



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

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