

# ***LCG 2016/2A2 - Addendum - Small Business Restructure Roll-over: consequences of a roll over***

⚠ This cover sheet is provided for information only. It does not form part of *LCG 2016/2A2 - Addendum - Small Business Restructure Roll-over: consequences of a roll over*

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



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# Addendum

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## Law Companion Guideline

### Small Business Restructure Roll-over: consequences of a roll-over

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Law Companion Guideline LCG 2016/2 to remove references to Law Companion Guideline due to change of name to Law Companion Ruling.

#### LCG 2016/2 is amended as follows:

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

Omit 'Law Companion Guideline LCG 2016/2'; substitute 'Law Companion Ruling LCR 2016/2'.

##### 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.

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#### Commissioner of Taxation

19 February 2018

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#### ATO references

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