

TR 2006/10A4 - 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:

- that the administrative penalty contained in Division 284 of Schedule 1 to the *Taxation Administration Act 1953* applies in relation to the Petroleum Resource Rent Tax (PRRT) matters
- the repeal of the *Minerals Resource Rent Tax Act 2012* (MRRT).

TR 2006/10 is amended as follows:

1. Paragraph 11

Omit the sixth and seventh dot points; substitute:

- petroleum resource rent tax (PRRT);

2. Paragraph 40 (including heading)

Omit all occurrences of 'MRRT'; substitute 'PRRT'.

3. Paragraph 79

Omit 'MRRT'; substitute 'PRRT'.

The Addendum applies in relation to the:

- application of the administrative penalty to PRRT matters on and from 1 July 2012, and
- repeal of the MRRT on and from 30 September 2014.

ATO references

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