


# ***CR 2013/40A1 - Addendum - Income tax: early retirement scheme for Barwon Region Water Corporation***

 This cover sheet is provided for information only. It does not form part of *CR 2013/40A1 - Addendum - Income tax: early retirement scheme for Barwon Region Water Corporation*

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



---

# Addendum

---

## Class Ruling

### Income tax: early retirement scheme for Barwon Region Water Corporation

This Addendum amends Class Ruling CR 2013/40 to expand the class of eligible employees within additional workgroups specified to express an interest in the early retirement scheme.

#### **CR 2013/40 is amended as follows:**

##### **1. Paragraph 15**

After the paragraph; insert:

15A. The class of employees defined in this Ruling is extended to include employees within the following workgroups:

- customers and people group
- business services group, and
- managing directors area.

This Addendum applies on and from 12 June 2013.

---

**Commissioner of Taxation**

19 March 2014

---

#### ATO references

NO:	1-5BON4YA
ISSN:	1445-2014
ATOlaw topic:	Income Tax ~~ Assessable income ~~ employment termination payments - early retirement scheme

---

**© AUSTRALIAN TAXATION OFFICE FOR THE  
COMMONWEALTH OF AUSTRALIA**

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).