


# ***MT 2012/3ER - Erratum - Administrative penalties: voluntary disclosures***

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# Erratum

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## Miscellaneous Taxation Ruling

### Administrative penalties: voluntary disclosures

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects Taxation Ruling MT 2012/3 to correct the wording of the Date of Effect.

**Miscellaneous Taxation Ruling MT 2012/3 is corrected as follows:**

**1. Paragraph 11**

Omit 'When the final Ruling is issued, it is will apply'; substitute 'This Ruling applies'.

This Erratum applies on and from 9 May 2012.

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**Commissioner of Taxation**  
4 July 2012

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ATO references

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