

TR 2006/10A6 - Addendum - Public Rulings

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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'.

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

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