

***TR 95/23W - Income tax: transfer pricing - procedures  
for bilateral and unilateral advance pricing  
arrangements***





# Notice of Withdrawal

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## Taxation Ruling

### Income tax: transfer pricing – procedures for bilateral and unilateral advance pricing arrangements

Taxation Ruling TR 95/23 is withdrawn with effect from today.

1. This Ruling provided guidelines to taxpayers seeking an Advance Pricing Arrangement (APA).
2. The Ruling is being withdrawn and replaced with Practice Statement Law Administration PS LA 2011/1. The practice statement outlines the Australian Taxation Office's APA Program.

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**Commissioner of Taxation**  
10 March 2011

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#### ATO references

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