



CR 2006/111W - Income tax: eligible termination payment: Rail Corporation NSW, Rail Infrastructure Corporation and State Rail Authority of NSW - transfer of employment

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 This document has changed over time. This is a consolidated version of the ruling which was published on *11 July 2007*



Notice of Withdrawal

Class Ruling

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

Class Ruling CR 2006/111 is withdrawn with effect from today.

1. Class Ruling CR 2006/111 found that payments made to former employees of Rail Corporation New South Wales, Rail Infrastructure Corporation and State Rail Authority who obtained a position with Fujitsu Australia in connection with the outsourcing of Information Communications Technology Operations and Delivery were eligible termination payments.
2. CR 2006/111 is withdrawn because of changes occurring to legislation which affect the classification and taxation of these payments after 30 June 2007.

Commissioner of Taxation

11 July 2007

ATO references

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