


TD 2019/10ER1 - Erratum - 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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Erratum

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 Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects Taxation Determination TD 2019/10 to remove a typographical error in references to paragraphs.

TD 2019/10 is corrected as follows:

1. Paragraph 33

Omit '35 to 43'; substitute '34 to 42'.

This Erratum applies on and from 3 July 2019.

Commissioner of Taxation

10 July 2019

ATO references

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Income tax ~~ Debt equity rules ~~ Application of Division 974 ~~ Financing arrangement
Income tax ~~ Financial arrangements ~~ Other

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