


TR 2009/1EC - Compendium

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Page status: **not legally binding**

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Ruling Compendium – TR 2009/1

This is a compendium of responses to the issues raised by external parties to draft TR 2008/D7 – Petroleum resource rent tax: transfer of expenditure incurred in relation to a project that did not have a production licence to other taxable projects of the person or other group companies under sections 45A and 45B of the *Petroleum Resource Rent Tax Assessment Act 1987* (PRRTAA) where the expenditure is taken to be incurred by the person under sections 48 and 48A of the PRRTAA

Summary of issues raised and responses

Issue No.	Issue raised	Tax Office Response/Action taken
	No comments were received on the draft Ruling.	