decision amended	
70	Revenue commissioner must reassess amount of particular royalty payable	80
Part 7	Civil penalty	
77	Imposition—Act, s 321A	81
Part 8	Unpaid royalty interest	
81	Unpaid tax interest on royalty—Taxation Administration Act 2001, s 54 83	

Part 9	Royalty estimates	
82	Application of pt 9	84
83	Royalty estimate notices	84
84	Form of and information to be included in royalty estimate	85
85	Revenue commissioner may request information to support royalty estimate	85
Chapter 4	Miscellaneous	
Part 1	Administration and judicial functions	
86	Amount held by tribunal for compensation trust decision—Act, s 712	86
Part 2	Confidentiality periods for required information	
87	Confidentiality periods for required information for mining tenements	86
88	Publication of required information	87
Part 4	Additional information and lodgement requirements	
93	Plan of survey must be lodged	88
94	Prescribed way for making applications, giving or lodging documents or making submissions	88
Part 5	Small scale mining code	
96	Small scale mining code—Act, 391C	89
Part 6	Mining tenements	
97	Particular applications can not be accepted	89
97A	Prescribed minerals and prescribed thresholds	90
98	Rental payable	91
98A	Payment of deferred rental for first rental period by instalments—Act, s 291	92
98B	Critical minerals—Act, s 291	92
Part 7	Other miscellaneous provisions	
99	Time of lodgement to be noted	92
100	Prescribed hours of business	93
101	Fees	93
101A	Rounding of amount expressed in sch 5, pt 8 as number of fee units	93
Part 8	Repeal	
102	Repeal	93
Part 9	Transitional provisions for Mineral Resources Regulation 2013	
103	Definitions for pt 9	94
104	Period to which royalty return must relate	94
105	Minerals sold, disposed of or used before commencement	95
106	Existing application for gross value royalty decision	95

Contents

107	Existing gross value royalty decisions	95
108	Minister may do particular things	96
109	Threshold exemption for relevant minerals	96
110	References to provisions of repealed regulation	96
Part 10	Transitional provisions for Water Reform and Other Legislation Amendment Act 2014	
111	Application of joint interaction management plan provisions	97
111A	Requirement for joint interaction management plan by particular date 97	
112	Requirement for joint interaction management plan relating to overlapping petroleum lease under 1923 Act	98
Part 11	Transitional provision for Revenue Legislation (Fees and Other Matters) Amendment Regulation 2019	
113	Application of ch 3, pt 5, div 3, sdiv 1A to existing gross value royalty decisions	99
Part 12	Transitional provision for Mineral Resources and Other Legislation Amendment Regulation 2019	
114	Transitional reporting period	99
Part 13	Transitional provision for Royalty Legislation Amendment Act 2020	
115	Application of former s 64	100
Part 14	Transitional provisions for Mineral Resources (Reporting Requirements) Amendment Regulation 2020	
116	Time for lodgement of particular reports	100
117	Required information lodged before commencement	100
Part 15	Transitional provision for Revenue Legislation Amendment Act 2022	
118	Coal sold, disposed of or used before commencement	102
Schedule 1	Conditions	104
Schedule 2	Prescribed area for mining claim land	106
Schedule 2A	Prescribed minerals and prescribed thresholds	108
Schedule 3	Royalty payable for minerals	109
Part 1	Royalty rates for prescribed minerals (royalty)	
1	Definitions for pt 1	109
2	Royalty rate for prescribed mineral (royalty)	110
Part 2	Royalty rates for minerals other than prescribed minerals (royalty)	
3	Particular minerals	111
4	Bauxite	112
5	Coal	113

6	Corundum, gemstones and other precious stones	114
7	Coal seam gas	114
8	Manganese, molybdenum, rare earths, tantalum and tungsten	114
9	Mineral sands	115
10	Phosphate rock	115
11	Processed oil shale	116
12	Iron ore	117
13	Uranium	118
14	Other minerals	119
Schedule 3A	Confidentiality periods for required information	120
Schedule 4	Rental payable	121
Schedule 4A	Critical minerals	122
Schedule 5	Fees	125
Schedule 6	Dictionary	131

Mineral Resources Regulation 2013

Chapter 1 Preliminary

1 Short title

This regulation may be cited as the *Mineral Resources Regulation 2013*.

2 Commencement

This regulation commences on 1 September 2013.

3 Definitions

The dictionary in schedule 6 defines particular words used in this regulation.

Chapter 2 Mining tenements

Part 1 Prospecting permits

4 Conditions—Act, s 25

For section 25(2) of the Act the prescribed conditions to which a prospecting permit is subject are stated in—

- (a) schedule 1, items 1 to 3; and
- (b) if the permit applies to occupied land—schedule 1, items 4 to 6.

Note—

See also part 5.

5 Minimum security for district prospecting permit

- (1) This section applies only to a district prospecting permit.
- (2) For section 26(2) of the Act, the amount prescribed for the permit is \$1,000.

Part 2 Mining claims

6 Amendment of application after survey of contiguous land

- (1) This section applies if—
 - (a) an application for a mining claim applies to land that is contiguous to affected land; and
 - (b) at the time the application was made, the affected land had not been surveyed; and
 - (c) the affected land was later surveyed; and
 - (d) the chief executive has given the applicant a notice (the *notice*) stating—
 - (i) the survey of the affected land has been completed; and
 - (ii) all survey marks defining the boundary of the affected land have been placed.
- (2) The applicant may amend the application in the following ways so that the land to which the application relates is still contiguous to the affected land—
 - (a) amend the description of the land stated in the application;
 - (b) ensure the application defines the boundary of the area of the mining claim.

Note—

For defining the boundary of a proposed mining tenement, see section 386R of the Act.

- (3) However, an amendment of the application mentioned in subsection (2) must—
 - (a) be made within 14 days after the applicant is given the notice or, if the chief executive has approved a longer period, the longer period; and
 - (b) not cause the land to which the application relates to include any land that is not land to which the applicant's prospecting permit applies.
- (4) Also, this section does not authorise or entitle the applicant to have the affected land surveyed.

7 Prescribed areas for particular land—Act, s 53

For section 53(3)(b) of the Act, the area prescribed for particular land in a mining district mentioned in schedule 2 is the area stated, in schedule 2, for the land.

8 Conditions—Act, s 81

- (1) For section 81(1)(p) of the Act, the prescribed conditions to which a mining claim is subject are stated in—
 - (a) subsection (2) and schedule 1, items 1 to 3; and
 - (b) if the claim applies to occupied land—schedule 1, item 4.

Note—

See also part 5.

- (2) A holder of a mining claim must not use prohibited machinery in the area of the claim.
- (3) However, subsection (2) does not apply to—
 - (a) using machinery to—
 - (i) transport mineral bearing ore or wash; or

- (ii) transport equipment, materials, or water, used for mining operations; or
 - (iii) build storage facilities for water used for mining operations; or
 - (iv) rehabilitate the surface area of the land; or
 - (b) using an eductor dredge in the Mareeba mining district, if the eductor dredge—
 - (i) has an inlet nozzle diameter of no more than 200mm; and
 - (ii) is being used while water is flowing in, or in streams leading into, the Palmer River or Mitchell River; or
 - (c) using a vehicle-mounted drill in restricted area 1, 25 or 77 if the drill has a diameter no more than—
 - (i) if the drill is used for exploration drilling—25cm; or
 - (ii) if the drill is used for drilling access shafts—1m.
- (4) Also, subsection (2) does not apply to using prohibited machinery in the area of a prescribed mining claim, other than in any part of the area of a prescribed mining claim that is within the boundaries shown on any of the following plans—
 - (a) MP34341;
 - (b) MP34342;
 - (c) MP34343;
 - (d) MP36464;
 - (e) MP40825;
 - (f) MP30692;
 - (g) MP31027;
 - (h) MP31028;
 - (i) MP30955;
 - (j) MP30971.

(5) In this section—

prescribed mining claim means a mining claim that—

- (a) applies to corundum, gemstones or other precious stones, and the area of which has been decided by the Minister under section 53 of the Act; or
- (b) has been converted from a mining lease under section 816 of the Act.

prohibited machinery means any of the following—

- (a) a backhoe, bobcat, bucket excavator, bulldozer, clamshell, continuous miner, dragline, end-loader, excavator, grader, loader, ripper, rooter, scarifier, scoop, scoopmobile, scraper, tractor or traxcavator;
- (b) a cart, crane, locomotive, monorail, motor vehicle with or without a trailer, or a ropeway;
- (c) a dredge;
- (d) a vehicle-mounted drill.

8A Prescribed documents—Act, s 93

For section 93(3)(a) of the Act, the document called ‘A guide to landholder compensation for mining claims and mining leases’ published on the department’s website or the Queensland Government business and industry portal is prescribed.

Part 3 **Exploration permits and mineral development licences**

Division 1 **Exploration permits**

9 **Prescribed areas—Act, ss 127 and 133**

For sections 127(4) and 133(g)(iii) of the Act, the area prescribed is—

- (a) for an exploration permit for the exploration of coal—300 sub-blocks; and
- (b) for any other exploration permit—100 sub-blocks.

10 **Numbering of application—Act, s 134**

- (1) This section prescribes, for section 134 of the Act, the way an application for an exploration permit must be numbered.
- (2) The application must be given an identification number that includes—
 - (a) a sequence of letters to identify the type of exploration permit to which the application relates; and
 - (b) a consecutive number, following on from the last number given for an application for an exploration permit of the same type.
- (3) For subsection (2)(a), the sequence of letters used to identify the type of exploration permit must be decided by using a system approved by the chief executive.

11 **Conditions—Act, s 141**

For section 141(1)(i) of the Act, the prescribed conditions to which an exploration permit is subject are stated in—

- (a) schedule 1, items 1 to 3; and

-
- (b) if the permit applies to occupied land—schedule 1, items 4 and 5.

Note—

See also part 5.

Division 2 Mineral development licences

12 Conditions—Act, s 194

For section 194(1)(k) of the Act, the prescribed conditions to which a mineral development licence is subject are stated in—

- (a) schedule 1, items 1 to 3; and
- (b) if the licence applies to occupied land—schedule 1, items 4 to 6.

Note—

See also part 5.

Division 3 Prescribed information for reports

13 Activity reports—Act, ss 178A and 231AA

- (1) For section 178A(a) and (b)(i) of the Act, a holder of an exploration permit must give the Minister an activity report within 1 month after each anniversary of the day the permit takes effect.
- (2) For section 231AA(a) and (b)(i) of the Act, a holder of a mineral development licence must give the Minister an activity report within 1 month after each anniversary of the day the licence takes effect.
- (3) The activity report must contain the following—
 - (a) a full technical summary of the authorised activities for the permit or licence carried out during the reporting period for the permit or licence;

[s 14]

- (b) a statement detailing whether the relevant work program for the permit or licence was complied with during the reporting period, including details of, and reasons for, any failure to comply with the program;
 - (c) a statement about any resources and reserves identified;
 - (d) an expenditure statement complying with section 14;
 - (e) the hazard information for the permit or licence;
 - (f) any other data or information for the report required under the practice direction.
- (4) The expenditure statement must be—
- (a) in a document that is separate from the remainder of the activity report; and
 - (b) given to the Minister together with the remainder of the activity report.

14 Expenditure statement for activity report

- (1) An expenditure statement for an activity report for an exploration permit or a mineral development licence must itemise the expenditure incurred for each authorised activity carried out under the permit or licence during the reporting period for the permit or licence.
- (2) The expenditure statement must contain a separate itemisation of expenditure for—
 - (a) each activity carried out under a relevant work program for the permit or licence; and
 - (b) each activity, other than an activity mentioned in paragraph (a), carried out under the permit or licence.

16 Partial relinquishment reports and partial surrender reports—Act, ss 178B and 231AB

- (1) For section 178B(a) and (b)(i) of the Act, a holder of an exploration permit must give the Minister a partial

relinquishment report about a reduction in the area of the permit within 2 months after the reduction takes effect.

- (2) For section 231AB(a) and (b)(i) of the Act, a holder of a mineral development licence must give the Minister a partial surrender report about a reduction in the area of the licence within 2 months after the reduction takes effect.
- (3) The partial relinquishment report or partial surrender report must contain the following—
 - (a) the day the relinquishment or partial surrender took effect;
 - (b) the general area information for the report;
 - (c) a statement of the reason the holder of the exploration permit or the mineral development licence has relinquished or surrendered the area;
 - (d) a summary, including the name identifier and location, of holes or wells drilled under the permit or licence in the relinquished area or surrendered area;
 - (e) the hazard information for the permit or licence to the extent the information has not been included in, or has changed since, the last report was given for the permit or licence;
 - (f) any other data or information for the report required under the practice direction.

- (4) In this section—

general area information for a partial relinquishment report or a partial surrender report means—

- (a) spatial information showing—
 - (i) for a partial relinquishment report—the previous tenure area and the relinquished area of the exploration permit; or
 - (ii) for a partial surrender report—the previous tenure area and the surrendered area of the mineral development licence; and

- (b) any other data or information for the report required under the practice direction.

previous tenure area—

- (a) of an exploration permit—means the area of the permit immediately before the relinquished area was relinquished; or
- (b) of a mineral development licence—means the area of the licence immediately before the surrendered area was surrendered.

17 Final reports—Act, ss 178C and 231AC

- (1) For section 178C(a) and (b)(i) of the Act, a holder of an exploration permit must give the Minister a final report within 2 months after the permit ends.
- (2) For section 231AC(a) and (b)(i) of the Act, a holder of a mineral development licence must give the Minister a final report within 2 months after the licence ends.
- (3) The final report must contain—
 - (a) the information mentioned in section 16(3)(a) to (f); and
 - (b) a statement of expenditure (the ***expenditure statement***) containing an itemisation of expenditure for each activity under the relevant work program for the permit or licence; and
 - (c) the reason the permit or licence ended.
- (4) However, the final report does not need to contain the information mentioned in subsection (3)(a) for a relinquished area or surrendered area if the information for the area was contained in a partial relinquishment report or partial surrender report under section 16.
- (5) The expenditure statement must—
 - (a) be in a document that is separate from the remainder of the final report; and

-
- (b) be given to the Minister together with the remainder of the final report.

18 Giving reports—Act, ss 141 and 194

- (1) For sections 141(1)(e) and 194(1)(g) of the Act, the prescribed way for giving a report is electronically, using the system (the *approved system*) for submission of reports approved by the chief executive.
- (2) A report lodged under subsection (1) must be in the digital format (the *approved format*) approved by the chief executive.
- (3) However, the report may be in hard copy form if the chief executive gives the holder of the exploration permit or mineral development licence, approval before the report is given.
- (4) The chief executive must ensure the approved system and a document detailing the approved format are available for inspection on the department's website.

Part 4 Mining leases

Division 1 Mining lease applications

19 Amendment of application after survey of contiguous land

- (1) This section applies if—
 - (a) an application for a mining lease applies to land that is contiguous to affected land; and
 - (b) at the time the application for the mining lease was made, the affected land had not been surveyed; and
 - (c) the affected land was later surveyed; and
 - (d) the chief executive has given the applicant a notice (the *notice*) stating—

- (i) the survey of the affected land has been completed; and
 - (ii) all survey marks defining the boundary of the affected land have been placed.
- (2) The applicant may amend the application in the following ways so that the land to which the application relates is still contiguous to the affected land—
 - (a) amend the description of the land stated in the application;
 - (b) ensure the application defines the boundary of the area of the mining lease.

Note—

For defining the boundary of a proposed mining tenement, see section 386R of the Act.

- (3) However, an amendment of the application mentioned in subsection (2) must—
 - (a) be made within 14 days after the applicant is given the notice or, if the Minister has approved a longer period, the longer period; and
 - (b) not cause the land to which the application relates to include any land that is not land to which the applicant's prospecting permit, exploration permit or mineral development licence applies.
- (4) Also, this section does not authorise or entitle the applicant to have the affected land surveyed.

20 Person may obtain copy of mining lease application

- (1) A person may apply, in writing, to the chief executive for a copy of an application for a mining lease.
- (2) The application for the copy must be accompanied by the prescribed fee.
- (3) However, the chief executive must not give the person a copy of a statement that accompanied the application for the mining

lease if the statement contains information about the financial or technical resources of the applicant for the mining lease.

20A Prescribed documents—Act, s 286

For section 286(3)(a) of the Act, the document called ‘A guide to landholder compensation for mining claims and mining leases’ published on the department’s website or the Queensland Government business and industry portal is prescribed.

Division 2 Required knowledge

21 Required level of knowledge about resources or reserves of petroleum

- (1) This section prescribes, for section 318BA(1)(c) of the Act, the required level of knowledge about a resource or reserve (the *deposit*) of petroleum in the land.
- (2) The Minister must be reasonably satisfied that—
 - (a) at least 20% of the deposit is a proved or probable reserve under the relevant codes; and
 - (b) the remainder of the deposit, if any, is a low or best estimate contingent resource under the relevant codes.
- (3) Also, for a deposit of coal seam gas, the Minister must be reasonably satisfied that—
 - (a) there is adequate geological continuity for each coal seam (*relevant coal seam*) in relation to which the deposit occurs; and
 - (b) there is adequate data to establish each of the following—
 - (i) the composition of the gas in the natural underground reservoir;
 - (ii) the volume of the gas in the natural underground reservoir in relation to the mass of the coal seam;

- (iii) flow rates for the natural underground reservoir, based on information obtained from drill stem or other tests; and
 - (c) sufficient production testing for coal seam gas has been undertaken throughout the deposit in the relevant coal seams to provide adequate certainty in relation to the estimations required under subsection (2)(a) and (b); and
 - (d) there are reasonable prospects for the economic production of coal seam gas from the deposit.
- (4) The Minister may have regard to the document published by the Coalfields Geology Council of New South Wales and the Queensland Mining Council called ‘Australian guidelines for estimating and reporting of inventory coal, coal resources and coal reserves’ (2003) in deciding the amount of data required—
- (a) to make estimates of the resource or reserve for subsection (2)(a) and (b) for a deposit of coal seam gas; or
 - (b) for the Minister to be reasonably satisfied of the matters mentioned in subsection (3)(a) to (c).
- (5) In this section—
- relevant codes* see section 318BA(4) of the Act.

Division 3 Conditions applying to mining leases generally

22 Conditions—Act, s 276

For section 276(1)(n) of the Act, the conditions to which a mining lease is subject are the conditions stated in—

- (a) schedule 1, items 1 to 3; and
- (b) if the lease applies to occupied land—schedule 1, item 4.

Note—

See also part 5.

Division 4 Joint interaction management plans

23 Application of div 4

- (1) This division applies to a coal mining lease granted before the commencement if—
 - (a) coal mining operations are carried out, or are to be carried out, under the lease at a coal mine in any of the following areas (each an *overlapping area*)—
 - (i) the area of a petroleum lease;
 - (ii) an area adjacent to the area of a petroleum lease; and
 - (b) the operations physically affect, or may physically affect, the safety of persons or plant in an overlapping area.

- (2) In this section—

petroleum lease means a petroleum lease granted before the commencement.

24 Definitions for div 4

In this division—

arbitration, of a dispute, means arbitration of the dispute under the Common Provisions Act, chapter 5, part 3.

authorised activities operating plant means an operating plant under the Petroleum and Gas (Production and Safety) Act, section 670(6).

coal mine has the meaning given under the *Coal Mining Safety and Health Act 1999*, schedule 3.

coal mining operations has the meaning given under the *Coal Mining Safety and Health Act 1999*, schedule 3.

holder means the holder of the coal mining lease.

joint interaction management plan see section 25(1)(a).

operating plant see the Petroleum and Gas (Production and Safety) Act, section 670.

operator, of an operating plant, see the Petroleum and Gas (Production and Safety) Act, section 673.

overlapping area see section 23(1)(a).

petroleum lease means—

- (a) a lease under the *Petroleum Act 1923*; or
- (b) a petroleum lease under the Petroleum and Gas (Production and Safety) Act.

25 Requirement for joint interaction management plan

- (1) The holder must—
 - (a) before carrying out coal mining operations in the overlapping area, make a plan for the mine that complies with section 26 (a *joint interaction management plan*); and
 - (b) before making the plan—
 - (i) make reasonable attempts to consult with the operator of each authorised activities operating plant in the overlapping area to jointly identify, analyse and assess risks and hazards in the overlapping area; and
 - (ii) have regard to any reasonable provisions for the plan relating to the management of the risks and hazards that are proposed by the operators within 20 days after receiving a copy of the proposed plan; and
 - (iii) either—
 - (A) reach agreement with the operator of each authorised activities operating plant in the

overlapping area about the content of the proposed plan; or

(B) apply for arbitration of the dispute under subsection (3) or (4); and

(c) comply with the plan.

Maximum penalty—500 penalty units.

(2) For subsection (1)(b)(i), the holder is taken to have made reasonable attempts to consult with the operator of an authorised activities operating plant if—

(a) the holder gives the operator a copy of the proposed plan; and

(b) the operator has not, within 20 days after being given the copy, made any proposal to the holder about the provisions for the plan.

(3) If the holder and the operator of an authorised activities operating plant can not agree on the content of a proposed plan within 3 months after the operator receives a copy of the proposed plan, the holder must apply for arbitration of the dispute.

(4) Despite subsection (3), either party may apply for arbitration of the dispute at any time.

26 Content of joint interaction management plan

(1) A joint interaction management plan must—

(a) be stored or kept together with the other parts of the safety and health management system for the mine; and

(b) identify the hazards and assess the risks to be controlled that—

(i) are, or may be, created by the mining operations or petroleum activities carried out in the overlapping area; and

(ii) affect, or may be likely to affect, the safety and health of persons in the overlapping area; and

- (c) for each risk—identify the triggers or material changes, or likely triggers or material changes, that—
 - (i) must be monitored to ensure the safety and health of persons in the overlapping area; and
 - (ii) will require the plan to be reviewed; and
- (d) for each trigger or material change identified under paragraph (c)—
 - (i) state the response procedures and times; and
 - (ii) state the type of action required for the response; and

Examples of action that may be required—

- 1 a risk analysis
- 2 notice to the operator of an operating plant in the overlapping area of—
 - (a) a drop in hydrostatic pressure that may show a potential hazard to persons carrying out authorised activities under the petroleum lease; or
 - (b) a change in water level that may indicate differences in fluid interconnections with an adjacent petroleum lease
- (iii) state the reporting procedures; and
- (e) if there is proposed, or there is likely to be, interaction with other persons in the overlapping area—
 - (i) describe the proposed or likely interactions, and how they will be managed; and
 - (ii) identify the specific risks that may arise as a result of the proposed or likely interactions, and how the risks will be controlled; and
 - (iii) identify the safety responsibilities of each person; and
 - (iv) state the name of the operator and any other person responsible under the Petroleum and Gas

(Production and Safety) Act for the operating plant; and

- (f) describe the way in which the plan will be reviewed and revised, including ongoing consultation with the persons mentioned in paragraph (e); and
 - (g) describe the way in which details of any new site senior executive, or other senior person in the management structure, will be communicated to all operators of operating plants in the overlapping area; and
 - (h) include any other information prescribed by regulation.
- (2) A regulation may prescribe a guide of potential hazards that may be created by coal mining operations in relation to exploring for or producing coal seam gas or petroleum (the *potential hazard guide*).
- (3) The potential hazard guide must be referred to for help in identifying the hazards and assessing the risks mentioned in subsection (1)(b) but is not intended to be exhaustive.
- (4) To remove any doubt, it is declared that a joint interaction management plan may apply to more than 1 overlapping area.

27 Notification of making of joint interaction management plan

As soon as practicable after making a joint interaction management plan, and before carrying out coal mining operations in the overlapping area, the holder must notify the chief inspector that the plan has been made.

Maximum penalty—40 penalty units.

28 Review

- (1) This section applies if—
- (a) it is proposed to change a joint interaction management plan; or

- (b) a change at the coal mine is likely to give rise to an additional risk to safety or health in the overlapping area; or
 - (c) any of the following circumstances exist—
 - (i) an additional risk to safety or health in the overlapping area is identified;
 - (ii) consultation with coal mine workers indicates a review is necessary;
 - (iii) a risk control measure did not control the risk it was intended to control to an acceptable level.
- (2) For subsection (1)(b), a change at the coal mine includes—
- (a) a change to the mine itself or any aspect of the mine environment; and
 - (b) a change to a system of work, process or procedure at the mine.
- (3) The site senior executive must review and, if necessary, revise the joint interaction management plan.
Maximum penalty—200 penalty units.
- (4) The review must take place in consultation with the operator of each authorised activities operating plant in the overlapping area and coal mine workers to the extent they are affected by the matters under review.
Maximum penalty—200 penalty units.
- (5) The review must take place—
- (a) for subsection (1)(a) or (b)—before the change to the joint interaction management plan is made; or
 - (b) for subsection (1)(c)—as soon as possible after the circumstance exists.
- Maximum penalty—200 penalty units.
- (6) A revision of the plan under subsection (3) must be recorded on the plan.
Maximum penalty—200 penalty units.

- (7) If the site senior executive and the operator of an authorised activities operating plant in the overlapping area can not agree on the content of a revision of the plan, either party may apply for arbitration of the dispute.

29 Holder must stop coal mining operations in particular circumstances

- (1) The holder must ensure coal mining operations in the overlapping area stop immediately if—
- (a) the holder becomes aware, or ought reasonably to be aware, that the operations physically affect the efficiency with which authorised activities under a petroleum lease in the overlapping area can be carried out; and
 - (b) the petroleum lease holder has not consented to the mining operations being carried out.

Maximum penalty—20 penalty units.

- (2) The holder must ensure the coal mining operations do not resume until—
- (a) they are modified so they do not have the physical effect on the efficiency of the petroleum activities to the extent mentioned in subsection (1); or
 - (b) the petroleum lease holder consents in writing to the mining operations being carried out.

Maximum penalty—20 penalty units.

Division 5 Reports for coal or oil shale mining leases

29A Activity reports for coal or oil shale mining leases—Act, s 315

- (1) For section 315(1)(a) and (b)(i) of the Act, a holder of a coal or oil shale mining lease must give the Minister an activity report for the lease—
 - (a) if the chief executive approves a day nominated by the holder—within 2 months after the approved day; or
 - (b) otherwise—within 2 months after each anniversary day for the lease.
- (2) The activity report must—
 - (a) state details of each of the following for the 12 months that ended on the reporting day for the lease—
 - (i) the amount and location of coal seam gas mined;
 - (ii) the amount of each designated CSG product mined;
 - (iii) the percentage of methane in each designated CSG product mined;
 - (iv) the amount and location of each other mineral mined;
 - (v) for each mineral mentioned in subparagraphs (i) and (ii)—
 - (A) the amount sold; and
 - (B) the amount disposed of other than by sale; and
 - (C) each method of disposal other than sale; and
 - (D) the amount disposed of under each other method;
 - (vi) whether there was any subsidence and, if there was any, its nature; and

- (b) if the report states there was subsidence, include spatial information showing its extent; and
 - (c) include spatial information of the mine workings for the mining lease; and
 - (d) include any other data or information for the report required under the practice direction.
- (3) The first activity report given to the Minister after an approved day mentioned in subsection (1)(a) must include the details under subsection (2)(a) for the period starting on the most recent reporting day and ending on the approved day.
- (4) If the mining lease ends, its former holder must give the Minister a report for the period from the last reporting day for the lease to when it ended that gives the information mentioned in subsection (2).
- (5) In this section—

anniversary day, for a mining lease, means a day that is the anniversary of the day on which the term of the mining lease started.

mine workings, for a mining lease, means land that covers any of the following or is needed for post-production activities—

- (a) past mine workings for the mining lease;
- (b) current mine workings for the mining lease;
- (c) authorised activities for the mining lease associated with the processing, transportation, storage and use of the coal seam gas produced.

reporting day, for a mining lease, means—

- (a) if a day is approved under subsection (1)(a)—the approved day; or
- (b) otherwise—the anniversary day for the lease.

29B Relinquishment report for coal or oil shale mining leases—Act, s 315A

- (1) This section applies if, under a relinquishment condition, a holder of a coal or oil shale mining lease relinquishes part of the area of the lease.
- (2) The notice making the relinquishment must be accompanied by a relinquishment report that includes details about—
 - (a) the authorised activities carried out on the land to which the notice relates; and
 - (b) the results of the activities; and
 - (c) any other data or information for the report required under the practice direction.
- (3) The holder must give a copy of the relinquishment report to—
 - (a) the relevant authority to prospect holder; and
 - (b) anyone who has a current application for a petroleum lease for the land to which the notice relates.

29C Surrender report for coal or oil shale mining leases—Act, s 315B

- (1) This section applies if a holder of a coal or oil shale mining lease makes a surrender application mentioned in section 318EG of the Act.
- (2) The application must be accompanied by a surrender report that includes details about—
 - (a) the authorised activities carried out on the land to which the notice relates; and
 - (b) the results of the activities; and
 - (c) any other data or information for the report required under the practice direction.

29D Notice of intention to drill a CSG well

- (1) If the holder of a coal or oil shale mining lease intends to drill a CSG well, the holder must lodge a notice about the intended drilling.
- (2) The notice must—
 - (a) be lodged at least 10 business days before the drilling starts; and
 - (b) be in the digital form made or approved by the chief executive; and
 - (c) state a proposed identifying name for the CSG well.
- (3) The proposed identifying name for the CSG well must not be the same, or substantially the same, as an identifying name for another CSG well or petroleum well recorded in the register.

29E Notice about completion, alteration or abandonment of CSG well

- (1) If any of the following events happens, the holder of a coal or oil shale mining lease must lodge a notice about the event—
 - (a) drilling of a CSG well is completed;
 - (b) the completion configuration of a CSG well changes;
 - (c) a CSG well is abandoned.
- (2) For subsection (1)(a), drilling of a CSG well is completed if—
 - (a) the drilling rig last used to drill the well is moved so it is no longer above the well; and
 - (b) the holder of the coal or oil shale mining lease intends no further drilling of the well to occur.
- (3) For subsection (1)(b), the completion configuration of a CSG well changes if, after drilling of the well is completed—
 - (a) additional casing is installed in the well; or
 - (b) any part of the well is plugged, other than for decommissioning the well; or

[s 29F]

- (c) an interval in the well is altered in any other way.
- (4) The notice must be—
 - (a) lodged within 10 business days after the event happens; and
 - (b) in the digital form made or approved by the chief executive.

29F Daily drilling report

- (1) The holder of a coal or oil shale mining lease must keep a daily drilling report for each day on which drilling of a CSG well is carried out under the lease.
- (2) A copy of each daily drilling report must be lodged with the CSG well completion report lodged for the well.
- (3) Also, a copy of a daily drilling report must be lodged if the chief executive asks for the report to be lodged.
- (4) A daily drilling report for a CSG well must contain the following information about the drilling carried out on the day to which the report relates—
 - (a) the identifying name of the well;
 - (b) the coal or oil shale mining lease holder's name and the mining lease number under which the well was drilled;
 - (c) the type of drilling rig used;
 - (d) a summary of the drilling operations carried out;
 - (e) the depth in metres of the well at the end of the day's drilling;
 - (f) the size and type of drill bit used;
 - (g) the drilling fluids and additives used;
 - (h) the size and depth in metres of any casing inserted in the well;
 - (i) the depth in metres of the top and bottom of each cemented interval in the well;

-
- (j) the results of any deviation surveys carried out in the well;
 - (k) a description of any drill stem tests or other tests carried out in the well;
 - (l) the depth in metres of the top and bottom of the hydrocarbon show intervals in the well and the type and description of any surface observations of each interval;
 - (m) the type of any perforations in the well and the depth in metres of the top and bottom of the perforated intervals;
 - (n) details of any stimulation carried out;
 - (o) details of any squeeze cementing or cement plugging carried out;
 - (p) a description of any cores or cutting samples taken;
 - (q) any other data or information for the report required under the practice direction.
- (5) In this section—

deviation survey means a survey of the path of a CSG well that measures its direction in 3 dimensions.

proppant means a solid material used to keep an induced hydraulic fracture open during, or after, stimulation of a natural underground reservoir.

Examples of a proppant—

sand, treated sand or manufactured ceramic materials

stimulation means a technique used to increase the permeability of a natural underground reservoir, including, for example, hydraulic fracturing, cavitation, fracture acidising and treatments using a proppant.

29G CSG well completion report

- (1) If the drilling of a CSG well under a coal or oil shale mining lease is completed, the lease holder must lodge a report about the completion of the well (a ***CSG well completion report***).

- (2) The report must be lodged within 12 months after the rig release day for the well.
- (3) The report must contain the following information—
 - (a) the number of the coal or oil shale mining lease;
 - (b) the name and postal address of the operator of the well;
 - (c) the identifying name of the well;
 - (d) a summary of the well including the information for the well required under the practice direction;
 - (e) spatial information showing the location of the well;
 - (f) the height reference in metres for the drilling rig used to drill the well;
 - (g) the total depth in metres of the well;
 - (h) the following days—
 - (i) the day the drilling of the well started;
 - (ii) the day the total depth of the well was reached;
 - (iii) the rig release day for the well;
 - (i) details of the drilling rig, the number and type of drill bits, and the drilling fluids, used in the well;
 - (j) the status of the well on the rig release day;
 - (k) the surveyed path of the well;
 - (l) details of the casing and equipment installed in the well, with a diagram showing their location in the well;
 - (m) the type of any perforations in the well, the depth in metres of the top and bottom of the perforated intervals and the perforation spacing in metres;
 - (n) details of the cementing in the well, including its location, the type of cement used and the depth in metres of the top and bottom of each cemented interval;
 - (o) a description of all tests and surveys carried out in the well, the depth in metres where each test was carried out

-
- and the distance in metres between the top and bottom of each testing interval;
- (p) an interpretation of the data obtained from the well;
 - (q) an identification of the intervals in the well that have the potential to produce coal seam gas;
 - (r) the lease holder's reasons for choosing the location of the well;
 - (s) the hazard information for the lease;
 - (t) any other data or information for the report required under the practice direction.
- (4) For a directional well, the report must also state the position of each of the following—
- (a) the stratigraphic units intersected by the well;
 - (b) the bottom of the well;
 - (c) any intersection of the well with another CSG well or a petroleum well.
- (5) For subsection (4), the position must be expressed in relation to—
- (a) total vertical depth in metres; and
 - (b) the horizontal plane.
- (6) The report must be accompanied by each of the following—
- (a) a digital image of the cores taken during the drilling of the well;
 - (b) the raw data, in digital form, of each geophysical (or wireline) log that has been run in the well;
 - (c) a digital image of the graphic representations of the raw data mentioned in paragraph (b).
- (7) In this section—
- directional well*** means a part of a CSG well that is intentionally not drilled vertically.

status, of a CSG well, means any of the following that describes the well—

- (a) for a CSG well that is producing—producing;
- (b) for a CSG well that has temporarily stopped producing CSG—shut in;
- (c) for a CSG well that is capable of producing CSG but the productive interval in the well has not been completed for production—cased and suspended;
- (d) for a CSG well that has been plugged and abandoned—plugged and abandoned.

29H CSG well abandonment report

- (1) This section applies to the holder of a coal or oil shale mining lease or transitional lease in relation to the drilling of a CSG well under the lease if—
 - (a) the well is used for mining coal seam gas for a purpose mentioned in section 318CN(2) or 318CNA of the Act; and
 - (b) the well is plugged and abandoned after the rig release day for the well.
- (2) The holder must lodge a report about the abandonment of the well within 6 months after the well is abandoned.
- (3) The report must contain the following information—
 - (a) the number of the lease;
 - (b) the identifying name of the well;
 - (c) the name of the author of the report;
 - (d) the name of the holder of the lease;
 - (e) the name of the operator of the well;
 - (f) a summary of the well including the information for the well required under the practice direction;
 - (g) the following information in relation to the abandonment of the well—

-
- (i) a full description of all equipment, including prescribed equipment, left in the well, including the size and nature of the equipment and any features of the equipment that may cause a hazard to coal mining operations;

Example of features that may cause a hazard to coal mining operations—

aluminium, electronics or batteries

- (ii) the surveyed location of any prescribed equipment;
 - (iii) the method of the cementing operations carried out in or on the well, including the location and type of plugs, the intervals covered by the operations, the volume and type of cement used, any losses of cement due to voids or permeable strata, and the methods used to overcome losses of cement;
 - (iv) the method, materials and volume of cement used to cement voids;
 - (v) a description of procedures or activities undertaken for the abandonment of the well;
- (h) any other data or information for the report required under the practice direction.

- (4) In this section—

coal mining operations see the *Coal Mining Safety and Health Act 1999*, schedule 3.

prescribed equipment means—

- (a) metal equipment, other than casing; and
- (b) other equipment that may create a hazard to coal mining operations.

Examples of metal equipment—

drilling equipment and geophysical logging tools

Part 5

Additional conditions for mining tenements relating to particular restricted areas

30 Application of pt 5

This part—

- (a) applies to—
 - (i) restricted area 1; and
 - (ii) restricted area 25; and
 - (iii) restricted area 77; and
- (b) prescribes additional conditions for all mining tenements relating to the restricted areas mentioned in paragraph (a).

31 Conditions about access shafts

- (1) An access shaft used in the restricted area must—
 - (a) not have a diameter of more than 1m; and
 - (b) be backfilled after the mining activity, for which the access shaft was used, ends.
- (2) Also—
 - (a) no more than 3 access shafts may be open, at any time, on the land to which the mining tenement applies; and
 - (b) an opened access shaft must be interconnected for ventilation and egress while the mining activity, for which the access shaft is used, is being carried on.

Part 6 **Measuring and reporting the taking of associated water**

31A Requirements for measuring the taking of associated water—Act, s 334ZP

- (1) This section prescribes, for section 334ZP(5)(a) of the Act, the requirements for the measurement or estimation of the volume of associated water taken by the holder of a mineral development licence or a mining lease.
- (2) The volume of associated water taken must be calculated by—
 - (a) in relation to associated water taken as a result of dewatering of a surface mine or an underground mine in the area of the licence or lease, if the dewatering is achieved by using bores—measuring the volume of underground water extracted from each active bore field through a meter complying with AS 4747-2013 (Meters for non-urban water supply); and
 - (b) in relation to associated water taken as a result of underground water entering a surface mine or an underground mine in the area of the licence or lease—applying a method stated in the guideline for calculating the volume of associated water entering a surface mine or an underground mine.
- (3) Despite subsection (2), the holder may calculate, in whole or in part, the volume of associated water taken using an alternative method—
 - (a) submitted to the chief executive in writing with—
 - (i) information supporting the reliability and accuracy of the method; and
 - (ii) an explanation of why the alternative method is being used instead of the methods mentioned in subsection (2); and
 - (b) approved by the chief executive.
- (4) In this section—

guideline means the guideline entitled ‘Quantifying the volume of associated water taken under a mining lease or mineral development licence’ made by the chief executive and published on the department’s website.

31B Requirements for reporting the taking of associated water—Act, s 334ZP

- (1) This section prescribes, for section 334ZP(5)(b) of the Act, the requirements for the reporting of the volume of associated water taken by the holder of a mineral development licence or a mining lease.
- (2) For each reporting period, the holder must report—
 - (a) if the total volume of associated water taken in the area of the licence or lease during the reporting period is 2ML or more—the total volume of associated water taken in the area; and
 - (b) if dewatering of a surface mine or an underground mine, in the area of the licence or lease, is achieved using bores—
 - (i) the volume of associated water extracted from each active bore field during the reporting period; and
 - (ii) the source geological formation from which the associated water was taken; and
 - (iii) whether the source geological formation is artesian or subartesian; and
 - (c) if, during the reporting period, the holder uses an alternative method under section 31A(3) for the first time—an explanation of the alternative method.
- (3) If the licence or lease expires or is surrendered, the holder must also report, for each surface mine in the area of the licence or lease—
 - (a) the relationship between the horizontal area of any pit associated with the mine and the elevation from the bottom of the pit based on survey data for the pit; and

-
- (b) a prediction of the long term annual, steady state entry of underground water into any area of the mine that is rehabilitated; and
 - (c) an explanation of the method the holder used to make the prediction mentioned in paragraph (b).
- (4) The holder must report under this section—
- (a) if the reporting period ends on 31 October—within 1 calendar month after the end of the reporting period; or
 - (b) otherwise—on the day the licence or lease expires or is surrendered.

31BA Requests for further information about calculations

- (1) This section applies if, under section 334ZP(5)(b) of the Act, the holder of a mineral development licence or mining lease reports to the chief executive the volume or estimated volume of associated water taken by the holder.
- (2) The chief executive may, by notice given to the holder, ask the holder to give further information within a stated period about the calculation of the volume or estimated volume reported.
- (3) The chief executive may, by notice given to the holder, extend the stated period.
- (4) The holder must comply with a request under subsection (2), unless the holder has a reasonable excuse.

Maximum penalty—20 penalty units.

31C Chief executive may review alternative method

- (1) This section applies if the holder uses an alternative method in accordance with section 31A(3) instead of a method mentioned in section 31A(2) (an *original method*).
- (2) The chief executive may, at any time, review the alternative method to assess the reliability and accuracy of the method.
- (3) If, as a result of the review, the chief executive no longer considers the alternative method to be reliable or accurate—

[s 31D]

- (a) the chief executive must, as soon as practicable, notify the holder of the result of the review; and
- (b) for the next reporting period, the holder must use—
 - (i) the original method; or
 - (ii) another alternative method that complies with section 31A(3).

Part 7 Water monitoring bores

31D Plugging and abandoning water monitoring bores—Act, s 334ZZS

For section 334ZZS(3)(a) of the Act, for decommissioning a water monitoring bore, the bore must be plugged and abandoned in accordance with the document called ‘Minimum construction requirements for water bores in Australia’, published on the department’s website.

Chapter 3 Royalties

Part 1 Preliminary

32 Definitions for ch 3

In this chapter—

holder, for a mineral, means the holder of a mining authority for mining the mineral.

relevant entity, for a holder for a mineral, means—

- (a) for a holder that is a corporation—

- (i) an associated entity of the corporation within the meaning of the Corporations Act, section 50AAA; or
 - (ii) a related entity of the corporation within the meaning of the Corporations Act, section 9, definition *related entity*; or
 - (iii) a related party of the corporation within the meaning of the Corporations Act, section 228; or
- (b) for a holder who is an individual—a related person of the individual within the meaning of the *Duties Act 2001*, section 61, other than section 61(1)(d).

32A Mining operation—Act, s 320

- (1) This section is made under section 320(9) of the Act.
- (2) For the purpose of calculating royalty payable under chapter 11 of the Act—
 - (a) the mining of minerals under 1 authority is taken to be 1 mining operation; and
 - (b) the mining of minerals under 2 or more authorities is taken to be 1 mining operation if—
 - (i) the authorities are held by the same person or by 2 or more persons who are relevant entities for each other; and
 - (ii) any stage of the mining is carried out by using a common mining facility.

Part 2 Royalty returns

33 Application of pt 2

This part prescribes, for section 320(4) of the Act, the requirements for royalty returns lodged under the Act.

33A Lodgement with revenue commissioner

A royalty return must be lodged with the revenue commissioner.

34 Form of royalty returns

A royalty return lodged under the Act must be in the approved form.

35 Period to which a royalty return must relate

- (1) A royalty return required under the Act to be lodged by a person must relate to a period of—
 - (a) if the mining operation to which the return relates is under 1 or more mining authorities, at least 1 of which is a mining lease—a calendar quarter; or
 - (b) otherwise—a financial year.
- (2) However, if the revenue commissioner considers it appropriate having regard to the amount of the royalty likely to be payable for a mining operation, the revenue commissioner may decide that—
 - (a) for a mining operation to which subsection (1)(a) applies—a royalty return must relate to a financial year; or
 - (b) for a mining operation to which subsection (1)(b) applies—a royalty return must relate to a calendar quarter.
- (3) Also, at a person's request or with a person's agreement, the revenue commissioner may decide that, for a mining operation to which subsection (1)(b) applies, a royalty return required to be lodged by the person must relate to a calendar quarter.
- (4) If the revenue commissioner makes a decision mentioned in subsection (2)(a) or (b) or (3)—

- (a) the revenue commissioner must give notice (the *notice*) of the decision to the person required to lodge the return; and
 - (b) the notice must state the day on which the decision is to take effect; and
 - (c) for subsection (2)(b)—the day stated in the notice can not be earlier than the day the revenue commissioner gives the person the notice unless the person agrees otherwise.
- (5) The decision takes effect on the day stated in the notice.

36 When royalty return must be lodged

- (1) This section applies subject to section 37.
- (2) A royalty return required under the Act to be lodged that relates to a financial year must be lodged within—
 - (a) 3 months after the day the year ended; or
 - (b) if the mining operation to which the return relates ends within the year—3 months after the day the operation ended.
- (3) A royalty return required under the Act to be lodged that relates to a calendar quarter must be lodged on or before the last business day of the month after the day the quarter ended.
- (4) Subsection (3) applies whether or not the mining operation to which the royalty return relates ends within the calendar quarter.

37 Revenue commissioner may require royalty return to be lodged on particular day

- (1) This section applies if the revenue commissioner considers that, for the protection of the public revenue, a royalty return should be lodged on a day that is earlier than the day by which it must be lodged under section 36.

[s 37A]

- (2) The revenue commissioner may, by notice, require the person required under the Act to lodge the royalty return to lodge it on a stated day that is at least 7 days after the day the revenue commissioner gives the person the notice.

37A Fee for failing to lodge royalty return on time

- (1) If a person is required to lodge a royalty return and does not lodge the return by the day it is required to be lodged, the person must pay the prescribed fee.
- (2) For the *Taxation Administration Act 2001*, section 30(1)(d), the time by which the fee is payable is the day the assessment is made of the royalty payable for the period to which the return relates.
- (3) The revenue commissioner may remit the whole or part of the fee.
- (4) The remission must be made by assessment under the *Taxation Administration Act 2001*.

38 No royalty return required in particular circumstances

- (1) No royalty return is required to be lodged for a return period if—
 - (a) the mining operation to which the return relates consists of mining minerals only under 1 or more mining claims; and
 - (b) no royalty is payable for the mining operation for the return period; and
 - (c) the mining operation did not end within the return period.
- (2) However, subsection (1) does not apply in relation to the lodgement of a royalty return by a person if—
 - (a) under section 35(2)(b) or (3), the revenue commissioner has decided a royalty return required under the Act to be lodged by the person must relate to a calendar quarter; or

- (b) the revenue commissioner gives the person a notice requiring the person to lodge a royalty return for the return period.
- (3) The revenue commissioner may give a person a notice under subsection (2)(b) if the revenue commissioner considers that, for the protection of the public revenue, a royalty return should be lodged for the return period.

38A Returns required for coal seam gas

- (1) This section applies if a royalty return required under the Act to be lodged by a person is for royalty payable under the Act for coal seam gas.
- (2) No royalty return is required to be lodged under this part for the coal seam gas.
- (3) However, a royalty return for the royalty payable under the Act for coal seam gas must be lodged under the Petroleum and Gas (Production and Safety) Act as if—
 - (a) the royalty payable under the Act for the coal seam gas were petroleum royalty payable under the Petroleum and Gas (Production and Safety) Act; and
 - (b) the royalty return period under the Petroleum and Gas (Production and Safety) Act were the same as the return period under section 35.
- (4) A royalty return lodged under subsection (3) is taken to be a royalty return within the meaning of the Petroleum and Gas (Production and Safety) Act.
- (5) To remove any doubt, it is declared that, for all rights, duties, obligations and liabilities arising in relation to royalty payable under the Act for coal seam gas required under this section to be included in a royalty return, the Petroleum and Gas (Production and Safety) Act applies as if the royalty payable under the Act were petroleum royalty payable under the Petroleum and Gas (Production and Safety) Act.

Part 3 Royalty payable for minerals

Division 1 Royalty payable

39 When royalty payable—yearly return period

Under the *Taxation Administration Act 2001*, section 30(1), the royalty payable by a person under the Act for a return period that is a financial year is payable on the day the royalty return must be lodged for the return period.

39A When royalty payable to person other than the State—quarterly return period

- (1) This section applies to royalty payable under section 320(3)(b) of the Act, to a person other than the State, for a return period that is a quarterly return period.
- (2) The royalty is payable on the day the royalty return must be lodged for the return period.

40 When and how royalty payable—quarterly return period

- (1) Subject to sections 39A and 41, the royalty payable by a person under the Act for a return period that is a quarterly return period is payable as follows—
 - (a) instalment 1 is payable on the last business day of the second month of the return period;
 - (b) instalment 2 is payable on the last business day of the third month of the return period;
 - (c) under the *Taxation Administration Act 2001*, section 30(1)(a), instalment 3 is payable on the day a royalty return must be lodged for the return period.
- (2) A person must lodge an approved form for a payment under subsection (1) when the payment is made.
- (3) In this section—

instalment 1, for a quarterly return period, means—

- (a) the amount payable by the person for the first month of the return period worked out under section 42; or
- (b) if an election under section 44(3) applies for the first month of the return period—the amount payable by the person for the first month worked out under section 44(5)(a).

instalment 2, for a quarterly return period, means—

- (a) the amount payable by the person for the second month of the return period worked out under section 42; or
- (b) if an election under section 44(3) applies for the second month of the return period—the amount payable by the person for the second month worked out under section 44(5)(b).

instalment 3, for a quarterly return period, means—

- (a) if the sum of instalment 1 and instalment 2 for the return period is less than the royalty payable by the person under the Act for the return period (the *total royalty*)—the amount of the total royalty less the sum; or
- (b) otherwise—zero.

41 Quarterly payment notice

- (1) If the revenue commissioner considers it appropriate, the revenue commissioner may, by notice (a *quarterly payment notice*) given to a person, state that the time royalty is payable by the person for a quarterly return period is the day the royalty return must be lodged for the period instead of an earlier time under section 40(1)(a) or (b).
- (2) A quarterly payment notice given to a person must state the period for which the notice applies.
- (3) If the revenue commissioner considers it appropriate to do so, the revenue commissioner may, by notice, withdraw a quarterly payment notice.

- (4) A withdrawal under subsection (3) takes effect from the start of the next return period after the end of the return period in which the notice of the withdrawal is given.

42 Working out monthly payments for quarterly return period generally

- (1) This section prescribes, for section 40(1), the amounts payable by a person for the first and second months of a return period (the *current return period*).

Note—

See, however, section 44.

- (2) The amount payable by the person for each of the first and second months of the current return period is a third of the total amount of the royalty payable by the person under the Act for the previous return period—
- (a) taking into account any assessment under the *Taxation Administration Act 2001* for the royalty payable for the previous return period, made before the earlier of the following happens—
- (i) the amount for the first month of the current return period is paid;
- (ii) the amount for the first month of the current return period becomes payable; and
- (b) disregarding any assessment under the *Taxation Administration Act 2001* for the royalty payable for the previous return period, made when, or after, the earlier of the events mentioned in paragraph (a)(i) and (ii) happens.

Example—

The royalty paid for the previous return period was \$90,000. A reassessment for the previous return period was made by the revenue commissioner under the *Taxation Administration Act 2001* to increase the royalty payable for the previous return period to \$120,000. The reassessment was made before the amount payable for the first month of the return period is paid or becomes payable (whichever is the earlier). Accordingly, the amount payable under this section for the first

month and second month of the return period is \$40,000 (being a third of \$120,000).

43 Working out monthly payments for quarterly return period in particular circumstances

- (1) This section applies if—
 - (a) an amount is payable by a person under section 42(2) for the first and second months of a return period (the *current return period*); and
 - (b) either—
 - (i) the person did not lodge a royalty return for the previous return period, as required under the Act; or
 - (ii) the previous return period was not a calendar quarter.
- (2) For working out the amounts payable by the person under section 42(2)—
 - (a) the revenue commissioner may—
 - (i) if subsection (1)(b)(i) applies—estimate the total amount of royalty payable by the person under the Act for the previous return period; or
 - (ii) if subsection (1)(b)(ii) applies—adjust the amount of royalty payable by the person under the Act for the previous return period to estimate an amount representative of the royalty that would have been payable if the previous return period were a calendar quarter; and
 - (b) the revenue commissioner must give the person a notice stating the amount (the *estimated amount*) estimated by the revenue commissioner under paragraph (a)(i) or (ii); and
 - (c) the estimated amount is the total amount of royalty payable by the person under the Act for the previous return period.

[s 44]

- (3) In estimating an amount for subsection (2)(a)(i) or (ii), the revenue commissioner may have regard to—
 - (a) any other royalty returns lodged by the person; and
 - (b) the size of the mining operation for which the royalty is payable; and
 - (c) any other relevant matter.

44 Election to change monthly payments for quarterly return period

- (1) This section applies if, at the relevant time—
 - (a) a person reasonably believes the amount of royalty payable by the person under the Act for a return period that is a quarterly return period (the *current return period*) will be less than the royalty payable by the person under the Act for the previous return period; and
 - (b) the revenue commissioner has not given the person a notice under section 45.
- (2) For subsection (1), the royalty payable by the person under the Act for the previous return period is the amount that, under section 42 or 43, is the royalty payable by the person under the Act for the previous return period for section 42(2).
- (3) The person may elect to change the amount payable for the first or second months of the current return period.
- (4) The election must—
 - (a) be in the approved form; and
 - (b) state the amount of royalty the person reasonably believes will be payable by the person under the Act for the current return period; and
 - (c) unless the revenue commissioner, by giving notice to the person, approves another day for making the election—be lodged on or before—

-
- (i) for an election for the first month of the current return period—the last business day of the second month of the return period; or
 - (ii) for an election for the second month of the current return period—the last business day of the third month of the return period.
- (5) Subject to subsection (6)—
- (a) if the person makes an election under subsection (3) for the first month of the current return period, the amount payable for that month is a third of the amount mentioned in subsection (4)(b) for the election; or
 - (b) if the person makes an election under subsection (3) for the second month of the current return period, the amount payable for that month is a third of the amount mentioned in subsection (4)(b) for the election.
- (6) The amount payable, as changed under subsection (3) for the first or second months of a royalty return period, may be more than the amount payable under subsection (5)(a) or (5)(b).
- (7) In this section—
- relevant time*, for an election for the first month or the second month of a return period, means when the amount payable for the month becomes payable under section 40.

45 Revenue commissioner may give notice requiring royalty payable to be worked out under s 42

- (1) This section applies if—
- (a) a person has previously made an election under section 44(3); and
 - (b) the revenue commissioner considers the person did not have a reasonable basis for forming the belief mentioned in section 44(1)(a) for the election.
- (2) The revenue commissioner may give the person a notice stating that the amounts payable by the person for the first and

second months of 1 or more return periods must be worked out under section 42.

- (3) The person may not make an election under section 44(3) for a return period to which the notice relates.

46 Royalty payable

- (1) Subject to section 47, the royalty payable under the Act for all minerals, other than coal seam gas, sold, disposed of or used in a return period is payable at the following rate—
 - (a) for a prescribed mineral (royalty)—the royalty rate stated in schedule 3, part 1, section 2;
 - (b) otherwise—the royalty rate stated for the mineral in schedule 3, part 2.
- (2) The royalty payable under the Act for coal seam gas produced in a return period is the royalty rate stated in schedule 3, part 2, section 7.

47 Particular royalties payable on adjustment basis

- (1) This section applies if—
 - (a) a prescribed mineral (royalty) or a relevant mineral is sold; and
 - (b) under the terms of the contract of sale of the mineral, the gross value (the *actual gross value*) of the mineral under part 5 can not be finally worked out before the day the royalty return for the mineral is required to be lodged; and
 - (c) the revenue commissioner has not given a notice under subsection (5) to the holder for the mineral.
- (2) The holder for the mineral must, when lodging the return mentioned in subsection (1)(b)—
 - (a) pay the amount of royalty (the *provisional royalty*) for the mineral at the rate prescribed under section 46,

worked out on the basis of the assumed gross value for the mineral; and

- (b) in the return (the *subsequent return*) lodged for the period within which the actual gross value can be finally worked out—state the amount that is the difference between—
- (i) the amount (the *actual royalty*) of the royalty for the mineral at the rate prescribed under section 46, worked out on the basis of the actual gross value; and
- (ii) the provisional royalty.
- (3) If the actual royalty is higher than the provisional royalty, the holder must pay the difference between the 2 amounts when the person lodges the subsequent return.
- (4) If the actual royalty is less than the provisional royalty, the revenue commissioner must refund the amount that is the difference between the actual royalty and the provisional royalty under the *Taxation Administration Act 2001*, part 4, division 2.
- (5) If the revenue commissioner decides that this section does not apply for a particular holder or a particular sale of a mineral, the revenue commissioner must give the holder a notice stating that this section does not apply.
- (6) In this section—

assumed gross value, for a mineral, means the gross value for the mineral worked out under part 5 by reference to the information available for the return period mentioned in subsection (2)(a).

relevant mineral means any of the following—

- (a) iron ore;
- (b) manganese;
- (c) molybdenum;
- (d) tantalum;

- (e) tungsten;
- (f) uranium.

48 Royalty on stocks of mineral for mining operation that has ended

- (1) This section applies if—
 - (a) a mining operation has ended; and
 - (b) there are minerals, other than coal seam gas, mined under the operation that have not been sold, disposed of or used; and
 - (c) the revenue commissioner reasonably believes the minerals mentioned in paragraph (b) will not be sold, disposed of or used within 1 year after the day the operation ended.
- (2) The return for the royalty period in which the mining operation ended must include royalty for the minerals at the rate prescribed under section 46.
- (4) If any of the minerals is a mineral for which the royalty payable must be worked out by reference to the mineral's value, the revenue commissioner must decide—
 - (a) the gross value of the mineral, worked out under part 5 as if the mineral had been sold, disposed of or used; and
 - (b) the value of the mineral, worked out under section 54, as if the mineral had been sold, disposed of or used.

Division 2 Exemptions

49 Exemption for coal seam gas

- (1) No royalty is payable for—
 - (a) coal seam gas that is—
 - (i) flared or vented; or

-
- (ii) mined under a mineral hydrocarbon mining lease, to the extent the coal seam gas is used for mining the coal that produced the gas; or
 - (iii) mined under a mining lease under which underground mining of coal first started before 31 December 2004, to the extent the coal seam gas is used for mining under the lease; or
- (b) incidental coal seam gas that is mined under a mining lease, to the extent the incidental coal seam gas is—
- (i) used for mining coal under the mining lease; or
 - (ii) if the mining lease is part of a mining operation—used for mining coal under any mining authority that is part of the mining operation on the day the incidental coal seam gas is used for mining the coal.
- (2) In this section—

mineral hydrocarbon mining lease see section 739 of the Act.

used, for mining, means used by the holder of the lease or mining authority for—

- (a) power generation for equipment used for the mining; or
- (b) heating used for the mining.

Example of incidental coal seam gas used for mining—

incidental coal seam gas stored or transported by the holder of the lease or mining authority to allow it to be used by the holder of the lease or mining authority for a purpose mentioned in paragraph (a) or (b)

50 Threshold exemption for relevant minerals

- (1) No royalty is payable on the first \$100,000 of the total value of a relevant mineral, mined under a mining operation, that is sold, disposed of or used in a financial year.
- (2) If more than 1 relevant mineral mined under a mining operation is sold, disposed of or used in a financial year—

- (a) the person by whom the royalty is payable under the Act for the minerals must nominate 1 of the minerals (the *nominated mineral*); and
 - (b) no royalty is payable on the first \$100,000 of the total value of the nominated mineral that is sold, disposed of or used in the financial year.
- (3) However, if less than \$100,000 of value of the nominated mineral is sold, disposed of or used in the financial year, the person may repeat the process under subsection (2) until the combined value of the relevant minerals nominated by the person and sold, disposed of or used in the financial year reaches \$100,000.
- (4) The nomination must be stated in the return for the mineral lodged for the relevant return period.
- (5) In this section—

relevant mineral means any of the following—

- (a) corundum;
- (b) a gemstone;
- (c) manganese;
- (d) molybdenum;
- (e) a precious stone;
- (f) a prescribed mineral (royalty);
- (g) a rare earth;
- (h) tantalum;
- (i) tungsten;
- (j) uranium;
- (k) a mineral mentioned in schedule 3, part 2, section 14.

relevant return period means the return period in which the threshold exemption is claimed for a relevant mineral for this section.

Division 3 Discounts for particular minerals

51 Particular minerals processed in Queensland

- (1) This section applies to royalty payable for a relevant mineral sold, disposed of or used if—
 - (a) the mineral is processed in the State; and
 - (b) after the mineral is processed, it has a metal content of—
 - (i) for cobalt—at least 50%; or
 - (ii) for copper, iron ore, lead, tantalum and zinc—at least 95%; or
 - (iii) for manganese—at least 75%; or
 - (iv) for molybdenum—at least 56%; or
 - (v) for nickel—at least 70%; or
 - (vi) for tungsten (WO₃)—at least 89%.
- (2) For subsection (1), a mineral is processed if it is changed to another substance by a process, including, for example, leaching, refining, smelting and solvent extraction electro winning (SX-EW).
- (3) The royalty payable for the relevant mineral is reduced by—
 - (a) for cobalt, copper, iron ore, nickel, molybdenum and tungsten—20%; or
 - (b) for lead—25%; or
 - (c) for manganese, tantalum and zinc—35%.
- (4) In this section—

relevant mineral means any of the following—

 - (a) cobalt;
 - (b) copper;
 - (c) iron ore;

- (d) lead;
- (e) manganese;
- (f) molybdenum;
- (g) nickel;
- (h) tantalum;
- (i) tungsten;
- (j) zinc.

Part 4 Working out values of minerals

52 Application of pt 4

This part applies to a mineral for which, under part 3, the royalty payable in relation to the mineral must be worked out by reference to the value of the mineral.

Note—

See sections 46 to 48 and schedule 3, part 2.

54 Value of minerals

- (1) Subject to subsection (3), the value of a mineral must be worked out by—
 - (a) working out the gross value of the mineral under part 5; and
 - (b) subtracting the following amounts from the gross value—
 - (i) any marine cost for the mineral;
 - (ii) if the mineral is a prescribed mineral (royalty) or a relevant mineral—the amount the revenue commissioner has decided, on reasonable grounds, is the amount that should be subtracted from the gross value to allow for the loss of metal content in the processing of the mineral;

- (iii) any other cost the revenue commissioner has decided, on reasonable grounds, is a type of cost that should be subtracted from the gross value.
- (2) However, if the mineral is coal, any amount relating to an early despatch of the coal from a port must be added to the gross value before the amounts mentioned in subsection (1)(b) are subtracted from it.
- (3) In working out the value of a mineral that is sold, regard must be had to whether the value has increased or decreased as a result of a change in the exchange rate from the time the mineral was sold to the time any payment for the sale is received.
- (4) In this section—

marine cost means—

- (a) for coal—
 - (i) a cost relating to a late despatch of the coal from a port; or
 - (ii) a freight or an insurance cost relating to the transport of the coal by water to a port outside the State; or
- (b) for another mineral—a freight or an insurance cost relating to the transport by water, to a port outside the State, of—
 - (i) the mineral; or
 - (ii) if the mineral is oil shale that has been processed—the oil processed from the oil shale.

relevant mineral means any of the following—

- (a) iron ore;
- (b) manganese;
- (c) molybdenum;
- (d) tantalum;
- (e) tungsten;

- (f) uranium.

Part 5 Working out gross values of minerals

Division 1 Preliminary

55 Application of pt 5

This part applies to a mineral for which, under section 54, the value of the mineral must be worked out by reference to its gross value.

56 Definitions for pt 5

In this part—

average listed price, for a mineral, means a price worked out by averaging the prices listed for the mineral in a recognised listing over a particular period of not longer than 3 months.

earlier return period, in relation to a gross value royalty decision for a mineral, means a return period for the mineral that occurs wholly or partly before the revenue commissioner—

- (a) makes the decision under section 63; or
- (b) amends the decision under section 65 or 68.

gross value, of a mineral, means—

- (a) for a mineral that is a market value mineral—see section 58; or
- (b) for a mineral that is not a market value mineral—see section 59.

gross value royalty decision, for a mineral, means a decision made by the revenue commissioner under section 63.

listed price, for a mineral, means the price listed for the mineral in a recognised listing at the time the mineral is sold, disposed of or used.

market value mineral see section 57.

recognised listing means a list of quoted or published prices of minerals—

- (a) on a recognised international mineral exchange or market; or

Examples of recognised international mineral exchange or market—

London Metal Exchange, London Bullion Market

- (b) in a publication recognised for quoting or publishing prices of minerals in an international market.

Example of publication for paragraph (b)—

Metal Bulletin

Division 2 **Gross value of market value minerals**

57 **Meaning of *market value mineral***

- (1) A mineral mined by the holder for the mineral is a *market value mineral* if—
 - (a) the mineral is sold at a listed price or an average listed price; or
 - (b) the mineral is disposed of or used and a market value for the mineral may be established by reference to a listed price, or an average listed price, for the mineral; or
 - (c) neither paragraph (a) nor (b) applies to the mineral and—
 - (i) the mineral is sold in an arms-length transaction to a person other than a relevant entity for the holder; and

- (ii) the holder has sold a mineral of the same kind in an arms-length transaction in the previous 2-year period to a person other than a relevant entity for the holder; or
 - (d) paragraphs (a) to (c) do not apply to the mineral and the holder entered into an agreement, before or as soon as practicable after the mineral was mined, to sell the mineral in an arms-length transaction to a person other than a relevant entity for the holder.
- (2) However, a mineral mined by the holder for the mineral is not a *market value mineral* if—
- (a) the mineral is sold or disposed of to, or used by, a relevant entity for the holder and the relevant entity is involved in the marketing or reselling of the mineral or in the production of a commodity using the mineral; or

Examples for paragraph (a)—

- 1 The holder mines coal and the coal is used by a related body corporate for the holder to produce electricity in a power station.
- 2 The holder mines coal and the coal is sold to a related body corporate for the holder, which sells the coal to another person in an arms-length transaction.

- (b) the mineral is sold or disposed of to, or used by, a person and the holder receives a non-financial benefit from the sale, disposal or use (whether or not the holder also receives a financial benefit from the sale, disposal or use).

Example for paragraph (b)—

The holder sells coal to another person for a price but also receives goods from the other person in return for the coal.

58 Gross value of market value minerals

- (1) The gross value of a market value mineral that is a prescribed mineral (royalty) or a relevant mineral is—
 - (a) if the mineral is a market value mineral under section 57(1)(a)—the amount obtained for the mineral

-
- by selling it at the listed price, or average listed price, for the mineral, disregarding any processing cost for the mineral; or
- (b) if the mineral is a market value mineral under section 57(1)(b)—the market value established for the mineral by reference to a listed price, or average listed price, for the mineral, disregarding any processing cost for the mineral; or
 - (c) if the mineral is a market value mineral under section 57(1)(c) or (d)—the amount for which the mineral is sold, disregarding any processing cost for the mineral.
- (2) The gross value of a market value mineral other than a prescribed mineral (royalty) or a relevant mineral is—
- (a) if the mineral is a market value mineral under section 57(1)(a), (c) or (d)—the amount for which the mineral is sold; or
 - (b) if the mineral is a market value mineral under section 57(1)(b)—the market value established for the mineral by reference to a listed price, or average listed price, for the mineral.
- (3) However, if a mineral is sold and an amount in relation to the royalty payable for the mineral is recovered from the buyer, the gross value of the mineral is the total of—
- (a) the amount worked out under subsection (1) or (2); and
 - (b) the amount recovered.
- (4) In this section—
- relevant mineral*** means any of the following—
- (a) iron ore;
 - (b) manganese;
 - (c) molybdenum;
 - (d) tantalum;
 - (e) tungsten;

- (f) uranium.

Division 3 Gross value of minerals other than market value minerals

Subdivision 1 Gross value royalty decisions

59 Gross value of minerals other than market value minerals

If a mineral is not a market value mineral, the gross value of the mineral is—

- (a) the amount decided by the revenue commissioner in a gross value royalty decision for the mineral; or
- (b) if the mineral is sold and an amount in relation to the royalty payable for the mineral is recovered from the buyer—the total of—
 - (i) the amount decided by the revenue commissioner in a gross value royalty decision for the mineral; and
 - (ii) the amount recovered.

60 Application for gross value royalty decision

- (1) This section applies to the holder for a mineral if, for a period—
 - (a) no gross value royalty decision applies for the mineral; and
 - (b) the mineral is not, or may not be, a market value mineral.
- (2) Before, or as soon as practicable after, selling or disposing of or using the mineral, the holder must apply to the revenue commissioner for a gross value royalty decision for the mineral.

Maximum penalty—20 penalty units.

- (3) The application must—
- (a) be in writing; and
 - (b) state why the holder is seeking the gross value royalty decision; and
 - (c) state a proposed gross value of the mineral, or a proposed method or formula for working out the gross value of the mineral, for 1 or more of the following—
 - (i) a particular transaction;
 - (ii) a particular class of transaction;
 - (iii) some or all transactions within a particular period; and
- Examples of a method or formula for working out the gross value of a mineral—*
- a fixed value with adjustments in particular circumstances
 - a formula for deciding the market value
- (d) state the proposed period for which the gross value royalty decision is to apply.
- (4) Without limiting subsection (3)(d), the application may relate to 1 or more return periods, regardless of whether any of the return periods starts or ends before the application is made.

61 Gross value royalty decision on revenue commissioner's own initiative

- (1) The revenue commissioner may, on the revenue commissioner's own initiative, make a gross value royalty decision under section 63 for a mineral if, for a period—
- (a) the revenue commissioner reasonably believes the mineral is not, or may not be, a market value mineral; and
 - (b) the holder for the mineral has not applied under section 60 for a gross value royalty decision.

- (2) Subsection (1)(a) applies whether or not either or both of the following have happened—
 - (a) a transaction relating to the mineral;
 - (b) the lodgement of a royalty return for the period.
- (3) If the revenue commissioner proposes to make a gross value royalty decision for a mineral on the revenue commissioner's own initiative, the revenue commissioner must—
 - (a) give a notice to the holder for the mineral that the revenue commissioner proposes to make the decision; and
 - (b) invite the holder to make submissions about the proposed decision within—
 - (i) 30 days after the day the revenue commissioner gives the holder the notice; or
 - (ii) if the revenue commissioner approves a longer period—the longer period.

62 Considerations in making gross value royalty decision

In making a gross value royalty decision for a mineral (the *relevant mineral*), the revenue commissioner—

- (a) must consider—
 - (i) if the holder for the relevant mineral applied for the decision under section 60—the matters stated in the holder's application; and
 - (ii) any submissions about the proposed decision made by the holder within the period mentioned in section 61(3)(b) for the submissions; and
- (b) may consider any document or information the revenue commissioner reasonably considers relevant for making the decision; and
- (c) may also consider any of the following matters—
 - (i) the amount for which a mineral of a similar kind to the relevant mineral has been sold or disposed of in

- an arms-length transaction to a person other than a relevant entity for the holder;
- (ii) the amount for which a product made using the relevant mineral, or a mineral of a similar kind, has been sold or disposed of;
 - (iii) how the value of the relevant mineral can be adjusted to reflect changes to the market value of the mineral;
 - (iv) the expenses incurred or likely to be incurred by the holder for the relevant mineral when selling or disposing of the mineral in an arms-length transaction to a person other than a relevant entity for the holder;
 - (v) the nature of the relationship between the holder for the relevant mineral and the entity to which the relevant mineral has been or will be sold or disposed of, or that has used or will use the mineral;
 - (vi) the period for which the gross value royalty decision, or aspects of the decision, will apply;
 - (vii) the need for any future adjustment of the gross value royalty decision or aspects of the decision;
 - (viii) any other relevant matter.

63 Gross value royalty decisions

- (1) This section applies if the revenue commissioner—
 - (a) receives an application under section 60 for a gross value royalty decision for a mineral; or
 - (b) decides under section 61 to make a gross value royalty decision for a mineral on the revenue commissioner's own initiative.
- (2) The revenue commissioner must decide—
 - (a) the gross value of the mineral; or

- (b) the method or formula for working out the gross value of the mineral.
- (3) The revenue commissioner's decision under this section is a **gross value royalty decision**.
- (4) Without limiting the scope of a gross value royalty decision, a gross value royalty decision may—
 - (a) apply for a particular period, including, for example, an earlier return period starting or ending before the decision is made; and
 - (b) provide for different gross values for the mineral to which the decision applies for particular periods, transactions or classes of transactions; and
 - (c) provide for different methods or formulas for working out the gross values of the mineral for particular periods, transactions or classes of transactions.
- (4A) Subsection (4B) applies if the holder for a mineral applies for a gross value royalty decision for the mineral.
- (4B) To remove any doubt, it is declared that the revenue commissioner may decide the gross value of the mineral, the method or formula for working out the gross value of the mineral or the period, transaction or class of transaction for which the decision applies (each a **relevant matter**), even if—
 - (a) the relevant matter is not stated in the holder's application; or
 - (b) the way in which the relevant matter is stated in the holder's application is different from the way the relevant matter is stated in the decision.
- (5) After making a gross value royalty decision for a mineral, the revenue commissioner must give the holder for the mineral a notice stating—
 - (a) the reasons for the decision; and
 - (b) either—
 - (i) the gross value of the mineral; or

-
- (ii) the method or formula for working out the gross value of the mineral; and
 - (c) if the decision applies for a period—the period; and
 - (d) if the decision applies for a particular transaction or class of transaction—the transaction or class; and
 - (e) if the decision applies for an earlier return period—whether, subject to section 70, the revenue commissioner will assess or reassess the amount of royalty payable for the earlier return period; and

Note—

For reassessment of royalty payable, see subdivision 4 and the *Taxation Administration Act 2001*, part 3, division 3.

- (f) how the holder may object to the decision.

Note—

For objections against gross value royalty decisions, see the *Taxation Administration Act 2001*, section 63A.

- (6) Despite section 59, the revenue commissioner can not be compelled to make a gross value royalty decision for a mineral for a return period, to the extent the decision would decrease the gross value taken to apply for the mineral, if royalty was payable for the return period.
- (7) For the *Taxation Administration Act 2001*, section 75, a decision of the revenue commissioner mentioned in subsection (6) not to make a gross value royalty decision is a non-reviewable decision.

63A Reference to gross value royalty decision for working out average price of particular minerals

- (1) This section applies if a gross value royalty decision applies for a relevant mineral for a return period.
- (2) For part 3, the average price for each tonne or kilogram of the relevant mineral sold, disposed of or used in the return period must be worked out by reference to—

[s 63B]

- (a) the gross value of the mineral under the gross value royalty decision; or
 - (b) the method or formula for working out the gross value of the mineral under the decision.
- (3) In this section—
- relevant mineral* means coal, iron ore or uranium.

Subdivision 1A Expired gross value royalty decisions

63B Use of expired gross value royalty decision

- (1) This section applies if—
- (a) a gross value royalty decision for a mineral (the *original decision*) states that the decision applies for a particular period; and
 - (b) before the period ends (the *expiry*)—
 - (i) the holder for the mineral applies under section 60 for a gross value royalty decision for the mineral (the *new decision*) proposed to take effect immediately after the expiry; or
 - (ii) the revenue commissioner, under section 61(3), gives the holder for the mineral a notice stating that the revenue commissioner proposes to make a gross value royalty decision for the mineral (also the *new decision*) to take effect immediately after the expiry; and
 - (c) on the expiry, the revenue commissioner has not made the new decision.
- (2) For mineral sold, disposed of or used by the holder for the mineral during the period starting immediately after the expiry and ending when a notice for the new decision is given to the holder under section 63(5)—

-
- (a) the holder, in complying with the holder's obligations under the Act, must—
 - (i) work out the gross value of the mineral as if the original decision continues to apply to the mineral; and
 - (ii) if the mineral is a relevant mineral—work out the average price as required under section 63A as if the original decision continues to apply to the relevant mineral; and
 - (b) the revenue commissioner must make any assessment of the amount of royalty payable for the mineral as if the original decision continues to apply to the mineral.
- (3) This section applies subject to section 63C.
 - (4) In this section—

relevant mineral means coal, iron ore or uranium.

63C Revenue commissioner must reassess amount of royalty payable if particular expired gross value royalty decisions used

- (1) This section applies if—
 - (a) the revenue commissioner makes the new decision mentioned in section 63B(1); and
 - (b) the new decision applies for a return period starting during the period mentioned in section 63B(2); and
 - (c) the revenue commissioner has made an assessment under the *Taxation Administration Act 2001* of the amount of royalty payable by the holder for the mineral for the return period without having regard to the new decision.
- (2) The revenue commissioner must reassess, under the *Taxation Administration Act 2001*, the amount of royalty payable by the holder for the mineral for the return period having regard to the new decision.

Note—

See the *Taxation Administration Act 2001*, part 4 for the revenue commissioner's obligation to refund any excess amount on the making of the reassessment.

- (3) For the *Taxation Administration Act 2001*, section 23(b), it is declared that the limitation period does not apply to the making of the reassessment.
- (4) Subsection (5) applies if, on the reassessment, the holder for the mineral is liable for penalty tax, unpaid tax interest or a civil penalty (each a *relevant liability*).
- (5) The revenue commissioner must remit the relevant liability to the extent it is payable only because of the operation of subsection (2).

Subdivision 2 Incorrect gross value royalty decisions

64 Obligation to notify incorrect gross value royalty decision

- (1) This section applies if—
 - (a) a holder for a mineral to which a gross value royalty decision (the *existing decision*) applies becomes aware that the existing decision was not, or is no longer, correct; and
 - (b) the gross value of the mineral, correctly decided, would be greater than the value stated in the existing decision.
- (2) Within 30 days after becoming aware the existing decision was not, or is no longer, correct, the holder must—
 - (a) advise the revenue commissioner, in writing—
 - (i) that the existing decision was not, or is no longer, correct; and
 - (ii) the reason the existing decision was not, or is no longer, correct; and

-
- (b) give the revenue commissioner any relevant documents or information to enable the gross value of the mineral to be correctly decided.

Note—

In relation to a failure to comply with a requirement under this section, see the *Taxation Administration Act 2001*, sections 120 and 121.

65 Revenue commissioner may amend gross value royalty decision

- (1) The revenue commissioner may amend a gross value royalty decision (an *earlier decision*) for a mineral if the revenue commissioner is reasonably satisfied that the earlier decision was not, or is no longer, correct.
- (2) If the revenue commissioner proposes to amend the earlier decision in a way that increases the gross value of a mineral under the decision, the revenue commissioner must—
 - (a) give notice to the holder for the mineral that the revenue commissioner proposes to make the amendment; and
 - (b) invite the holder to make submissions about the proposed amendment within—
 - (i) 30 days after the day the revenue commissioner gives the holder the notice; or
 - (ii) if the revenue commissioner approves a longer period—the longer period.
- (3) In amending the earlier decision, the revenue commissioner—
 - (a) may consider any of the matters mentioned in section 62 as if they related to making the amendment; and
 - (b) if a submission about the proposed amendment is made by the holder within the period mentioned in subsection (2)(b) for the submission—must consider the submission.
- (4) The amendment of an earlier decision under subsection (1) must, for a return period for which the decision applies, be

made within 5 years after the day that royalty became payable for that return period.

- (5) Despite subsection (4), the revenue commissioner may, at any time, amend an earlier decision for a mineral applying for a return period as follows—
- (a) the earlier decision may be amended in a way that decreases the gross value of the mineral if, within 5 years after the day that royalty became payable for the return period, the holder applied for an amended gross value royalty decision;
 - (b) the earlier decision may be amended in a way that increases the gross value of the mineral if, within 5 years after the day that royalty became payable for the return period, the revenue commissioner gave the holder—
 - (i) a notice informing the holder that an investigation into the holder's liability for royalty has started under the *Taxation Administration Act 2001*, part 7 or a recognised law; or
 - (ii) a notice under subsection (2);
 - (c) the earlier decision may be amended in a way that increases the gross value of the mineral if the revenue commissioner reasonably believes—
 - (i) there has been fraud or evasion of royalty; or
 - (ii) the holder for the mineral, or a person acting for the holder, has knowingly misled the revenue commissioner, or caused the revenue commissioner to be misled, about the value of the mineral, including, for example, by giving, omitting or changing information or documents;
 - (d) if an appeal against, or review of, the earlier decision has started, the earlier decision may be amended, with the holder's agreement, before a decision is made on the appeal or review.

-
- (6) Subsection (2) does not apply to an amendment of an earlier decision mentioned in subsection (5)(d).
 - (7) The revenue commissioner can not be compelled to amend an earlier decision, to the extent the amendment would decrease the gross value applying for a mineral under the decision for a return period, if royalty was payable for the return period.
 - (8) For the *Taxation Administration Act 2001*, section 75, a decision of the revenue commissioner not to make an amendment mentioned in subsection (7) is a non-reviewable decision.
 - (9) The revenue commissioner may amend an earlier decision even if an objection or appeal against, or review of, the earlier decision has started but not yet been decided.

Note—

For objections, reviews and appeals relating to gross value royalty decisions, see the *Taxation Administration Act 2001*, part 6.

66 Notice of amendment

After amending an earlier decision under section 65, the revenue commissioner must give the holder for the mineral to which the earlier decision applied a notice stating—

- (a) the earlier decision has been amended; and
- (b) the reasons for the amendment; and
- (c) the period for which the amended decision applies; and
- (d) how the earlier decision has been amended; and
- (e) if the amendment applies for an earlier return period—that the revenue commissioner will reassess the amount of royalty payable for the earlier return period; and

Note—

For reassessment of royalty payable, see subdivision 4 and the *Taxation Administration Act 2001*, part 3, division 3.

- (f) how the holder may object to the decision.

Note—

For objections against amendments of gross value royalty decisions, see the *Taxation Administration Act 2001*, section 63A.

Subdivision 4 Reassessment if gross value royalty decision amended

70 Revenue commissioner must reassess amount of particular royalty payable

- (1) This section applies if—
 - (a) a gross value royalty decision (the *unamended decision*), or an amendment under section 65 of a gross value royalty decision, applies for a mineral for an earlier return period; and
 - (b) the revenue commissioner has made an assessment under the *Taxation Administration Act 2001* of the amount of royalty payable for the mineral by the holder for the period without having regard to the unamended decision or the amendment.
- (2) The revenue commissioner must reassess, under the *Taxation Administration Act 2001*, part 3, division 3—
 - (a) for an unamended decision—the amount of royalty payable for the mineral by the holder for each earlier return period to which the unamended decision applies; or
 - (b) for an amendment of a gross value royalty decision—the amount of royalty payable for the mineral by the holder for each earlier return period to which the amendment applies.

Note—

See the *Taxation Administration Act 2001*, section 18(b).

- (3) For the *Taxation Administration Act 2001*, section 23(b)(ii), it is declared that the limitation period does not apply to—

-
- (a) a reassessment required under subsection (2)(a) for a return period that decreases the holder's liability for royalty, if the holder applies for a gross value royalty decision under section 60 within 5 years of royalty becoming payable for the return period; or
 - (b) a reassessment required under subsection (2)(a) for a return period that increases the holder's liability for royalty, if the revenue commissioner gives notice under section 61(3), within 5 years of royalty becoming payable for the return period, informing the holder that the revenue commissioner proposes to make a gross value royalty decision; or
 - (c) a reassessment required under subsection (2)(b).

Part 7 Civil penalty

77 Imposition—Act, s 321A

- (1) This section applies if a person makes a section 44 election and either—
 - (a) the royalty payable for the current return period exceeds the royalty payable for the previous return period by an amount that is more than 15% of the royalty payable for the previous return period; or
 - (b) both of the following apply—
 - (i) the royalty payable for the current return period is less than the royalty payable for the previous return period;
 - (ii) the total of the royalty payable for the first month and the second month of the current return period is less than 50% of the total royalty payable for the current return period.
- (2) The person is liable to the State for an amount (*civil penalty*) equal to 25% of the default estimate difference, if any, for

each month of the current return period for which the person makes the section 44 election.

- (3) For subsection (2), the *default estimate difference* for a month of the current return period is the difference between—
 - (a) the amount that would have been payable for the month under section 42 if the person had not made the section 44 election; and
 - (b) the amount payable for the month under the section 44 election.
- (4) However, if the amount mentioned in subsection (3)(a) is less than the amount mentioned in subsection (3)(b), the default estimate difference for the month is taken to be zero.
- (5) Subsection (6) applies if, for royalty payable for the current return period, an assessment is made under the *Taxation Administration Act 2001*.
- (6) For subsection (1)—
 - (a) the royalty payable for the current return period is the amount of royalty payable taking into account the assessment; and
 - (b) a reference to the royalty payable for the previous return period is a reference to the amount worked out under section 44(2).
- (7) The revenue commissioner may remit the whole or part of the civil penalty.
- (8) The remission must be made by assessment under the *Taxation Administration Act 2001*.
- (9) In this section—

current return period see section 44(1)(a).

section 44 election means an election under section 44(3) to change the amount payable to the State for the first month or the second month of the current return period.

Part 8 Unpaid royalty interest

81 Unpaid tax interest on royalty—Taxation Administration Act 2001, s 54

- (1) For the *Taxation Administration Act 2001*, section 54(9), this section provides for working out the period for which unpaid tax interest accrues if—
 - (a) royalty is payable by a person to the State under section 40(1) for a quarterly return period; and
 - (b) the person has not paid all of the amount payable for instalment 1, instalment 2 or instalment 3 as required under section 40.
- (2) If instalment 1 or instalment 2 is not paid in full by the day required under section 40, unpaid tax interest accrues on the amount unpaid from time to time, for the period—
 - (a) starting on, and including, the day after the day the instalment is required to be paid; and
 - (b) ending on, and including, the earlier of the following days—
 - (i) the day the instalment is paid in full;
 - (ii) the lodgement day.
- (3) If the royalty payable for the quarterly return period is not paid in full on the lodgement day, unpaid tax interest accrues on the total amount unpaid, from time to time, for the period—
 - (a) starting on, and including, the day after the lodgement day; and
 - (b) ending on, and including, the day the total amount is paid in full.
- (4) In this section—

lodgement day means the day a royalty return must be lodged for the quarterly return period, disregarding any extension

given under the *Taxation Administration Act 2001*, section 151.

unpaid tax interest see the *Taxation Administration Act 2001*, section 54(1).

Part 9 Royalty estimates

82 Application of pt 9

This part provides for matters about royalty estimates, including by prescribing matters for section 327A(2) and (3)(a) of the Act.

83 Royalty estimate notices

- (1) The notice given by the revenue commissioner to a person under section 327A(1) of the Act (a *royalty estimate notice*) must include the following—
 - (a) the period (the *estimate period*) for which the person is to estimate the royalties payable by the person under section 320 of the Act;
 - (b) the day by which the person must provide the royalty estimate;
 - (c) the form in which the person must provide the royalty estimate;
 - (d) a description of the information the person must provide in the royalty estimate.
- (2) For subsection (1)(d), the information the revenue commissioner may ask the person to provide in the royalty estimate includes the following—
 - (a) an estimate of the royalties payable by the person under section 320 of the Act for the estimate period;
 - (b) identification of each type of mineral the person expects to sell, dispose of or use in the estimate period;

- (c) for each type of mineral identified for paragraph (b)—an estimate of the volume of the mineral the person expects to sell, dispose of or use in the estimate period;
 - (d) any exchange rate the person has assumed for working out the estimate of royalties mentioned in paragraph (a).
- (3) Subsection (2) does not limit the information the revenue commissioner may ask a person to provide in the royalty estimate.

84 Form of and information to be included in royalty estimate

The royalty estimate must—

- (a) be in the form stated in the royalty estimate notice; and
- (b) include the information the revenue commissioner has asked for in the royalty estimate notice.

85 Revenue commissioner may request information to support royalty estimate

- (1) The revenue commissioner may, by notice to a person who has lodged a royalty estimate, ask the person to give the revenue commissioner, by the day stated in the notice, information to support the matters stated in the royalty estimate.
- (2) The revenue commissioner may, by notice to a person who must provide a royalty estimate under section 327A(2) of the Act, ask the person to give the revenue commissioner, by the day stated in the notice, additional information about the matters that must be included in the royalty estimate.
- (3) If the revenue commissioner gives a person a notice under subsection (1) or (2), the person must provide the information by the day stated in the notice.

Chapter 4 Miscellaneous

Part 1 Administration and judicial functions

86 Amount held by tribunal for compensation trust decision—Act, s 712

- (1) The amount paid to the tribunal under section 712(1)(a) of the Act must be held in the way specified in the *Court Funds Act 1973*, sections 7 and 8.
- (2) For subsection (1), a reference in the *Court Funds Act 1973*—
 - (a) to ‘court’ or ‘the court’ is taken to be a reference to the tribunal; and
 - (b) to ‘the registrar’ is taken to be a reference to the registrar of the tribunal.

Part 2 Confidentiality periods for required information

87 Confidentiality periods for required information for mining tenements

- (1) This section prescribes, for section 382 of the Act, the confidentiality period for the required information stated in schedule 3A, column 1.
- (2) The confidentiality period for the required information starts on the day the information is lodged and ends on the day stated in schedule 3A, column 2 opposite the required information.
- (3) However, there is no confidentiality period for a CSG well abandonment report under section 29H if—

- (a) the report is to be made available to a person under section 382(1)(b) of the Act; and
 - (b) the person is the holder of a coal or oil shale mining tenement; and
 - (c) the well was drilled in the area of the person's mining tenement.
- (4) Also, there is no confidentiality period for required information not mentioned in subsection (2).

88 Publication of required information

For section 382(1)(a) of the Act, the chief executive may publish required information in the following ways—

- (a) in a journal published by the department or under the Minister's authority;
- (b) in another publication considered appropriate by the chief executive;
- (c) on the department's website;
- (d) in a publicly available database;
- (e) on a map that is made available to the public for inspection or purchase;
- (f) in digital or electronic form, including, for example, on a disc or tape;
- (g) by displaying the information on a notice that is available to the public for inspection at—
 - (i) the department's head office; and
 - (ii) other places the chief executive considers appropriate;
- (h) by telling the information to another person or presenting it to the person in a visual form.

Part 4 Additional information and lodgement requirements

93 Plan of survey must be lodged

- (1) This section applies if the Minister has, under section 407 of the Act, asked the applicant for a grant of, or the holder of, a mining tenement to have the land to which the application relates or the tenement applies, surveyed or further surveyed.
- (2) The plan of the survey must be lodged with the chief executive.
- (3) If the survey does not meet the requirements of the Act, the chief executive may do either or both of the following—
 - (a) ask the applicant or holder to provide, within a stated period, further information about the survey;
 - (b) not accept the survey plan.

Example of a survey not meeting the requirements of the Act—

In contravention of section 408(1) of the Act, a survey is carried out by a surveyor who has a share in the relevant tenure.

- (4) In this section—

mining tenement means a mining claim, exploration permit, mineral development licence or mining lease.

94 Prescribed way for making applications, giving or lodging documents or making submissions

- (1) For section 386O(2)(b) of the Act, the prescribed way for doing any of the following is electronically, using the online system on the department's website—
 - (a) the making of an application;
 - (b) the giving of a document to the Minister or chief executive;
 - (c) the filing, forwarding or lodging of a document;
 - (d) the making of a submission.

- (2) Also, the chief executive may, by notice given to the person making, giving, filing, forwarding or lodging a document mentioned in subsection (1), require the person to lodge a hard copy of the document at the place required under section 386O(2)(a) of the Act.
- (3) A document mentioned in subsection (1) that is lodged electronically between 4.30p.m. on a working day and 8.30a.m. on the next working day (the *later day*) is taken to have been lodged at 8.30a.m. on the later day.

Part 5 Small scale mining code

96 Small scale mining code—Act, 391C

- (1) For section 391C(1) of the Act, the small scale mining code consists of parts 2, 3 and 4 of the document called ‘Small Scale Mining Code’ published by the department.
- (2) The chief executive must—
 - (a) keep a copy of the code and a record of each part of the code including, for example, the dates when each part was published or superseded; and
 - (b) ensure an up-to-date copy of the code and the record are available to be read free of charge on the department’s website.

Part 6 Mining tenements

97 Particular applications can not be accepted

- (1) A document (the *document*) purporting to be an application for a mining tenement can not be accepted as an application if—
 - (a) the person stated in the document as the applicant for the mining tenement is not an eligible person; or

[s 97A]

- (b) the land, stated in the document as the land for which the application is made, is unavailable land for the mining tenement for which the application is made; or
- (c) the document is not in the approved form for an application for the mining tenement; or

Note—

See, however, the *Acts Interpretation Act 1954*, section 49.

- (d) the person has not paid the prescribed fee for the application.
- (2) If, under subsection (1), the document can not be accepted as an application for a mining tenement, the chief executive must keep a copy of the document and give the person lodging it a notice stating—
- (a) that the document has not been accepted as an application for the mining tenement; and
 - (b) the reason the document has not been accepted.
- (3) In this section—

unavailable land, for a mining tenement, means land over which the mining tenement can not be granted under the Act.

Examples of land over which a mining tenement can not be granted—

- 1 land to which an existing mining tenement applies if the holder of the existing mining tenement is not the applicant or has not given the applicant written consent to apply for a mining tenement over the land
- 2 land that is part of a restricted area if the mining tenement is a prohibited mining tenement for the restricted area
- 3 land that is part of a protected area
- 4 land that has been excluded from the application of the Act by a law of the Commonwealth

97A Prescribed minerals and prescribed thresholds

- (1) For schedule 2 of the Act, definition *prescribed mineral*, each mineral mentioned in schedule 2A is prescribed to be a prescribed mineral.

-
- (2) For schedule 2 of the Act, definition *prescribed threshold*, the amount mentioned opposite a prescribed mineral in schedule 2A is prescribed to be the prescribed threshold for the mineral.

98 Rental payable

- (1) The rental payable under the Act, for a year, for a mining tenement is stated in schedule 4.

Note—

See also the Act, sections 95, 138, 193 and 290.

- (2) However, for a mineral development licence that relates to more than 1,000ha, the rental payable on each hectare must be worked out at the following rate—
- (a) for the first 1,000ha—at the rate mentioned in schedule 4;
 - (b) for the next 1,000ha—at 40% of the rate mentioned in schedule 4;
 - (c) for the next 3,000ha—at 25% of the rate mentioned in schedule 4;
 - (d) for the next 10,000ha—at 5% of the rate mentioned in schedule 4;
 - (e) for each additional hectare—at 1% of the rate mentioned in schedule 4.
- (3) In this section—
- year** means—
- (a) for an exploration permit—a period of 1 year starting, in each year, on the day the exploration permit was granted; or
 - (b) for another mining tenement—a rental year.

98A Payment of deferred rental for first rental period by instalments—Act, s 291

- (1) For section 291(3) of the Act, this section provides for the payment of the first rent for a mining lease by instalments.
- (2) The first rent must be paid in 5 instalments.
- (3) The amount payable for each instalment is the amount equivalent to 20% of the first rent rounded to the nearest cent.
- (4) Each instalment is payable within 20 business days after the following day—
 - (a) for the first instalment—the day that is 3 years after the last day of the first rental period;
 - (b) for the second instalment—the day that is 4 years after the last day of the first rental period;
 - (c) for the third instalment—the day that is 5 years after the last day of the first rental period;
 - (d) for the fourth instalment—the day that is 6 years after the last day of the first rental period;
 - (e) for the fifth instalment—the day that is 7 years after the last day of the first rental period.

98B Critical minerals—Act, s 291

For section 291(6) of the Act, definition *critical mineral*, each mineral mentioned in schedule 4A is prescribed to be a critical mineral.

Part 7 Other miscellaneous provisions

99 Time of lodgement to be noted

If an application under the Act is lodged with the chief executive and complies with the requirements under the Act

for the application, the chief executive must endorse the application with the day and time it was lodged.

100 Prescribed hours of business

The hours prescribed for the conduct of business for an office of the chief executive are between 8.30a.m. and 4.30p.m. on each business day.

101 Fees

The fees payable under the Act are stated in schedule 5.

101A Rounding of amount expressed in sch 5, pt 8 as number of fee units

- (1) This section applies for working out the amount of the fee expressed in schedule 5, part 8 as a number of fee units.
- (2) For the purpose of the *Acts Interpretation Act 1954*, section 48C(3), the amount is to be rounded down to the nearest multiple of 5 cents.

Example—

Schedule 5, part 8, item 1 provides for a fee of 206.70 fee units. If the value of a fee unit for this regulation were \$1.025, the number of dollars obtained by multiplying \$1.025 by 206.70 would be \$211.8675. After rounding down, the amount of the fee would be \$211.85.

Part 8 Repeal

102 Repeal

The Mineral Resources Regulation 2003, SL No. 174 is repealed.

Part 9 **Transitional provisions for Mineral Resources Regulation 2013**

103 **Definitions for pt 9**

In this part—

commencement means the commencement of this section.

former, in relation to a provision, means a provision of the repealed regulation.

repealed regulation means the Mineral Resources Regulation 2003, SL No. 174 as in force immediately before its repeal.

104 **Period to which royalty return must relate**

- (1) This section applies to a person who was, immediately before the commencement, required under former section 27 to lodge royalty returns relating to either—
 - (a) a period of 1 year starting on 1 July; or
 - (b) a quarter as decided by the Minister under former section 27(1(b)).
- (2) Despite section 35, the person must lodge royalty returns relating to the period mentioned in subsection (1)(a) or (b).
- (3) However, the Minister may at any time on or after the commencement decide that—
 - (a) this section no longer applies to the person; and
 - (b) the person must lodge royalty returns under section 35.
- (4) The Minister must give the person a notice of the Minister's decision under subsection (3).
- (5) The notice must state the day (the *stated day*) on which the decision takes effect.
- (6) The stated day must not be a day earlier than the day the Minister gives the person the notice.

105 Minerals sold, disposed of or used before commencement

Former part 9 continues to apply, despite its repeal, for working out the gross value of minerals sold, disposed of or used before the commencement.

106 Existing application for gross value royalty decision

- (1) This section applies if—
 - (a) an application for a gross value royalty decision for a mineral was made under former section 43C or 43D; and
 - (b) the application related to an amount of the mineral to be sold, disposed of or used on or after the commencement; and
 - (c) at the commencement, the application has not been decided.
- (2) For mineral to be sold, disposed of or used on or after the commencement, the application is taken to have been made under section 60.

107 Existing gross value royalty decisions

- (1) This section applies if—
 - (a) a gross value royalty decision (the *pre-commencement decision*) was made for a mineral before the commencement; and
 - (b) the decision related to mineral to be sold, disposed of or used on or after the commencement.
- (2) For mineral sold, disposed of or used on or after the commencement, the pre-commencement decision is taken to be a gross value royalty decision made for the mineral under section 63.

- (3) For subsection (2), the notice given for the decision under former section 43F(3) is taken to be a notice given under 63(5).

108 Minister may do particular things

The Minister may do any act or thing the chief executive was, before the commencement, required to do under former part 9 in relation to a right, privilege or liability acquired, accrued or incurred by a person under the former part 9 before the commencement.

Example—

On the day before the commencement, the chief executive made an assessment under former section 44 as a result of which a person was entitled to receive a refund under former section 45. Former section 45 was repealed before the refund could be processed. The Minister may give the refund after the commencement.

109 Threshold exemption for relevant minerals

For working out the threshold exemption that applied for a relevant mineral under former section 34, and that applies for a relevant mineral under section 50, the total threshold exemption that applies for the financial year that commenced on 1 July 2013 is \$100,000.

110 References to provisions of repealed regulation

A reference in a document to a particular provision (the *former provision*) of the repealed regulation may, to the extent necessary and if the context permits, be taken as a reference to a provision of this regulation all or part of which corresponds, or substantially corresponds, to the former provision.

Example—

A reference in a document to former section 13D or 14D is taken to be a reference to section 17 of this regulation.

Part 10 Transitional provisions for Water Reform and Other Legislation Amendment Act 2014

111 Application of joint interaction management plan provisions

- (1) The pre-amended regulation continues to apply in relation to coal mining operations carried out under a coal mining lease in an overlapping area for a period of 6 months after the commencement as if the joint interaction management plan provisions had not commenced.
- (2) Despite subsection (2), a plan made under the pre-amended regulation, section 25 or 26 is to be known as a 'joint interaction management plan' from the commencement.
- (3) In this section—

joint interaction management plan provisions means chapter 2, part 4, division 4, as inserted by the *Water Reform and Other Legislation Amendment Act 2014*.

overlapping area see section 23(1)(a).

pre-amended regulation means this regulation as in force immediately before the commencement.

111A Requirement for joint interaction management plan by particular date

- (1) This section applies in relation to coal mining operations mentioned in section 111(1) if, on 27 September 2017 and despite the *Mineral and Energy Resources (Common Provisions) Transitional Regulation 2016*, section 10—
 - (a) a joint interaction management plan has not been made under section 25 in relation to the coal mining operations; and

- (b) the reason a joint interaction management plan has not been made under section 25 is that arbitration of a dispute about the plan has been applied for under section 25(3) or (4).
- (2) The plan mentioned in section 111(2) made in relation to the coal mining operations is taken to be a joint interaction management plan for section 25(1)(a).
- (3) Subsection (2) applies until a joint interaction management plan is made under section 25 for the coal mining operations.

112 Requirement for joint interaction management plan relating to overlapping petroleum lease under 1923 Act

- (1) This section applies in relation to coal mining operations carried out under a coal mining lease in an overlapping area if a petroleum lease relating to the overlapping area is a petroleum lease under the *Petroleum Act 1923*.
- (2) A plan made under the pre-amended regulation, section 25 or 26, in relation to the coal mining operations is taken to be a joint interaction management plan for the purposes of section 25(1)(a).
- (3) Subsection (2) applies until a joint interaction management plan is made under section 25 for the coal mining operations.
- (4) The holder of the coal mining lease responsible for making a joint interaction management plan under section 25 must—
 - (a) make reasonable attempts to consult with the operator of each authorised activities operating plant, as mentioned in section 25(1)(b)(i), within 2 months after the commencement; and
 - (b) if the holder seeks to rely on section 25(2)—give the operator of each authorised activities operating plant a copy of the proposed plan, as mentioned in that subsection, within 2 months after the commencement.
- (5) In this section—

pre-amended regulation means this regulation as in force immediately before the commencement of section 111.

Part 11 **Transitional provision for Revenue Legislation (Fees and Other Matters) Amendment Regulation 2019**

113 **Application of ch 3, pt 5, div 3, sdiv 1A to existing gross value royalty decisions**

Chapter 3, part 5, division 3, subdivision 1A applies in relation to a gross value royalty decision for a mineral made before the commencement if the period stated in the decision for which the decision applies ends on or after 1 July 2019.

Part 12 **Transitional provision for Mineral Resources and Other Legislation Amendment Regulation 2019**

114 **Transitional reporting period**

- (1) This section applies for the period starting on the commencement and ending on 31 October 2020.
- (2) For sections 31B and 31C, the reporting period is taken to be the period that started on 1 July 2019 and ends on—
 - (a) 31 October 2020; or
 - (b) if the period relates to a mineral development licence or mining lease that expires or is surrendered on a day before 31 October 2020—that day.

Part 13 **Transitional provision for Royalty Legislation Amendment Act 2020**

115 **Application of former s 64**

- (1) Former section 64(2) applies in relation to a holder becoming aware, before the commencement, that a decision was not, or was no longer, correct as mentioned in that section.
- (2) In this section—
former section 64(2) means section 64(2) as in force immediately before the commencement.

Part 14 **Transitional provisions for Mineral Resources (Reporting Requirements) Amendment Regulation 2020**

116 **Time for lodgement of particular reports**

- (1) This section applies if a person would, other than for this section, be required to give or lodge a report under a relevant section on or after the commencement but before 30 June 2021.
- (2) The day the person is required to give or lodge the report under the relevant section is taken to be 30 June 2021.
- (3) In this section—
relevant section means section 13, 16, 17, 29A, 29B, 29C, 29F, 29G, 29H or 31B.

117 **Required information lodged before commencement**

- (1) This section applies in relation to the holder of a relevant mining tenement if—

- (a) before the commencement of this section, required information for the relevant mining tenement was lodged under the Act; and
- (b) on the commencement of this section—
 - (i) the required information has not been publicly released under section 382 of the Act; and
 - (ii) a confidentiality period would apply for the required information under section 87 if the required information had been lodged after the commencement.
- (2) Subject to subsections (3) to (9), on the commencement, section 87 applies in relation to the required information.
- (3) The holder of the relevant mining tenement may, on or before 30 November 2020, give the chief executive a notice stating—
 - (a) that the holder intends to re-lodge the required information as if the holder were required to lodge the information under the Act after the commencement; and
 - (b) the day, no later than 30 November 2021, by which the required information will be re-lodged.
- (4) Subsection (5) applies if—
 - (a) the holder does not give the chief executive a notice under subsection (3); and
 - (b) under subsection (2), the confidentiality period for the required information would, other than for subsection (5), end before 1 January 2021.
- (5) The confidentiality period for the required information is taken to end on 1 January 2021.
- (6) Subsection (7) applies if—
 - (a) the holder gives the chief executive a notice for a relevant mining tenement under subsection (3); and
 - (b) the holder complies with the notice in relation to the required information; and

used before the commencement, despite the amendment of the section by the *Revenue Legislation Amendment Act 2022*.

(2) In this section—

former schedule 3, section 5 means schedule 3, section 5, as in force immediately before the commencement.

Schedule 1 Conditions

sections 4, 8(1), 11,12 and 22

- 1 The holder, or another person acting under the authority, of a mining tenement must use, if practicable, only existing roads or tracks on the land to which the tenement applies.
- 2 The holder, or another person acting under the authority, of a mining tenement must take reasonable steps to ensure no reproductive material of a declared plant is moved onto, within or from the land to which the tenement applies.
- 3 The holder, or another person acting under the authority, of a mining tenement must not allow an animal in the custody of the holder or person to be on the land to which the tenement applies unless—
 - (a) the land is fenced in a way to prevent the animal from leaving it; or
 - (b) the animal is restrained.
- 4 The holder, or another person acting under the authority, of a mining tenement must not discharge a firearm on the land to which the tenement applies, unless—
 - (a) the holder of the tenement has obtained the written consent of the owner of the land; and
 - (b) the consent has been lodged with the chief executive.
- 5 The holder, or another person acting under the authority, of a mining tenement must not light an open fire on the land to which the tenement applies, unless—
 - (a) the holder of the tenement has obtained the written consent of the owner of the land; and
 - (b) the consent has been lodged with the chief executive.
- 6 The holder, or another person acting under the authority, of a mining tenement must not access the land to which the tenement applies other than at a point designated by the chief executive, unless—

- (a) the holder of the tenement has obtained the written consent of the owner of the land; and
- (b) the consent has been lodged with the chief executive.

Schedule 2 Prescribed area for mining claim land

section 7

Part 1 Emerald mining district

- 1 Rubyvale designated fossicking land—900m²
- 2 Sapphire designated fossicking land—900m²
- 3 Reward designated fossicking land—900m²
- 4 Divide designated fossicking land—900m²
- 5 Willows designated fossicking land—900m²
- 6 land within the boundaries of designated fossicking land mentioned in items 1 to 5, but not part of the designated fossicking land—900m²

Part 2 Georgetown mining district

- 1 land in restricted area 26 within the boundaries shown on plan no. 31028—900m²

Part 3 Quilpie mining district

- 1 land in restricted area 25 within the boundaries shown on plan no. 30953—2ha
- 2 land in restricted area 296 within the boundaries shown on plan no. 36673—900m²
- 3 land in restricted area 297 within the boundaries shown on plan no. 36673—900m²

Part 4

Winton mining district

- 1 land in restricted area 77 within the boundaries shown on plan no. 30955—900m²

Schedule 2A Prescribed minerals and prescribed thresholds

section 97A

Mineral	Threshold amount
Bauxite	500,000t
Clays	50,000t
Copper	1,000t
Diatomite	10,000t
Dimension stone	50,000t
Gold	100kg
Gypsum	50,000t
Lead	5,000t
Limestone	100,000t
Magnesium rich materials	250,000t
Phosphate rock	10,000t
Silica	100,000t
Silver	5,000kg
Tin	100t
Titanium minerals	50,000t
Zinc	5,000t
Zircon	1,000t

Schedule 3 Royalty payable for minerals

sections 46, 47 and 48

Part 1 Royalty rates for prescribed minerals (royalty)

1 Definitions for pt 1

In this part—

average market price, for a prescribed mineral (royalty), means the average for a return period of the following price, converted to Australian dollars at the hedge settlement rate for each day of the return period—

- (a) for cobalt, copper, lead, nickel or zinc—the spot price quoted on the London Metal Exchange;
- (b) for gold—the p.m. fix price quoted on the London Bullion Market;
- (c) for silver—the fix price quoted on the London Bullion Market.

reference price 1, for a prescribed mineral (royalty), means—

- (a) for cobalt—\$55,115 for each tonne; or
- (b) for copper—\$3,600 for each tonne; or
- (c) for gold—\$600 for each troy ounce; or
- (d) for lead—\$1,100 for each tonne; or
- (e) for nickel—\$12,500 for each tonne; or
- (f) for silver—\$9 for each troy ounce; or
- (g) for zinc—\$1,900 for each tonne.

reference price 2, for a prescribed mineral (royalty), means—

- (a) for cobalt—\$83,775 for each tonne; or
- (b) for copper—\$9,200 for each tonne; or

- (c) for gold—\$890 for each troy ounce; or
- (d) for lead—\$2,500 for each tonne; or
- (e) for nickel—\$38,100 for each tonne; or
- (f) for silver—\$16.50 for each troy ounce; or
- (g) for zinc—\$4,400 for each tonne.

2 Royalty rate for prescribed mineral (royalty)

- (1) The royalty rate for a prescribed mineral (royalty) is—
 - (a) if the average market price for the mineral is equal to or lower than reference price 1 for the mineral—2.5% of the value of the prescribed mineral (royalty); or
 - (b) if the average market price for the mineral is higher than reference price 1 for the mineral but lower than reference price 2 for the mineral—the prescribed percentage of the value of the prescribed mineral (royalty); or
 - (c) if the average market price for the mineral is equal to or higher than reference price 2 for the mineral—5% of the value of the prescribed mineral (royalty).

- (2) In this section—

prescribed percentage means the amount, expressed as a percentage, rounded down to the nearest increment of 0.02%, worked out by using the following formula—

$$PP = 2.5 + \left(\frac{PD}{RFD} \times 2.5 \right)$$

where—

PP is the prescribed percentage.

PD is the difference between the average market price and reference price 1 for the prescribed mineral (royalty).

RFD is the difference between reference price 2 and reference price 1 for the prescribed mineral (royalty).

Example—

If, for a return period, the average market price for copper is \$8,300 for each tonne of copper, the royalty rate for copper for the return period must be worked out under subsection (1)(b), given the average market price is higher than reference price 1 for copper (\$3,600) but lower than reference price 2 for copper (\$9,200). The royalty rate would be 4.58%, being the amount (4.598214%) worked out by using the formula in subsection (2), definition *prescribed percentage*, rounded down to the nearest increment of 0.02%.

Part 2 **Royalty rates for minerals other than prescribed minerals (royalty)**

3 **Particular minerals**

The royalty rate for the following minerals is the rate, for each tonne of the mineral, stated opposite the mineral—

	\$
1 Bentonite	1.80
2 Calcite	1.00
3 Clay shale	0.50
4 Clay used for fired clay products	0.50
5 Diatomite	1.50
6 Dolomite	1.00
7 Feldspar	0.75
8 Gypsum	0.50
9 Kaolin	1.00
10 Lime, earth	0.50
11 Limestone	0.75
12 Magnesite	1.50

Schedule 3

	\$
13 Marble	1.00
14 Mica	1.50
15 Perlite	1.00
16 Rock mined in block or slab form for building or monumental purposes	1.00
17 Salt	1.50
18 Sand, gravel and rock, other than rock mined in block or slab form for building or monumental purposes	0.50
19 Silica	0.90
20 Wollastonite	0.75

4 Bauxite

The royalty rate for bauxite sold, disposed of or used in a return period by the holder is—

- (a) if the bauxite is mined for consumption outside the State—the higher of the following—
 - (i) 10% of the value of the bauxite;
 - (ii) \$2 for each tonne of bauxite; or
- (b) if the bauxite is mined for consumption within the State—
 - (i) for a holder who has also sold, disposed of or used bauxite in the return period that is mined for consumption outside the State—the higher of the following—
 - (A) 75% of the amount per tonne of the rate calculated under paragraph (a)(i), rounded down to 2 decimal places;
 - (B) \$1.50 per tonne of bauxite; or
 - (ii) otherwise—\$1.50 per tonne of bauxite.

5 Coal

(1) The royalty rate for coal is—

- (a) if the average price per tonne of the coal sold, disposed of or used in the return period is \$100 or less—7% of the value of the coal; or
- (b) the royalty rate applied to the value of the coal sold, disposed of or used in the return period, rounded down to 2 decimal places, worked out using the following formula—
 - (i) if the average price per tonne of the coal sold, disposed of or used in the return period is more than \$100 but not more than \$150—

$$RR = 7 + \left(\frac{AP - 100}{AP} \times 5.5 \right)$$

- (ii) if the average price per tonne of the coal sold, disposed of or used in the return period is more than \$150 but not more than \$175—

$$RR = 7 + \left(\frac{AP - 100}{AP} \times 5.5 \right) + \left(\frac{AP - 150}{AP} \times 2.5 \right)$$

- (iii) if the average price per tonne of the coal sold, disposed of or used in the return period is more than \$175 but not more than \$225—

$$RR = 7 + \left(\frac{AP - 100}{AP} \times 5.5 \right) + \left(\frac{AP - 150}{AP} \times 2.5 \right) + \left(\frac{AP - 175}{AP} \times 5 \right)$$

- (iv) if the average price per tonne of the coal sold, disposed of or used in the return period is more than \$225 but not more than \$300—

$$RR = 7 + \left(\frac{AP - 100}{AP} \times 5.5 \right) + \left(\frac{AP - 150}{AP} \times 2.5 \right) + \left(\frac{AP - 175}{AP} \times 5 \right) + \left(\frac{AP - 225}{AP} \times 10 \right)$$

- (v) if the average price per tonne of the coal sold, disposed of or used in the return period is more than \$300—

$$\begin{aligned} RR = & 7 + \left(\frac{AP - 100}{AP} \times 5.5 \right) + \left(\frac{AP - 150}{AP} \times 2.5 \right) + \left(\frac{AP - 175}{AP} \times 5 \right) \\ & + \left(\frac{AP - 225}{AP} \times 10 \right) + \left(\frac{AP - 300}{AP} \times 10 \right) \end{aligned}$$

where—

RR is the royalty rate, expressed as a percentage.

AP is the average price per tonne of the coal sold, disposed of or used in the return period.

- (2) The royalty rate must be worked out and applied separately for coal sold or disposed of for consumption, or used, inside the State and coal sold or disposed of for consumption, or used, outside the State.

6 Corundum, gemstones and other precious stones

The royalty rate for corundum, gemstones or other precious stones is 2.5% of the value of the corundum, gemstones or precious stones.

7 Coal seam gas

The royalty rate for coal seam gas is the rate applying to petroleum under the Petroleum and Gas (Production and Safety) Act, section 590.

8 Manganese, molybdenum, rare earths, tantalum and tungsten

The royalty rate for any of the following minerals is 2.7% of the value of the mineral—

- (a) manganese;
- (b) molybdenum;

- (c) rare earths;
- (d) tantalum;
- (e) tungsten.

9 Mineral sands

- (1) The royalty rate for a concentrate of a mineral sand is 5% of the value of the concentrate.
- (2) In this section—
mineral sand includes the following—
 - (a) anatase;
 - (b) ilmenite;
 - (c) leucoxene;
 - (d) monazite;
 - (e) rutile;
 - (f) zircon.

10 Phosphate rock

- (1) The royalty rate for phosphate rock is the higher of the following—
 - (a) 80 cents for each tonne of phosphate rock;
 - (b) the rate, rounded down to 2 decimal places, for each tonne of phosphate rock worked out using the following formula—

$$R = \$1 \times \frac{G}{32.3} \times \frac{P_{\text{curr}}}{\$72.50}$$

where—

R is the royalty rate.

G is the average P₂O₅ content of the phosphate rock for the return period.

P_{curr} is the average price for the return period, converted to Australian dollars at the average hedge settlement rate for the return period, of Moroccan phosphate rock with 32.3% P_2O_5 content.

Example for subsection (1)—

For a return period—

- the average P_2O_5 content of phosphate rock is 24%, so that G is 24
- the average price of Moroccan phosphate rock with 32.3% P_2O_5 content is US\$175
- the average hedge settlement rate is 90c.

The rate under subsection (1)(b), by applying the formula, is \$1.99. Therefore, the royalty rate is \$1.99 for each tonne of the phosphate rock.

(2) In this section—

average hedge settlement rate, for a return period, means the average, worked out for the return period, of the hedge settlement rates for each day in the return period.

average price for the return period, of Moroccan phosphate rock, means the average of the benchmark prices per tonne of Moroccan phosphate rock with 32.3% P_2O_5 content published in the magazine called *Fertilizer Week* for the return period.

Note—

Fertilizer Week is available online at www.crugroup.com/market-analysis/products/fertilizerweek.

11 Processed oil shale

- (1) The royalty rate for the oil processed from oil shale is the lesser of the following—
 - (a) 10% of the value of the oil processed from the oil shale;
 - (b) the WTI%, rounded down to 2 decimal places, of the value of the oil processed from the oil shale.
- (2) For subsection (1)(b), the WTI% must be worked out using the following formula—

$$\text{WTI}\% = \left(\left[\frac{\text{CPI}_{\text{BASE}}}{\text{CPI}_{\text{NOW}}} \times \text{WTI} \right]^2 \div 1000 \right) + 0.5$$

where—

CPI_{BASE} is 61.2.

CPI_{NOW} is the CPI for the calendar quarter for which the royalty for oil shale is being worked out.

WTI is the average crude oil price.

(3) In this section—

average crude oil price means the last daily ‘West Texas Intermediate Cushing Crude Oil’ price—

- (a) converted to Australian dollars at the hedge settlement rate for each day of trading in the calendar quarter for which the royalty payable for oil shale is being worked out; and
- (b) averaged over the calendar quarter for which the royalty payable for oil shale is being worked out.

CPI means the ‘Consumer Price Index: All Groups Index Numbers—Weighted Average of 8 Capital Cities’ published by the Australian Bureau of Statistics.

Example for subsection (1)—

For a calendar quarter—

- the CPI is 102.8; and
- the WTI is \$A105.

The WTI%, worked out using the formula in subsection (2), is 4.40%. Therefore, the royalty rate for the oil processed from the oil shale would be 4.40% of the oil’s value.

12 Iron ore

(1) The royalty rate for iron ore is—

- (a) if the average price for each tonne of iron ore is \$100 or less—\$1.25 for each tonne; or

- (b) if the average price for each tonne of iron ore is more than \$100—the following percentage of the value of the iron ore, whichever is the higher—
- (i) 1.25%;
 - (ii) the amount, expressed as a percentage, worked out using the following formula, rounded down to the nearest increment of 0.02%—

$$P = 1.25 + \left(\frac{(A - 100)}{A} \times 1.25 \right)$$

where—

P is the percentage.

A is the average price for each tonne of the iron ore.

- (2) In this section—

average price for each tonne, of iron ore, means the average price for each tonne of the iron ore sold, disposed of or used in the return period.

13 Uranium

The royalty rate for uranium is—

- (a) if the average price per kilogram of the uranium sold, disposed of or used in the return period is \$220 or less—5% of the value of the uranium; or
- (b) if the average price per kilogram of the uranium sold, disposed of or used in the return period is more than \$220—the royalty rate applied to the value of the uranium sold, disposed of or used in the return period, rounded down to 2 decimal places, worked out using the following formula—

$$RR = 5 + \left(\frac{(AP - 220)}{AP} \times 5 \right)$$

where—

RR is the royalty rate, expressed as a percentage.

AP is the average price per kilogram of the uranium sold, disposed of or used in the return period.

14 Other minerals

The royalty rate for a mineral for which a royalty rate is not otherwise stated in this schedule is 2.5% of the value of the mineral.

Schedule 3A Confidentiality periods for required information

section 87

Required information	End day
an activity report under section 13	5 years after the day on which the report is required to be given to the Minister
a partial surrender report under section 16 for a partial surrender of a tenure required because of the grant of a higher tenure application mentioned in section 139A(1) of the Act	5 years after the day on which the surrender took effect
a final report under section 17 for the end of a tenure required because of the grant of a higher tenure application mentioned in section 139A(1) of the Act	5 years after the day the tenure ends
an activity report for a coal or oil shale mining lease under section 29A	the day on which the tenure ends
a CSG well completion report under section 29G	5 years after the rig release day for the well

Schedule 4 Rental payable

section 98(1)

	Fee units
1 For a mining claim	nil
2 For an exploration permit, for a mineral other than coal—for each sub-block to which the exploration permit applies	nil
3 For an exploration permit for coal—for each sub-block to which the exploration permit applies	167.70
4 For a mineral development licence—for each hectare to which the mineral development licence relates—	
(a) for the first year of the licence	4.65
(b) for the second year of the licence	9.55
(c) for the third year of the licence	14.65
(d) for the fourth year of the licence	25.25
(e) for a year of the licence after the fourth year	30.40
5 For a mining lease—for each hectare to which the mining lease relates	64.80

Schedule 4A Critical minerals

section 98B

antimony
beryllium
bismuth
cadmium
cerium
cobalt
copper
dysprosium
erbium
europium
gadolinium
gallium
germanium
graphite
hafnium
high purity alumina
holmium
indium
iridium
lanthanum
lithium
lutetium
magnesium
manganese

molybdenum
neodymium
nickel
niobium
osmium
palladium
platinum
praseodymium
promethium
rhenium
rhodium
ruthenium
samarium
scandium
selenium
silica
silver
tantalum
tellurium
terbium
thulium
tin
titanium
tungsten
vanadium
ytterbium
yttrium
zinc

zirconium

Schedule 5 Fees

section 101

Part 1 Prospecting permits

	Fee units
1 Application for district prospecting permit—for each month of the term of permit applied for (Act, s 21(b)(ii))	136.00
2 Application for parcel prospecting permit (Act, s 21(b)(ii))	136.00

Part 2 Mining claims

	Fee units
1 Application for grant of mining claim (Act, s 61(1)(j)(iii))	408.40
2 Application for renewal of mining claim (Act, s 93(2)(c))	408.40
3 Application for approval to mine specified minerals not specified in mining claim (Act, s 105(2))	54.20
4 Lodging notice of surrender of mining claim (Act, s 107(1)(c))	54.20
5 Application for variation of the land used or proposed to be used as access in relation to the area of mining claim (Act, s 125(2)(b))	54.20

Part 3 Exploration permits

	Fee units
1 Application for exploration permit, for a mineral other than coal (Act, s 133(h)(v))—	
(a) for 4 or fewer sub-blocks in restricted area 256, 257, 258, 259, 260, 261, 262, 263, 264 or 265	340.50
(b) otherwise	1,017.00
2 Tender for exploration permit, for a mineral other than coal (Act, ss 136A(3)(a) and 136E(d)(ii))	1,360.00
3 Tender for exploration permit for coal (Act, s 136E(d)(ii))	1,360.00
4 Application for exploration permit under chapter 4, part 3, division 5 of the Act (Act, s 136R(f)(ii))	1,360.00
5 Application for renewal of exploration permit (Act, s 147(2)(b))—	
(a) for coal	678.00
(b) for any other mineral—	
(i) for 4 or fewer sub-blocks in restricted area 256, 257, 258, 259, 260, 261, 262, 263, 264 or 265	203.90
(ii) otherwise	678.00
6 Application for extension of last renewed term of exploration permit (Act, s 147CA(3)(b)(ii))—	
(a) for coal	678.00
(b) for any other mineral—	
(i) for 4 or fewer sub-blocks in restricted area 256, 257, 258, 259, 260, 261, 262, 263, 264 or 265	203.90
(ii) otherwise	678.00

Part 4 Mineral development licences

	Fee units
1 Application for mineral development licence (Act, s 183(1)(n)(iii))—	
(a) for coal	2,724.00
(b) for any mineral other than coal	2,724.00
2 Application for renewal of mineral development licence (Act, s 197(2)(b))—	
(a) for coal	952.00
(b) for any mineral other than coal	952.00
3 Application for adding stated minerals to mineral development licence (Act, s 208(2))	678.00
4 Lodging notice of surrender of mineral development licence (Act, s 210(3)(c))	203.90
5 Application for variation of the land used or proposed to be used as access in relation to the area of mineral development licence (Act, s 231(2)(b))	476.70

Part 5 Mining leases

	Fee units
1 Obtaining copy of mining lease application (s 20(2))	54.20
2 Application for grant of mining lease (Act, s 245(1)(p)(iii))—	
(a) for coal	4,767.00
(b) for corundum, gemstones and other precious stones	849.00
(c) for eluvial, colluvial and alluvial gold and eluvial, colluvial and alluvial tin	849.00

Schedule 5

	Fee units
(d) for any other mineral	1,699.00
3 Application for surface of restricted land for mining lease to be included in the lease (Act, s 275A(3))	476.70
4 Application for renewal of mining lease (Act, s 286(2)(b))—	
(a) for coal	4,767.00
(b) for corundum, gemstones and other precious stones	849.00
(c) for eluvial, colluvial and alluvial gold and eluvial, colluvial and alluvial tin	849.00
(d) for any other mineral	1,699.00
5 Application for approval to mine specified minerals (other than coal seam gas) not specified in mining lease (Act, s 298(2))	678.00
6 Application to add a purpose (other than mining of minerals) to mining lease granted for purposes other than the mining of minerals (Act, s 298(5))	678.00
7 Application to add a purpose to mining lease granted for mining of minerals (Act, s 298(7))	678.00
8 Application for grant of mining lease consolidating mining leases other than coal mining leases or oil shale mining leases (Act, s 299(2))	678.00
9 Lodging notice of surrender of mining lease (Act, s 309(2)(c))	203.90
10 Application for variation of the land used or proposed to be used as access in relation to the area of mining lease (Act, s 317(2)(b))	476.70
11 Application for indicative approval of an application transfer (Act, s 318AAR(2)(c)(ii))—	
(a) for coal	1,367.00
(b) for corundum, gemstones and other precious stones	238.50
(c) for eluvial, colluvial and alluvial gold and eluvial, colluvial and alluvial tin	238.50

	Fee units
(d) for any other mineral	476.80
12 Application for approval of an application transfer (Act, s 318AAS(2)(c))—	
(a) if the Minister has given an indicative approval of the transfer	185.10
(b) otherwise—	
(i) for coal	1,552.10
(ii) for corundum, gemstones and other precious stones	423.60
(iii) for eluvial, colluvial and alluvial gold and eluvial, colluvial and alluvial tin	423.60
(iv) for any other mineral	661.90

Part 6 Fees relating to chapter 8 of the Act

	Fee units
1 Application for amendment of relinquishment condition (Act, s 318DC(g))	1,360.00
2 Application for grant of mining lease consolidating coal mining leases or oil shale mining leases (Act, s 318DM(2)(b))	1,360.00
3 Lodging proposed later development plan for coal or oil shale mining lease within the time required under section 318EB(3) of the Act (Act, s 318EB(6), definition <i>relevant fee</i> , paragraph (a))	1,360.00

Schedule 6 Dictionary

section 3

active bore field means a single bore, or a group of bores, being used to dewater the whole, or a particular part, of a surface mine or underground mine.

affected land means land to which—

- (a) a mining claim, mineral development licence or mining lease applies; or
- (b) an application for a mining claim, mineral development licence or mining lease relates.

arbitration, of a dispute, for chapter 2, part 4, division 4, see section 24.

authorised activities operating plant, for chapter 2, part 4, division 4, see section 24.

average listed price, for chapter 3, part 5, see section 56.

calendar quarter means each of the following 3-month periods in a year—

- (a) 1 January to 31 March;
- (b) 1 April to 30 June;
- (c) 1 July to 30 September;
- (d) 1 October to 31 December.

civil penalty see section 77(2).

coal mine, for chapter 2, part 4, division 4, see section 24.

coal mining operations, for chapter 2, part 4, division 4, see section 24.

commencement, for chapter 4, part 9, see section 103.

CSG well means a well that is made for the production of coal seam gas under—

- (a) a coal or oil shale mining lease for a use under section 318CN(2) of the Act; or
- (b) a transitional lease.

declared plant means a plant that is—

- (a) invasive biosecurity matter under the *Biosecurity Act 2014*; or

Note—

For invasive biosecurity matter under the *Biosecurity Act 2014* see—

- 1 the *Biosecurity Act 2014*, schedule 1, part 3 or 4 or schedule 2, part 2; and
- 2 the note to the *Biosecurity Act 2014*, schedules 1 and 2.

- (b) controlled biosecurity matter or regulated biosecurity matter under the *Biosecurity Act 2014*; or
- (c) declared, under a local law of a local government, to be a pest.

designated fossicking land means land declared to be designated fossicking land under the *Fossicking Act 1994*, section 42.

earlier return period, for chapter 3, part 5, see section 56.

former, for chapter 4, part 9, see section 103.

gross value, for chapter 3, part 5, see section 56.

gross value royalty decision, for chapter 3, part 5, see section 56.

hazard means a thing or situation with potential to cause harm to a person, property or the environment.

hazard information, for a mining tenement, means the following information for a hazard relating to activities carried out under the mining tenement—

- (a) the nature of the hazard;
- (b) the cause, or reasons for existence, of the hazard;
- (c) the location of the hazard;

- (d) measures taken to prevent or reduce the risk of the hazard to mitigate the effects of the hazard.

hedge settlement rate, for a day, means the WM/Reuters Australia Fix 10.00a.m. rate on the day.

higher tenure application see section 139A(1)(a) of the Act.

holder—

- (a) for chapter 2, part 4, division 4, see section 24; or
 (b) for chapter 3, see section 32.

identifying name means the unique identifying name and number for the CSG well recorded in the register.

instrument, in relation to an exploration permit, mineral development licence, or mining lease, means an instrument of the exploration permit, mineral development licence or mining lease, issued under the Act, and includes a replacement instrument.

joint interaction management plan, for chapter 2, part 4, division 4, see section 25(1)(a).

listed price, for chapter 3, part 5, see section 56.

market value mineral, for chapter 3, part 5, see section 56.

mining authority means a mining claim, mining lease or other authority under the Act or an authority under another Act relating to mining.

notice means written notice.

operating plant, for chapter 2, part 4, division 4, see section 24.

operator—

- (a) of an operating plant, for chapter 2, part 4, division 4, see section 24; or
 (b) for chapter 2, part 4, division 5, means an operator of a coal mining-CSG operating plant under the Petroleum and Gas (Production and Safety) Act, section 673(2).

overlapping area, for chapter 2, part 4, division 4, see section 23(1)(a).

petroleum lease, for chapter 2, part 4, division 4, see section 24.

petroleum well see the Petroleum and Gas (Production and Safety) Act, schedule 2.

practice direction means the practice direction called ‘Minerals and Coal Reporting Practice Direction’ stated in the practice manual kept under the Common Provisions Act, section 202.

prescribed mineral (royalty) means any of the following—

- (a) cobalt;
- (b) copper;
- (c) gold;
- (d) lead;
- (e) nickel;
- (f) silver;
- (g) zinc.

previous return period, for a return period, means the return period immediately preceding the return period.

quarterly return period means a return period that is a calendar quarter.

Queensland Government business and industry portal means a website with a URL that contains ‘qld.gov.au’, other than the website of a local government, and that relates to business and industry.

rare earth means each of the following—

- (a) cerium;
- (b) dysprosium;
- (c) erbium;
- (d) europium;
- (e) gadolinium;
- (f) holmium;

- (g) lanthanum;
- (h) lutetium;
- (i) neodymium;
- (j) praseodymium;
- (k) promethium;
- (l) samarium;
- (m) scandium;
- (n) terbium;
- (o) thulium;
- (p) ytterbium;
- (q) yttrium.

reasonable means reasonable in all the circumstances.

recognised law see the *Taxation Administration Act 2001*, schedule 2.

recognised listing, for chapter 3, part 5, see section 56.

relevant entity, for chapter 3, see section 32.

relevant work program means—

- (a) for a mineral development licence—the statement of activities proposed to be carried out under the licence mentioned in section 183(1)(m)(ii) of the Act; or
- (b) for an exploration permit—the work program (activities-based) for a term of the permit.

relinquished area, of an exploration permit, means the relinquished part of the area of the permit.

repealed regulation, for chapter 4, part 9, see section 103.

reporting period—

- (a) for an exploration permit or a mineral development licence, means each 1-year period from the anniversary of the day the permit or licence takes effect; or
- (b) for sections 31B and 31C, means the period starting on 1 November and ending on—

- (i) 31 October; or
- (ii) if the period relates to a mineral development licence or mining lease that expires or is surrendered on a day before 31 October—that day.

reproductive material, of a plant, means any part of the plant that is capable of asexual or sexual reproduction.

Examples—

- 1 seed or part of a seed
- 2 bulb, rhizome, stolon, tuber or part of a bulb, rhizome, stolon or tuber
- 3 stem or leaf cutting

restricted area means an area of land stated to be a restricted area in a gazette notice made by the Minister.

return period means—

- (a) in relation to a royalty—the period for which the royalty is payable; or
- (b) in relation to a royalty return—the period to which the royalty return must relate.

Note—

For paragraph (b), see section 35.

rig release day, for a CSG well, means the day the drilling rig last used to drill the well is moved so it is no longer above the well if the coal or oil shale mining lease holder intends no further drilling of the well to occur.

royalty estimate notice see section 83(1).

surface mine means—

- (a) a mine other than an underground mine; or
- (b) the surface operations of an underground mine.

surrendered area, for a mineral development licence, means the surrendered part of the area of the licence.

transitional lease means a mineral hydrocarbon mining lease as defined in section 739 of the Act.

underground mine means a mine where workers normally work beneath the surface of the earth, and includes structures, apparatus and equipment that extend continuously from the surface into an underground mine, but does not include the surface operations of the mine.

well—

- 1 A *well* is a hole in the ground made or being made by drilling, boring or any other means—
 - (a) to explore for or produce coal seam gas; or
 - (b) through which coal seam gas may be produced.
- 2 However, a *well* does not include a hole in which the activities mentioned in item 1(a) or (b) are not authorised under the Act, a coal or oil shale mining lease or a transitional lease.