

# ***CR 2006/10W - Approved Early Retirement Scheme - Bostik Australia Pty Limited***

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

# Class Ruling

## Income tax: Approved Early Retirement Scheme – Bostik Australia Pty Limited

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**ⓘ This Ruling provides you with the following level of protection:**

This publication (excluding appendices) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

A public ruling is an expression of the Commissioner's opinion about the way in which a relevant provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

If you rely on this ruling, we must apply the law to you in the way set out in the ruling (or in a way that is more favourable for you if we are satisfied that the ruling is incorrect and disadvantages you, and we are not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any under-paid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

## References

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*Previous draft:*

Not previously issued as a draft

*Related Rulings/Determinations:*

TR 92/20; TR 94/12

*Subject references:*

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

*Legislative references:*

- TAA 1953  
- ITAA 1936 27A  
- ITAA 1936 27A(1)  
- ITAA 1936 27A(19)  
- 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)  
- ITAA 1936 27E(1)(b)(i)  
- ITAA 1936 27E(1)(b)(ii)  
- ITAA 1936 27E(1)(b)(iii)  
- ITAA 1936 27E(1)(b)(iv)  
- ITAA 1936 27E(1)(b)(v)  
- ITAA 1936 27E(1)(b)(vi)  
- ITAA 1936 27E(1)(c)  
- ITAA 1936 27E(4)  
- ITAA 1936 27E(5)  
- Copyright Act 1968

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ATO references

NO: 2006/3287  
ISSN: 1445-2014  
ATOlaw topic: Income Tax ~~ Assessable income ~~ eligible termination payments