



MT 2012/3A2 - Addendum - Administrative penalties: voluntary disclosures

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Addendum

Miscellaneous Taxation Ruling

Administrative penalties: voluntary disclosures

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Miscellaneous Taxation Ruling MT 2012/3 to take into account:

- the withdrawal of Law Administration Practice Statement PS LA 2006/2 and its replacement with Law Administration Practice Statements PS LA 2012/4 and 2012/5.
- the repeal of the Minerals Resource Rent Tax (MRRT).

MT 2012/3 is amended as follows:

1. Paragraph 5

Omit 'Law Administration Practice Statement PS LA 2006/2, which contains'; substitute 'Law Administration Practice Statements PS LA 2012/4 and 2012/5, which contain'.

2. Paragraph 15

(a) Omit the second dot point; substitute:

- fringe benefits tax (FBT) matters for the year commencing 1 April 2001 and later years; and

(b) Omit the third dot point

3. Paragraph 17

Omit ', MRRT'.

4. Paragraph 28

Omit 'PS LA 2006/2 provides'; substitute 'PS LA 2012/4 and 2012/5 provide'.

5. Legislative references:

Omit:

- TAA 1936 226ZA

MT 2012/3

Substitute:

- ITAA 1936 226ZA

6. Other references

- (a) Omit 'Law Administration Practice Statement PS LA 2006/2'
- (b) Insert:
 - Law Administration Practice Statement PS LA 2012/4
 - Law Administration Practice Statement PS LA 2012/5

This Addendum applies on and from 1 October 2014. Schedule 1 to the *Minerals Resource Rent Tax Repeal and Other Measures Act 2014*, which repeals the MRRT law, commenced on 30 September 2014 and operates to ensure that entities will not accrue further MRRT liabilities after this date.

Commissioner of Taxation

1 April 2015

ATO references

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