### TR 2006/10A6 - Addendum - Public Rulings

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Australian Government Australian Taxation Office Taxation Ruling **TR 2006/10** 

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# Addendum

## **Taxation Ruling**

### **Public Rulings**

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 2006/10 to provide for the name change of Law Companion Guidelines to Law Companion Rulings.

#### TR 2006/10 is amended as follows:

#### 1. Paragraph 7 heading

Omit 'Examples'; substitute 'Example 1'.

### 2. Paragraph 8

Omit 'above example'; substitute 'example in paragraph 7,'.

### 3. Paragraph 8AA

(a) Insert heading '*Example 2*'.

(b) In the first sentence, omit 'Law Companion Guideline'; substitute 'law companion ruling'.

- (c) Omit all other occurrences of 'Guideline'; substitute 'law companion ruling'.
- (d) Omit all other occurrences of 'Guidelines'; substitute 'law companion rulings'.

### 4. Paragraph 23A heading

Omit 'Law Companion Guidelines'; substitute 'Law companion rulings'.

### 5. Paragraph 23A

(a) Omit all occurrences of 'Law Companion Guideline'; substitute 'law companion ruling'.

(b) In the first sentence, omit 'Law Companion Guideline'; substitute 'law companion ruling'.

- (c) Omit all other occurrences of 'Guideline'; substitute 'law companion ruling'.
- (d) Omit all other occurrences of 'Guidelines'; substitute 'law companion rulings'.
- (e) Omit 'LCG 2015/1'; substitute 'LCR 2015/1'.

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#### 6. Appendix 1 – Detailed contents list

Omit 'Law Companion Guidelines'; substitute 'Law companion rulings'.

#### 7. References

Omit 'LCG 2015/1'; substitute 'LCR 2015/1'.

This Addendum applies on and from its date of issue.

**Commissioner of Taxation** 19 February 2018

ATO references

NO:1-DNG9JOFISSN:2205-6211BSL:TCNATOlaw topic:Administration ~~ Rulings ~~ Other

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