Western Australia

Mining Amendment (Transfer of Royalty Administration) Act 2025

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Contents

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No. 7 of 2025

An Act to amend the *Mining Act 1978* and the *Taxation Administration Act 2003*.

[*Assented to 2 July 2025*]

The Parliament of Western Australia enacts as follows:

Part 1 — Preliminary

1. Short title

This is the *Mining Amendment (Transfer of Royalty Administration) Act 2025*.

2. Commencement

This Act comes into operation as follows —

(a) Part 1 — on the day on which this Act receives the Royal Assent;

(b) the rest of the Act — on a day fixed by proclamation, and different days may be fixed for different provisions.

Part 2 — *Mining Act 1978* amended

3. Act amended

This Part amends the *Mining Act 1978*.

4. Section 8 amended

(1) In section 8(1) in the definition of ***Department*** delete "of this Act;" and insert:

> of —
>
> (a) this Act; or
>
> (b) the provision of this Act in which, or in relation to which, the term is used;

(2) In section 8(1) in the definition of ***mining registrar*** delete the passage that begins with "this Act" and ends with "the Department;" and insert:

> section 13(2);

5. Section 10 amended

Delete section 10(1).

Note: The heading to amended section 10 is to read:

Minister is corporation sole

6. Section 11 deleted

Delete section 11.

7. Section 12 amended

(1) Delete section 12(1) and (2) and insert:

(1) The Minister may delegate any power or duty of the Minister under another provision of this Act to a public service officer.

(2) Without limiting subsection (1), the Minister may delegate any power or duty of the Minister under Part 5A to the Commissioner of State Revenue.

(2A) The Commissioner of State Revenue may further delegate a power or duty delegated to the Commissioner under subsection (2) to a public service officer.

(2) In section 12(3) delete "an officer of the Department" and insert:

a public service officer

(3) After section 12(3) insert:

(3A) A person to whom a power is delegated under subsection (1) or (3) cannot further delegate that power or duty.

(4) In section 12(4):

(a) after "subsection" insert:

(1), (2), (2A) or

(b) delete "Director General of Mines." and insert:

person making the delegation.

(5) In section 12(6) delete "Minister" and insert:

Minister, the Commissioner of State Revenue

8. Section 13 amended

(1) After section 13(1) insert:

(2) A mining registrar is to be appointed under the *Public Sector Management Act 1994* Part 3.

(2) Delete section 13(4).

Note: The heading to amended section 13 is to read:

Appointment of wardens of mines and mining registrar

9. Section 15 amended

(1) In section 15(1) in the Penalty delete "Penalty:" and insert:

Penalty for this subsection:

(2) Delete section 15(2) and insert:

(2) A warden or public service officer who uses official information for the purpose of personal gain commits a crime.

Penalty for this subsection: imprisonment for 2 years or a fine of $1 000.

(3) In subsection (2) —

official information means information that a person obtains in the course of, or because of, the person's office, position, employment or engagement under, or for the purposes of, this Act.

10. Sections 109 and 109A deleted

Delete sections 109 and 109A.

11. Part 5A inserted

After section 120AA insert:

Part 5A — Royalties

Division 1 — General provisions about royalties

120A. Terms used

(1) In this Part —

information includes —

(a) accounting or other records; and

(b) a document;

investigator —

(a) means a person appointed to be an investigator under section 120J(1); and

(b) if section 120J(2) applies — includes the Commissioner of State Revenue;

premises includes —

(a) a structure, building, vehicle, vessel or aircraft; and

(b) a place (whether or not enclosed or built on); and

(c) a part of a thing referred to in paragraph (a) or (b);

royalty investigation purpose has the meaning given in section 120I(2);

royalty payer means a person who is, or may be, liable to pay a royalty for a mineral.

(2) In this Part, a reference to a mineral includes a reference to a material containing that mineral.

(3) In Divisions 2 to 4, a reference to a royalty for a mineral includes a reference to additional rent (as defined in section 120E(1)) payable for the mining tenement from which the mineral is obtained.

120B. Royalty payable

A royalty is payable to the State for a mineral obtained from a mining tenement, or from land the subject of an application for a mining tenement, as prescribed, including at the rate prescribed.

120C. Prescription of royalty

The regulations may deal with the royalties payable for a mineral, including by dealing with the following matters —

(a) prescribing how, when and by whom a royalty for a mineral is payable;

(b) prescribing the rate of royalty, or basis for calculating the royalty, payable for a mineral or class of mineral;

(c) prescribing different rates of royalty, or different bases for calculating a royalty, for different minerals or classes of mineral;

(d) for the purposes of calculating the rate of royalty payable, authorising the Minister to decide the method for valuing a mineral or class of mineral;

(e) authorising the Minister to decide the rate of royalty, or basis for calculating the royalty, for a mineral that applies in prescribed circumstances;

(f) exempting a person, or class of persons, from paying a royalty for a mineral —

(i) subject to conditions or unconditionally; or

(ii) generally or in a specified case or class of case; or

(iii) wholly or to a specified extent;

(g) providing that contravention of a regulation relating to royalties, or providing information relevant to the assessment and calculation of a royalty, is an offence.

Example for this section:

For the purposes of paragraph (d), a method for valuing a mineral is to value the mineral using the fair market price of the mineral in the form in which it is first sold.

120D. Requirement for royalty return

(1) A person who is required, under the regulations, to pay a royalty for a mineral obtained from a mining tenement, or from land the subject of an application for a mining tenement, must lodge a return (a ***royalty return***) in relation to the royalty.

(2) The royalty return must comply with, and be lodged in the way required by, the regulations.

120E. Additional rent payable for mining tenement

(1) Rent for a mining tenement (***additional rent***) is payable to the State as prescribed, including at the rate prescribed, in addition to the rent payable for the tenement under section 108.

(2) The regulations may deal with the additional rent payable for a mining tenement, including by —

(a) prescribing how, when and by whom the additional rent is payable; and

(b) prescribing the rate of the additional rent.

(3) Regulations prescribing the rate of additional rent under subsection (2)(b) must provide for the additional rent to be calculated, wholly or partly, by reference to the quantity or value of the mineral obtained from the tenement.

(4) A person who is required, under the regulations, to pay additional rent for a mining tenement must lodge a return in relation to the rent.

(5) The return must comply with, and be lodged in the way required by, the regulations.

Division 2 — Verification of royalties payable

120F. Determination of royalty

(1) This section applies if the Minister is satisfied —

(a) a royalty has not been paid; or

(b) the amount of a royalty was not properly assessed or calculated.

(2) The Minister may determine the amount of the royalty, taking into account the information available to the Minister.

(3) The Minister may base a determination under subsection (2) on an estimate of the amount of the royalty if the Minister is satisfied that the information available to make a determination is inadequate or unreliable.

(4) Before finalising the determination, the Minister must give a royalty payer a notice —

(a) stating that the Minister is determining the amount of the royalty under this section; and

(b) setting out the way in which the Minister proposes to determine the amount; and

(c) inviting the person to make submissions about the proposed determination on or before the day specified in the notice.

(5) On making the determination, the Minister must consider any submissions made by the royalty payer on or before the specified day.

(6) The Minister may determine the amount of the royalty under this section even if the Minister accepts a certificate about the determination of the royalty given to the Minister under section 120H.

120G. Notice of royalty determination

(1) When the Minister determines the amount of a royalty under section 120F, the Minister must give the royalty payer a notice about the determination.

(2) The notice must state —

(a) the amount of royalty the Minister determined is payable; and

(b) if an amount of the royalty has been paid — whether the amount determined is more or less than the amount paid; and

(c) if an amount of the royalty remains unpaid — the day by which the amount must be paid; and

(d) if an amount of royalty has been overpaid —the amount of the overpayment and that the overpaid amount will be paid or credited to the royalty payer.

120H. Certificate verifying assessment of royalty

(1) In this section —

independent assessor means —

(a) a person registered, or taken to be registered, as an auditor under the Corporations Act Part 9.2; or

(b) otherwise, a person approved as an independent assessor by the Minister under subsection (5).

(2) This section applies if the Minister gives a royalty payer notice that the Minister considers it is necessary to verify the amount of a royalty payable for a specified period.

(3) The Minister may accept the certificate of an independent assessor that the royalty appears to have been properly assessed and calculated for the specified period.

(4) The certificate must —

(a) be signed by an independent assessor; and

(b) state the amount of the royalty paid or payable; and

(c) set out sufficient information about how the amount was assessed and calculated to enable the assessment and calculation to be verified; and

(d) be prepared at the cost of the royalty payer.

(5) The Minister may approve a person as an independent assessor if the Minister is satisfied the person is suitably qualified or experienced to provide a certificate under this section.

Division 3 — Investigations

120I. Purposes of investigations

(1) An investigation may be carried out under this Division for any or all of the following purposes —

(a) to ascertain whether a royalty is payable in relation to a mining operation;

(b) to determine the amount of a royalty payable for a mineral and related matters, including, for example —

(i) the rate at which a royalty is payable; or

(ii) the method to be used to value the mineral; or

(iii) the price for which the mineral is or may be sold and the way the mineral is priced;

(c) to gather information about —

(i) the storage, transport, processing or marketing of a mineral, or other matters that affect the value of a mineral; or

(ii) accounting methods used to calculate or assess the amount of a royalty payable.

(2) A purpose mentioned in subsection (1) is a ***royalty investigation purpose***.

120J. Investigators

(1) The Minister may appoint a person as an investigator for this Part.

(2) If the Minister's power under subsection (1) is delegated to the Commissioner of State Revenue under section 12(2), the Commissioner is also an investigator for this Part.

(3) An investigator must be issued an identity card that includes —

(a) a statement to the effect that the person identified by the card is an investigator for this Part; and

(b) a photograph of the investigator.

(4) If a person to whom an identity card is issued ceases to be an investigator, the person must immediately return the card.

Penalty for this subsection: a fine of $20 000.

120K. Power to enter land or premises

(1) An investigator may, for a royalty investigation purpose, enter —

(a) land on which mining operations are carried out, including any premises on the land; or

(b) premises used to prepare accounting or other records relating to mining operations; or

(c) if the investigator believes, on reasonable grounds, that a mineral derived from mining operations, or documents or other records relating to the mineral, are present on any other land or at any other premises — the other land or premises.

(2) However, the investigator can only enter land or premises under subsection (1)(c) if —

(a) the investigator believes, on reasonable grounds, that an offence against this Act, or a breach of the conditions of a mining tenement, has been, is being, or is about to be committed; or

(b) the entry is in accordance with the consent of the occupier of the land or premises.

120L. Powers of investigation while on land or premises

(1) An investigator may exercise the powers under this section in relation to land or premises entered under section 120K for a royalty investigation purpose.

(2) The investigator may, in relation to the land or premises —

(a) inspect or examine —

(i) any mining operations carried out on the land or premises; or

(ii) any mining product or mineral in relation to which a royalty is or, in the investigator's opinion, may be, payable;

or

(b) inspect or examine, and make copies of or take extracts from, any document or other record that, in the investigator's opinion, relates to the mining operations, mining product or mineral mentioned in paragraph (a).

(3) The investigator may require a person apparently in charge of the land or premises to provide the investigator with assistance and facilities reasonably necessary for effectively exercising the investigator's powers.

(4) A person must not, without reasonable excuse, fail to provide assistance or facilities required of the person under subsection (3).

Penalty for this subsection: a fine of $5 000.

120M. Power to require person to provide information

(1) In this section —

relevant information means information related to —

(a) a mining tenement or land the subject of an application for a mining tenement; or

(b) mining operations; or

(c) a mineral derived from mining operations.

(2) An investigator may require a person to produce to the investigator relevant information in the person's possession or control if, in the investigator's opinion, the information is necessary for the purpose of —

(a) ascertaining whether a royalty is payable in relation to a mining operation; or

(b) determining the amount of a royalty payable for a mineral.

(3) The requirement is made by giving the person a written notice that specifies —

(a) the information to be produced; and

(b) the time and place for the information to be produced.

(4) Despite subsection (3), if an investigator has entered land or premises under section 120K, the notice under subsection (3) —

(a) may be given orally; and

(b) may require the information to be produced immediately to the investigator.

(5) A person must comply with a requirement under this section within the time specified in the notice under subsection (3) or (4), or within any further time allowed by the investigator, unless the person has a reasonable excuse.

Penalty for this subsection: a fine of $5 000.

120N. Obstruct or hinder investigator

A person must not, without reasonable excuse, obstruct or hinder an investigator exercising or attempting to exercise the investigator's powers.

Penalty: a fine of $5 000.

120O. False or misleading information

A person must not provide information relating to a royalty to the Minister or an investigator knowing it to be false or misleading in a material particular.

Penalty: a fine of $5 000.

120P. Royalty penalty following conviction

(1) This section applies if a royalty payer is convicted of an offence against section 120L(4), 120M(5), 120N or 120O in relation to —

(a) a mining tenement of which the royalty payer is a holder; or

(b) land the subject of an application for a mining tenement for which the royalty payer is an applicant.

(2) The Minister may, taking into account the information available to the Minister, estimate the amount of royalty that would have been payable for a mineral obtained from the mining tenement or land if the

contravention giving rise to the conviction had not occurred.

(3) The Minister may decide that the royalty payer is liable to pay a penalty of an amount, not more than 50% of the estimated amount of the royalty, decided by the Minister.

(4) The Minister must give the royalty payer a notice about the estimate of royalty that states the following —

(a) the amount of royalty the Minister estimates is payable;

(b) if an amount of the royalty has been paid — whether the amount estimated is more or less than the amount paid;

(c) if an amount of the royalty remains unpaid — the amount that remains unpaid and that the royalty payer is liable to pay the amount;

(d) if an amount of the royalty has been overpaid — the amount of the overpayment and that the overpaid amount will be paid or credited to the royalty payer;

(e) if the Minister decided under subsection (3) that the royalty payer is liable to pay a penalty — that fact and the amount of the penalty payable;

(f) if the royalty payer is liable to pay an amount mentioned in paragraph (c) or (e) — the day by which the amount must be paid.

120Q. Consequences of failure to pay royalty penalty

(1) This section applies if the Minister gives a royalty payer a notice under section 120P(4) that states the royalty payer is liable to pay an amount by a specified day and the royalty payer fails to pay the amount as required.

(2) The royalty payer's failure to pay the amount is taken to be —

(a) in the case of a mining tenement — a breach of a covenant under the mining tenement for the royalty payer to pay royalty in respect of the tenement that is sufficient grounds for the tenement to be forfeited; or

(b) in the case of an application for a mining tenement — reasonable grounds in the public interest that the application should not be granted for the purposes of section 111A.

Division 4 — General

120R. Disclosure and use of royalty information

(1) In this section —

disclose includes give and give access to;

royalties information means information —

(a) obtained in, or in connection with, the administration or collection of royalties for minerals; or

(b) that is otherwise relevant to the administration or collection of royalties for minerals and is obtained in, or in connection with, performing a function under this Act.

(2) A person who obtains royalties information because of the person's office, position, employment or engagement under or for the purposes of this Act may record, disclose or use the information —

(a) for the purpose of, or in connection with, the person, or another person, performing a function under this Act; or

(b) as permitted or required by —

(i) regulations made under section 162(2)(x) or otherwise by this Act; or

(ii) another law that specifically or by necessary implication overrides the duty of confidentiality imposed by this section;

or

(c) for the purposes of legal proceedings arising out of the administration of this Act to which the person whose affairs the information relates is a party; or

(d) with the written consent of the person to whom the information relates.

(3) A person to whom royalties information is disclosed under subsection (2) may record, disclose or use the information —

(a) if the information is disclosed to the person for the purpose of, or in connection with, performing a function under this Act — also in accordance with subsection (2); or

(b) otherwise — for the purpose for which the information was disclosed.

(4) Subsection (2) authorises a person to disclose royalties information to the Minister or another Minister.

(5) A person mentioned in subsection (2) or (3) commits an offence if the person, directly or indirectly, records, discloses or uses royalties information in a way that is not authorised under those subsections.

Penalty for this subsection: a fine of $10 000.

(6) This section does not limit the disclosure or use of statistical or summary information if the identity of a particular person or mining operation cannot reasonably be ascertained from the information.

120S. Time limit for prosecution action

(1) This section applies in relation to an offence against this Part of —

(a) failing to provide information relevant to the assessment of a royalty; or

(b) failing to pay a royalty.

(2) Despite section 160B, a prosecution for the offence may, with the consent of the Minister, be commenced more than 3 years after the day on which the offence is alleged to have been committed.

120T. Recovery of unpaid royalty

(1) An amount of unpaid royalty is a debt due to the State that may be recovered by action in a court of competent jurisdiction.

(2) The Minister may appoint a person to represent the State in court proceedings for the recovery of unpaid royalty.

(3) An appointed representative may represent the Minister in accordance with the appointment.

12. Section 156 amended

In section 156(1):

(a) delete paragraph (b)(i) and insert:

(i) any warden; or

(b) in paragraph (b)(ii) before "other person" insert:

public service officer or

(c) in paragraph (b) delete "by him fails to give to any such warden, officer or person information as to his" and insert:

by the warden, officer or other person, fails to give the person's

13. Section 160AB inserted

After section 160AA insert:

160AB. Inspectors

The Minister may, by instrument in writing, appoint a person to be an inspector for all or some of the purposes of this Act specified in the instrument of appointment.

14. Section 160A amended

In section 160A delete "warden or any official of the Department," and insert:

warden, a public service officer,

15. Section 162 amended

In section 162(2):

(a) in paragraph (aa) delete "section 11 — " and insert:

section 160AB —

(b) delete paragraph (f) and insert:

(f) prescribe how and when rent for a mining tenement is to be paid;

16. Second Schedule Division 4 inserted

At the end of the Second Schedule insert:

Division 4 — Provisions relating to *Mining Amendment (Transfer of Royalty Administration) Act 2025*

26. *Interpretation Act 1984* not affected

This Division is in addition to the *Interpretation Act 1984* and does not limit or otherwise affect the operation of the provisions of that Act.

27. Act continues to be administered by Minister

Despite the repeal of section 10(1) by the *Mining Amendment (Transfer of Royalty Administration) Act 2025* section 5, this Act continues to be, and is taken always to have been, administered by the Minister to whom its administration is for the time being, and has from time to time been, committed by the Governor.

28. Existence of department and appointment of chief executive officer and other officers not affected

The following are not affected by the repeal of section 11 by the *Mining Amendment (Transfer of Royalty Administration) Act 2025* section 6 —

(a) the existence of the department of the Public Service referred to in repealed section 11;

(b) the appointment, referred to in repealed section 11, of the chief executive officer and other officers of that department under the *Public Sector Management Act 1994* Part 3.

29. Royalties actions taken under repealed provisions before commencement day

(1) In this clause —

commencement day means the day on which the *Mining Amendment (Transfer of Royalty Administration) Act 2025* section 10 comes into operation;

corresponding provision, of Part 5A in relation to a repealed provision, means the provision of Part 5A, or a regulation under Part 5A, that is substantially the same as the repealed provision;

repealed, in relation to section 109 or 109A or a regulation under section 109, means that provision as in force from time to time before the commencement day;

repealed provisions means repealed sections 109 and 109A and regulations under repealed section 109.

(2) Anything done or that may have been done by the Minister under a repealed provision 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 Part 5A; 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 Part 5A.

(3) Without limiting subclause (2) —

(a) an estimate or determination of a royalty payable that is, or may be, made by the Minister under repealed section 109A(1) or (6) is taken to have been made, or may be made, by the Minister under section 120F; and

(b) a notice about an estimate or determination of a royalty payable that is, or may be, given by the Minister under repealed section 109A(1) or (6) is taken to have been given, or may be given, by the Minister under section 120G; and

(c) a certificate that a royalty has been properly assessed and calculated accepted by, or given to but not yet accepted by, the Minister under repealed section 109A(2) is taken to have been accepted by or given to the Minister under section 120H; and

(d) a penalty amount determined, or that may be determined, by the Minister under repealed section 109A(6)(b) is taken to have been determined, or may be determined, by the Minister under section 120P(3).

(4) Despite subclauses (2) and (3), a legal proceeding about anything done by the Minister under a repealed provision that, immediately before the commencement day, was being taken, or may have been taken, by or against the Minister may be continued or taken by or against the Minister as though the *Mining Amendment (Transfer of Royalty Administration) Act 2025* had not been enacted.

30. Transitional regulations

(1) In this clause —

commencement day means the day on which this clause comes into operation;

publication day, in relation to transitional regulations, means the day on which the regulations are published in accordance with the *Interpretation Act 1984* section 41(1)(a);

transitional regulations means regulations made for the purposes of subclause (2).

(2) The regulations may deal with matters of a transitional, savings or application nature arising as a result of the enactment of the *Mining Amendment (Transfer of Royalty Administration) Act 2025* Part 2.

(3) Transitional regulations may not be made after the end of the period of 2 years beginning on the commencement day.

(4) If transitional regulations provide that a state of affairs is taken to have existed, or not to have existed, on and from a day that is earlier than the publication day, but not earlier than the commencement day, the regulations have effect according to their terms.

(5) If transitional regulations contain a provision referred to in subclause (4), the provision does not operate so as to —

(a) affect, in a manner prejudicial to any person (other than the State or an authority of the State), the rights of that person existing before publication day; or

(b) impose liabilities on any person (other than the State or an authority of the State) in respect of anything done or omitted to be done before publication day.

Part 3 — *Taxation Administration Act 2003* amended

17. Act amended

This Part amends the *Taxation Administration Act 2003*.

18. Long title amended

In the long title delete "**taxation.**" and insert:

taxation and for the collection and administration of certain mining royalties.

19. Part 2 heading replaced

Delete the heading to Part 2 and insert:

Part 2 — Commissioner of State Revenue

20. Section 7 amended

After section 7(3) insert:

(4) The Commissioner also has a function lawfully conferred on the Commissioner.

Note: The heading to amended section 7 is to read:

Commissioner's functions

21. Part 8A inserted

After section 104 insert:

Part 8A — Administration of royalties under State mining agreement Acts

104A. Terms used

(1) In this Part —

mining operations has the meaning given in the *Mining Act 1978* section 8(1);

mining royalty has the meaning given in section 104B(1);

royalty return means a return specifying the information required to allow the royalty payable for a mineral to be assessed;

State has a meaning affected by section 104C;

State mining agreement means —

(a) an agreement relating to mining operations scheduled to, or incorporated in, an Act that provides for royalties to be payable for minerals obtained from the mining operations; and

(b) if the agreement has been varied — the agreement as varied;

State mining agreement Act means an Act that ratifies, approves or otherwise authorises a State mining agreement.

(2) To remove any doubt, it is declared that a State mining agreement Act is not a taxation Act for the purposes of this Act.

104B. Meaning of mining royalty and additional rent

(1) A ***mining royalty*** is a royalty for a mineral payable to the State under a State mining agreement and includes additional rent payable to the State under the agreement.

(2) ***Additional rent*** is an amount payable to the State under a State mining agreement that is an amount —

(a) referred to in the agreement as additional rent payable in relation to a lease granted under the agreement; and

(b) calculated, wholly or partly, by reference to the quantity of a mineral for which a royalty is payable under the agreement, regardless of whether the agreement also —

(i) states that the amount is a fixed minimum or maximum amount in particular circumstances; or

(ii) provides for the amount to be calculated in another way in particular circumstances.

(3) However, ***additional rent*** does not include an amount described in subsection (2) if the amount is payable because of a breach of a provision of the State mining agreement.

104C. References in State mining agreements to the State

For the purposes of this Part, a reference in a State mining agreement to any of the following is taken to be a reference to the ***State*** —

(a) a Minister of the State, however described; or

(b) a current or former department of the Public Service, however described; or

(c) a chief executive officer of a department referred to in paragraph (b); or

(d) another entity that represents the State.

104D. Application and purposes of Part

(1) This Part applies to a State mining agreement.

(2) The purposes of this Part are —

(a) to confer on the Commissioner the function of collecting and administering mining royalties; and

(b) to provide for certain matters that are required or allowed to be done under State mining agreements in relation to mining royalties to be done in a way that is consistent with the Commissioner performing that function.

(3) Nothing in this Part limits the ability of the State, or a representative of the State referred to in section 104C(a), (b), (c) or (d), to perform a function conferred under a State mining agreement.

104E. Commissioner's functions as to mining royalties

(1) The Commissioner has the function of collecting and administering mining royalties.

(2) Without limiting subsection (1), the Commissioner may do anything that the State is required or allowed to do under a State mining agreement to the extent that doing the thing is relevant to the collection or administration of mining royalties, including, for example, any of the following —

(a) require or ask for information to be provided, including information —

(i) related to the quantity, quality or value of minerals; and

(ii) to be provided in a royalty return;

(b) inspect minerals, mining operations or premises, including —

(i) accessing a place where minerals are stored or treated; and

(ii) taking samples of minerals for analysis;

(c) audit records;

(d) give or receive a notice;

(e) extend or vary a timeframe for doing something.

104F. Payment of mining royalty

(1) A mining royalty is to be paid to the Commissioner.

(2) The time for paying the mining royalty is —

(a) if a State mining agreement provides for when the royalty is to be paid — the time required under the agreement; or

(b) otherwise — within the period of 30 days that begins on the day after the day on which a royalty return relating to the assessment of the mining royalty is required to be given.

104G. Requirement for royalty return

(1) This section applies if a State mining agreement requires a person to provide a royalty return to the State, other than in accordance with the *Mining Act 1978*.

(2) The royalty return must —

(a) be given to the Commissioner; and

(b) be in the form approved by the Commissioner.

(3) The time for giving the royalty return to the Commissioner is the time the return is required to be given under the State mining agreement.

104H. Provision of commodity prices and related information

If a State mining agreement requires a person to give information about the price at which a mineral can be sold, or other information relevant to determining the value of a mineral, to the State, the person must instead give the information to the Commissioner.

104I. Application of Part 9 and Part 10 Division 2

(1) Part 9 does not apply in relation to an act done or omitted to be done —

(a) under a State mining agreement; or

(b) by a person who is a party to a State mining agreement in relation to a mining royalty or the collection or administration of mining royalties by the Commissioner under this Part.

(2) Part 10 Division 2 applies for the purposes of this Part.

(3) Without limiting subsection (2), section 117 applies as if a reference in that section to a notice or other document to be served by the Commissioner under a taxation Act were a reference to a notice or other document to be served by the Commissioner in relation to the collection or administration of mining royalties.

104J. Regulations

(1) Regulations may be made under section 126 prescribing all matters that are necessary or convenient to support the collection and administration of mining royalties by the Commissioner.

(2) The regulations must not be inconsistent with a State mining agreement.

(3) Without limiting subsection (1), the regulations may —

(a) provide for matters relating to giving information, a document or a notice required or permitted to be given under a State mining agreement, including giving the information, document or notice by electronic means; and

(b) provide for the time at which information, a document or a notice is taken to have been given; and

(c) prescribe the means of satisfying a requirement under a State mining agreement that relates to giving information, a document or a notice in writing if the information, document or notice is given by electronic means.

(4) In subsection (3) —

electronic means includes —

(a) an electronic database or document system; and

(b) any other means by which a document can be accessed electronically.

22. Section 140 inserted

At the end of Part 11 insert:

140. Transitional provision for *Mining Amendment (Transfer of Royalty Administration) Act 2025*

(1) In this section —

commencement day means the day on which the *Mining Amendment (Transfer of Royalty*

Administration) Act 2025 section 20 comes into operation;

royalty information means information mentioned in section 104H;

royalty return has the meaning given in section 104A;

State has a meaning affected by section 104C.

(2) If the Commissioner may do something under Part 8A on or after the commencement day that the State could have done, or had started to do, under a State mining agreement before the commencement day, the Commissioner may do, or continue to do, the thing on or after the commencement day.

(3) Part 8A applies to an obligation under a State mining agreement to pay a royalty for a mineral, give the State a royalty return or give royalty information to the State regardless of whether the obligation to pay the mining royalty or give the royalty return or royalty information arose before, on or after the commencement day.

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