CR 2011/1ER - Erratum - Income tax: early retirement scheme - Queensland Government Department of Education and Training

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Erratum Class Ruling

Income tax: early retirement scheme – Queensland Government Department of Education and Training

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects a reference at paragraph 5.

CR 2011/1 is corrected as follows:

1. Paragraph 5

Omit the paragraph; substitute:

5. The class of entities defined in this Ruling may rely on its contents provided the scheme actually carried out is carried out in accordance with the scheme described in paragraph 9 to 34 of this Ruling.

This Erratum applies on and from 12 January 2011.

Commissioner of Taxation

7 December 2011

ATO references:

NO: 1-3KLUIZL ISSN: 1445-2014

ATOlaw topic: Income Tax ~~ Assessable income ~~ employment

termination payments - early retirement scheme.