

I hereby certify that this PUBLIC BILL has finally passed the Legislative Assembly of Queensland.

*Legislative Assembly Chamber,
Brisbane,*

*The Clerk of the Parliament.
20 August 20 20*

In the name and on behalf of the Queen, I assent to this Bill.

Paul de J.
*Government House,
Brisbane,*

20 August 20 20



Queensland

No. 30 of 2020

A BILL for

An Act to amend the Betting Tax Act 2018, the Duties Act 2001, the First Home Owner Grant Act 2000, the Judicial Review Act 1991, the Mineral Resources Act 1989, the Mineral Resources Regulation 2013, the Payroll Tax Act 1971, the Petroleum Act 1923, the Petroleum and Gas (Production and Safety) Act 2004, the Petroleum and Gas (Royalty) Regulation 2004, the Taxation Administration Act 2001, the Taxation Administration Regulation 2012 and the legislation mentioned in schedule 1 for particular purposes



Queensland

Royalty Legislation Amendment Bill 2020

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2020

A Bill

for

An Act to amend the *Betting Tax Act 2018*, the *Duties Act 2001*, the *First Home Owner Grant Act 2000*, the *Judicial Review Act 1991*, the *Mineral Resources Act 1989*, the *Mineral Resources Regulation 2013*, the *Payroll Tax Act 1971*, the *Petroleum Act 1923*, the *Petroleum and Gas (Production and Safety) Act 2004*, the *Petroleum and Gas (Royalty) Regulation 2004*, the *Taxation Administration Act 2001*, the *Taxation Administration Regulation 2012* and the legislation mentioned in schedule 1 for particular purposes

[s 1]

The Parliament of Queensland enacts—

Part 1 Preliminary

1 Short title

This Act may be cited as the *Royalty Legislation Amendment Act 2020*.

2 Commencement

This Act, other than parts 2A, 2B and 12 and schedule 1, commences on 1 October 2020.

Part 2 Amendment of Betting Tax Act 2018

3 Act amended

This part amends the *Betting Tax Act 2018*.

4 Amendment of s 56 (Application of particular refund amounts)

(1) Section 56—

insert—

(3A) However, subsections (2) and (3) do not prevent the commissioner from holding the relevant refund amount for any period, or applying the amount for any purpose, at the betting operator's request or with the betting operator's consent.

(2) Section 56(3A) to (6)—

renumber as section 56(4) to (7).

Part 2A Amendment of Duties Act 2001

4A Act amended

This part amends the *Duties Act 2001*.

4B Insertion of new ch 17, pt 26

Chapter 17—

insert—

Part 26 Transitional provision for Royalty Legislation Amendment Act 2020

675 Retrospective effect of definition *defined relative*

- (1) The new definition applies, and is taken to have applied, in relation to a dutiable transaction for which liability for transfer duty arose on or after 23 May 2018.
- (2) Subsection (3) applies in relation to a dutiable transaction for which liability for transfer duty arose on or after 23 May 2017 but before 23 May 2018 (the *relevant period*).
- (3) The former definition is, in relation to a person, taken to have included—
 - (a) a child of an aunt or uncle of the person; and
 - (b) the spouse of a person mentioned in paragraph (a).
- (4) In this section—

former definition means schedule 6, definition *defined relative* as in force during the relevant period.

[s 4C]

new definition means schedule 6, definition *defined relative* as amended by the *Royalty Legislation Amendment Act 2020*.

4C Amendment of sch 6 (Dictionary)

(1) Schedule 6, definition *defined relative*—

insert—

(fa) a child of an aunt or uncle of the person or a child of the spouse of an aunt or uncle of the person;

(2) Schedule 6, definition *defined relative*, paragraph (g), ‘to (f)’—

omit, insert—

to (g)

(3) Schedule 6, definition *defined relative*, paragraphs (fa) and (g)—

renumber as paragraphs (g) and (h).

Part 2B Amendment of First Home Owner Grant Act 2000

4D Act amended

This part amends the *First Home Owner Grant Act 2000*.

4E Amendment of long title

Long title, after ‘owners’—

insert—

, and to provide for a scheme for the payment of other particular grants to home owners

4F Amendment of s 1 (Short title)

Section 1, *'First Home Owner Grant Act 2000'*—
omit, insert—

*First Home Owner Grant and Other Home Owner
Grants Act 2000*

4G Amendment of pt 2, div 2, hdg (Basic concepts)

Part 2, division 2, heading, after 'concepts'—
insert—

for first home owner grants

4H Insertion of new s 3A

Before section 4—
insert—

3A Application of division

This division applies in relation to first home
owner grants.

4I Insertion of new pt 3, div 1A

Part 3, before division 1—
insert—

Division 1A Preliminary

9A Application of part

This part applies in relation to first home owner
grants.

4J Insertion of new pts 3A and 3B

After section 25E—

[s 4J]

insert—

Part 3A Regional home building boost grants

Division 1 Preliminary

25F Application of part

This part applies in relation to regional home building boost grants.

25G Commissioner's functions and powers

- (1) The commissioner is responsible for administering the RHBBG direction.
- (2) The commissioner has the power to do all things necessary or convenient to be done for performing the commissioner's function under subsection (1).

Division 2 Entitlement to grant

25H Application for grant and when grant is payable

- (1) A person who is eligible to apply for a regional home building boost grant under the RHBBG direction may apply for the grant.
- (2) An application for a regional home building boost grant must comply with the RHBBG direction.
- (3) An applicant for a regional home building boost grant is entitled to be paid the grant if—
 - (a) the applicant, or if there are 2 or more of them, each of the applicants, complies with

the eligibility criteria for the grant under the RHBBG direction; and

- (b) the transaction for which the grant is sought—
 - (i) is an eligible RHBBG transaction; and
 - (ii) has been completed within the meaning of the RHBBG direction.

Note—

See also section 25I(2).

- (4) Only 1 regional home building boost grant is payable for the same eligible RHBBG transaction.

Division 3 Decision on application

25I Commissioner to decide applications

- (1) The commissioner must authorise the payment of a regional home building boost grant if the commissioner is satisfied the grant is payable on an application for the grant.
- (2) Also, if the RHBBG direction provides for the commissioner to authorise the payment of a regional home building boost grant in anticipation of the applicant for the grant complying with particular stated requirements, the commissioner may authorise the payment as provided for by the direction.

25J Amount of grant

The amount of a regional home building boost grant is the lesser of the following—

- (a) the consideration for the eligible RHBBG transaction less the amount of a first home

[s 4J]

owner grant paid to the applicant in relation to the eligible RHBBG transaction;

- (b) \$5,000.

25K Payment of grant

A regional home building boost grant authorised by the commissioner must be paid—

- (a) to the applicant for the grant; and
- (b) in the way stated in the RHBBG direction.

25L Conditions

- (1) The payment of a regional home building boost grant is subject to—
 - (a) the conditions stated in the RHBBG direction; and
 - (b) any other condition imposed by the commissioner.
- (2) Without limiting subsection (1), a condition may require a person on whose application the grant was made to—
 - (a) give notice of non-compliance with a condition within the period stated in the condition; and
 - (b) repay the amount of the grant within the period stated in the condition for repaying the amount.
- (3) A person must not, without reasonable excuse, fail to comply with a condition mentioned in subsection (1) or (2).

Maximum penalty—40 penalty units.

25M Notice of decision

- (1) If the commissioner decides an application for a regional home building boost grant, or decides to vary or reverse an earlier decision on an application for a regional home building boost grant, the commissioner must give the applicant written notice of the decision.
- (2) If the decision is to refuse an application for a regional home building boost grant, or to vary or reverse an earlier decision on an application for a regional home building boost grant, the notice must state the following—
 - (a) the reasons for the decision;
 - (b) that the person may, within 60 days after receiving the notice, object to the decision;
 - (c) how to object.

Note—

See part 5.

25N Investigations and enforcement

- (1) The commissioner may carry out an investigation (an *authorised investigation*) to decide—
 - (a) whether an application under this Act for a regional home building boost grant has been properly made; or
 - (b) whether an objection to a decision made under this Act in relation to a regional home building boost grant should be upheld; or
 - (c) whether an applicant for a regional home building boost grant to whom the grant has been paid was eligible for the grant under the RHBBG direction; or

[s 4J]

- (d) whether a condition on which a regional home building boost grant has been paid has been complied with; or
 - (e) another matter reasonably related to the administration or enforcement of this Act in relation to a regional home building boost grant.
- (2) Part 4 applies in relation to the investigation and enforcement of a matter relating to a regional home building boost grant as if—
- (a) a reference to a first home owner grant included a reference to a regional home building boost grant; and
 - (b) a reference to an applicant or former applicant included a reference to an applicant or former applicant for a regional home building boost grant; and
 - (c) a reference to an application included a reference to an application for a regional home building boost grant; and
 - (d) a reference to a home included a reference to a home within the meaning of the RHBBG direction; and
 - (e) a reference in section 51A(1)(b) to a contravention of a section included a contravention of section 25L(3).

Part 3B Home builder grants

Division 1 Preliminary

250 Application of part

This part applies in relation to home builder

grants.

25P Commissioner's functions and powers

- (1) The commissioner is responsible for administering the home builder direction.
- (2) The commissioner has the power to do all things necessary or convenient to be done for performing the commissioner's function under subsection (1).

Division 2 Entitlement to grant

25Q Application for grant and when grant is payable

- (1) A person who is eligible to apply for a home builder grant under the home builder direction may apply for the grant.
- (2) An application for a home builder grant must comply with the home builder direction.
- (3) An applicant for a home builder grant is entitled to be paid the grant if—
 - (a) the applicant or, for a joint application, each of the applicants, complies with the eligibility criteria for the grant under the home builder direction; and
 - (b) the transaction for which the grant is sought is an eligible home builder transaction; and
 - (c) the relevant requirement in relation to the eligible home builder transaction has been met.

Note—

See also section 25R(2).

- (4) Only 1 home builder grant is payable for the same

[s 4J]

eligible home builder transaction.

(5) In this section—

relevant requirement, in relation to an eligible home builder transaction, means—

- (a) if the transaction is a contract for the purchase of a new home within the meaning of the home builder direction—the contract has been completed within the meaning of the home builder direction; or
- (b) if the transaction is a comprehensive home building contract within the meaning of the home builder direction—the foundations have been laid and the first progress payment has been paid to the builder under the contract; or
- (c) if the transaction is a contract for a substantial renovation within the meaning of the home builder direction—construction under the contract has commenced and at least \$150,000 of the contract price has been paid to the builder under the contract.

Division 3 Decision on application

25R Commissioner to decide applications

- (1) The commissioner must authorise the payment of a home builder grant if the commissioner is satisfied the grant is payable on an application for the grant.
- (2) Also, if the home builder direction provides for the commissioner to authorise the payment of a home builder grant in anticipation of the applicant for the grant complying with particular stated requirements, the commissioner may authorise the payment as provided for by the direction.

25S Amount of grant

The amount of a home builder grant is \$25,000.

25T Payment of grant

A home builder grant authorised by the commissioner must be paid—

- (a) to the applicant for the grant; and
- (b) in the way stated in the home builder direction.

25U Conditions

- (1) The payment of a home builder grant is subject to—
 - (a) the conditions stated in the home builder direction; and
 - (b) any other conditions imposed by the commissioner.
- (2) Without limiting subsection (1), a condition may require a person on whose application the grant was made to—
 - (a) give notice of non-compliance with a condition within the period stated in the condition; and
 - (b) repay the amount of the grant within the period stated in the condition for repaying the amount.
- (3) A person must not, without reasonable excuse, fail to comply with a condition mentioned in subsection (1) or (2).

Maximum penalty—40 penalty units.

[s 4J]

25V Notice of decision

- (1) If the commissioner decides an application for a home builder grant, or decides to vary or reverse an earlier decision on an application for a home builder grant, the commissioner must give the applicant written notice of the decision.
- (2) If the decision is to refuse an application for a home builder grant, or to vary or reverse an earlier decision on an application for a home builder grant, the notice must state the following—
 - (a) the reasons for the decision;
 - (b) that the person may, within 60 days after receiving the notice, object to the decision;
 - (c) how to object.

Note—

See part 5.

25W Investigations and enforcement

- (1) The commissioner may carry out an investigation (an *authorised investigation*) to decide—
 - (a) whether an application under this Act for a home builder grant has been properly made; or
 - (b) whether an objection to a decision made under this Act in relation to a home builder grant should be upheld; or
 - (c) whether an applicant for a home builder grant to whom the grant has been paid was eligible for the grant under the home builder direction; or
 - (d) whether a condition on which a home builder grant has been paid has been complied with; or

- (e) another matter reasonably related to the administration or enforcement of this Act in relation to a home builder grant.
- (2) Part 4, other than section 49, applies in relation to the investigation and enforcement of a matter relating to a home builder grant as if—
- (a) a reference to a first home owner grant included a reference to a home builder grant; and
 - (b) a reference to an applicant or former applicant included a reference to an applicant or former applicant for a home builder grant; and
 - (c) a reference to an application included a reference to an application for a home builder grant; and
 - (d) a reference to a home included a reference to a home within the meaning of the home builder direction; and
 - (e) a reference in section 51A(1)(b) to a contravention of a section included a contravention of section 25U(3).

4K Amendment of s 27 (Limitation of authorised officer's powers)

Section 27—

insert—

- (4) An authorised officer who is an officer or employee of an authority responsible for the administration of a corresponding law may exercise the powers of an authorised officer under this Act only in relation to a first home owner grant.

[s 4L]

4L Amendment of s 31 (Commissioner may carry out investigations under corresponding laws)

Section 31, after ‘investigation’—

insert—

, to the extent it relates to a first home owner grant,

4M Amendment of s 56 (Lodging objection)

Section 56(1)—

omit, insert—

(1) This section applies to an applicant or former applicant for a first home owner grant, regional home building boost grant or home builder grant who is dissatisfied with a decision of the commissioner—

(a) on the applicant’s or former applicant’s application for the grant; or

(b) to require payment of an amount under section 47 in relation to the grant.

(1A) The applicant or former applicant may lodge a written objection for the decision with the commissioner.

4N Amendment of s 65 (Delegations)

Section 65(2), after ‘part 4’—

insert—

in relation to a first home owner grant

4O Amendment of s 67 (Protection from liability)

Section 67(1), after ‘this Act’—

insert—

, the RHBBG direction or the home builder direction

4P Amendment of s 68 (Offence to disclose confidential information)

- (1) Section 68(1)(a), after ‘this Act’—

insert—

, the RHBBG direction or the home builder direction

- (2) Section 68(3)(c)(i), after ‘this Act’—

insert—

, the RHBBG direction, the home builder direction

- (3) Section 68(3)—

insert—

(e) to the extent required to comply with the agreement between the Commonwealth and the State called ‘National Partnership on HomeBuilder’.

- (4) Section 68(4), after ‘administering this Act’—

insert—

, the RHBBG direction or the home builder direction

- (5) Section 68(6), after ‘of a law’—

insert—

, the RHBBG direction or the home builder direction

- (6) Section 68(7), definition *confidential information*—

omit, insert—

confidential information means information held by the commissioner, including information given

[s 4Q]

on an application under this Act, that relates to a particular application for a first home owner grant, regional home building boost grant or home builder grant.

4Q Amendment of s 69A (Disqualifying arrangements)

Section 69A, heading, after ‘arrangements’—

insert—

for first home owner grants

4R Amendment of s 69B (Valuation or evidence of value of property)

(1) Section 69B(1), after ‘eligible transaction’—

insert—

, eligible RHBBG transaction or eligible home builder transaction

(2) Section 69B(4), definition *property*—

omit, insert—

property means—

(a) in relation to a first home owner grant—

(i) a home; or

(ii) land; or

(iii) a relevant interest in land; or

(b) in relation to a regional home building boost grant—

(i) a home within the meaning of the RHBBG direction; or

(ii) land; or

(iii) an estate in fee simple in land; or

(c) in relation to a home builder grant—

-
- (i) a home within the meaning of the home builder direction; or
 - (ii) land; or
 - (iii) an estate in fee simple in land.
- (3) Section 69B, definition *relevant person*, after ‘grant’—
insert—
 , regional home building boost grant or home builder grant

4S Insertion of new pt 13

After section 82—

insert—

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

**83 Application of Act for pre-commencement
applications and relevant decisions**

- (1) This Act applies in relation to a pre-commencement application or relevant decision as if it were an application or decision made under this Act.
- (2) However, if it is an offence for a person to contravene a provision of this Act, the provision applies in relation to a pre-commencement application or relevant decision, or the grant to which the application or decision relates, only if the act or omission constituting the offence occurs wholly after the commencement.
- (3) For section 56(3), an objection to a relevant decision made before the commencement must be lodged within 60 days after the commencement.

[s 4S]

(4) In this section—

pre-commencement application means an application for a grant made under the RHBBG direction or home builder direction before the commencement.

relevant decision means a decision by the commissioner on a pre-commencement application for a regional home building boost grant or home builder grant, whether the decision is made before or after the commencement.

84 Protection from liability for particular officials

(1) An official is not civilly liable for an act done, or omission made, honestly and without negligence under the RHBBG direction or home builder direction before the commencement.

(2) In this section—

official means—

- (a) the commissioner; or
- (b) an officer or employee of the department to whom the commissioner has delegated powers under the RHBBG direction or home builder direction.

85 Application of s 68 to particular information

Section 68 applies to information held by the commissioner, whether the information was given before or after the commencement.

86 References to First Home Owner Grant Act 2000

A reference in a document to the *First Home Owner Grant Act 2000* may, if the context permits, be taken to be a reference to this Act.

4T Amendment of schedule (Dictionary)

- (1) Schedule, definition *authorised investigation*—
omit.
- (2) Schedule—
insert—

authorised investigation means—

- (a) for a first home owner grant—an investigation to decide—
- (i) whether an application under this Act or a corresponding law for a first home owner grant has been properly made; or
 - (ii) whether an objection to a decision made under this Act or a corresponding law should be upheld; or
 - (iii) whether an applicant to whom, or for whose benefit, a first home owner grant has been paid under this Act or a corresponding law was eligible for the grant; or
 - (iv) whether a condition on which a first home owner grant has been paid under this Act or a corresponding law has been complied with; or
 - (v) another matter reasonably related to the administration or enforcement of this Act or a corresponding law; or
- (b) for a regional home building boost grant—an investigation mentioned in section 25N(1); or
- (c) for a home builder grant—an investigation mentioned in section 25W(1).

eligible home builder transaction means an

[s 5]

eligible transaction within the meaning of the home builder direction.

eligible RHBBG transaction means an eligible transaction within the meaning of the RHBBG direction.

home builder direction means the administrative direction called ‘Australian Government HomeBuilder Grant—Queensland’ made by the Minister and published on the department’s website.

home builder grant means a grant payable under part 3B.

regional home building boost grant means a grant payable under part 3A.

RHBBG direction means the administrative direction called ‘Regional home building boost grant’ made by the Minister and published on the department’s website.

- (3) Schedule, definition *corresponding law*, after ‘this Act’—
insert—

to the extent it relates to a first home owner grant

Part 3 **Amendment of Judicial Review Act 1991**

5 **Act amended**

This part amends the *Judicial Review Act 1991*.

6 **Amendment of s 3 (Definitions)**

Section 3—

insert—

royalty see the *Taxation Administration Act 2001*, schedule 2.

7 Amendment of sch 2 (Decisions for which reasons need not be given)

(1) Schedule 2, section 15, after ‘impost,’—

insert—

or of royalty,

(2) Schedule 2, section 16, after ‘impost’—

insert—

, or of royalty,

Part 4 Amendment of Mineral Resources Act 1989

8 Act amended

This part amends the *Mineral Resources Act 1989*.

9 Omission of ch 11, pt 1, hdg (Payment of royalty)

Chapter 11, part 1, heading—

omit.

10 Insertion of new s 319

Before section 320—

insert—

319 Relationship of chapter with Taxation Administration Act 2001

(1) This chapter does not contain all the provisions about royalty payable under this Act.

[s 11]

- (2) The *Taxation Administration Act 2001* contains provisions dealing with, among other things, the following—
- (a) assessments of royalty;
 - (b) payments and refunds of royalty;
 - (c) imposition of interest and penalties;
 - (d) objections to particular decisions relating to royalty, and appeals against, or reviews of, decisions on the objections;
 - (e) record keeping obligations;
 - (f) investigative powers, offences, legal proceedings and evidentiary matters;
 - (g) service of documents.

Note—

Under the *Taxation Administration Act 2001*, section 3, that Act and the provisions of this Act that are a revenue law must be read together as if they together formed a single Act.

11 Amendment of s 320 (Royalty return and payment)

- (1) Section 320(8), ‘Minister may in the Minister’s discretion’—
omit, insert—
- revenue commissioner may, in the revenue commissioner’s discretion,
- (2) Section 320—
insert—
- (9) Also, a regulation may provide that, for the purpose of calculating royalty payable under this chapter, the mining of minerals under 1 or more authorities is, in stated circumstances, taken to be 1 mining operation.

12 Amendment of s 321A (Regulation may impose civil penalties)

Section 321A—

insert—

- (4) The regulation may include provision for the revenue commissioner to remit the whole or part of the civil penalty.
- (5) For the *Taxation Administration Act 2001*, section 59, a civil penalty is declared to be a penalty tax.

13 Amendment of s 324 (Utilisation of security deposit towards royalty payments)

- (1) Section 324(1), ‘(as determined by the Minister pursuant to section 320(8))’—

omit.

- (2) Section 324(1), ‘Minister or, as the case may be, the chief executive’—

omit, insert—

revenue commissioner

14 Amendment and relocation of s 327A (Minister may require royalty estimate)

- (1) Section 327A, heading, ‘Minister’—

omit, insert—

Revenue commissioner

- (2) Section 327A(1), ‘Minister’—

omit, insert—

revenue commissioner

- (3) Section 327A—

relocate to after section 325.

[s 15]

15 Omission of ch 11, pts 2–4

Chapter 11, parts 2 to 4—

omit.

16 Amendment of s 386O (Place or way for making applications, giving, filing, forwarding or lodging documents or making submissions)

Section 386O(1A), ‘chapter 11, part 3, division 9’—

omit, insert—

the *Taxation Administration Act 2001*, part 11,
division 2

17 Amendment of s 398 (Delegation by Minister and chief executive)

Section 398—

insert—

Note—

The *Taxation Administration Act 2001*, section 10 provides for the delegation of the revenue commissioner’s powers under a tax law, which includes particular provisions of this Act.

18 Amendment of s 412 (Offences and recovery of penalties etc.)

(1) Section 412—

insert—

(2A) The *Taxation Administration Act 2001*, section 45 provides for the payment and recovery of royalty and related amounts payable to the State under this Act.

(2B) If a person (the *payer*) does not pay an amount of royalty payable by the payer to another person (the *payee*) under section 320(3)(b), the payee

may recover from the payer the unpaid amount as a debt.

- (2) Section 412(3), ‘moneys’—

omit, insert—

other amounts

- (3) Section 412(2A) to (3)—

renumber as section 412(3) to (5).

19 Amendment of s 412A (Liability of executive officer—particular offences committed by company)

Section 412A(5), definition *executive liability provision*, from ‘• section 326D(1)’ to ‘• section 334C(1)’—

omit.

20 Amendment of s 412B (Executive officer may be taken to have committed offence)

- (1) Section 412B(4)—

omit.

- (2) Section 412B(5)—

renumber as section 412B(4).

21 Amendment of s 416A (Approval of forms)

- (1) Section 416A(1)—

omit, insert—

(1) The chief executive may approve forms for use under a provision of this Act other than a royalty provision.

(1A) The revenue commissioner may approve forms for use under a royalty provision.

- (2) Section 416A—

[s 22]

insert—

(3) In this section—

royalty provision means a provision of this Act that is a revenue law under the *Taxation Administration Act 2001*.

(3) Section 416A(1A) to (3)—

renumber as section 416A(2) to (4).

22 Amendment of s 417 (Regulation-making power)

Section 417(2)—

insert—

(ma) a matter for which, under the *Taxation Administration Act 2001*, a regulation under this Act may make provision;

23 Insertion of new ch 15, pt 20

Chapter 15—

insert—

Part 20 Transitional provisions for Royalty Legislation Amendment Act 2020

885 Definitions for part

In this part—

amending Act means the *Royalty Legislation Amendment Act 2020*.

former, for a provision, means the provision as in force from time to time before the commencement.

post-commencement liability means a liability

for royalty, or tax under the *Taxation Administration Act 2001* relating to royalty, other than a pre-commencement liability.

pre-commencement liability means a liability for a royalty-related amount arising before the commencement.

886 Application of Taxation Administration Act 2001 to liability for royalty-related amounts

The *Taxation Administration Act 2001* applies in relation to a liability for royalty or a royalty-related amount, whether arising before or after the commencement, except to the extent provided in this part.

887 This Act as revenue law for Taxation Administration Act 2001

- (1) This section provides for how the *Taxation Administration Act 2001* applies to this Act, in relation to particular liabilities, acts and omissions, to the extent this Act is a revenue law under the *Taxation Administration Act 2001*.

Note—

See the *Taxation Administration Act 2001*, section 6(6) and (7).

- (2) The following provisions of the *Taxation Administration Act 2001* do not apply in relation to a pre-commencement liability—
- (a) part 3;
 - (b) sections 30 to 33;
 - (c) part 5, divisions 1 and 2;
 - (d) section 132.
- (3) To remove any doubt, it is declared that the *Taxation Administration Act 2001* applies in

[s 23]

relation to an act or omission after the commencement even if the act or omission relates to a pre-commencement liability.

Example—

After the commencement on 1 October 2020, during an audit relating to the annual royalty return period from 1 July 2019 to 30 June 2020, a royalty payer failed to provide information as required under a notice given under the *Taxation Administration Act 2001*, section 87. The failure to comply with the requirement is an omission after the commencement, even though it relates to a pre-commencement liability.

- (4) However, the *Taxation Administration Act 2001*, section 132 does not apply to an act or omission after the commencement relating to a pre-commencement liability.
- (5) For the purpose of applying the *Taxation Administration Act 2001*, part 4 in relation to a pre-commencement liability or an act or omission after the commencement relating to a pre-commencement liability—
 - (a) a reference in the *Taxation Administration Act 2001*, section 41 or 42 to an assessment liability includes a pre-commencement liability; and
 - (b) a reference in the *Taxation Administration Act 2001*, section 42 to primary tax does not include an amount under a former provision of this Act that is a royalty penalty amount, unpaid royalty interest, civil penalty or fee prescribed by regulation that must accompany a royalty return; and
 - (c) a reference in the *Taxation Administration Act 2001*, section 29 to an amount payable under a tax law includes a royalty-related amount under a former provision of this Act; and

- (d) a reference in the *Taxation Administration Act 2001*, section 37(1)(a) to a reassessment includes a reassessment, after the commencement, under a former provision of this Act; and
 - (e) a reference in the *Taxation Administration Act 2001*, section 37(1)(b) to a notice includes a notice given, after the commencement, under a former provision of this Act; and
 - (f) a reference in the *Taxation Administration Act 2001*, section 46 to a reassessment includes a reassessment, after the commencement, under a former provision of this Act; and
 - (g) a notice given before the commencement under former section 333J is taken to have been given under the *Taxation Administration Act 2001*, section 48; and
 - (h) a notice given before the commencement under former section 333L is taken to have been given under the *Taxation Administration Act 2001*, section 50.
- (6) A reference in the *Taxation Administration Act 2001*, section 131 to an assessment includes an assessment under former chapter 11.
 - (7) Subsection (3) applies subject to subsection (8).
 - (8) To the extent this Act applies to an act or omission after the commencement relating to a pre-commencement liability, the *Taxation Administration Act 2001*, section 136 applies subject to section 412 of this Act.
 - (9) If, under this section, a provision of the *Taxation Administration Act 2001* relating to a particular matter applies to this Act and a royalty provision of this Act relates to the same matter, this Act

[s 23]

does not apply to the matter.

(10) In this section—

royalty provision, of this Act, means a provision of this Act that is a revenue law under the *Taxation Administration Act 2001*.

888 References in Taxation Administration Act 2001

For the purpose of this part, unless the context otherwise requires—

- (a) a reference in the *Taxation Administration Act 2001* to a tax law includes former chapter 11; and
- (b) a reference in the *Taxation Administration Act 2001* to a tax law liability includes a liability for a royalty-related amount under a former provision of this Act; and
- (c) a reference in the *Taxation Administration Act 2001* to an assessment or reassessment includes an assessment or reassessment under a former provision of this Act; and
- (d) a reference in the *Taxation Administration Act 2001* to unpaid tax interest includes unpaid royalty interest under a former provision of this Act; and
- (e) a reference in the *Taxation Administration Act 2001* to penalty tax includes a royalty penalty amount under a former provision of this Act; and
- (f) a reference in the *Taxation Administration Act 2001* to a civil penalty includes a civil penalty under former chapter 11; and
- (g) a reference in the *Taxation Administration Act 2001* to a royalty fee includes a prescribed fee under a former provision of

this Act that was required to accompany a royalty return.

889 Application of Taxation Administration Act 2001, s 38 (Applying amounts to current and future tax liabilities)

An amount relating to a post-commencement liability may be applied under the *Taxation Administration Act 2001*, section 38 as payment for a pre-commencement liability.

890 Application of Taxation Administration Act 2001, s 138 (Second or subsequent offence)

- (1) For applying the *Taxation Administration Act 2001*, section 138 to this Act, the reference in subsection (1)(b) of that section to a further offence is a reference to an offence committed on or after the commencement.
- (2) If the *Taxation Administration Act 2001*, section 138(1)(a) applies for an offence against a former provision of this Act that was repealed by the amending Act, the reference in subsection (1)(b) of that section to a further offence against the provision includes a reference to an offence against a provision of this Act or the *Taxation Administration Act 2001* that corresponds to the former provision.

891 Application of ch 11, pt 3 (Royalty administration)

- (1) Former chapter 11, part 3 and provisions of this Act relating to that part apply to an assessment or reassessment of a pre-commencement liability.
- (2) The provisions mentioned in subsection (1) apply as if a reference in the provisions to the Minister were a reference to the revenue commissioner.

892 Proceedings for particular offences

- (1) This section applies in relation to an offence against former section 412A, committed by a person before the commencement, that related to an offence against former section 326D(1), 333B(1), 333C(1), 333D(1) or 334C(1).
- (2) Without limiting the *Acts Interpretation Act 1954*, section 20, a proceeding for the offence may be continued or started, and the person may be convicted of and punished for the offence, as if the amending Act had not commenced.
- (3) Subsection (2) applies despite the Criminal Code, section 11.

893 Revenue commissioner may do particular things

For the purpose of this part, the revenue commissioner may do anything the Minister could do under a former provision of this Act before the commencement.

894 Delegations

- (1) This section applies if—
 - (a) immediately before the commencement, a delegation of a function or power from the Minister to a person was in force under this Act; and
 - (b) under this Act or the *Taxation Administration Act 2001*, the revenue commissioner may delegate the function or power.
- (2) The delegation continues to have effect from the commencement as if it had been made by the revenue commissioner.

895 References to Minister

In an Act or document, a reference to the Minister in relation to former chapter 11, or a provision relating to former chapter 11, is, if the context permits, taken to be a reference to the revenue commissioner.

896 Royalty investigators

- (1) This section applies to a person who, immediately before the commencement, held an appointment as a royalty investigator.
- (2) The person continues as an investigator under the *Taxation Administration Act 2001* on the same terms of appointment that applied to the person immediately before the commencement.
- (3) The identity card held by the person under former section 333U is taken to be an identity card issued under the *Taxation Administration Act 2001*, section 82.

897 Application of former regulation provisions to particular matters

- (1) Former sections 63C, 65 and 70 of the *Mineral Resources Regulation 2013* apply in relation to a pre-commencement liability.
- (2) Former chapter 3, part 5, division 3, subdivision 3 of the *Mineral Resources Regulation 2013* applies in relation to—
 - (a) a gross value royalty decision made before the commencement; and
 - (b) an amendment of a gross value royalty decision made before the commencement; and

[s 24]

- (c) an application made under former section 67 of the regulation, but not decided, before the commencement.

898 Transitional regulation-making power

- (1) A regulation (a *transitional regulation*) may make provision of a saving or transitional nature about any matter—
 - (a) for which it is necessary to make provision to allow or facilitate the doing of anything to achieve the transition from the former provisions of this Act and the *Mineral Resources Regulation 2013* to the provisions of this Act, the regulation and the *Taxation Administration Act 2001* as in force from the commencement; and
 - (b) for which this Act or a regulation does not make provision or sufficient provision.
- (2) A transitional regulation may have retrospective operation to a day that is not earlier than the day this section commences.
- (3) A transitional regulation must declare it is a transitional regulation.
- (4) This section and any transitional regulation expire 2 years after this section commences.

24 Amendment of sch 2 (Dictionary)

- (1) Schedule 2, definitions *administrator, assessment, assessment notice, confidential information, default assessment, garnishee, garnishee amount, garnishee notice, liable person, original assessment, public official, reassessment, royalty investigator, royalty penalty amount, royalty provision, royalty-related amount* and *unpaid royalty interest*—
omit.

[s 28]

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

28 Insertion of new s 33A

After section 33—

insert—

33A Lodgement with revenue commissioner

A royalty return must be lodged with the revenue commissioner.

29 Amendment of s 35 (Period to which a royalty return must relate)

(1) Section 35—

insert—

(2A) Also, at a person's request or with a person's agreement, the revenue commissioner may decide that, for a mining operation to which subsection (1)(b) applies, a royalty return required to be lodged by the person must relate to a calendar quarter.

(2) Section 35(3), after 'subsection (2)(a) or (b)'—

insert—

or (3)

(3) Section 35(3)(c), after ‘gives the person the notice’—
insert—

unless the person agrees otherwise

(4) Section 35(2A) to (4)—
renumber as section 35(3) to (5).

30 Amendment of s 36 (When royalty return must be lodged)

Section 36(5) to (7)—

omit.

31 Amendment of s 37 (Minister may require royalty return to be lodged on particular day)

(1) Section 37(1), ‘mentioned in section 36(2), (3) or (5)’—
omit, insert—

‘by which it must be lodged under section 36’.

(2) Section 37(3) and (4)—
omit.

32 Insertion of new s 37A

After section 37—

insert—

37A Fee for failing to lodge royalty return on time

- (1) If a person is required to lodge a royalty return and does not lodge the return by the day it is required to be lodged, the person must pay the prescribed fee.
- (2) For the *Taxation Administration Act 2001*, section 30(1)(d), the time by which the fee is payable is the day the assessment is made of the royalty

[s 33]

payable for the period to which the return relates.

- (3) The revenue commissioner may remit the whole or part of the fee.
- (4) The remission must be made by assessment under the *Taxation Administration Act 2001*.

33 Amendment of s 38 (No royalty return required in particular circumstances)

Section 38(2)—

omit, insert—

- (2) However, subsection (1) does not apply in relation to the lodgement of a royalty return by a person if—
 - (a) under section 35(2)(b) or (3), the revenue commissioner has decided a royalty return required under the Act to be lodged by the person must relate to a calendar quarter; or
 - (b) the revenue commissioner gives the person a notice requiring the person to lodge a royalty return for the return period.
- (3) The revenue commissioner may give a person a notice under subsection (2)(b) if the revenue commissioner considers that, for the protection of the public revenue, a royalty return should be lodged for the return period.

34 Amendment of s 38A (Returns required for coal seam gas)

- (1) Section 38A(4) and (6)—

omit.

- (2) Section 38A(7), ‘or an annual royalty return’—

omit.

-
- (3) Section 38A(5) and (7)—
renumber as section 38A(4) and (5).

35 Amendment of s 39 (When royalty payable—yearly return period)

Section 39, ‘The royalty payable’—
omit, insert—

Under the *Taxation Administration Act 2001*,
section 30(1), the royalty payable

36 Insertion of new s 39A

After section 39—
insert—

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

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

37 Amendment of s 40 (When and how royalty payable—quarterly return period)

- (1) Section 40(1), ‘section 41’—
omit, insert—

sections 39A and 41

- (2) Section 40(1)(c), before ‘instalment 3’—
insert—

under the *Taxation Administration Act 2001*,
section 30(1)(a),

[s 38]

- (3) Section 40(3), note—
omit.

38 Amendment of s 41 (Quarterly payment notice)

Section 41(1)—

omit, insert—

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

39 Amendment of s 42 (Working out monthly payments for quarterly return period generally)

- (1) Section 42(2)(a) and (b), ‘assessment under section 331A of the Act, and any reassessment under section 331B of the Act,’—

omit, insert—

assessment under the *Taxation Administration Act 2001*

- (2) Section 42, example, ‘Minister under section 331B of the Act’—

omit, insert—

revenue commissioner under the *Taxation Administration Act 2001*

40 Amendment of s 46 (Royalty payable)

- (1) Section 46, after ‘minerals’—

insert—

, other than coal seam gas,

(2) Section 46—

insert—

(2) The royalty payable under the Act for coal seam gas produced in a return period is the royalty rate stated in schedule 3, part 2, section 7.

41 Amendment of s 47 (Particular royalties payable on adjustment basis)

(1) Section 47(3), note—

omit.

(2) Section 47(4), ‘, in the way mentioned in the Act, section 332AA(2)’—

omit, insert—

under the *Taxation Administration Act 2001*, part 4, division 2

42 Amendment of s 48 (Royalty on stocks of mineral for mining operation that has ended)

(1) Section 48(1)(b), after ‘minerals’—

insert—

, other than coal seam gas,

(2) Section 48(1)(c), after ‘minerals’—

insert—

mentioned in paragraph (b)

(3) Section 48(3)—

omit.

(4) Section 48(4), ‘, other than coal seam gas,’—

omit.

[s 43]

43 Omission of s 53 (Value of coal seam gas)

Section 53—

omit.

44 Amendment of s 54 (Value of minerals other than coal seam gas)

(1) Section 54, heading, from ‘other’—

omit.

(2) Section 54(1), ‘other than coal seam gas’—

omit.

45 Amendment of ch 3, pt 5, hdg (Working out gross values of minerals other than coal seam gas)

Chapter 3, part 5, heading, from ‘other’—

omit.

46 Amendment of s 63 (Gross value royalty decisions)

(1) Section 63(5)(e), note—

omit, insert—

Note—

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

(2) Section 63(5)—

insert—

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

Note—

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

(3) Section 63—

insert—

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

47 Replacement of s 63C (Minister must reassess amount of royalty payable if particular expired gross value royalty decisions used)

Section 63C—

omit, insert—

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

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

[s 48]

of royalty payable by the holder for the mineral for the return period having regard to the new decision.

Note—

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

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

48 Amendment of s 64 (Obligation to notify incorrect gross value royalty decision)

- (1) Section 64(2), '60 days'—

omit, insert—

30 days

- (2) Section 64(2), penalty—

omit.

- (3) Section 64(2)—

insert—

Note—

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

49 Amendment of s 65 (Minister may amend gross value royalty decision)

Section 65(5) and (6)—

omit, insert—

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

[s 50]

misled, about the value of the mineral, including, for example, by giving, omitting or changing information or documents;

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

Note—

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

50 Amendment of s 66 (Notice of amendment)

- (1) Section 66(e), note—
omit, insert—

Note—

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

(2) Section 66—

insert—

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

Note—

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

51 Omission of ch 3, pt 5, div 3, sdiv 3 (Review of gross value royalty decisions)

Chapter 3, part 5, division 3, subdivision 3—

omit.

52 Replacement of s 70 (Minister must reassess amount of particular royalty payable)

Section 70—

omit, insert—

70 Revenue commissioner must reassess amount of particular royalty payable

(1) This section applies if—

- (a) a gross value royalty decision (the *unamended decision*), or an amendment under section 65 of a gross value royalty decision, applies for a mineral for an earlier return period; and
- (b) the revenue commissioner has made an assessment under the *Taxation Administration Act 2001* of the amount of royalty payable for the mineral by the holder

[s 52]

for the period without having regard to the unamended decision or the amendment.

- (2) The revenue commissioner must reassess, under the *Taxation Administration Act 2001*, part 3 division 3—
 - (a) for an unamended decision—the amount of royalty payable for the mineral by the holder for each earlier return period to which the unamended decision applies; or
 - (b) for an amendment of a gross value royalty decision—the amount of royalty payable for the mineral by the holder for each earlier return period to which the amendment applies.

Note—

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

- (3) For the *Taxation Administration Act 2001*, section 23(b)(ii), it is declared that the limitation period does not apply to—
 - (a) a reassessment required under subsection (2)(a) for a return period that decreases the holder's liability for royalty, if the holder applies for a gross value royalty decision under section 60 within 5 years of royalty becoming payable for the return period; or
 - (b) a reassessment required under subsection (2)(a) for a return period that increases the holder's liability for royalty, if the revenue commissioner gives notice under section 61(3), within 5 years of royalty becoming payable for the return period, informing the holder that the revenue commissioner proposes to make a gross value royalty decision; or

-
- (c) a reassessment required under subsection (2)(b).

53 Amendment of s 77 (Imposition—Act, s 321A)

- (1) Section 77(5)—

omit, insert—

- (5) Subsection (6) applies if, for royalty payable for the current return period, an assessment is made under the *Taxation Administration Act 2001*.

- (2) Section 77(6)(a), ‘or reassessment’—

omit.

- (3) Section 77—

insert—

- (7A) The remission must be made by assessment under the *Taxation Administration Act 2001*.

- (4) Section 77(7A) and (8)—

renumber as section 77(8) and (9).

54 Omission of ss 78 and 79

Sections 78 and 79—

omit.

55 Replacement of ss 80 and 81

Sections 80 and 81—

omit, insert—

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

- (1) For the *Taxation Administration Act 2001*, section 54(9), this section provides for working out the period for which unpaid tax interest accrues if—

[s 55]

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

lodgement day means the day a royalty return must be lodged for the quarterly return period, disregarding any extension given under the *Taxation Administration Act 2001*, section 151.

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

56 Omission of ch 3, pt 10 (Giving documents under royalty provisions)

Chapter 3, part 10—

omit.

57 Insertion of new ch 4, pt 13

Chapter 4—

insert—

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

115 Application of former s 64

(1) Former section 64(2) applies in relation to a holder becoming aware, before the commencement, that a decision was not, or was no longer, correct as mentioned in that section.

(2) In this section—

former section 64(2) means section 64(2) as in force immediately before the commencement.

58 Amendment of sch 5 (Fees)

Schedule 5, part 8—

omit, insert—

Part 8 Royalty returns

[s 59]

		\$
1	Failing to lodge a royalty return by the due day (section 37A)	203.25

59 Amendment of sch 6 (Dictionary)

(1) Schedule 6, definition *mining operation*—
omit.

(2) Schedule 6—
insert—

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

60 Amendment of various sections

(1) Each of the following provisions is amended by omitting ‘Minister’ and inserting ‘revenue commissioner’—

- section 35
- section 37, other than heading
- section 41(3)
- section 43
- section 44
- section 45, other than heading
- section 47
- section 48
- section 54
- section 56, definitions *earlier return period* and *gross value royalty decision*
- section 59

[s 62]

62 Amendment of s 83 (Application of annual refund amount or final refund amount)

(1) Section 83—

insert—

(3A) However subsections (2) and (3) do not prevent the commissioner from holding the amount for any period, or applying the amount for any purpose, at the employer's request or with the employer's consent.

(2) Section 83(6), 'For subsection (5)'—

omit, insert—

For subsection (6)

(3) Section 83(3A) to (6)—

renumber as section 83(4) to (7).

Part 7 Amendment of Petroleum Act 1923

63 Act amended

This part amends the *Petroleum Act 1923*.

64 Amendment of s 102 (Interest on amounts owing to the State under this Act)

Section 102(1), note—

omit.

Part 8 Amendment of Petroleum and Gas (Production and Safety) Act 2004

65 Act amended

This part amends the *Petroleum and Gas (Production and Safety) Act 2004*.

66 Amendment of s 487 (Operation and purpose of pt 1)

Section 487(2)(c)(ii)—

omit, insert—

(ii) unpaid civil penalty or penalty tax;

67 Amendment of s 588 (Interest on amounts owing to the State other than for petroleum royalty)

Section 588(1), note, ‘section 602’—

omit, insert—

the *Taxation Administration Act 2001*, section 54

68 Amendment of s 589 (Recovery of unpaid amounts)

(1) Section 589, before subsection (1)—

insert—

(1AA) The *Taxation Administration Act 2001*, section 45 provides for the payment and recovery of petroleum royalty and related amounts.

(2) Section 589(1), ‘an amount’—

omit, insert—

another amount

(3) Section 589(1AA) to (2)—

[s 69]

renumber as section 589(1) to (3).

69 Omission of ch 6, pt 1, hdg (Imposition of petroleum royalty)

Chapter 6, part 1, heading—

omit.

70 Insertion of new s 589A

Before section 590—

insert—

589A Relationship of chapter with Taxation Administration Act 2001

- (1) This chapter does not contain all the provisions about petroleum royalty payable under this Act.
- (2) The *Taxation Administration Act 2001* contains provisions dealing with, among other things, the following—
 - (a) assessments of petroleum royalty;
 - (b) payments and refunds of petroleum royalty;
 - (c) imposition of interest and penalties;
 - (d) objections to particular decisions relating to petroleum royalty, and appeals against, or reviews of, decisions on the objections;
 - (e) record keeping obligations;
 - (f) investigative powers, offences, legal proceedings and evidentiary matters;
 - (g) service of documents.

Note—

Under the *Taxation Administration Act 2001*, section 3, that Act and the provisions of this Act that are a revenue law must be read together as if they together formed a single Act.

71 Amendment of s 590 (Imposition of petroleum royalty on petroleum producers)

(1) Section 590(2)(b), ‘manner’—

omit, insert—

way

(2) Section 590—

insert—

(3A) A regulation may provide for a participant in a joint venture, or other arrangement, involving the production of petroleum to be taken to be a petroleum producer for a royalty provision.

(3) Section 590(3A) and (4)—

renumber as section 590(4) and (5).

72 Amendment of s 591 (General exemptions from petroleum royalty)

Section 591(1), ‘Minister’—

omit, insert—

revenue commissioner

73 Replacement of s 592 (Minister may decide measurement if not made or royalty information not given)

Section 592—

omit, insert—

592 Revenue commissioner may decide measurement or information required for royalty return

(1) This section applies if a measurement of, or information about, petroleum is required for a royalty return and either—

[s 74]

- (a) the measurement of, or information about, the petroleum is not given to the revenue commissioner; or
 - (b) the revenue commissioner is not satisfied about the accuracy or completeness of the measurement of, or information about, the petroleum given to the revenue commissioner.
- (2) The revenue commissioner may decide the measurement of, or information about, the petroleum.
 - (3) The decided measurement or information is taken to be the required measurement or information.
 - (4) The revenue commissioner must give the petroleum producer for whom the decided measurement or information applies notice of the decision.
 - (5) To remove any doubt, it is declared that this section does not relieve a person of an obligation to make a measurement of, or give information about, petroleum required for a royalty return.

592A Requirement to lodge royalty returns

- (1) A petroleum producer must lodge written returns about petroleum produced by the petroleum producer as required by regulation.
- (2) A return under subsection (1) is a *royalty return*.
- (3) Unless a regulation provides otherwise, a petroleum producer must lodge royalty returns whether or not petroleum has been produced during the royalty return period.

74 Omission of ch 6, pt 2, div 1 (Preliminary)

Chapter 6, part 2, division 1—

omit.

**75 Amendment, relocation and renumbering of s 599A
(Minister may require royalty estimate)**

- (1) Section 599A, heading, ‘Minister’—

omit, insert—

Revenue commissioner

- (2) Section 599A(1), ‘Minister’—

omit, insert—

revenue commissioner

- (3) Section 599A—

relocate to after section 592A and *renumber* as section 593.

**76 Amendment, relocation and renumbering of s 604A
(Regulation may impose civil penalties)**

- (1) Section 604A—

insert—

- (4) The regulation may include provision for the revenue commissioner to remit the whole or part of the civil penalty.

- (5) For the *Taxation Administration Act 2001*, section 59, a civil penalty is declared to be a penalty tax.

- (2) Section 604A—

relocate to after section 593 as renumbered by this Act and *renumber* as section 594.

77 Omission of ch 6, pts 2–5

Chapter 6, parts 2 to 5—

omit.

[s 78]

78 Amendment of s 813 (False or misleading documents or statements)

Section 813(6)—

omit.

79 Amendment of s 814 (Liability of executive officer—particular offences committed by corporation)

Section 814(5), definition *executive liability provision*, from ‘• section 604F(1)’ to ‘• section 617C(1)’—

omit.

80 Amendment of s 814A (Executive officer may be taken to have committed offence)

Section 814A(4)—

omit.

81 Amendment of s 851AA (Place or way for making applications or giving or lodging documents)

Section 851AA(4)(c), ‘chapter 6, part 2, division 6’—

omit, insert—

the *Taxation Administration Act 2001*, part 11,
division 2

82 Amendment of s 857 (Delegation by Minister, chief executive, CEO or chief inspector)

Section 857—

insert—

Note—

The *Taxation Administration Act 2001*, section 10 provides for the delegation of the revenue commissioner’s powers under a tax law, which includes particular provisions of this Act.

83 Amendment of s 858 (Approved forms)

(1) Section 858(1)—

omit, insert—

(1) The chief executive may approve forms for use under a provision of this Act other than a royalty provision.

(2) Section 858—

insert—

(2A) The revenue commissioner may approve forms for use under a royalty provision of this Act.

(3) Section 858(2A) and (3)—

renumber as section 858(3) and (4).

84 Amendment of s 859 (Regulation-making power)

(1) Section 859(2)(b)—

omit, insert—

(b) imposing a penalty for a contravention of a provision of a regulation, other than a royalty provision, of no more than 20 penalty units;

(ba) imposing a penalty for a contravention of a provision of a regulation that is a royalty provision of no more than 100 penalty units;

(2) Section 859(2)—

insert—

(f) a matter for which, under the *Taxation Administration Act 2001*, a regulation under this Act may make provision.

(3) Section 859(2)(ba) to (d)—

renumber as section 859(2)(c) to (e).

[s 85]

85 Insertion of new ch 15, pt 28

Chapter 15—

insert—

Part 28 Transitional provisions for Royalty Legislation Amendment Act 2020

1018 Definitions for part

In this part—

amending Act means the *Royalty Legislation Amendment Act 2020*.

former, for a provision, means the provision as in force from time to time before the commencement.

post-commencement liability means a liability for petroleum royalty, or tax under the *Taxation Administration Act 2001* relating to petroleum royalty, other than a pre-commencement liability.

pre-commencement liability means a liability for a royalty-related amount arising before the commencement.

1019 Application of Taxation Administration Act 2001 to liability for royalty-related amounts

The *Taxation Administration Act 2001* applies in relation to a liability for petroleum royalty or a royalty-related amount, whether arising before or after the commencement, except to the extent provided in this part.

1020 This Act as revenue law for Taxation Administration Act 2001

- (1) This section provides for how the *Taxation Administration Act 2001* applies to this Act, in relation to particular liabilities, acts and omissions, to the extent that this Act is a revenue law under the *Taxation Administration Act 2001*.

Note—

See the *Taxation Administration Act 2001*, section 6(8) and (9).

- (2) The following provisions of the *Taxation Administration Act 2001* do not apply in relation to a pre-commencement liability—
- (a) part 3;
 - (b) sections 30 to 33;
 - (c) part 5, divisions 1 and 2;
 - (d) section 132.
- (3) To remove any doubt, it is declared that the *Taxation Administration Act 2001* applies in relation to an act or omission after the commencement even if the act or omission relates to a pre-commencement liability.

Example—

After the commencement on 1 October 2020, during an audit relating to the annual royalty return period from 1 July 2019 to 30 June 2020, a petroleum royalty payer failed to provide information as required under a notice given under the *Taxation Administration Act 2001*, section 87. The failure to comply with the requirement is an omission after the commencement, even though it relates to a pre-commencement liability.

- (4) However, the *Taxation Administration Act 2001*, section 132 does not apply to an act or omission after the commencement relating to a pre-commencement liability.
- (5) For the purpose of applying the *Taxation*

[s 85]

Administration Act 2001, part 4 in relation to a pre-commencement liability or an act or omission after the commencement relating to a pre-commencement liability—

- (a) a reference in the *Taxation Administration Act 2001*, section 41 or 42 to an assessment liability includes a pre-commencement liability; and
- (b) a reference in the *Taxation Administration Act 2001*, section 42 to primary tax does not include an amount under a former provision of this Act that is a royalty penalty amount, unpaid royalty interest, civil penalty or fee prescribed by regulation that must accompany a royalty return; and
- (c) a reference in the *Taxation Administration Act 2001*, section 29 to an amount payable under a tax law includes a royalty-related amount under a former provision of this Act; and
- (d) a reference in the *Taxation Administration Act 2001*, section 37(1)(a) to a reassessment includes a reassessment, after the commencement, under a former provision of this Act; and
- (e) a reference in the *Taxation Administration Act 2001*, section 37(1)(b) to a notice includes a notice given, after the commencement, under a former provision of this Act; and
- (f) a reference in the *Taxation Administration Act 2001*, section 46 to a reassessment includes a reassessment, after the commencement, under a former provision of this Act; and
- (g) a notice given before the commencement under former section 604AB is taken to have

been given under the *Taxation Administration Act 2001*, section 48; and

- (h) a notice given before the commencement under former section 604AD is taken to have been given under the *Taxation Administration Act 2001*, section 50.
- (6) A reference in the *Taxation Administration Act 2001*, section 131 to an assessment includes an assessment under former chapter 6 and a determination within the meaning given under this Act as in force before 1 July 2014.
- (7) Subsection (3) applies subject to subsection (8).
- (8) To the extent this Act applies to an act or omission after the commencement relating to a pre-commencement liability, the *Taxation Administration Act 2001*, section 136 applies subject to section 837 of this Act.
- (9) If, under this section, a provision of the *Taxation Administration Act 2001* relating to a particular matter applies to this Act and a royalty provision of this Act relates to the same matter, this Act does not apply to the matter.

1021 References in Taxation Administration Act 2001

For the purpose of this part, unless the context otherwise requires—

- (a) a reference in the *Taxation Administration Act 2001* to a tax law includes former chapter 6; and
- (b) a reference in the *Taxation Administration Act 2001* to a tax law liability includes a liability for a royalty-related amount under a former provision of this Act; and

[s 85]

- (c) a reference in the *Taxation Administration Act 2001* to an assessment or reassessment includes an assessment or reassessment under a former provision of this Act; and
- (d) a reference in the *Taxation Administration Act 2001* to unpaid tax interest includes unpaid royalty interest under a former provision of this Act; and
- (e) a reference in the *Taxation Administration Act 2001* to penalty tax includes a royalty penalty amount under a former provision of this Act; and
- (f) a reference in the *Taxation Administration Act 2001* to a civil penalty includes a civil penalty under former chapter 6; and
- (g) a reference in the *Taxation Administration Act 2001* to a royalty fee includes a prescribed fee under a former provision of this Act that was required to accompany a royalty return.

1022 Application of Taxation Administration Act 2001, s 38 (Applying amounts to current and future tax liabilities)

An amount relating to a post-commencement liability may be applied under the *Taxation Administration Act 2001*, section 38 as payment for a pre-commencement liability.

1023 Application of Taxation Administration Act 2001, s 138 (Second or subsequent offence)

- (1) For applying the *Taxation Administration Act 2001*, section 138 to this Act, the reference in subsection (1)(b) of that section to a further offence is a reference to an offence committed on or after the commencement.

- (2) If the *Taxation Administration Act 2001*, section 138(1)(a) applies for an offence against a former provision of this Act that was repealed by the amending Act, the reference in subsection (1)(b) of that section to a further offence against the provision includes a reference to an offence against a provision of this Act or the *Taxation Administration Act 2001* that corresponds to the former provision.

1024 Application of former ch 6, pt 2 (Royalty administration)

- (1) Former chapter 6, part 2 and provisions of this Act relating to that part apply to an assessment or reassessment of a pre-commencement liability.
- (2) The provisions mentioned in subsection (1) apply as if a reference in the provisions to the Minister were a reference to the revenue commissioner.

1025 Application of particular provisions to reassessment

- (1) This section applies if, under this part, former section 599C applies to a reassessment of petroleum royalty.
- (2) Despite former section 599C(7), the revenue commissioner must make any assessment or reassessment for a royalty return period that is required under the *Taxation Administration Act 2001*, section 19 for a pre-commencement liability.

1026 Proceedings for particular offences

- (1) This section applies in relation to an offence against former section 814, committed by a person before the commencement, that related to an offence against former section 604F(1),

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605(1), 606(1), 607 or 617C(1).

- (2) Without limiting the *Acts Interpretation Act 1954*, section 20, a proceeding for the offence may be continued or started, and the person may be convicted of and punished for the offence, as if the amending Act had not commenced.
- (3) Subsection (2) applies despite the Criminal Code, section 11.

1027 Revenue commissioner may do particular things

For the purpose of this part, the revenue commissioner may do anything the Minister could do under the former provisions of this Act before the commencement.

1028 Delegations

- (1) This section applies if—
 - (a) immediately before the commencement, a delegation of a function or power from the Minister to a person was in force under this Act; and
 - (b) under this Act or the *Taxation Administration Act 2001*, the revenue commissioner may delegate the function or power.
- (2) The delegation continues to have effect from the commencement as if it had been made by the revenue commissioner.

1029 References to the Minister

In an Act or document, a reference to the Minister in relation to former chapter 6, or a provision relating to former chapter 6, is, if the context

permits, taken to be a reference to the revenue commissioner.

1030 Royalty investigators

- (1) This section applies to a person who, immediately before the commencement, held an appointment as a royalty investigator.
- (2) The person continues as an investigator under the *Taxation Administration Act 2001* on the same terms of appointment that applied to the person immediately before the commencement.
- (3) The identity card held by the person under former section 615 is taken to be an identity card issued under the *Taxation Administration Act 2001*, section 82.

1031 Annual return period starting on 1 July 2020 and ending on 30 June 2021 taken to end on 30 September 2020 for former ch 6

- (1) This section applies if a petroleum producer is required to lodge an annual royalty return, under former section 599(2), for an annual return period that starts on 1 July 2020 and ends on 30 June 2021.
- (2) For former chapter 6, the annual return period is taken to start on 1 July 2020 and end on 30 September 2020.

1032 Annual return period starting on 1 January 2020 and ending on 31 December 2020 taken to end on 30 September 2020 for former ch 6

- (1) This section applies if a petroleum producer is required to lodge an annual royalty return, under former section 599(2), for an annual return period that starts on 1 January 2020 and ends on 31

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December 2020.

- (2) For former chapter 6, the annual return period is taken to start on 1 January 2020 and end on 30 September 2020.

1033 Transitional regulation-making power

- (1) A regulation (a *transitional regulation*) may make provision of a saving or transitional nature about any matter—
 - (a) for which it is necessary to make provision to allow or facilitate the doing of anything to achieve the transition from the former provisions of this Act and the *Petroleum and Gas (Royalty) Regulation 2004* to the provisions of this Act, the regulation and the *Taxation Administration Act 2001* as in force from the commencement; and
 - (b) for which this Act or a regulation does not make provision or sufficient provision.
- (2) The matters mentioned in subsection (1) relating to the *Petroleum and Gas (Royalty) Regulation 2004* include—
 - (a) the time by which petroleum royalty must be paid; and
 - (b) the way in which petroleum royalty is calculated; and
 - (c) the rate at which petroleum royalty is payable.
- (3) A transitional regulation may have retrospective operation to a day that is not earlier than the day this section commences.
- (4) A transitional regulation must declare it is a transitional regulation.
- (5) This section and any transitional regulation expire

2 years after this section commences.

86 Amendment of sch 1 (Reviews and appeals)

Schedule 1, table 2, heading ‘Other decisions’ and entries for sections 592 and 604—

omit.

87 Amendment of sch 2 (Dictionary)

- (1) Schedule 2, definitions *administrator*, *annual return period*, *annual royalty return*, *approved auditor*, *assessment*, *assessment notice*, *confidential information*, *default assessment*, *garnishee*, *garnishee amount*, *garnishee notice*, *liable person*, *original assessment*, *public official*, *reassessment*, *royalty information*, *royalty investigator*, *royalty penalty amount*, *royalty provision*, *royalty-related amount*, *royalty return*, *royalty return period* and *unpaid royalty interest*—

omit.

- (2) Schedule 2—

insert—

penalty tax see the *Taxation Administration Act 2001*, section 58(1).

revenue commissioner means the commissioner under the *Taxation Administration Act 2001*.

royalty fee see the *Taxation Administration Act 2001*, schedule 2.

royalty provision, of this Act, means a provision of this Act that is a revenue law under the *Taxation Administration Act 2001*.

royalty-related amount means any of the following amounts—

- (a) an amount of petroleum royalty;

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- (b) a civil penalty under section 594 or other penalty tax;
- (c) a royalty fee under the *Taxation Administration Act 2001*;
- (d) unpaid tax interest under the *Taxation Administration Act 2001*.

royalty return see section 592A(2).

royalty return period means the period, prescribed by regulation, for which a royalty return is required to be lodged.

- (3) Schedule 2, definition *give*, ‘other than under a royalty provision,’—
omit.

Part 9 Amendment of Petroleum and Gas (Royalty) Regulation 2004

88 Regulation amended

This part amends the *Petroleum and Gas (Royalty) Regulation 2004*.

89 Amendment of s 3 (Dictionary)

Section 3, ‘schedule 12’—

omit, insert—

schedule 1

90 Replacement of ch 6, hdg (Fees and royalties)

Chapter 6, heading—

omit, insert—

Chapter 6 Petroleum royalty

-
- 91 Omission of ch 6, pt 2, hdg (Late fee and royalties etc.)**
Chapter 6, part 2, heading—
omit.
- 92 Omission of ch 6, pt 2, div 1 (Late fee)**
Chapter 6, part 2, division 1—
omit.
- 93 Omission of ch 6, pt 2, div 4, hdg (Petroleum royalty)**
Chapter 6, part 2, division 4, heading—
omit.
- 94 Omission of ch 6, pt 2, div 4, sdivs 1, 2, 2A, 3 and 5**
Chapter 6, part 2, division 4, subdivisions 1, 2, 2A, 3 and 5—
omit.
- 95 Amendment of ch 6, pt 2, div 4, sdiv 4B, hdg (Unpaid royalty interest)**
Chapter 6, part 2, division 4, subdivision 4B, heading,
'royalty'—
omit, insert—
tax
- 96 Renumbering of ch 6, pt 2, div 4, sdivs 4–4B**
Chapter 6, part 2, division 4, subdivisions 4 to 4B—
renumber as chapter 6, parts 8 to 10.
- 97 Insertion of new ch 6, pts 1–7**
Chapter 6—
-

insert—

Part 1 Preliminary

Division 1 Purpose

133 Purpose of chapter

This chapter prescribes—

- (a) for section 590(2)(a) of the Act, the time on or before which petroleum royalty must be paid; and
- (b) for section 590(2)(b) of the Act, the way in which petroleum royalty is calculated; and
- (c) for section 590(2)(c) of the Act, the rate at which petroleum royalty is payable.

Division 2 Interpretation

134 Definitions for chapter

- (1) In this chapter—

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

domestic gas see section 135.

gas means petroleum in a gaseous state at standard temperature and pressure.

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

independent buyer, in relation to a petroleum producer or a reseller for the producer, means a

person who is not a relevant entity for the producer.

liquid petroleum see section 138.

LNG means liquefied natural gas.

LNG project means an LNG project under a determination of the revenue commissioner under section 139.

LNG project buyer, in relation to a petroleum producer or a reseller for the producer, means a person who the producer or reseller knows is a member of an LNG project because—

- (a) the person has, under section 141(2), given the producer or the reseller a notice stating that the person is a member of the LNG project; or
- (b) the revenue commissioner has, under section 141(4), told the producer or the reseller that the person is a member of the LNG project.

member, of an LNG project, means a member of an LNG project under a determination of the revenue commissioner under section 139.

oil means petroleum in a liquid state.

project gas see section 137.

relevant entity, for a petroleum producer, means—

- (a) for a petroleum producer that is a corporation—
 - (i) an associated entity of the corporation within the meaning of the Corporations Act, section 50AAA; or
 - (ii) a related entity of the corporation within the meaning of the Corporations

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Act, section 9, definition *related entity*;
or

(iii) a related party of the corporation within the meaning of the Corporations Act, section 228; or

(b) for a petroleum producer who is an individual—a related person of the individual within the meaning of the *Duties Act 2001*, section 61, other than section 61(1)(d) of that Act.

reseller, for a petroleum producer, means a relevant entity for the producer that sells, or otherwise transfers ownership of, petroleum that is produced by the producer and owned by the reseller.

standard temperature and pressure means an absolute pressure of 101.325kPa at a temperature of 15°C.

supply gas see section 136.

(2) To remove any doubt, it is declared that, for this chapter, a reference to a petroleum producer includes a participant in a joint venture, or other arrangement, involving the production of petroleum who is taken to be a petroleum producer under section 590(4) of the Act.

135 What is *domestic gas*

- (1) Petroleum produced by a petroleum producer in a royalty return period is **domestic gas** if—
- (a) the petroleum is gas; and
 - (b) during the royalty return period, the petroleum is—
 - (i) sold or otherwise transferred, either directly by the producer or indirectly

by the producer through 1 or more resellers for the producer, to a person who is not an LNG project buyer; or

- (ii) flared, used or vented; or
- (iii) if the producer is not a member of an LNG project—stored by, or kept in the possession of, the producer or 1 or more resellers for the producer; and

(c) the petroleum is not supply gas.

(2) In this section—

use, petroleum, does not include convert the petroleum into LNG.

136 What is *supply gas*

Petroleum produced by a petroleum producer in a royalty return period is *supply gas* if—

- (a) the petroleum is gas; and
- (b) the petroleum is not produced by the producer as a member of an LNG project; and
- (c) during the royalty return period, the petroleum is sold or otherwise transferred, either directly by the producer or indirectly by the producer through 1 or more resellers for the producer, to a person who is an LNG project buyer.

137 What is *project gas*

Petroleum produced by a petroleum producer in a royalty return period is *project gas* if—

- (a) the petroleum is gas; and

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- (b) the petroleum is produced by the petroleum producer as a member of an LNG project; and
- (c) the petroleum is not domestic gas.

138 What is *liquid petroleum*

Petroleum produced by a petroleum producer in a royalty return period is *liquid petroleum* if the petroleum is oil.

Part 2 LNG projects

139 Revenue commissioner may make determination that petroleum venture is LNG project

- (1) This section applies if the revenue commissioner believes a petroleum venture exists between—
 - (a) 1 or more petroleum producers; and
 - (b) 1 or more other persons each of whom is a relevant entity for a petroleum producer mentioned in paragraph (a).
- (2) The revenue commissioner may make a determination that the petroleum venture is an LNG project.
- (3) If the revenue commissioner makes a determination under subsection (2), the revenue commissioner must also make a determination of who are the members of the LNG project.
- (4) The revenue commissioner must give each person who is a member of the LNG project notice of the determinations under subsections (2) and (3).
- (5) The notice must include the following information—

-
- (a) a description of the petroleum venture that constitutes the LNG project;
 - (b) the names of the members of the LNG project;
 - (c) the names of the petroleum producers who are members of the LNG project;
 - (d) the petroleum tenures under which petroleum is produced for the LNG project.
- (6) A determination under subsection (2) or (3) takes effect on the day stated in the notice.
- (7) The revenue commissioner may amend or revoke a determination made under subsection (2) or (3) by notice given to each person who is, or was before the amendment or revocation, a member of the LNG project.
- (8) An amendment or revocation under subsection (7) takes effect on the day stated in the notice.
- (9) For subsections (6) and (8), the day stated in the notice may be a day before the day on which the revenue commissioner makes, amends or revokes the determination.
- (10) In this section—
- petroleum venture* means a joint venture or other arrangement involving—
- (a) the production of gas for the purpose of converting the gas into LNG; and
 - (b) the processing, transportation, storage, conversion, sale or purchase of the gas or LNG mentioned in paragraph (a).

140 Revenue commissioner must reassess amount of royalty payable if particular determinations made

- (1) This section applies if the revenue

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commissioner—

- (a) has made, amended or revoked a determination under section 139 (each a *new decision*); and
 - (b) has made an assessment under the *Taxation Administration Act 2001* of the amount of petroleum royalty payable by a petroleum producer for a royalty return period without having regard to the new decision.
- (2) The revenue commissioner must reassess, under the *Taxation Administration Act 2001*, the amount of petroleum royalty payable by the petroleum producer for the royalty return period having regard to the new decision.

Note—

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

- (3) Subsection (4) applies if, on the reassessment, the petroleum producer is liable for penalty tax, unpaid tax interest or a civil penalty (each a *relevant liability*).
- (4) The revenue commissioner must remit the relevant liability to the extent it is payable only because of the operation of subsection (2).

141 Notification of status when petroleum producer, or reseller for producer, sells to member of LNG project

- (1) This section applies if a person—
 - (a) is a member of an LNG project; and
 - (b) purchases gas from a petroleum producer, or a reseller for the producer, who is not a member of the LNG project mentioned in paragraph (a).

- (2) The person must, as soon as reasonably practicable after the purchase, give the petroleum producer, or the reseller for the producer, a notice stating that the person is a member of the LNG project.

Maximum penalty—100 penalty units.

- (3) However, subsection (2) does not apply if the person has already given the petroleum producer, or the reseller for the producer, a notice stating that the person is a member of the LNG project.
- (4) The revenue commissioner may tell the petroleum producer, or the reseller for the producer, that the person is a member of the LNG project.

142 Notification of revenue commissioner when persons involved in petroleum venture change

- (1) Subsection (2) applies if a person who is a member of an LNG project (the *departing member*) stops being involved in the petroleum venture that constitutes the LNG project.
- (2) Each petroleum producer who continues to be involved in the petroleum venture must, within 30 days after the departing member stops being involved in the venture, give the revenue commissioner a notice stating that the departing member has stopped being involved in the venture.

Maximum penalty—100 penalty units.

- (3) Subsection (4) applies if a person (the *new participant*) starts being involved in a petroleum venture that constitutes an LNG project.
- (4) Each petroleum producer, including the new participant if the new participant is a petroleum producer, who is involved in the petroleum venture must, within 30 days after the new

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participant starts being involved in the venture, give the revenue commissioner a notice stating that the new participant has started being involved in the venture.

Maximum penalty—100 penalty units.

- (5) A petroleum producer may give a notice under subsection (2) or (4) jointly with another petroleum producer.
- (6) The revenue commissioner must, after receiving a notice under subsection (2) or (4), make a decision about whether to amend or revoke—
 - (a) the determination of the LNG project; or
 - (b) the determination of the members of the LNG project.

Part 3 Royalty rates

Division 1 Preliminary

143 Definitions for part

In this part—

relevant period, for a royalty return period, means—

- (a) if the royalty return period is a calendar quarter—the 3-month period starting on the day that is 4 months immediately before the start of the royalty return period; or
- (b) if the royalty return period is a financial year—the 12-month period starting on the day that is 4 months immediately before the start of the royalty return period.

volume, of petroleum, means—

- (a) for domestic gas, supply gas, project gas, gas or LNG—the volume converted to gigajoules; or
- (b) for liquid petroleum or oil—the volume measured in barrels.

Division 2 Domestic gas

144 Definitions for division

In this division—

average sales price, for domestic gas for a petroleum producer for a royalty return period, see sections 146 and 147.

benchmark price, for domestic gas for a royalty return period, means the firm End of Day Wallumbilla Benchmark Price averaged over the period.

145 Petroleum royalty for domestic gas

If petroleum produced by a petroleum producer in a royalty return period is domestic gas, the producer must pay petroleum royalty for the period on the volume of domestic gas produced in the period at the following rate—

- (a) if the average sales price for domestic gas for the producer for the period is not more than \$3 per gigajoule—0.02 cents per gigajoule for each 1 cent per gigajoule more than \$0 per gigajoule;
- (b) if the average sales price for domestic gas for the producer for the period is more than \$3, but not more than \$8, per gigajoule—6 cents per gigajoule plus 0.08 cents per

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gigajoule for each 1 cent per gigajoule more than \$3 per gigajoule;

- (c) if the average sales price for domestic gas for the producer for the period is more than \$8 per gigajoule—46 cents per gigajoule plus 0.10 cents per gigajoule for each 1 cent per gigajoule more than \$8 per gigajoule.

146 What is the *average sales price* for domestic gas

- (1) The *average sales price* for domestic gas for a petroleum producer for a royalty return period is worked out using the following formula—

$$ASP = \frac{AR + DS}{AV + DV}$$

where—

ASP is the average sales price.

AR is the total revenue from all gas sold in the royalty return period, either directly by the producer or indirectly by the producer through 1 or more resellers for the producer, to a person who—

- (a) is not an LNG project buyer; and
(b) is an independent buyer.

AV is the total volume of all gas sold in the royalty return period, either directly by the producer or indirectly by the producer through 1 or more resellers for the producer, to a person who—

- (a) is not an LNG project buyer; and
(b) is an independent buyer.

DS is the deemed sales value of all gas sold in the royalty return period, either directly by the producer or indirectly by the producer through 1

or more resellers for the producer, to a person who—

- (a) is not an LNG project buyer; and
- (b) is not an independent buyer.

DV is the total volume of all gas sold in the royalty return period, either directly by the producer or indirectly by the producer through 1 or more resellers for the producer, to a person who—

- (a) is not an LNG project buyer; and
- (b) is not an independent buyer.

- (2) For subsection (1), the deemed sales value of all gas sold in the royalty return period, either directly by the producer or indirectly by the producer through 1 or more resellers for the producer, to a person who is not an LNG project buyer and is not an independent buyer is worked out using the following formula—

$$DS = BP \times DV$$

where—

DS is the deemed sales value.

BP is the benchmark price for domestic gas for the royalty return period.

DV is the total volume of all gas sold in the royalty return period, either directly by the producer or indirectly by the producer through 1 or more resellers for the producer, to a person who—

- (a) is not an LNG project buyer; and
- (b) is not an independent buyer.

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147 When average sales price is the benchmark price

- (1) This section applies in relation to domestic gas produced by a petroleum producer in a royalty return period if—
 - (a) an election made by the producer under subsection (3) is in effect; or
 - (b) the producer does not provide, for an assessment, the information required to work out, under section 146, the average sales price for domestic gas for the producer for the period; or
 - (c) no gas is sold in the period, either directly by the producer or indirectly by the producer through 1 or more resellers for the producer, to a person who—
 - (i) is not an LNG project buyer; and
 - (ii) is an independent buyer; or
 - (d) the revenue commissioner considers it is appropriate for the protection of the public revenue for subsection (2) to apply.
- (2) Despite section 146, the average sales price for domestic gas for the petroleum producer for the royalty return period is the benchmark price for domestic gas for the period.
- (3) A petroleum producer may make an election in a royalty return lodged by the producer for subsection (2) to apply.
- (4) An election made by a petroleum producer under subsection (3)—
 - (a) starts on the first day of the royalty return period for the royalty return in which the election is made; and

- (b) continues in effect for each royalty return period after the royalty return period mentioned in paragraph (a) unless the revenue commissioner ends the election under subsection (6).
- (5) A petroleum producer may apply to the revenue commissioner in the approved form to end an election made under subsection (3).
- (6) The revenue commissioner may decide to end the election only if the revenue commissioner considers ending the election is appropriate having regard to all of the circumstances, including, for example, the protection of the public revenue.
- (7) The revenue commissioner must give the petroleum producer notice of a decision under subsection (6).
- (8) The election ends on the day stated in the notice.
- (9) For subsection (8), the day stated in the notice may be a day before the day on which the petroleum producer made the application under subsection (5) to end the election.
- (10) In making a decision under subsection (1)(d), the revenue commissioner may have regard to any of the following matters—
 - (a) any arrangements existing between the petroleum producer, or 1 or more resellers for the producer, and a person who purchases domestic gas from the producer or reseller;
 - (b) the number of sales in the royalty return period of domestic gas produced by the petroleum producer;
 - (c) the volume of domestic gas produced by the petroleum producer in the royalty return period that is sold to an independent buyer;

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- (d) the volume of domestic gas produced by the petroleum producer in the royalty return period that is sold to a person other than an independent buyer;
 - (e) any other matter the revenue commissioner considers relevant.
- (11) The revenue commissioner must give a petroleum producer notice of a decision under subsection (1)(d).
- (12) The decision takes effect on the day stated in the notice.
- (13) For subsection (12), the day stated in the notice may be a day before the day on which the revenue commissioner makes the decision.

Division 3 Supply gas

148 Definitions for division

In this division—

average sales price, for supply gas for a petroleum producer for a royalty return period, see sections 148B and 148D.

benchmark price, for supply gas for a royalty return period, see section 148C.

148A Petroleum royalty for supply gas

If petroleum produced by a petroleum producer in a royalty return period is supply gas, the producer must pay petroleum royalty for the period on the volume of supply gas produced in the period at the following rate—

- (a) if the average sales price for supply gas for the producer for the period is not more than

\$3 per gigajoule—0.05 cents per gigajoule for each 1 cent per gigajoule more than \$0 per gigajoule;

- (b) if the average sales price for supply gas for the producer for the period is more than \$3, but not more than \$8, per gigajoule—15 cents per gigajoule plus 0.10 cents per gigajoule for each 1 cent per gigajoule more than \$3 per gigajoule;
- (c) if the average sales price for supply gas for the producer for the period is more than \$8 per gigajoule—65 cents per gigajoule plus 0.125 cents per gigajoule for each 1 cent per gigajoule more than \$8 per gigajoule.

148B What is the *average sales price* for supply gas

- (1) The *average sales price* for supply gas for a petroleum producer for a royalty return period is worked out using the following formula—

$$ASP = \frac{AR + DS}{AV + DV}$$

where—

ASP is the average sales price.

AR is the total revenue from all gas sold in the royalty return period, either directly by the producer or indirectly by the producer through 1 or more resellers for the producer, to a person who—

- (a) is an LNG project buyer; and
- (b) is an independent buyer.

AV is the total volume of all gas sold in the royalty return period, either directly by the producer or indirectly by the producer through 1 or more

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resellers for the producer, to a person who—

- (a) is an LNG project buyer; and
- (b) is an independent buyer.

DS is the deemed sales value of all gas sold in the royalty return period, either directly by the producer or indirectly by the producer through 1 or more resellers for the producer, to a person who—

- (a) is an LNG project buyer; and
- (b) is not an independent buyer.

DV is the total volume of all gas sold in the royalty return period, either directly by the producer or indirectly by the producer through 1 or more resellers for the producer, to a person who—

- (a) is an LNG project buyer; and
- (b) is not an independent buyer.

- (2) For subsection (1), the deemed sales value of all gas sold in the royalty return period, either directly by the petroleum producer or indirectly by the producer through 1 or more resellers for the producer, to a person who is an LNG project buyer and is not an independent buyer is worked out using the following formula—

$$DS = BP \times DV$$

where—

DS is the deemed sales value.

BP is the benchmark price for supply gas for the royalty return period.

DV is the total volume of all gas sold in the royalty return period, either directly by the

producer or indirectly by the producer through 1 or more resellers for the producer, to a person who—

- (a) is an LNG project buyer; and
- (b) is not an independent buyer.

148C What is the *benchmark price* for supply gas

The *benchmark price* for supply gas for a royalty return period is the price worked out using the following formula—

$$BP = SP \times 0.09 \text{ barrels per gigajoule}$$

where—

BP is the benchmark price for supply gas.

SP is the average, for the relevant period for the royalty return period, of the daily Europe Brent Spot Price FOB (Dollars per Barrel) converted into Australian dollars at the average hedge settlement rate for the royalty return period.

148D When average sales price is the benchmark price

- (1) This section applies in relation to supply gas produced by a petroleum producer in a royalty return period if—
 - (a) an election made by the producer under subsection (3) is in effect; or
 - (b) the producer does not provide, for an assessment, the information required to work out, under section 148B, the average sales price for supply gas for the producer for the period; or

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- (c) no gas is sold in the period, either directly by the producer or indirectly by the producer through 1 or more resellers for the producer, to a person who—
 - (i) is an LNG project buyer; and
 - (ii) is an independent buyer; or
 - (d) the revenue commissioner considers it is appropriate for the protection of the public revenue for subsection (2) to apply.
- (2) Despite section 148B, the average sales price for supply gas for the petroleum producer for the royalty return period is the benchmark price for supply gas for the period.
 - (3) A petroleum producer may make an election in a royalty return lodged by the producer for subsection (2) to apply.
 - (4) An election made by a petroleum producer under subsection (3)—
 - (a) starts on the first day of the royalty return period for the royalty return in which the election is made; and
 - (b) continues in effect for each royalty return period after the royalty return period mentioned in paragraph (a) unless the revenue commissioner ends the election under subsection (6).
 - (5) A petroleum producer may apply to the revenue commissioner in the approved form to end an election made under subsection (3).
 - (6) The revenue commissioner may decide to end the election only if the revenue commissioner considers ending the election is appropriate having regard to all of the circumstances, including, for example, the protection of the public revenue.

- (7) The revenue commissioner must give the petroleum producer notice of a decision under subsection (6).
- (8) The election ends on the day stated in the notice.
- (9) For subsection (8), the day stated in the notice may be a day before the day on which the petroleum producer made the application under subsection (5) to end the election.
- (10) In making a decision under subsection (1)(d), the revenue commissioner may have regard to any of the following matters—
 - (a) any arrangements existing between the petroleum producer, or 1 or more resellers for the producer, and a person who purchases supply gas from the producer or reseller;
 - (b) the number of sales in the royalty return period of supply gas produced by the petroleum producer;
 - (c) the volume of supply gas produced by the petroleum producer in the royalty return period that is sold to an independent buyer;
 - (d) the volume of supply gas produced by the petroleum producer in the royalty return period that is sold to a person other than an independent buyer;
 - (e) any other matter the revenue commissioner considers relevant.
- (11) The revenue commissioner must give a petroleum producer notice of a decision under subsection (1)(d).
- (12) The decision takes effect on the day stated in the notice.
- (13) For subsection (12), the day stated in the notice may be a day before the day on which the revenue

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commissioner makes the decision.

Division 4 Project gas

148E Definitions for division

In this division—

average sales price, for project gas for a petroleum producer for a royalty return period, see sections 148G and 148I.

benchmark price, for project gas for a royalty return period, see section 148H.

148F Petroleum royalty for project gas

If petroleum produced by a petroleum producer in a royalty return period is project gas, the producer must pay petroleum royalty for the period on the volume of project gas produced in the period at the following rate—

- (a) if the average sales price for project gas for the producer for the period is not more than \$9 per gigajoule—0.03 cents per gigajoule for each 1 cent per gigajoule more than \$0 per gigajoule;
- (b) if the average sales price for project gas for the producer for the period is more than \$9, but not more than \$14, per gigajoule—27 cents per gigajoule plus 0.09 cents per gigajoule for each 1 cent per gigajoule more than \$9 per gigajoule;
- (c) if the average sales price for project gas for the producer for the period is more than \$14 per gigajoule—72 cents per gigajoule plus 0.125 cents per gigajoule for each 1 cent per gigajoule more than \$14 per gigajoule.

148G What is the *average sales price* for project gas

- (1) The *average sales price* for project gas for a petroleum producer for a royalty return period is worked out using the following formula—

$$ASP = \frac{AR + DS}{AV + DV}$$

where—

ASP is the average sales price.

AR is the total revenue from all LNG sold in the royalty return period, by each member of the LNG project of which the producer is a member, to a person who is neither a member of the LNG project nor a relevant entity for a member of the LNG project.

AV is the total volume of all LNG sold in the royalty return period, by each member of the LNG project of which the producer is a member, to a person who is neither a member of the LNG project nor a relevant entity for a member of the LNG project.

DS is the deemed sales value of all LNG sold in the royalty return period, by each member of the LNG project of which the producer is a member, to a person who is either a member of the LNG project or a relevant entity for a member of the LNG project.

DV is the total volume of all LNG sold in the royalty return period, by each member of the LNG project of which the producer is a member, to a person who is either a member of the LNG project or a relevant entity for a member of the LNG project.

- (2) For subsection (1), the deemed sales value of all LNG sold in the period, by each member of the

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LNG project of which the petroleum producer is a member, to a person who is either a member of the LNG project or a relevant entity for a member of the LNG project is worked out using the following formula—

$$DS = BP \times DV$$

where—

DS is the deemed sales value.

BP is the benchmark price for project gas for the royalty return period.

DV is the total volume of all LNG sold in the royalty return period, by each member of the LNG project of which the producer is a member, to a person who is either a member of the LNG project or a relevant entity for a member of the LNG project.

148H What is the *benchmark price* for project gas

The *benchmark price* for project gas for a royalty return period is the price worked out using the following formula—

$$BP = SP \times 0.135 \text{ barrels per gigajoule}$$

where—

BP is the benchmark price for project gas.

SP is the average, for the relevant period for the royalty return period, of the daily Europe Brent Spot Price FOB (Dollars per Barrel) converted into Australian dollars at the average hedge settlement rate for the royalty return period.

148I When average sales price is the benchmark price

- (1) This section applies in relation to project gas produced by a petroleum producer in a royalty return period if—
 - (a) an election made by the producer under subsection (3) is in effect; or
 - (b) the producer does not provide, for an assessment, the information required to work out, under section 148G, the average sales price for project gas for the producer for the period; or
 - (c) no LNG is sold in the period, by a member of the LNG project of which the producer is a member, to a person who is neither a member of the LNG project nor a relevant entity for a member of the LNG project; or
 - (d) the revenue commissioner considers it is appropriate for the protection of the public revenue for subsection (2) to apply.
- (2) Despite section 148G, the average sales price for project gas for the petroleum producer for the royalty return period is the benchmark price for project gas for the period.
- (3) A petroleum producer may make an election in a royalty return lodged by the producer for subsection (2) to apply.
- (4) An election made by a petroleum producer under subsection (3)—
 - (a) starts on the first day of the royalty return period for the royalty return in which the election is made; and
 - (b) continues in effect for each royalty return period after the royalty return period mentioned in paragraph (a) unless the

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revenue commissioner ends the election under subsection (6).

- (5) A petroleum producer may apply to the revenue commissioner in the approved form to end an election made under subsection (3).
- (6) The revenue commissioner may decide to end the election only if the revenue commissioner considers ending the election is appropriate having regard to all of the circumstances, including, for example, the protection of the public revenue.
- (7) The revenue commissioner must give the petroleum producer notice of a decision under subsection (6).
- (8) The election ends on the day stated in the notice.
- (9) For subsection (8), the day stated in the notice may be a day before the day on which the petroleum producer made the application under subsection (5) to end the election.
- (10) In making a decision under subsection (1)(d), the revenue commissioner may have regard to any of the following matters—
 - (a) any arrangements existing between a member of the LNG project of which the petroleum producer is a member and a person who purchases LNG from a member of the LNG project;
 - (b) the number of sales of LNG in the royalty return period by all members of the LNG project of which the petroleum producer is a member;
 - (c) the volume of LNG sold in the royalty return period by all members of the LNG project of which the petroleum producer is a member to a person who is neither a

- member of the LNG project nor a relevant entity for a member of the LNG project;
- (d) the volume of LNG sold in the royalty return period by all members of the LNG project of which the petroleum producer is a member to a person who is a member of the LNG project or a relevant entity for a member of the LNG project;
 - (e) any other matter the revenue commissioner considers relevant.
- (11) The revenue commissioner must give a petroleum producer notice of a decision under subsection (1)(d).
 - (12) The decision takes effect on the day stated in the notice.
 - (13) For subsection (12), the day stated in the notice may be a day before the day on which the revenue commissioner makes the decision.

Division 5 Liquid petroleum

148J Definitions for division

In this division—

average sales price, for liquid petroleum for a petroleum producer for a royalty return period, see sections 148L and 148M.

benchmark price, for liquid petroleum for a royalty return period, is the average, for the royalty return period, of the daily Europe Brent Spot Price FOB (Dollars per Barrel) converted into Australian dollars at the average hedge settlement rate for the royalty return period.

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148K Petroleum royalty for liquid petroleum

If petroleum produced by a petroleum producer in a royalty return period is liquid petroleum, the producer must pay petroleum royalty for the period on the volume of liquid petroleum produced in the period at the following rate—

- (a) if the average sales price for liquid petroleum for the producer for the period is not more than \$50 per barrel—0.03 cents per barrel for each 1 cent per barrel more than \$0 per barrel;
- (b) if the average sales price for liquid petroleum for the producer for the period is more than \$50, but not more than \$100, per barrel—\$1.50 per barrel plus 0.115 cents per barrel for each 1 cent per barrel more than \$50 per barrel;
- (c) if the average sales price for liquid petroleum for the producer for the period is more than \$100 per barrel—\$7.25 per barrel plus 0.125 cents per barrel for each 1 cent per barrel more than \$100 per barrel.

148L What is the *average sales price* for liquid petroleum

- (1) The *average sales price* for liquid petroleum for a petroleum producer for a royalty return period is worked out using the following formula—

$$ASP = \frac{AR + DS}{AV + DV}$$

where—

ASP is the average sales price.

AR is the total revenue from all oil sold in the period, either directly by the producer or

indirectly by the producer through 1 or more resellers for the producer, to an independent buyer.

AV is the total volume of all oil sold in the period, either directly by the producer or indirectly by the producer through 1 or more resellers for the producer, to an independent buyer.

DS is the deemed sales value of all oil sold in the period, either directly by the producer or indirectly by the producer through 1 or more resellers for the producer, to a person other than an independent buyer.

DV is the total volume of all oil sold in the period, either directly by the producer or indirectly by the producer through 1 or more resellers for the producer, to a person other than an independent buyer.

- (2) For subsection (1), the deemed sales value of all oil sold in the royalty return period, either directly by the producer or indirectly by the producer through 1 or more resellers for the producer, to a person other than an independent buyer is worked out using the following formula—

$$DS = BP \times DV$$

where—

DS is the deemed sales value.

BP is the benchmark price for liquid petroleum for the royalty return period.

DV is the total volume of all oil sold in the royalty return period, either directly by the producer or indirectly by the producer through 1 or more resellers for the producer, to a person other than an independent buyer.

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148M When average sales price is the benchmark price

- (1) This section applies in relation to liquid petroleum produced by a petroleum producer in a royalty return period if—
 - (a) an election made by the producer under subsection (3) is in effect; or
 - (b) the producer does not provide, for an assessment, the information required to work out, under section 148L, the average sales price for liquid petroleum for the producer for the period; or
 - (c) no oil is sold in the period, either directly by the producer or indirectly by the producer through 1 or more resellers for the producer, to an independent buyer; or
 - (d) the revenue commissioner considers it is appropriate for the protection of the public revenue for subsection (2) to apply.
- (2) Despite section 148L, the average sales price for liquid petroleum for the petroleum producer for the royalty return period is the benchmark price for liquid petroleum for the period.
- (3) A petroleum producer may make an election in a royalty return lodged by the producer for subsection (2) to apply.
- (4) An election made by a petroleum producer under subsection (3)—
 - (a) starts on the first day of the royalty return period for the royalty return in which the election is made; and
 - (b) continues in effect for each royalty return period after the royalty return period mentioned in paragraph (a) unless the

revenue commissioner ends the election under subsection (6).

- (5) A petroleum producer may apply to the revenue commissioner in the approved form to end an election made under subsection (3).
- (6) The revenue commissioner may decide to end the election only if the revenue commissioner considers ending the election is appropriate having regard to all of the circumstances, including, for example, the protection of the public revenue.
- (7) The revenue commissioner must give the petroleum producer notice of a decision under subsection (6).
- (8) The election ends on the day stated in the notice.
- (9) For subsection (8), the day stated in the notice may be a day before the day on which the petroleum producer made the application under subsection (5) to end the election.
- (10) In making a decision under subsection (1)(d), the revenue commissioner may have regard to any of the following matters—
 - (a) any arrangements existing between the petroleum producer, or 1 or more resellers for the producer, and a person who purchases liquid petroleum from the producer or reseller;
 - (b) the number of sales in the royalty return period of liquid petroleum produced by the petroleum producer;
 - (c) the volume of liquid petroleum produced by the petroleum producer in the royalty return period that is sold to an independent buyer;
 - (d) the volume of liquid petroleum produced by the petroleum producer in the royalty return

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period that is sold to a person other than an independent buyer;

- (e) any other matter the revenue commissioner considers relevant.
- (11) The revenue commissioner must give a petroleum producer notice of a decision under subsection (1)(d).
- (12) The decision takes effect on the day stated in the notice.
- (13) For subsection (12), the day stated in the notice may be a day before the day on which the revenue commissioner makes the decision.

Part 4 Royalty returns

148N Purpose of part

For section 592A of the Act, this part prescribes the requirements for royalty returns lodged under the Act.

148O Lodgement with revenue commissioner

A royalty return must be lodged with the revenue commissioner.

148P Form of royalty returns

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

148Q Period to which royalty return must relate

- (1) A royalty return required under the Act to be lodged by a petroleum producer must relate to a period of—

- (a) if the petroleum producer holds a petroleum lease or a 1923 Act lease—a calendar quarter; or
 - (b) otherwise—a financial year.
- (2) However, if the revenue commissioner considers it appropriate having regard to the amount of the petroleum royalty likely to be payable by the petroleum producer, the revenue commissioner may decide that—
- (a) for a petroleum producer to whom subsection (1)(a) applies—a royalty return must relate to a financial year; or
 - (b) for a petroleum producer to whom subsection (1)(b) applies—a royalty return must relate to a calendar quarter.
- (3) A petroleum producer may ask the revenue commissioner to make a decision under subsection (2)(b).
- (4) If the revenue commissioner makes a decision under subsection (2)(a) or (b) or (3)—
- (a) the revenue commissioner must give notice of the decision to the petroleum producer required to lodge the return; and
 - (b) the notice must state the day on which the decision is to take effect; and
 - (c) for subsection (2)(b) or (3)—the day stated in the notice must not be earlier than the day the revenue commissioner gives the petroleum producer the notice unless the person agrees otherwise.
- (5) The decision takes effect on the day stated in the notice.

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148R When royalty return must be lodged

- (1) A royalty return required under the Act to be lodged by a petroleum producer that relates to a financial year must be lodged within 3 months after the day the year ends.
- (2) A royalty return required under the Act to be lodged by a petroleum producer that relates to a calendar quarter must be lodged on or before the last business day of the month after the day the quarter ends.
- (3) This section applies subject to section 148S.

148S Revenue commissioner may require royalty return to be lodged on particular day

- (1) This section applies if the revenue commissioner considers that, for the protection of the public revenue, a royalty return should be lodged on a day that is earlier than the day mentioned in section 148R(1) or (2).
- (2) The revenue commissioner may, by notice, require the petroleum producer required to lodge the royalty return to lodge it on a stated day that is at least 7 days after the day the revenue commissioner gives the petroleum producer the notice.

148T Fee for failing to lodge royalty return on time

- (1) If a petroleum producer is required to lodge a royalty return and does not lodge the return by the day it is required to be lodged, the petroleum producer must pay the prescribed fee.
- (2) The prescribed fee is \$203.25.
- (3) For the *Taxation Administration Act 2001*, section 30(1)(d), the time by which the prescribed fee is payable is the day the assessment is made of the

petroleum royalty payable for the period to which the return relates.

- (4) The revenue commissioner may remit the whole or part of the fee.
- (5) The remission must be made by assessment under the *Taxation Administration Act 2001*.

Part 5 Payment of petroleum royalty

148U When petroleum royalty payable—yearly return period

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

148V When petroleum royalty payable— return period that is calendar quarter

- (1) Subject to section 148W, the petroleum royalty payable by a petroleum producer under the Act for a royalty return period that is a calendar quarter is payable as follows—
 - (a) instalment 1 is payable on the last business day of the second month of the royalty return period;
 - (b) instalment 2 is payable on the last business day of the third month of the royalty return period;
 - (c) under the *Taxation Administration Act 2001*, section 30(1)(a), instalment 3 is payable on

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the day a royalty return must be lodged for the royalty return period.

- (2) A petroleum producer must lodge an approved form for a payment under subsection (1) when the payment is made.
- (3) In this section—

instalment 1, for a royalty return period that is a calendar quarter, means—

- (a) the amount payable by the petroleum producer for the first month of the royalty return period worked out under section 148X; or
- (b) if an election under section 148Z applies for the first month of the royalty return period—the amount payable by the petroleum producer for the first month worked out under section 148Z(5)(a).

instalment 2, for a royalty return period that is a calendar quarter, means—

- (a) the amount payable by the petroleum producer for the second month of the royalty return period worked out under section 148X; or
- (b) if an election under section 148Z applies for the second month of the royalty return period—the amount payable by the petroleum producer for the second month worked out under section 148Z(5)(b).

instalment 3, for a royalty return period that is a calendar quarter, means—

- (a) if the sum of instalment 1 and instalment 2 for the royalty return period is less than the petroleum royalty payable by the petroleum producer under the Act for the royalty return

period (the *total royalty*)—the amount of the total royalty less the sum; or

(b) otherwise—zero.

148W Quarterly payment notice

- (1) If the revenue commissioner considers it appropriate, the revenue commissioner may, by notice (a *quarterly payment notice*) given to a petroleum producer, state that the day petroleum royalty is payable by the petroleum producer for a royalty return period that is a calendar quarter is the day the royalty return must be lodged for the period instead of an earlier time under section 148V(1)(a) or (b).
- (2) A quarterly payment notice given to a petroleum producer must state the period for which the notice applies.
- (3) If the revenue commissioner considers it appropriate to do so, the revenue commissioner may, by notice, withdraw a quarterly payment notice.
- (4) A withdrawal under subsection (3) takes effect from the start of the next royalty return period after the end of the royalty return period in which the notice of the withdrawal is given.

148X Working out monthly payments for return period that is calendar quarter generally

- (1) This section provides, for section 148V(1), the amounts payable by a petroleum producer for the first and second months of a royalty return period (the *current royalty return period*).

Note—

See, however, section 148Z.

- (2) The amount payable by the petroleum producer

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for each of the first and second months of the current royalty return period is a third of the total amount of the petroleum royalty payable by the petroleum producer under the Act for the previous royalty return period—

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

Example—

The petroleum royalty paid for the previous royalty return period was \$90,000. A reassessment for the previous royalty return period was made by the revenue commissioner under the *Taxation Administration Act 2001* to increase the petroleum royalty payable for the previous royalty return period to \$120,000. The reassessment was made before the amount payable for the first month of the royalty return period is paid or becomes payable (whichever is the earlier). Accordingly, the amount payable under this section for the first month and second month of the royalty return period is \$40,000 (being a third of \$120,000).

148Y Working out monthly payments for return period that is calendar quarter in particular circumstances

- (1) This section applies if—
 - (a) an amount is payable by a petroleum producer under section 148X(2) for the first and second months of a royalty return period (the *current royalty return period*); and
 - (b) either—
 - (i) the petroleum producer did not lodge a royalty return for the previous royalty return period, as required under the Act; or
 - (ii) the previous royalty return period was not a calendar quarter.
- (2) For working out the amounts payable by the petroleum producer under section 148X(2)—
 - (a) the revenue commissioner may—
 - (i) if subsection (1)(b)(i) applies—estimate the total amount of petroleum royalty payable by the petroleum producer under the Act for the previous royalty return period; or
 - (ii) if subsection (1)(b)(ii) applies—adjust the amount of petroleum royalty payable by the petroleum producer under the Act for the previous royalty return period to estimate an amount representative of the petroleum royalty that would have been payable if the previous royalty return period were a calendar quarter; and
 - (b) the revenue commissioner must give the petroleum producer a notice stating the

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- amount (the *estimated amount*) estimated by the revenue commissioner under paragraph (a)(i) or (ii); and
- (c) the estimated amount is the total amount of petroleum royalty payable by the petroleum producer under the Act for the previous royalty return period.
- (3) In estimating an amount for subsection (2)(a)(i) or (ii), the revenue commissioner may have regard to—
- (a) any other royalty returns lodged by the petroleum producer; and
- (b) the volume of petroleum for which the petroleum royalty is payable; and
- (c) any other relevant matter.

148Z Election to change monthly payments for return period that is calendar quarter

- (1) This section applies if, at the relevant time—
- (a) a petroleum producer reasonably believes the amount of petroleum royalty payable by the producer under the Act for a royalty return period that is a calendar quarter (the *current royalty return period*) will be less than the petroleum royalty payable by the producer under the Act for the previous royalty return period; and
- (b) the revenue commissioner has not given the petroleum producer a notice under section 148ZA.
- (2) For subsection (1), the petroleum royalty payable by the petroleum producer under the Act for the previous royalty return period is the amount that, under section 148X or 148Y, is the petroleum royalty payable by the producer under the Act for

the previous royalty return period for section 148X(2).

- (3) The petroleum producer may elect to change the amount payable for the first or second months of the current royalty return period.
- (4) The election must—
 - (a) be in the approved form; and
 - (b) state the amount of petroleum royalty the petroleum producer reasonably believes will be payable by the petroleum producer under the Act for the current royalty return period; and
 - (c) unless the revenue commissioner, by notice given to the petroleum producer, approves another day for making the election—be lodged on or before—
 - (i) for an election for the first month of the current royalty return period—the last business day of the second month of the royalty return period; or
 - (ii) for an election for the second month of the current royalty return period—the last business day of the third month of the royalty return period.
- (5) Subject to subsection (6)—
 - (a) if the petroleum producer makes an election under subsection (3) for the first month of the current royalty return period, the amount payable for that month is a third of the amount mentioned in subsection (4)(b) for the election; or
 - (b) if the petroleum producer makes an election under subsection (3) for the second month of the current royalty return period, the amount payable for that month is a third of

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the amount mentioned in subsection (4)(b) for the election.

(6) The amount payable, as changed under subsection (3) for the first or second months of a royalty return period, may be more than the amount payable under subsection (5)(a) or (5)(b).

(7) In this section—

relevant time, for an election for the first month or the second month of a royalty return period, means when the amount payable for the month becomes payable under section 148V.

148ZA Revenue commissioner may give notice requiring petroleum royalty payable to be worked out under s 148X

(1) This section applies if—

(a) a petroleum producer has previously made an election under section 148Z(3); and

(b) the revenue commissioner considers the petroleum producer did not have a reasonable basis for forming the belief mentioned in section 148Z(1)(a) for the election.

(2) The revenue commissioner may give the petroleum producer a notice stating that the amounts payable by the petroleum producer for the first and second months of 1 or more royalty return periods must be worked out under section 148X.

(3) The petroleum producer may not make an election under section 148Z(3) for a royalty return period to which the notice relates.

Part 6 Joint venture tenures

148ZB Definitions for part

In this part—

amount, of petroleum produced under a joint venture tenure, includes a percentage or proportion of petroleum produced under the tenure.

election period, for a joint venture tenure, means the period for which a non-tenure holder is taken to be a petroleum producer, in relation to an amount of petroleum produced under the joint venture tenure, for a royalty provision.

joint venture tenure see section 148ZC(1)(b).

non-tenure holder see section 148ZC(1)(a).

tenure holder see section 148ZC(1)(b).

148ZC Non-tenure holder may apply to be treated as petroleum producer for joint venture tenure

- (1) This section applies if—
 - (a) a person (the *non-tenure holder*) is a participant in a joint venture, or other arrangement, involving the production of petroleum and does not hold a petroleum tenure under which the petroleum for the joint venture or other arrangement is produced; and
 - (b) another person (the *tenure holder*) holds a petroleum tenure under which the petroleum for the joint venture or other arrangement is produced (the *joint venture tenure*).
- (2) The non-tenure holder may apply to the revenue commissioner to be taken to be a petroleum producer, in relation to a stated amount of petroleum produced under the joint venture tenure, for a royalty provision.

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- (3) The application must—
 - (a) be in the approved form; and
 - (b) identify the joint venture tenure; and
 - (c) state the proposed amount of petroleum produced under the joint venture tenure for which the non-tenure holder is to be taken to be a petroleum producer for a royalty provision; and
 - (d) state the proposed day for the election period for the joint venture tenure to start; and
 - (e) state either—
 - (i) the proposed day for the election period for the joint venture tenure to end; or
 - (ii) that the election period for the joint venture tenure is to end under section 148ZD; and
 - (f) be accompanied by the consent to the application of the tenure holder.
- (4) The revenue commissioner must decide the application by—
 - (a) granting the application in the way proposed; or
 - (b) granting the application in another way, with the written agreement of the non-tenure holder and tenure holder; or
 - (c) refusing to grant the application.
- (5) The revenue commissioner may grant the application only if the revenue commissioner is satisfied the decision would not adversely affect the protection of the public revenue.
- (6) The election period must not—

- (a) start on a day earlier than the first day of the current royalty return period; or
 - (b) if a day is stated under subsection (3)(e)(i)—end on a day later than the stated day.
- (7) The revenue commissioner must give the non-tenure holder and the tenure holder notice of the decision.
- (8) If the decision is to refuse to grant the application, the notice must include reasons for the decision.
- (9) If the revenue commissioner decides to grant the application, for the election period for the joint venture tenure—
- (a) the non-tenure holder is taken to produce the amount of petroleum produced under the joint venture tenure that is decided by the revenue commissioner; and
 - (b) the non-tenure holder is taken to be a petroleum producer, in relation to the amount of petroleum mentioned in paragraph (a), for a royalty provision; and
 - (c) the non-tenure holder is taken to be a taxpayer under the *Taxation Administration Act 2001* in relation to petroleum royalty payable on the amount of petroleum mentioned in paragraph (a); and
 - (d) a provision relating to when a royalty return is required to be lodged is taken to apply to the non-tenure holder as if the non-tenure holder held the joint venture tenure; and
 - (e) sections 591 and 591A of the Act are taken to apply, in relation to the amount of petroleum mentioned in paragraph (a), as if the non-tenure holder held the joint venture tenure.

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- (10) This section does not affect the tenure holder's liability to pay petroleum royalty on the amount of petroleum mentioned in subsection (9)(a) if the non-tenure holder does not pay the royalty.
- (11) In this section—
current royalty return period means the royalty return period applying in relation to the joint venture tenure on the day the application under this section is made.

148ZD Ending of election period on application or by revenue commissioner

- (1) This section applies if the revenue commissioner has approved an application in relation to a joint venture tenure under section 148ZC.
- (2) The non-tenure holder or tenure holder for the joint venture tenure may apply to the revenue commissioner to end the election period for the joint venture tenure.
- (3) The application must—
 - (a) be in the approved form; and
 - (b) state the proposed day for the election period for the joint venture tenure to end; and
 - (c) if the application is made by the non-tenure holder—be accompanied by evidence that the non-tenure holder has notified the tenure holder of the application; and
 - (d) if the application is made by the tenure holder—be accompanied by evidence that the tenure holder has notified the non-tenure holder of the application.
- (4) The revenue commissioner must decide the application by—

- (a) ending the election period on the day proposed; or
 - (b) ending the election period on another day, with the written agreement of the non-tenure holder and tenure holder; or
 - (c) refusing to end the election period.
- (5) The revenue commissioner must decide to end the election period if the revenue commissioner is satisfied that ending the election period would not adversely affect the protection of the public revenue.
- (6) The revenue commissioner may also decide, on the revenue commissioner's own initiative, to end the election period for the joint venture tenure if the revenue commissioner is satisfied that ending the election period is appropriate for the protection of the public revenue.
- (7) The day on which the election period ends must not be earlier than the first day of the current royalty return period.
- (8) The revenue commissioner must give the non-tenure holder and the tenure holder notice of a decision under subsection (4) or (6).
- (9) If the decision is under subsection (6), the notice must include reasons for the decision.
- (10) To remove any doubt, it is declared that the ending of the election period for the joint venture tenure does not affect a liability arising before the ending of the period.
- (11) In this section—
- current royalty return period*** means—
- (a) for an application under subsection (2)—the royalty return period applying in relation to the joint venture tenure on the day the application is made; or

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- (b) for a decision under subsection (6)—the royalty return period applying in relation to the joint venture tenure on the day the decision is made.

Part 7 Miscellaneous

149 Application of chapter to swap arrangements

- (1) The revenue commissioner may make a determination about how this chapter applies to swap arrangements.
- (2) Without limiting subsection (1), for petroleum subject to a swap arrangement, a determination may be made about—
 - (a) how the average sales price for the petroleum is to be worked out for part 3; and
 - (b) if the petroleum is gas—whether the gas is to be classified as domestic gas, supply gas or project gas.
- (3) The revenue commissioner must publish a determination made under subsection (1) on the department’s website.
- (4) In this section—

swap arrangement means an arrangement entered into between petroleum producers to swap rights or obligations in relation to petroleum produced by the producers to the extent the arrangement relates to exchanging the same volume and quality of petroleum in a particular period.

98 Amendment of s 149A (Application of sdiv 4)

- (1) Section 149A, heading—

omit, insert—

149A Purpose of part

- (2) Section 149A, ‘subdivision’

omit, insert—

part

- (3) Section 149A, ‘section 599A(2)’—

omit, insert—

section 593(2)

99 Amendment of s 149B (What notice must contain)

- (1) Section 149B(1), ‘section 599A(1)’—

omit, insert—

section 593

- (2) Section 149B(1) and (3), ‘Minister’—

omit, insert—

revenue commissioner

- (3) Section 149B(2)—

omit, insert—

- (2) For subsection (1)(d), the information the revenue commissioner may ask a petroleum producer to provide in the royalty estimate includes the following—

- (a) a statement of each type of petroleum the producer expects to produce in the estimate period;
- (b) for each type of petroleum stated under paragraph (a), an estimate of the following for the estimate period—
- (i) the volume of petroleum the producer expects to produce;

[s 100]

- (ii) the volume of petroleum the producer expects to be exempt from petroleum royalty under section 591 or 591A of the Act;
 - (iii) the volume of petroleum the producer expects to be subject to the benchmark price for the petroleum;
 - (iv) the average sales price for the petroleum for the petroleum producer for the estimate period.
- (4) Subsection 149B(4)—
omit, insert—
- (4) In this section—
type, of petroleum, means—
 - (a) domestic gas; or
 - (b) supply gas; or
 - (c) project gas; or
 - (d) liquid petroleum.

100 Amendment of s 149D (Minister may request information to support royalty estimate)

- (1) Section 149D, heading, ‘Minister’—
omit, insert—
- Revenue commissioner**
- (2) Section 149D(1), (2) and (3), ‘Minister’—
omit, insert—
- revenue commissioner
- (3) Section 149D(2), ‘section 599A(2)’—
omit, insert—
- section 593(2)

101 Amendment of s 149E (Imposition of civil penalty—Act, s 604A)

- (1) Section 149E, heading, ‘604A’—
omit, insert—
594
- (2) Section 149E(1), (2) and (3), ‘section 147B election’—
omit, insert—
section 148Z election
- (3) Section 149E(3)(a), ‘section 147A’—
omit, insert—
section 148X
- (4) Section 149E(5)—
omit, insert—
(5) Subsection (6) applies if, for petroleum royalty payable for the current royalty return period, an assessment is made under the *Taxation Administration Act 2001*.
- (5) Section 149E(6), ‘or reassessment’—
omit.
- (6) Section 149E(7), ‘section 147B(2)’—
omit, insert—
section 148Z(2)
- (7) Section 149E(8), ‘Minister’—
omit, insert—
revenue commissioner
- (8) Section 149E—
insert—
(8A) The remission must be made by assessment.
- (9) Section 149E(9)—

[s 102]

omit, insert—

(9) In this section—

current royalty return period see section 148Z(1)(a).

section 148Z election means an election under section 148Z(3) to change the amount payable for the first month or the second month, or both, of the current royalty return period.

(10) Section 149E(8A) and (9)—

renumber as section 149E(9) and (10).

102 Omission of ss 149F and 149G

Sections 149F and 149G—

omit.

103 Replacement of ss 149H and 149I

Sections 149H and 149I—

omit, insert—

149I Unpaid tax interest on petroleum royalty— Taxation Administration Act 2001, s 54

- (1) For the *Taxation Administration Act 2001*, section 54(9), this section provides for working out the period for which unpaid tax interest accrues if—
 - (a) petroleum royalty is payable by a person under section 148V(1) for a royalty return period that is a calendar quarter; and
 - (b) the person has not paid all of the amount payable for instalment 1, instalment 2 or instalment 3 as required under section 148V.
- (2) If instalment 1 or instalment 2 is not paid in full by the day required under section 148V, unpaid tax interest accrues on the amount unpaid, from

time to time, for the period—

- (a) starting on, and including, the day after the day the instalment is required to be paid; and
 - (b) ending on, and including, the earlier of the following days—
 - (i) the day the instalment is paid in full;
 - (ii) the lodgement day.
- (3) If the petroleum royalty payable for the royalty return period is not paid in full on the lodgement day, unpaid tax interest accrues on the total amount unpaid, from time to time, for the period—
- (a) starting on, and including, the day after the lodgement day; and
 - (b) ending on, and including, the day the total amount is paid in full.
- (4) In this section—

lodgement day means the day a petroleum royalty return must be lodged for a royalty return period, disregarding any extension given under the *Taxation Administration Act 2001*, section 151.

104 Insertion of new ch 7, pt 14

Chapter 7—

insert—

Part 14

Transitional provisions for Royalty Legislation Amendment Act 2020

183 Definitions for part

In this part—

amending Act means the *Royalty Legislation Amendment Act 2020*.

former, for a provision of the Act or this regulation, means the provision as in force from time to time before the commencement.

new, for a provision of this regulation, means the provision as in force from the commencement.

184 Financial year 2020–2021 taken to start on 1 October 2020 for new ch 6

- (1) This section applies if a petroleum producer is required, under new section 148Q(1)(b), to lodge a royalty return for a financial year.
- (2) For new chapter 6, the financial year that starts on 1 July 2020 and ends on 30 June 2021 is taken to start on 1 October 2020 and end on 30 June 2021.

185 Petroleum royalty payable on petroleum produced in royalty return period ending before 1 October 2020 but not disposed of before 1 October 2020

- (1) This section applies if—
 - (a) a petroleum producer produced petroleum under a petroleum tenure or a 1923 Act petroleum tenure in a royalty return period that ended before 1 October 2020; and
 - (b) the petroleum was not disposed of before 1 October 2020.
- (2) For former chapter 6, the petroleum royalty payable by the petroleum producer is—

- (a) despite former section 147(1)(a), taken to be payable for the royalty return period that ended on 30 September 2020; and
 - (b) despite former section 147C(a), taken to be payable at the rate of 12.5% of the wellhead value of the petroleum mentioned in subsection (1).
- (3) To remove any doubt, it is declared that former section 148 continues to apply for working out the wellhead value of the petroleum.
- (4) In this section—
royalty return period see former section 146A.

186 Petroleum royalty payable on petroleum produced in annual return period ending before 1 October 2020 but not disposed of before 1 October 2020

- (1) This section applies if—
- (a) a petroleum producer produced petroleum under a petroleum tenure or a 1923 Act petroleum tenure in an annual return period that ended before 1 October 2020; and
 - (b) the petroleum was not disposed of before 1 October 2020.
- (2) For former chapter 6, the petroleum royalty payable by the petroleum producer is—
- (a) despite former section 147BA(1)(a), taken to be payable for the annual return period that ended on 30 September 2020; and
 - (b) despite former section 147C(a), taken to be payable at the rate of 12.5% of the wellhead value of the petroleum mentioned in subsection (1).
- (3) To remove any doubt, it is declared that former

[s 104]

section 148 continues to apply for working out the wellhead value of the petroleum.

(4) In this section—

annual return period see former section 599(11) of the Act.

187 Working out components of wellhead value of petroleum produced before 1 October 2020

- (1) This section applies if petroleum was produced by a petroleum producer before 1 October 2020.
- (2) Former chapter 6, part 2, division 4, subdivisions 2 and 2A continue to apply, as if the amending Act had not commenced, for working out the components of the wellhead value of the petroleum.
- (3) Without limiting subsection (2), any of the following may happen after the commencement in relation to the petroleum—
 - (a) the petroleum producer may apply under former section 148B for a petroleum royalty decision;
 - (b) a notice may be given to the petroleum producer under former section 148C(3);
 - (c) a petroleum royalty decision may be made under former section 148E;
 - (d) a petroleum royalty decision may be amended under former section 148H;
 - (e) the petroleum producer may apply under former section 148J for review of—
 - (i) a petroleum royalty decision; or
 - (ii) an amendment of a petroleum royalty decision;

- (f) a review application may be decided under former section 148K;
 - (g) a reassessment may be made under former section 148M.
- (4) However, for subsection (3)(e), the petroleum producer may apply under former section 148J for review of a petroleum royalty decision, or an amendment of a petroleum royalty decision, only if the decision or the amendment was made before the commencement.

188 Petroleum producer to advise revenue commissioner of particular matters affecting petroleum royalty decision

- (1) This section applies if, before or after the commencement, a petroleum royalty decision was or is made under former section 148E in relation to a petroleum producer.
- (2) Section 148G, as in force immediately before the commencement, continues to apply in relation to the petroleum producer as if the amending Act had not commenced.

189 Application for petroleum royalty decision made before commencement

- (1) This section applies if—
 - (a) before the commencement, a petroleum producer made an application under former section 148B(1) for a petroleum royalty decision; and
 - (b) immediately before the commencement, the application had not been finally dealt with.
- (2) Former chapter 6 continues to apply in relation to the application as if the amending Act had not commenced.

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- (3) This section does not limit section 187.

190 Application for review made before commencement

- (1) This section applies if—
- (a) before the commencement, a petroleum producer made an application under former section 148J for the review of a petroleum royalty decision or an amendment of a petroleum royalty decision; and
 - (b) immediately before the commencement, the application had not been finally dealt with.
- (2) Former chapter 6 continues to apply in relation to the application as if the amending Act had not commenced.
- (3) This section does not limit section 187.

191 References to Minister taken to be references to revenue commissioner

- (1) This section applies if a provision of this part provides that a former provision of this regulation is to continue to apply in relation to a matter as if the amending Act had not commenced.
- (2) A reference in the former provision to the Minister is taken to be a reference to the revenue commissioner.

105 Amendment and renumbering of sch 12 (Dictionary)

- (1) Schedule 12, definitions *component*, *disposes of*, *earlier return period*, *petroleum product*, *petroleum royalty decision*, *relevant entity*, *stated factor* and *wellhead value*—
omit.
- (2) Schedule 12—

insert—

amount, of petroleum produced under a joint venture tenure, for chapter 6, part 6, see section 148ZB.

average hedge settlement rate, for a royalty return period, for chapter 6, see section 134(1).

average sales price—

- (a) for domestic gas for a petroleum producer for a royalty return period, for chapter 6, part 3, division 2—see sections 146 and 147; or
- (b) for supply gas for a petroleum producer for a royalty return period, for chapter 6, part 3, division 3—see sections 148B and 148D; or
- (c) for project gas for a petroleum producer for a royalty return period, for chapter 6, part 3, division 4—see sections 148G and 148I; or
- (d) for liquid petroleum for a petroleum producer for a royalty return period, for chapter 6, part 3, division 5—see sections 148L and 148M.

benchmark price—

- (a) for domestic gas for a royalty return period, for chapter 6, part 3, division 2—see section 144; or
- (b) for supply gas for a royalty return period, for chapter 6, part 3, division 3—see section 148C; or
- (c) for project gas for a royalty return period, for chapter 6, part 3, division 4—see section 148H; or
- (d) for liquid petroleum for a royalty return period, for chapter 6, part 3, division 5—see section 148J.

[s 105]

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

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

domestic gas, for chapter 6, see section 135.

election period, for a joint venture tenure, for chapter 6, part 6, see section 148ZB.

gas, for chapter 6, see section 134(1).

hedge settlement rate, for a day, for chapter 6, see section 134(1).

independent buyer, in relation to a petroleum producer or a reseller for the producer, for chapter 6, see section 134(1).

joint venture tenure, for chapter 6, part 6, see section 148ZC(1)(b).

liquid petroleum, for chapter 6, see section 138.

LNG, for chapter 6, see section 134(1).

LNG project, for chapter 6, see section 134(1).

LNG project buyer, in relation to a petroleum producer or a reseller for the producer, for chapter 6, see section 134(1).

member, of an LNG project, for chapter 6, see section 134(1).

non-tenure holder, for chapter 6, part 6, see section 148ZC(1)(a).

oil, for chapter 6, see section 134(1).

project gas, for chapter 6, see section 137.

relevant entity, for a petroleum producer, for chapter 6, see section 134(1).

relevant period, for a royalty return period, for chapter 6, part 3, see section 143.

reseller, for a petroleum producer, for chapter 6, see section 134(1).

standard temperature and pressure, for chapter 6, see section 134(1).

supply gas, for chapter 6, see section 136.

tenure holder, for chapter 6, part 6, see section 148ZC(1)(b).

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

volume, of petroleum, for chapter 6, part 3, see section 143.

(3) Schedule 12—

renumber as schedule 1.

Part 10 **Amendment of Taxation Administration Act 2001**

106 Act amended

This part amends the *Taxation Administration Act 2001*.

107 Amendment of s 6 (Revenue laws)

Section 6—

insert—

(6) Each of the following provisions of the *Mineral Resources Act 1989* is a revenue law—

(a) chapter 11;

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- (b) another provision of that Act to the extent the provision is administered by the Minister administering this Act.
- (7) Subsection (6) is subject to the *Mineral Resources Act 1989*, chapter 15, part 20.
- (8) Each of the following provisions of the *Petroleum and Gas (Production and Safety) Act 2004* is a revenue law—
 - (a) chapter 6;
 - (b) another provision of that Act to the extent the provision is administered by the Minister administering this Act.
- (9) Subsection (8) is subject to the *Petroleum and Gas (Production and Safety) Act 2004*, chapter 15, part 28.

108 Insertion of new s 6A

After section 6—

insert—

6A References to tax

- (1) To enable the use of a simpler style in provisions that apply to both taxes and royalties, this Act uses the term ‘tax’ which, under its definition, includes royalty payable under the *Mineral Resources Act 1989* and petroleum royalty payable under the *Petroleum and Gas (Production and Safety) Act 2004*.
- (2) That use of the term ‘tax’, and related terms, must not be taken to affect the nature of the payments under those Acts as royalties.

109 Insertion of new s 13A

After section 13—

insert—

13A Assessment may be made despite related objections, appeals or reviews

The commissioner may make an assessment under this division even if any of the following has started but not yet been decided—

- (a) an objection against a related royalty valuation decision;
- (b) an appeal against, or review of, the commissioner's decision on an objection against a related royalty valuation decision.

110 Amendment of s 14 (Making self assessment by lodging return)

- (1) Section 14(a), 'the amount of each taxpayer's liability for tax stated in the return'—

omit, insert—

each taxpayer stated in the return

- (2) Section 14(c), 'amount stated in the return for the liability'—

omit, insert—

amount that, on the basis of the information stated in the return, is the amount of each taxpayer's liability for tax

111 Amendment of s 14A (Making self assessment by lodging transaction statement)

- (1) Section 14A(a), 'the amount of a taxpayer's liability for tax'—

omit, insert—

the taxpayer

- (2) Section 14A(c), 'amount stated in the statement for the liability'—

[s 112]

omit, insert—

amount that, on the basis of the information stated in the statement, is the amount of the taxpayer's liability for tax

112 Amendment of s 17 (Commissioner's general power to make reassessments)

Section 17(3)—

omit, insert—

- (3) The commissioner may make a reassessment under subsection (1) even if any of the following has started but not yet been decided—
 - (a) an objection against the assessment or a related royalty valuation decision;
 - (b) an appeal against, or review of, the commissioner's decision on an objection mentioned in paragraph (a).

113 Replacement of s 19 (When commissioner must make reassessment—objections, court decisions or QCAT decisions)

Section 19—

omit, insert—

19 When commissioner must make reassessment—objections, court decisions or QCAT decisions

- (1) This section applies if—
 - (a) the commissioner decides to allow an objection to an assessment or royalty valuation decision in whole or part; or
 - (b) a court or QCAT makes a decision about a taxpayer's tax law liability or about a royalty valuation decision.

- (2) The commissioner must make any amendment of the royalty valuation decision, and any reassessment of the taxpayer's liability for tax, that is necessary to give effect to the decision.
- (3) However, the commissioner need not act under subsection (2) to give effect to a decision of a court or QCAT until—
 - (a) the end of the period allowed for an appeal against the decision; or
 - (b) if an appeal is started against the decision—the appeal ends.

114 Amendment of s 26 (Assessment notice to be given to taxpayer)

Section 26—

insert—

- (6) Despite subsection (1), the commissioner need not give an assessment notice for an assessment making a remission under section 60 or a revenue law if, after the remission and the application of payments received by the commissioner for the taxpayer's assessment liability, the taxpayer has no assessment liability.

115 Insertion of new s 28A

After section 28—

insert—

28A Assessments of liability for royalty under the Mineral Resources Act 1989

- (1) This section applies in relation to a taxpayer's liability for royalty under the *Mineral Resources Act 1989*.
- (2) Without limiting section 26, the matters stated in

[s 116]

an assessment notice must include—

- (a) the amount of royalty payable to the State;
and
 - (b) if the *Mineral Resources Act 1989*, section 320(3)(b) applies—the amount of royalty payable to another person.
- (3) A reassessment mentioned in section 25(b) may change the amount of royalty payable to the State or the amount payable to another person, whether or not it changes the taxpayer’s total liability for royalty.
- (4) Section 28(1) applies as if a reference to a taxpayer’s liability for tax were a reference to the amount of the taxpayer’s liability for royalty that is payable to the State.

116 Amendment of s 29 (Methods of payment)

Section 29(1), ‘under a tax law must be paid to the commissioner’—

omit, insert—

to the commissioner under a tax law must be paid

117 Amendment of s 30 (Time for payment of tax)

(1) Section 30(1)—

insert—

(ca) for an amount of tax, payable under a royalty law, for which the royalty law provides a time for payment—by that time;
or

(2) Section 30(1)(ca) and (d)—

renumber as section 30(1)(d) and (e).

(3) Section 30(2), ‘subsection (1)(d)’—

omit, insert—

subsection (1)(e)

(4) Section 30—

insert—

- (3) For a return self-assessment, assessed interest is payable on the day the assessment is made.

118 Amendment of s 34 (Payment arrangements)

(1) Section 34(1), ‘extend’—

omit, insert—

approve an arrangement (a *payment arrangement*) extending

(2) Section 34(2)—

omit, insert—

- (2) Without limiting subsection (1), the payment arrangement may be for payment of the amount by way of instalments.

119 Replacement of s 38 (Applying amounts to current and future tax liabilities)

Section 38—

omit, insert—

38 Applying amounts to current and future tax liabilities

- (1) This section applies if a taxpayer is entitled to a refund of an amount (the *refund amount*) under section 37.
- (2) The commissioner may apply the whole or part of the refund amount, and any section 61A interest payable on the refund amount, as payment for any of the following—

[s 119]

- (a) any tax law liability of the taxpayer;
 - (b) any tax law liability of the taxpayer that the commissioner reasonably believes will become payable within 60 days after the entitlement to the refund arises;
 - (c) for a refund amount that is a royalty amount, and any section 61A interest payable on that amount—any liability of the taxpayer for a royalty amount that the commissioner reasonably believes will become payable on or before the later of the following days—
 - (i) the day that is 6 months after the entitlement to the refund arises;
 - (ii) the day an assessment is made for the taxpayer for the next royalty return period to end after the entitlement to the refund arises.
- (3) Immediately after the end of the period within which the commissioner may apply the refund amount under subsection (2), the commissioner must refund or pay to the taxpayer any part of the refund amount and section 61A interest that has not been applied.
- (4) However subsections (2) and (3) do not prevent the commissioner from holding the refund amount or section 61A interest for any period, or applying it for any purpose, at the taxpayer's request or with the taxpayer's consent.
- (5) This section has effect subject to section 39.
- (6) In this section—
- royalty amount*** means—
- (a) an amount payable by a taxpayer under a royalty law; or

(b) an amount payable by a taxpayer, under this Act, that relates to an amount mentioned in paragraph (a).

royalty return period, for a taxpayer, means a period for which, under a royalty law, the taxpayer must lodge a return.

section 61A interest means interest payable on a refund amount by the commissioner to a taxpayer under section 61A.

120 Amendment of s 39 (General provision about refunds and payments of section 61A interest)

Section 39(5), definition *section 61A interest*, ‘section 38(5)’—

omit, insert—

section 38(6)

121 Amendment of s 45 (Unpaid amount under tax law is debt)

Section 45—

insert—

(3) Subsections (1) and (2) do not apply to an amount of royalty payable under the *Mineral Resources Act 1989* to a person other than the State.

122 Amendment of s 54 (Unpaid tax interest)

(1) Section 54(2A)—

omit, insert—

(2A) Late payment interest accrues at the prescribed rate on the unpaid primary tax as follows—

[s 122]

- (a) for unpaid primary tax under a royalty law, late payment interest accrues daily from and including the start date;
 - (b) for unpaid primary tax under a revenue law other than a royalty law, late payment interest accrues—
 - (i) on the day of the week prescribed by regulation first happening after the start date; and
 - (ii) weekly after the first accrual under subparagraph (i).
- (2) Section 54(4), ‘and (2A)(a)’—
omit, insert—
and (3)
- (3) Section 54(4), example, ‘*subsection (4)(c)(ii)*’—
omit, insert—
subsection (5)(c)(ii)
- (4) Section 54(4), example, ‘under subsection (5)’—
omit, insert—
under subsection (6)
- (5) Section 54(5), ‘For subsection (4)(aa)(ii),’—
omit, insert—
For subsection (5)(aa)(ii),
- (6) Section 54(6), example, ‘*for subsection (6)*’—
omit, insert—
for subsection (7)
- (7) Section 54(6), example, ‘for subsection (4)(c)(ii)’—
omit, insert—
for subsection (5)(c)(ii)
- (8) Section 54—

insert—

(6A) A reference in this section to an amount of primary tax payable by a taxpayer does not include a reference to an amount of royalty payable under the *Mineral Resources Act 1989* to a person other than the State.

(6B) Despite subsections (2) and (3)(a), a regulation under a royalty law may prescribe how unpaid tax interest is worked out in particular cases or classes of cases, including, for example, how the interest is worked out if royalty is, under a regulation under a royalty law, payable in instalments.

(9) Section 54(7), definition *total number of days of noncompliance*, ‘in subsection (4)(aa)(ii)’—

omit, insert—

in subsection (5)(aa)(ii)

(10) Section 54(7), definition *total number of days of noncompliance*, ‘in subsection (4)(aa)(iii)’—

omit, insert—

in subsection (5)(aa)(iii)

(11) Section 54(2A) to (7)—

renumber as section 54(3) to (10).

123 Amendment of s 58 (Liability for penalty tax)

Section 58—

insert—

(4) A reference in this section to an amount of primary tax does not include a reference to an amount of royalty payable under the *Mineral Resources Act 1989* to a person other than the State.

[s 124]

124 Amendment of s 60 (When commissioner may remit unpaid tax interest and penalty tax)

Section 60(3)—

omit.

125 Insertion of new s 62A

After section 62—

insert—

62A Royalty under Mineral Resources Act 1989

A person is not entitled to interest under this division on an amount of royalty paid under the *Mineral Resources Act 1989* to a person other than the State.

126 Amendment of pt 6, hdg (Objections, reviews and appeals against assessments)

Part 6, heading, ‘against assessments’—

omit.

127 Amendment of s 63 (Right to object)

(1) Section 63, heading—

omit, insert—

63 Right to object—assessments

(2) Section 63(2)—

omit, insert—

(2) Also, a taxpayer who is dissatisfied with any of the following reassessments may object to it—

(a) a reassessment increasing the taxpayer’s liability for tax;

(b) a reassessment under section 18(b) decreasing a taxpayer’s liability for tax;

- (c) a reassessment of the taxpayer's liability for royalty payable under the *Mineral Resources Act 1989* that—
 - (i) varies the amount payable to the State and the amount payable to another person; and
 - (ii) does not change the taxpayer's total liability for royalty.

128 Insertion of new s 63A

After section 63—

insert—

63A Right to object—royalty valuation decisions

- (1) A taxpayer who is dissatisfied with an original royalty valuation decision may object to the decision.
- (2) A taxpayer who is dissatisfied with an amended royalty valuation decision may object to the decision.
- (3) However, the right of objection to an amended royalty valuation decision is limited to the changes for the particular matters for which the amended royalty valuation decision is made.
- (4) A decision or conduct leading up to or forming part of the process of making a royalty valuation decision is subject to objection only as part of an objection to the royalty valuation decision.

129 Amendment of s 64 (Grounds of objection)

- (1) Section 64(1), after 'assessment'—

insert—

or royalty valuation decision

[s 130]

(2) Section 64—

insert—

- (3) Also, if a royalty valuation decision relates to an assessment, a matter relating to the decision may only be raised in an objection to the decision under section 63A and may not be raised in an objection to the assessment under section 63.

130 Amendment of s 65 (Making objection)

Section 65(1)(d)—

omit, insert—

- (d) be lodged within 60 days after the following notice is given to the taxpayer—
- (i) for an objection under section 63—the assessment notice for the assessment to which the objection relates;
 - (ii) for an objection under section 63A—the notice for the royalty valuation decision to which the objection relates.

131 Amendment of s 67 (Deciding objection)

Section 67(2), ‘assessment to which the objection relates was’—

omit, insert—

objection relates to an assessment or royalty valuation decision

132 Amendment of s 68 (Notice of decision)

Section 68(2)(c), before ‘the taxpayer’—

insert—

that

133 Amendment of s 69 (Right of appeal or review)

- (1) Section 69(1)(b), before ‘the taxpayer’—

insert—

for an objection under section 63—

- (2) Section 69—

insert—

- (4) To remove any doubt, it is declared that subsection (1)(b) applies to an objection to an assessment whether or not the taxpayer also makes an objection under section 63A to a royalty valuation decision relating to the assessment.
- (5) For royalty payable under the *Mineral Resources Act 1989*, the reference in subsection (1)(b) to payment of the whole of the amount of the tax is a reference to payment of the whole of the amount of the royalty assessed as payable to the State.

134 Amendment of s 69A (Effect of making reassessment after appeal or review started)

- (1) Section 69A, heading—

omit, insert—

69A Effect of reassessment or amendment of decision after appeal or review started

- (2) Section 69A(1)—

omit, insert—

- (1) This section applies if—
- (a) a taxpayer appeals to the Supreme Court against, or applies to QCAT for a review of, the commissioner’s decision on the taxpayer’s objection; and

[s 135]

- (b) after the appeal or review has started but before it has been decided, the taxpayer receives—
 - (i) for an objection under section 63—an assessment notice for a reassessment of the taxpayer’s liability for tax; or
 - (ii) for an objection under section 63A—a notice under the royalty law of an amended royalty valuation decision.
- (3) Section 69A(2), ‘On receiving the assessment notice for the reassessment, the’—
omit, insert—
The
- (4) Section 69A(2)(b) and (3), after ‘reassessment’—
insert—
or amended royalty valuation decision

135 Amendment of s 71 (QCAT to decide review on evidence before the commissioner)

Section 71(5), definition *original decision*, ‘or reassessment’—

omit, insert—

, reassessment, royalty valuation decision or amended royalty valuation decision

136 Amendment of s 75 (What is a *non-reviewable decision*)

Section 75(1), ‘this Act’—

omit, insert—

a tax law

137 Amendment of s 77 (Application of Judicial Review Act)

Section 77(a), (b) and (c), after ‘assessment’—

insert—

or royalty valuation decision

138 Amendment of s 78 (Declaration of recognised law and corresponding commissioner)

Section 78(1)(a)—

omit, insert—

- (a) the levying or collection of—
 - (i) a tax, fee, duty or other impost; or
 - (ii) a royalty;

139 Insertion of new s 99A

After section 99—

insert—

99A Testing of seized thing for royalty law

- (1) This section applies only for the administration or enforcement of—
 - (a) a royalty law; or
 - (b) a law declared to be a recognised law under section 78(1)(a)(ii).
- (2) If an investigator considers a thing seized under section 97 is a mineral or petroleum, the investigator may carry out, or arrange to have carried out, a scientific or other test on a sample of the thing.
- (3) The testing may have the effect of destroying the thing.
- (4) Section 99(1) does not apply in relation to a thing seized and tested under this section.

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140 Amendment of s 111 (Disclosure of confidential information)

(1) Section 111(2)(d)(i), ‘taxation’—

omit, insert—

public

(2) Section 111(2)(d)(ii)—

omit, insert—

(ii) a resources law; or

(3) Section 111(2)(f)(i), ‘taxation’—

omit, insert—

public revenue

(4) Section 111(7), definition *royalty law*—

omit, insert—

resources law includes the *Mineral and Energy Resources (Common Provisions) Act 2014*.

141 Amendment of s 147 (Giving document if more than 1 taxpayer liable)

Section 147—

insert—

(5) A reference in this section to a liability to pay tax for an instrument, transaction or matter includes a reference to a liability to pay tax for a matter for a particular period.

142 Amendment of s 148 (Ways document given by commissioner)

Section 148—

insert—

(2) Without limiting subsection (1)(a), a document to

be given to a person by the commissioner is properly given if it is left at, or sent to—

- (a) an address notified to the commissioner by—
 - (i) the person; or
 - (ii) an agent of the person with apparent authority to notify the person’s address; or
 - (b) for a document to be given under a royalty law—the address for the person recorded in the register.
- (3) In this section—

register means the register kept under the *Mineral and Energy Resources (Common Provisions) Act 2014*.

143 Insertion of new pt 11B

After part 11A—

insert—

Part 11B Royalty operations

149J Definitions for part

In this part—

authority holder, for a royalty operation, means a holder of any of the authorities under which the royalty operation is carried on.

royalty operation means a mining operation within the meaning given by the *Mineral Resources Act 1989* for chapter 11 of that Act.

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149K References to assessment

A reference in this Act to an assessment of a taxpayer's liability for tax includes a reference to an assessment of the liability for tax, for a royalty operation, of all the authority holders.

149L Refunds

- (1) This section applies if the authority holders for a royalty operation are entitled to a refund of an amount under section 37 in relation to the liability for tax for the royalty operation.
- (2) Section 38 applies as if a reference to a tax law liability of the taxpayer were a reference to a tax law liability, for the royalty operation, of the authority holders.
- (3) A reference in section 39 to a taxpayer receiving an amount from another person includes a reference to an authority holder for the royalty operation receiving an amount from a person other than another authority holder for the royalty operation.

144 Renumbering of pt 14 (Transitional provision for Queensland Civil and Administrative Tribunal (Jurisdiction Provisions) Amendment Act 2009)

Part 14—

renumber as part 13, division 3.

145 Renumbering of pt 15 (Transitional provisions for Land Tax Act 2010)

Part 15—

renumber as part 13, division 4.

146 Amendment of s 166 (Definition for pt 15)

(1) Section 166, heading, ‘pt 15’—

omit, insert—

div 4

(2) Section 166 ‘this part’—

omit, insert—

this division

147 Renumbering of pt 16 (Savings provision for repealed Tobacco Products (Licensing) Act 1988)

Part 16—

renumber as part 13, division 5.

148 Renumbering of pt 17 (Savings, transitional and related provisions for repeal of Community Ambulance Cover Act 2003)

Part 17—

renumber as part 13, division 6.

149 Amendment of s 170 (Definitions for pt 17)

(1) Section 170, heading, ‘pt 17’—

omit, insert—

div 6

(2) Section 170, ‘this part’—

omit, insert—

this division

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150 Renumbering of pt 18 (Transitional provision for Revenue Amendment and Trade and Investment Queensland Act 2013)

Part 18—

renumber as part 13, division 7.

151 Renumbering of pt 19 (Transitional provision for Revenue Legislation Amendment Act 2014)

Part 19—

renumber as part 13, division 8.

152 Renumbering of pt 20 (Transitional provision for Payroll Tax Rebate, Revenue and Other Legislation Amendment Act 2015)

Part 20—

renumber as part 13, division 9.

153 Renumbering of pt 21 (Transitional provision for Revenue and Other Legislation Amendment Act 2018)

Part 21—

renumber as part 13, division 10.

154 Insertion of new pt 13, div 11

Part 13—

insert—

**Division 11 Transitional provisions for
Royalty Legislation
Amendment Act 2020**

179 Definitions for division

In this division—

former, for a provision of this Act, the *Mineral Resources Act 1989* or the *Petroleum and Gas (Production and Safety) Act 2004*, means the provision as in force from time to time before the commencement.

post-commencement liability means a liability for tax other than a pre-commencement liability.

pre-commencement liability means a liability for a royalty-related amount under the *Mineral Resources Act 1989* or the *Petroleum and Gas (Production and Safety) Act 2004* arising before the commencement.

180 Application of ss 13A and 19

- (1) Sections 13A and 19 apply to the commissioner in relation to an assessment, amendment or reassessment even if it relates to a pre-commencement liability.
- (2) Subsection (1) applies despite the *Mineral Resources Act 1989*, section 887(2)(a) and the *Petroleum and Gas (Production and Safety) Act 2004*, section 1020(2)(a).

181 Assessment for mineral royalty for financial year ending 30 June 2021

- (1) Part 3 applies to an assessment of liability for royalty or a royalty-related amount under the *Mineral Resources Act 1989* for the financial year ending 30 June 2021.
- (2) Subsection (1) applies despite the *Mineral Resources Act 1989*, section 887(2)(a).

182 Application of s 61 (Interest on particular overpayments following court's or QCAT's decision)

- (1) A reference in section 61(1)(a) to a decision of the Supreme Court under section 70C includes a decision, made after the commencement, relating to a pre-commencement liability.
- (2) A reference in section 61(1)(b) to an application by a taxpayer does not include an application relating to a pre-commencement liability.
- (3) A reference in section 61(1)(c) to a decision of QCAT includes a decision, made after the commencement, relating to a pre-commencement liability.

183 Application of s 61A (Interest on particular overpayments following commissioner's decision)

A reference in section 61A(1) to a decision of the commissioner under section 67(1) includes a decision, made after the commencement, relating to a pre-commencement liability.

184 Application of pt 6 (Objections, reviews and appeals)

- (1) Part 6 applies in relation to an assessment, reassessment, royalty valuation decision or amended royalty valuation decision made on or after the commencement.
- (2) For subsection (1), it does not matter whether an assessment, reassessment, royalty valuation decision or amended royalty valuation decision—
 - (a) relates to a pre-commencement liability or a post-commencement liability; or

- (b) was made under this Act or the *Mineral Resources Act 1989* or the *Petroleum and Gas (Production and Safety) Act 2004*.

185 Application of pt 8 (Confidentiality and collection of information)

Part 8 applies to—

- (a) confidential information acquired, before the commencement, by an official performing functions under or in relation to the administration or enforcement of a former provision of the *Mineral Resources Act 1989* or the *Petroleum and Gas (Production and Safety) Act 2004*; and
- (b) confidential information acquired or received by another person before the commencement.

186 References to royalty valuation decision

A reference in this Act to a royalty valuation decision includes—

- (a) a decision under a former provision of the *Petroleum and Gas (Production and Safety) Act 2004* about 1 or more components of the wellhead value of petroleum; and
- (b) a decision amending a decision mentioned in paragraph (a).

187 Transitional regulation-making power

- (1) A regulation (a *transitional regulation*) may make provision of a saving or transitional nature about any matter—
 - (a) for which it is necessary to make provision to allow or facilitate the doing of anything to

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achieve the transition from the former provisions of this Act, the *Mineral Resources Act 1989* and the *Petroleum and Gas (Production and Safety) Act 2004*, and regulations under those Acts, to the provisions of this Act and the regulations as in force from the commencement; and

- (b) for which this Act or a regulation does not make provision or sufficient provision.
- (2) A transitional regulation may have retrospective operation to a day that is not earlier than the day this section commences.
- (3) A transitional regulation must declare it is a transitional regulation.
- (4) This section and any transitional regulation expire 2 years after this section commences.

155 Amendment of sch 2 (Dictionary)

- (1) Schedule 2, definitions *original assessment*, *payment arrangement*, *primary tax* and *tax*—
omit.
- (2) Schedule 2—
insert—

amended royalty valuation decision means a royalty valuation decision as amended under the *Mineral Resources Act 1989*.

authority holder, for a royalty operation, for part 11B, see section 149J.

mineral see the *Mineral Resources Act 1989*, section 6.

original assessment—

- (a) generally, means the first assessment of a taxpayer's liability for tax for an instrument, transaction or other matter; and
- (b) in relation to a taxpayer's liability for tax for a matter in relation to a particular period, means the first assessment of the taxpayer's liability for tax for that period.

payment arrangement see section 34(1).

petroleum see the *Petroleum and Gas (Production and Safety) Act 2004*, section 10.

primary tax means a tax, royalty, levy or duty imposed under a revenue law.

resources law means an Act, that includes a royalty law, to the extent the Act is not a royalty law.

royalty means—

- (a) royalty under the *Mineral Resources Act 1989*; or
- (b) petroleum royalty under the *Petroleum and Gas (Production and Safety) Act 2004*.

royalty civil penalty means—

- (a) a civil penalty imposed by a regulation under the *Mineral Resources Act 1989*, section 321A; or
- (b) a civil penalty imposed by a regulation under the *Petroleum and Gas (Production and Safety) Act 2004*, section 594.

royalty fee means a fee payable under a royalty law if a return is not lodged by the day required under the royalty law.

royalty law means—

- (a) a provision of the *Mineral Resources Act 1989* that is a revenue law under this Act; or

, betting tax or royalty

- (3) Section 4(1)(da) to (i)—
renumber as section 4(1)(e) to (j).
- (4) Section 4(2), definition *electronic payment method*, paragraph (d), ‘subsection (1)(a), (b), (c), (d) and (e)’—
omit, insert—
subsection (1)(a) to (f)
- (5) Section 4(2), definition *electronic payment method*, paragraph (e), ‘subsection (1)(f), (g), (h) or (i)’—
omit, insert—
subsection (1)(g) to (j)

158 Insertion of new ss 12A and 12B

After section 12—

insert—

12A Ways of giving royalty document to commissioner—Act, s 143

- (1) For section 143(1)(d) of the Act, this section prescribes a way of giving a document under a royalty law to the commissioner.
- (2) The document may be given to the commissioner by leaving it at an office of the resources department with the chief executive, or a public service employee, of the resources department.
- (3) In this section—
resources department means the department in which a resources law is administered.

12B When royalty document is given to commissioner—Act, s 144

- (1) This section applies in relation to a document

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under a royalty law given to the commissioner under section 12A.

- (2) For section 144(1)(d) of the Act, the document is taken to be given to the commissioner when it is actually received by the chief executive or public service employee mentioned in section 12A(2).

159 Amendment of s 13 (Non-application of s 147 of Act)

Section 13(2), after ‘payroll tax’—

insert—

or royalty

Part 12 Legislation amended

160 Legislation amended

Schedule 1 amends the legislation it mentions.

Schedule 1 Legislation amended

section 160

Building Boost Grant Act 2011

1 Schedule, definition *First Home Owner Grant Act*, ‘*First Home Owner Grant Act 2000*’—

omit, insert—

First Home Owner Grant and Other Home Owner Grants Act 2000

First Home Owner Grant Regulation 2010

1 Section 1, ‘*First Home Owner Grant Regulation 2010*’—

omit, insert—

First Home Owner Grant and Other Home Owner Grants Regulation 2010

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