

# ***CR 2002/50W - Income tax: Approved Early Retirement Scheme - CSR Emoleum Services Pty Ltd***

⚠ This cover sheet is provided for information only. It does not form part of *CR 2002/50W - Income tax: Approved Early Retirement Scheme - CSR Emoleum Services Pty Ltd*

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

## **Class Ruling**

### **Income tax: Approved Early Retirement Scheme – CSR Emoleum Services Pty Ltd**

#### ***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 This Ruling is withdrawn and ceases to have effect after 31 August 2003.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**

14 August 2002

<i>Previous draft:</i>	- ITAA 1936 27E(1)(a)
Not previously released in draft form	- ITAA 1936 27E(1)(b)
	- ITAA 1936 27E(1)(c)
<i>Related Rulings/Determinations:</i>	- ITAA 1936 27E(1)(a)(i)
CR 2001/1; TR 92/1; TR 92/20;	- ITAA 1936 27E(1)(a)(ii)
TR 97/16; TR 94/12	- ITAA 1936 27E(1)(a)(iii)
	- ITAA 1936 27E(1)(a)(iv)
<i>Subject references:</i>	- ITAA 1936 27E(1)(a)(v)
- approved early retirement scheme payments	- ITAA 1936 27E(1)(b)(i)
- eligible termination payments	- ITAA 1936 27E(1)(b)(ii)
- eligible termination payments components	- ITAA 1936 27E(1)(b)(iii)
	- ITAA 1936 27E(1)(b)(iv)
	- ITAA 1936 27E(1)(b)(v)
	- ITAA 1936 27E(1)(b)(vi)
<i>Legislative references:</i>	- ITAA 1936 27E(4)
- TAA 1953 Pt IVAAA	- ITAA 1936 27E(5)
- ITAA 1936 27A(1)	
- ITAA 1936 27E	



Class Ruling

# CR 2002/50

---

may be released

Page 2 of 2

---

ATO References

NO: T2002/011366

ISSN: 1445 2014