

Australia

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<i>Items</i>	Contents
<i>Competent Authority</i>	<p><i>Ms. Anne Connon</i> Assistant Commissioner Transfer Pricing Practice International Strategy and Operations Australian Taxation Office GPO Box 9977 MELBOURNE VIC 3001 AUSTRALIA E-mail: anne.connon@ato.gov.au Contact Officer: Peter Murphy Telephone: (61 7) 3212 5196 Facsimile: (61 3) 9285 1410</p> <p><i>Mr. Malcolm Allen</i> Assistant Commissioner International Relations International Strategy and Operations Australian Taxation Office PO Box 900 CIVIC SQUARE ACT 2608 AUSTRALIA E-mail: malcolm.allen@ato.gov.au Contact Officer: Michael Nugent Telephone: (61 2) 6216 2516 Facsimile: (61 2) 6216 6777</p>
<i>Organisation</i>	<p>MAP & APA - TP issues: Transfer Pricing Practice (TPP) in International Strategy and Operations (ISO) - non-TP MAPs: International Relations in ISO * TP MAP Team composition: TPP officer, field staff from the Large Taxpayer or Small-Medium Enterprise Taxpayer segment, TP economist</p>
<i>Scope of MAP & MAP APA</i>	<p>- Relief of double taxation for specific taxpayer (the majority is TP) - Interpretation of DTC article</p>
<i>Domestic guidelines & administrative arrangements</i>	<p>MAP: TR (Taxation Ruling) 2000/16 including the Addendum (for TP MAP cases) APA: TR 95/23</p> <ul style="list-style-type: none"> • Australia has bilateral administrative arrangements with some of treaty partners in respect of bilateral APAs and MAPs.
<i>Time for filing</i>	<p>Generally within 3 years from the notification to taxpayer of the actions giving rise to taxation not in accordance with DTC</p> <ul style="list-style-type: none"> • time limit varies slightly depending on respective DTC
<i>Form of request</i>	<p>MAP: no specific provision on this issue APA: no set format required (TR 95/23, paragraph 90)</p>

<i>Documentation requirement</i>	MAP - contained in paragraph 4.8 to 4.9 of TR 2000/16 APA - paragraph 90 to 106 of TR 95/23
<i>User fees</i>	None
<i>Tax collection /penalty /interest</i>	- 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.
<i>Other dispute resolution mechanisms</i>	In certain new Australian tax treaties, an arbitration clause is being added to the text of the MAP article. Arbitration is restricted to factual matters and requires the Competent Authority to negotiate a procedural MOU governing the practical operation of the provision.
<i>Government Website</i>	www.ato.gov.au