


LCG 2015/2A4 - 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 remove references to Law Companion Guideline due to change of name to Law Companion Ruling.

LCG 2015/2 is amended as follows:

1. Title (including headers and footers)

Omit 'Law Companion Guideline LCG 2015/2'; substitute 'Law Companion Ruling LCR 2015/2'

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: PGI

ATOlaw topic: Tax integrity measures -- Part IVA -- General anti-avoidance rules

Tax integrity measures -- OECD issues

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