



CR 2002/28W - Income tax: Approved Early Retirement Scheme - The Parliament of New South Wales - Printing Services

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 November 2002*



Class Ruling

Income tax: Approved Early Retirement Scheme – The Parliament of New South Wales - Printing Services

Preamble

*The number, subject heading, and the **What this Class 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 This Ruling is withdrawn and ceases to have effect after 31 October 2002.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

22 May 2002

Previous draft:

– ITAA 1936 27E

– ITAA 1936 27E(1)(a)

Related Rulings/Determinations:

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

– ITAA 1936 27E(1)(a)(i)

TR 97/16; TR 94/12

– ITAA 1936 27E(1)(a)(ii)

– ITAA 1936 27E(1)(a)(iii)

– ITAA 1936 27E(1)(a)(iv)

Subject references:

– approved early retirement scheme payments

– ITAA 1936 27E(1)(a)(v)

– ITAA 1936 27E(1)(b)

– eligible termination payments

– ITAA 1936 27E(1)(b)(i)

– ITAA 1936 27E(1)(b)(ii)

– eligible termination payments components

– ITAA 1936 27E(1)(b)(iii)

– ITAA 1936 27E(1)(b)(iv)

Legislative references:

– ITAA 1936 27A(1)

– ITAA 1936 27E(1)(b)(v)

– ITAA 1936 27E(1)(b)(vi)

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- ITAA 1936 27E(1)(c)
 - ITAA 1936 27E(2)
 - ITAA 1936 27E(4)
 - ITAA 1936 27E(5)
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ATO References

NO 2002/007131

ISSN: 1445 2014