LCG 2016/5A2 - Addendum - Foreign resident capital gains withholding regime: the Commissioner's variation power

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Addendum

Law Companion Guideline

Foreign resident capital gains withholding regime: the Commissioner's variation power

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Law Companion Guideline LCG 2016/5 to remove references to Law Companion Guideline due to change of name to Law Companion Ruling.

LCG 2016/5 is amended as follows:

1. Title (including headers and footers)

Omit 'Law Companion Guideline LCG 2016/5'; substitute 'Law Companion Ruling LCR 2016/5'.

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

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