


# ***LCG 2016/1A2 - Addendum - GST and carrying on an enterprise in the indirect tax zone (Australia)***

 This cover sheet is provided for information only. It does not form part of *LCG 2016/1A2 - Addendum - GST and carrying on an enterprise in the indirect tax zone (Australia)*

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



## Addendum

### Law Companion Guideline

#### GST and carrying on an enterprise in the indirect tax zone (Australia)

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Law Companion Guideline LCG 2016/1 to remove references to Law Companion Guideline due to change of name to Law Companion Ruling.

#### LCG 2016/1 is amended as follows:

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

Omit 'Law Companion Guideline LCG 2016/1'; substitute 'Law Companion Ruling LCR 2016/1'.

##### 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: 1-DOA5VFV

ISSN: 2205-6211

BSL: ITX

ATOlaw topic: Goods and services tax ~~ General rules and concepts ~~ Enterprise ~~ Course or furtherance

Goods and services tax ~~ International ~~ 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).