

LCR 2021/2ER - Erratum - Non-arm's length income - expenditure incurred under a non-arm's length arrangement

! This cover sheet is provided for information only. It does not form part of *LCR 2021/2ER - Erratum - Non-arm's length income - expenditure incurred under a non-arm's length arrangement*

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



Erratum

Law Companion Ruling

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

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects Law Companion Ruling LCR 2021/2 to update an incorrect reference to an example within the Ruling.

LCR 2021/2 is corrected as follows:

1. Paragraph 33

Omit the words 'Example 9'; substitute 'Example 13'.

This Erratum applies from 1 July 2018.

Commissioner of Taxation

4 August 2021

ATO references

NO: 1-O30MVWB
ISSN: 2209-1300
BSL: SEO
ATOlaw topic: Superannuation -- Funds -- Other -- Non-arm's length components

© 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).