

| | Mineral rights |
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| Australia | Miner has right to enter and explore public lands and acquire title to minerals by staking a claim (free entry system). Ownership of most minerals vested in the State |
| UK | General state ownership of mineral rights is restricted to the energy minerals, i.e., oil, gas and coal and precious metals, i.e., gold and silver. |
| US | Free entry system - first settler has preferential right to mining |
| China | All minerals within boundaries belong to the State. |
| Peru | |
| South Africa | |

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| Philippines | |
| Ghana | the Secretary for Lands and Natural Resources has an apparently limitless discretion in relation to the grant or renewal of mineral rights and the attachment of conditions thereto. |
| Indonesia | |
| Canada | Free entry system |
| Russia | |
| South Africa | |

| Mining operations - Public/Private | Cost of lease |
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| | <p>Prescribed rental fee per hectare - around 42 AUD/hectare.</p> |
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| | <p>Fee for Mining Right is RMB 1000/km²/annum.</p> |
| | <p>Companies holding mining rights have to pay US\$3.00 per hectare, annually. In case the mining company does not comply with the minimum annual production, it is subject to a penalty (US\$6.00 annually per hectare). If the default continues, as from the twelfth year, the penalty will be of US\$20.00 annually, per hectare</p> |
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| <p>State has right to participate by either directly undertaking the mining activities or by entering into "co-production", joint venture or production sharing agreements with Filipino citizens or corporations or associations, at least 60% of whose capital is owned by such citizens. For large scale projects, the President may enter into agreements with foreign-owned corporations involving either technical or financial assistance.</p> | |
| <p>In Ghana, the Government, by law, acquires at no cost a 10% interest in the rights and obligations of any mineral operation carried out pursuant to every mineral right granted under the mining law. It also has the option to acquire an additional 20% interest, on negotiated terms, where any mineral is discovered in commercial quantities. This results in a levy of about 10% on after-tax profits of every mining project.</p> | <p>In Ghana, the Additional Profit Tax rate is 25% to adjusted after-tax income once a project has returned the initial capital investment therein, plus a profit of 35%.</p> |
| <p>The 1967 Mining Law (ML) gives the Minister the right to designate other parties - foreign or indigenous - to carry out mining operations as 'contractors' for the Government or the State-owned company. As such, this contractual relationship is negotiated in the form of the COW for base and precious metals.</p> | |
| | <p>The fee or annual rent for a lease is \$ 3 (CAD) per hectares for mining rights only or for mining rights and surface rights. The fee must be paid for each year, the first year in advance, and a lease might be terminated if the rent is in arrears for two years or more.</p> |
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| <p>Significant presence of state-owned mining companies</p> | |

| Royalties/taxes | Maximum Area |
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| <p>Varied from state to state - usually 3.5% pf sales value. Proposed federal Minerals Resource Rent Tax ("MRRT") in 2012 would tax superprofits at 40%, since the share of royalty has steadily falled since 2001</p> | <p>Earlier maximum 1000 hectares, now all restrictions removed</p> |
| <p>No specific mining tax. Charges levied do not affect iron ore.</p> | |
| <p>States impose severance taxes and also ad valorem county taxes which varies by state law. The market value of a mineral is deemed to be the pro-rata share of the total future recoverable reserves to be produced in the future, discounted to reflect their present worth. In other words, the market value upon which you are assessed county ad valorem tax is the value of the discounted cash flow estimated from future production.</p> | |
| <p>China Resource Tax varies according to the type of mineral, from RMB0.3 to RMB60 per ton/stere on sales volume. However, the pilot program of new RT regime of 5% on sales value is being tested in Xinjiang region Compensation Fee for Mineral Resource rate is at 0.5% to 4% on sales revenue of mineral * exploitation-recycle ratio.</p> | |
| <p>Royalty of 1-3% as the administrative charge that mining companies shall pay to the Peruvian State for extracting metallic and non-metallic mineral resources from its mining concessions. This royalty is calculated on the basis of the value of the mineral concentrates produced, according to their international market value, and it should be monthly calculated and paid in respect the concentrates effectively sold. The law allows the deduction of certain costs and expenses such as indirect taxes, insurance, freight, among others. Furthermore, the Mining Royalty should be considered for tax purposes as a cost of the mineral that is sold.</p> | |
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| 10-16% royalties on revenue less most expenses except financing and property acquisition costs. | Usual limit of 500 sq hectares, easily circumvented |
| Mineral Resources Extraction Tax (MRET) is levied at the rate ranging between 3.8% and 8% calculated on the quantity of the minerals extracted multiplied by their sales price or cost price (provided extracted minerals were not sold out but further processed or used for own needs). 4.8 % for conditioned ferrous metal ore. | |
| Royalty payments are calculated in terms of a formula for the respective mineral conditions (unrefined/refined) and will be payable on a company's earnings before interest and tax and will rise with profitability. (7% of sales) | |

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| Duration of lease |
| 21 years + automatic 1st renewal |
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| Depending on size of mining area, up to 30 years |
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| 21 years |
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