

Australia

Items	Contents
Competent Authorities	<p><i>Mr. David Grecian</i> Assistant Commissioner Transfer Pricing Practice International Strategy and Operations Australian Taxation Office PO Box 900 CIVIC SQUARE ACT 2608 AUSTRALIA E-mail: David.Grecian@ato.gov.au Contact Officer: Chris Thomas Telephone: (61 2) 6216 1176 Facsimile: (61 2) 6216 2362</p> <p><i>Mr. Graham Whyte</i> Assistant Commissioner International Relations Practice International Strategy and Operations Australian Taxation Office PO Box 900 CIVIC SQUARE ACT 2608 AUSTRALIA E-mail: Graham.Whyte@ato.gov.au Contact Officer: Michael Nugent Telephone: (61 2) 6216 2516 Facsimile: (61 2) 6216 2794</p>
Organization	<p>MAP & APA - <u>TP issues</u>: Transfer Pricing Practice (TTP) in International Strategy and Operations (ISO) - <u>non-TP MAPs</u>: International Relations Practice in ISO * TP MAP Team composition: TPP officer, field staff from the Large Taxpayer segment, TP economist</p>
Scope of MAP & MAP APA	<p>- Relief of double taxation for specific taxpayer (the majority is TP) - Interpretation of DTC article</p>
Domestic guidelines & administrative arrangements	<p>MAP: TR (Taxation Ruling) 2000/16 including the Addendum (for TP MAP cases) APA: TR 95/23 * Australia has bilateral administrative arrangements with some of treaty partners in respect of bilateral APAs and MAPs.</p>
Time for filing	<p>within 3 years from the notification to taxpayer of the actions giving rise to taxation not in accordance with DTC * time limit varies slightly depending on respective DTC</p>
Form of request	<p>MAP: no specific provision on this issue APA: no set format required (TR 95/23, paragraph 90.)</p>
Documentation requirement	<p>MAP - contained in paragraph 4.8 to 4.9 of TR 2000/16 APA - paragraph 90 to 106 of TR 95/23</p>
User fees	<p>None</p>

Tax collection / penalty / interest	<ul style="list-style-type: none"> - Collection: ATO will agree to defer recovery action under the relevant provisions of the <i>Taxation Administration Act 1953</i>. - Interest or penalty begins to accrue when the liability becomes due under relevant taxation law. CA does not cover administrative penalties and interest. * General Interest Charge(GIC) accrued during the MAP will be remitted in respect of the tax actually paid, provided this does not result in a windfall gain of the MNE group.
Other dispute resolution mechanisms	None
Government Website	www.ato.gov.au