



CR 2004/31W - Income tax: Approved Early Retirement Scheme - St Bede's College, Victoria

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

Class Ruling

Income tax: Approved Early Retirement Scheme – St Bede’s College, Victoria

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 This Ruling is withdrawn and ceases to have effect after 31 July 2004.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 material change in the arrangement or in the class of persons involved in the arrangement.

Commissioner of Taxation

31 March 2004

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

CR 2001/1; TR 92/1; TR 92/20;
TR 97/16; TR 94/12

Subject references:

- approved early retirement scheme
payments
- eligible termination payments
- eligible termination payments
components

Legislative references:

- ITAA 1936 27A(1)
- ITAA 1936 27A(19)
- ITAA 1936 27CB
- ITAA 1936 27E
- ITAA 1936 27E(1)(a)
- ITAA 1936 27E(1)(a)(i)
- ITAA 1936 27E(1)(a)(ii)
- ITAA 1936 27E(1)(a)(iii)
- ITAA 1936 27E(1)(a)(iv)
- ITAA 1936 27E(1)(a)(v)
- ITAA 1936 27E(1)(b)
- ITAA 1936 27E(1)(b)(i)
- ITAA 1936 27E(1)(b)(ii)
- ITAA 1936 27E(1)(b)(iii)
- ITAA 1936 27E(1)(b)(iv)
- ITAA 1936 27E(1)(b)(v)

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|---------------------------|----------------------|
| - ITAA 1936 27E(1)(b)(vi) | - TAA 1953 Pt IVAAA |
| - ITAA 1936 27E(1)(c) | - Copyright Act 1968 |
| - ITAA 1936 27E(4) | |
| - ITAA 1936 27E(5) | |
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ATO references

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