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

This cover sheet is provided for information only. It does not form part of TR 95/23W - Income tax: transfer pricing - procedures for bilateral and unilateral advance pricing arrangements

This document has changed over time. This is a consolidated version of the ruling which was published on 10 March 2011

Page 1 of 1

Notice of Withdrawal

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Taxation Ruling TR 95/23 is withdrawn with effect from today.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 The Ruling is being withdrawn and replaced with Practice Statement Law Administration PS LA 2011/1.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.

Commissioner of Taxation

10 March 2011

ATO references

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