


# ***CR 2012/79A1 - Addendum - Income tax: Victoria Police Voluntary Departure Program 2012-13 Early Retirement Scheme***

 This cover sheet is provided for information only. It does not form part of *CR 2012/79A1 - Addendum - Income tax: Victoria Police Voluntary Departure Program 2012-13 Early Retirement Scheme*

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



## Addendum

---

### Class Ruling

#### Income tax: Victoria Police Voluntary Departure Program 2012-13 Early Retirement Scheme

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2012/79 to reflect a variation to extend the time period for eligible employees within a specified group to express an interest in the early retirement scheme and the time period for when an offer will be made.

#### **CR 2012/79 is amended as follows:**

##### **1. Paragraph 6**

Omit the paragraph; substitute:

6. You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).

##### **2. Paragraph 30**

Insert after paragraph 30:

30A. Following approval of a second round under the Scheme, all eligible employees in Victoria Police will have 14 calendar days from the date that the second round of the Scheme is open to express an interest in applying for a VDP.

30B. Offers in the second round will be made progressively to eligible employees within 14 calendar days following the closure of the expression of interest process.

30C. Employees expressing an interest in the second round of offers will be given five business days from the date of the offer to make a decision to accept or reject the offer.

30D. Following acceptance of the offer to retire under the scheme in the second round, employees will be required to cease employment on the date specified in their offer.

# CR 2012/79

---

Page 2 of 2

---

This Addendum applies on and from 5 September 2012.

---

**Commissioner of Taxation**

19 June 2013

---

ATO references

NO: 1-4OASRZC

ISSN: 1445-2014

ATOlaw topic: Income tax ~~ assessable income ~~ employment  
termination