

CR 2002/3A - Addendum - Income tax: Approved Early Retirement Scheme - SunWater

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Addendum

Income tax: Approved Early Retirement Scheme – SunWater

This Addendum amends Class Ruling CR 2002/3 as follows:

Omit paragraph 9 and substitute with:

9. This Ruling is withdrawn and ceases to have effect after 21 June 2002. The Ruling continues to apply, in respect of the tax law(s) relied 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 in the person's involvement in the arrangement.

Omit paragraph 10 and substitute with:

10. The arrangement that is the subject of the Ruling is described below. This description is based on the following documents. These documents, or relevant parts of them, as the case may be, form part of and are to be read with this description. The relevant documents or parts of documents incorporated into this description of the arrangement are:

- correspondence from SunWater dated 28 November 2001;
- record of telephone conversation with a representative of SunWater dated 14 January 2002;
- correspondence from SunWater dated 14 January 2002;
- the SunWater Corporate Plan 2001-2006; and
- correspondence from a representative of SunWater dated 15 May 2002.

Note: certain information from the applicant has been provided on a commercial-in-confidence basis and will not be disclosed or released under the Freedom of Information Legislation.

CR 2002/3

Omit paragraph 38 and substitute with:

38. The scheme will be in operation from 14 January 2002 to 21 June 2002, which is within the period recommended in TR 94/12.

Commissioner of Taxation

29 May 2002

ATO references:

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