



CR 2005/92W - Income tax: Approved Early Retirement Scheme - City West Water Limited

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



Class Ruling

Income tax: Approved Early Retirement Scheme – City West Water Limited

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 This Ruling is withdrawn and ceases to have effect after 31 October 2006.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

2 November 2005

<i>Previous draft:</i>	- ITAA 1936 27A
Not previously issued as a draft	- ITAA 1936 27A(1)
	- ITAA 1936 27A(19)
	- ITAA 1936 27CB
<i>Related Rulings/Determinations:</i>	- ITAA 1936 27E
CR 2001/1; TR 92/1; TR 92/20;	- ITAA 1936 27E(1)(a)
TR 94/12; TR 97/16; TD 2005/21	- ITAA 1936 27E(1)(a)(i)
	- ITAA 1936 27E(1)(a)(ii)
	- ITAA 1936 27E(1)(a)(iii)
<i>Subject references:</i>	- ITAA 1936 27E(1)(a)(iv)
- approved early retirement scheme payments	- ITAA 1936 27E(1)(a)(v)
- eligible termination payments	- ITAA 1936 27E(1)(b)
- eligible termination payments components	- ITAA 1936 27E(1)(b)(i)
	- ITAA 1936 27E(1)(b)(ii)
	- ITAA 1936 27E(1)(b)(iii)
	- ITAA 1936 27E(1)(b)(iv)
<i>Legislative references:</i>	- ITAA 1936 27E(1)(b)(v)
- TAA 1953 Pt IVAAA	- ITAA 1936 27E(1)(b)(vi)

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- ITAA 1936 27E(1)(c)

- Copyright Act 1968

- ITAA 1936 27E(4)

- ITAA 1936 27E(5)

ATO references

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ATO law topic: Income Tax ~~ Assessable income ~~ eligible termination payments