


CR 2011/72A1 - Addendum - Income tax: early retirement scheme - Toyota Motor Corporation Australia Limited

 This cover sheet is provided for information only. It does not form part of *CR 2011/72A1 - Addendum - Income tax: early retirement scheme - Toyota Motor Corporation Australia Limited*

 View the [consolidated version](#) for this notice.



Addendum

Class Ruling

Income tax: early retirement scheme – Toyota Motor Corporation Australia Limited

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2011/72 to reflect a variation to extend the time period for eligible employees to express an interest in the early retirement scheme and the time period for when an offer will be made.

CR 2011/72 is amended as follows:

Former paragraphs 23 and 24 have expired and now varied.

1. Omit paragraphs 23 and 24; substitute:

23. Following approval of the scheme, all eligible employees within the class will have until 30 November 2011 to express an interest in the scheme.

24. All offers will be made by 3 December 2011.

This Addendum applies on and from 20 July 2011.

Commissioner of Taxation
2 November 2011

ATO references

NO: 1-3JXLXYZ
ISSN: 1445-2014
ATOlaw topic: Income Tax ~~ Assessable income ~~ employment
termination payments - early retirement scheme