

## Abbreviations

ALP	Arm's length principle
APA	Advanced Pricing Agreement
ATO	Australian Taxation Office
Commissioner	Commissioner of Taxation
CUP	Comparative Uncontrolled Prices (test)
Division 13	Division 13 of the <i>Income Tax Assessment Act 1936</i> which contain transfer pricing rules
Division 820	Division 820 of <i>Income Tax Assessment Act 1997</i> containing provisions on thin capitalisation
DTA	Double Tax Agreement
ITAA 1936	<i>Income Tax Assessment Act 1936</i>
ITAA 1953	<i>International Tax Agreement Act 1953</i>
ITAA 1997	<i>Income Tax Assessment Act 1997</i>
IT(TP) Act 1997	<i>Income Tax (Transitional Provisions) Act 1997</i>
MAP	Mutual Agreement Procedure
OECD	Organisation for Economic Co-operation and Development
OECD Guidelines	OECD's Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations
OECD Model	OECD Model Tax Convention on Income and on Capital
SNF case	<i>Commissioner of Taxation v SNF (Australia) Pty Ltd</i> [2011] FCAFC 74
TAA 1953	<i>Taxation Administration Act 1953</i>

