



CR 2001/3W - Income Tax: Approved Early Retirement Scheme (BHP Coal Pty Ltd - Voluntary Early Retirement Scheme)

 This cover sheet is provided for information only. It does not form part of *CR 2001/3W - Income Tax: Approved Early Retirement Scheme (BHP Coal Pty Ltd - Voluntary Early Retirement Scheme)*

 This document has changed over time. This is a consolidated version of the ruling which was published on *27 March 2002*



Class Ruling

Income Tax: Approved Early Retirement Scheme (BHP Coal Pty Ltd - Voluntary Early Retirement Scheme)

Preamble

*The number, subject heading, and the **What this Ruling is about** (including **Tax law(s)**, **Class of persons** and **Qualifications** sections), **Date of effect**, **Withdrawal**, **Arrangement** and **Ruling** parts of this document are a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**. CR 2001/1 explains Class Rulings and Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a public ruling and how it is binding on the Commissioner.*

Withdrawal

1. This Class Ruling is withdrawn and ceases to have effect after 26 March 2002. The Ruling continues to apply, in respect of the tax law(s) ruled upon, to all persons within the specified class who enter into the specified arrangement during the term of the Ruling. Thus, the Ruling continues to apply to those persons, even following its withdrawal, for arrangements entered into prior to withdrawal of the Ruling. This is subject to there being no change in the arrangement or in the persons' involvement in the arrangement.

Commissioner of Taxation

4 April 2001

Previous draft:

Not previously released in draft form

- ITAA 1936 section 27E

- ITAA 1936 27E(1)(a)

- ITAA 1936 27E(1)(a)(i)

Related Rulings:

CR 2001/1; TR 92/1; TR 92/20;

TR 97/16; TR 94/12; TR 94/12E

- ITAA 1936 27E(1)(a)(ii)

- ITAA 1936 27E(1)(a)(iii)

- ITAA 1936 27E(1)(a)(iv)

- ITAA 1936 27E(1)(a)(v)

Subject references:

- Approved Early Retirement Scheme payments.

- ITAA 1936 27E(1)(b)

- ITAA 1936 27E(1)(b)(i)

- eligible termination payments

- ITAA 1936 27E(1)(b)(ii)

- ITAA 1936 27E(1)(b)(iii)

Legislative references:

- ITAA 1936 27A(1)

- ITAA 1936 27E(1)(b)(iv)

CR 2001/3

- ITAA 1936 27E(1)(b)(v)
 - ITAA 1936 27E(1)(c)
 - ITAA 1936 27E(4)
- ITAA 1936 27E(5)
-

ATO References

NO T2001/005645

BO

FOI number: I 1025270

ISSN: 1445 2014