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

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# 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

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ATOlaw topic: Income Tax ~~ Assessable income ~~ employment

termination payments - early retirement scheme