LCG 2015/7A3 - Addendum - Attribution Managed Investment Trusts: attribution on a 'fair and reasonable' basis

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Uiew the <u>consolidated version</u> for this notice.



Australian Government Australian Taxation Office Law Companion Guideline

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Addendum

Law Companion Guideline

Attribution Managed Investment Trusts: attribution on a 'fair and reasonable' basis

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Law Companion Guideline LCG 2015/7 to remove references to Law Companion Guideline due to change of name to Law Companion Ruling.

LCG 2015/7 is amended as follows:

1. Title (including headers and footers)

Omit 'Law Companion Guideline LCG 2015/7'; substitute 'Law Companion Ruling LCR 2015/7'.

2. Entire document

Omit all occurrences of 'LCG'; substitute 'LCR'.

3. 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: PGH ATOlaw topic: Income tax ~~ Trusts ~~ Other

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