#### Advance market valuation agreement – proforma

An AMVA is a voluntary agreement between a taxpayer (the head company) and the Commissioner of Taxation that sets market values for specific assets and entities at given dates for consolidation purposes.

→ 'Advance market valuation agreements' in 'Market valuation guidelines', C4-1

The next four pages show a proforma of an advance market valuation agreement.

#### **Revision history**

Section C4-1-110 first published 3 December 2003.

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