

Previous mining and petroleum royalty rates

The table below shows the historical royalty rates for mining and petroleum from 1 July 2011 to 30 September 2020.

For certain minerals sold, disposed or used in a year, no royalty was payable on the first \$100,000 of the combined value. These minerals are identified by 'Royalty-free threshold applies' in the comments column.

A royalty discount applied to base minerals processed within Queensland to a particular metal content. These types of minerals are identified by 'Processing discount applies' in the comments column.

For some commodities, different rates apply to those sold, disposed of or used:

- inside Queensland (referred to as 'domestic')
- outside Queensland (referred to as 'non-domestic').

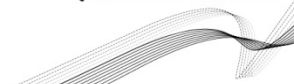
Read the current [mineral royalty rates](#) and [petroleum royalty rates](#).

1 July 2011 to 30 September 2020

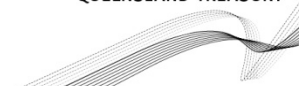
Commodity	Rate	Comments	Policy and other references
Coal	1 October 2012 onwards 7% of value up to A\$100 per tonne, 12.5% value from A\$100 to A\$150 per tonne, and 15% of value thereafter	Rate to be calculated separately for domestic and non-domestic coal	Royalty Ruling MRA001.2 Determination of coal royalty (superseded) Royalty Ruling MRA001.1 Determination of coal royalty (superseded) Policy No. 140—Determination of coal royalty Schedule 3, Part 2, s.5 of the Mineral Resources Regulation 2013 Schedule 4, Part 2, s.3 of the Mineral Resources Regulation 2003
	1 July 2011 to 30 September 2012 7% of value up to A\$100 per tonne, and 10% of the value thereafter Example A\$100 per tonne = 7% of coal value A\$200 per tonne = 8.5% A\$300 per tonne = 9%	Rate to be calculated separately for domestic and non-domestic coal	Policy No. 140—Determination of coal royalty Schedule 4, Part 2, s.3 of the Mineral Resources Regulation 2003



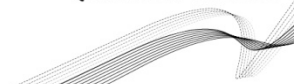
Commodity	Rate	Comments	Policy and other references
Petroleum and gas (including oil, condensate, natural gas, LPG and coal seam methane)	From 1 July 2019, the petroleum royalty rate was increased from 10% to 12.5% of the wellhead value		Royalty Ruling PGA001.2 Determination of petroleum royalty (superseded) Royalty Ruling PGA001.1 Determination of petroleum royalty (superseded) Policy No. 68—Clarification of revenues and allowable deductions in establishing wellhead value under Section 148 of the Petroleum and Gas Production and Safety Regulation 2004 Section 147C of the Petroleum and Gas (Royalty) Regulation 2004
Bauxite	Non-domestic —the higher of 10% of the value of the bauxite or \$2.00 per tonne Domestic —the higher of 75% of the calculated rate per tonne for non-domestic bauxite (if any) or \$1.50 per tonne		Royalty Ruling MRA003.2 Determination of royalty for certain minerals (superseded) Schedule 3, Part 2, s.4 of the Mineral Resources Regulation 2013 Schedule 4, Part 2, s.2 of the Mineral Resources Regulation 2003



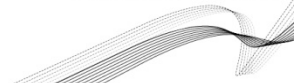
Commodity	Rate	Comments	Policy and other references
Industrial minerals	Rate per tonne: <ul style="list-style-type: none"> • bentonite—\$1.80 • calcite—\$1.00 • clay shale—\$0.50 • clay used for fired clay products—\$0.50 • diatomite—\$1.50 • dolomite—\$1.00 • feldspar—\$0.75 • gypsum—\$0.50 • kaolin—\$1.00 • lime, earth—\$0.50 • limestone—\$0.75 • magnesite—\$1.50 • marble—\$1.00 • mica—\$1.50 • perlite—\$1.00 • rock mined in block or slab form for building or monumental purposes—\$1.00 • salt—\$1.50 • sand, gravel and rock—\$0.50 • silica—\$0.90 • wollastonite—\$0.75 		Royalty Ruling MRA003.2 Determination of royalty for certain minerals (superseded) Schedule 3, Part 2, s.3 of the Mineral Resources Regulation 2013 Schedule 4, Part 2, s.1 of the Mineral Resources Regulation 2003



Commodity	Rate	Comments	Policy and other references
Base and precious metals: <ul style="list-style-type: none"> cobalt copper gold lead nickel silver zinc 	Variable rate between 2.5% and 5% (varying in 0.02% increments), depending on average metal prices (effective from 1 January 2011)	Information in relation to the applicable variable rate will be provided by Queensland Revenue Office Processing discount applies (except gold and silver) Royalty-free threshold applies	Royalty Ruling MRA002.2 Determination of royalty for prescribed and specified minerals (superseded) Royalty Ruling MRA002.1 Determination of royalty for prescribed and specified minerals (superseded) Policy MIN 1—Payable metal and revenue issues in relation to royalty applying to certain prescribed minerals Schedule 3, Part 1, ss 1–2 of the Mineral Resources Regulation 2013 Schedule 4, Part 1, ss.1–2 of the Mineral Resources Regulation 2003 Table of quarterly and annual metal prices and variable rates
Corundum, gemstones and other precious stones	2.5% of value	Royalty-free threshold applies	Royalty Ruling MRA003.2 Determination of royalty for certain minerals (superseded) Schedule 3, Part 2, s.6 of the Mineral Resources Regulation 2013 Schedule 4, Part 2, s.4 of the Mineral Resources Regulation 2003
Mineral sands (includes anatase, ilmenite, leucoxene, monazite, rutile and zircon)	5% of value		Royalty Ruling MRA003.2 Determination of royalty for certain minerals (superseded) Schedule 3, Part 2, s.9 of the Mineral Resources Regulation 2013 Schedule 4, Part 2, s.6 of the Mineral Resources Regulation 2003



Commodity	Rate	Comments	Policy and other references
Phosphate rock	The higher of \$0.80 per tonne or the amount determined by the formula contained in the applicable regulation		Royalty Ruling MRA003.2 Determination of royalty for certain minerals (superseded) Schedule 3, Part 2, s.10 of the Mineral Resources Regulation 2013 Schedule 4, Part 2, s.7 of the Mineral Resources Regulation 2003
Iron ore (includes magnetite, titanomagnetite and ironstone)	Where average price per tonne is A\$100 or less—\$1.25 per tonne Where average price per tonne is more than A\$100—1.25% of value for the first A\$100 per tonne plus 2.5% of value for any component above A\$100 per tonne	Processing discount applies	Royalty Ruling MRA002.2 Determination of royalty for prescribed and specified minerals (superseded) Royalty Ruling MRA002.1 Determination of royalty for prescribed and specified minerals (superseded) Schedule 3, Part 2, s.12 of the Mineral Resources Regulation 2013 Schedule 4, Part 2, s.9 of the Mineral Resources Regulation 2003
Manganese, molybdenum, rare earths, tantalum and tungsten	2.7% of value	Processing discount applies Royalty-free threshold applies	Royalty Ruling MRA002.2 Determination of royalty for prescribed and specified minerals (superseded) Royalty Ruling MRA002.1 Determination of royalty for prescribed and specified minerals (superseded) Schedule 3, Part 2, s.8 of the Mineral Resources Regulation 2013 Schedule 4, Part 2, s.5A of the Mineral Resources Regulation 2003



Commodity	Rate	Comments	Policy and other references
Other mineral (a material for which a royalty rate is not already prescribed in a regulation)	2.5% of value	Royalty-free threshold applies	Royalty Ruling MRA003.2 Determination of royalty for certain minerals (superseded) Schedule 3, Part 2, s.14 of the Mineral Resources Regulation 2013 Schedule 4, Part 2, s.10 of the Mineral Resources Regulation 2003