



MT 2018H - ACT Pay-Roll Tax: exclusion of persons from pay-roll tax groups

 This cover sheet is provided for information only. It does not form part of *MT 2018H - ACT Pay-Roll Tax: exclusion of persons from pay-roll tax groups*

 This document has changed over time. This is a consolidated version of the ruling which was published on *9 September 1993*



**Australian
Taxation
Office**

TAXATION RULING MT 2018

ACT pay-roll tax: exclusion of persons from pay-roll tax groups

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling MT 2018 is no longer current and has been archived.

It applied only for the purposes of the application of the *Australian Capital Territory Taxation (Administration) Act 1969*. The provisions of this Act are no longer administered by the Commissioner of Taxation.

Part VIII of the *Taxation Laws Amendment Act (No.2) 1987* (No.62 of 1987) terminated the imposition of taxes and duties under certain laws relating to the ACT (including the *A.C.T. Stamp Duty Act 1969*) and provided for the transfer of the administration of those laws from the Commissioner of Taxation to the Commissioner for A.C.T. Revenue. The transfer became effective on 1 September 1987. The Ruling ceased to have effect from that date.

COMMISSIONER OF TAXATION
9 September 1993

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