


# ***CR 2006/46PW - Notice of Partial Withdrawal - Income tax: deductibility of employer contributions to the South Australian Building Industry Redundancy Scheme Trust***

 This cover sheet is provided for information only. It does not form part of *CR 2006/46PW - Notice of Partial Withdrawal - Income tax: deductibility of employer contributions to the South Australian Building Industry Redundancy Scheme Trust*

 View the [consolidated version](#) for this notice.



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# Notice of Partial Withdrawal

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## Class Ruling

### Income tax: deductibility of employer contributions to the South Australian Building Industry Redundancy Scheme Trust

Paragraphs 31, 32 and 49 to 75 only of Class Ruling CR 2006/46 are withdrawn with effect from today.

The paragraphs are withdrawn because of changes occurring to legislation which affect the taxation of eligible termination payments and bona fide redundancy payments after 30 June 2007.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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ATOlaw topic: Income Tax ~~ Assessable income ~~ recoupments  
Income Tax ~~ Assessable income ~~ eligible termination payments  
Deductions ~~ other employment related expenses