



CR 2004/49W - Income tax: National Entitlement Security Trust payments to members - character of payments made to members

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



Class Ruling

Income tax: National Entitlement Security Trust payments to members – character of payments made to members

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 IVA 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 This ruling is withdrawn and ceases to have effect after 30 June 2006. However, the Ruling continues to apply after its withdrawal in respect of the tax laws ruled upon, to all persons within the specified class who entered into the specific arrangement during the term of the Ruling, subject to there being no change in the arrangement or in the person's involvement in the arrangement.

Commissioner of Taxation

26 May 2004

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

CR 2001/1; TR 92/1; TR 97/16

Previous Rulings/Determinations:

TD 93/17

Subject references:

- death benefits
- eligible termination payment
- lump sum payments for unused annual leave
- lump sum payments for unused long service leave
- unused sick leave

Legislative references:

- TAA 1953 Pt IVA
- TAA 1953 10-5(1) of Sch 1
- TAA 1953 12-35 of Sch 1
- ITAA 1936 26AC
- ITAA 1936 26AD
- ITAA 1936 26AD(2)
- ITAA 1936 26AD(3)
- ITAA 1936 26AD(3A)
- ITAA 1936 26AD(4)
- ITAA 1936 26AD(5)
- ITAA 1936 27A(1)
- ITAA 1936 27AAA
- ITAA 1936 27F
- ITAA 1936 101A(2)
- ITAA 1936 159S
- ITAA 1936 159SA(1)
- Copyright Act 1968

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FOI status: **may be released**

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ATO references

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