From:

Sent:

Thursday 1 December 2011 8:16 AM

To:

Subject:

FW: Minerals Resource Rent Tax (Imposition-Excise) Bill 2011

Security Classification:

From:

Sent: Friday, 23 September 2011 3:11 PM

To:

Subject: RE: Minerals Resource Rent Tax (Imposition-Excise) Bill 2011

agrees the only reason the PRRT doesn't have 3 imposition Acts is because we have more conservative constitutional lawyers than they did in the 80's.

I'm not sure if something that

has considered a retrospective imposition Act for the PRRT. also suggested this may be

would like us to include in the advice we are seeking from the Solicitor-General.

I would be inclined not to show them to RTIG (especially if we don't have a good answer about the PRRT).

From:

Sent: Friday, 23 September 2011 3:00 PM

To:

Subject: FW: Minerals Resource Rent Tax (Imposition-Excise) Bill 2011

FYI – drafts of the imposition Acts. With these, the MRRT will be a constitutionally complete legislative scheme.

I think it would be fine to show these to the RTIG.

Senior Adviser

Business Tax Division The Treasury, Langton Crescent, Parkes ACT 2600

phone: (02) 6263 fax: (02) 6263

email:

From:

Sent: Friday, 23 September 2011 2:52 PM

To: Cc:

Subject: Minerals Resource Rent Tax (Imposition-Excise) Bill 2011

This e-mail and/or its attachments have been classified by OPC as and Team

Please find attached a first draft of the imposition Bills.

Regards

Assistant Parliamentary Counsel Office of Parliamentary Counsel Ph: 02 6270 www.opc.gov.au

<<B11AB220.v01.doc 23/09/2011 2:49:29 PM Minerals Resource Rent Tax (Imposition—General) Bill 2011>>

<<B11AB221.v01.doc 23/09/2011 2:49:29 PM Minerals Resource Rent Tax (Imposition—Customs) Bill 2011>>

<<B11AB222.v01.doc 23/09/2011 2:49:29 PM Minerals Resource Rent Tax (Imposition—Excise) Bill 2011>>