

CR 2006/50PW - Notice of Partial Withdrawal - Income tax: deductibility of employer contributions to the Mechanical and Electrical Redundancy Trust

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Notice of Partial Withdrawal

Class Ruling

Income tax: deductibility of employer contributions to the Mechanical and Electrical Redundancy Trust

Paragraphs 30, 31 and 48 to 79 only of Class Ruling CR 2006/50 are withdrawn with effect from today.

The paragraphs are withdrawn because of changes occurring to legislation which affect the taxation of eligible termination payments and bona fide redundancy payments after 30 June 2007.

Commissioner of Taxation

11 July 2007

ATO references

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ATOlaw topic: Income Tax ~~ Assessable income ~~ eligible termination payments

Income Tax ~~ Assessable income ~~ recoupments

Income Tax ~~ Deductions ~~ other employment related expenses