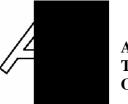
CR 2001/11W - Income tax: Approved Early Retirement Scheme (Department of Human Services, Service Development Branch)

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UThis document has changed over time. This is a consolidated version of the ruling which was published on *30 June 2001*



Australian Taxation Office

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Class Ruling

CR 2001/11

Class Ruling

Income tax: Approved Early Retirement Scheme (Department of Human Services, Service Development Branch)

Preamble

The number, subject heading, and the What this Class Ruling is about (including Tax law(s), Class of persons and Qualifications sections), Date of effect, Withdrawal, Arrangement and Ruling parts of this document are a 'public ruling' in terms of Part IVAAA of the Taxation Administration Act 1953. CR 2001/1 explains Class Rulings and Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a public ruling and how it is binding on the Commissioner.

Withdrawal

1. This Class Ruling is withdrawn and ceases to have effect after 29 June 2001. The Ruling continues to apply, in respect of the tax law(s) ruled upon, to all persons within the specified class who enter into the specified arrangement during the term of the Ruling. Thus, the Ruling continues to apply to those persons, even following its withdrawal, for arrangements entered into prior to withdrawal of the Ruling. This is subject to there being no change in the arrangement or the persons' involvement in the arrangement.

Commissioner of Taxation 26 April 2001

Previous draft: Not previously released in draft form

Related Rulings: CR 2001/1; TR 92/1; TR 92/20; TR 97/16; TR 94/12; TR 94/12E

Subject references:

- approved early retirement scheme payments
- eligible termination payments

 eligible termination payments components

Legislative references:

- ITAA 1936 27A(1)
- ITAA 1936 27E
- ITAA 1936 27E(1)(a)(i)
- ITAA 1936 27E(1)(a)(ii)
- ITAA 1936 27E(1)(a)(iii)
- ITAA 1936 27E(1)(a)(iv)
- ITAA 1936 27E(1)(a)(v)
- ITAA 1936 27E(1)(a)
- ITAA 1936 27E(1)(b)



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- ITAA 1936 27E(1)(b)(i)
- ITAA 1936 27E(1)(b)(vi)
 ITAA 1936 27E(1)(c)
- ITAA 1936 27E(1)(b)(ii)ITAA 1936 27E(1)(b)(iii)
- ITAA 1936 27E(4)
- ITAA 193
- ITAA 1936 27E(1)(b)(iv)
 ITAA 1936 27E(1)(b)(v)
- ITAA 1936 27E(5)

ATO references: NO T2001/6519 BO FOI number: I 1024751 ISSN: 1445 2014