


TR 94/14R - Erratum - Income tax: application of Division 13 of Part III (international profit shifting) - some basic concepts underlying the operation of Division 13 and some circumstances in which section 136AD will be applied.

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Erratum

Taxation Ruling

Income tax: application of Division 13 of Part III (international profit shifting) – some basic concepts underlying the operation of Division 13 and some circumstances in which section 136AD will be applied.

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects an error in the table at paragraph 272 of Taxation Ruling TR 94/14.

The table at paragraph 272 was constructed to list all the basic combinations covered by the concept of an 'international agreement', as defined in section 136AC of the *Income Tax Assessment Act 1936*.

The reference in the table in the third column heading in the first row at paragraph 272 of TR 94/14 to 'offshore' is an error and the correct reference should be to 'onshore'.

TR 94/14 is corrected as follows:

1. Paragraph 272

Omit the third column heading in the first row of the table; substitute:

NR company operating onshore but not through a PE

This Erratum applies on and from 31 May 1994.

Commissioner of Taxation

14 December 2011

ATO references

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ATOlaw topic: Income Tax ~~ Entity specific matters ~~ transfer pricing