


LCG 2015/10A2 - Addendum - Attribution Managed Investment Trusts: administrative penalties for recklessness or intentional disregard of the tax law - section 288-115

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Addendum

Law Companion Guideline

Attribution Managed Investment Trusts: administrative penalties for recklessness or intentional disregard of the tax law – section 288-115

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Law Companion Guideline LCG 2015/10 to state it is a public ruling for the purposes of the *Taxation Administration Act 1953*.

LCG 2015/10 is amended as follows:

1. Preamble

After Relying on this Guideline, insert:

This publication is a public ruling for the purposes of the *Taxation Administration Act 1953*.

2. Paragraph 13

After the paragraph, omit

Commissioner of Taxation

5 December 2015

insert

Commissioner of Taxation

5 May 2016

This Addendum applies on and from 5 May 2016.

Commissioner of Taxation

8 June 2016

ATO references

ATOlaw topic(s)

Income tax ~~ Trusts ~~ Other

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