

**Power of Board to make safe harbour rules.**

**92CB.** (1) The determination of arm's length price under section 92C or section 92CA shall be subject to safe harbour rules.

(2) The Board may, for the purposes of sub-section (1), make rules for safe harbour.

*Explanation.*—For the purposes of this section, “safe harbour” means circumstances in which the income-tax authorities shall accept the transfer price declared by the assessee.