



# Minerals resource rent tax (MRRT) instalment liability notice

If this is a revision to a previous notice, provide the revision number.

## WHEN TO USE THIS FORM

You should use this form to:

- notify us of your instalments if you have minerals resource rent tax (MRRT) instalment obligations
- notify us that you no longer have MRRT instalment obligations
- claim instalment credits.

**!** Your accounting period for MRRT will be the same as your accounting period for income tax.

**➤** For more information or help completing this form, you can:

- phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday
- visit our website at [www.ato.gov.au/mrrt](http://www.ato.gov.au/mrrt)

## WHEN COMPLETING THIS FORM

If you are filling in this form by hand:

- print clearly in BLOCK LETTERS using a black or dark blue pen
- place  in all applicable boxes
- do not use correction fluid or covering stickers
- check you have signed and dated the declaration
- make a copy for your records
- mail or fax your completed form to the address shown on page 2.

If you are filling in this form on screen:

- download a copy of this form to your computer
- when complete, print two copies
- sign and date the declaration
- mail or fax your completed form to the address shown on page 2
- keep the second copy for your records.

## Section A: Entity information

1 Australian business number (ABN)

2 Tax file number (TFN)

**➤** See the privacy note in the declaration on page 2 of this form.

3 Legal name of entity

## Section B: MRRT quarterly instalment details

4 Instalment period for this notice  Day /  Month /  Year to  Day /  Month /  Year

5 Are you varying your MRRT instalment rate?

No

Yes  Provide reason code (as listed on right)

Code	Reason for varying your rate
11	Default rate is not appropriate
12	Current business structure not continuing
13	Change in exchange rate and commodity price
14	Use of starting base allowance
15	Use of other MRRT allowances
16	Changes in creditable royalties payable
17	Change in expenditure
18	Transferred ownership of whole or part project interests

6 MRRT quarterly instalment liability

**!** Round down to whole-dollar amounts (do not include cents).

MRRT quarterly instalment income for coal **A** \$

MRRT quarterly instalment income for iron ore **B** \$

Total MRRT quarterly instalment income for coal and iron ore **(A + B)** **C** \$

MRRT instalment rate **D**   .   %

Total MRRT quarterly instalment liability (that is, the sum of instalment income for coal and/or iron ore multiplied by instalment rate) **(C × D)** **E** \$

Credits allowable from previous instalments from variations **F** \$

Credits allowable from previous instalments in relation to a whole or part of a project interest you have transferred **G** \$

**PAYMENT OR REFUND AMOUNT** **(E - F - G)** **H** \$

**!** Do not use symbols such as +, -, /, \$. If **H** is a negative amount, this is the amount we will refund to you (or offset against any other tax debt you have). If **H** is a positive amount, this is the MRRT instalment amount you owe us.

**7 Will this be the entity's final instalment?**

No

Yes  Reason for final instalment: (Place  in one box only)

All project interests sold or transferred  Other  Specify

**Section C: Declaration**

**!** Only an individual authorised by the entity can sign this declaration.

**8 Who is the authorised person signing this declaration?** (Complete all of the fields below)

Full name of signatory

Position held (for example, public officer, trustee or authorised registered tax agent)

Registered tax agent number (if applicable)

Business hours phone number

**Before you sign this form**

Make sure you have answered all the relevant questions correctly and read the privacy statement below before you sign and date this page. An incomplete form may delay processing and we may ask you to complete a new form.

**⊖** Penalties may be imposed for giving false or misleading information.

**Privacy**

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

Place  at the appropriate statement.

I declare that I am authorised to complete this form for the entity and the information contained in this form is true and correct.

**OR**

I declare that:

- I am an agent or registered tax agent authorised to complete this form on behalf of the entity
- the form has been prepared in accordance with the information supplied by that entity
- I have received a declaration from that entity, stating that the information provided to me is true and correct, and
- I am authorised by that entity to give this form to the Commissioner of Taxation.

**Signature**

**You MUST SIGN here**

Date

Day                      Month                      Year  
  /   /

**Lodging this form**

Make a copy of your form and any attachments for your own records before you either:

- mail it to  
**Australian Taxation Office**  
**PO Box 3006**  
**PENRITH NSW 2740**
- fax it to **1300 730 298** (do not include a header or cover sheet as this will delay processing).