



# ***CR 2005/80W - Income tax: Approved Early Retirement Scheme: Effem Foods Pty Ltd***

 This cover sheet is provided for information only. It does not form part of *CR 2005/80W - Income tax: Approved Early Retirement Scheme: Effem Foods Pty Ltd*

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



## Class Ruling

### Income tax: Approved Early Retirement Scheme: Effem Foods Pty Ltd

---

#### *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 This Ruling is withdrawn and ceases to have effect after 31 March 2006.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

5 October 2005

---

#### *Previous draft:*

Not previously issued as a draft

#### *Related Rulings/Determinations:*

CR 2001/1; TR 92/1; TR 92/20;  
TR 94/12; TR 97/16; TD 2005/21

#### *Subject references:*

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

#### *Legislative references:*

- TAA 1953 Pt IVAAA  
- ITAA 1936 27A

- 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)  
- ITAA 1936 27E(1)(c)  
- ITAA 1936 27E(4)

# CR 2005/80

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

## ATO references

NO: 2005/14252  
ISSN: 1445-2014  
ATOlaw topic: Income Tax ~~ Assessable income ~~ eligible termination payments