


# ***LCG 2015/2A3 - Addendum - Section 177DA of the Income Tax Assessment Act 1936: schemes that limit a taxable presence in Australia***

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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 clarify the meaning of principal purpose within paragraph 9.

**LCG 2015/2 is amended as follows:**

**1. Paragraph 9**

- (a) Omit both occurrences of 'also'; substitute 'both to obtain a tax benefit and'.
- (b) Omit 'either'; substitute 'one or more'.

This Addendum applies on and from 18 December 2015.

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**Commissioner of Taxation**

2 March 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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