MT 2012/3A1 - Addendum - Administrative penalties: voluntary disclosures

This cover sheet is provided for information only. It does not form part of *MT 2012/3A1 - Addendum - Administrative penalties: voluntary disclosures*

View the consolidated version for this notice.

Addendum

Miscellaneous Taxation Ruling

Administrative penalties: voluntary disclosures

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Miscellaneous Taxation Ruling MT 2012/03 to take into account the commencement of the Minerals Resource Rent Tax (MRRT) from 1 July 2012 recognising that the shortfall penalty provisions contained in Division 284 of Schedule 1 to the *Taxation Administration Act 1953* will apply to MRRT shortfalls.

MT 2012/3 is amended as follows:

1. Paragraph 15

Insert after the second dot point:

- minerals resource rent tax (MRRT) matters for the year commencing 1 July 2012 and later years; and

2. Paragraph 17

After '(GST),'; insert 'MRRT, petroleum resource rent tax,'.

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

Commissioner of Taxation
11 July 2012

ATO references
NO: 1-3XXQ04D
ISSN: 1039-0731
ATOlaw topic: Tax Administration ~~ Administrative penalties