

# ***MT 2012/3A4 - Addendum - Administrative penalties: voluntary disclosures***

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# Addendum

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## 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 2012/3 to include information regarding the global and minimum tax and address minor accessibility issues.

MT 2012/3 is amended as follows:

**1. Paragraph 5**

Omit 'PS LA 2006/2'; substitute 'PS LA 2012/5 *Administration of the false or misleading statement penalty - where there is a shortfall amount*'.

**2. Paragraph 7**

Omit footnote 1.

**3. Paragraph 8**

(a) Omit the wording of paragraph 8; substitute:

We publish specific forms for certain types of voluntary disclosure, see [Specific forms for voluntary disclosure](#).

(b) Omit footnote 2.

**4. Paragraph 13**

(a) Omit 'Section 226Y'; substitute 'Former section 226Y'.

(b) After '\$1,000) applied under', insert 'former'.

(c) Omit 'Section 226ZA'; substitute 'Former section 226ZA'.

(d) Omit the wording of footnote 4; substitute 'Former sections 226D, 226E and 226F of the ITAA 1936.'

(e) Omit the wording of footnote 5; substitute 'Former sections 160ARZJ, 160ARZK and 160ARZL of the ITAA 1936.'

**5. Paragraph 15**

(a) Omit dot points 3 and 4; substitute:

- minerals resource rent tax (MRRRT) matters for the year commencing 1 July 2012 and later years;
- global and domestic minimum tax (minimum tax)<sup>5A</sup> matters relating to fiscal years commencing on or after 1 January 2024; and

- matters relating to other taxes for periods commencing 1 July 2000 and later periods.
- (b) After the newly inserted 'global and domestic minimum tax (minimum tax)', insert new footnote 5A:

<sup>5A</sup> The global and domestic minimum tax introduced by the *Taxation (Multinational—Global and Domestic Minimum Tax) Act 2024* and related Acts.

## 6. Paragraph 17

After 'petroleum resource rent tax', insert ', minimum tax,'.

## 7. Paragraph 25

Omit the wording of the paragraph; substitute:

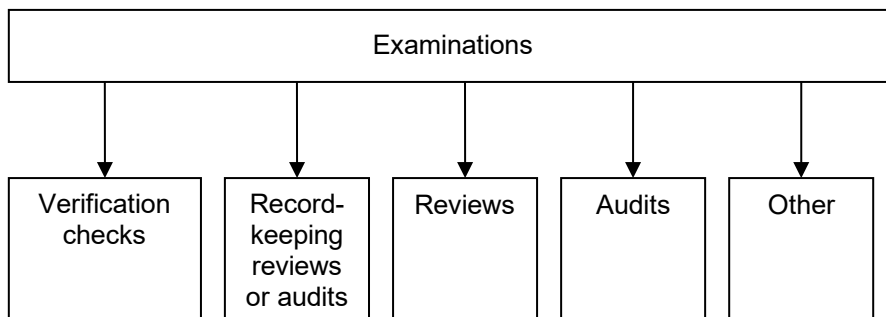
Where an entity voluntarily tells the Commissioner in the approved form about a shortfall amount, a scheme shortfall amount or the false or misleading nature of a statement *before the earlier* of the day the entity is informed by the Commissioner that an examination is to be conducted or the day by which the Commissioner, in a public statement, requests a voluntary disclosure to be made about a particular scheme or transaction that applies to the entity's affairs; the base penalty amount will be reduced by 80% (unless the disclosure relates to a shortfall amount that is less than \$1,000 or a false or misleading statement that does not result in a shortfall amount, in which case it is reduced to nil).<sup>9</sup>

## 8. Paragraph 28

Omit 'PS LA 2006/2'; substitute 'PS LA 2015/2'.

## 9. Paragraph 49

- (a) Omit 'reviews/audits'; substitute 'reviews or audits'.
- (b) Omit Figure 1; substitute:



## 10. Paragraph 60

Omit 'identifying and/or assessing risks'; substitute 'identifying or assessing risks, or both'.

**11. Paragraph 63**

Omit 'Australian Customs and Border Protection Service'; substitute 'Australian Border Force'.

**12. Paragraphs 66, 78, 79, 142, 143, 144, 147, 149, 150, 151, 153, 154, and 156**

Omit all instances of '*Pty Ltd*'; substitute '*Co*'.

**13. Paragraph 96**

Omit 'The publication *Taxpayers' charter – If you're subject to review or audit* (NAT 2558) outlines what is ordinarily expected of an entity during the conduct of an examination.'; substitute 'The [ATO Charter](#) outlines the range of obligations we ordinarily expect of taxpayers.'

**14. Paragraph 104**

- (a) Omit 'The approved form for voluntary disclosures can be found under the Forms section on the ATO website.'; substitute 'We publish specific forms for certain types of voluntary disclosure, see [Specific forms for voluntary disclosure](#).'
- (b) Omit footnote 16.

**15. Paragraph 104A**

Omit 'statement and/or have a shortfall'; substitute 'statement or have a shortfall, or both'.

**16. Paragraph 106**

Omit the wording of the paragraph; substitute:

In the context of false or misleading statements that do not result in a shortfall amount, the entity will be required to disclose sufficient information to enable the Commissioner to do one or both of the following:

- correct the false or misleading statement;
- rectify any decisions made or action taken as a consequence of the entity making the false or misleading statement.

**17. Paragraph 110**

Omit the wording of the paragraph; substitute:

Where an entity or their representative lodges an application for a private ruling, which the Commissioner must deal with and is not prompted by ATO action, either through the notification of an examination or the issue of a public statement inviting voluntary disclosures, the application will be considered to be a voluntary disclosure, subject to the considerations in this Ruling about whether it is made voluntarily and the time at which it is made.

**18. Paragraph 132**

In the major heading, omit 'Appendix 1 –The'; substitute 'Appendix 1 – The'.

**19. Paragraph 133**

- (a) Omit 'identifying and/or assessing risks'; substitute 'identifying or assessing risks, or both'.
- (b) Omit 'risk(s) or issue(s)'; substitute 'risks or issues'
- (c) In footnote 23, omit both instances of 'period(s)'; substitute 'periods'.

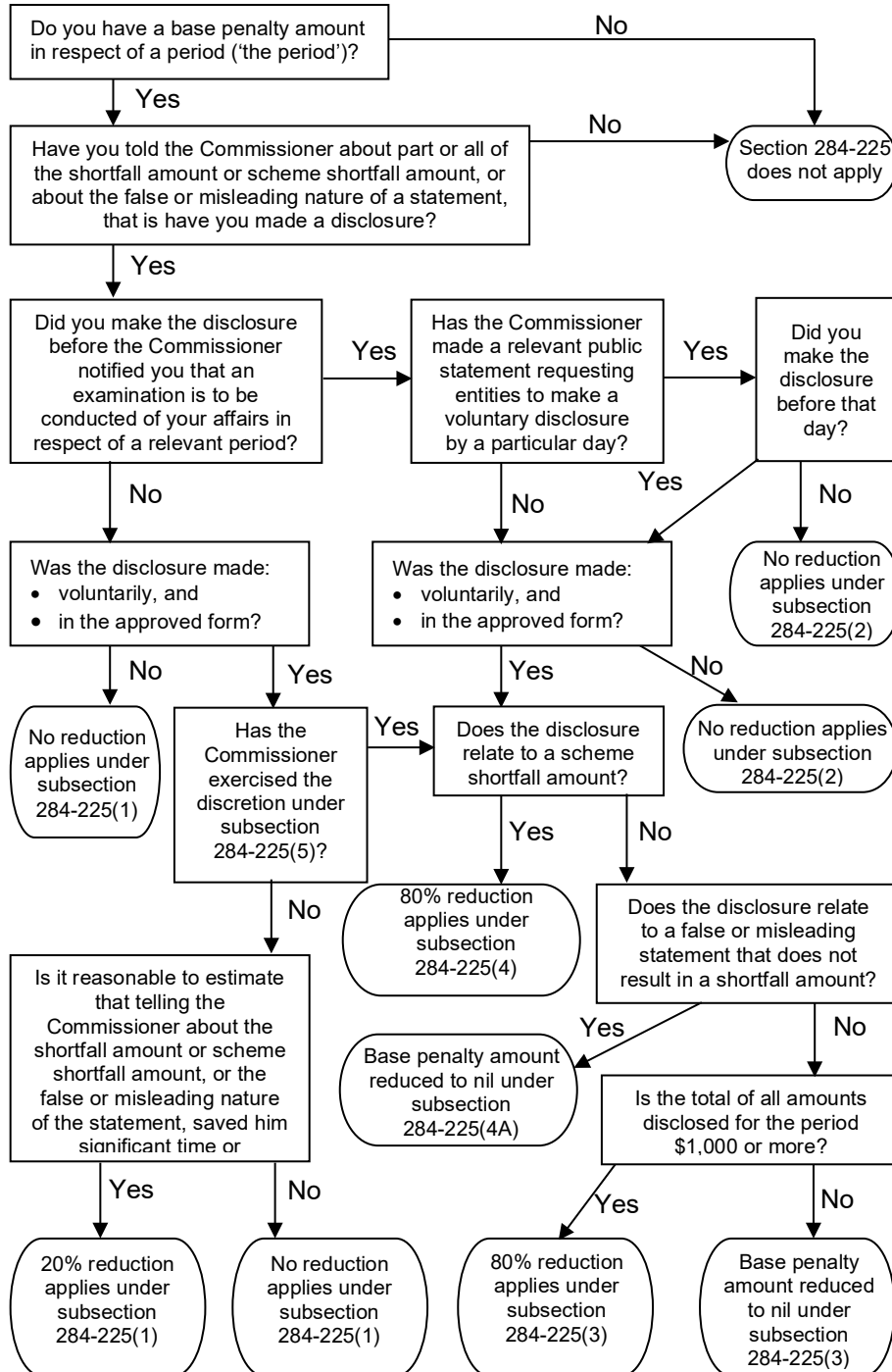
**20. Paragraphs 135 and 136**

Omit 'matter(s)'; substitute 'matters'.

**21. Paragraph 158**

Omit the diagram; substitute:

Diagram 1: Flow chart of section 284-255 operation



This Addendum applies from 1 January 2024.

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**Commissioner of Taxation**

20 August 2025

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ATO references

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