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115

— S 22 exemption —

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**From:** Fitzpatrick, Mandy  
**Sent:** Sunday, 21 March 2010 7:01 PM  
**To:** McDonald, Hamish  
**Cc:** Ray, Nigel; Parker, David; Vroombout, Sue; Hazlehurst, David; McDonald, Jason; Sloan, Troy  
**Subject:** FW: Resources and the states [SEC=PROTECTED]

Hamish

Enclosed is a short note on a potential offer to the States.

— S 47B —

Over time there may be scope, through negotiations with the States, to simplify these arrangements.

Mandy and Troy

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— S 22 exemption —

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S 22 exemption

## POSSIBLE OFFER TO THE STATES ON THE RESOURCE PROFITS TAX

The Commonwealth and States would agree that:

- States continue to raise royalties (ie businesses continue to pay royalties directly to the State); and
- Businesses are refunded for the royalties paid to States for the purposes of calculating their RPT liability.
  - This could see production of mineral increase by around 8 per cent with a corresponding increase in royalties.

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— S 47B exemption —

S 37 B exemption