


# ***LCG 2016/5A2 - Addendum - Foreign resident capital gains withholding regime: the Commissioner's variation power***

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# Addendum

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## Law Companion Guideline

### Foreign resident capital gains withholding regime: the Commissioner's variation power

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Law Companion Guideline LCG 2016/5 to remove references to Law Companion Guideline due to change of name to Law Companion Ruling.

#### LCG 2016/5 is amended as follows:

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

Omit 'Law Companion Guideline LCG 2016/5'; substitute 'Law Companion Ruling LCR 2016/5'.

##### 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

NO: 1-DOA5VFV

ISSN: 2205-6211

BSL: PGI

ATOlaw topic: International issues ~ Non-resident Australian income ~ Other

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