



# ***CR 2004/107W - Income tax: eligible termination payment: State Rail Authority of NSW and Rail Infrastructure Corporation - transfer of employment***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 January 2006*



## Class Ruling

### Income tax: eligible termination payment: State Rail Authority of NSW and Rail Infrastructure Corporation – transfer of employment

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#### *Preamble*

*The number, subject heading, **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

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1. This Ruling is withdrawn and ceases to have effect after 31 December 2005. 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.

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#### **Commissioner of Taxation**

29 September 2004

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#### *Previous draft:*

Not previously issued as a draft

#### *Related Rulings/Determinations:*

CR 2001/1; CR 2002/1; TR 92/1;  
TR 92/20; TR 97/16; TR 2003/13

#### *Subject references:*

- eligible termination payments  
- employment termination

#### *Legislative references:*

- ITAA 1936 26AC  
- ITAA 1936 26AD  
- ITAA 1936 27A(1)

- ITAA 1936 27B

- ITAA 1936 27C

- ITAA 1936 27H

- Transport Administration Act 1988  
(NSW)

#### *Case References :*

- Le Grand v. Federal  
Commissioner of Taxation [2002]  
124 FCR 53; 2002 ATC 4907; 51  
ATR 139

- McIntosh v. Federal  
Commissioner of Taxation (1979)  
45 FLR 279; 79 ATC 4325; 10 ATR  
13

# CR 2004/107

- Reseck v. Federal Commissioner of Taxation (1975) 133 CLR 45; 75 ATC 4213; 5 ATR 538

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## ATO references

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