TR 2006/10A2 - Addendum - Public Rulings

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Addendum

Taxation Ruling

Public Rulings

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 2006/10 to take into account the commencement of the Minerals Resource Rent Tax (MRRT) from 1 July 2012 and recognises that public rulings can now be be issued in relation to MRRT.

TR 2006/10 is amended as follows:

1. Paragraph 11

Insert after the sixth dot point:

- minerals resource rent tax (MRRT);

2. Heading preceding paragraph 40

Omit the heading; substitute:

The relevance of public rulings to whether a taxpayer has a reasonably arguable position in regard to income tax and MRRT matters for the purposes of certain penalty provisions

3. Paragraph 40

After the word 'income tax' insert 'and MRRT'.

4. Paragraph 79

Omit:

The relevance of public rulings to whether a taxpayer has a reasonably arguable position in regard to income tax matters for the purposes of certain penalty provisions 40

Substitute:

The relevance of public rulings to whether a taxpayer has a reasonably arguable position in regard to income tax and MRRT matters for the purposes of certain penalty provisions 40

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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