CR 2015/74A1 - Addendum - Income tax: the 'Powerlink Voluntary Early Retirement Scheme 2015-2017'

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• View the consolidated version for this notice.

Page 1 of 1

Addendum

Class Ruling

Income tax: the 'Powerlink Voluntary Early Retirement Scheme 2015-2017'

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2015/74 to change the payment made to employees under an Alternative Working Arrangement (Contract).

CR 2015/74 is amended as follows:

1. Paragraph 20

Omit the third bullet point; substitute:

 employees will receive 5 weeks' notice or payment in lieu of notice.

This Addendum applies on and from 23 September 2015.

Commissioner of Taxation

2 December 2015

ATO references

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

related ~~ Employment termination payment - early

retirement scheme

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