# CR 2014/63A2 - Addendum - Income tax: Sydney Trains Maintenance Division Early Retirement Scheme

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### Addendum

### **Class Ruling**

## Income tax: Sydney Trains Maintenance Division Early Retirement Scheme

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2014/63 to reflect a six month extension to the period to which the ruling applies.

#### CR 2014/63 is amended as follows:

#### 1. Paragraphs 7, 28 and 43

Omit all occurrences of '31 December 2015'; substitute '30 June 2016'.

#### 2. Paragraph 11

- (a) After 'Transport Administration Act 1988'; insert '(NSW)'.
- (b) Omit the second occurrence of 'TFNSW'; substitute 'Rail Corporation'.

#### 3. Paragraph 44

Omit '18'; substitute '24'.

#### 4. Subject references

Omit the references.

#### 5. Legislative references

Insert:

Transport Administration Act 1988 (NSW)

This Addendum applies on and from 6 August 2014.

#### **Commissioner of Taxation**

Class Ruling

## CR 2014/63Error! Reference source not found.

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ATO references

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ATOlaw topic: Income tax ~~ Assessable income ~~ Employment

related ~~ Employment termination payments - early

retirement scheme

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