



If this is an amendment to a previous return, provide the amendment number

WHEN TO USE THIS FORM

Use this form to notify:

- of the entity's MRRT payable if the entity has to lodge an MRRT return
- that the entity no longer has to lodge MRRT returns, or
- that the entity has chosen to use the simplified MRRT method for an MRRT year.

The *Minerals resource rent tax (MRRT) return mining project interest (MPI) schedule* (NAT 74258) and the *Minerals resource rent tax (MRRT) return pre-mining project interest (PMPI) schedule* (NAT 74261) are lodged with this return.

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 5.

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 5
- 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*
■ 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 return relates Day / Month / Year to Day / Month / Year

This would usually be a standard accounting period of 1 July in a year to 30 June in the following year but may be a transitional period or approved substituted accounting period.

❗ The entity's accounting period for MRRT will be the same as its accounting period for income tax unless it has a transitional year, in which case it may have a different period.

Number of schedules lodged with this return MPI schedules PMPI schedules

Section A: Entity information

Provide the details of the entity that has the obligation to lodge this return. 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 5 of this form.

3 Legal name of entity

4 Previous legal name of entity

If the entity's legal name has changed since it last notified the ATO, print the previous name **exactly** as notified.

5 Current business location or address of entity for MRRT

If the entity's business location or address has changed since it last notified the ATO, provide the new address.

Suburb/town

State/territory

Postcode

6 Current postal address of entity for MRRT

If the entity's postal address has changed since it last notified the ATO, provide the new address.

If the entity's postal address is the same as its business address, place in this box.

Suburb/town

State/territory

Postcode

7 Has the entity chosen to be bound by the functional currency rules for income tax purposes?

No Go to question 10

Yes The entity must use the same functional currency for MRRT.

8 Functional currency translation rate used for mining profit

Provide the functional currency translation rate used for mining profit to four significant figures.

9 State the applicable functional currency code

For the list of the functional currency codes that can be used, refer to *Guide to functional currency rules* on our website at ato.gov.au

10 Is the entity the head company of a consolidated group or MEC group for MRRT?

No If the entity is part of an MRRT consolidated group or MEC group, but is not the head company or provisional head company, it should not be lodging this MRRT return.

Yes

11 Was a downstream integration choice made during the return period?

If the entity made a downstream integration choice outside of the return period, answer 'No'.

No

Yes The downstream integration choice is irrevocable and will apply to all of the entity's current and future MPIs from the MRRT year in which the choice was made.

12 Is this the entity's final MRRT return?

No

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

All project interests sold or transferred

Change in provisional head company

Other Specify

Section B: MRRT return details

13 Has the entity made the choice to use the simplified MRRT method for the return period?

No

Yes You will not be required to complete a full MRRT return. For more information, refer to 'Instructions for simplified MRRT method taxpayers' in the *Instructions for MRRT return* on our website at ato.gov.au/mrrt

14 Total instalment income

A \$ ·X

15 Calculation statement

Sum of all mining profits (label 14F values from attached MPI schedules)

B \$ ·X

Sum of all MRRT allowances (label 22O values from attached MPI schedules)

C \$ ·X

Taxable mining profit

(B - C) D \$ ·X

Total MRRT liabilities

(D × effective MRRT rate of 22.5%) E \$ ·X

Low profit offset

F \$ ·X

Sum of rehabilitation tax offsets (label 25R values from attached MPI schedules, capped to a maximum of the total amount of MRRT payable for all earlier years *plus* the sum of the entity's MRRT liabilities for the current year *less* any low profit offset)

G \$ ·X

MRRT payable – if E - F - G is a negative amount, insert a 0 (zero)

(E - F - G) H \$ ·X

LESS

Total MRRT instalments payable (less any instalment credits claimed), regardless of whether the whole amount has been paid

I \$ ·X

Final payment made

J \$ ·X

Balance of the sum of rehabilitation tax offsets – if E - F - G is 0 (zero) or a positive amount, leave K blank. If E - F - G is a negative amount, insert it at K without any symbols such as -. This is the amount refundable (or that will be offset against any other tax debt the entity has)

K \$ ·X

PAYMENT OR REFUND AMOUNT

Payment amount – if H - I - J - K is a positive amount, the entity will have a payment amount due. Insert this amount at L and leave M blank

(H - I - J - K) L \$ ·X

If H - I - J - K is 0 (zero), insert a 0 (zero) at L and leave M blank

Refund amount – if H - I - J - K is a negative amount, the entity will have a refund amount. Insert this amount at M (without the symbol -) and leave L blank. This is the amount refundable (or that will be offset against any other tax debt the entity has)

(H - I - J - K) M \$ ·X

Section C: Financial institution account details

16 Have the entity's financial institution account details for MRRT changed since it last notified the ATO?

No Go to section D

Yes Complete all relevant questions below

Provide the entity's financial institution account details to have the entity's refund paid directly to it. It's faster and simpler to have the refund paid in this way. Write the BSB, account number and account name below.

BSB code (must be six digits)

Account number

Financial institution account name (for example, ABC Pty Ltd. Do not show the account type, such as cheque or savings).

The account is held by:

the entity

the entity jointly with others

a registered tax agent for the entity

a legal practitioner as trustee or executor for the entity

For more information:

- phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday
- refer to *Law Administration Practice Statement 2011/22 (PS LA 2011/22) Refunds of running balance account surpluses and credits – Commissioner's discretion to retain amounts.*

Section D: Declaration

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

17 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 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 mail it to:

Australian Taxation Office
PO Box 3130
PENRITH NSW 2740