1. The Office of State Revenue is responsible for administering the State’s tax and royalty legislation, which includes mineral and petroleum royalties.
2. The *Taxation Administration Act 2001* provides a comprehensive and contemporary revenue administration framework for administering the tax legislation the Office of State Revenue administers, being duties, land tax, payroll tax and betting tax.
3. A number of provisions modelled on the *Taxation Administration Act 2001* have been progressively included in the mineral and petroleum royalty provisions of the *Mineral Resources Act 1989* and *Petroleum and Gas (Production and Safety) Act 2004* and their subordinate legislation. However, the *Taxation Administration Act 2001* has not been fully adopted for the royalty legislation in the same way it applies for the tax legislation.
4. The Office of State Revenue Royalty Administration Modernisation Program seeks to apply the *Taxation Administration Act 2001* formineral and petroleum royalties in the same way it has been applied to the State’s taxes.
5. Adoption of the *Taxation Administration Act 2001* is not intended to effect changes to the imposition of royalty, royalty rates or exemptions, which will continue to be prescribed under the *Mineral Resources Act 1989* and the *Petroleum and Gas (Production and Safety) Act 2004*.
6. A consultation paper was prepared detailing the Royalty Administration Modernisation Program objectives and principles, specifying the principal areas where adoption of the *Taxation Administration Act 2001* will effect changes to royalty administration.
7. Cabinet approved the public release of the Royalty Administration Modernisation Program Consultation Paper.
8. *Attachments*
* [Royalty Administration Modernisation Program Consultation Paper](Attachments/Paper.PDF)