



**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									
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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

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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 THE OFFICE OF STATE REVENUE

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

**Online:** [www.finance.wa.gov.au/cms/State\\_Revenue/Online\\_Services/Online\\_Services.aspx](http://www.finance.wa.gov.au/cms/State_Revenue/Online_Services/Online_Services.aspx)

### Delivery to:

**Office** Office of State Revenue  
200 St Georges Terrace  
PERTH WA 6000

**Postal address** Office of State Revenue  
GPO Box T1600  
PERTH WA 6845

### Enquiries:

**Telephone** (08) 9262 1100  
1300 368 364  
(WA country STD callers only – local call charge)

**Web Enquiry** [www.osr.wa.gov.au/DutiesEnquiry](http://www.osr.wa.gov.au/DutiesEnquiry)

**Website** [www.osr.wa.gov.au](http://www.osr.wa.gov.au)