

# ***TR 1999/8W - Income tax: international transfer pricing: the effects of determinations made under Division 13 of Part III, including consequential adjustments under section 136AF***

 This cover sheet is provided for information only. It does not form part of *TR 1999/8W - Income tax: international transfer pricing: the effects of determinations made under Division 13 of Part III, including consequential adjustments under section 136AF*

 This document has changed over time. This is a consolidated version of the ruling which was published on *7 March 2007*



# Notice of Withdrawal

---

## Taxation Ruling

Income tax: international transfer pricing: the effects of determinations made under Division 13 of Part III, including consequential adjustments under section 136AF

Taxation Ruling TR 1999/8 is withdrawn with effect from today.

1. Taxation Ruling TR 1999/8 explained the effects on taxpayers of a determination made under the provisions of Division 13 of Part III of the *Income Tax Assessment Act 1936* in relation to non-arm's length arrangements.
2. The views expressed in Taxation Ruling TR 1999/8 are no longer current. To the extent that our views in TR 1999/8 still apply, they have been incorporated in Taxation Ruling TR 2007/1.
3. TR 1999/8 can continue to apply to schemes that had begun to be carried out before 7 March 2007.

---

**Commissioner of Taxation**

7 March 2007

---

ATO references

NO: 2006/20258

ISSN: 1039-0731

ATOlaw topic: Income Tax ~~ Entity specific matters ~~ transfer pricing