



# ***LCR 2018/D10W - 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 2018/D10W - Non-arm's length income - expenditure incurred under a non-arm's length arrangement*

 This document has changed over time. This is a consolidated version of the ruling which was published on *15 May 2019*



# Notice of Withdrawal

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## Law Companion Ruling

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

Draft Law Companion Ruling LCR 2018/D10 (published for public comment on 19 December 2018) is withdrawn with effect from 11 April 2019.

1. The withdrawal of this draft Ruling is a result of the Treasury Laws Amendment (2018 Superannuation Measures No. 1) Bill 2018 having lapsed when the 45<sup>th</sup> Parliament was prorogued and the House of Representatives was dissolved on 11 April 2019.

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**Commissioner of Taxation**  
15 May 2019

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ATO references

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