

Mineral Resources (Royalty) Regulation 2025

Human Rights Certificate

Prepared in accordance with Part 3 of the *Human Rights Act 2019*

In accordance with section 41 of the *Human Rights Act 2019*, I, David Janetzki, Treasurer, Minister for Energy and Minister for Home Ownership provide this human rights certificate with respect to the *Mineral Resources (Royalty) Regulation 2025* made under the *Mineral Resources Act 1989*.

In my opinion, the *Mineral Resources (Royalty) Regulation 2025*, as tabled in the Legislative Assembly, is compatible with the human rights protected by the *Human Rights Act 2019*. I base my opinion on the reasons outlined in this statement.

Overview of the Subordinate Legislation

The *Mineral Resources Regulation 2013* is subordinate legislation to the *Mineral Resources Act 1989* (Mineral Resources Act) and contains provisions which are necessary to support the proper administration and determination of mineral royalty under the Mineral Resources Act. This includes prescribing the rates and methods of calculating royalty, the manner of making and lodging royalty returns, and the time and manner of royalty assessment and payment.

Under section 54(1) of the *Statutory Instruments Act 1992*, subordinate legislation expires on 1 September first occurring after the tenth anniversary of the day of its making, unless it is sooner repealed or expires, or a regulation is made exempting it from expiry. The *Mineral Resources Regulation 2013* has been exempted from expiry twice, on the basis that the Mineral Resources Act provisions were being reviewed. Following the latest exemption from expiry being made in 2024, the *Mineral Resources Regulation 2013* is due to expire at midnight on 31 August 2025.

The objective of this regulation is to remake the royalty provisions of the *Mineral Resources Regulation 2013* in substantially the same form in a standalone regulation as the *Mineral Resources (Royalty) Regulation 2025*.

The *Mineral Resources (Royalty) Regulation 2025* makes no changes to the formulas for working out royalty liability and no change to royalty rates.

The royalty provisions largely reflect current arrangements. The opportunity has been taken to make minor clarification amendments to provide greater certainty and clarity for royalty payers.

Redundant references have been removed, out of date references have been corrected and current drafting practices have been adopted. Validation, transitional and savings provisions have also been included.

The Mineral Resources Act requires the holder of a mining claim, mining lease or other authority under the Mineral Resources Act or any other Act relating to mining, who mines mineral or allows mineral to be mined, to pay royalty to the State where the Crown has the property in the mineral. Where the Crown does not have property in the mineral, the holder is to pay royalty to the person who has the property in the mineral.

The Mineral Resources Act provides that the holder must lodge royalty returns in relation to the mineral.

The mineral royalty administration and collection framework under the *Mineral Resources (Royalty) Regulation 2025* facilitates the collection of royalty by providing for when royalty returns must be lodged with the Commissioner of State Revenue (revenue commissioner) and when royalty is payable.

Returns are lodged annually and paid annually or lodged quarterly and paid in three monthly instalments for the quarter. Unpaid tax interest accrues if instalments are not paid in full by the day required.

A holder can elect to change the monthly instalment amounts where they believe the amount of royalty payable for the quarter will be less than the royalty for the previous quarter. A civil penalty may be imposed where a person understates expected royalty liabilities.

For certain minerals, where the gross value of the mineral cannot be determined before the royalty return is to be lodged, the framework provides that royalty can be paid on an adjustment basis, with a provisional royalty payable when lodging a return and then the difference between the actual royalty and the provisional royalty payable in the subsequent return within which the actual gross value can be worked out.

The Mineral Resources Act provides that a regulation may prescribe the royalties payable in respect of the mineral mined from the land to the State or other person who had property in the mineral. The royalty rates are prescribed in the *Mineral Resources (Royalty) Regulation 2025*.

A threshold exemption applies for a relevant mineral such that no royalty is payable on the first \$100,000 of the total value of a relevant mineral sold, disposed of or used in a financial year.

For minerals where the royalty payable must be worked out by reference to the mineral's value, the framework provides for how the gross value and the value of the mineral are worked out. If the mineral is not a market value mineral, the gross value of the mineral is determined by the revenue commissioner in a gross value royalty decision.

Minor amendments are being made to section 29 (formerly section 54) to remove unnecessary words and provide certainty regarding amounts that can be deducted from the gross value of the mineral to align with existing interpretation and practice. Clarity is also being provided as to how foreign exchange impacts are taken into account when working out the value of a mineral that is sold, consistent existing interpretation and practice.

For some minerals (market value minerals), the gross value for the mineral can be determined by reference to a listed or average listed price. The definition of average listed price in section 31 (formerly section 56) has been amended to provide certainty as to the relativity of the day

when the mineral was used, disposed of, or delivered under a contract of sale, to the period over which the average listed price for the mineral is determined.

Certain minerals undergo processing following their sale or disposal. Section 33 (formerly section 58) has been amended to provide certainty that processing adjustments which relate to the post-sale or post-disposal processing of a mineral are disregarded when determining the gross value of a market mineral that is a prescribed mineral (royalty) or a relevant mineral. A processing adjustment definition is included which outlines examples of the type of adjustments that are disregarded, consistent with current practice.

In circumstances such as where a relevant entity of the holder is involved in the marketing or selling of the mineral or the holder receives a non-financial benefit from the sale, disposal or use of the mineral, the mineral is not a market value mineral. The gross value of a non-market value mineral is decided by the revenue commissioner in a gross value royalty decision for the mineral.

The framework requires that holders are to apply in writing to the revenue commissioner for a gross value royalty decision if the mineral is not a market value mineral before or as soon as practicable after selling, or disposing of, or using the mineral. A penalty may be imposed to encourage compliance with the provision. Where a holder has not applied, the revenue commissioner may make a gross value royalty decision on their own initiative. Considerations in making a gross value royalty decision are outlined in the framework.

Section 34 (formerly section 59) has been amended to provide certainty for royalty payers that prior to a gross value royalty decision being made by the revenue commissioner, the gross value of the mineral is taken to be the amount included as the gross value of the mineral in the royalty return for the mineral, consistent with current practice.

Holders have an obligation under the framework to advise the revenue commissioner of an incorrect gross value royalty decision and the revenue commissioner can amend a gross value royalty decision if satisfied a previous decision was incorrect. Under the framework, the revenue commissioner must reassess the amount of royalty payable if a gross value royalty decision or an amendment of a gross value royalty decision applies for an earlier return period which has already been assessed.

Section 45 (formerly section 70) has been amended to remove an administrative requirement for a reassessment to be made following the making of a gross value royalty decision or an amendment of a gross value royalty decision, in circumstances where there is no change in royalty liability. Reassessments would only be required if the gross value royalty decision increased or decreased liability for royalty.

The Mineral Resources Act provides the revenue commissioner may require a person to give the revenue commissioner a royalty estimate for a stated future period. The royalty estimate must be a written return containing the information prescribed under a regulation. The *Mineral Resources (Royalty) Regulation 2025* prescribes the information required.

Human Rights Issues

Human rights relevant to the subordinate legislation (Part 2, Division 2 and 3 *Human Rights Act 2019*)

In my opinion, the human rights under the *Human Rights Act 2019* (Human Rights Act) that are relevant to this subordinate legislation are:

- property rights (section 24 of the Human Rights Act) in respect of the provisions governing the lodgement of royalty returns and payment of royalties, the rates and methods for calculation of royalties, provisions that outline how a mineral's value is determined and how the gross value of a mineral is determined where the mineral is not a market value mineral, penalty for an offence relating to the holder's failure to apply for a gross value royalty decision for a mineral, the civil penalty provision and application of unpaid tax interest on royalty.
- the right to privacy (section 25 of the Human Rights Act) in respect of the requirement to provide information to the revenue commissioner in the approved form, nominations in royalty returns, applications in writing and information in royalty estimates.

Consideration of reasonable limitations on human rights (section 13 *Human Rights Act 2019*)

(a) the nature of the right

The *right to property* protects the right of all persons to own property (alone or with others) and provides that people have a right to not be arbitrarily deprived of their property. The ability to own and protect property historically underpins many of the structures essential to maintaining a free and democratic society based on human dignity, equality and freedom.

The right includes the protection from the arbitrary deprivation of property. 'Arbitrary' in the human rights context refers to conduct that is capricious, unpredictable or unjust, and also refers to interferences which are unreasonable in the sense of not being proportionate to a legitimate aim that is sought.

The term 'deprived' is not defined by the Human Rights Act, however deprivation in this sense is considered to include the substantial restriction on a person's use or enjoyment of their property, to the extent that it substantially deprives a property owner of the ability to use their property or part of that property (including enjoying exclusive possession of it, disposing of it, transferring it or deriving profits from it).

Under the Mineral Resources Act, mined mineral becomes the property of the tenure holder.

The Mineral Resources Act contains the core provisions which limit property rights and the right to privacy. This includes providing for payment of royalty and lodgement of returns to the revenue commissioner. It also provides that regulations may prescribe the royalties payable, the manner of royalty assessment and payment and may impose civil penalties for contravention of requirements.

The *Mineral Resources (Royalty) Regulation 2025* facilitates the Act's requirements by providing a royalty administration and collection framework.

Provisions of the *Mineral Resources (Royalty) Regulation 2025* governing when the royalty is payable by the holder to the State and to the person who has property in the mineral (if this is not the Crown), potentially limit a person's property rights.

Whilst the provisions governing the lodgement of royalty returns under the *Mineral Resources (Royalty) Regulation 2025* do not impose the requirement to pay royalty, they engage with property rights as they are inherently linked with the time for payment of royalty.

Each royalty return covers a period which is either a calendar quarter for larger mining operations or a financial year for other operations. The revenue commissioner can determine a different return period, having regard to the amount of royalty likely to be payable. Further, if the revenue commissioner considers for the protection of public revenue, the revenue commissioner may require a royalty return to be lodged on a particular day that is earlier than the day by which the return would ordinarily be lodged or in circumstances when no royalty return would ordinarily be lodged. These royalty return requirements are a potential limitation on property rights as they could, in some cases, bring forward the timing of payment of royalty.

The provision which requires a person to pay a prescribed fee for failing to lodge a royalty return on time may limit property rights as it is a fee to be paid in addition to the royalty. This is a longstanding provision that is being remade.

For holders who must lodge annual returns, royalty is payable on the day the return is lodged. For holders that must lodge quarterly royalty returns, royalty is payable in three monthly instalments. The revenue commissioner can determine that royalty can instead be paid at the end of the quarter. This may limit property rights where the revenue commissioner does not consider it appropriate for royalty to be paid at the end of the quarter. Unpaid tax interest that will accrue if instalments are not paid in full by the day required, may also limit property rights as it will apply for the period starting the day after the instalment is due and end when the instalment is paid in full or the lodgement day, whichever is earlier.

Royalty instalments one and two for a quarter are generally calculated under the default method as one-third of the previous quarter's liability. Where no royalty return was lodged for the previous quarter, the revenue commissioner can estimate the amount of royalty payable for the previous return period or adjust the amount payable where the previous quarter was not a full quarter. This may limit property rights as the revenue commissioner is able to work out the amount of royalty payable for the previous return period which is then used to determine the amount payable for the first and second months of the current return period.

A holder may elect to use the estimates method for working out the instalments if they reasonably believe that the current quarter's royalty liability will be less than the previous quarter's liability. In those cases, each estimated instalment is worked out as one-third of the estimated royalty liability for the current quarter. Instalment three is the balance payable for the quarter.

The revenue commissioner may refuse to allow a person to use the estimates method if satisfied the person did not have a reasonable basis for forming the belief that the royalty liability for

the current quarter would be less than the previous quarter. The provision to impose a civil penalty may limit property rights as it is a penalty imposed on the monthly payment made using the estimates method where the estimated royalty has been understated. The provision imposing the civil penalty is being remade in the same form as the existing civil penalty provision which is longstanding and outlines how the liability for civil penalty is determined.

The *Mineral Resources (Royalty) Regulation 2025* contains provisions regarding the rates and methods of calculation of royalty. These provisions may limit property rights as they prescribe how royalty is calculated, the rate to be applied and, consequently, how much royalty is payable. For some mineral, royalty is based on the volume of mineral sold, disposed of or used in a return period. For other minerals, a value-based royalty applies which is based on the value of mineral sold, disposed of or used in a return period.

Where an operation ends, and the revenue commissioner is satisfied that the minerals will not be sold, disposed of or used within one year of the operation ending, the return for the return period during which the operation ended must include royalty for the minerals. Further, the revenue commissioner can decide the value of the minerals for the purpose of imposing royalty on those minerals as if they had been sold, disposed of or used. This may impact on property rights, as the holder may incur a cost that is not recoverable through the sale of the mineral.

Provisions in the framework that provide for how the value of a mineral is worked out may impact property rights because they allow the revenue commissioner to determine deductible costs that can be subtracted from the gross value and amounts that can be subtracted from the gross value to allow for loss of metal content in the processing of the mineral.

The *Mineral Resources (Royalty) Regulation 2025* contains provisions which outline how the gross value of minerals is determined. Where a mineral is a market value mineral, the amendments to clarify the treatment of processing adjustments for the mineral may limit property rights as they outline what must be disregarded when determining the gross value of the mineral.

Where a mineral is not a market value mineral, the revenue commissioner makes a gross value royalty decision. This may limit property rights as the revenue commissioner determines the gross value of a mineral based on considerations outlined in the regulation.

There is also a potential limitation of property rights to the extent that the revenue commissioner may undertake to determine the gross value of a mineral on their own initiative. This can occur where the revenue commissioner is of the view that the mineral is not a market value mineral, and the holder has not applied to the revenue commissioner for a gross value royalty decision.

The *Mineral Resources (Royalty) Regulation 2025* remakes in the same form an existing offence and maximum penalty for failure of a holder to apply to the revenue commissioner for a gross value royalty decision for a mineral before, or as soon as practicable after selling or disposing or using the mineral. Property rights may be limited by this offence provision which is there to encourage compliance with the requirement to apply for a gross value royalty decision.

Provisions in the framework regarding gross value royalty decisions allow for the use of an expired gross value royalty decision in circumstances where either the holder has applied for a new gross value royalty decision, or the revenue commissioner proposes to make a new gross value royalty decision, but the new decision has not been made on expiry of the existing decision. If the revenue commissioner is of the view that the earlier gross value royalty decision was incorrect, provisions govern the amendment of a gross value royalty decision. An amendment of a gross value royalty decision may increase or decrease the gross value of the mineral. Where the amendment increases the gross value, it may limit property rights as royalty will be reassessed using the new gross value royalty decision.

The *right to privacy* protects the individual from all interferences and attacks upon their privacy, family, home, and correspondence (written and verbal). It protects privacy in the sense of personal information, data collection and correspondence but also extends to an individual's private life more generally. Only lawful and non-arbitrary intrusions may occur upon privacy, family, home, and correspondence. Arbitrary interference includes when something is lawful, but also unreasonable, unnecessary or disproportionate.

The *Mineral Resources (Royalty) Regulation 2025* requires a holder to provide certain information to the revenue commissioner. This covers:

- information in the approved form for royalty returns and for royalty payments made by instalments
- election in the approved form to change the first or second monthly instalment where royalty is paid in instalments
- a nomination in the royalty return of the mineral for which the royalty exemption threshold of \$100,000 will apply where the holder mines more than one relevant mineral under a mining operation
- a requirement to apply in writing for a gross value royalty decision
- a requirement to advise the revenue commissioner in writing that an existing gross value royalty decision was not, or is no longer correct, and
- information to be included in a royalty estimate and supporting information.

Imposing requirements to provide certain information to the revenue commissioner, potentially limits the right to privacy.

- (b) the nature of the purpose of the limitation, including whether it is consistent with a free and democratic society based on human dignity, equality and freedom

The intention of the mineral royalty administration and collection framework in the *Mineral Resources (Royalty) Regulation 2025* is to ensure that the State receives an appropriate return on the extraction of its non-renewable mineral resources.

The purpose of the requirements to lodge returns to the revenue commissioner, the discretion for revenue commissioner to require earlier lodgement of returns for the protection of public revenue and the requirement to pay royalty to the revenue commissioner, are to ensure there is timely lodgement and payment of royalty by tenure holders for mineral that is sold, disposed of, or used. The fee for failing to lodge on time is a mechanism to incentivise on time lodgement of the royalty return and timely payment of royalty.

The purpose of imposing interest on unpaid royalty is to encourage payment of royalty on time, to compensate the State for the period that the royalty has been unpaid, and ensure no unfair advantage is given to a particular royalty payer over other royalty payers.

Enabling the revenue commissioner to estimate the amount of royalty payable for the previous return period or adjust the amount payable, is to ensure a royalty amount for the current quarter can be determined where a royalty return was not lodged for the previous quarterly return period or where the previous return period was not a quarter. This is not an arbitrary power and is only used in the particular limited circumstances provided for.

Where the holder has used the estimates method to work out instalments for the current quarter's liability and the revenue commissioner has then stated the amount must be determined based on the default method, this must be because the revenue commissioner considers the person did not have a reasonable basis for forming the belief that the royalty payable would be less than the previous return period. The civil penalty that applies if the estimated royalty has been understated, is to encourage the compliant behaviour and discourage understatement of royalty for the return period. The civil penalty may be partly or fully remitted.

Outlining the rates and methods of calculation of royalty in the *Mineral Resources (Royalty) Regulation 2025* is necessary to ensure transparency and consistency as to the royalty payable and the basis on which it is payable so that royalty to be paid is not arbitrary. These provisions are necessary to ensure that holders pay the correct amount of royalty for the extraction of the State's non-renewable resources.

Some minerals are market value minerals and other minerals are not. Provisions outlining how the value and gross value for these minerals are determined, are necessary to ensure the correct value is determined for royalty purposes. The purpose of the provisions governing the making of a gross value royalty decision by the revenue commissioner is to provide a mechanism for a gross value for a mineral to be determined where the mineral's value cannot be determined by reference to the market. The purpose of the provisions governing amendment of an earlier gross value royalty decision and reassessment of royalty are to ensure that a correct gross value royalty decision is made and the correct amount of royalty is payable. As holders are required to apply for a gross value royalty decision, the penalty that may be imposed if they do not is to encourage compliance and ensure that no unfair advantage is given to royalty payers who should apply but do not, over other royalty payers who do apply for a gross value royalty decision.

The purpose for the provision of information to the revenue commissioner as outlined in the regulation is to ensure royalty liability is correctly determined and obligations for the payment of royalty are met.

The purposes outlined above are consistent with a free and democratic society based on human dignity, equality and freedom because they ensure effective and equitable royalty administration and collection to support the maintenance of public revenue and the delivery of essential infrastructure and services for the Queensland community.

(c) the relationship between the limitation and its purpose, including whether the limitation helps to achieve the purpose

The Mineral Resources Act contains the provisions which limit property rights and the right to privacy. This includes providing that the holder who mines mineral must pay royalty to the State where the Crown has the property in the mineral and where the Crown does not have property in the mineral, pay royalty to the person who has the property in the mineral. The Mineral Resources Act requires the lodgement of returns to the revenue commissioner. It also provides that regulations made may prescribe the royalties payable, the manner of royalty assessment and payment and impose civil penalties for contravention of requirements.

The *Mineral Resources (Royalty) Regulation 2025* is the vehicle that facilitates implementation of these requirements in the Act by providing the mineral royalty administration and collection framework. The framework is longstanding and is being remade with minor clarification amendments to ensure the continued effective operation of the Mineral Resources Act and administration of public revenue. The requirement to lodge returns and pay royalty is well established and a similar framework is used for petroleum royalty.

The benefits of a comprehensive mineral royalty administration and collection framework are the correct determination, administration and collection of mineral royalty, clarity for royalty payers as to their obligations and consistency for royalty payers in similar circumstances. This makes it easier for royalty payers to comply with their obligations. It also contributes to facilitating payment of royalty in a timely manner so that the State receive an appropriate return on the extraction of its non-renewable resources.

To appropriately administer the framework, the revenue commissioner will necessarily need to know certain information as required by the Regulation. The limiting effect of the requirement to provide information to the revenue commissioner on the individual's right to privacy, helps to achieve the purpose of ensuring the royalty liability is correctly determined.

(d) whether there are any less restrictive and reasonably available ways to achieve the purpose

A clear legislative framework is fundamental to support the proper determination, administration and collection of mineral royalty. The provisions from the *Mineral Resources Regulation 2013* that are being remade in the standalone *Mineral Resources (Royalty) Regulation 2025* are well established and the minor clarification amendments will provide greater certainty and clarity for royalty payers.

Effective royalty administration requires that there be provisions to deter and minimise any opportunity to attempt to avoid royalty liability. The purpose could not be achieved without the potential limitation of human rights.

It is critical there are mechanisms in place to incentivise compliance with the requirements in the framework, such as imposing a fee for failing to lodge a royalty return on time, imposing unpaid tax interest if instalments are not paid in full by the day required and a civil penalty where the holder understates royalty. Liability for these is determined as a matter of fact in accordance with the particular circumstances outlined in the provision and is therefore objectively ascertained.

The maximum penalty prescribed for failing to apply for a gross value royalty decision in particular circumstances does not give rise to an arbitrary deprivation of a person's property. The application of this penalty has a specific trigger, namely that the holder has not met the requirement to apply to the revenue commissioner for a gross value royalty decision for a mineral before, or as soon as practicable after selling or disposing or using the mineral.

This offence provision is confined, just and proportionate to the requirement of the provision that the holder applies to the revenue commissioner for a gross value royalty decision so that royalty liability of the holder can be accurately ascertained.

The *Mineral Resources (Royalty) Regulation 2025* will remake existing safeguards in the *Mineral Resources Regulation 2013*. The revenue commissioner cannot arbitrarily decide for a royalty return to be lodged on an earlier day than the day it would ordinarily be lodged. The revenue commissioner is to consider the protection of public revenue in coming to that decision. Further, where the revenue commissioner makes a gross value royalty decision for a mineral that is not a market value mineral, the revenue commissioner is to provide the reasons for the decision and how the holder may object to the decision.

The *Taxation Administration Act 2001* (TAA) provides a general administrative framework for all revenue laws. The TAA and each revenue law are to be read together as a single Act to provide a complete legislative framework for that particular revenue line. The *Mineral Resources (Royalty) Regulation 2025* will fall within the definition of revenue law for the purposes of the TAA. If a holder is dissatisfied with an assessment or reassessment of royalty liability, a gross value royalty decision of the revenue commissioner or an amended gross value royalty decision of the revenue commissioner, they may dispute it through the objection, review and appeal framework established under Part 6 of the TAA. These review rights provide an additional safeguard for royalty payers in the exercise by the revenue commissioner of the powers provided in the Regulation.

Section 11 of the Human Rights Act provides that only individuals have human rights. When considering the impact that remaking the royalty provisions of the *Mineral Resources Regulation 2013* in the *Mineral Resources (Royalty) Regulation 2025* will have on individuals, it is relevant that many royalty payers are corporations rather than individuals, thus minimising the potential for any limitation on human rights.

There are no less restrictive or reasonably available ways to achieve the purpose of ensuring the State receives an appropriate return on the extraction of its non-renewable mineral resources.

(e) the balance between the importance of the purpose of the limitation and the importance of preserving the human right, taking into account the nature and extent of the limitation

Remake of the royalty provisions of the *Mineral Resources Regulation 2013* in the standalone *Mineral Resources (Royalty) Regulation 2025* with the minor clarification amendments, facilitates implementation of the requirements of the Mineral Resources Act by providing a mineral royalty administration and collection framework. It is essentially the core provisions of the Mineral Resources Act which limit property rights and the right to privacy, rather than the provisions of the framework.

The impact on an individual's property rights is mitigated by the fact that the *Mineral Resources (Royalty) Regulation 2025* makes no changes to the formulas for working out royalty liability and no change to royalty rates.

Any deprivation of property arising from the payment of royalty is justifiable as payment of royalty is a condition of the right to extract minerals under a tenure. To the extent that people's property rights are affected, any limit is in accordance with the law, which is clearly articulated, not arbitrary, and sufficiently precise to enable affected natural person royalty payers to inform themselves of their legal obligations and to regulate their conduct accordingly.

The impact on an individual's right to privacy is mitigated as only information necessary for proper administration and collection of mineral royalty will be collected.

Therefore, considering these factors in light of the broader benefits of the royalty administration and collection framework, the limitations are considered reasonable and demonstrably justifiable.

In my opinion, the potential impact of the royalty administration and collection framework on an individual's property rights and right to privacy is outweighed by the benefits to the State and citizens in ensuring that the State receives royalty for the extraction of its non-renewable mineral resources.

In reaching this view, it is significant that many of the mineral royalty payers are corporations, so the potential impact on property rights and the right to privacy is limited.

(f) any other relevant factors

Nil.

Conclusion

I consider that the *Mineral Resources (Royalty) Regulation 2025* is compatible with the *Human Rights Act 2019* because it limits human rights only to the extent that is reasonable and demonstrably justified in a free and democratic society based on human dignity, equality and freedom.

DAVID JANETZKI MP
TREASURER
MINISTER FOR ENERGY AND MINISTER FOR HOME OWNERSHIP

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