

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

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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 2012/3 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)^{5A} 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:

^{5A} 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:

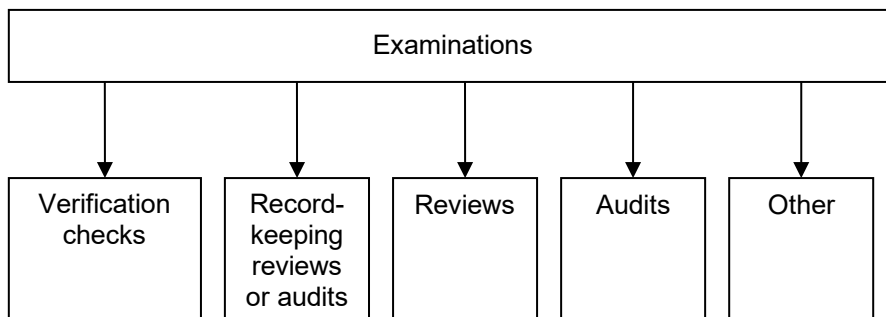
Where an entity voluntarily tells the Commissioner in the approved form about a shortfall amount, a scheme shortfall amount or the false or misleading nature of a statement *before the earlier* of the day the entity is informed by the Commissioner that an examination is to be conducted or the day by 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).⁹

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'.

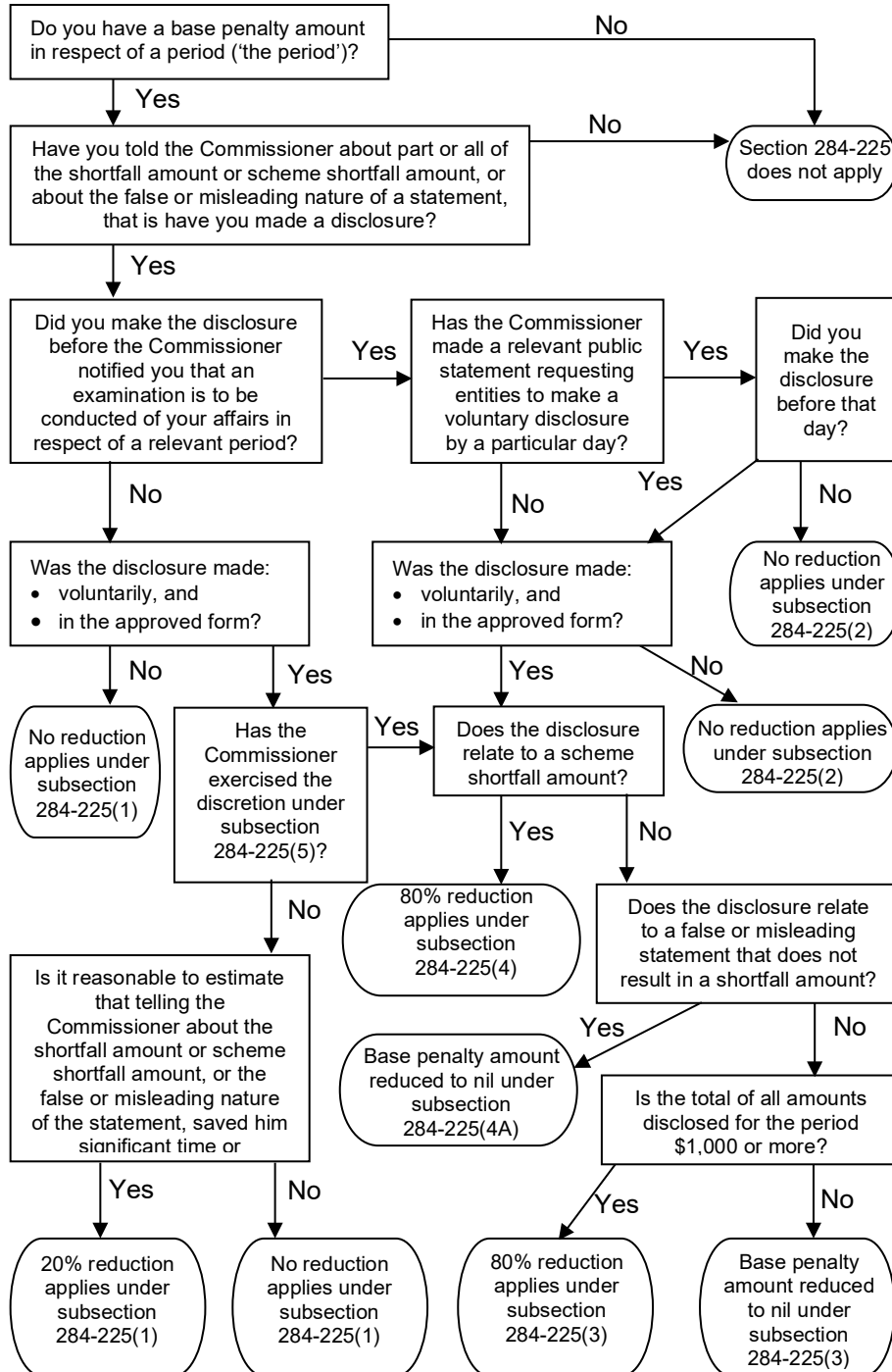
20. Paragraphs 135 and 136

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.

Commissioner of Taxation

20 August 2025

ATO references

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