



CR 2005/27W - Income tax: eligible termination payment: the Western Australian Egg Marketing Board - Transfer of employment

 This cover sheet is provided for information only. It does not form part of *CR 2005/27W - Income tax: eligible termination payment: the Western Australian Egg Marketing Board - Transfer of employment*

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



Class Ruling

Income tax: eligible termination payment: the Western Australian Egg Marketing Board – transfer of employment

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

1. This Ruling is withdrawn and ceases to have effect after 31 January 2006. 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

27 April 2005

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 Pt III Div 1AB
- ITAA 1936 26AC
- ITAA 1936 26AD
- ITAA 1936 27A(1)
- ITAA 1936 27B

- ITAA 1936 27C

- ITAA 1936 27H

- ITAA 1936 121DA

- Copyright Act 1968

- Marketing of Eggs Act 1945

- Taxation Laws Amendment Act
(No. 2) 1989

Case references:

- Le Grand v. FC of T (2002) 195
ALR 194; (2002) 2002 ATC
4907; (2002) 51 ATR 139; (2002)
124 FCR 53; [2002] FCA 1258
- McIntosh v. FC of T 79 ATC
4325, (1979) 25 ALR 557, (1979)
45 FLR 279, 10 ATR 13
- Reseck v. FC of T 75 ATC 4213,
(1975) 133 CLR 45, (1975) 49

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FOI status: **may be released**

ALJR 370, (1975) 6 ALR 642, 5
ATR 538

ATO references

NO: 2005/5667

ISSN: 1445-2014