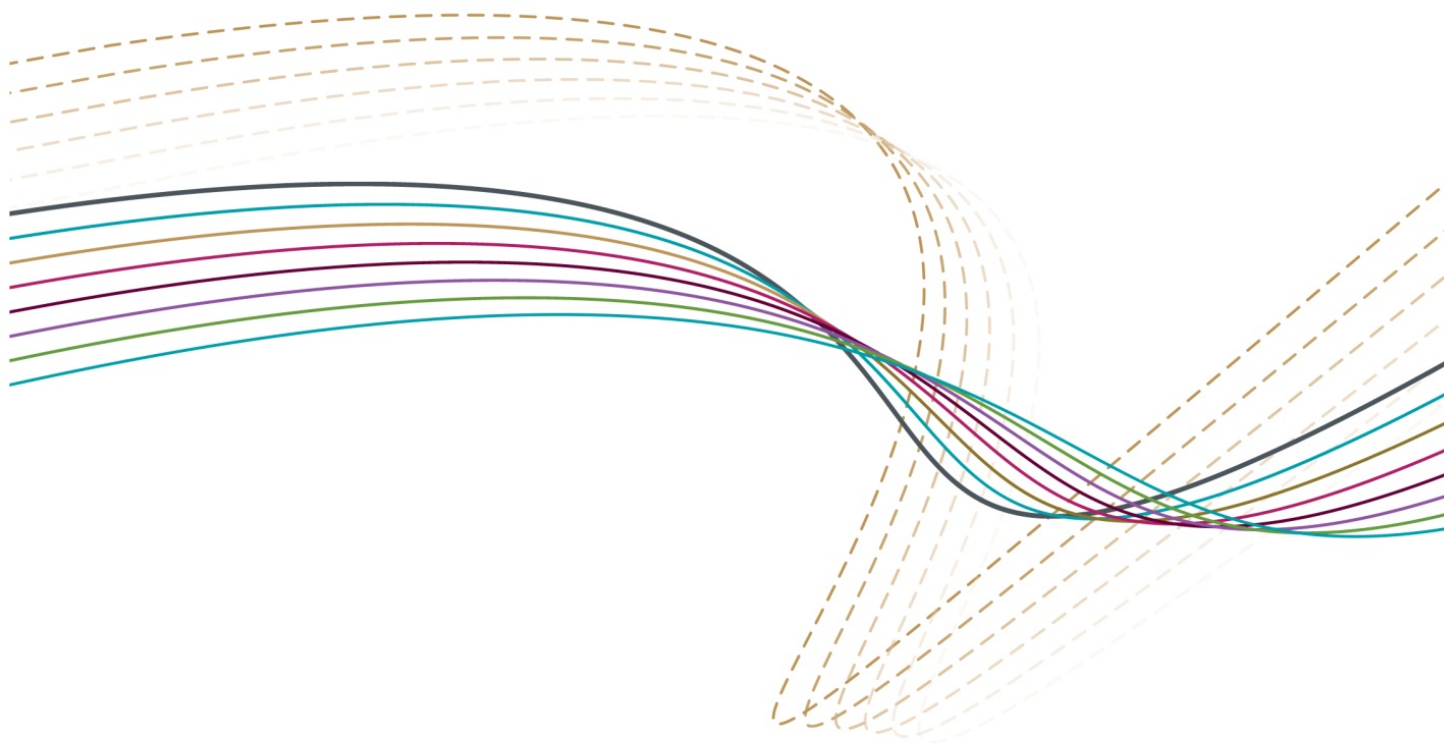


QUEENSLAND TREASURY

# Mining and petroleum royalty QRO Online user guide

Version 2

April 2023







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## 1.0 Introduction

Mining and petroleum royalty represents payments to the owners of resources for the rights to extract them. As the state owns all petroleum, gas and most minerals, royalty on these commodities is ordinarily paid to the Queensland Government.

Royalty is payable under the *Mineral Resources Act 1989* (for minerals) and the *Petroleum and Gas (Production and Safety) Act 2004* (for petroleum). The royalty payable is determined by the rate of royalty that applies to each commodity.

QRO Online is the online lodgement facility for managing mining and petroleum statements and returns, and for monitoring payments. The system is available 24 hours a day, 7 days a week, and allows users to lodge and manage their royalty returns in a secure online environment.

### More information

- Go to [groonline.treasury.qld.gov.au](https://groonline.treasury.qld.gov.au) to:
  - create a QRO Online user account
  - access and manage your account
  - to get help with QRO Online.
- Go to [gro.qld.gov.au](https://gro.qld.gov.au) for:
  - information on calculating royalty and lodging returns
  - public rulings.

Contact us on 1300 300 734 or email [royalty@treasury.qld.gov.au](mailto:royalty@treasury.qld.gov.au).

## 2.0 QRO Online

To access QRO Online, you will need to [create a QRO Online user account](#).

You are responsible for:

- maintaining the confidentiality of your QRO Online user account and password
- all activities that occur under your QRO Online user account.

As a QRO Online user, you must:

- immediately notify us of any unauthorised use of your QRO Online user account
- ensure that your QRO Online user account and password are not disclosed.

## 3.0 Accessing a royalty client account

If you personally hold an interest in a mining or petroleum resource authority and are a registered royalty client in relation to that authority, your QRO Online account will be linked to your royalty client account and registered operations as an administrator. You will be able to:

- access information about your royalty operations and resource authorities
- manage who has permission to access your royalty client account and operations.



A director, trustee or company secretary of a royalty client can:

- register for QRO Online and complete [Form R04.1](#) to nominate themselves as an administrator of a royalty client account and registered operations, and manage who has access to the royalty client account and registered operations
- or
- complete
  - [Form R04.1](#) to nominate a royalty administrator to manage who has permission to access the royalty client account and registered operations
  - or
  - [Form R04.2](#) to nominate a royalty user who has permission to undertake certain activities on the royalty client account and operations.

A QRO Online user can access multiple royalty client accounts and operations from their user account.

## 3.1 Administrator

Each royalty client must have at least one administrator for each operation. An administrator can:

- add, edit or remove royalty administrators and other QRO Online users to an operation
- view and lodge returns
- view outstanding liabilities and payments
- view and change client address and bank details.

## 3.2 Other access permission options

An administrator of an operation may choose to assign access permissions for another QRO Online user to:

- view and lodge statements and returns
- view outstanding liabilities and payments.

An administrator is responsible for adding new users.

See [how to give another person access](#) (to add a new administrator or user and change or end user authorisations).

If an operation does not have an administrator, email [royalty@treasury.qld.gov.au](mailto:royalty@treasury.qld.gov.au) to find out how to nominate a new administrator.

## 3.3 Automatic timeout periods and password lockout

If you are logged into QRO Online and the system detects no activity, you will be automatically logged out after 20 minutes. This reduces the risk of anyone accessing your details if you leave your computer unattended.

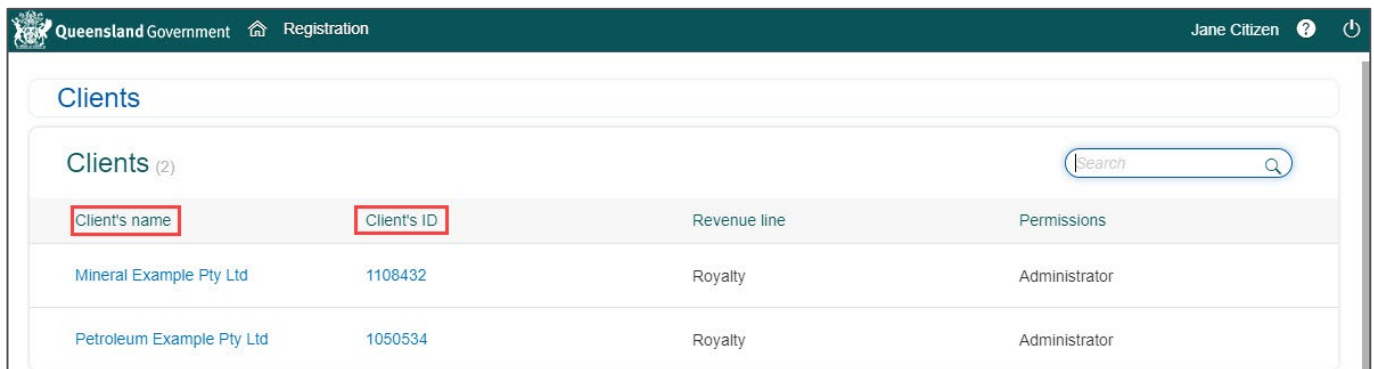
Your account will be locked after three unsuccessful login attempts.

## 3.4 Accessing an account

If you hold resource authorities and are the registered royalty client, select Royalty' under the newsroom.

If have permission to act on behalf of a royalty client in QRO Online, select the **View accounts** tile.

Click the royalty client's name or ID.



Client's name	Client's ID	Revenue line	Permissions
Mineral Example Pty Ltd	1108432	Royalty	Administrator
Petroleum Example Pty Ltd	1050534	Royalty	Administrator

To change to another royalty client, click **Client list** at the top left of the screen.

## 4.0 Navigation

The client ID and name of the royalty client whose account has been accessed displays at the top of the side menu. You can use this menu to navigate to the different functions to which you have access.

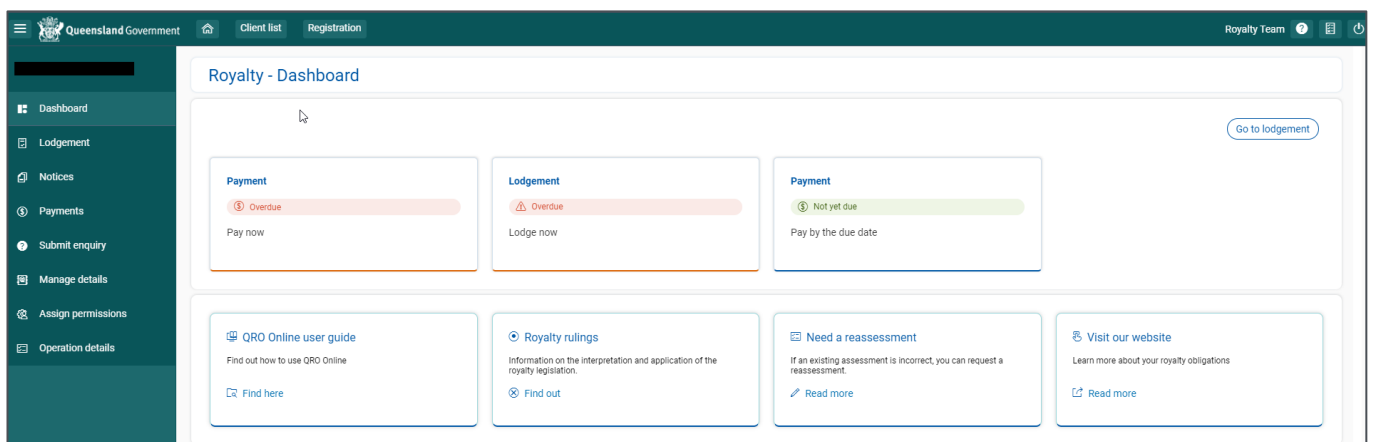
To go back to the home screen, select the icon. To swap between royalty clients, select **Client list**.



## 5.0 Dashboard

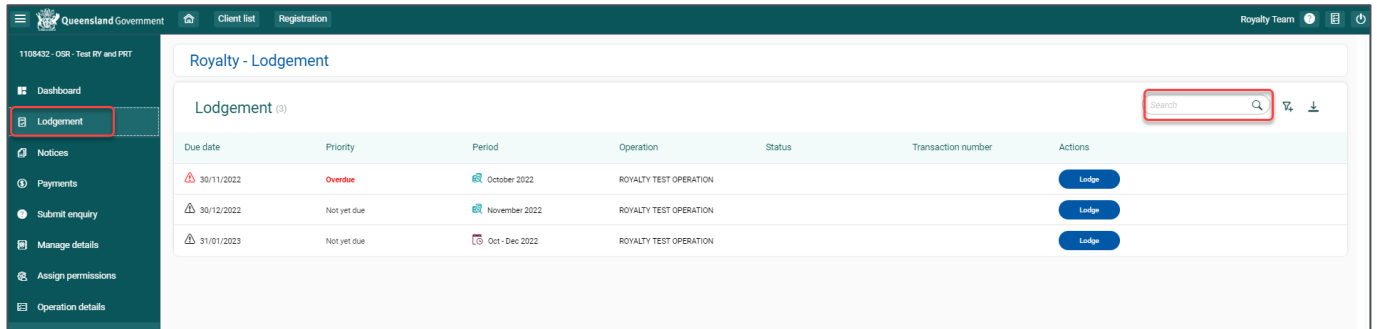
When you access a royalty client account, the **Royalty – Dashboard** tab is the landing page.

Lodgement and payment alerts appear at the top of the dashboard, and links to royalty information below.



## 6.0 Lodgement

The **Lodgement** side menu initial view displays the monthly statements and returns that have not been lodged for the operations that you have been assigned permissions. The list includes transactions that are due, not yet due and overdue.



Due date	Priority	Period	Operation	Status	Transaction number	Actions
30/11/2022	Overdue	October 2022	ROYALTY TEST OPERATION			Lodge
30/12/2022	Not yet due	November 2022	ROYALTY TEST OPERATION			Lodge
31/01/2023	Not yet due	Oct - Dec 2022	ROYALTY TEST OPERATION			Lodge

The **Due date** and **Priority** columns indicate the status of each transaction:

⚠ dd/mm/yyyy – Not yet due

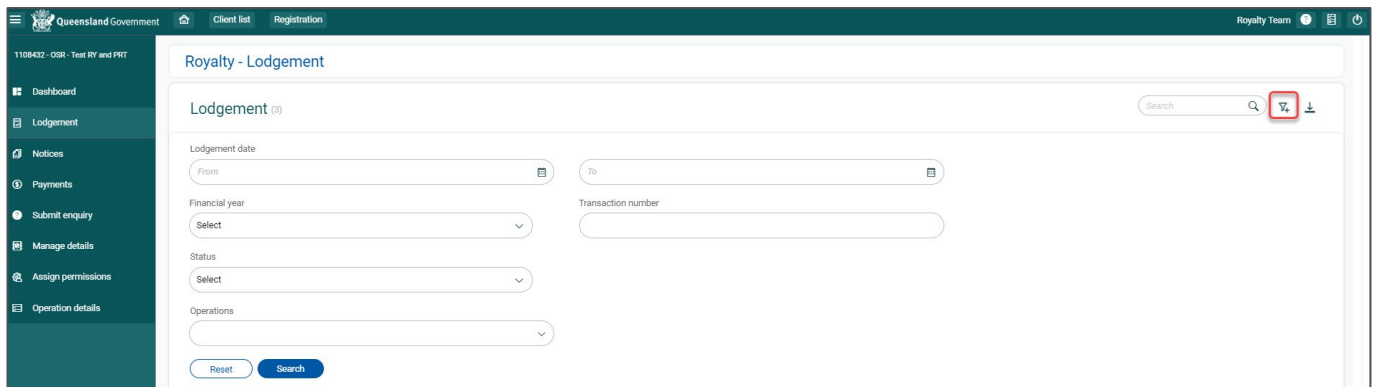
⚠ dd/mm/yyyy – Due today

⚠ dd/mm/yyyy – **Overdue**

You can use the **Search** function to limit the number of items displaying. Use the download icon to get a copy of the lodgement details.

### 6.1 Advanced search

You can use the **Advanced search** function to view lodgement history, by selecting the icon at the top right. Enter search criteria and click **Search**.



Select **Reset** to clear the form and enter new search criteria if required.

## 6.2 Lodging a monthly statement

### 6.2.1 Select the period and operation

On the **Lodgement** tab, locate the monthly statement you wish to complete by viewing the **Period** and **Operation** columns. Select **Lodge** to open the monthly statement.

Lodgement (1)						
July 2020						
Due date	Priority	Period	Operation	Status	Transaction number	Actions
31/08/2020	Not yet due	July 2020	EXAMPLE MINERAL MINE			Lodge

### 6.2.2 Identification

At the **Identification** stage, the operation name and payment period details are pre-populated.

1 Identification
2 Instalment details
3 Liabilities
4 Declaration

Identification

Operation name  
EXAMPLE MINERAL MINE

Period  
01/07/2020 - 31/07/2020

Due date  
31/08/2020

Exit

Save as draft

Next

Select **Exit** at any time to return to the Lodgement screen.

Click **Next** to continue.



## 6.2.3 Instalment details

### 6.2.3.1 Standard calculation method

The **Calculation method** defaults to **Standard**.

- The **Commodities** list will populate from your previous quarterly return.
- The amount is calculated as one-third of the royalty paid for the commodity for the previous quarter.
- Select **Next** to continue lodging using the standard method.

#### Royalty - Monthly instalment

1 Identification

2 Instalment details

3 Liabilities

4 Declaration

Instalment details

Calculation method

☒ Standard

The instalment amount is one-third of the previous quarter's royalty liability (or one-third of the amount advised by the Queensland Revenue Office if no royalty return was lodged for the previous quarter).

☐ Estimates

This method can only be used if the estimated royalty liability for the current quarter will be less than the amount payable for the previous quarter. The instalment amount is at least one-third of the estimated royalty liability for the current quarter.

Commodities (details for this month, rounded to the nearest whole dollar)

Type	Instalment amount
Coal - Export	\$ 5,011,630.00
Coal - Domestic	\$ 35,099.00
Total	\$ 5,046,729.00

Exit

Save as draft

Next

### 6.2.3.2 Estimates calculation method

This method can be used where the lodger reasonably believes that the amount of royalty payable for the current quarter will be less than the royalty paid for the previous quarter.

Penalties apply if used incorrectly.

Select **Estimates** to change calculation methods.

Enter the **total estimated quarterly liability** for the current quarter. This is your estimate for the whole quarter.

The **Commodities** list will pre-populate from your previous quarterly return.

- Click **Edit** in the Actions column to input an instalment amount for a commodity.
- Select **Add commodity** to add a commodity type.
- Click the rubbish bin icon to delete a commodity type.

The figures entered under the **Instalment amount** column should reflect the proportion of the monthly instalment for each commodity type. The total payable cannot be less than one-third of the total estimated quarterly liability.

Royalty - Monthly instalment

1 Identification 2 Instalment details 3 Liabilities 4 Declaration

Instalment details

Calculation method

☐ Standard  
The instalment amount is one-third of the previous quarter's royalty liability (or one-third of the amount advised by the Queensland Revenue Office if no royalty return was lodged for the previous quarter).

☒ Estimates  
This method can only be used if the estimated royalty liability for the current quarter will be less than the amount payable for the previous quarter. The instalment amount is at least one-third of the estimated royalty liability for the current quarter.

> Care should be taken when electing to use the estimates method ...

\*Total estimated quarterly liability

\$

Commodities

Type	Instalment amount	Actions
Coal - Export		<input type="text"/> Edit
Coal - Domestic		<input type="text"/> Edit
Total		

+ Add commodity

Exit Save as draft Next

Select **Next** to continue lodging using the estimates method.

### 6.2.3.3 Penalty

A penalty will apply to any monthly payment made using the estimates method where the actual liability for the current quarter is either:

- more than 115% of the royalty payable for the previous quarter  
or
- less than the royalty payable for the previous quarter, but the total of the first and second monthly payments is less than 50% of the actual liability for the current quarter.

## 6.2.4 Liabilities

The amount of royalty payable is calculated with interest (if applicable).

The screenshot shows the 'Royalty - Monthly instalment' form at step 3, 'Liabilities'. The progress bar at the top indicates four steps: 1 Identification, 2 Instalment details, 3 Liabilities (current), and 4 Declaration. The 'Liabilities' section contains a table with the following data:

Monthly Instalment	\$ 7,981,033.00
Payment	0.00
Total payable	\$ 7,981,033.00

At the bottom of the form, there are three buttons: a red 'Exit' button, a blue 'Save as draft' button with a floppy disk icon, and a blue 'Next' button with a right arrow icon, which is highlighted with a red box.

Select **Next** to continue.

## 6.2.5 Declaration

The **Declaration** will be populated with the details from your contact card if you are the person who created the statement. Update the declaration details if required.

You must check the box to declare that the information provided is true and correct, and that you are authorised to complete and lodge the electronic form.

The screenshot shows the 'Declaration' form. It contains four input fields: '\*Name' (Jane Citizen), '\*Position' (Accountant), '\*Contact number' (0400 000 000), and '\*Email' (janecitizen@bigpond.com). Below these fields is a declaration checkbox that is checked, with the text: 'I declare that the information given in this form is true and correct. I am authorised to make this declaration on behalf of the holder/s where applicable and lodge this form electronically.' Below the declaration is the date 'Date: 26/07/2020'. At the bottom of the form, there are three buttons: a red 'Exit' button, a blue 'Save as draft' button with a floppy disk icon, and a blue 'Review' button with a right arrow icon, which is highlighted with a red box.

Click **Next** to continue or **Save as draft** if you want to exit the instalment and submit later.

QUEENSLAND TREASURY

Royalty - Monthly instalment

< Review monthly instalment: New

Print

The total payable amount is the liability as at the last saved date. Details of the actual total liability can be viewed by selecting 'Payments' from the main menu after the form has been lodged.

Identification

Client number

1108432

Client name

OSR - Test RY and PRT

Transaction number

Operation name

ROYALTY TEST OPERATION

Period

01/10/2022 - 31/10/2022

Due date

30/11/2022

ABN

ACN

Instalment details

Calculation method

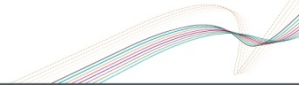
☒ Standard

The instalment amount is one-third of the previous quarter's royalty liability (or one-third of the amount advised by the Queensland Revenue Office if no royalty return was lodged for the previous quarter).

☐ Estimates

This method can only be used if the estimated royalty liability for the current quarter will be less than the amount payable for the previous quarter. The instalment amount is at least one-third of the estimated royalty liability for the current quarter.

Queensland Revenue Office



☒ I declare that the information given in this form is true and correct. I am authorised to make this declaration on behalf of the holder/s where applicable and lodge this form electronically.

Date: 10/11/2022

Payment options

**Telephone and Internet banking - BPAY**

Bill code: 737593

Payment reference: Payment reference number is your transaction number

Contact your bank or financial institution to make this payment from your cheque, savings or transaction account.

More info: [www.bpay.com.au](http://www.bpay.com.au)

Registered to BPAY Pty Ltd

ABN 69 076 137 518

**Credit card**

Bill code: 737593

Payment reference: Payment reference number is your transaction number

To pay by telephone with your card, call 1300 803 545 or to pay online go to [www.qld.gov.au/qro](http://www.qld.gov.au/qro)

Credit card payments must be more than \$10 and less than \$50,000

VISA, MasterCard or AMEX accepted.

Note: A surcharge applies on each payment made through BPOINT (0.518% for VISA or MasterCard and 1.4% for Amex).

**Electronic fund transfer**

When paying by EFT you must use the payment reference below. The payment reference on each assessment is different. Without the correct payment reference, your payment may not be applied as intended. QRO's bank account details are listed below.

Bank details

Payment reference: Payment reference number is your transaction number

Office of State Revenue Collection account

10000955

064-013

Commonwealth Bank

Queensland Government Banking Centre

**Cheque**

Make your cheque payable to:

Commissioner of State Revenue

Send the confirmation page with your cheque to:

OFFICE OF STATE REVENUE

GPO BOX 5806

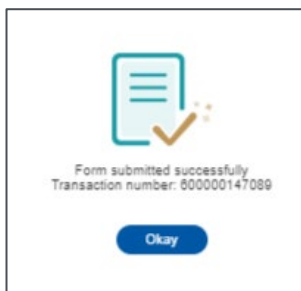
BRISBANE QLD 4001

Exit Save as draft Submit

Select **Submit** at the bottom of the screen to lodge the monthly instalment.

## 6.2.7 Submit

A message will confirm that the form has been submitted successfully. Note the transaction number because it will make it quicker to find the form if you need to search for it later.



## 6.3 Lodging returns

The following instructions apply to lodging quarterly and annual returns.

### 6.3.1 Select the period and operation

On the **Lodgement** tab locate the quarterly return you wish to complete by viewing the **Period** and **Operation** columns. Select **Lodge** to open the return.

Lodgement (5)						
Search						
Due date	Priority	Period	Operation	Status	Transaction number	Actions
⚠ 31/07/2020	Not yet due	📅 April - June 2020	EXAMPLE MINERAL MINE			Lodge

## 6.3.2 Identification

At the Identification stage, the operation name and payment period details are pre-populated.

Select **Exit** at any time to return to the Lodgement screen.

Select **Next** to continue.

## 6.3.3 Resource authority details

At the **Resource authority details** stage, you will need to answer the following questions and update as required:

- Is the return percentage stated for this operation correct?  
If the stated return percentage is incorrect, select **No** and enter the correct percentage and the parties on behalf of whom you are lodging the return.
- Is this the last return for this operation?  
If 'Yes', select the **Surrender** or **Transfer** box and enter the date of state approval.
- Is the list of resource authorities correct and which were producing or not producing during the period?
  - Under the **Producing** column, select **Yes** or **No** for whether the resource authority produced during the return period. (You can **Select all** if applicable.)
  - Select the **Excluded** checkbox if any of the listed resource authorities should be excluded from the operation. (This option will appear when 'No' has been selected under **Producing**.) Then select the exclusion reason from the drop-down list.
  - If your operation includes resource authorities that are not listed on this screen, select **+ Resource authority**. To add a resource authority, complete all fields and choose a reason from the drop-down list.

Resource Authority ID	Start date	End date	Producing	Excluded	*Reason
ML44444	01/08/2018	31/07/2020	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="checkbox"/>	
ML55555	01/08/2019	31/07/2020	<input checked="" type="radio"/> Yes <input type="radio"/> No		

Select **Next** to continue.

## 6.3.4 Return details

- Complete the **Lodgement advice** section, if required.
- Select the commodities that apply to the return.

For mineral returns, the **Select commodities** tab will default to the primary registered commodity grouping on the operation. You will need to either choose a mineral type from a drop-down list or click the **Select** toggle button to display the return schedule. For coal and bauxite, you need to indicate if export or domestic schedules are required.

You can deselect commodities if one is selected in error.

For petroleum returns, select the petroleum commodity to expand and display the schedule.

Complete the **Schedule** by working through the various sections, starting from the top. Each schedule consists of several parts, for example:

- quantity and gross value
- deductions or expenses
- royalty.

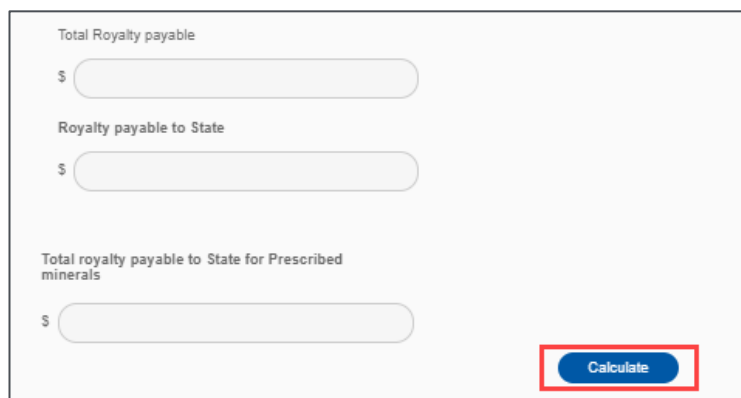
For mineral returns, answer the **Private royalty** question.



For help on how to complete the return schedules click the information icon at the top of the schedule or go to [QRO Online guides for royalty returns](#).

### 6.3.4.1 Calculate royalty

Once you've completed a schedule, select **Calculate** to display the royalty payable.



If your return is for multiple commodity groupings, scroll up to the **Select commodities** ribbon and select the next grouping, complete all remaining schedules up to and including the **Calculate** stage.

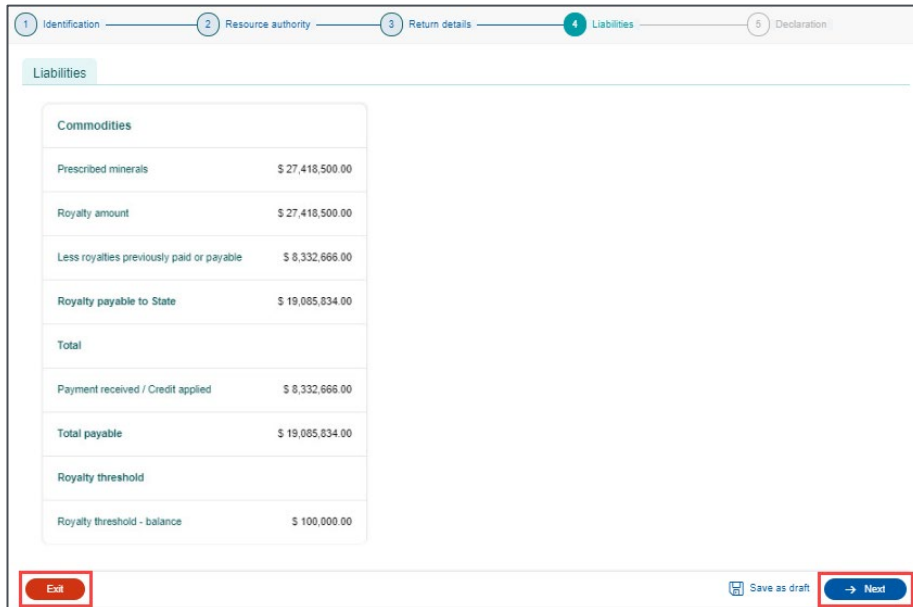
Select **Next** to continue.

You can select the save-as-draft icon at any time.



## 6.3.5 Liabilities

The amount of royalty payable is calculated with interest (if applicable).

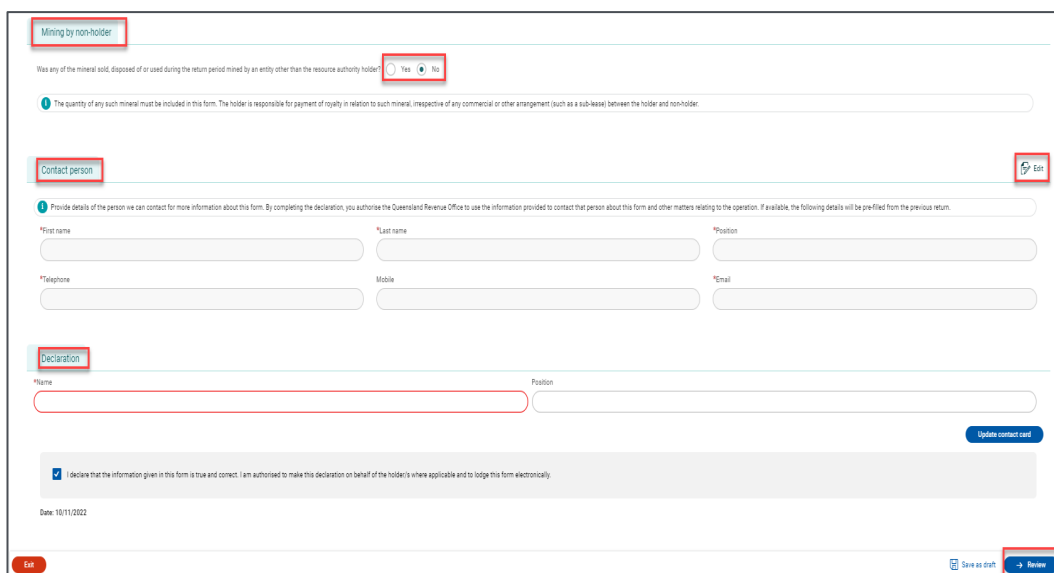


Select **Next** to continue.

## 6.3.6 Declaration

At the **Declaration** stage, you will need to:

- note if any person other than the holders have mined minerals within the operation during the return period (for mineral returns); if 'Yes', the screen will prompt for further details
- enter the **Contact person** details if this is the first return or advise if the details have changed
- complete the **Declaration**. You must declare that the information provided is true and correct, and that you are authorised to complete and lodge the electronic form.



Select **Review** to see your quarterly return details.

## 6.3.7 Review

All the details of the quarterly return will display. You can review and **Edit** the return details and **Print** a copy.

### Royalty - Quarterly return

[<](#) Review quarterly return: Draft
 

Print

*i* The total payable amount is the liability as at the last saved date. Details of the actual total liability can be viewed by selecting 'Payments' from the main menu after the form has been lodged.

Identification

Client number

1108432

Client name

Mineral Example Pty Ltd

Transaction number

600000147105

Operation name

EXAMPLE MINERAL MINE

Period

01/04/2020 - 30/06/2020

Due date

31/07/2020

ABN

ACN

100 000 000

Resource authority

\*Is this return for 100% of the operation?

☒ Yes
 ☐ No

Transfer, Surrender or Expiry

☐ Is this the last return for this operation?

Resource Authority ID	Start date	End date	Producing		Excluded	*Reason
ML44444	01/08/2018		<input checked="" type="radio"/> Yes	<input type="radio"/> No		
ML55555	01/08/2019		<input checked="" type="radio"/> Yes	<input type="radio"/> No		

Queensland Revenue Office

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## 7.0 Printing a lodged statement or return

To print a copy of a submitted monthly statement or return form you first have to do a lodgement history search to locate the form, then click **View form**.

The form will open on the Review page—select the **Print** icon.

Royalty - Quarterly return

< Review quarterly return: Submitted Print

**Identification**

Client number 1108432	Client name MINERAL EXAMPLE PTY LTD	Transaction number 600000146693
Operation name EXAMPLE MINERAL MINE	Period 01/04/2020 - 30/06/2020	Due date 31/07/2020
ABN	ACN	

## 8.0 Assessment notices

After you have lodged your return, go to **Notices** to access your assessment notice.

Queensland Government Client list Registration Royalty Team

Royalty - Dashboard Go to lodgement

**Payment**  
Overdue  
Pay now

**Lodgement**  
Overdue  
Lodge now

QRO Online user guide  
Find out how to use QRO Online  
Find here

Royalty rulings  
Information on the interpretation and application of the royalty legislation.  
Find out

Need a reassessment  
If an existing assessment is incorrect, you can request a reassessment.  
Read more

Visit our website  
Learn more about your royalty obligations  
Read more

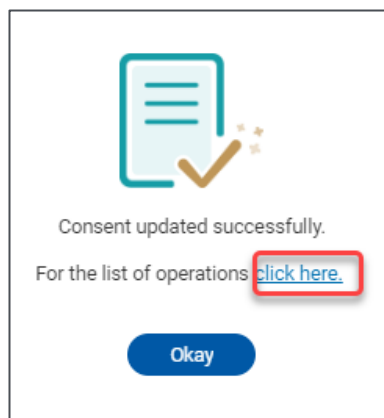
To receive your confirmation and assessment notices via this portal, select **I agree**.

Assessment notices consent

I agree to receive my confirmation and assessment notices via this portal and I acknowledge that I will no longer receive paper confirmation and assessment notices via mail or email.

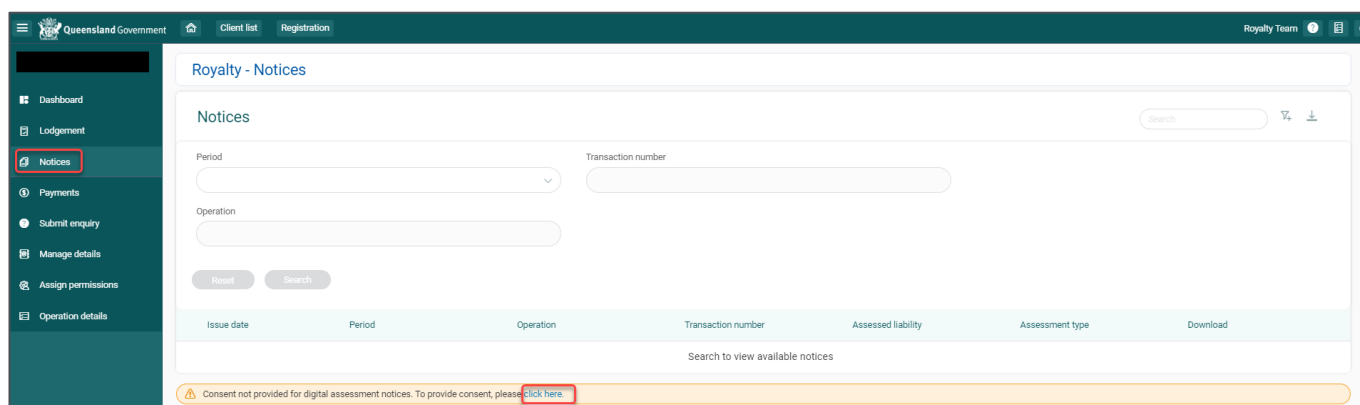
Cancel I agree

To review the list of operations, select **Click here**.



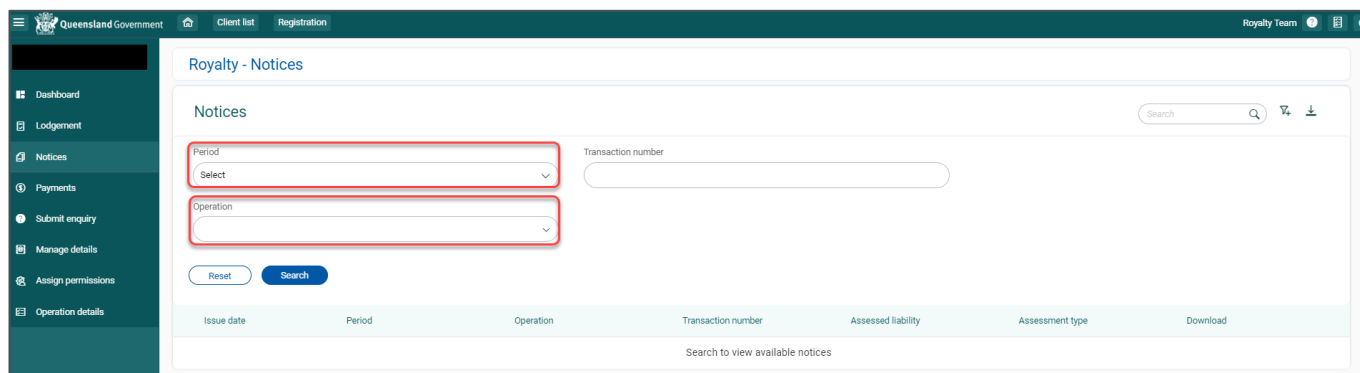
Your consent will apply to the list of operations that appear. Click **Okay**.

If you choose **Cancel** to receiving assessment notices via the portal, you can change your decision later. Select **Notices** from the side menu, and locate the yellow panel.



## 8.1 Viewing notices

Use the drop-down menus to select the period and operation.



The returns that were lodged for the selected operation and period will display.

Select **Download** to open the selected notice in a new window.

## 9.0 Paying royalty

Payment options include BPAY, credit card and electronic funds transfer. Go to [gro.qld.gov.au](http://gro.qld.gov.au) for more information.

When you select **Payments** from the side menu, submitted transactions that have a payment amount due or available credits will display. The figure showing in the **Amount due** column is the amount outstanding or credit available for that transaction number.

The screenshot shows the 'Royalty - Payments' page. On the left, the 'Payments' menu item is highlighted. The main content area displays 'Payments due (10)' with a search bar and a download icon.

Select **View details** to see the transaction details. Use the download icon to get a copy of the payment details.

Once a liability has been paid in full, it will no longer display on the **Payments** tab.

To view your payment history:

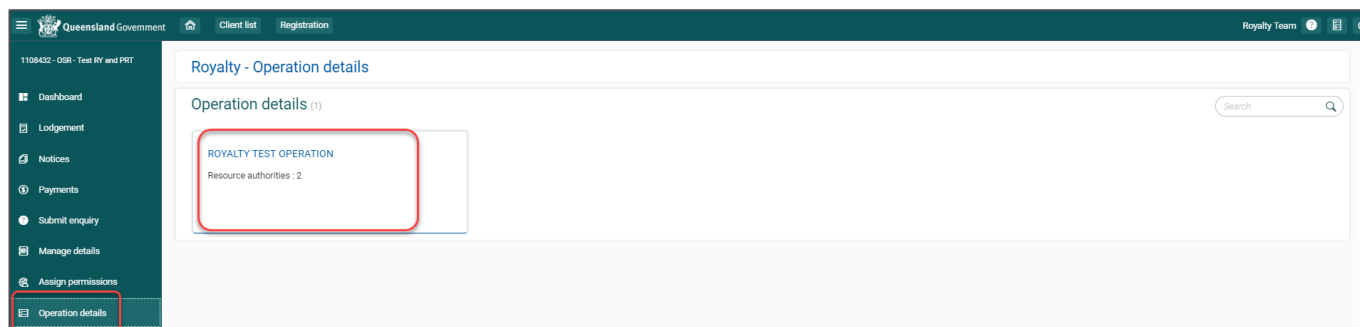
- Select the **Payment history** tab.
- Enter search parameters.
- Click **Search**.

The screenshot shows the 'Payment history' tab selected. The search filters include 'Payment date', 'Payment amount', 'Financial year', and 'Operations'. The 'Search' button is highlighted.

Paid date	Transaction number	Operation	Period	Amount
-----------	--------------------	-----------	--------	--------

## 10.0 Operation details

In this section, you'll see a tile for each of your active operations or the active operations you have permission to access for a royalty client.



Select a tile to view resource authority details. You can use the search function to limit the information displaying. For example, enter a resource authority number to only display holding details for that resource authority.

Select the download icon to copy all the operation resource authority details.

Royalty - Operation details					
The information displayed is current as at 27/07/2020					
< EXAMPLE MINERAL MINE (4)				Search	Download
Resource authority ID	Share %	Holding start date	Holder name	Holder role	
ML44444	50.00000000000000 %	01/08/2018	Mineral Example Pty Ltd	Authorised Holder	
ML44444	50.00000000000000 %	01/08/2018	Jane Citizen	Holder	
ML55555	50.00000000000000 %	01/08/2019	Mineral Example Pty Ltd	Authorised Holder	
ML55555	50.00000000000000 %	01/08/2019	Jane Citizen	Holder	

	A	B	C	D	E
1	Resource authority ID	Share %	Holding start date	Holder name	Holder role
2	ML44444	50	1/08/2018	Mineral Example Pty Ltd	Authorised Holder
3	ML44444	50	1/08/2018	Jane Citizen	Holder
4	ML55555	50	1/08/2019	Mineral Example Pty Ltd	Authorised Holder
5	ML55555	50	1/08/2019	Jane Citizen	Holder
6					

The operation resource authority information displayed is current as at the date of viewing.

