


# ***LCG 2015/3A2 - Addendum - Subdivision 815-E of the Income Tax Assessment Act 1997 : Country-by-Country reporting***

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# Addendum

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## 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.

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**Commissioner of Taxation**  
19 February 2018

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ATO references

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