


# ***TR 2006/10A2 - Addendum - Public Rulings***

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## Addendum

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### Taxation Ruling Public Rulings

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 2006/10 to take into account the commencement of the Minerals Resource Rent Tax (MRRT) from 1 July 2012 and recognises that public rulings can now be issued in relation to MRRT.

#### **TR 2006/10 is amended as follows:**

##### **1. Paragraph 11**

Insert after the sixth dot point:

- minerals resource rent tax (MRRT);

##### **2. Heading preceding paragraph 40**

Omit the heading; substitute:

**The relevance of public rulings to whether a taxpayer has a reasonably arguable position in regard to income tax and MRRT matters for the purposes of certain penalty provisions**

##### **3. Paragraph 40**

After the word 'income tax' insert 'and MRRT'.

##### **4. Paragraph 79**

Omit:

The relevance of public rulings to whether a taxpayer has a reasonably arguable position in regard to income tax matters for the purposes of certain penalty provisions

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Substitute:

The relevance of public rulings to whether a taxpayer has a reasonably arguable position in regard to income tax and MRRT matters for the purposes of certain penalty provisions

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# TR 2006/10

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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