

# ***MT 2008/1A2 - Addendum - Penalty relating to statements: meaning of reasonable care, recklessness and intentional disregard***

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## Addendum

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### Miscellaneous Taxation Ruling

#### Penalty relating to statements: meaning of reasonable care, recklessness and intentional disregard

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Miscellaneous Taxation Ruling MT 2008/01 to take into account the commencement of the Minerals Resource Rent Tax (MRRT) from 1 July 2012 recognising that the shortfall penalty provisions contained in Division 284 of Schedule 1 to the *Taxation Administration Act 1953* will apply to MRRT shortfalls.

#### **MT 2008/1 is amended as follows:**

**1. Paragraph 5**

Omit the paragraph.

**2. Paragraph 6**

At the end of the paragraph insert footnote:

<sup>1B</sup> This ruling was a public ruling for the purposes of section 105-60. This ruling is now taken to be a ruling made under Division 358 as it was in force immediately before 1 July 2010 and was labelled as a public ruling – see section 46 of Schedule 2 to the *Tax Laws Administration (2010 GST Administration Measures No. 2) Act 2010*.

**3. Paragraph 8**

Insert after the second dot point:

- minerals resource rent tax (MRRT) matters for the year commencing 1 July 2012 and later years; and

**4. Paragraph 10**

After the word 'GST'; insert ', MRRT, petroleum resource rent tax'.

**5. Paragraph 11**

In the second dot point after the word 'income tax law'; insert ', or MRRT law,'.

# MT 2008/1

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This Addendum applies on and from 1 July 2012, the day of commencement of the MRRT.

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**Commissioner of Taxation**

11 July 2012

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ATO references

NO: 1-3XXQ04D

ISSN: 1039-0731

ATOlaw topic: Income Tax ~~ Administration ~~ penalty tax and general interest charge