


# ***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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# Addendum

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## 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.

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#### **Commissioner of Taxation**

29 July 2015

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#### ATO references

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