



CR 2004/107W - Income tax: eligible termination payment: State Rail Authority of NSW and Rail Infrastructure Corporation - transfer of employment

 This cover sheet is provided for information only. It does not form part of *CR 2004/107W - Income tax: eligible termination payment: State Rail Authority of NSW and Rail Infrastructure Corporation - transfer of employment*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 January 2006*



Class Ruling

Income tax: eligible termination payment: State Rail Authority of NSW and Rail Infrastructure Corporation – transfer of employment

Preamble

*The number, subject heading, **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 IVA 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 This Ruling is withdrawn and ceases to have effect after 31 December 2005. 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

29 September 2004

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

CR 2001/1; CR 2002/1; TR 92/1;
TR 92/20; TR 97/16; TR 2003/13

Subject references:

- eligible termination payments
- employment termination

Legislative references:

- ITAA 1936 26AC
- ITAA 1936 26AD
- ITAA 1936 27A(1)

- ITAA 1936 27B

- ITAA 1936 27C

- ITAA 1936 27H

- Transport Administration Act 1988
(NSW)

Case References :

- Le Grand v. Federal
Commissioner of Taxation [2002]
124 FCR 53; 2002 ATC 4907; 51
ATR 139

- McIntosh v. Federal
Commissioner of Taxation (1979)
45 FLR 279; 79 ATC 4325; 10 ATR
13

Class Ruling

CR 2004/107

Page 2 of 2

FOI status: **may be released**

- Reseck v. Federal Commissioner
of Taxation (1975) 133 CLR 45; 75

ATC 4213; 5 ATR 538

ATO references

NO: 2004/13542

ISSN: 1445-2014