

BOUGAINVILLE MINING (GOLD PRODUCTION LEVY AMENDMENT) ACT 2025

ARRANGEMENT OF SECTIONS

1	Short title	1
2	Commencement.....	1
3	Amendment of <i>Bougainville Mining Act 2015</i>	1
	SCHEDULE 1 — Amendment of <i>Bougainville Mining Act 2015</i>	2
[1]	Insertion of headings to Divisions 1 to 3 in Part 12 (Special provisions relating to gold).....	2
[2]	Amendment of Section 318 (Obligations of licensed gold dealer)	2
[3]	Renumbering and relocation of Section 321 (Cancellation of gold dealer's licence)	2
[4]	Insertion of Part 12 Division 4 and heading to Division 5	2
[5]	Amendment of Schedule 1 (Definitions)	5

AUTONOMOUS REGION OF BOUGAINVILLE

(No 2 OF 2025)

BOUGAINVILLE MINING (GOLD PRODUCTION LEVY AMENDMENT) ACT
2025

Being an Act to amend the *Bougainville Mining Act 2015*.

MADE by the House of Representatives, to come into operation as set out in Section 2.

1 Short title

This Act is the *Bougainville Mining (Gold Production Levy Amendment) Act 2025*.

2 Commencement

This Act comes into operation on a day fixed by the Minister by notice in the Bougainville Gazette.

3 Amendment of *Bougainville Mining Act 2015*

Schedule 1 amends the *Bougainville Mining Act 2015*.

Schedule 1 Amendment of *Bougainville Mining Act 2015*

Section 3

[1] Insertion of headings to Divisions 1 to 3 in Part 12 (Special provisions relating to gold)

- 1.1** Part 12, after the heading to Part 12—
insert—

**Division 1 — Application of Part
12**

- 1.2** Part 12, after Section 313—
insert—

Division 2 — Gold dealer's licence

- 1.3** Part 12, after Section 315—
insert—

Division 3 — Purchase and sale of gold

[2] Amendment of Section 318 (Obligations of licensed gold dealer)

- 2.1** Section 318, after Subsection (8)—
insert—
- (8A) A licensed gold dealer must record the date and amount of each payment of a gold production levy by the dealer in a dealings register against the record of the purchase or sale of the gold.

[3] Renumbering and relocation of Section 321 (Cancellation of gold dealer's licence)

- 3.1** Section 321—
renumber as Section 315A and *relocate* to the end of Part 12 Division 2.

[4] Insertion of Part 12 Division 4 and heading to Division 5

- 4.1** Before Section 322—
insert—

Division 4 — Gold production levy

321A Gold production levy

- (1) A levy (a ***gold production levy***) is payable to the Autonomous Bougainville Government on gold mined in Bougainville (whether or not the gold is smelted or smelted and refined in Bougainville).

- (2) However, a gold production levy is not payable on gold—

- (a) mined under a mining lease; or
- (b) used in Bougainville.

Note—A production levy is payable on gold mined under a mining lease under Section 291.

- (3) The gold production levy must be paid as follows:

- (a) the levy must be paid to the Chief Bougainville Collector of Taxes for payment into the Bougainville Consolidated Revenue Fund;
- (b) the levy must be paid before the gold is transported out of Bougainville;
- (c) the levy must be paid on or after the pricing day for the gold being transported.

- (4) The amount of the gold production levy is to be calculated as follows:

$$GPL = p\% \times (WPG \times w)$$

GPL = the amount of the gold production levy payable for gold transported out of Bougainville

p% = the prescribed percentage

WPG = the world spot price for gold on the pricing day for gold transported out of Bougainville expressed in kina

w = the weight of gold transported out of Bougainville expressed in fine troy ounces (regardless of whether or not it is pure gold)

- (5) The world spot price for gold must be expressed in kina by applying the nominal foreign exchange rate published by the Central Bank for the pricing day to the price expressed in US dollars.
- (6) If the Chief Bougainville Collector of Taxes is satisfied on reasonable grounds that the full amount of a gold production levy has not been paid, the Chief Bougainville Collector of Taxes may, by notice in writing to the person who paid the levy or a person who commits an offence against Section 321B or C if the levy is not paid—
- (a) finally determine the full amount of the levy; and
 - (b) require the outstanding amount of the levy to be paid to the Chief Bougainville Collector of Taxes within a period stated in the notice.
- (7) The notice must explain the basis on which the levy has been calculated.
- (8) In this section—

approved facility means a facility approved by the Secretary by notice in the Bougainville Gazette;

prescribed percentage means—

- (a) for gold refined in Bougainville at an approved facility—5% or, if some other percentage is prescribed by the Regulations, that percentage;

- (b) in any other case—10% or, if some other percentage is prescribed by the Regulations, that percentage;

pricing day for gold transported out of Bougainville means—

- (a) the day that falls 7 days before the day the gold is transported out of Bougainville; or
- (b) if the world spot price for gold is not published on that day, the last day on which it is published before that day;

world spot price for gold means the LBMA Gold Price AM as published on the website of the London Bullion Market Association.

321B Offence to consign gold for transport, or take gold, out of Bougainville if gold production levy not paid

- (1) A person (including a licensed gold dealer) commits an offence if—
 - (a) the person—
 - (i) consigns gold, or causes another to consign gold, for transport out of Bougainville; or
 - (ii) has, or causes another to have, gold in the person's possession (including in luggage or cargo accompanying the person) when leaving Bougainville; and
 - (b) a gold production levy is payable on the gold; and
 - (c) the gold production levy has not been paid.

Penalty: K20,000 and 2 years' imprisonment.

- (2) If the Chief Bougainville Collector of Taxes is satisfied on the balance of probabilities that a person has committed an offence against Subsection (1), the Chief Bougainville Collector of Taxes may, by notice in writing to the person—
 - (a) determine the amount of the levy that is payable; and
 - (b) require payment of the levy to the Chief Bougainville Collector of Taxes within a period specified in the notice.
- (3) The notice must explain the basis on which it is alleged the person has committed an offence and the basis on which the levy has been calculated.
- (4) If a court finds a person guilty of an offence against Subsection (1) and the amount of the gold production levy has not been paid, the court may, in addition to imposing a penalty, order the person to pay the amount of the gold production levy, or any outstanding amount of the levy, to the Autonomous Bougainville Government.

321C Offence for licensed gold dealer not to pay gold production levy from sale price

- (1) A licensed gold dealer commits an offence if—
 - (a) the dealer sells gold; and

- (b) the dealer knows or ought reasonably to know that the gold is to be transported out of Bougainville; and
- (c) a gold production levy is payable on the gold; and
- (d) the gold production levy has not been paid.

Penalty: K20,000 and 2 years' imprisonment.

- (2) It is a defence to a prosecution for an offence against Subsection (1) for the defendant to prove that the defendant believed on reasonable grounds that the gold production levy had been or would be paid by another person.
- (3) If the Chief Bougainville Collector of Taxes is satisfied on the balance of probabilities that a licensed gold dealer has committed an offence against Subsection (1), the Chief Bougainville Collector of Taxes may, by notice in writing to the licensed gold dealer—
 - (a) determine the amount of the levy that is payable; and
 - (b) require payment of the levy to the Chief Bougainville Collector of Taxes within a period specified in the notice.
- (4) The notice must explain the basis on which it is alleged the person has committed an offence and the basis on which the levy has been calculated.
- (5) If a court finds a person guilty of an offence against Subsection (1) and the amount of the gold production levy has not been paid, the court may, in addition to imposing a penalty, order the person to pay the amount of the gold production levy, or any outstanding amount of the levy, to the Autonomous Bougainville Government.

Division 5 — Miscellaneous

[5] Amendment of Schedule 1 (Definitions)

5.1 Schedule 1, table, after the entry for *Bougainville*—

insert—

<i>Chief Bougainville Collector of Taxes</i>	A person holding or acting in the office of Chief Bougainville Collector of Taxes under the <i>Tax Administration Act 2006</i> .
---	--

5.2 Schedule 1, table, after the entry for *gold dealer's licence*—

insert—

<i>gold production levy</i>	See Section 321A(1).
------------------------------------	----------------------

Bougainville Mining (Gold Production Levy Amendment) Act 2025

I certify that the forgoing is a fair copy of the **Bougainville Mining (Gold Production Levy Amendment) Act 2025**, which has been passed by the Bougainville House of Representatives.

Dated 2nd July 2025



Peter Topura, Clerk
Bougainville House of Representatives

I, **SIMON PENTANU**, Speaker of the Bougainville House of Representatives, hereby certify that the **Bougainville Mining (Gold Production Levy Amendment) Act 2025**, was passed by the Bougainville House of Representatives on the 2nd of July 2025.




Hon. Simon Pentanu
Speaker, Bougainville House of Representatives



CERTIFICATION OF ACT

I, **Simon Pentanu**, Speaker of the Bougainville House of Representatives, under Section 66(2) of the Bougainville Constitution, give notice that the following Act has been certified by me under Section 66 (1) of the Bougainville Constitution:

Act Number	Name of Act	Date Certified
No. 2 of 2025	Bougainville Mining (Gold Production Levy Amendment) Act 2025	2 nd July 2025

Dated 2nd July 2025

Honorable Simon Pentanu
Speaker of the Bougainville House of
Representatives