

NORTHERN TERRITORY OF AUSTRALIA  
MINERAL ROYALTY AMENDMENT ACT 2002

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Act No. 53 of 2002

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# NORTHERN TERRITORY OF AUSTRALIA

Act No. 53 of 2002

## AN ACT

to amend the *Mineral Royalty Act*

[Assented to 10 October 2002]

[Second reading 21 August 2002]

The Legislative Assembly of the Northern Territory enacts as follows:

**1. Short title**

This Act may be cited as the *Mineral Royalty Amendment Act 2002*.

**2. Principal Act**

The *Mineral Royalty Act* is in this Act referred to as the Principal Act.

**3. Objection to assessment**

Section 28 of the Principal Act is amended by inserting after subsection (1) the following:

"(1A) If the Secretary is satisfied that a royalty payer has a reasonable excuse for not lodging an objection within the 30 day period referred to in subsection (1), the Secretary may extend the time within which the person may lodge the objection.

"(1B) Subsection (1A) does not apply to a royalty payer in relation to whom an assessment was made before the commencement of the *Mineral Royalty Amendment Act 2002* if the 30 day period within which the royalty payer could lodge an objection to the Secretary under subsection (1) expired before that commencement."

**4. Interest on unpaid royalty**

Section 42 of the Principal Act is amended by omitting from subsection (1) all the words after "amount outstanding" and substituting the following:

"at an annual rate calculated by adding 7% to the monthly average yield of 90-day bank accepted bills published by the Reserve Bank of Australia for –

- (a) if the day on which the royalty became due and payable or payment on account of royalty accrued is on or after the commencement of the *Mineral Royalty Amendment Act 2002* but before 1 July 2003 – May 2002; or
- (b) if the day on which the royalty became due and payable or payment on account of royalty accrued is on or after 1 July 2003 – the month of May in the financial year immediately preceding the financial year in which the day occurs,

and computed from the day when the amount became outstanding to and including the day on which the interest is calculated."

**5. New section**

The Principal Act is amended by inserting after section 42A the following:

**"42B. Penalty royalty on default assessment under section 19**

"(1) If the Secretary makes a default assessment under section 19, the royalty payer in respect of whom the default assessment is made is liable to pay –

- (a) the amount of royalty payable on the default assessment;
- (b) an additional amount of royalty equal to 75% of that amount of royalty; and
- (c) interest imposed under section 42 on the part of that amount of royalty not paid on the due date in accordance with section 40.

"(2) The Secretary may, for the reasons he or she thinks sufficient, remit the whole or a part of an additional amount of royalty referred to in subsection (1)(b) and, on remission, the liability to pay that whole or part of the additional amount of royalty ceases."

**6. Secrecy**

Section 50 of the Principal Act is amended –

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- (a) by omitting from subsection (1) "subsection (2)" and substituting "this section";
- (b) by omitting subsection (1)(a);
- (c) by omitting from subsection (2)(a) "a Territory" and substituting "another Territory";
- (d) by omitting from subsection (2)(c) "or";
- (e) by omitting from subsection (2)(d) "Act." and substituting "Act; or";
- (f) by inserting after subsection (2)(d) the following:

"(e) a Territory employee performing a function under this Act to the Aboriginal and Torres Strait Islander Commission in relation to the payment of an amount of royalty under this Act by a holder of a mining tenement on Aboriginal land within the meaning of the *Aboriginal Land Rights (Northern Territory) Act 1976* of the Commonwealth.";

- (g) by inserting after subsection (4) the following:

"(4A) A person to whom this section applies must not be required to –

- (a) produce in court an assessment, return, statement, notice, record or other document made or given for the purposes of this Act; or
- (b) divulge or communicate to a court a matter or thing that has come or came to his or her notice when performing duties for the purposes of this Act,

unless –

- (c) the person about whom the assessment, return, statement, notice, record or other document concerned consents to the production, divulgence or communication;
- (d) the production, divulgence or communication is made in connection with the administration or execution of this Act; or
- (e) the production, divulgence or communication is made for the purposes of legal proceedings arising out of this Act or of a report of such legal proceedings."; and

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- (h) by inserting in subsection (5) "a Chief Executive Officer or" after "means".

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ALTERATION TO SECTION HEADING

On the day on which the *Mineral Royalty Act* is amended by this Act, the heading to section 42A of the *Mineral Royalty Act* is altered by omitting "**Penal**" and substituting "**Penalty**".