


MT 2011/1A1 - Addendum - Miscellaneous taxes: application of penalties and interest charges to the Commonwealth, States, Northern Territory and Australian Capital Territory

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Addendum

Miscellaneous Taxation Ruling

Miscellaneous taxes: application of penalties and interest charges to the Commonwealth, States, Northern Territory and Australian Capital Territory

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Miscellaneous Taxation Ruling MT 2011/01 to take into account the commencement of the Minerals Resource Rent Tax (MRRT) from 1 July 2012.

MT 2011/1 is amended as follows:

1. Paragraph 16

After 'income tax'; insert 'or minerals resource rent tax'.

2. Paragraphs 30 and 65

After the words 'petroleum resource rent tax'; insert ', minerals resource rent tax'.

This Addendum applies on and from 1 July 2012, the day of commencement of the MRRT.

Commissioner of Taxation

11 July 2012

ATO references

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ATOlaw topic: Goods and Services Tax ~~ Government ~~ other issues
Income Tax ~~ Administration ~~ penalty tax and general
interest charge