



CR 2004/43W - Income tax: Approved Early Retirement Scheme - South Australian Water Corporation (Targeted Voluntary Separation Package)

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 January 2005*



Class Ruling

Income tax: Approved Early Retirement Scheme – South Australian Water Corporation (Targeted Voluntary Separation Package)

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 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 This Ruling is withdrawn and ceases to have effect after 31 December 2004. 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

5 May 2004

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

CR 2001/1; TR 92/1; TR 92/20;
TR 97/16; TR 94/12; TD 2003/21

Subject references:

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

Legislative references:

- ITAA 1936 27A(1)
- ITAA 1936 27A(19)
- ITAA 1936 27A(20)
- ITAA 1936 27CB
- ITAA 1936 27E
- ITAA 1936 27E(1)(a)
- 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)
- ITAA 1936 27E(1)(b)

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| - ITAA 1936 27E(1)(b)(i) | - ITAA 1936 27E(1)(b)(vi) |
| - ITAA 1936 27E(1)(b)(ii) | - ITAA 1936 27E(1)(c) |
| - ITAA 1936 27E(1)(b)(iii) | - ITAA 1936 27E(4) |
| - ITAA 1936 27E(1)(b)(iv) | - ITAA 1936 27E(5) |
| - ITAA 1936 27E(1)(b)(v) | |
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ATO references

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