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Taxation Ruling TR 2000/16 is withdrawn with effect from today.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 This Ruling contains references to repealed provisions, some of which may have been re-enacted or remade.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**

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 Accordingly, TR 2000/16 is no longer current and is therefore withdrawn.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