

# ***ST 2012 - MELBOURNE MOOMBA FESTIVAL LTD***



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This document has been Withdrawn.

There is a Withdrawal notice for this document.

TAXATION RULING NO. ST 2012

MELBOURNE MOOMBA FESTIVAL LTD

F.O.I. EMBARGO: May be released

REF H.O. REF: ST 12/1B1 DATE OF EFFECT:

B.O. REF: MELBOURNE 6/SC/SC 17/23383

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1103930	MELBOURNE MOOMBA FESTIVAL LTD	FIRST SCHEDULE, ITEM 78(ii)

PREAMBLE The company is non-profit making and was formed solely to conduct Melbourne's annual festival.

RULING 2. The company is not invested with any controlling, regulatory or other powers that would give it the character of a public authority covered by item 78(ii), First Schedule. Consequently it does not qualify for exemption under that item.

COMMISSIONER OF TAXATION  
23 February 1983