



# ***LCG 2015/3A2 - 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 2015/3A2 - 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 is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Law Companion Guideline LCG 2015/3 to remove references to Law Companion Guideline due to change of name to Law Companion Ruling.

#### LCG 2015/3 is amended as follows:

##### 1. Title (including headers and footers)

Omit 'Law Companion Guideline LCG 2015/3'; substitute 'Law Companion Ruling LCR 2015/3'.

##### 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: International issues ~~ Other

---

© AUSTRALIAN TAXATION OFFICE FOR THE  
COMMONWEALTH OF AUSTRALIA

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).