



# ***CR 2005/113W - Income tax: redundancy payments - Newmont Yandal Operations Pty Ltd - Employees of Wiluna Gold Mine***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2004*



## Class Ruling

### Income tax: redundancy payments – Newmont Yandal Operations Pty Ltd – Employees of Wiluna Gold Mine

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#### *Preamble*

The number, subject heading, **What this Class Ruling is about** (including **Tax law(s)**, **Class of persons** and **Qualifications** sections), **Date of effect**, **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

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1. This Ruling is withdrawn and ceases to have effect after 30 June 2004.

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**Commissioner of Taxation**  
14 December 2005

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#### *Previous draft:*

Not previously issued as a draft

#### *Related Rulings/Determinations:*

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

#### *Subject references:*

- eligible termination payments
- employment termination
- bona fide redundancy payments
- unused annual leave rebates
- unused long service leave rebates

#### *Legislative references:*

- ITAA 1936 26AC
- ITAA 1936 26AC(2)
- ITAA 1936 26AD
- ITAA 1936 26AD(2)
- ITAA 1936 27A
- ITAA 1936 27A(1)

- ITAA 1936 27A(1)(a)(iv)
- ITAA 1936 27A(19)
- ITAA 1936 27F
- ITAA 1936 27F(1)(a)
- ITAA 1936 27F(1)(aa)
- ITAA 1936 27F(1)(b)
- ITAA 1936 27F(1)(c)
- ITAA 1936 27F(1)(d)
- ITAA 1936 159S
- ITAA 1936 159SA
- Copyright Act 1968

#### *Case References:*

- Short v. FW Hercus Pty Ltd (1993) 40 FCR 511; (1993) 46 IR 128; (1993) 35 AILR 151
- R v. The Industrial Commission of South Australia; ex parte Adelaide Milk Supply Co-operative Ltd & Ors (1977) 44 SAIR 1202; (1977) 16 SASR 6

# CR 2005/113

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ATO references

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ATOlaw topic: Income Tax ~~ Assessable income ~~ eligible termination  
payments