



# ***CR 2010/10W - Income tax and fringe benefits tax: lump sum payments under the ANZ New Career Training Fund and the Past Employee Care Fund***

 This cover sheet is provided for information only. It does not form part of *CR 2010/10W - Income tax and fringe benefits tax: lump sum payments under the ANZ New Career Training Fund and the Past Employee Care Fund*

 This document has changed over time. This is a consolidated version of the ruling which was published on *25 September 2019*



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# Notice of Withdrawal

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## Class Ruling

### Income tax and fringe benefits tax: lump sum payments under the ANZ New Career Training Fund and the Past Employee Care Fund

Class Ruling CR 2010/10 is withdrawn with effect from 1 October 2019.

1. CR 2010/10 addresses the income tax and fringe benefits tax consequences for retrenched resident Australian former employees who have been granted and received lump sum payments from either the Australian and New Zealand Banking Group Limited (ANZBGL) New Career Training Fund, or the ANZBGL Past Employee Care Fund.
2. CR 2010/10 will no longer apply to the class of entities as defined in the class ruling on or after 1 October 2019.

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**Commissioner of Taxation**

25 September 2019

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ATO references

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