



CR 2012/46W - Income tax: early retirement scheme - South Australia Department for Education and Child Development

 This cover sheet is provided for information only. It does not form part of *CR 2012/46W - Income tax: early retirement scheme - South Australia Department for Education and Child Development*

 This document has changed over time. This is a consolidated version of the ruling which was published on *10 July 2013*



Notice of Withdrawal

Class Ruling

Income tax: early retirement scheme – South Australia Department for Education and Child Development

Class Ruling CR 2012/46 is withdrawn with effect from today.

1. Class Ruling CR 2012/46 set out the Commissioner's opinion on the taxation consequences for employees of South Australia Department for Education and Child Development who received a payment under the scheme described in the Ruling.
2. The scheme described in CR 2012/46 will not be implemented.
3. The arrangements dealt with in CR 2012/46 are now covered by CR 2013/51 which has issued today.

Commissioner of Taxation

10 July 2013

ATO references

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