



# ***CR 2002/60W - Income tax: compensation payments to Holocaust survivors and their relatives - the Stichting Maror-gelden Overheid Foundation***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 September 2004*



# Notice of Withdrawal

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## Class Ruling

### Income tax: compensation payments to Holocaust survivors and their relatives – the Stichting Maror-gelden Overheid Foundation

Class Ruling CR 2002/60 is withdrawn with effect from today.

1. CR 2002/60 deals with the tax consequences for persons receiving compensation payments from the Stichting Maror-gelden Overheid Foundation. The Ruling reflects the tax law in existence at that time and states that the Second World War payment considered in the Ruling may give rise to CGT consequences.
2. *Taxation Laws Amendment Act (No. 1) 2004* amends the *Income Tax Assessment Act 1936* and the *Income Tax Assessment Act 1997* to extend the income tax and CGT exemptions applying to certain Second World War payments, to payments relating to persecution suffered or property lost during the Second World War, made to Australian residents after 30 June 2001.
3. As a result of these amendments, CR 2002/60 is no longer current and is therefore withdrawn.

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**Commissioner of Taxation**

1 September 2004

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ATO references

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