CR 2014/79A1 - Addendum - Income tax: treatment of transfer payments to employees of Delta Electricity following the sale of the Delta Coast business to a private sector entity

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Page status: legally binding

Addendum

Class Ruling

Income tax: treatment of transfer payments to employees of Delta Electricity following the sale of the Delta Coast business 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 2014/79 to extend the duration of the Scheme to 31 March 2016.

CR 2014/79 is amended as follows:

1. Paragraph 7

Omit both occurrences of '30 June 2015'; substitute '31 March 2016'.

This Addendum applies on and from 1 October 2014.

Commissioner of Taxation

29 July 2015

ATO references

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ATOlaw topic: Income tax ~~ Assessable income ~~ Employment

related ~~ Employment termination payments

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