


LCG 2015/1A2 - Addendum - Law Companion Guidelines: purpose, nature and role in ATO's public advice and guidance

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Addendum

Law Companion Guideline

Law Companion Guidelines: purpose, nature and role in ATO's public advice and guidance

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends LCG 2015/1 to remove references to Law Companion Guideline due to change of name to Law Companion Ruling.

LCG 2015/1 is amended as follows:

1. Title

Omit 'Law Companion Guidelines: purpose, nature and role in ATO's public advice and guidance'; substitute 'Law companion rulings: purpose, nature and role in ATO's public advice and guidance'.

2. Headers and footers

Omit 'Law Companion Guideline LCG 2015/1'; substitute 'Law Companion Ruling LCR 2015/1'.

3. Preamble

- (a) At the first instance, omit 'Law Companion Guideline'; substitute 'Law Companion Ruling'.
- (b) Omit 'Law Companion Guidelines'; substitute 'law companion rulings'.
- (c) In the heading and the third paragraph, omit 'Guideline'; substitute 'Ruling'.

4. Table of Contents

- (a) At the first instance, omit 'Guideline'; substitute 'Ruling'.
- (b) After the first instance, throughout, omit 'Guideline'; substitute 'law companion ruling'.
- (c) At the first instance, omit 'Guidelines'; substitute 'Law companion rulings'.
- (d) At the second instance, omit 'Guidelines' substitute 'law companion rulings'.

5. Paragraph 1

- (a) Omit the heading, substitute 'What this Ruling is about'

LCG 2015/1

(b) Omit the paragraph; substitute:

1. This Ruling outlines the purpose, nature and role of Law Companion Rulings (LCRs) in the Commissioner's administration of the tax system.

6. Paragraph 2

- (a) At the first instance, omit 'Guideline'; substitute 'Ruling'.
- (b) In the first and second dot points, omit 'Guidelines'; substitute 'LCRs'.
- (c) In the third dot point, omit 'a Guideline'; substitute 'LCRs'.

7. Paragraph 3

Omit 'Guideline'; substitute 'Ruling'.

8. Paragraph 4

- (a) Omit the heading; substitute 'What is a law companion ruling?'
- (b) Omit the paragraph; substitute:

An LCR is a public ruling, in whole or in part. The principles that apply to public rulings also apply to LCRs.¹ An LCR expresses the Commissioner's view on how recently enacted law applies to a class of taxpayers, or to taxpayers generally. Often, LCRs will apply only to a particular class of persons, being taxpayers who rely on them in good faith (see paragraphs 27 to 34A of this Ruling).

9. Footnote 1

Omit the footnote; substitute:

¹ See Divisions 357 and 358 of Schedule 1 to the *Taxation Administration Act 1953*. This Ruling should be read together with Taxation Ruling TR 2006/10 *Public rulings*.

10. Paragraph 5

- (a) Omit all occurrences of 'a Guideline'; substitute 'an LCR'.
- (b) Omit all occurrences of 'draft Guideline'; substitute 'draft LCR'.

11. Paragraph 6

- (a) Omit 'Guideline'; substitute 'LCR'.
 - (b) In the second dot point omit '(See Consultation from paragraph 19 of this Guideline'; substitute '(see paragraphs 19 to 22A of this Ruling)'.
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12. Paragraph 7

Omit paragraph; substitute:

7. In the ordinary course, the date of effect of an LCR as a public ruling will complement the application date of the new law to which it relates (see paragraphs 35 to 37 of this Ruling).

13. Paragraphs 8, 9, 10, 12, 20 and 32

Omit all occurrences of 'a Guideline'; substitute 'an LCR'.

14. Paragraph 11

Omit the paragraph; substitute:

11. Taxpayers that apply an LCR in good faith will be able to rely upon such material but with the knowledge that the law is intended to accommodate changing circumstances (see paragraphs 27 to 34A and 38 to 40 of this Ruling).

15. Paragraphs 13, 21, 36 and 37

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

16. Paragraph 14

- (a) Omit the first instance of 'Guideline'; substitute 'LCR'.
- (b) Omit 'a Guideline'; substitute 'an LCR'.

17. Paragraph 15

- (a) Omit heading; substitute 'When we will prepare a law companion ruling'.
- (b) Omit 'a Guideline'; substitute 'an LCR'.
- (c) Omit 'Guidelines'; substitute 'LCRs'

18. Paragraphs 16, 17, 28 and 38

Omit all occurrences of 'Guidelines'; substitute 'LCRs'.

19. Paragraph 18

Omit 'Guidelines'; substitute 'an LCR'.

20. Paragraph 19

- (a) Omit 'Guidelines'; substitute 'LCRs'
- (b) Omit '(see Date of Effect from paragraph 35 of this Guideline)'; substitute '(see paragraphs 35 to 37 of this Ruling)'.

21. Paragraph 22

- (a) Omit all occurrences of 'a Guideline'; substitute 'an LCR'.
- (b) Omit all occurrences of 'Guideline'; substitute 'LCR'.

22. Paragraph 22A

- (a) Omit 'a Guideline'; substitute 'an LCR'
- (b) Omit 'for a public ruling'; substitute 'for any other sort of public ruling'.

23. Paragraph 23

- (a) Omit heading; substitute 'Law companion rulings usually issued as 'draft''.
- (b) Omit 'a Guideline'; substitute 'an LCR'.
- (c) In the second sentence, omit 'Guideline'; substitute 'LCR'.

24. Paragraph 25

- (a) In the third dot point, omit 'a Guideline'; substitute 'an LCR'.
- (b) In the fourth dot point, omit 'Guideline'; substitute 'LCR'.

25. Paragraph 26

Omit 'A Guideline'; substitute 'An LCR'.

26. Paragraph 27

- (a) Omit heading; substitute 'Binding nature of law companion rulings'.
- (b) In the first sentence, omit 'a Guideline'; substitute 'an LCR'.
- (c) In the second sentence, omit 'the Guideline'; substitute 'the LCR'.

27. Paragraph 29

- (a) Omit 'a Guideline'; substitute 'an LCR'.
- (b) In the boxed text omit all occurrences of 'Guideline'; substitute 'Ruling'.

28. Paragraph 30

- (a) In the first sentence, omit 'a Guideline'; substitute 'an LCR'.
- (b) In the second sentence, omit 'Guidelines'; substitute 'LCRs'.

29. Paragraph 31

- (a) Omit 'a Guideline'; substitute 'an LCR'.
- (b) Omit all occurrences of 'the Guideline'; substitute 'the LCR'.

30. Paragraph 33

- (a) Omit 'A Guideline'; substitute 'An LCR'.
- (b) Omit all occurrences of 'the Guideline'; substitute 'the LCR'.

31. Paragraph 34

- (a) Omit 'a Guideline'; substitute 'an LCR'.
- (b) Omit 'the Guidelines'; substitute 'the LCR'
- (c) Omit all occurrences of 'the Guideline'; substitute 'the LCR'.

32. Paragraph 34A

- (a) Omit 'a Guideline'; substitute 'an LCR'.
- (b) Omit all occurrences of 'the Guideline'; substitute 'the LCR'.

33. Paragraph 35

- (a) In the first sentence, omit 'A Guideline'; substitute 'An LCR'.
- (b) In the second sentence, omit 'a guideline'; substitute 'an LCR'.

34. Footnote 3

Omit 'A Guideline'; substitute 'An LCR'.

35. Paragraph 40

- (a) Omit 'a Guideline'; substitute 'an LCR'
- (b) Omit 'the Guideline'; substitute 'the LCR'.

36. Paragraph 41

- (a) Omit the first instance of 'Practical Compliance Guidelines'; substitute 'practical compliance guidelines'.
- (b) Omit the second instance of 'Practical Compliance Guidelines'; substitute 'Practical compliance guidelines'.

37. Paragraph 42

- (a) Omit 'Guidelines'; substitute 'LCRs'
- (b) Omit 'a Guideline'; substitute 'an LCR'.

This Addendum applies on and from 19 February 2018.

Commissioner of Taxation
19 February 2018

ATO references

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