


LCG 2015/3A1 - Addendum - Subdivision 815-E of the Income Tax Assessment Act 1997 : Country-by-Country reporting

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Addendum

Law Companion Guideline

Subdivision 815-E of the *Income Tax Assessment Act 1997*: Country-by-Country reporting

This Addendum amends LCG 2015/3 to remove paragraphs that are incorrect and, where appropriate, replaced with corrected information.

LCG 2015/3 is amended as follows:

1. Paragraph 7

Omit the paragraph; substitute:

7. If global financial statements have not been prepared for the global parent entity, the Commissioner may make a determination, based on information available, that the annual global income of the entity would have been A\$1 billion or more for the period. A written notice of the determination will be given to the global parent entity, or to another entity that becomes an SGE as a result of this determination.

2. Paragraph 20

Omit the paragraph.

This Addendum applies on and from 1 January 2016.

Commissioner of Taxation

31 October 2017

ATO references

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