


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

 This cover sheet is provided for information only. It does not form part of *CR 2015/74A1 - Addendum - Income tax: the 'Powerlink Voluntary Early Retirement Scheme 2015-2017'*

 View the [consolidated version](#) for this notice.



---

## 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

NO: 1-7GVD8D7  
ISSN: 2205-5517  
ATOlaw topic: Income tax -- Assessable income -- Employment related -- Employment termination payment – early retirement scheme

---

#### © AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).