



Notice of Withdrawal

Draft Taxation Ruling

Petroleum resource rent tax: deductibility of expenditure to procure the carrying on or providing of operations, facilities or other things by another person in relation to a petroleum project, as provided by section 41 of the *Petroleum Resource Rent Tax Assessment Act 1987*

Draft Taxation Ruling TR 2010/D6 is withdrawn with effect from today.

1. This draft Ruling explains aspects of deductibility of certain expenditure under the *Petroleum Resource Rent Tax Assessment Act 1987* (PRRTAA). It relates to payments made by a person to procure the carrying on or providing of operations, facilities or other things of a kind referred to in sections 37, 38 or 39 of the PRRTAA by another person in relation to the petroleum project, as provided for in section 41 of the PRRTAA.
2. The draft Ruling is withdrawn as a consequence of the Full Federal Court decision in *Esso Australia Resources Pty Ltd v. Commissioner of Taxation* [2012] FCAFC 5. For details of the Commissioner's approach to administering the law as a consequence of that decision, refer to the [Decision Impact Statement](#).
3. In addition, the Commissioner proposes to issue advice by way of a public ruling on the implications of the Full Federal Court decision and is also considering what advice or guidance (if any) to provide on other matters covered in the draft Ruling, but not covered by the decision.

Commissioner of Taxation
5 October 2012

ATO references

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