TR 95/23W - Income tax: transfer pricing - procedures for bilateral and unilateral advance pricing arrangements

This cover sheet is provided for information only. It does not form part of *TR 95/23W - Income tax: transfer pricing - procedures for bilateral and unilateral advance pricing arrangements*

This document has changed over time. This is a consolidated version of the ruling which was published on *10 March 2011*

Generated on: 14 November 2026, 05:51:56 AM

Notice of Withdrawal

Taxation Ruling

Income tax: transfer pricing – procedures for bilateral and unilateral advance pricing arrangements

Taxation Ruling TR 95/23 is withdrawn with effect from today.

1. This Ruling provided guidelines to taxpayers seeking an Advance Pricing Arrangement (APA).

2. The Ruling is being withdrawn and replaced with Practice Statement Law Administration PS LA 2011/1. The practice statement outlines the Australian Taxation Office's APA Program.

Commissioner of Taxation
10 March 2011

ATO references

NO:	1-27YBQ48
ISSN:	1039-0731
ATOlaw topic:	Income Tax ~~ Entity specific matters ~~ transfer pricing