



CR 2006/21W - Income tax: Approved Early Retirement Scheme - Department of Sustainability and Environment

 This cover sheet is provided for information only. It does not form part of *CR 2006/21W - Income tax: Approved Early Retirement Scheme - Department of Sustainability and Environment*

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

Class Ruling

Income tax: Approved Early Retirement Scheme – Department of Sustainability and Environment

📌 This Ruling provides you with the following level of protection:

This publication (excluding appendixes) 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 underpaid 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

<i>Previous draft:</i>	- ITAA 1936 27E
Not previously issued as a draft	- ITAA 1936 27E(1)(a)
	- ITAA 1936 27E(1)(a)(i)
<i>Related Rulings/Determinations:</i>	- ITAA 1936 27E(1)(a)(ii)
TR 94/12	- ITAA 1936 27E(1)(a)(iii)
	- ITAA 1936 27E(1)(a)(iv)
	- ITAA 1936 27E(1)(a)(v)
<i>Subject references:</i>	- ITAA 1936 27E(1)(b)
- approved early retirement scheme payments	- ITAA 1936 27E(1)(b)(i)
- eligible termination payments	- ITAA 1936 27E(1)(b)(ii)
- eligible termination payments components	- ITAA 1936 27E(1)(b)(iii)
	- ITAA 1936 27E(1)(b)(iv)
	- ITAA 1936 27E(1)(b)(v)
	- ITAA 1936 27E(1)(b)(vi)
<i>Legislative references:</i>	- ITAA 1936 27E(1)(c)
- TAA 1953	- ITAA 1936 27E(4)
- ITAA 1936 27A	- ITAA 1936 27E(5)
- ITAA 1936 27A(1)	- Copyright Act 1968
- ITAA 1936 27A(19)	
- ITAA 1936 27CB	

ATO references

NO: 2006/5008
ISSN: 1445-2014
ATOlaw topic: Income Tax ~~ Approved early retirement scheme

TR