

AUSTRALIAN CAPITAL TERRITORY

Taxation (Administration) (Amendment) Ordinance 1989

No. 20 of 1989

I, THE GOVERNOR-GENERAL of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following Ordinance under the *Seat of Government (Administration) Act 1910*.

Dated 10 April 1989.

BILL HAYDEN
Governor-General

By His Excellency's Command,

CLYDE HOLDING
Minister of State for the Arts
and Territories

An Ordinance to amend the *Taxation (Administration) Ordinance 1987*

Short title

1. This Ordinance may be cited as the *Taxation (Administration) (Amendment) Ordinance 1989*.¹

(Ord. 12/89)—Cat. No.

Authorised by the ACT Parliamentary Counsel—also accessible at www.legislation.act.gov.au

Membership of a group

2. Section 77 of the *Taxation (Administration) Ordinance 1987*² is amended—

- (a) by omitting from subsection (2) all the words after “satisfied” and substituting the following:

“that—

- (a) the person has continuously carried on business, and will continue to carry on business, independently of the other member or members of the group, and is not subject to control by any other member of the group; and
- (b) in the case of a body corporate—is not, in relation to any other member of the group that is a body corporate, a related corporation within the meaning of the *Companies Act 1981*.”; and

- (b) by inserting after subsection (2) the following subsection:

“(2A) For the purposes of paragraph (2) (a), in determining whether a business is carried on independently of the other member or other members of a group, the Commissioner may have regard to whether or not the business being carried on is of the same kind as any other business carried on by another member of the group.”.

NOTES

1. Notified in the *Commonwealth of Australia Gazette* on 11 April 1989.
2. No. 41, 1987 as amended by Nos. 6, 33, 53 and 54, 1988.