



CR 2011/73W - Income tax: early retirement scheme - Aurora Energy Pty Ltd

 This cover sheet is provided for information only. It does not form part of *CR 2011/73W - Income tax: early retirement scheme - Aurora Energy Pty Ltd*

 This document has changed over time. This is a consolidated version of the ruling which was published on *14 September 2011*



Notice of Withdrawal

Class Ruling

Income tax: early retirement scheme – Aurora Energy Pty Ltd

Class Ruling CR 2011/73 is withdrawn with effect from today.

1. Class Ruling CR 2011/73 set out the Commissioner's opinion on the taxation consequences for employees of Aurora Energy Pty Ltd who received a payment under the scheme described in the Ruling. The purpose of implementing the scheme was to rationalise or re-organise the employer's operations and workforce to ensure it has the right human resources to secure its position in the market into the future.

2. The scheme described in CR 2011/73 will not be implemented.

Commissioner of Taxation

14 September 2011

ATO references

NO:	13EGGEPY
ISSN:	1445-2014
ATOlaw topic:	Income tax ~ early retirement scheme payment employment termination