

CR 2002/40W - Income tax: Approved Early Retirement Scheme - Department of Information Technology and Management



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This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2003*

Class Ruling

Income tax: Approved Early Retirement Scheme - Department of Information Technology and Management

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 This Ruling is withdrawn and ceases to have effect after 30 June 2003. 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

17 July 2002

Previous draft:

Not previously released in draft form

Related Rulings/Determinations:

CR 2001/1; TR 92/1; TR92/20;
TR 97/16; TR 94/12

Subject references:

- approved early retirement scheme payments
- eligible termination payments
- eligible termination payments components

Legislative references:

- TAA 1953 Pt IVAAA
- ITAA 1936 27A(1)
- ITAA 1936 27E
- ITAA 1936 27E(1)
- ITAA 1936 27E(1)(a)
- ITAA 1936 27E(1)(b)
- ITAA 1936 27E(1)(c)
- ITAA 1936 27E(1)(a)(i)
- ITAA 1936 27E(1)(a)(ii)
- ITAA 1936 27E(1)(a)(iii)
- ITAA 1936 27E(1)(a)(iv)
- ITAA 1936 27E(1)(a)(v)

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| – ITAA 1936 27E(1)(b)(i) | – ITAA 1936 27E(2) |
| – ITAA 1936 27E(1)(b)(ii) | – ITAA 1936 27E(4) |
| – ITAA 1936 27E(1)(b)(iii) | – ITAA 1936 27E(5) |
| – ITAA 1936 27E(1)(b)(iv) | – Copyright Act 1968 |
| – ITAA 1936 27E(1)(b)(v) | |
| – ITAA 1936 27E(1)(b)(vi) | |
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ATO References

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