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

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Taxation Ruling TR 1999/8 is withdrawn with effect from today.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 The views expressed in Taxation Ruling TR 1999/8 are no longer current.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

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