



Derivative Mining Rights – Notice to the Commissioner

Sections 91I and 204E of the *Duties Act 2008*

When to use this form

Tick the relevant statement below to notify the Commissioner that:

- the purchaser of a mining tenement has not granted a derivative mining right with 90 days after the transfer (or longer period allowed by the Commissioner)
- the holder of a derivative mining right is surrendering their right for no consideration within 12 months after a transfer of a mining tenement
- the holder of a derivative mining right is surrendering their right for no consideration within 12 months after the acquisition of an interest in a landholder

Bundle ID of previous transaction or acquisition

How to lodge this form

Lodge through your [Online Services Portal](#) account to record and track your correspondence with us. If you don't have an account, see [how to create one](#).

If you can't lodge this form through the Online Services Portal, attach it to [a web enquiry](#).

See the '[Derivative Mining Rights](#)' fact sheet for information about the effect of derivative mining rights on dutiable value.

Transfer duty

Sections 91E and 91F of the Duties Act provide that, when calculating duty on certain agreements, the value of a mining tenement will take into account any derivative mining right that will be granted following the transfer of the tenement.

If the derivative mining right is not granted within 90 days after the tenement is transferred, or is surrendered for no consideration within 12 months after the tenement is transferred:

- the value of the tenement will be determined without regard to any effect the derivative mining right may have on the value and
- the relevant person must notify the Commissioner using this form within two months after the end of the 90 day period or the date of surrender.

Use [form FDA48](#) to apply for an extension of time for the derivative mining right to be granted.

Landholder duty

Section 204E of the Duties Act provides that where a landholder, or an entity linked to a landholder, is entitled to a mining tenement, the value of the mining tenement will take into account any derivative mining right that has been granted over the tenement.

If the derivative mining right is surrendered for no consideration within 12 months after the acquisition:

- the value of the tenement will be determined without regard to any affect the derivative mining right may have on the value and
- the relevant person must notify the Commissioner using this form within two months after the date of surrender.

Mining tenements

List the mining tenements relevant to this notification

Include all tenements where a derivative mining right was not granted as required or was surrendered for no consideration. Attach a separate sheet if there is not enough space.

Tenement	Date the transfer was registered

Reasons

Provide the reasons why either

- a. the derivative mining right was not granted as required in an agreement or
- b. the derivative mining right was surrendered for no consideration

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Declaration

A person who provides information to the Commissioner knowing it to be false or misleading in a material particular commits an offence under the *Taxation Administration Act 2003*. The penalty for the offence is:

- a) \$20,000 and
- b) three times the amount of duty that was avoided or might have been avoided if the false or misleading information had been accepted as true.

I declare that the information contained in this application is, to the best of my knowledge and belief, true, accurate and complete in every particular.

Name		Phone	
Address			
Capacity in which declaration is made			
Signature		Date	

Contact RevenueWA

Web enquiry	www.osr.wa.gov.au/DutiesEnquiry	Website	wa.gov.au
Office	200 St Georges Terrace Perth WA 6000	Phone	(08) 9262 1100 1300 368 364 (WA country landline callers)
Postal	GPO Box T1600 Perth WA 6845		