


LCG 2016/2A2 - Addendum - Small Business Restructure Roll-over: consequences of a roll over

 This cover sheet is provided for information only. It does not form part of *LCG 2016/2A2 - Addendum - Small Business Restructure Roll-over: consequences of a roll over*

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



Addendum

Law Companion Guideline

Small Business Restructure Roll-over: consequences of a roll-over

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Law Companion Guideline LCG 2016/2 to remove references to Law Companion Guideline due to change of name to Law Companion Ruling.

LCG 2016/2 is amended as follows:

1. Title (including headers and footers)

Omit 'Law Companion Guideline LCG 2016/2'; substitute 'Law Companion Ruling LCR 2016/2'.

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: IND

ATOlaw topic: Income tax ~~ Capital gains tax ~~ Rollovers ~~ Small business restructuring rollover - Subdivision 328-G

© 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).