LCG 2016/8A3 - Addendum - Superannuation reform: transfer balance cap and transition-to-retirement reforms: transitional CGT relief for superannuation funds

This cover sheet is provided for information only. It does not form part of LCG 2016/8A3 - Addendum - Superannuation reform: transfer balance cap and transition-to-retirement reforms: transitional CGT relief for superannuation funds

Uiew the consolidated version for this notice.

LCG 2016/8

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Addendum

Law Companion Guideline

Superannuation reform: transitional CGT relief for complying superannuation funds and pooled superannuation trusts

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Law Companion Guideline LCG 2016/8 to remove references to Law Companion Guideline due to change of name to Law Companion Ruling.

LCG 2016/8 is amended as follows:

1. Title (including headers and footers)

Omit 'Law Companion Guideline LCG 2016/8'; substitute 'Law Companion Ruling LCR 2016/8'.

2. Entire document

Omit all occurrences of 'LCG'; substitute 'LCR'.

3. Entire document

Omit all occurrences of 'Guideline'; substitute 'Ruling'.

This Addendum applies on and from 19 February 2018.

Commissioner of Taxation

19 February 2018

ATO references

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ATOlaw topic: Superannuation ~~ Income tax - individuals (superannuation) ~~ Other

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