

FORM QRO – R01.5

Version 4 – Effective 1 October 2020



Mineral Resources Regulation 2013 Sections 40(2) and 44(4)

Monthly payment statement – minerals

About this form

Complete this form for each of the first and second monthly payments for a particular quarter.

Record the third monthly payment for the quarter in the mineral royalty return (Form R01.6).

All calculations must be based only on royalties payable to the State of Queensland (i.e. not private royalties).

How to lodge your form

Email: royalty@treasury.qld.gov.au

Post: Royalty Team
Queensland Revenue Office
GPO Box 5806
Brisbane QLD 4001

For enquiries, call 1300 300 734.

A separate form must be completed for each mineral operation and lodged with Queensland Revenue Office (QRO).

Part A – Identification

Provide the following details of the resource authority holder who is lodging this form.

Client number	<input type="text"/>
Operation name	<input type="text"/>
Company (full name)	<input type="text"/>
ABN (if applicable)	<input type="text"/>
ACN	<input type="text"/>

Part B – Lodgement details

Provide the following details for the period to which this form relates.

Monthly instalment First Second Current quarter end date

Care should be taken when electing to use the estimates method for the following reasons:

- You may not be able to use the estimates method in future if the Commissioner of State Revenue considers that there was no reasonable basis for believing that the estimated royalty liability for the current quarter would be less than the amount of royalty payable for the previous quarter.
- A civil penalty will apply to any monthly payment made using the estimates method if:
 - the actual liability for the current quarter is more than 115% of the liability for the previous quarter
 - or
 - the actual liability for the current quarter is less than the liability for the previous quarter and the total of the first and second monthly payments is less than 50% of the actual liability for the current quarter.

The risk of a penalty being imposed and/or the size of such penalty can be reduced by making a monthly payment of more than one-third of the estimated royalty liability for the current quarter.

Part C — Payment details

Select the calculation method.

Standard

The instalment amount is one-third of the previous quarter's royalty liability (or one-third of the amount advised by QRO if no 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 liability for the current quarter.

Estimated quarterly liability \$

Provide details of each commodity type (e.g. export coal, domestic coal, gold) for this payment, rounded to the nearest dollar. Attach a schedule if there is insufficient space here.

Commodity type	Instalment amount
	\$
	\$
	\$
	\$
	\$
	\$
	\$
Monthly instalment payable	\$
Plus late payment interest (if paying after the due date)	\$
Less payments received or credits applied	\$
Total	\$

Part D — Declaration

This form will not be complete without this declaration, and details of the declarant, being provided.

I declare that the information given in this form, including any attachments, is true and correct. I am authorised to make this declaration on behalf of the holders (where applicable) and lodge this form electronically (where applicable).

Name

Position title (if applicable)

Signature

Date

Email address

Contact number

Queensland Revenue Office is collecting the information requested in this form for the purposes of administering Queensland state revenue. This is authorised by the *Mineral Resources Act 1989*, *Taxation Administration Act 2001* and the *Mineral Resources Regulation 2013*. Your information will not be disclosed without your consent, except in the circumstances outlined in the legislation or as otherwise authorised by law. It will be held in accordance with the confidentiality provisions of the legislation and may be published in an aggregate form.