


# ***LCG 2016/10A1 - Addendum - Superannuation reform: defined benefit income streams - non commutable, lifetime pensions and lifetime annuities***

 This cover sheet is provided for information only. It does not form part of *LCG 2016/10A1 - Addendum - Superannuation reform: defined benefit income streams - non commutable, lifetime pensions and lifetime annuities*

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## Addendum

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### Law Companion Guideline

### Superannuation reform: capped defined benefit income streams – non-commutable, lifetime pensions and lifetime annuities

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Law Companion Guideline LCG 2016/10 to remove references to Law Companion Guideline due to change of name to Law Companion Ruling.

#### LCG 2016/10 is amended as follows:

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

Omit 'Law Companion Guideline LCG 2016/10'; substitute 'Law Companion Ruling LCR 2016/10'.

##### 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.

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**Commissioner of Taxation**  
19 February 2018

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#### ATO references

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