



Legislative Instrument

Taxation Administration Act 1953 - Provision of further time for lodgment of the 2013 Minerals Resource Rent Tax (MRRT) Return – Low volume non-payers' Instrument (No.1) 2013

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: 13 November 2013

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 – Low volume non-payers' Instrument (No.1) 2013.

2. Commencement

This instrument commences on the day after its registration on the Federal Register of Legislative Instruments.

3. Extension of Time

The due date for lodgment of an MRRT return for the 2013 year is extended for entities covered by this instrument until 1 December 2014.

4. Who is covered by this Instrument

This instrument applies to an entity for the 2013 MRRT year if the entity:

- is required to lodge an MRRT return for the 2013 MRRT year, and
- did not pay an MRRT instalment in respect of any instalment quarter during the 2013 MRRT year, and
- is not a 'major producer' as defined in clause 5 of this instrument for the 2013 MRRT year.

5. Definition

For the purposes of this instrument:

Major producer is an entity that is a miner that would have, assuming it were required to work it out, a group production of taxable resources of more than 20 million tonnes for the 2013 MRRT year.

Group production of taxable resources is the group production of taxable resources for the miner worked out under section 175-15 of the *Minerals Resource Rent Tax Act 2012* (MRRTA).

Note: If the MRRT year is not a 12-month period, in working out the group production of taxable resources, section 190-20 of the MRRTA applies.

Other terms used in this 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.*