



Minerals resource rent tax (MRRT) return mining project interest (MPI) schedule

Schedule number (if this is a revision to a previous schedule, use the original schedule number)

of

If this is a revision to a previous schedule, provide the revision number

WHEN TO USE THIS FORM

This schedule is lodged with the entity's *Minerals resource rent tax (MRRT) return (NAT 74259)*. A schedule is lodged for each mining project interest (MPI) the entity had at the end of the corresponding return period.

A schedule is also lodged for each pre-mining project interest (PMP) the entity held at the end of the return period if pre-mining revenue exceeded pre-mining expenditure.

➤ For more information on when to complete this schedule, refer to *Instructions for MRRT return MPI schedule* on our website at ato.gov.au/mrrt

WHO SHOULD COMPLETE THIS FORM

Complete this form if you are the authorised person for the entity lodging this form.

➤ For information about authorised persons, visit our website at ato.gov.au/authorisedperson

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 your completed form to the address shown on page 6.

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 your completed form to the address shown on page 6
- keep the second copy for your records.

➤ MORE INFORMATION

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

- read the *Instructions for MRRT return MPI schedule*
- visit our website at ato.gov.au/mrrt
- phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

Specify the period to which this schedule relates Day / Month / Year to Day / Month / Year

The period for this schedule must be the same as the period for the corresponding MRRT return.

Section A: Entity information

Provide the details of the entity that has the obligation to lodge this schedule. If the entity is consolidated for MRRT, this will be the head company or provisional head company of the MRRT consolidated group or multiple entry consolidated (MEC) group.

1 Australian business number (ABN)

2 Tax file number (TFN)

➤ See the privacy note in the declaration on page 6 of this form.

3 Legal name of entity

Section B: Project interest information

4 The interest is a:

MPI Provide details at (a) below

PMPI Provide the project name, tenement/lease number and state/territory at (a) below

Combined MPI Provide details at (b) below

a Provide the **MPI or PMPI identification details** for this schedule.

The entity will need to consistently use these identifiers when meeting its MRRT obligations.

Mine/exploration project name

Tenement/lease number

State/territory


MPI only – Entitlement to share in the output of the mine to which the MPI relates

% and/or tonnes

b Provide the **combined MPI identification details** for this schedule.

The entity will need to consistently use these identifiers when meeting its MRRT obligations.

Name of combined MPI

 If you have not previously notified the ATO of the combined MPI, complete attachment A with the mine names and tenement/lease numbers (including the state/territory which issued the tenement/lease) which make up the combined MPI.

If you have previously notified the ATO of the combined MPI, but the mine names and tenement/lease numbers making up the combined MPI have changed, complete attachment B with the changed details.

5 What taxable resource does the project relate to?

Iron ore Coal

6 Was the MPI or PMPI acquired by the entity during the return period?

If the interest is a combined MPI, leave this question blank and go to question 8.

No

Yes Complete the details of the entity from which the MPI or PMPI was acquired below

Legal name of entity

ABN

7 During the return period, did the MPI originate from a PMPI?

If the interest is a combined MPI or a PMPI, leave this question blank.

No

Yes Complete the details of the PMPI from which the MPI originated below

Tenement/lease number

State/territory

 If there is more than one PMPI to list, provide these details on a separate sheet of paper:

- title each page 'Additional PMPI details'
- the ABN and name of the entity provided at questions 1 and 3
- the MPI schedule number
- the additional tenement/lease numbers and state/territory of issue.

8 Has the suspension day for the MPI occurred during the return period?

! A mining project split may occur for a combined MPI if commercial production has ceased for a constituent MPI or there is no longer any entity that has the constituent MPI. A suspension day may then occur for the constituent MPI as an MPI in its own right after the mining project split. If this is the case, complete attachment B to indicate that the suspended MPI is no longer part of the combined MPI. Complete a separate MPI schedule for the suspended MPI.

If the interest is a PMPI or combined MPI, leave this question blank.

No

Yes Provide details below

Suspension date ^{Day} / ^{Month} / ^{Year}

Did the entity choose the suspension day because commercial production had ceased?

No Yes

Section C: Mining revenue and expenditure

- 9 Sum of revenue amounts** from mining revenue events before reasonable attribution has occurred **A** \$ ·~~X~~
- Number of tonnes of resource from which the revenue amounts were generated tonnes
- 10 Sum of mining revenue** **B** \$ ·~~X~~
- 11 Sum of operating mining expenditure** **C** \$ ·~~X~~
- 12 Sum of capital mining expenditure** **D** \$ ·~~X~~
- 13 Sum of mining expenditure** **(C + D)** **E** \$ ·~~X~~

Section D: Mining profit and allowances

14 Mining profit or loss

If **B** is **greater** than **E**, the entity will have a mining profit for the MPI, PMPI or combined MPI. Insert **B – E** at **F** and leave **G** blank.
 If **B** is **less** than **E**, the entity will have a mining loss for the MPI or combined MPI. Insert **E – B** at **G** and insert a 0 (zero) at **F**.
 If **B** is **equal** to **E**, insert a 0 (zero) at **F** and leave **G** blank, then go to question 22 and insert a 0 (zero).

Mining profit – if **F** is a 0 (zero), complete **G** and go to question 22 and insert 0 (zero) **(B – E)** **F** \$ ·~~X~~

Mining loss **(E – B)** **G** \$ ·~~X~~

15 Royalty allowance **H** \$ ·~~X~~

16 Transferred royalty allowance **I** \$ ·~~X~~

Provide the identification details below for the MPI from which the entity transferred the royalty credit

Mine name

Tenement/lease number

State/territory

➤ If the entity has transferred royalty credits from multiple MPIs, complete attachment C with the transferred royalty credit details for each MPI from which the entity transferred royalty credits.

MPI schedule number

17 Pre-mining loss allowance

J \$ ·~~X~~

18 Mining loss allowance

K \$ ·~~X~~

19 Starting base allowance

L \$ ·~~X~~

20 Transferred pre-mining loss allowance

M \$ ·~~X~~

Provide the identification details below of the MPI or PMPI from which the entity transferred the pre-mining loss

Mine/exploration project name

Tenement/lease number

State/territory

➤ If the entity has transferred losses from multiple MPIs or PMPIs, complete attachment C with the transferred loss details for each MPI or PMPI from which the entity transferred losses.

21 Transferred mining loss allowance

N \$ ·~~X~~

Provide the identification details below of the MPI from which the entity transferred the mining loss

Mine name

Tenement/lease number

State/territory

➤ If the entity has transferred losses from multiple MPIs, complete attachment C with the transferred loss details for each MPI from which the entity transferred losses.

22 Sum of MRRT allowances

(**H + I + J + K + L + M + N**) **O** \$ ·~~X~~

⚠ The sum of MRRT allowances cannot exceed the mining profit.

Section E: MRRT liability details

23 MRRT profit

(**F - O**) **P** \$ ·~~X~~

This number cannot be less than 0 (zero) as the allowances cannot exceed mining profit. If the mining profit (**F**) is 0 (zero), insert a 0 (zero) at **P**.

24 MRRT liability

(**P** × MRRT effective rate of **22.5%**) **Q** \$ ·~~X~~

25 Rehabilitation tax offset amount

R \$ ·~~X~~

Section F: Unapplied credits and losses

! Only complete section F if MRRT profit is 0 (zero). Leave section F blank if MRRT profit is greater than 0 (zero).

26 Total unapplied royalty credits from previous periods (including uplift) and this period **S \$** **·X**

Do not include in this amount any royalty credits the entity has transferred to reduce the mining profit of another MPI.

27 Total unapplied pre-mining losses from previous periods (including uplift) and this period **T \$** **·X**

Do not include in this amount any losses the entity has transferred to reduce the mining profit of another MPI or PMPI.

28 Total unapplied mining losses from previous periods (including uplift) and this period **U \$** **·X**

Do not include in this amount any losses the entity has transferred to reduce the mining profit of another MPI or PMPI.

29 Total unapplied starting base losses from previous periods (including uplift) and this period **V \$** **·X**

Section G: Additional questions

30 Has the entity chosen to use the alternative valuation method to determine its mining revenue?

No

Yes Go to question 32

31 Has the entity used the safe harbour method to determine its mining revenue?

No

Yes

32 Did the entity have mining revenue events involving related entities where the sum of revenue amounts exceeded \$25 million?

No

Yes Provide the sum of revenue amounts arising from related entity mining revenue events **W \$** **·X**

33 Were downstream mining operations conducted by related entities where the consideration for downstream operations exceeded \$25 million?

No

Yes

Section H: Declaration

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

34 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

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, all attachments and any additional documents is true and correct.

OR

I declare that:

- I am an agent or registered tax agent authorised to complete this form, all attachments and any additional documents on behalf of the entity
- the form, all attachments and any additional documents have 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 mail it with the MRRT return to:

Australian Taxation Office
PO Box 3130
PENRITH NSW 2740

Attachment A: Additional details for combined MPIs

Complete attachment A with the details of the constituent MPIs making up a combined MPI if the entity has not previously notified the ATO of the combined MPI.

1 Mine name

Tenement/lease number

State/territory

Entitlement to share in the output of the mine to which the constituent MPI relates

 %

and/or

 tonnes

Did the entity choose to override non-compliance under section 115-15 of the *Minerals Resource Rent Tax Act 2012* in order for the constituent MPI to form part of the combined MPI?

No Yes

Did the entity acquire the constituent MPI during the return period?

No Yes

Provide the legal name of the entity from which the constituent MPI was acquired

ABN of the entity from which the constituent MPI was acquired

Did the constituent MPI originate from a PMPI during the return period?*

No Yes

Exploration tenement/lease number for the original PMPI

State/territory

2 Mine name

Tenement/lease number

State/territory

Entitlement to share in the output of the mine to which the constituent MPI relates

 %

and/or

 tonnes

Did the entity choose to override non-compliance under section 115-15 of the *Minerals Resource Rent Tax Act 2012* in order for the constituent MPI to form part of the combined MPI?

No Yes

Did the entity acquire the constituent MPI during the return period?

No Yes

Provide the legal name of the entity from which the constituent MPI was acquired

ABN of the entity from which the constituent MPI was acquired

Did the constituent MPI originate from a PMPI during the return period?*

No Yes

Exploration tenement/lease number for the original PMPI

State/territory

* If there is more than one PMPI to list, provide these details on a separate sheet of paper: title each page 'Additional PMPI details', the ABN and name of the entity provided at questions 1 and 3, the MPI schedule number and attachment A number, mine name, and the additional tenement/lease numbers and state/territory of issue.

! If you need to provide details of more than two constituent MPIs making up the combined MPI, complete as many attachment As as required.

Attachment B: Changes to combined MPI

Complete attachment B with changes to details of constituent MPIs making up a combined MPI.

1 Change to constituent MPI:Now part of combined MPI No longer part of combined MPI Split of constituent MPI

Mine name

Tenement/lease number

State/territory

Entitlement to share in the output of the mine to which the constituent MPI relates

 % and/or tonnesIf the constituent MPI is now part of a combined MPI, did the entity choose to override non-compliance under section 115-15 of the *Minerals Resource Rent Tax Act 2012* in order for the constituent MPI to form part of the combined MPI?No Yes

Did the entity acquire or sell the constituent MPI during the return period?

No Yes Provide the legal name of the entity from which the constituent MPI was acquired or to which the constituent MPI was soldABN of the entity from which the constituent MPI was acquired or to which the constituent MPI was sold

Did the constituent MPI originate from a PMPI during the return period?*

No Yes Exploration tenement/lease number for the original PMPI State/territory**2 Change to constituent MPI:**Now part of combined MPI No longer part of combined MPI Split of constituent MPI

Mine name

Tenement/lease number

State/territory

Entitlement to share in the output of the mine to which the constituent MPI relates

 % and/or tonnesIf the constituent MPI is now part of a combined MPI, did the entity choose to override non-compliance under section 115-15 of the *Minerals Resource Rent Tax Act 2012* in order for the constituent MPI to form part of the combined MPI?No Yes

Did the entity acquire or sell the constituent MPI during the return period?

No Yes Provide the legal name of the entity from which the constituent MPI was acquired or to which the constituent MPI was soldABN of the entity from which the constituent MPI was acquired or to which the constituent MPI was sold

Did the constituent MPI originate from a PMPI during the return period?*

No Yes Exploration tenement/lease number for the original PMPI State/territory

* If there is more than one PMPI to list, provide these details on a separate sheet of paper: title each page 'Additional PMPI details', the ABN and name of the entity provided at questions 1 and 3, the MPI schedule number and attachment B number, mine name, and the additional tenement/lease numbers and state/territory of issue.

! If you need to provide details of more than two changes to the combined MPI, complete as many attachment Bs as required.

Attachment C: Transferred allowances

Complete attachment C with the details of all transferred allowances for this MPI.

1 Allowance type:

Transferred royalty allowance Transferred pre-mining loss allowance Transferred mining loss allowance

Type of interest from which amount was transferred:

MPI PMPI

Mine/exploration project name

Tenement/lease number

State/territory

Amount transferred \$ ~~·X~~

2 Allowance type:

Transferred royalty allowance Transferred pre-mining loss allowance Transferred mining loss allowance

Type of interest from which amount was transferred:

MPI PMPI

Mine/exploration project name

Tenement/lease number

State/territory

Amount transferred \$ ~~·X~~

3 Allowance type:

Transferred royalty allowance Transferred pre-mining loss allowance Transferred mining loss allowance

Type of interest from which amount was transferred:

MPI PMPI

Mine/exploration project name

Tenement/lease number

State/territory

Amount transferred \$ ~~·X~~

4 Allowance type:

Transferred royalty allowance Transferred pre-mining loss allowance Transferred mining loss allowance

Type of interest from which amount was transferred:

MPI PMPI

Mine/exploration project name

Tenement/lease number

State/territory

Amount transferred \$ ~~·X~~

! If you need to provide details of more than four transferred allowances for a particular MPI, complete as many attachment Cs as required.