### LCG 2015/10A3 - Addendum - Attribution Managed Investment Trusts: administrative penalties for recklessness or intentional disregard of the tax law section 288-115

• This cover sheet is provided for information only. It does not form part of *LCG 2015/10A3* - Addendum - Attribution Managed Investment Trusts: administrative penalties for recklessness or intentional disregard of the tax law - section 288-115

Uiew the consolidated version for this notice.



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# Addendum

### Law Companion Guideline

Attribution Managed Investment Trusts: administrative penalties for recklessness or intentional disregard of the tax law – section 288-115

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Law Companion Guideline LCG 2015/10 to remove references to Law Companion Guideline due to change of name to Law Companion Ruling.

#### LCG 2015/10 is amended as follows:

#### 1. Title (including headers and footers)

Omit 'Law Companion Guideline LCG 2015/10'; substitute 'Law Companion Ruling LCR 2015/10'.

#### 2. Entire document

Omit all occurrences of 'LCG'; substitute 'LCR'.

#### 3. Entire document

Omit all occurrences of 'Guideline'; substitute 'Ruling'.

This Addendum applies on and from 19 February 2018.

#### **Commissioner of Taxation** 19 February 2018

ATO references NO: ISSN: 2205-6211 BSL: PGH ATOlaw topic: Income tax ~~ Trusts ~~ Other

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