

# ***LCR 2018/D10W - Non-arm's length income - expenditure incurred under a non-arm's length arrangement***

! This cover sheet is provided for information only. It does not form part of *LCR 2018/D10W - Non-arm's length income - expenditure incurred under a non-arm's length arrangement*

! This document has changed over time. This is a consolidated version of the ruling which was published on *15 May 2019*



# Notice of Withdrawal

---

## Law Companion Ruling

### Non-arm's length income – expenditure incurred under a non-arm's length arrangement

Draft Law Companion Ruling LCR 2018/D10 (published for public comment on 19 December 2018) is withdrawn with effect from 11 April 2019.

1. The withdrawal of this draft Ruling is a result of the Treasury Laws Amendment (2018 Superannuation Measures No. 1) Bill 2018 having lapsed when the 45<sup>th</sup> Parliament was prorogued and the House of Representatives was dissolved on 11 April 2019.

---

**Commissioner of Taxation**  
15 May 2019

---

ATO references

NO: 1-E0NA2DE  
ISSN: 2209-1300

---

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).