# Payroll Tax (Exclusion from Groups) Determination 2014 (No 2)

### Notifiable instrument NI2014-235

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* 2014 (No 2).

### 2 Commencement

This instrument commences on the day after notification.

## 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:

- M5 Networks Australia Pty Ltd; and
- Northrop Grumman M5 Network Security Pty Ltd.

The exclusion is effective from 26 September 2012.

Kim Salisbury Commissioner for ACT Revenue 28 May 2014