



Derivative Mining Rights – Request for Longer Period to Grant

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

Instructions

Sections 91E and 91F of the *Duties Act 2008* (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.

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

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

Bundle ID of previous transaction

--	--	--	--	--	--	--	--	--	--

List the mining tenements relevant to this notification and the date the transfer was registered with the Department of Mines, Industry Regulation and Safety

Attach a separate sheet if there is not enough space.

Tenement	Date registered

Provide the reasons why the derivative mining right will not be granted within 90 days after the transfer

Requested extension date: ___/___/___

This is the date for the Commissioner to allow for the derivative mining right to be granted.

IMPORTANT

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.

Declaration

I _____
of _____
Telephone () _____

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

Official capacity in which declaration is made _____

Dated ____ / ____ / ____ Signature _____

Contact RevenueWA

This form can be lodged electronically, as an attachment to a web enquiry, or in person.

Online	www.wa.gov.au/organisation/departments-of-finance/duties-online-services		
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		