


# ***MT 2011/1A1 - Addendum - Miscellaneous taxes: application of penalties and interest charges to the Commonwealth, States, Northern Territory and Australian Capital Territory***

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## Addendum

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### Miscellaneous Taxation Ruling

#### Miscellaneous taxes: application of penalties and interest charges to the Commonwealth, States, Northern Territory and Australian Capital Territory

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Miscellaneous Taxation Ruling MT 2011/01 to take into account the commencement of the Minerals Resource Rent Tax (MRRT) from 1 July 2012.

#### **MT 2011/1 is amended as follows:**

**1. Paragraph 16**

After 'income tax'; insert 'or minerals resource rent tax'.

**2. Paragraphs 30 and 65**

After the words 'petroleum resource rent tax'; insert ', minerals resource rent tax'.

This Addendum applies on and from 1 July 2012, the day of commencement of the MRRT.

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**Commissioner of Taxation**

11 July 2012

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ATO references

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