

QRO Online guide: Phosphate rock

To demonstrate all fields relating to this commodity, in this guide 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

Select
 Deselect

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*Is any private royalty payable? Yes No

Gross Value

*Quantity sold, disposed of or used

Tonnes

* Average P₂O₅ Content

Royalty

Average price (A\$)

\$

Calculated rate per tonne

\$

Minimum rate per tonne

\$

Royalty rate (applicable royalty rate per tonne)

\$

Total royalty payable

\$

Private Royalty

*Private royalty payable

\$

*Private royalty quantity

Tonnes

Royalty payable to State

\$

Calculate

General information

Relevant data is to be entered in relation to all phosphate rock 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 phosphate rock was extracted before or during the return period
- whether the phosphate rock was extracted by the producer or some other person
- whether the phosphate rock 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, phosphate rock 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 phosphate rock).

Gross value

Field	Guidance
Quantity sold, disposed of or used	Enter the total quantity of phosphate rock sold, disposed of or used during the return period.

Field	Guidance
Average P₂O₅ content	Enter the average P ₂ O ₅ content of the phosphate rock sold, disposed of or used during the return period.
Average price (A\$)	This will populate on clicking 'Calculate'.
Calculated rate per tonne	This will populate on clicking 'Calculate'.
Minimum rate per tonne	This will populate on clicking 'Calculate'.
Royalty rate	This will populate on clicking 'Calculate'.
Total 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 phosphate rock sold, disposed of or used during the return period.
Private royalty quantity	Enter the total quantity of phosphate rock sold, disposed of or used during the return period that is subject to private royalty.