

## CHAPTER 8

---

# MINING REVENUE

### WHAT IS INCLUDED IN THE MINING REVENUE CATEGORY?

- 1 Mining revenue includes mining royalties levied on mining production and fees collected for exploration permits<sup>1</sup>.
- 2 Table 8-1 shows mining revenue varies in importance from State to State. The major mining States (measured on a per capita revenue basis) are Western Australia, Queensland and the Northern Territory.

**Table 8-1 Mining revenue category revenues, 2008-09**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total
Category revenue (\$m)	1 278.5	46.4	3 364.6	3 184.4	152.4	32.0	0.0	227.6	8 286.0
Category total (\$pc)	181.58	8.65	773.55	1 444.82	94.55	63.96	0.00	1 026.88	382.87
Proportion of State revenue (%)	5.2	0.2	16.7	29.3	2.4	1.9	0.0	21.6	9.5

Source: Commission calculation using State data.

- 3 Table 8-2 shows mining revenue has grown substantially as a proportion of State revenue from 5.2 per cent in 2005-06 to 9.5 per cent in 2008-09. It grew in all States, but most particularly in Queensland and Western Australia due to increased coal and iron ore royalties (Figure 8-1). Mining revenue averaged 6.3 per cent of State own-source revenues over the four years 2005-06 to 2008-09.

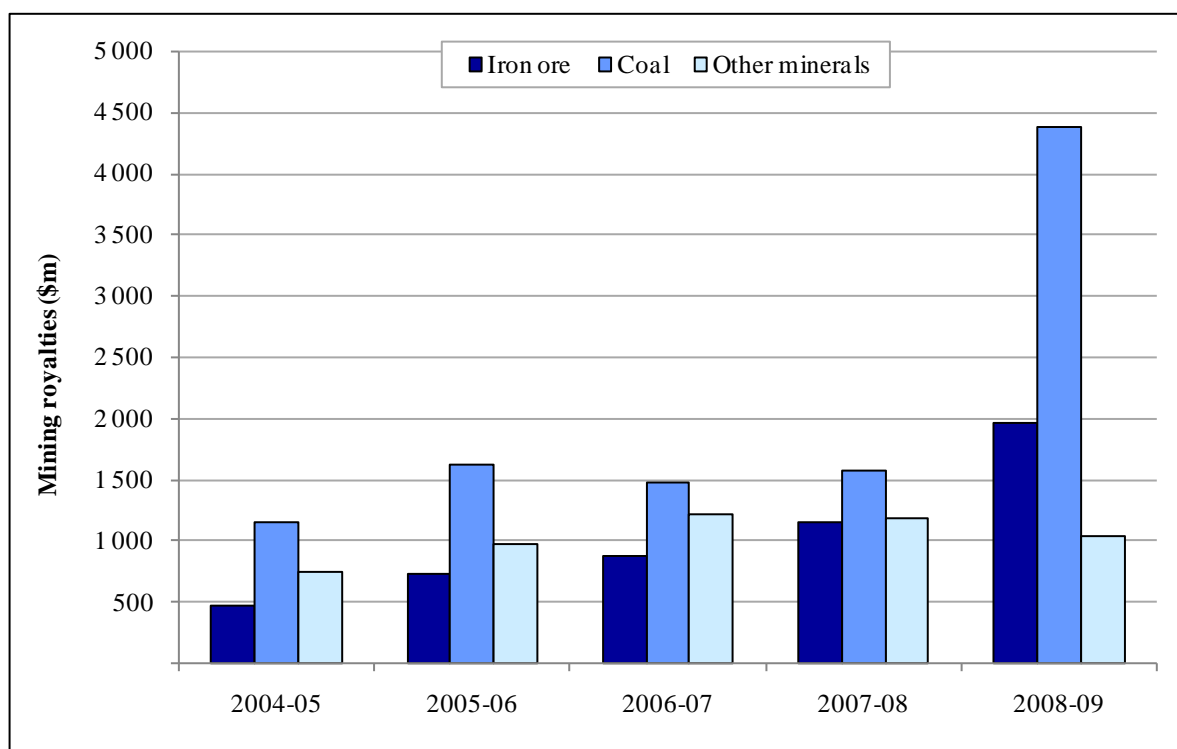
---

<sup>1</sup> Permit fees tend to be nominal charges, although exploration rights can be sold by tender if the rights are deemed to be valuable and likely to attract competing bidders.

**Table 8-2 Mining revenue as a proportion of State own-source revenues**

	2005-06	2006-07	2007-08	2008-09
Total for category (\$m)	4 038.2	4 292.6	4 787.6	8 286.0
Total own source revenue (\$m)	78 043.0	86 408.3	87 598.6	87 173.8
Proportion of total own source revenue (%)	5.2	5.0	5.5	9.5

Source: Commission calculation using ABS GFS data and State data.

**Figure 8-1 Mining royalties, 2004-05 to 2008-09**

Source: State provided data and ABS data.

### The average revenue raising policy

- 4 Mining royalties in most States are based on a percentage of the value of mine production or an amount per tonne of production. In Tasmania, some royalties are based on mine profitability. In the Northern Territory, royalties are based wholly on profitability.
- 5 Royalty rates vary from State to State for most minerals. However, there is a common pattern across States:
  - low value minerals or materials such as salt or sand and gravel are subject to volume based royalties;
  - relatively low royalty rates are applied to 'hard rock' minerals such as fines iron ore, copper and gold. However, lump iron ore is an exception, it is a higher quality hard rock mineral that attracts relatively high royalty rates;

- relatively high royalty rates are applied to ‘soft rock’, or shallowly mined minerals such as bauxite and high quality or export coal; and
  - a high royalty rate is generally applied to oil and gas production<sup>2</sup>.
- 6 This royalty pattern for selected minerals is shown in Table 8-3 which is based on data for 2008-09. It shows relatively high effective royalty rates for onshore oil and gas, export coal, lump iron ore and bauxite. We have cross-checked with States nominal rates and they confirm relatively higher royalty rates apply to those minerals.

**Table 8-3 Effective royalty rates for mineral groups in 2008-09**

	Coal		Iron ore		Bauxite	Other minerals	
	Onshore oil and gas	Export	Heat	Lump			Fines
	%	%	%	%	%	%	
Effective rate	6.38	7.38	3.96	6.79	4.69	17.14	2.95

Source: The effective rates for most minerals were calculated using State provided royalty and value of production data, except low royalty minerals where we used ABS value of production data. The calculated effective royalty rates may differ from the nominal royalty rates.

- 7 The Commission has concluded it is average policy to impose royalties on the value of mineral production, with royalties levied at high and low rates.

### The role of the Commonwealth

- 8 The Commonwealth is responsible for imposing royalties on offshore production of oil and gas. Since States do not levy royalties on them, the value of production from these fields is not included in the data on the value of mining production.
- 9 The Commonwealth makes payments in lieu of royalties to two States. Western Australia receives a payment in relation to royalties from the North West Shelf oil and gas production and the Northern Territory receives a payment in relation to royalties on uranium. The Commission treats these payments as Commonwealth payments and they are assessed by the actual per capita (APC) method.

## ASSESSMENT APPROACH

### Overview

- 10 We have decided to base our assessments of mining revenue raising capacity on the value of production. Capacities are assessed separately for different groups of minerals because:
- the royalty rates on oil and gas, bauxite, some coal and some iron ore are higher than those on other minerals;
  - the distribution of these different mineral groups differs greatly across the States;

<sup>2</sup> For oil and gas, production costs are similar (and generally low) across States. Most costs for oil and gas are incurred during exploration and development rather than during the actual production phase.

- accounting for these differences has a material effect on the assessed GST distribution; and
- reliable and comparable data on the value of production for most minerals are available from the ABS.

### *Defining the revenue base*

- 11 At the start of the review, the Commission considered using a broad indicator such as total factor income, gross operating surplus or value of production to measure capacity for mining revenue as a whole. Those indicators were reasonable first order measures, but if used as aggregates, they would not fully reflect the implications of the wide spread of revenue capacities across States, and the sensitivity of royalty revenues to different royalty regimes and commodity cycles, particularly the changing importance of coal, iron ore and some other minerals. Factor income and gross operating surplus are also less consistent with the way States actually impose mining royalties. We, therefore, have decided to use value of production as our indicator of revenue capacity because it better reflects what States do and is simple. However, we needed to be sure the values were comparable and we considered some disaggregation would be necessary.
- 12 The method of valuation can vary by mineral. The point at which production is valued for royalty purposes in most States is the ‘mine gate’ or ‘well-head’. The valuation for metals such as copper or gold is based on the value of the concentrate or metal, since this is the usual form of production at the ‘mine gate’. The valuation point for coal is the point at which the coal is sold. For export coal the valuation is at the port, whereas for domestic coal the valuation is close to the ‘mine gate’.
- 13 To ensure the value of production figures are comparable across States and between different minerals, we have based them all on ‘mine gate’ or ‘well-head’ values. Reliable data are available to derive the ‘mine gate’ or ‘well-head’ values for minerals that are valued on other bases.
- 14 Tasmania said value of production does not allow for the effects of interstate differences in the cost of production on each State’s ability to impose the average royalty rate. It suggested the Commission adjust value of production for relative differences in gross operating surplus (GOS). We have not accepted this proposal, because GOS is not a reliable indicator of interstate differences in production costs, and it includes offshore production, which is not part of the State revenue base — GOS cannot be reliably adjusted to remove offshore production.

### *The extent of disaggregation*

- 15 We considered disaggregating the assessment into several components would better reflect what States do because States tax some minerals more heavily than others. Moreover, the different royalties in combination with the substantial differences in the distribution of mineral resources across the States indicated disaggregating value of production would have a material effect on the GST distribution.

- 16 We considered a range of mineral groupings and initially suggested using two sub-groups of energy and non-energy minerals because energy minerals tend to be taxed more heavily. The revenue base for each sub-group was to be the value of production, with values taken at the 'mine gate' or 'well-head'. We favoured two groupings because it provided a balance between the competing issues of accurately capturing States relative revenue raising capacities and policy neutrality (determining an average policy that is representative of the policies adopted across the States, because higher levels of disaggregation could result in the average policy being dominated by one State because it has the vast bulk of the tax base).
- 17 Most States supported two mineral groupings. There was disagreement about whether the groupings should be energy and non-energy minerals or high and low royalty minerals. For example, some States said low grade coal should be grouped with the non-energy minerals because the royalties on it were closer to those on non-energy minerals than those on other energy minerals.
- 18 A number of States also said recent increases in the royalty rates for coal and bauxite meant the Commission should review the proposed classifications of those minerals. (New South Wales increased its coal royalty rates by 1 percentage point with effect from 1 January 2009<sup>3</sup> and Queensland introduced a surcharge when the value of coal exceeded \$100 a tonne from 1 July 2008<sup>4</sup>. Queensland increased the royalty rate on bauxite used domestically by 50 per cent from 1 July 2008<sup>5</sup>).
- 19 The 2008-09 royalty data confirm the combined impact of the new royalty rates and higher prices (particularly for export coal and lump iron ore) has pushed royalty revenue sharply higher. Coal and iron ore royalties more than doubled (from \$2 725 million in 2007-08 to \$6 345 million in 2008-09).
- 20 Given this sharp increase, the Commission reviewed its proposed treatment of coal and iron ore. This review indicated not all coal or iron ore is the same and States apply different royalty rates to different types of coal and iron ore. They apply noticeably higher royalty rates to export coal and lump iron ore. The classification of these two minerals has material effects on the assessed GST distribution.
- 21 The royalty revenues from both export coal and lump iron ore are large enough to satisfy the Commission's criteria be assessed in a separate category. However, we have not done so because we have concerns about the policy neutrality of a category where one or two States

---

<sup>3</sup> From 1 January 2009, the rates are now 6.2 per cent for deep underground coal, 7.2 per cent for underground coal and 8.2 per cent for open cut coal. They were previously 5.2 per cent for deep underground coal, 6.2 per cent for underground coal and 7.2 per cent for open cut coal.

<sup>4</sup> In Queensland, the basic royalty rate is 7 per cent of the sales value. However, from 1 July 2008, a higher royalty rate of 10 per cent applies to the value of coal above \$100 when the Australian dollar value of coal produced by a mine exceeds \$100 per tonne.

<sup>5</sup> The royalty rate for domestic bauxite is now 75 per cent of the calculated export rate. Previously, the rate was 50 per cent of the export rate. The bulk of bauxite produced in Queensland is subject to the higher royalty rate because it is used domestically.

dominate the tax base — an iron ore category would be dominated by one State and an export coal category would be dominated by two States.

- 22 As a result of these considerations, we have decided to assess mining revenues in three components:
- high royalty minerals (royalty rates above five per cent) — minerals in this group are onshore oil and gas, export coal, lump iron ore and bauxite;
  - low royalty minerals (less than five per cent) — the remaining minerals; and
  - grants in lieu of royalties.
- 23 We have decided to continue to assess Grants in lieu of royalties as a separate component. The revenues in this component are received under the revenue sharing arrangements with the Commonwealth — Western Australia receives a share of the revenue from offshore oil and gas production (predominantly from the North-West Shelf) and the Northern Territory receives a share of the revenue from uranium mining.
- 24 The assessment is based on the actual per capita revenue received by each State. Actual revenue received is a suitable basis of assessment because State shares are determined by the Commonwealth. All States supported this approach.

## **THE ASSESSMENT METHOD**

### **Measuring the revenue base**

- 25 The Commission measures the revenue base for high and low royalty minerals by using value of mining production data. There are three major sources of these data: State mines departments, the ABS and the Australian Bureau of Agricultural and Resource Economics (ABARE).
- 26 Early in the review, some States, including New South Wales, were concerned the data from the ABS and ABARE may not be fit for our purpose because of differences across States in the data collection and valuation processes. Discussions with ABARE and the ABS have indicated both agencies base their data on details of quantity and values that are comparable across the States and fit for the Commission's purposes. However, there are differences between the two agencies in precisely what they measure.
- 27 Each agency collects the data it requires on the quantity of production from similar sources. The ABS collects data on quantity produced from the State mines departments, and ABARE obtains data from mining companies and from State mines departments.
- 28 There also are differences in the approach to valuing production.
- ABARE uses data on metal prices (from the London Metal Exchange, for example) to value production. It also determines values on the basis of metal content, which includes value added by processing beyond the 'mine gate'.

- The ABS uses data from similar sources to value production, but it values the minerals at as close as possible to the ‘mine gate’.
- 29 These differences in the valuation point can have implications for the estimated value of production (particularly for bauxite and iron ore). In the case of bauxite, mine gate values are about ten per cent of the metal content values.
- 30 We have chosen to use the ABS data because, by excluding the effects of downstream refining, the valuations they produce are closer to the mine gate values States use in imposing royalties.
- 31 ABS data has two shortcomings. They are available with a one year lag and the ABS data do not always have the same scope as the Mining revenue assessment. For example, the ABS oil and gas data include onshore and offshore oil and gas production, whereas the mining assessment is restricted to onshore oil and gas. We have overcome both shortcomings by sourcing further data from the State mines department.

### Calculating assessed revenues

- 32 A national average effective rate of royalty is derived for each mineral group by dividing its total royalty collections by its total value of mining production. Each States’ aggregate royalty revenue obtained from the ABS Government Finance Statistics (GFS)<sup>6</sup> is apportioned between the high and low royalty minerals using an allocation derived from royalty revenue data provided by each State’s mines department. Table 8-4 shows how this is achieved.

**Table 8-4 Aligned State mining department revenue data to GFS revenue data, 2008-09**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
<b>Royalty data supplied by State mines departments</b>									
High royalty rate	1 153.9	0.1	3 155.9	887.5	73.4	0.0	0.0	31.3	5 302.2
Low royalty rate	124.6	44.1	185.6	1 421.2	79.1	31.8	0.0	192.0	2 078.3
Grants in Lieu of Royalties	0.0	0.0	0.0	875.7	0.0	0.0	0.0	4.4	880.1
<b>Total</b>	<b>1 278.5</b>	<b>44.2</b>	<b>3 341.5</b>	<b>3 184.4</b>	<b>152.4</b>	<b>31.8</b>	<b>0.0</b>	<b>227.6</b>	<b>8 260.5</b>
<b>Royalty data scaled to match ABS GFS data</b>									
High royalty rate	1 157.9	0.1	3 166.8	890.6	73.6	0.0	0.0	31.4	5 320.5
Low royalty rate	125.1	44.3	186.2	1 426.1	79.3	31.9	0.0	192.6	2 085.4
Grants in Lieu of Royalties	0.0	0.0	0.0	875.7	0.0	0.0	0.0	4.4	880.1
<b>Total</b>	<b>1 283.0</b>	<b>44.4</b>	<b>3 353.0</b>	<b>3 192.4</b>	<b>152.9</b>	<b>31.9</b>	<b>0.0</b>	<b>228.4</b>	<b>8 286.0</b>

Source: State mines departments and ABS GFS data.

- 33 A State’s assessed revenue (the revenue it would collect if it applied the average royalty rate) for high and low royalty minerals is derived by multiplying its value of production in each group by the respective national average effective royalty rate.

<sup>6</sup> The ABS data on royalty revenues are not dissected by type of mineral.

- 34 Each State's assessed revenue for grants in lieu of royalties from offshore production and, in the Northern Territory, uranium, is equal to its actual revenue received from the Commonwealth.
- 35 Each State's total assessed revenue for mining royalties is then obtained by summing the assessed revenue for each component. Table 8-5 sets out the calculation of assessed revenue for 2008-09 for each component and the total.

**Table 8-5 Calculation of assessed revenue, 2008-09**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total
<b>High royalty minerals</b>									
Actual revenue (\$m)	1 157.9	0.1	3 166.8	890.6	73.6	0.0	0.0	31.4	5 320.5
Revenue base (\$m)	17 100.0	1.3	41 038.8	12 162.8	1 278.6	0.0	0.0	432.7	72 014.1
Average tax rate (%)									7.39
Assessed revenue (\$m)	1 263.4	0.1	3 032.0	898.6	94.5	0.0	0.0	32.0	5 320.5
<b>Low royalty minerals</b>									
Actual revenue (\$m)	125.1	44.3	186.2	1 426.1	79.3	31.9	0.0	192.6	2 085.4
Revenue base (\$m)	3 341.9	3 673.1	7 061.3	34 248.7	2 675.3	917.5	0.0	2 613.5	54 531.3
Average tax rate (%)									3.82
Assessed revenue (\$m)	127.8	140.5	270.0	1 309.8	102.3	35.1	0.0	99.9	2 085.4
<b>Grants in lieu of royalties</b>									
Assessed revenue (\$m)	0.0	0.0	0.0	875.7	0.0	0.0	0.0	4.4	880.1
Total assessed revenue (\$m)	1 391.2	140.6	3 302.0	3 084.1	196.8	35.1	0.0	136.3	8 286.0

Source: Commission calculation using State mines departments and ABS GFS data.

- 36 Table 8-6 shows the derivation of the relative revenue raising capacities — each State's assessed royalty revenue per capita divided by the average royalty revenue per capita.

**Table 8-6 Calculation of revenue raising capacities, 2008-09**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total
Actual revenue (\$m)	1 278.5	46.4	3 364.6	3 184.4	152.4	32.0	0.0	227.6	8 286.0
Assessed revenue (\$m)	1 391.2	140.6	3 302.0	3 084.1	196.8	35.1	0.0	136.3	8 286.0
Population (million)	7.0	5.4	4.3	2.2	1.6	0.5	0.3	0.2	21.6
Assessed revenue per capita (\$pc)	197.57	26.20	759.17	1 399.29	122.07	70.14	0.00	614.73	382.87
Category factor	0.51602	0.06843	1.98281	3.65471	0.31883	0.18319	0.00000	1.60558	1.00000

Source: Commission calculation.

## WHAT IS THE IMPACT ON THE GST DISTRIBUTION?

- 37 Table 8-7 sets out the financial impact of the Mining revenue assessment — the extent to which it moves the assessed GST distribution away from an equal per capita distribution.

Since Queensland, Western Australia and the Northern Territory are assessed to have above average revenue capacity, the assessment redistributes GST revenue from them and to the other States.

**Table 8-7 GST impact of the Mining revenue assessment**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
Dollars million	1 048.6	1 400.9	-912.7	-1 954.9	273.8	100.9	96.7	-53.3	2 920.8
Dollars per capita	147.06	256.55	-204.92	-864.21	167.97	199.81	273.70	-235.36	132.64

Note: The difference from an equal per capita assessment, derived using 2006-07 to 2008-09 assessed revenue and 2009-10 GST.

Source: Commission calculation.

38 The impact on the distribution of GST revenue of changes between the 2009 Update and the 2010 Review are shown in Table 8-8.

**Table 8-8 Difference in the distribution of GST revenue compared to the 2009 Update**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Redist
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Shortening the review period	130.5	151.9	-106.2	-216.6	26.3	7.2	10.1	-3.2	326.0
Method changes	31.4	-10.1	55.1	-83.2	4.8	-4.6	0.4	6.2	97.9
State circumstances	166.9	290.6	-314.6	-268.2	83.1	30.3	20.6	-8.7	591.5
Total	328.7	432.4	-365.6	-568.0	114.2	32.9	31.2	-5.7	939.4

Source: Commission calculation.

- 39 The move from a five year to a three year assessment period is a key driver of the change in the distribution of GST revenue. While Queensland, Western Australia and the Northern Territory have experienced their well above average per capita levels of mining production for many years, the gap has widened in more recent years.
- 40 The main method changes in the Mining revenue assessment are the move to three components, the use of ABS instead of ABARE data and the changed valuation method for bauxite. The method change with the biggest effect was the move to three components.
- 41 The move to three components has different impacts on States because of the different composition of their mineral resources. It reduced Western Australia's share of GST revenue because under the 2004 Review methods a low effective rate of tax was applied to iron ore royalties. However, in the 2010 Review approach the grouping of minerals has been changed to better group minerals which receive similar tax treatment. Consequently, some iron ore is classified to the high royalty rate group along with other minerals that are taxed relatively heavily and has a higher effective rate of tax applied to it than under the previous method.
- 42 The move to three components has a positive impact on New South Wales and Queensland because previously export coal was assessed separately and had a high effective rate of tax applied to it — under the 2010 Review approach it is grouped with other high royalty rate minerals and has a slightly lower average effective rate of tax is applied to it.

- 43 The change in the approach to the valuation of bauxite, from the metal content approach used previously to the mine gate approach in this review is made because it aligns the valuation approach with that used in imposing royalties in most States with that applied to other metallic minerals. However, it reduces the value of bauxite production by about 90 per cent, leading to a reduction in the assessed revenue raising capacity of States where bauxite is mined (Queensland, Western Australia and the Northern Territory).
- 44 Changes in State circumstances arising from the inclusion of data for 2008-09 and the deletion of data for 2005-06 from the assessments have the largest effect on the GST distribution. As shown in Table 8-9, between 2005-06 and 2008-09, mining revenue grew rapidly and became a more important source of State own-source revenue. Total mining revenue raised by all States increased from \$197 per capita to \$383 per capita (a 95 per cent increase). It rose from 5.2 per cent of State own-source revenue in 2005-06 to 9.5 per cent in 2008-09. This increase in revenue amplifies the effects of the large differences between States in the per capita value of mining production, leading to greater redistribution of the GST. The GST shares of Western Australia, Queensland and the Northern Territory are all reduced.

**Table 8-9 Changes in per capita mining revenue, 2005-06 to 2008-09**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
High royalty minerals									
2005-06	57.74	0.02	298.46	200.61	40.91	0.00	0.00	51.06	101.36
2008-09	164.44	0.02	728.08	404.08	45.66	0.00	0.00	141.68	245.84
Low royalty minerals									
2005-06	17.01	5.49	65.18	365.86	38.49	59.31	0.00	197.98	62.43
2008-09	17.76	8.25	42.81	647.02	49.21	63.77	0.00	869.01	96.36
Grants in lieu									
2005-06	0.00	0.00	0.00	329.04	0.00	0.00	0.00	15.96	32.80
2008-09	0.00	0.00	0.00	397.33	0.00	0.00	0.00	19.67	40.67
Total									
2005-06	74.75	5.51	363.64	895.52	79.39	59.31	0.00	264.99	196.59
2008-09	182.20	8.27	770.89	1448.43	94.88	63.77	0.00	1030.36	382.87
Growth (%)	143.75	50.14	112.00	61.74	19.50	7.52	0.00	288.82	94.76

Source: Commission calculation.

- 45 Table 8-10 shows the changes in the value of production for each group of minerals between 2005-06 and 2008-09.

**Table 8-10 Changes in per capita value of mining production, 2005-06 to 2008-09**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
High royalty minerals									
2005-06	991.54	0.20	4 164.73	2 577.98	685.30	0.00	0.00	1 225.76	1 467.63
2008-09	2 428.50	0.24	9 435.22	5 518.39	793.20	0.00	0.00	1 951.89	3 327.59
Low royalty minerals									
2005-06	606.52	302.62	2 064.26	9 574.43	1 412.35	2 104.60	0.00	6 223.51	1 851.64
2008-09	474.61	684.67	1 623.46	15 539.04	1 659.60	1 833.99	0.00	11 789.32	2 519.75
Total									
2005-06	1 598.06	302.82	6 228.99	12 152.41	2 097.65	2 104.60	0.00	7 449.28	3 319.27
2008-09	2 903.11	684.91	11 058.68	21 057.43	2 452.81	1 833.99	0.00	13 741.20	5 847.33
Growth (%)	81.66	126.18	77.54	73.28	16.93	-12.86	0.00	84.46	76.16

Source: Commission calculation.

## UPDATE PROCESS

- 46 We recommend that data used in these assessments be updated when new data become available to ensure the relativities remain contemporary and consistent with the circumstances of the States. On this basis we expect that all data used in the calculation of the revenue bases and assessed revenues for the latest year would be updated annually. This would cover any new or revised data on value of production from the ABS and the royalty data from the States.

## SIMPLIFICATION

- 47 The 2010 Review assessment method is similar but simpler than the 2004 Review method. Both methods measure capacity based on the value of production and assess grants in lieu of royalties as a separate component. In the 2004 Review, however, the balance of the category was separated into six separate mineral components. In the 2010 Review assessment the category is aggregated into three components: high and low royalty minerals and grants in lieu of royalties.

## FURTHER INFORMATION

- 48 Background material in support of this assessment is published on the Commission's website. That material includes the following documents, released for comment in the development of this assessment, together with State submissions responding to those documents:
- Commission issues paper *2005/01 Materiality and reliability*;
  - Staff discussion paper *2006/07 Disaggregating revenue*;
  - Staff discussion paper *2007/03 Proposed methods for Revenue assessments*;
  - Commission position paper *2008/10 Mining Revenue*; and
  - *2010 Review Draft Report*.