

TREASURER'S INSTRUCTION
GOVERNMENT BUSINESS ENTERPRISES ACT 1995

GBE 10-67-12

NATIONAL TAXATION EQUIVALENT REGIME
PRESCRIBED GOVERNMENT BUSINESS ENTERPRISES AND
PRESCRIBED SUBSIDIARIES

BACKGROUND

Under section 114 of the *Government Business Enterprises Act 1995* (GBE Act), the Treasurer may issue instructions in respect of guidelines relating to the determination, calculation and payment of income tax equivalents, including a declaration of a prescribed Government Business Enterprise or prescribed subsidiary under section 67 of the GBE Act, and any other matter connected with income tax equivalents.

Section 115 of the GBE Act imposes an obligation on Government Business Enterprise (GBE) Boards to ensure that all Treasurer's Instructions are complied with.

This Treasurer's Instruction applies to the businesses as listed below.

DEFINITIONS

Words and phrases used in this Treasurer's Instruction have the same meaning as those defined in the GBE Act.

TREASURER'S INSTRUCTION

For the purposes of Part 10 of the *Government Business Enterprises Act 1995*, the following businesses are declared to be prescribed Government Business Enterprises:

Prescribed Business	Effective date of declaration
Aurora Energy Pty Ltd	1 July 2001
Copping Refuse Disposal Site Joint Authority	1 July 2010
Dulverton Regional Waste Management Authority	1 July 2001
Forestry Corporation	1 July 2001
Hydro-Electric Corporation	1 July 2001
Metro Tasmania Pty Ltd	1 July 2001
Motor Accidents Insurance Board	1 July 2001
Tasmanian Irrigation Pty Ltd	1 July 2011
Tasmanian Networks Pty Ltd	4 February 2014
Tasmanian Ports Corporation Pty Ltd	1 January 2006
Tasmanian Railway Pty Ltd	4 November 2009
Tasracing Pty Ltd	1 July 2009
The Public Trustee	1 July 2001
TT-Line Company Pty Ltd	1 July 2001

For the purposes of Part 10 of the *Government Business Enterprises Act 1995*, the following businesses are declared to be prescribed subsidiaries:

Prescribed Subsidiary	Effective date of declaration
AETV Pty Ltd	15 September 2008
Fortytwo24 Pty Ltd (previously Auroracom Pty Ltd)	14 February 2006
Bass Island Line Pty Ltd	16 February 2017
Bell Bay Power Pty Ltd	20 December 2001
Bell Bay Three Pty Ltd	7 December 2005
Flinders Island Ports Corporation Pty Ltd	1 July 2001
Heemskirk Holdings Pty Ltd	1 July 2011
Heemskirk Wind Farm Pty Ltd	1 July 2011
HT Wind Developments Pty Ltd	8 July 2011
HT Wind New Zealand Holdings Pty Ltd	1 July 2011
HT Wind Operations Pty Ltd	1 July 2011
Hydro Tasmania Consulting (Holdings) Pty Ltd	20 December 2006
King Island Ports Corporation Pty Ltd	1 July 2001
Large Scale Renewables Pty Ltd	20 May 2019
Lofty Ranges Power Pty Ltd	1 July 2002
Marinus Link Pty Ltd	23 November 2018
Metro Coaches (Tas) Pty Ltd	1 July 2001
Momentum Energy Pty Ltd	30 September 2009
Newood Energy Pty Ltd	3 March 2008
Newood Holdings Pty Ltd	1 July 2007
Newood Huon Pty Ltd	1 July 2007
Newood Smithton Pty Ltd	1 July 2007
RE Storage Project Holdings Pty Ltd	11 April 2006
TasNetworks Holdings Pty Ltd	1 June 2018
Woolnorth Bluff Point Holdings Pty Ltd	1 July 2011
Woolnorth Studland Holdings Pty Ltd	1 July 2011

COMMENCEMENT DATE

The above declarations take effect from the date specified as the 'effective date of declaration'.

This Treasurer's Instruction replaces Treasurer's Instruction GBE 10-67-11 *National Taxation Equivalent Regime Prescribed Government Business Enterprises and Prescribed Subsidiaries*.