### LCG 2015/15A3 - Addendum - Managed Investment Trusts: the non-arm's length income rule in sections 275-605, 275-610 and 275-615 of the Income Tax Assessment Act 1997

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Uiew the consolidated version for this notice.



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# Addendum

### Law Companion Guideline

Managed Investment Trusts: the non-arm's length income rule in sections 275-605, 275-610 and 275-615 of the *Income Tax Assessment Act 1997* 

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Law Companion Guideline LCG 2015/15 to remove references to Law Companion Guideline due to change of name to Law Companion Ruling.

#### LCG 2015/15 is amended as follows:

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

Omit 'Law Companion Guideline LCG 2015/15'; substitute 'Law Companion Ruling LCR 2015/15'.

#### 2. 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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