


LCG 2015/2A2 - Addendum - Section 177DA of the Income Tax Assessment Act 1936: schemes that limit a taxable presence in Australia

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Addendum

Law Companion Guideline

Section 177DA of the *Income Tax Assessment Act 1936*: schemes that limit a taxable presence in Australia

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Law Companion Guideline LCG 2015/2 to include a link for the client experience road-map.

LCG 2015/2 is amended as follows:

1. Paragraphs 66 and 67

Omit the paragraphs; substitute:

66. As noted above, the ATO has developed an internal framework for transitional arrangements for the MAAL, including a [client experience road-map](#). Note that this road-map does not form part of this binding public ruling. A copy of the client experience road-map can also be obtained by contacting the MAAL project team at MAAL@ato.gov.au.

This Addendum applies on and from 27 January 2016.

Commissioner of Taxation

27 January 2016

ATO references

ATOlaw topic(s)

Tax integrity measures -- Part IVA -- General anti-avoidance rules

Tax integrity measures -- OECD issues

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