


# ***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**

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