


# ***CR 2013/27A1 - Addendum - Income tax: treatment of transfer payments to employees of Delta Electricity following the sale of certain business Divisions to a private sector entity***

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## Addendum

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### Class Ruling

#### Income tax: treatment of transfer payments to employees of Delta Electricity following the sale of certain business Divisions to a private sector entity

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2013/27 to clarify employment conditions and to remove an incorrect reference.

#### **CR 2013/27 is amended as follows:**

##### **1. Paragraph 17**

Omit the paragraph; substitute:

17. The 'transfer payment' reflects compensation for certain public sector employment conditions that will be lost following cessation of employment with Delta (notwithstanding that same or similar employment conditions may be obtained with the new employer) such as:

- no forced redundancies and voluntary redundancy provisions of public sector management policies;
- access to redeployment provisions, including salary maintenance ( a period up to 12 months on full salary if an employee's position is made redundant) and professional career transition support with external providers;
- paid maternity leave provision;
- broader range of paid leave and leave without pay provisions;
- mandatory flexible working hours arrangements;
- access to provisions regarding the management of conduct and performance; and
- access to provisions regarding the advertising, eligibility, selection and appointment to positions.

## 2. References

In the References section, Omit:

*Other references:*

- Sydney Ferries Salaried and Senior Officers Agreement 2011

This Addendum applies on and from 1 May 2013.

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**Commissioner of Taxation**

5 June 2013

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ATO references

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