


CR 2013/96A1 - Addendum - Income tax: Ausgrid's Network Line of Business Mix and Match Program

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Addendum

Class Ruling

Income tax: Ausgrid's Network Line of Business Mix and Match Program

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2013/96 to reflect a two month extension to the period to which the ruling applies.

CR 2013/96 is amended as follows:

1. Paragraph 7

Omit the paragraph; substitute:

7. This Ruling applies from 4 December 2013 to 19 February 2016. The Ruling continues to apply after 19 February 2016 to all entities within the specified class who entered into the specified scheme during the term of the Ruling. However, this Ruling will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Ruling (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

2. Paragraph 8

Omit the paragraph; substitute:

8. A previous ruling issued to Ausgrid under Class Ruling CR 2013/50 *Income tax: Ausgrid – Early Retirement Scheme*.

3. Paragraph 17

Omit the last dot point; substitute:

- employees who were appointed to permanent positions through the Mix and Match program referred to in CR 2013/50.

4. Paragraphs 30 and 31

Omit the paragraphs; substitute:

30. All employees who accept the offer to retire under the Scheme will terminate employment and receive the payment within 12 months of the offer being made. However, the actual date of termination will be negotiated with each individual employee based on Ausgrid's operational requirements but no later than 19 February 2016.

31. It is proposed the Scheme will be implemented from 5 December 2013 to 19 February 2016.

5. Paragraphs 52 and 53

Omit the paragraphs; substitute:

52. The Scheme is proposed to operate from 5 December 2013 to 19 February 2016. The approval to be provided by the class ruling will have been granted prior to implementation therefore, for the purposes of paragraph 83-180(3)(c), this condition is satisfied.

53. The Scheme will be in operation for approximately 26 months. This is considered appropriate due to the circumstances of the re-organisation and the employees that will be given the option of early retirement under the Scheme.

6. Subject references

Omit the references.

7. Legislative references

Omit:

- Copyright Act 1968

This Addendum applies on and from 4 December 2013.

ATO references

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