


# ***CR 2003/42A - Addendum - Income tax: Approved Early Retirement Scheme - South Australian Water Corporation (Succession Based Reform)***

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## Addendum

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### **Class Ruling**

### **Income tax: Approved Early Retirement Scheme –South Australian Water Corporation (Succession Based Reform)**

This Addendum amends Class Ruling CR 2003/42, to reflect changes to the class of persons.

#### **CR 2003/42 is amended as follows:**

##### **Omit paragraph 4 and substitute with:**

4. The class of persons to which this Ruling applies is all employees:

- within the Operations and Water Engineering Technologies (WET) business units of Water Services Division;
- engaged in operations, field and construction and maintenance activities; and
- aged between 55 and 64 years;

who receive a payment under the arrangement described below in paragraphs 12 to 23.

##### **Omit paragraph 31 and substitute with:**

31. The class of employees to which the scheme is proposed to be offered is all employees:

- within the Operations and Water Engineering Technologies (WET) business units of Water Services Division;
- engaged in operations, field and construction and maintenance activities; and
- aged between 55 and 64 years.

This Addendum applies on and from 1 July 2003.

Class Ruling

# CR 2003/42

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FOI status: **may be released**

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**Commissioner of Taxation**

20 August 2003

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ATO references

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