


# ***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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 View the [consolidated version](#) for this notice.



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# Addendum

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## 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](mailto:MAAL@ato.gov.au).

This Addendum applies on and from 27 January 2016.

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**Commissioner of Taxation**

27 January 2016

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ATO references

ATOlaw topic(s)

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

Tax integrity measures ~~ OECD issues

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