Western Australia

Mining Act 1978

Mining (Royalties) Regulations 2025

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Mining (Royalties) Regulations 2025

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Defined terms

Mining Act 1978

Mining (Royalties) Regulations 2025

Made by the Governor in Executive Council.

Part 1 — Preliminary

1. Citation

These regulations are the *Mining (Royalties) Regulations 2025*.

2. Commencement

These regulations come into operation as follows —

(a) Part 1 — on the day on which these regulations are published on the WA legislation website;

(b) the rest of the regulations — on 1 September 2025.

3. Terms used

In these regulations —

additional rent has the meaning given in section 120E(1) of the Act;

additional rent return means a return lodged under section 120E(4) of the Act;

allowable deduction, in relation to the sale of a mineral —

(a) means —

(i) the reasonable costs, incurred by the royalty payer after the shipment day for a mineral, of the mineral being transported by a person other than the royalty payer in the form in which it is first sold; and

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(ii) the cost of packaging material used to transport the mineral in the form in which it is first sold, incurred by the royalty payer;

but

(b) does not include any other cost associated with transporting the mineral, including, for example, the cost of packing the mineral for transport;

approved form means a form approved by the Minister under regulation 52;

beneficiated, in relation to a mineral ore, does not include —

(a) crushed, screened, washed, scrubbed, trommelled or dried; or

(b) separated by hydrocycloning or a similar technology; or

(c) blended with another mineral or with another form of the same mineral; or

(d) a combination of 2 or more of those processes;

beneficiation plant, in relation to ilmenite feedstock, means a mineral processing plant located in the State that produces, or is designed to produce, upgraded ilmenite with an average titanium dioxide content of not less than 90%;

blend means a blend or mixture of 2 or more minerals or forms of mineral;

Commissioner means the Commissioner of State Revenue;

Commissioner's website means a website maintained by, or on behalf of, the Commissioner;

concentrate means the product of a physical or chemical process, performed by a mining tenement holder, in which —

(a) metal or a mineral (whether metallic or non-metallic) is extracted from mineral ore; and

(b) the grade or quality of the metal or mineral is significantly improved;

financial year means a period of 1 year ending on 30 June;

gold-bearing material means material of any kind containing gold;

gold metal means gold that is at least 99.5% pure;

gross invoice value, in relation to a mineral, means the amount worked out by multiplying the following —

(a) the quantity of the mineral specified in an invoice for the sale of the mineral in the form in which it is first sold;

(b) the price for the mineral in that form specified in the invoice;

ilmenite feedstock has the meaning given in regulation 17(1)(a);

lodge means lodge with the Commissioner;

marketable quality, in relation to ilmenite feedstock, has the meaning given in regulation 17(2);

mineral has a meaning affected by regulation 4(a);

mining tenement has a meaning affected by regulation 4(b);

nickel by-product means a by-product or co-product of nickel mining or processing;

produced, from a mining tenement in relation to a mineral, means the mineral is produced from —

(a) a mineral or another form of the mineral obtained from the mining tenement; or

(b) another mineral or another form of the mineral produced from a mineral obtained from the mining tenement;

production report means a report lodged under regulation 43(1) in relation to a mining tenement;

purchaser, of a mineral, means the person to whom the mineral is first sold;

quarter means each period of 3 months ending on 31 March, 30 June, 30 September or 31 December in a year;

related corporation, in relation to a body corporate (the ***first body corporate***), means a body corporate that, under the

Corporations Act section 50, is related to the first body corporate;

royalty return has the meaning given in section 120D(1) of the Act;

royalty value, in relation to a mineral, has the meaning given in relation to the mineral in regulation 14(2);

shipment day, in relation to a mineral, means —

(a) if the mineral is exported from Australia — the day on which the aircraft or ship transporting the mineral first leaves port in this State; or

(b) otherwise — the day on which the mineral is first loaded on a vehicle for transport to the purchaser of the mineral;

shipping costs, for iron ore, means any of the following costs reasonably incurred after the shipment day by the royalty payer for the ore in relation to shipping the ore —

(a) freight costs adjusted for the following —

(i) address commission;

(ii) despatch or demurrage at the port of discharge;

(b) dead freight costs;

(c) marine and cargo insurance costs;

(d) bunkerage costs;

sold includes transferred, shipped or otherwise disposed of, and ***sale*** has a corresponding meaning;

treatment facility means any plant at which gold-bearing material is treated or processed, but does not include a refinery.

4. References to mineral and mining tenement

In these regulations —

(a) a reference to a ***mineral*** includes a reference to —

(i) a material containing the mineral; and

(ii) a form of the mineral;

and

(b) a reference to a ***mining tenement*** includes a reference to land the subject of an application for a mining tenement.

5. Effect of GST and net input tax credit on royalty

(1) In this regulation, ***decreasing adjustment***, ***GST***, ***increasing adjustment***, ***input tax credit***, ***net GST*** and ***supply*** have the meanings given in the *A New Tax System (Goods and Services Tax) Act 1999* (Cth) section 195-1.

(2) In these regulations —

(a) a reference to a royalty value or price of a mineral is taken to be a reference to that value or price reduced by the amount of the net GST (if any) payable on the supply to which the royalty value or price relates; and

(b) a reference to the value of a mineral at a particular point in its production (other than its supply), or in a particular form, is taken to be a reference to that value reduced by the amount of GST that would be payable if the mineral were supplied at that point or in that form.

(3) For the purposes of working out a value or price of a mineral in these regulations, an amount that relates to obtaining the mineral from a mining tenement (an ***expense***) that may be deducted from another amount is reduced by the net input tax credit (if any) that arises in relation to the expense.

(4) The ***net input tax credit*** that arises in relation to an expense is —

(a) the input tax credit that arises in relation to the expense; plus

(b) the sum of any decreasing adjustments in relation to the expense; minus

(c) the sum of any increasing adjustments in relation to the expense.

6. Australian currency

In these regulations, a reference to an amount of money, a cost or a price is a reference to the amount, cost or price in Australian currency unless otherwise stated.

7. Conversion to Australian currency

(1) In this regulation —

foreign currency means a currency other than Australian currency;

RBA exchange rate, for a foreign currency for a day, means the rate for converting the foreign currency to Australian currency for that day published by the Reserve Bank of Australia on its website.

(2) This regulation applies for the purposes of converting an amount from a foreign currency to Australian currency when the conversion is necessary to work out the amount of a royalty payable for a mineral.

(3) The conversion is to be calculated using the average of the RBA exchange rates for the foreign currency for the quarter in which the shipment day for the mineral occurs.

(4) Despite subregulation (3), for the purposes of paragraph (a) of the definition of ***gold spot price*** in regulation 30(1), the conversion is to be calculated using —

(a) the RBA exchange rate for the foreign currency for the day on which the price is fixed; or

(b) if there is no RBA exchange rate for that day — the RBA exchange rate for the foreign currency last published before that day.

Part 2 — Royalty payable for mineral

Division 1 — Introduction

8. Purpose of Part

For the purposes of section 120B of the Act, this Part prescribes matters relating to the royalty payable for a mineral obtained from a mining tenement.

9. Royalty payable

(1) A royalty is payable to the State for each mineral obtained or produced from a mining tenement.

(2) The royalty must be paid by the holder of, or applicant for, the mining tenement from which the mineral is obtained or produced.

(3) The royalty is payable at the rate prescribed for the mineral under Division 2.

10. Payment of royalty

(1) The royalty for a mineral must be paid to the Commissioner.

(2) The royalty must be paid —

(a) for each quarter for which the royalty is payable; and

(b) within 30 days after the end of that quarter.

(3) If a part-payment of a royalty for a mineral is payable under Division 2, the part-payment must be paid within 30 days after the end of the quarter for which the part-payment is payable.

11. Rate of royalty for minerals sold in blend

(1) This regulation applies if different minerals, or different forms of a mineral, are sold in a blend.

(2) For the purpose of calculating the royalty for a mineral or form of a mineral in the blend, the price of the mineral or form of the mineral is taken to be the price at which the blend is sold.

Division 2 — Rates of royalty

12. Royalty based on quantity of mineral obtained or produced

(1) This regulation applies in relation to a mineral referred to in the Table to Schedule 1 Division 1.

(2) The royalty for the mineral is payable for each quarter for the quantity of the mineral obtained or produced from a mining tenement during the quarter.

(3) The royalty is payable at the amount specified opposite the mineral in the Table to Schedule 1 Division 1 for each tonne of the mineral obtained or produced.

13. Royalty based on royalty value of mineral

(1) This regulation applies in relation to a mineral referred to in the Table to Schedule 1 Division 2.

(2) The royalty for the mineral is payable for each quarter as follows —

(a) in the case of gold — for the quantity of gold metal produced, or taken to have been produced, under regulation 31, 32 or 33 during the quarter;

(b) in the case of iron ore that is not first sold by export as described in regulation 14(3) — for the quantity of the iron ore in the form in which it is first sold during the quarter, as specified in an invoice for its sale;

(c) in the case of lithium concentrate sold or used in the circumstances described in regulation 38(1) — for the quantity of lithium concentrate sold or used as described in that regulation during the quarter;

(d) in the case of nickel, or cobalt or copper sold as a nickel by-product — for the quantity of nickel, cobalt or copper sold during the quarter;

(e) in the case of a rare earth element — for the quantity of the rare earth element contained in a product sold during the quarter;

(f) otherwise — for the quantity of the mineral for which the gross invoice value was paid by the purchaser of the mineral during the quarter.

(3) However, only part of a royalty payable for a mineral under subregulation (2) is payable for a quarter if —

(a) in the case of nickel, or cobalt or copper sold as a nickel by-product — the amount of the royalty cannot be worked out with certainty until after the end of the period in which the royalty for the quarter is required to be paid under regulation 10(2)(b); or

(b) in the case of a mineral to which subregulation (2)(f) applies — the purchaser of the mineral pays only part of the gross invoice value of the mineral in the quarter.

(4) The part of the royalty payable for the quarter is the amount calculated using the method approved by the Commissioner under regulation 18(1).

14. Royalty based on royalty value of mineral: rate of royalty

(1) The rate of royalty payable for a mineral referred to in the Table to Schedule 1 Division 2 is the percentage, specified opposite the mineral in the Table, of the royalty value of the mineral.

(2) In subregulation (1) —

royalty value, in relation to a mineral —

(a) in the case of cobalt or copper sold as a nickel by-product — has the meaning given in regulation 40(3); or

(b) in the case of gold metal produced — has the meaning given in regulation 30; or

(c) in the case of iron ore first sold by export — means the gross invoice value of the iron ore less the shipping costs for the iron ore; or

(d) in the case of iron ore to which paragraph (c) does not apply — has the meaning given in regulation 37(2); or

(e) in the case of lithium concentrate sold or used in the circumstances described in regulation 38(1) — has the meaning given in regulation 38(2);

(f) in the case of nickel — has the meaning given in regulation 40(2); or

(g) in the case of a rare earth element — has the meaning given in regulation 41(2);

(h) otherwise — means the gross invoice value of the mineral less the total of the allowable deductions for the sale of the mineral.

(3) For the purposes of subregulation (2)(c), iron ore is first sold by export when the iron ore, as first sold by the holder of the mining tenement from which it is obtained, is delivered onto, or from, a ship that is exporting the iron ore from Australia, which is evidenced by a bill of lading and an invoice for the sale and export of the ore.

(4) Subregulation (5) applies for the purposes of working out, for subregulation (2)(h), the allowable deductions for the sale of garnet that is exported.

(5) Paragraph (a)(i) of the definition of ***allowable deduction*** in regulation 3 applies as if the garnet first left port in this State from the nearest available port to the mining tenement from which the garnet is obtained, even if it is transported further before first leaving port in the State.

15. Royalty based on value of mineral other than royalty value

(1) This regulation applies in relation to a mineral referred to in the Table to Schedule 1 Division 3.

(2) The royalty for the mineral is payable for each quarter for the quantity of the mineral sold during the quarter.

(3) However, only part of a royalty payable for a mineral under subregulation (2) is payable for a quarter if the purchaser of the mineral pays only part of the price of the mineral in the quarter.

(4) The part of the royalty payable for the quarter is the amount calculated using the method approved by the Commissioner under regulation 18(1).

16. Royalty based on value of mineral other than royalty value: royalty rate

(1) The royalty payable for a mineral referred to in the Table to Schedule 1 Division 3 is the percentage, specified opposite the mineral in the Table, of the value of the mineral worked out under subregulation (2).

(2) The value of the mineral is worked out by —

(a) multiplying —

(i) the quantity of the mineral in the form in which it is first sold; by

(ii) the price for the mineral as if the mineral were sold in the specified form;

and

(b) subtracting the total of the allowable deductions for the sale of the mineral.

(3) In subregulation (2) —

price, of a mineral, means —

(a) the price for the mineral specified in an invoice for the sale of the mineral; or

(b) the price listed for the mineral at the time the mineral is sold —

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

(ii) in a publication recognised for quoting or publishing prices for minerals in an international market;

or

(c) another price for the mineral accepted by the Commissioner.

Examples for this definition:

1. For the purposes of paragraph (b)(i), examples include the London Metal Exchange and the London Bullion Market.
2. For the purposes of paragraph (b)(ii), an example is the Metal Bulletin.

specified form, of a mineral, means the form of the mineral specified opposite the mineral in the Table to Schedule 1 Division 3.

17. Royalty for ilmenite feedstock of marketable quality

(1) This regulation applies in relation to ilmenite concentrate if —

(a) the ilmenite concentrate (***ilmenite feedstock***) is used, or to be used, as feedstock in a beneficiation plant owned or operated by —

(i) the producer of the ilmenite concentrate; or

(ii) a related corporation of the producer;

and

(b) the ilmenite concentrate is of marketable quality.

(2) Ilmenite feedstock produced by a producer is of ***marketable quality*** if it is of a quality that the Minister decides, after consulting the producer, is suitable for sale without further processing or other treatment.

(3) The royalty for the ilmenite feedstock is payable for each quarter for the quantity of the ilmenite feedstock used in the circumstances described in subregulation (1)(a) during the quarter.

(4) The royalty payable for the ilmenite feedstock is 5% of the value of the ilmenite feedstock worked out using the method decided by the Minister under subregulation (5).

(5) The Minister may decide a method for valuing the ilmenite feedstock of marketable quality produced by a producer that takes into account prices obtained for ilmenite concentrate of the same or a similar grade to the ilmenite feedstock.

18. Part-payment of royalty

(1) The Commissioner may approve a method for calculating the amount of a part-payment of a royalty for a mineral.

(2) The amount of a part-payment of a royalty for a mineral may be adjusted if the Commissioner is satisfied, based on information given by the royalty payer, that the amount of the part-payment is incorrect because of —

(a) a miscalculation of the gross invoice value or an allowable deduction in relation to the sale of the mineral; or

(b) in the case of iron ore — a miscalculation of a shipping cost for the mineral; or

(c) any other reason.

(3) The adjustment may be taken into account the next time the royalty payer pays a royalty for the mineral.

Division 3 — Value of mineral decided by Minister

19. Minister may decide value of mineral for purpose of calculating royalty

(1) For the purposes of section 120C(e) of the Act, the Minister may decide the value (including the royalty value) of a mineral to be used to calculate the royalty payable for the mineral in the circumstances specified in subregulation (2).

(2) The circumstances are that the Minister is satisfied that the value used to calculate the royalty paid for the mineral was not a true or fair value because —

(a) the value does not reflect the market value of the mineral on the day on which the mineral was sold; or

(b) the allowable deductions, or in the case of iron ore the shipping costs, used to calculate the value are excessive having regard to the type of sale; or

(c) the Minister is not satisfied, based on information given by the royalty payer within the time specified by the Minister, that the first sale of the mineral —

(i) was a genuine commercial transaction; or

(ii) was not made principally for the purpose of minimising the royalty payable.

(3) In deciding the value of the mineral, the Minister must consider the market value for the type of mineral as if the mineral were sold —

(a) on an arm's length basis; and

(b) on the day on which the mineral was first sold; and

(c) in a sale of the same type.

(4) If the Minister decides the value of the mineral under subregulation (3) —

(a) the royalty must be assessed at the relevant rate under Division 2; and

(b) the Minister must give the royalty payer a written notice that states —

(i) the decision; and

(ii) the amount of the royalty that is payable as a result of the assessment, taking into account the amount of the royalty already paid; and

(iii) the day by which the amount of the royalty must be paid.

(5) The royalty payer must pay the royalty assessed to be payable to the Commissioner within 14 days after the day on which the notice is given.

Division 4 — Exemptions from royalty

20. Application of Division

This Division applies despite regulation 9.

21. Exemption: first 2 500 ounces of gold metal produced

No royalty is payable for the first 2 500 ounces of gold metal produced during a financial year from gold-bearing material produced or obtained from the same gold royalty project.

22. Separate gold royalty projects

(1) In these regulations, each of the following is a ***gold royalty project*** —

(a) if paragraphs (b) and (c) do not apply in relation to gold-bearing material obtained from a mining tenement — the mining tenement, or all of the mining tenements, associated with the same treatment facility;

(b) the mining tenement or mining tenements treated as a separate gold royalty project under an approval of the Commissioner under subregulation (3);

(c) an arrangement for producing, obtaining or treating gold-bearing material designated as a separate gold royalty project by the Minister under regulation 36(1)(a).

(2) For the purposes of this regulation, a mining tenement, or more than 1 mining tenement together, are ***associated with*** the same treatment facility if the gold-bearing material obtained or produced from the tenement or tenements is treated or processed at the same treatment facility or combination of treatment facilities.

(3) The Commissioner may approve, on the request of a person mentioned in subregulation (4), that 1 or more mining tenements associated with a treatment facility are treated as a separate gold royalty project if satisfied that —

(a) the mining tenement or mining tenements the subject of the request are not all held by, or the subject of an application by, a person who holds another mining tenement associated with the same treatment facility; or

(b) in the Commissioner's opinion —

(i) there is no connection between a person who holds, or is an applicant for, the mining tenement or mining tenements the subject of the request and a person who holds, or is an applicant for, another mining tenement associated with the same treatment facility; and

(ii) the tenement or tenements the subject of the request can fairly be treated as not forming part of the same gold royalty project as another mining tenement associated with the same treatment facility.

(4) The following persons may ask the Commissioner to approve that 1 or more mining tenements associated with a treatment facility, specified in the request, are treated as a separate gold

royalty project to another mining tenement associated with the same treatment facility —

(a) the holder of, or applicant for, 1 mining tenement specified in the request;

(b) the holders of, or applicants for, more than 1 mining tenement specified in the request;

(c) a person who produces gold-bearing material from 1 or more mining tenements specified in the request for delivery to a refinery.

23. Exemption: sand obtained from mining tenement in Carnarvon Irrigation District

(1) In this regulation —

Carnarvon Irrigation District means the district of that name constituted under the *Rights in Water and Irrigation Act 1914* section 28(1).

(2) No royalty is payable for sand obtained from a mining tenement in the Carnarvon Irrigation District.

24. Exemption: certain clay, gravel, limestone, rock or sand

No royalty is payable for clay, gravel, limestone, rock or sand obtained from a mining tenement if —

(a) it is used by the holder of a mining tenement in the course of mining operations; and

(b) it is not sold or used for processing or manufacturing purposes.

25. Exemption: rock for Eyre Highway

(1) In this regulation —

main roads department means the department principally assisting in the administration of the *Main Roads Act 1930*.

(2) No royalty is payable for rock sold —

(a) by Central Norseman Gold Corporation Pty Ltd (ACN 005 482 860) to the main roads department; and

(b) for use in upgrading the Norseman section of the Eyre Highway.

Part 3 — Particular matters for royalties for certain minerals

Division 1 — Certain amounts for royalties based on quantity of mineral

26. Value of Amount A and Amount B

(1) In the Table to Schedule 1 Division 1 —

Amount A means —

(a) for the 5-year period starting on 1 July 2025 — 73 cents; and

(b) for each succeeding 5-year period — the amount published for the 5-year period by the Commissioner under subregulation (2)(b);

Amount B means —

(a) for the 5-year period starting on 1 July 2025 — 117 cents; and

(b) for each succeeding 5-year period — the amount published for the 5-year period by the Commissioner under subregulation (2)(b).

(2) For each 5-year period starting on or after 1 July 2030, the Commissioner must —

(a) work out the amount for Amount A and Amount B under subregulation (3); and

(b) publish the amounts on the Commissioner's website as soon as practicable before the 5-year period starts.

(3) The amount of Amount A and Amount B for a 5-year period (the ***relevant period***) is the higher of the following amounts —

(a) the amount of Amount A or Amount B, rounded down to the nearest whole cent, calculated using the formula —

$$R = \left(C \times \frac{I}{X} \right)$$

where —

R is the amount;

C is —

(a) for the purposes of Amount A, 50 cents;

(b) for the purposes of Amount B, 80 cents;

I is the non-metallic minerals input price index for the quarter ending on the last 31 March before the relevant period starts;

X is the non-metallic minerals input price index for the quarter ending on 31 December 2003.

(b) the amount of Amount A or Amount B for the 5-year period that ends immediately before the relevant period starts.

(4) In subregulation (3) —

non-metallic minerals input price index means an index number for non-metallic mineral products input to manufacturing in the "Producer Price Indexes, Australia" published by the Australian Bureau of Statistics (established by the *Australian Bureau of Statistics Act 1975* (Cth) section 5(1)).

27. Amount per tonne: coal not exported

(1) This regulation applies in relation to coal (including lignite) obtained from a mining tenement if the coal is not exported.

(2) For the purposes of the Table to Schedule 1 Division 1, the amount per tonne for a financial year is the amount calculated using the following formula —

$$R = \left(\$1 \times \frac{X}{Y}\right)$$

where —

R is the amount;

X is the average ex-mine value of Collie coal for the previous financial year;

Y is the average ex-mine value of Collie coal for the financial year ending on 30 June 1981.

28. Amount per tonne: ilmenite feedstock not of marketable quality

(1) In this regulation —

F.O.B. export price, for a financial year, means the price known as the "F.O.B." or "free on board" export price in relation to all bulk sales during the financial year of ilmenite concentrate produced in the State.

(2) This regulation applies in relation to ilmenite feedstock that is not of marketable quality.

(3) For each financial year, the Commissioner must —

(a) ascertain the F.O.B. export price for the previous financial year; and

(b) for the purposes of the Table to Schedule 1 Division 1, work out the amount per tonne for the ilmenite feedstock under subregulation (4).

(4) The amount per tonne for the ilmenite feedstock for a financial year is the amount calculated using the following formula —

$$R = \left(\$1.50 \times \frac{X}{Y}\right)$$

where —

R is the amount;

X is the F.O.B. export price for the previous financial year;

Y is the F.O.B. export price for the financial year ending on 30 June 1987.

Division 2 — Gold

29. Terms used

In this Division —

3-month refining period, in relation to gold-bearing material, means the period of 3 months starting on —

(a) the day on which the material was taken from the ground; or

(b) the day on which gold-bearing material from which the material was produced was taken from the ground;

deliverer means the person who produces the gold-bearing material that is delivered to a refinery;

invoice, for gold-bearing material, means an invoice (other than an interim invoice) for the sale of —

(a) the gold-bearing material; or

(b) the metal or mineral content of the gold-bearing material;

payable gold metal content, of gold-bearing material, means the gold metal content of the gold-bearing material worked out —

(a) by assaying the gold-bearing material; and

(b) based on the gold metal content of the material for which a price would be paid, taking into account a

reasonable estimate of the gold metal that would be lost during refining or smelting;

refiner means the operator of a refinery;

refinery means a place where gold metal is produced.

30. Royalty value

(1) In this regulation —

gold spot price means —

(a) the price fixed on the London Bullion Market for gold metal and known as the "London PM Fix", in Australian currency; or

(b) the price determined by the Minister under regulation 36(1)(b).

(2) The ***royalty value*** of gold metal produced is the amount of gold metal produced multiplied by the average of the gold spot prices for the month in which it is produced.

(3) The royalty value must be calculated each month for the total amount of gold metal produced during that month.

31. When gold metal is produced: gold-bearing material delivered to refinery within 3 months

(1) This regulation applies if gold-bearing material (other than material to which regulation 33 applies) is delivered to a refinery within the 3-month refining period for the material.

(2) Gold metal is taken to have been produced from the gold-bearing material when the material is delivered to the refinery.

(3) The amount of gold metal taken to have been produced from the gold-bearing material is —

(a) the amount of gold metal produced from the material as verified by the refiner that produced the gold metal; or

(b) if the amount of gold metal has not been verified by the refiner that produced it before the end of the period in which the royalty for the gold metal is required to be paid under regulation 10(2)(b) — the estimated amount decided by the Commissioner under regulation 34 in relation to the material.

32. When gold metal is produced: gold-bearing material not delivered to refinery within 3 months

(1) This regulation applies if —

(a) gold-bearing material obtained or produced from a mining tenement is in a form that is acceptable for delivery to a refinery; and

(b) the material is not delivered to a refinery within the 3-month refining period for the material; and

(c) regulation 33 does not apply in relation to the material.

(2) Gold metal is taken to have been produced from the gold-bearing material on the day after the 3-month refining period for the material ends.

(3) The amount of gold metal taken to have been produced from the gold-bearing material is the estimated amount decided by the Commissioner under regulation 34 in relation to the material.

33. When gold metal is produced: gold-bearing material exported in non-metal form

(1) This regulation applies if gold-bearing material is exported from Australia —

(a) in concentrate form or as crushed or screened material; and

(b) not in the form of a metal.

(2) Gold metal is taken to have been produced from the gold-bearing material when the ship used to export the material arrives at the place where the material is to be unloaded.

(3) The amount of gold metal taken to have been produced from the gold-bearing material is —

(a) the payable gold metal content of the material specified in an invoice for the material or the results of an assay of the material; or

(b) if it is not practicable to find out the payable gold metal content under paragraph (a) — the estimated amount decided by the Commissioner under regulation 34 in relation to the material.

34. Commissioner may decide estimated amount of gold metal content of gold-bearing material

(1) The Commissioner may decide an estimated amount of gold metal that is taken to have been produced from gold-bearing material.

(2) The Commissioner must be satisfied that the amount is a reasonable estimate of the gold metal content of the gold-bearing material.

(3) Before making a decision in relation to gold-bearing material, the Commissioner must consult with —

(a) if the material is delivered to a refinery as mentioned in regulation 31 — the deliverer; or

(b) otherwise — the royalty payer for the gold metal.

35. Adjustment of estimated amount of gold metal content of gold-bearing material

(1) This regulation applies if the Commissioner decides an estimated amount of gold metal produced from gold-bearing material under regulation 34.

(2) The estimated amount of gold metal may be adjusted if —

(a) in relation to gold-bearing material delivered to a refinery —

(i) the deliverer gives the Commissioner information about the amount of gold metal actually produced from the material; and

(ii) the Commissioner is satisfied that the amount of gold metal actually produced is different from the estimated amount;

or

(b) in relation to gold-bearing material exported as mentioned in regulation 33 —

(i) the royalty payer for the gold metal gives the Commissioner information about the amount of payable gold metal content of the material specified in an invoice for the material or the results of an assay of the material; and

(ii) the Commissioner is satisfied that the payable gold content of the material is different from the estimated amount.

(3) The adjustment may be taken into account the next time a royalty is payable in relation to gold metal produced from the same mining tenement.

36. Designation or determination by Minister

(1) The Minister may, by notice published in the *Gazette* —

(a) designate an arrangement for producing, obtaining or treating gold-bearing material as a gold royalty project for the purposes of regulation 22(1)(c); or

(b) determine a price for the purposes of paragraph (b) of the definition of ***gold spot price*** in regulation 30(1).

(2) The Minister may amend or revoke a designation or determination made under subregulation (1).

Division 3 — Working out royalty value for certain minerals

37. Royalty value of iron ore first sold other than by export

(1) This regulation applies to iron ore that is not first sold by export as described in regulation 14(3).

(2) The ***royalty value*** of the iron ore is the value worked out using the method decided by the Minister under subregulation (3) for the particular case.

(3) The Minister may decide, in a particular case, a method for valuing the ore that takes into account market factors affecting the sale of the ore.

38. Method for working out royalty value of lithium concentrate in certain circumstances

(1) This regulation applies if the producer of lithium concentrate —

(a) sells the concentrate to a related corporation of the producer; or

(b) uses the concentrate as feedstock to produce lithium hydroxide or lithium carbonate.

(2) The ***royalty value*** of the lithium concentrate is the amount worked out using the method decided by the Minister under subregulation (3).

(3) The Minister may decide a method for working out the royalty value of lithium concentrate sold or used in the circumstances described in subregulation (1) that takes into account the market price for lithium concentrate of the same or a similar grade.

39. Matters related to working out royalty value for nickel and cobalt and copper sold as nickel by-products

(1) In this regulation —

list price, in relation to a mineral for a particular day, means the following price for the mineral, in Australian currency —

(a) for nickel — the price listed on the London Metal Exchange for nickel for the day;

(b) for cobalt or copper sold as a nickel by-product — the price listed on the London Metal Exchange or the Metal Bulletin for cobalt or copper for the day;

London Metal Exchange means the international mineral exchange known as the London Metal Exchange;

Metal Bulletin means the international market prices for metals published by the commodity price reporting agency known as Fastmarkets (previously known as Metal Bulletin);

(2) Nickel, or cobalt or copper sold as a nickel by-product, (the ***metal***) is sold for a contracted list price if an invoice for the sale of the metal specifies that it is sold at —

(a) the listed price for the metal on a specified day; or

(b) the average of the listed price for the metal for a specified period.

(3) The ***contracted list price*** for the metal is the list price for the metal for the day, or the average of the list price for the metal for the period, specified in the invoice.

(4) Paragraph (a)(i) of the definition of ***allowable deduction*** in regulation 3 applies as if the first sale of the metal is made when the metal is delivered onto, or from, a ship exporting the metal from Australia (as evidenced by a bill of lading).

(5) The ***reference price*** for nickel, or cobalt or copper sold as a nickel by-product, is the price or an average price fixed on the London Metal Exchange or the Metal Bulletin —

(a) for the particular type or classification of the metal; and

(b) for a particular day, or over a particular period, nominated by the Commissioner.

40. Royalty value for nickel and cobalt and copper sold as nickel by-products

(1) In this regulation —

contracted list price, for nickel, or cobalt or copper sold as a nickel by-product, has the meaning given in regulation 39(3) in relation to the nickel, cobalt or copper;

reference price, for nickel, or cobalt or copper sold as a nickel by-product, has the meaning given in regulation 39(5) in relation to the nickel, cobalt or copper.

(2) The ***royalty value*** of nickel is the amount worked out —

(a) by multiplying —

(i) the percentage of units of nickel metal in the nickel-containing material sold as specified in an invoice for the sale; and

(ii) the contracted list price for the nickel, or if there is no contracted list price, the reference price for the nickel;

and

(b) subtracting the total of the allowable deductions for the nickel.

(3) The ***royalty value*** of cobalt or copper sold as a nickel by-product is the amount worked out —

(a) by multiplying —

(i) the percentage of units of cobalt or copper in the nickel by-product sold as specified in an invoice for the sale; and

(ii) the contracted list price for the cobalt or copper, or if there is no contracted list price, the reference price for the cobalt or copper;

and

(b) subtracting the total of the allowable deductions for the cobalt or copper.

41. Royalty value for rare earth element sold in product containing rare earth element

(1) In this regulation —

REO means rare earth oxide.

(2) The ***royalty value*** for a rare earth element sold in a product containing the rare earth element (the ***REE-containing product***) is the amount worked out by multiplying —

(a) the number of units per hundred of REO in the REE-containing product; by

(b) the representative market value of the REO decided by the Minister under subregulation (3).

(3) The Minister may decide a representative market value of an REO.

Part 4 — Additional rent

42. Additional rent payable for certain mining leases

(1) For the purposes of section 120E(1) of the Act, additional rent is payable to the State in accordance with this regulation for a mining lease from which iron ore is obtained.

(2) The additional rent is payable in relation to the iron ore obtained from the mining lease starting on the day that is 15 years after the day on which iron ore is first obtained from the mining lease.

(3) The additional rent —

(a) is payable for each quarter in relation to the iron ore obtained from the mining lease during the quarter; and

(b) is calculated at the rate of 25 cents per tonne of iron ore, regardless of the form of the iron ore.

(4) The lessee of the mining lease must pay the additional rent for a quarter to the Commissioner within 30 days after the end of the quarter for which it is payable.

Part 5 — Reports and returns

43. Production report

(1) The holder of, or applicant for, a mining tenement must lodge a report, in accordance with subregulation (2), for each quarter in relation to the mineral, or each mineral, obtained or produced from the mining tenement in the quarter.

Penalty for this subregulation:

(a) a fine of $10 000;

(b) a daily penalty of a fine of $1 000 for each day or part of a day during which the offence continues.

(2) The production report for a quarter must —

(a) be in the approved form; and

(b) be lodged within 30 days after the end of the quarter.

(3) Subregulation (1) —

(a) does not apply until the first quarter in which a mineral is obtained or produced from the mining tenement or gold is taken to have been produced in relation to the mining tenement; and

(b) applies for each subsequent quarter, regardless of whether a mineral is obtained or produced from the mining tenement, or gold is taken to have been produced in relation to the mining tenement, in the quarter.

(4) However, subregulation (1) does not apply if the Commissioner has approved that a production report is no longer required to be lodged in relation to the mining tenement.

(5) The Commissioner may approve that a production report is no longer required to be lodged in relation to a mining tenement if satisfied that —

(a) mining operations have ceased on land the subject of the mining tenement; or

(b) for another reason, it is unlikely that a mineral will be obtained or produced from the mining tenement in the future.

44. Royalty return (Act s. 120D)

(1) For the purposes of section 120D(2) of the Act, a royalty return must —

(a) be lodged for each quarter for which a royalty is payable for a mining tenement; and

(b) be lodged within the period in which a royalty for the quarter must be paid under regulation 10(2)(b); and

(c) be in the approved form; and

(d) include the information required to calculate the royalty payable, including the information specified in subregulation (2).

Penalty for this subregulation:

(a) a fine of $10 000;

(b) a daily penalty of a fine of $1 000 for each day or part of a day during which the offence continues.

(2) A royalty return must include the following information in relation to a mineral to which the return relates, to the extent the information is required to calculate the royalty payable for the mineral —

(a) the quantity of the mineral;

(b) details of a sale of the mineral, including relevant terms and the other parties involved;

(c) if the mineral is sold in a blend —

(i) the components of the blend and the quantity of each component; and

(ii) any other information necessary to calculate the royalty for each component;

(d) the value, or royalty value, of the mineral;

(e) the gross invoice value of the mineral and when it was paid;

(f) any allowable deductions for the sale of the mineral;

(g) in the case of iron ore — any shipping costs for the iron ore;

(h) if the return relates to a royalty that is payable in part-payments under regulation 13(3) or 15(3) —

(i) the method of calculating the part-payment; and

(ii) if the royalty is payable in part-payments because the gross invoice value of the mineral was paid in part — the amount of the part-payment of gross invoice value and when it was paid;

(i) in the case of a mineral other than gold — the rate of royalty used if that rate is different from the rate specified for the mineral in Part 2 Division 2.

45. Additional rent return (Act s. 120E)

For the purposes of section 120E(5) of the Act, an additional rent return must —

(a) be lodged for each quarter for which additional rent is payable for a mining tenement; and

(b) be lodged within the period in which the additional rent must be paid under regulation 42(4); and

(c) be included in the royalty return required to be lodged under regulation 44 for the mining tenement for the same quarter; and

(d) include the information required to calculate the additional rent.

Part 6 — Miscellaneous

46. Records

(1) This regulation applies to the holder of, or applicant for, a mining tenement in relation to a mineral obtained or produced from the mining tenement.

(2) The holder or applicant must keep, for the period required under subregulation (3) —

(a) complete and accurate records about —

(i) the quantity of the mineral obtained or produced from the mining tenement; and

(ii) each sale of the mineral, including the time, destination, value and quantity of the sale;

and

(b) records that are sufficient to substantiate the details and calculations on —

(i) each royalty return for the mineral lodged under section 120D of the Act; and

(ii) if the mineral is iron ore — each additional rent return lodged under section 120E(4) of the Act for the iron ore.

Penalty for this subregulation:

(a) a fine of $10 000;

(b) a daily penalty of a fine of $1 000 for each day or part of a day during which the offence continues.

(3) The period for which a record about a mineral must be kept is 7 years after the later of the following days —

(a) the day on which the sale of the mineral is completed;

(b) the day on which the royalty or additional rent for the mineral is paid.

47. Notice to royalty payer of amounts or methods decided by Minister or Commissioner

(1) This regulation applies if, under a provision of these regulations, the Minister or the Commissioner may decide an amount, a value, a method or something else and the decision (a ***relevant decision***) is relevant to working out the royalty payable for a mineral.

(2) The Commissioner must ensure that a royalty payer who is required to pay a royalty for a mineral worked out using the amount, value, method or other thing decided by the Minister or the Commissioner is given notice of each relevant decision.

(3) A royalty payer is taken to have been given notice of a relevant decision if the amount, value, method or other thing, or information about it —

(a) is published on the Commissioner's website; or

(b) is made available to the royalty payer through the facility on the Commissioner's website used for filing electronic versions of royalty returns.

48. Application for copy of document

(1) This regulation applies to a document issued by the Commissioner under Part 5A of the Act in relation to a royalty for a mineral or additional rent for a mineral.

(2) A person may apply to the Commissioner for a copy of the document if —

(a) the document was issued to the person; or

(b) the document relates to a royalty for a mineral obtained or produced from a mining tenement and the person is the royalty payer for royalties for the mineral; or

(c) the document relates to additional rent payable for a mining tenement and the person is liable to pay additional rent for the mining tenement.

(3) A copy of the document can be given to a person to whom subregulation (2) applies.

49. Service by Minister or Commissioner

(1) This regulation applies if a notice or other document related to a royalty or additional rent under Part 5A of the Act is to be given to, or served on, a person by the Minister or the Commissioner, unless otherwise provided in the Act or another provision of these regulations.

(2) The notice or other document may be given to, or served on, the person by —

(a) delivering it to the person personally; or

(b) delivering it at the person's last known place of residence or business and leaving it with a person who appears to have reached 16 years of age at the place; or

(c) sending it by prepaid post to the person at the person's last known place of residence or business; or

(d) if the person to be served is working in a mine or other works underground — delivering it at the mine and leaving it with a person apparently in charge of the mine or works; or

(e) emailing it to an email address of the person; or

(f) communicating it in some other way agreed with the person.

(3) A notice or other document may be served by fixing it to a conspicuous part of premises on the land if —

(a) the notice or document is addressed to the owner or occupier of land; and

(b) there is no one at the premises.

(4) If the name of the owner or occupier of land referred to in subregulation (3) is not known, the notice may be addressed to "the owner" or "the occupier" of the premises specified in the

address, without a further name or description of the owner or occupier.

(5) Using a particular method to give or serve a notice or other document on a particular person does not prevent other documents being given to, or served on, the same person in a different way.

(6) If the practice and procedure for service of notices is not sufficiently defined in this regulation, the practice and procedure of the Magistrates Court in its civil jurisdiction applies to the extent possible.

50. When notice or other document is served or given

(1) A notice or other document is given to, or served on, a person —

(a) if the document is personally given to, or served on, the person — when it is given or served; or

(b) if the document is sent by post to an address —

(i) on the day it is taken to have been delivered to the address under subregulation (2); or

(ii) if it is proven to have been delivered to the address on a day after that day — on the day on which it is proven to have been delivered;

or

(c) in any other case — on the business day after the day on which the document, addressed to the person, is sent to, left for or otherwise communicated to the person.

(2) A document sent by post to an address is taken to have been given to, or served on, the person to whom it is addressed —

(a) if sent to an address in the State — on the 4th business day after the day on which the document is sent; or

(b) if sent to an address outside the State but in Australia — on the 6th business day after the day on which the document is sent; or

(c) if sent to an address outside Australia — on the 14th business day after the day on which the document is sent.

51. Lodgment and giving of documents to Commissioner

(1) In this regulation —

return means —

(a) an additional rent return; or

(b) a production report; or

(c) a royalty return.

(2) A return, notice or other document required or permitted to be lodged or otherwise given to the Commissioner under Part 5A of the Act or another provision of these regulations may be lodged or given by —

(a) filing it during business hours at the principal office of the Commissioner; or

(b) sending it by prepaid post to the address of the principal office of the Commissioner; or

(c) filing an electronic version of it using the Commissioner's website.

(3) A return, notice or other document is lodged with or given to the Commissioner —

(a) if it is filed under subregulation (2)(a) or (c) — when it is filed; or

(b) if it is sent by post under subregulation (2)(b) —

(i) on the day on which it is taken to have been delivered under subregulation (2); or

(ii) if it is proven to have been delivered on a day after that day — on the day on which it is proven to have been delivered;

or

(c) in any other case — on the business day after the day on which the document, addressed to the Commissioner, is sent to, left for or otherwise communicated to the Commissioner.

(4) A return, notice or other document sent by post to the address of the principal office of the Commissioner is taken to be lodged or given —

(a) if sent from in the State — on the 4th business day after the day on which it is sent; or

(b) if sent from outside the State but in Australia — on the 6th business day after the day on which it is sent; or

(c) if sent from outside Australia — on the 14th business day after the day on which it is sent.

52. Minister may approve forms

The Minister may approve forms for use under these regulations.

Part 7 — Transitional provisions

53. Terms used

In this Part —

commencement day means 1 September 2025;

corresponding provision, of these regulations in relation to a provision under the *Mining Regulations 1981*, means the provision of these regulations that is substantially the same as a provision under the *Mining Regulations 1981*;

former, in relation to a provision of the *Mining Regulations 1981*, means the provision of the *Mining Regulations 1981* as in force before its deletion by the *Mines and Petroleum Regulations Amendment (Transfer of Royalty Administration) Regulations 2025*.

54. Requirement to pay additional rent before commencement day continues

(1) If, immediately before the commencement day, the lessee of a mining lease was required to pay rent under the *Mining Regulations 1981* former regulation 28A(1) because the period of 15 years referred to in that regulation had expired —

(a) the period of 15 years referred to in regulation 42(2) is taken to have ended; and

(b) the obligation for the lessee to pay rent for the mining lease under the *Mining Regulations 1981* former regulation 28A(1) is taken to continue as the obligation to pay additional rent for the mining lease under regulation 42.

(2) Otherwise, the reference in regulation 42(2) to the day on which iron ore is first obtained from a mining lease applies regardless of whether that day happened before or after the commencement day.

(3) Despite regulation 42, the lessee of a mining lease is not required to pay additional rent for the mining lease for any period before the commencement day for which the lessee was not required to pay additional rent under the *Mining Regulations 1981* former regulation 28A.

Note for this subregulation:

Under the *Mining Regulations 1981* former regulation 28A, a lessee of a mining lease from which iron ore is obtained was not required to pay rent under that regulation until the period of 15 years from the day on which the *Mining Amendment Regulations 1996* came into operation expired. Those regulations came into operation on 13 September 1996 (*Gazette* 13 September 1996 p. 4598).

55. Royalties actions taken by Director General of Mines before commencement day

(1) Anything done, or that may have been done, by the Director General of Mines under the *Mining Regulations 1981* former Part V Division 5 before the commencement day —

(a) is, on and from the commencement day, taken to have been done by the Commissioner under the corresponding provision of these regulations; and

(b) if doing the thing is ongoing, unfinished or yet to be started, may, on or after the commencement day, continue to be done or started by the Commissioner under the corresponding provision of these regulations.

(2) Without limiting subregulation (1) —

(a) if before the commencement day, the Director General of Mines decided an amount, a value, a method or something else under the *Mining Regulations 1981* former Part V Division 5, the Commissioner is taken to have decided the amount, value method or other thing under the corresponding provision of these regulations; and

(b) an approval of mining tenements being treated as a separate gold royalties project that is, or may be, made

by the Director General of Mines under the *Mining Regulations 1981* former regulation 86AA(12) is taken to have been made, or may be made, by the Commissioner under regulation 22; and

(c) a method for calculating the amount of a part-payment of a royalty approved by the Director General of Mines under the *Mining Regulations 1981* former regulation 86A(7a) is taken to have been made, or may be made, by the Commissioner under regulation 18(1).

56. Royalties actions taken by Minister before commencement day

(1) Anything done, or that may have been done, by the Minister under the *Mining Regulations 1981* former Part V Division 5 before the commencement day —

(a) is, on and from the commencement day, taken to have been done by the Minister under the corresponding provision of these regulations; and

(b) if doing the thing is ongoing, unfinished or yet to be started, may, on or after the commencement day, continue to be done or started by the Minister under the corresponding provision of these regulations.

(2) Without limiting subregulation (1), if before the commencement day, the Minister decided an amount, a value, a method or something else under the *Mining Regulations 1981* former Part V Division 5, the Minister is taken to have decided the amount, value method or other thing under the corresponding provision of these regulations.

57. Adjustment of royalty that may be made under *Mining Regulations 1981*

(1) If the amount of a part-payment of a royalty has been, or may have been, adjusted under the *Mining Regulations 1981* former regulation 86A(8), the amount of the part-payment is taken to

have been, or may be, adjusted under regulation 18(2) and may be taken into account under regulation 18(3).

(2) If an estimate of the amount of gold metal content in gold-bearing material is, or may be, adjusted under the *Mining Regulations 1981* former regulation 86AA(10), the estimated amount is taken to have been, or may be, adjusted under regulation 35(2) and may be taken into account under regulation 35(3).

58. Application for copy of document issued before commencement day

(1) A person to whom regulation 48(2)(a) to (c) applies may, on and from the commencement day, apply to the Commissioner under regulation 48 for a copy of a document issued in relation to a royalty or additional rent before the commencement day, and the document is taken to have been issued by the Commissioner for the purposes of that regulation.

(2) An application received under the *Mining Regulations 1981* former regulation 105 for a copy of a document issued in relation to a royalty or additional rent before the commencement day may, on and from the commencement day, be dealt with by the Commissioner as if it had been made under regulation 48.

Schedule 1 — Rate of royalty

[r. 12, 13 and 15]

Division 1 — Specified amount for each tonne

Table

Mineral	Amount per tonne
Aggregate	Amount A
Building Stone	Amount B
Clays	Amount A
Coal (including lignite) — not exported	Amount worked out under r. 27
Dolomite	Amount A
Gravel	Amount A
Gypsum	Amount A
Ilmenite — ilmenite feedstock not of marketable quality, used as provided in r. 17(1)(a)	Amount worked out under r. 28(4)
Limestone (including limesands and shellsands) — used for agricultural or construction purposes or as a neutralising agent in tailings treatment operations — used for metallurgical purposes (other than as a neutralising agent in tailings treatment operations)	 Amount A Amount B

Mineral	Amount per tonne
Rock	Amount A
Salt	Amount A
Sand (used for construction purposes)	Amount A
Silica used for metallurgical purposes	Amount B
Talc	Amount B

Division 2 — Percentage of royalty value

Table

Mineral	Percentage
Mineral or form of mineral not otherwise mentioned in a Table to Schedule 1	
— sold as crushed or screened material	7.5%
— sold in concentrate form	5%
— sold in metallic form or equivalent processed form	2.5%
— sold in any other form	7.5%
Attapulgite	5%
Bauxite — sold as crushed or screened material	7.5%
Chromite — sold in concentrate form	5%
Coal (including lignite) — sold and exported as crushed or screened material	7.5%

Mineral	Percentage
Cobalt	
— sold as crushed or screened material	7.5%
— sold in concentrate form	5%
— sold as a nickel by-product or in metallic form	2.5%
Copper	
— sold as crushed or screened material	7.5%
— sold in concentrate form	5%
— sold as a nickel by-product or in metallic form	2.5%
Diamond	5%
Feldspar	5%
Garnet	
— sold as grades used for sand blasting, filtration, or waterjet cutting	5%
— sold as grades used in higher technologies, including for garnet paper and polishing processes	2.5%
Gems and precious stones	7.5%
Gold	2.5%
Ilmenite — sold in concentrate form, other than ilmenite feedstock	5%

Mineral	Percentage
Iron ore (including magnetite)	
— crushed or screened	7.5%
— beneficiated	5%
Kaolin	5%
Lead	
— sold in concentrate form	5%
— sold in metallic form	2.5%
Leucoxene sold in concentrate form	5%
Lithium sold in concentrate form	5%
Manganese	
— crushed or screened	7.5%
— beneficiated by the producer in the State	5%
Nickel	2.5%
Ochre	5%
Platinoids sold in metallic form	2.5%
Potash	5%
Rare earth elements	2.5%
Rutile sold in concentrate form	5%
Semi-precious stones (including specimen stones)	7.5%

Mineral	Percentage
Silver sold as a by-product or in metallic form	2.5%
Spongolite	5%
Tantalum — sold in concentrate form	5%
Tin — sold in metallic form	2.5%
Uranium sold as a uranium oxide concentrate	5%
Zinc — sold in concentrate form — sold in metallic form	 5% 2.5%
Zircon sold in concentrate form	5%

Division 3 — Percentage of value other than royalty value

Table

Mineral	Percentage	Form of mineral for working out value
Tantalum — sold in processed form beyond concentrate form	5%	Tantalum in concentrate form
Tin — sold as tin containing material	2.5%	The tin metal contained in the material
Vanadium — sold in concentrate form (vanadium oxide)	 5%	 Vanadium pentoxide price

Mineral	Percentage	Form of mineral for working out value
— sold in metallic form (ferrovanadium)	2.5%	Ferrovanadium price
— for vanadium not realised on contained vanadium from a product (such as magnetite) where the average grades of vanadium are over 0.275% V2O5 in the ore and a vanadium circuit is not installed	5%	Vanadium pentoxide price

N. HAGLEY, Clerk of the Executive Council

Defined terms

[This is a list of terms defined and the provisions where they are defined. The list is not part of the law.]

Defined term	Provision(s)
3-month refining period	29
additional rent	3
additional rent return	3
allowable deduction	3, 14(5), 39(4)
Amount A	26(1)
Amount B	26(1)
approved form	3
associated with	22(2)
beneficiated	3
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