


TR 1999/1A1 - Addendum - Income tax: international transfer pricing for intra-group services

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Addendum

Taxation Ruling

Income tax: international transfer pricing for intra-group services

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It modifies Taxation Ruling TR 1999/1 to reflect the amendments contained in the *Tax Laws Amendment (Countering Tax Avoidance and Multinational Profit Shifting) Act 2013* (Amendment Act). This Act modernised Australia's transfer pricing rules by inserting Subdivisions 815-B, 815-C and 815-D into the *Income Tax Assessment Act 1997*. The Amendment Act also repealed the transfer pricing rules contained in Division 13 of the *Income Tax Assessment Act 1936* for income tax years commencing on or after 29 June 2013.

TR 1999/1 is amended as follows:

1. Paragraph 1

After the paragraph, insert:

1A. Even though Division 13 of the ITAA 1936 has been repealed, it continues to apply to income years that commenced before 29 June 2013.

1B. This Ruling does not apply to Subdivisions 815-B or 815-D of the *Income Tax Assessment Act 1997* (ITAA 1997).

2. Paragraph 7

Omit the first sentence; substitute:

With the modifications noted below and given paragraph 1A, this Ruling applies to years commencing both before and after its date of issue up to and including income years that commenced before 29 June 2013.

3. Paragraph 13

Omit '*Income Tax Assessment Act 1997* (the ITAA 1997)'; substitute 'ITAA 1997':

This Addendum applies to income years commencing on or after 29 June 2013.

Commissioner of Taxation
19 August 2015

ATO references

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