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

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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

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ATOlaw topic: Income tax ~~ Trusts ~~ Other

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