



***CR 2006/111W - Income tax: eligible termination payment: Rail Corporation NSW, Rail Infrastructure Corporation and State Rail Authority of NSW - transfer of employment***

 This cover sheet is provided for information only. It does not form part of *CR 2006/111W - Income tax: eligible termination payment: Rail Corporation NSW, Rail Infrastructure Corporation and State Rail Authority of NSW - transfer of employment*

 This document has changed over time. This is a consolidated version of the ruling which was published on *11 July 2007*



## Notice of Withdrawal

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### Class Ruling

Income tax: eligible termination payment:  
Rail Corporation NSW, Rail Infrastructure  
Corporation and State Rail Authority of  
NSW – transfer of employment

Class Ruling CR 2006/111 is withdrawn with effect from today.

1. Class Ruling CR 2006/111 found that payments made to former employees of Rail Corporation New South Wales, Rail Infrastructure Corporation and State Rail Authority who obtained a position with Fujitsu Australia in connection with the outsourcing of Information Communications Technology Operations and Delivery were eligible termination payments.

2. CR 2006/111 is withdrawn because of changes occurring to legislation which affect the classification and taxation of these payments after 30 June 2007.

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**Commissioner of Taxation**

11 July 2007

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#### ATO references

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