



Mineral Royalties in Western Australia

As at 1 September 2025

The State's mineral royalties are collected in accordance with the *Mining Act 1978*, *Mining (Royalties) Regulations 2025*, the various State Agreement Acts¹ that have been negotiated for major resources projects and the *Taxation Administration Act 2003*.

Royalties are payable on all minerals obtained from land the subject of a mining tenement. The following minerals are excluded if they occur on private land:

- limestone, rock or gravel
- shale - other than oil shale
- sand - other than mineral sand, silica sand or garnet sand or
- clay - other than kaolin, bentonite, attapulgite, or montmorillonite.

The holder of a Western Australian mining tenement, or someone authorised by the tenement holder, should:

- use [Royalties Online](#) to [lodge a production report](#) within 30 days after the end of a quarter
- use [Royalties Online](#) to [lodge a royalty return](#) within 30 days after the end of the quarter during which the relevant amount of the mineral was produced or obtained and
- pay the royalty by EFT within 30 days after the end of the quarter during which the relevant amount of the mineral was produced or obtained.

Make sure you reference the Payer Reference Code on the EFT transaction to ensure your payment is allocated against the correct payer/project(s).

Bank: Commonwealth Bank of Australia

Name: Department of Treasury and Finance – Royalty Revenue Account

BSB: 066-040

Account: 12000048

See information and frequently asked questions about [using Royalties Online](#).

Royalty rates

The royalty rates for most minerals produced or obtained in Western Australia are provided in the *Mining (Royalties) Regulations 2025* and, in some cases, the relevant State Agreement Act.

Mineral royalties are collected using:

- the specific rate (amount per tonne according to quantity produced or obtained) or
- ad valorem (percentage of the royalty value).

¹ These State Agreements are contracts between the Government of Western Australia and proponents of major resources projects, and are ratified by an Act of Parliament. They specify the royalty obligations of the proponent. Royalty lodgment compliance clauses vary between each State Agreement.

Specific rate royalty

Generally, specific rate royalties are used for low value construction and industrial minerals. They are calculated on the number of tonnes of the relevant mineral produced or obtained, and indexed every five years to reflect price movements over the preceding five years. The royalty rates for production between 1 July 2025 and 30 June 2030 are:

- Amount A: 73 cents per tonne
- Amount B: 117 cents per tonne

Ad valorem royalty

Ad valorem royalties are calculated as a percentage of the total royalty value of the mineral, based on how the mineral is processed within Western Australia:

- 7.5% of the royalty value if sold as crushed or screened
- 5.0% of the royalty value if sold as a concentrate and
- 2.5% of the royalty value if sold in metallic form or equivalent processing.

In some cases (such as nickel, and iron ore not exported), an alternative value applies, for example the London Metal Exchange or Steel Markets Daily/Platts.

Allowable deductions include any reasonable costs incurred in transporting the mineral in the form it is first sold, including packaging materials used in transporting the mineral.

Gold rates

The rate of royalty is 2.5% of the royalty value of gold produced.

- No royalty is payable on the first 2,500 ounces per financial year produced by a gold royalty project.
- Gold is valued at the price fixed on the London Bullion Market in Australian dollars.

Compliance

Penalties for non-compliance

RevenueWA will monitor payment and reporting non-compliance under the *Mining Act 1978*. The Department of Mines, Petroleum and Exploration (DMPE) will apply any potential recovery action and issue penalties.

[See information about penalties on the DMPE website.](#)

Compliance assessment process

Royalty compliance assessments are carried out to ensure royalty payers are meeting their obligations.

Before an assessment, a Royalties Officer will contact the payer to advise of the proposed assessment, the data sample required and other documents that need to be provided.

When the assessment has been completed:

- findings are discussed with the royalty payer and they are given the preliminary assessment findings to comment on.
- a compliance report is finalised after comments are received and considered.
 - If RevenueWA and the royalty payer agree on the assessment, a letter is issued to the royalty payer with the findings which may provide for a royalty payment adjustment.
 - If RevenueWA and the royalty payer don't agree on the assessment, briefings are provided to the relevant Ministers and further discussions are held with the royalty payer prior to written advice seeking a royalty payment adjustment.
- Royalty returns are amended (if required) to reflect the assessment findings and royalty payment adjustments are processed.

Contact RevenueWA

Royalties Online	osr.wa.gov.au/royaltiesonline	Website	WA.gov.au
Email	royalties@dtf.wa.gov.au	Phone	08 9262 1400
Office	200 St Georges Terrace Perth WA 6000	Postal	GPO Box T1600 Perth WA 6845

Note: This fact sheet provides guidance only. Refer to the *Mining Act 1978*, *Mining (Royalties) Regulations 2025* or relevant State Agreement Act for complete details.