TD 2007/D20W - Notice of Withdrawal - Income tax: where there is no excess debt under Division 820 of the Income Tax Assessment Act 1997, can the transfer pricing provisions apply to adjust the pricing of costs that may become debt deductions, for example, interest and guarantee fees?

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Notice of Withdrawal

Draft Taxation Determination

Income tax: where there is no excess debt under Division 820 of the *Income Tax Assessment Act 1997*, can the transfer pricing provisions apply to adjust the pricing of costs that may become debt deductions, for example, interest and guarantee fees?

Draft Taxation Determination TD 2007/D20 is withdrawn with effect from today.

1. Draft Taxation Determination TD 2007/D20 considered the application of the transfer pricing provisions under Division 13 of Part III of the *Income Tax Assessment Act 1936* (ITAA 1936) and the thin capitalisation provisions under Division 820 of the *Income Tax Assessment Act 1997* when an entity does not have excess debt.

2. TD 2007/D20 is being replaced by TR 2009/D6 which issued today. The new draft Ruling covers the issues in that draft Determination and also deals with a wider range of issues, such as the 'treaty power' contained within the Business Profits Articles and the Associated Enterprises Articles.

Commissioner of Taxation
16 December 2009

ATO references
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