Payroll Tax (Exclusion from Groups) Determination 2010 (No 3)

Notifiable instrument NI2010-439

made under the

Payroll Tax Act 1987, s 3Q(1) (Exclusion from groups)

1 Name of instrument

This instrument is the *Payroll Tax (Exclusion from Groups) Determination* 2010 (No. 3).

2 Commencement

This instrument is taken to have commenced on 1 July 2008.

3 Exclusion from a group

The *Payroll Tax Act 1987*, section 3Q provides for the Commissioner to determine that a person, who would be a member of a group, but for the determination, is not a member of the group.

I determine exclusion from grouping the following entities:

- Capital Linen Service;
- Yarralumla Nursery;
- Territory Venues and Events;
- *ACTION*;
- Cultural Facilities Corporation; with
- Other businesses under regulation 4 of the *Taxation (Government Business Enterprises) Regulation 2003.*

The exclusion is effective from 1 July 2008.

Graeme Dowell Commissioner, ACT Revenue 5 August 2010