


TD 2013/D6W - Withdrawal - Minerals resource rent tax: can an amount of expenditure incurred by an entity to identify or protect Aboriginal cultural heritage be included in the entity's pre-mining expenditure for a pre-mining project interest for an MRRT year under section 70-35 of the Minerals Resource Rent Tax Act 2012?

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Notice of Withdrawal

Draft Taxation Determination

Minerals resource rent tax: can an amount of expenditure incurred by an entity to identify or protect Aboriginal cultural heritage be included in the entity's pre-mining expenditure for a pre-mining project interest for an MRRT year under section 70-35 of the *Minerals Resource Rent Tax Act 2012*?

Taxation Determination TD 2013/D6 is withdrawn with effect from 1 October 2014.

1. This draft Determination explained when an amount of expenditure incurred by an entity to identify or protect Aboriginal cultural heritage can be included in an entity's pre-mining expenditure for a pre-mining project interest for an MRRT year under section 70-35 of the *Minerals Resource Rent Tax Act 2012* (MRRTA).
2. The *Minerals Resource Rent Tax Repeal and Other Measures Act 2014* received royal assent on 5 September 2014. Schedule 1 to this Act, which repeals the minerals resource rent tax (MRRT) law commenced on 30 September 2014. Entities will not accrue further MRRT liabilities from 1 October 2014.
3. Accordingly this Determination is withdrawn.

Commissioner of Taxation

1 October 2014

ATO references

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