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

UThis 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* 

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

Australian Government



Australian Taxation Office

## 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Taxation Ruling TR 95/23 is withdrawn with effect from today.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 The Ruling is being withdrawn and replaced with Practice Statement Law Administration PS LA 2011/1.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 referencesNO:1-27YBQ48ISSN:1039-0731ATOlaw topic:Income Tax ~~ Entity specific matters ~~ transfer pricing