

CR 2013/52A1 - Addendum - Income tax: NRMA Motoring Services Early Retirement Incentive Scheme

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Addendum

Class Ruling

Income tax: NRMA Motoring Services Early Retirement Incentive Scheme

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2013/52.

CR 2013/52 is amended as follows:

1. Paragraph 28

Omit the paragraph; substitute:

28. All eligible employees under the Scheme will receive a payment as follows:

- (a) a cash payment of \$40,000 for permanent full-time employees and permanent part-time employees will receive the cash payment on a pro-rata basis; and
- (b) 8 weeks in lieu of notice calculated at the individual's actual base wages.

This Addendum applies from 10 July 2013.

Commissioner of Taxation

7 August 2013

ATO references

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ATOlaw topic: Income Tax ~~ Assessable income ~~ employment
termination payments – early retirement scheme