

QRO Online guide: Particular minerals

To demonstrate all fields relating to this commodity, in this guide bentonite has been selected as the mineral type and private royalty has been selected as payable.

Prescribed minerals (royalty) Coal Bauxite Mineral sands **Particular minerals** Phosphate rock Iron ore Other metallic minerals Processed oil shale > ▾

Mineral Type
 ✕ ⓘ

*Is any private royalty payable? Yes No

▾ Bentonite

Royalty rate (applicable royalty rate per tonne)
 \$

Quantity sold, disposed of or used
 Tonnes

Royalty payable
 \$

Private Royalty

*Private royalty payable
 \$

*Private royalty quantity
 Tonnes

Royalty payable to State
 \$

General information

Relevant data is to be entered in relation to all particular mineral sourced from the operation for which the return is being lodged and sold, disposed of or used during the return period. This applies irrespective of:

- whether the particular mineral was extracted before or during the return period
- whether the particular mineral was extracted by the producer or some other person
- whether the particular mineral was sold, disposed of or used by the producer or some other person
- when (or if) the producer receives full or partial payment for any sale.

For the purpose of calculating royalty, particular mineral that is transferred from one of the producer's mining operations to another is deemed to have been sold or disposed of by the first operation (depending on whether the second operation pays for the particular mineral).

If more than one type of particular mineral listed in the 'Mineral Type' drop-down list has been sold, disposed of or used during the return period, select it from the list and repeat the following entries as relevant.

Field	Guidance
Royalty rate	This will populate on clicking 'Calculate'.

Field	Guidance
Quantity sold, disposed of or used	Enter the total quantity of the selected mineral sold, disposed of or used during the return period.
Royalty payable	This will populate on clicking 'Calculate'.
Royalty payable to State	This will populate on clicking 'Calculate'.

Private royalty

Mineral rights in Queensland are generally held by the state. However, if freehold title to the land was granted before 1 March 1910, a private holder may hold the mineral rights.

If this is the case, royalties are payable directly to the private holder, not to the state (except where any of the land is or becomes a road). However, details of mineral subject to private royalty must be recorded in the royalty return.

Field	Guidance
Private royalty payable	Enter the amount of private royalty payable in relation to the selected mineral sold, disposed of or used during the return period.
Private royalty quantity	Enter the total quantity of the selected mineral sold, disposed of or used during the return period that is subject to private royalty.