TR 1999/8W - Income tax: international transfer pricing: the effects of determinations made under Division 13 of Part III, including consequential adjustments under section 136AF

This cover sheet is provided for information only. It does not form part of *TR 1999/8W - Income tax: international transfer pricing: the effects of determinations made under Division 13 of Part III, including consequential adjustments under section 136AF*

This document has changed over time. This is a consolidated version of the ruling which was published on *7 March 2007*

Generated on: 21 November 2026, 04:51:48 AM

Notice of Withdrawal

Taxation Ruling

Income tax: international transfer pricing: the effects of determinations made under Division 13 of Part III, including consequential adjustments under section 136AF

Taxation Ruling TR 1999/8 is withdrawn with effect from today.

1. Taxation Ruling TR 1999/8 explained the effects on taxpayers of a determination made under the provisions of Division 13 of Part III of the *Income Tax Assessment Act 1936* in relation to non-arm's length arrangements.

2. The views expressed in Taxation Ruling TR 1999/8 are no longer current. To the extent that our views in TR 1999/8 still apply, they have been incorporated in Taxation Ruling TR 2007/1.

3. TR 1999/8 can continue to apply to schemes that had begun to be carried out before 7 March 2007.

Commissioner of Taxation
7 March 2007

ATO references
NO: 2006/20258
ISSN: 1039-0731
ATOlaw topic: Income Tax ~~ Entity specific matters ~~ transfer pricing