

# ***MT 2008/2A6 - Addendum - Shortfall penalties: administrative penalty for taking a position that is not reasonably arguable***

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## Addendum

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### Miscellaneous Taxation Ruling

#### Shortfall penalties: administrative penalty for taking a position that is not reasonably arguable

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Miscellaneous Taxation Ruling MT 2008/2 to take into account:

- the withdrawal of Law Administration Practice Statement PS LA 2006/2 and its replacement with Law Administration Practice Statements PS LA 2012/4 and 2012/5, and
- the repeal of the Minerals Resource Rent Tax (MRRT).

#### **MT 2008/2 is amended as follows:**

**1. Paragraph 4**

Omit ‘, petroleum resource rent tax law (PRRT) and minerals resource rent tax (MRRT)’; substitute ‘ and petroleum resource rent tax (PRRT)’.

**2. Paragraph 14**

In the third dot point omit ‘MRRT and’.

**3. Paragraph 16**

Omit ‘, MRRT’.

**4. Paragraph 19**

In the second dot point omit ‘relevant threshold set out in’; substitute ‘reasonably arguable threshold set out in subsection 284-90(3) in relation to’.

**5. Paragraph 32**

Omit ‘applicable threshold in the table in subsection 284-90(1).’; substitute ‘reasonably arguable threshold in subsection 284-90(3).’

# MT 2008/2

## 6. Paragraph 33

- (a) before 'threshold' insert 'reasonably arguable'.
- (b) before 'item 4' insert 'in relation to'.
- (c) before 'item 5' insert 'in relation to'.
- (d) before 'item 6' insert 'in relation to'.

## 7. Paragraph 76A

Omit the paragraph.

## 8. Paragraph 85

Omit:

MRRT Law

76A

## 9. Legislative references

Omit:

- MRRTA 2012
- MRRTA 2012 300-1

## 10. Other references

- (a) Omit 'Law Administration Practice Statement PS LA 2006/2'
- (b) Insert:
  - Law Administration Practice Statement PS LA 2012/4
  - Law Administration Practice Statement PS LA 2012/5

This Addendum applies on and from 1 October 2014. Schedule 1 to the *Minerals Resource Rent Tax Repeal and Other Measures Act 2014*, which repeals the MRRT law, commenced on 30 September 2014 and operates to ensure that entities will not accrue further MRRT liabilities after this date.

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**Commissioner of Taxation**

1 April 2015

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ATO references

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