

# Cover sheet for: TR 2006/10A6 - Addendum

*Generated on: 23 May 2019, 01:23:10 AM*

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# Addendum

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## 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.

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### Commissioner of Taxation

19 February 2018

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#### ATO references

NO: 1-DNG9JOF  
ISSN: 2205-6211  
BSL: TCN  
ATOlaw topic: Administration ~~ Rulings ~~ Other

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