


CR 2003/42A - Addendum - Income tax: Approved Early Retirement Scheme - South Australian Water Corporation (Succession Based Reform)

 This cover sheet is provided for information only. It does not form part of *CR 2003/42A - Addendum - Income tax: Approved Early Retirement Scheme - South Australian Water Corporation (Succession Based Reform)*

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



Addendum

Class Ruling

Income tax: Approved Early Retirement Scheme –South Australian Water Corporation (Succession Based Reform)

This Addendum amends Class Ruling CR 2003/42, to reflect changes to the class of persons.

CR 2003/42 is amended as follows:

Omit paragraph 4 and substitute with:

4. The class of persons to which this Ruling applies is all employees:

- within the Operations and Water Engineering Technologies (WET) business units of Water Services Division;
- engaged in operations, field and construction and maintenance activities; and
- aged between 55 and 64 years;

who receive a payment under the arrangement described below in paragraphs 12 to 23.

Omit paragraph 31 and substitute with:

31. The class of employees to which the scheme is proposed to be offered is all employees:

- within the Operations and Water Engineering Technologies (WET) business units of Water Services Division;
- engaged in operations, field and construction and maintenance activities; and
- aged between 55 and 64 years.

This Addendum applies on and from 1 July 2003.

Class Ruling

CR 2003/42

Page 2 of 2

FOI status: **may be released**

Commissioner of Taxation
20 August 2003

ATO references

NO: 2002/011971

ISSN: 1445-2014