CR 2003/44W - Income tax: Approved Early Retirement Scheme - Rail Infrastructure Corporation

Uncome tax: Approved Early Retirement Scheme - Rail Infrastructure Corporation

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



FOI status: **may be released**

CR 2003/44

Class Ruling

Class Ruling

Income tax: Approved Early Retirement Scheme – Rail Infrastructure Corporation

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 This Ruling is withdrawn and ceases to have effect after 30 June 2004. 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 in the persons' involvement in the arrangement.

Commissioner of Taxation 11 June 2003

Previous draft:	- ITAA 1936 27A(19)
Not previously issued in draft form	- ITAA 1936 27CB
. .	- ITAA 1936 27E
Related Rulings/Determinations:	- ITAA 1936 27E(1)(a)
CR 2001/1; TR 92/1; TR92/20;	- ITAA 1936 27E(1)(b)
TR 97/16; TR 94/12	- ITAA 1936 27E(1)(c)
	- ITAA 1936 27E(1)(a)(i)
Subject references:	- ITAA 1936 27E(1)(a)(ii)
- approved early retirement scheme	- ITAA 1936 27E(1)(a)(iii)
payments	- ITAA 1936 27E(1)(a)(iv)
- eligible termination payments	- ITAA 1936 27E(1)(a)(v)
- eligible termination payments	- ITAA 1936 27E(1)(b)(i)
components	- ITAA 1936 27E(1)(b)(ii)
1	- ITAA 1936 27E(1)(b)(iii)
Legislative references:	- ITAA 1936 27E(1)(b)(iv)
- TAA 1953 Pt IVAAA	- ITAA 1936 27E(1)(b)(v)
- ITAA 1936 27A(1)	- ITAA 1936 27E(1)(b)(vi)



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- ITAA 1936 27E(4) - ITAA 1936 27E(5) - Copyright Act 1968

ATO References

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