



## Derivative Mining Rights – Request for longer period to grant

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

### When to use this form

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 effect the derivative mining right may have on the value of the tenement will be disregarded.

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

Use this form to apply for a longer period for the derivative mining right to be granted.

Bundle ID of previous transaction or acquisition	
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Requested extension date for the Commissioner to allow for the derivative mining right to be granted	
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### 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](#).

### Mining tenements

List the mining tenements relevant to this notification.  
 Attach a separate sheet if there is not enough space.

Tenement	Date the transfer was registered

### Reasons

Why will the derivative mining right not be granted within 90 days after the transfer?

## 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	<a href="http://www.osr.wa.gov.au/DutiesEnquiry">www.osr.wa.gov.au/DutiesEnquiry</a>	Website	<a href="http://wa.gov.au">wa.gov.au</a>
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		