


TD 2019/10A1 - Addendum - Income tax: can the debt and equity rules in Division 974 of the Income Tax Assessment Act 1997 limit the operation of the transfer pricing rules in Subdivision 815-B of the Income Tax Assessment Act 1997 ?

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Addendum

Taxation Determination

Income tax: can the debt and equity rules in Division 974 of the *Income Tax Assessment Act 1997* limit the operation of the transfer pricing rules in Subdivision 815-B of the *Income Tax Assessment Act 1997*?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Determination TD 2019/10 to modify Example 2.

TD 2019/10 is amended as follows:

1. Paragraph 11

Omit the last sentence.

This Addendum applies on and from 3 July 2019.

Commissioner of Taxation

24 July 2019

ATO references

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ATOlaw topic: International issues ~~ Transfer pricing ~~ Profit shifting
Income tax ~~ Debt equity rules ~~ Application of Division 974 ~~ Financing arrangement
Income tax ~~ Financial arrangements ~~ Other

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