



# ***LCG 2017/3A1 - Addendum - Superannuation reform: Superannuation death benefits and the transfer balance cap***

 This cover sheet is provided for information only. It does not form part of *LCG 2017/3A1 - Addendum - Superannuation reform: Superannuation death benefits and the transfer balance cap*

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## Addendum

### Law Companion Guideline

#### Superannuation reform: Superannuation death benefits and the transfer balance cap

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Law Companion Guideline LCG 2017/3 to remove references to Law Companion Guideline due to change of name to Law Companion Ruling.

#### LCG 2017/3 is amended as follows:

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

Omit 'Law Companion Guideline LCG 2017/3'; substitute 'Law Companion Ruling LCR 2017/3'.

##### 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

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ATOlaw topic: Superannuation ~~ Income tax – individuals (superannuation) ~~ Other

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