



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 ?

 This cover sheet is provided for information only. It does not form part of *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 ?*

 View the [consolidated version](#) for this notice.



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

NO: 1-9ZXAQ1H

ISSN: 2205-6211

BSL: PGI

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

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).