A public ruling, when issued, is the published view of the Commissioner of State Revenue (the Commissioner) on the particular topic to which it relates. It therefore replaces and overrides any existing private rulings, memoranda, manuals and advice provided by the Commissioner in respect of the issue(s) it addresses. Where a change in legislation or case law (the law) affects the content of a public ruling, the change in the law overrides the public ruling—that is, the Commissioner will determine the tax liability or eligibility for a concession, grant or exemption, as the case may be, in accordance with the law.

What this ruling is about


2. Before the commencement of the Royalty Legislation Amendment Act 2020 on 1 October 2020, the views of the Commissioner in relation to the interpretation and application of the royalty laws were published as royalty rulings.

3. The purpose of this public ruling is to abolish the royalty ruling system and withdraw all royalty rulings in force under that system as at 30 September 2020.

Ruling and explanation

4. All royalty rulings that were in effect immediately before midnight on 30 September 2020 are no longer in effect as of midnight on 30 September 2020.

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1 ‘Royalty provisions’ means chapter 11 of the Mineral Resources Act, chapter 6 of the Petroleum and Gas Act and any other provisions of those Acts to the extent they are administered by the Minister with Ministerial responsibility for the Taxation Administration Act.

2 ‘Midnight’ is defined in s.36 of the Acts Interpretation Act 1954 as ‘in relation to a particular day… the point of time at which the day ends’.
5. Due to the withdrawal of Royalty Ruling ROY001 – Royalty ruling system: explanation and status, no further royalty rulings will be issued by the Commissioner on or after 1 October 2020. From that date, the Commissioner’s views as to the interpretation and application of the royalty laws will be published as public rulings.

6. In the event where there is an inconsistency between a public ruling and a royalty ruling, the Commissioner’s views as expressed in the public ruling will prevail—that is, when:
   (a) a public ruling is issued that has a retrospective date of effect
   and
   (b) a royalty ruling in relation to the subject matter of the public ruling was in effect on or after the date of effect of the public ruling.

7. For an assessment of mineral or petroleum royalty made from 1 October 2020:
   (a) the principles for remission of unpaid tax interest (UTI) set out in Public Ruling TAA060.1 – Remission of unpaid tax interest are relevant to UTI that applies under s.54 of the Taxation Administration Act to a royalty liability arising from 1 October 2020
   (b) the principles for remission of penalty tax set out in Public Ruling TAA060.2 – Penalty tax are relevant to penalty tax that applies under s.58 of the Taxation Administration Act to a royalty liability arising from 1 October 2020
   (c) the principles for remission of unpaid royalty interest (URI) set out in Royalty Ruling ROY002 – Remission of unpaid royalty interest are relevant to URI that applies under s.332(1) of the Mineral Resources Act or s.602(2) of the Petroleum and Gas Act to a royalty liability arising before 1 October 2020
   (d) the principles for remission of royalty penalty set out in Royalty Ruling ROY003 – Remission of royalty penalty are relevant to royalty penalty that applies under s.331E(1) of the Mineral Resources Act or s.601(1) of the Petroleum and Gas Act to a royalty liability arising before 1 October 2020.

Date of effect

8. This public ruling takes effect from 1 October 2020.

Mark Jackson
Commissioner of State Revenue
Date of issue: 1 October 2020

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3 As in force before 1 October 2020.
4 As in force before 1 October 2020.
5 As in force before 1 October 2020.
6 As in force before 1 October 2020.
# References

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