

# EMERGENCY SERVICES LEVY

*A fairer system for all*

## EMERGENCY SERVICES LEVY POLICY DECISION ESL and Mining Tenements

In a move to ensure the Emergency Services Levy (ESL) does not act as a charge/disincentive on mining exploration, a decision has been made not to apply the levy to exploration and prospecting licenses.

Mining exploration and prospecting licenses do pay Local Government Rates, thus breaking the general rule that all those who pay Local Government Rates also pay the ESL. However, it can be justified on equity and administrative grounds. The financial implications are not significant in the total ESL context.

The policy primarily directs the ESL charge to only those tenements that are involved in mining operations and/or which may involve future operational land use. Generally companies have made considerable investment in the land, with structures and assets to protect.

In comparison, exploration and prospecting licences and permits involve more of a transient use of the land.

### **The Emergency Services Levy will be applied to:**

- Mining and Mineral Leases (including coal and gold mining)
- General Purposes Leases
- Tailings Leases
- Petroleum Production Licences.

### **It will exclude all other tenements defined as licences or permits including:**

- Exploration Licences
- Prospecting Licences
- Miscellaneous Licences
- Petroleum Exploration Permits
- Retention Licences.

The decision was made after consultation with the Chamber of Minerals and Energy, the Association of Mining and Exploration Companies and local governments impacted by the mining and exploration industry.

ESL EXECUTIVE STEERING COMMITTEE  
POLICY ENDORSED

