



# ***MT 2010 - False or misleading statement***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *28 June 1985*

TAXATION RULING NO. MT 2010

FALSE OR MISLEADING STATEMENT

F.O.I. EMBARGO: May be released

REF

H.O. REF: L 84/67-1

DATE OF EFFECT: Immediate

B.O. REF: DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

| REFERENCE NO: | SUBJECT REFS:     | LEGISLAT. REFS:  |
|---------------|-------------------|--|
| I 1187218     | ADDITIONAL TAX    | A.C.T.T.(A.)A. 70<br>B.A.D.T.A.A. 17<br>P.R.T.(T.)A.A. 42<br>W.T.(A.)A. 61 |
|               | ADDITIONAL DUTY   | E.D.A.A. 46<br>G.D.A.A. 42   |
|               | ADDITIONAL CHARGE | T.C.A.A. 29  |
|               | OFFENCES          | T.A.A. 8K, 8N, 8P  |

PREAMBLE

Taxation Ruling No. IT 2141 provides guidelines for use in applying the false or misleading statement concept incorporated in the various taxation laws by amendments effected to those laws by the Taxation Laws Amendment Act 1984 - Act No. 123 of 1984. Those various laws include :

- . Australian Capital Territory Taxation (Administration) Act 1969 - section 70;
- . Bank Account Debits Tax Administration Act 1982 - section 17;
- . Estate Duty Assessment Act 1914 - section 46;
- . Gift Duty Assessment Act 1941 - section 42;
- . Pay-roll Tax (Territories) Assessment Act 1971 - section 42;
- . Taxation Administration Act 1953 - sections 8K, 8N & 8P;
- . Tobacco Charges Assessment Act 1955 - section 29; and
- . Wool Tax (Administration) Act 1964 - section 61.

2. As noted in paragraph 5 of Taxation Ruling No. IT 2141, the principles embodied in that ruling are to be applied in determining whether or not a false or misleading statement, for the purposes of the above-mentioned provisions, has been made.

Additionally, insofar as the principles contained in Taxation Ruling No. ST 2130 are relevant to the taxes covered by this ruling, those principles should also be applied.

COMMISSIONER OF TAXATION

28 June 1985