


# ***LCR 2020/1A2 - Addendum - JobKeeper payment - decline in turnover test***

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## Addendum

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### Law Companion Ruling

### JobKeeper payment – decline in turnover test

This Addendum amends Law Companion Ruling LCR 2020/1 to further clarify that certain gifts to deductible gift recipients, that are treated as consideration for a supply, do not have to be tax deductible for the donor.

LCR 2020/1 is amended as follows:

**1. Paragraph 19**

- (a) In the third dot point, omit the first dashed point, excluding footnote 15; substitute:
  - certain gifts received by a deductible gift recipient<sup>15</sup>
- (b) At the end of footnote 15, insert ‘See paragraph 22 and footnotes 23A and 24 of this Ruling.’
- (c) At the end of footnote 16, insert ‘For the meaning of deductible gift recipient, see footnote 24 of this Ruling.’

This Addendum applies from 7 May 2020.

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**Commissioner of Taxation**

10 May 2020

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ATO references

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