

Payroll Tax (Exclusion from Groups) Determination 2011 (No 1)

Notifiable instrument NI2011–317

made under the

Payroll Tax Act 2011, s 79 (Exclusion from groups)

1 Name of instrument

This instrument is the *Payroll Tax (Exclusion from Groups) Determination 2011 (No 1)*.

2 Commencement

This instrument commences on 1 July 2011.

3 Exclusion from a group

The *Payroll Tax Act 2011*, section 79 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:

- *Hi-Tech Express Holdings Pty Ltd*; and
- *STL Holdings Pty Ltd*.

The exclusion is effective from 1 July 2008.

4 Revocation

Notifiable Instrument No 67 of 2010 is revoked.

5 Transitional Provisions

Notifiable Instrument No 67 of 2010 continues to apply to payroll tax on taxable wages (within the meaning of the *Payroll Tax Act 1987*) paid or payable before 1 July 2011.

David Read
Commissioner, ACT Revenue
30 June 2011