


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

 This cover sheet is provided for information only. It does not form part of *LCG 2015/3A1 - Addendum - Subdivision 815-E of the Income Tax Assessment Act 1997 : Country-by-Country reporting*

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



---

# 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

NO: 1-CSRVM80  
ISSN: 2205-6211  
BSL: Public Groups and International  
ATOlaw topic: International issues ~~ Other

---

# LCG 2015/3

---

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).