


# ***TR 2000/16W - Income tax: international transfer pricing - transfer pricing and profit reallocation adjustments, relief from double taxation and the Mutual Agreement Procedure***

 This cover sheet is provided for information only. It does not form part of *TR 2000/16W - Income tax: international transfer pricing - transfer pricing and profit reallocation adjustments, relief from double taxation and the Mutual Agreement Procedure*

 This document has changed over time. This is a consolidated version of the ruling which was published on *21 November 2018*



---

## Notice of Withdrawal

---

### Taxation Ruling

#### Income tax: international transfer pricing – transfer pricing and profit reallocation adjustments, relief from double taxation and the Mutual Agreement Procedure

Taxation Ruling TR 2000/16 is withdrawn with effect from today.

1. TR 2000/16 outlines mechanisms in the income tax law and Australian Taxation Office (ATO) practice that deal with relief from double taxation arising from a primary international transfer pricing or profit reallocation adjustment made by either the ATO or a foreign tax administration. It sets out the principles and procedures relating to the Mutual Agreement Procedure (MAP) in Australia's tax treaties.
2. This Ruling contains references to repealed provisions, some of which may have been re-enacted or remade. Some of these provisions have changed significantly since the Ruling issued on 22 November 2000.
3. Furthermore, TR 2000/16 is not always consistent with the minimum standards and best practices contained in the Final Report on Action 14 of the OECD's Action Plan on Base Erosion and Profit Shifting.
4. Updated guidance on the principles and procedures relating to MAP is available on the ATO website at [ato.gov.au](http://ato.gov.au)
5. Accordingly, TR 2000/16 is no longer current and is therefore withdrawn.

---

**Commissioner of Taxation**

21 November 2018

---

ATO references

NO: 1-DGCMQ84  
ISSN: 2205-6122

---

© AUSTRALIAN TAXATION OFFICE FOR THE  
COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).