


# ***CR 2012/76A1 - Addendum - Income tax: Transport Portfolio (Victoria) Voluntary Departure Program 2012-13 Early Retirement Scheme***

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## Addendum

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### Class Ruling

### Income tax: Transport Portfolio (Victoria) Voluntary Departure Program 2012-13 Early Retirement Scheme

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2012/76 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 a offer will be made.

#### **CR 2012/76 is amended as follows:**

**1. Following paragraph 31 insert paragraph 31A;**

31A. Following approval of a second round under the Scheme, eligible employees of DOT will have until 14 calendar days from the date that the second round of the Scheme is open to express an interest in the Scheme.

**2. Following paragraph 32 insert paragraph 32A;**

32A. Once an eligible employee of DOT has expressed an interest in the second round of the Scheme:

- an offer will generally be made within seven calendar days from the date that the expression of interest is closed; and
- they will have seven calendar days to accept or reject the offer.

**3. Following paragraph 33 insert paragraph 33A;**

33A. Employees of DOT who accept an offer to retire under the Scheme in the second round will generally be required to cease employment within 14 calendar days of an offer being accepted. However, based on operational requirements the cessation date may be extended by mutual agreement between the employer and the employee, with the employee receiving the package and terminating employment no later than 31 December 2013.

This Addendum applies on and from 5 September 2012.

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**Commissioner of Taxation**

27 February 2013

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ATO references

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