

# Payroll Tax (Exclusion from Groups) Determination 2017 (No 2)

## Notifiable instrument NI2017–550

made under the

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

---

### 1 Name of instrument

This instrument is the *Payroll Tax (Exclusion from Groups) Determination 2017 (No 2)*.

### 2 Commencement

This instrument commences on the day after its notification day.

### 3 Application

This instrument applies to the group made up of the following members:

- (a) Imagine Building Concepts Pty Ltd;
- (b) Armarda Homes Pty Ltd ATF Staines Discretionary Trust;
- (c) Sarah and Timothy Staines;
- (d) Innovative Plumbing Solutions Pty Ltd ATF Ryan Cappello Equity Trust and Cappello Equity Trust;
- (e) Cappello Commercial Hydraulics & Civil Pty Ltd;
- (f) Julfrank Pty Ltd ATF Cappello Investment Trust;
- (g) Cappello Automotive Pty Ltd;
- (h) Cappello Transport Services Pty Ltd;
- (i) Cappello Civil Contracting Services Pty Ltd;
- (j) Cappello Administrative Services Pty Ltd;
- (k) Cappello Concreting Services Pty Ltd;
- (l) Core Building Group Pty Ltd;
- (m) Concrete Essentials Pty Ltd;
- (n) The Staines Development Trust and The Cappello Investment Trust.

#### **4 Determination**

- (1) The *Payroll Tax Act 2011*, section 79 provides for the Commissioner for ACT Revenue to determine that a person who would be a member of a group, but for the determination, is not a member of the group.
- (2) I determine that the following people are not members of the group on and after 1 July 2012:
  - (a) Imagine Building Concepts Pty Ltd;
  - (b) Armarda Homes Pty Ltd ATF Staines Discretionary Trust;
  - (c) Sarah and Timothy Staines.

Kim Salisbury  
Commissioner for ACT Revenue  
23 October 2017