


MT 2011/1A2 - Addendum - Miscellaneous taxes: application of penalties and interest charges to the Commonwealth, States, Northern Territory and Australian Capital Territory

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Addendum

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 2011/1 to take into account:

- the withdrawal of Law Administration Practice Statement PS LA 2006/2 and its replacement with Law Administration Practice Statements PS LA 2012/4 and 2012/5
- that the administrative penalty contained in Division 284 of Schedule 1 to the *Taxation Administration Act 1953* applies in relation to Petroleum Resource Rent Tax matters, and
- the repeal of the Minerals Resource Rent Tax (MRRT).

MT 2011/1 is amended as follows:

1. Footnote 6

Omit the footnote; substitute:

- ⁶. See Law Administration Practice Statement PS LA 2012/4 *Administration of penalties for making false or misleading statements that do not result in shortfall amounts* and Law Administration Practice Statement PS LA 2012/5 *Administration of penalties for making false or misleading statements that result in shortfall amounts*.

2. Paragraph 16

Omit 'minerals resource rent tax'; substitute 'petroleum resource rent tax'.

3. Paragraphs 30 and 65

Omit ' , minerals resource rent tax'.

MT 2011/1

Page 2 of 2

4. Other references

- (a) Omit 'Law Administration Practice Statement PS LA 2006/2'
- (b) Insert:
 - Law Administration Practice Statement PS LA 2012/4
 - Law Administration Practice Statement PS LA 2012/5

This Addendum applies on and from 1 October 2014. Schedule 1 to the *Minerals Resource Rent Tax Repeal and Other Measures Act 2014*, which repeals the MRRT law, commenced on 30 September 2014 and operates to ensure that entities will not accrue further MRRT liabilities after this date.

Commissioner of Taxation

1 April 2015

ATO references

NO: 1-6HARACA
ISSN: 1039-0731
ATOlaw topic: Goods and Services Tax ~~ Government ~~ other issues
Income Tax ~~ Administration ~~ penalty tax and general
interest charge

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