


# ***LCR 2021/2A2 - Addendum - Non-arm's length income - expenditure incurred under a non-arm's length arrangement***

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# Addendum

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## Law Companion Ruling

### Non-arm's length income – expenditure incurred under a non-arm's length arrangement

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Law Companion Ruling LCR 2021/2 to reflect that the Commissioner's compliance approach outlined in Practical Compliance Guideline PCG 2020/5 *Applying the non-arm's length income provisions to 'non arm's length expenditure' – ATO compliance approach for complying superannuation entities* has been extended to the 2022–23 income year.

LCR 2021/2 is amended as follows:

**1. Paragraph 88**

Omit the preamble above the paragraph; substitute:

① *This Appendix sets out a practical administration approach to assist taxpayers in complying with relevant tax laws. Provided you follow the advice in this appendix in good faith and consistently with the Ruling section, the Commissioner will administer the law in accordance with this approach.*

**2. Paragraphs 92 and 94**

Omit '2022'; substitute '2023'.

This Addendum applies from 10 June 2022.

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**Commissioner of Taxation**  
10 June 2022

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ATO references

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