



Legislative Instrument

Taxation Administration Act 1953 - Provision of further time for lodgment of the 2013 Minerals Resource Rent Tax (MRRT) Return - Non-Payers Instrument (No.1) 2012

I, Stephanie Martin, Deputy Commissioner of Taxation, make this instrument under paragraph 117-5(5)(a) of Schedule 1 to the *Taxation Administration Act 1953*.

Stephanie Martin
Deputy Commissioner of Taxation

Dated: 17 July 2012

1. Name of Instrument

This instrument is the Taxation Administration Act 1953 - Provision of further time for lodgment of the 2013 Minerals Resource Rent Tax (MRRT) Return - Non-Payers Instrument (No.1) 2012.

2. Commencement

This instrument is taken to have commenced on the day after registration.

3. Application

This instrument applies to provide further time for an entity which is not liable to pay a positive amount of MRRT for the 2013 MRRT year to lodge its 2013 MRRT return by extending the due date for lodgment from the first day of the sixth month following the end of the 2013 MRRT year until the first day of the twelfth month following the end of that year.

4. Who is covered by this Instrument

This instrument applies to an entity that:

- is required to lodge an MRRT return for the 2013 MRRT year, and
- is not liable to pay a positive amount of MRRT for the 2013 MRRT year

5. Definition

The terms used in this legislative instrument have the same meaning as defined in the:

- *Minerals Resource Rent Tax Act 2012;*
- *Income Tax Assessment Act 1997; or*
- *Taxation Administration Act 1953.*