

***ATTACHMENT 5 -***

**Manual for the  
National Tax Equivalent Regime  
January 2022  
(Version 12)**

**[History:**

Version 1 of the Manual released in June 2001  
Version 2 of the Manual released in July 2002  
Version 3 of the Manual released in March 2004  
Version 4 of the Manual released in February 2005  
Version 5 of the Manual released in January 2006  
Version 6 of the Manual released in January 2008  
Version 7 of the Manual released in March 2010  
Version 8 of the Manual released in February 2012  
Version 9 of the Manual released in April 2014  
Version 10 of the Manual released in April 2016  
Version 11 of the Manual released in October 2019]

**[Archived:**

History notes for amendments to the Manual made by Versions 2, 3, 4, 5 & 6 have been archived. For the wording of these history notes, see Version 8.]

## ATTACHMENT 5

### CONTACT DETAILS FOR INQUIRIES AND LODGMENT OF ALL NTER DOCUMENTS & MATERIAL

**ALL NTER related material MUST be lodged with the Commissioner at the following address:**

Postal address:     The NTER Administrator  
                          Australian Taxation Office  
                          Public Groups & International (NTER)  
                          PO Box 9977  
                          Box Hill VIC 3128

E-mail address:     [NTERAdministrator@ato.gov.au](mailto:NTERAdministrator@ato.gov.au)