


CR 2017/68A1 - Addendum - Income tax: 'Colanda Department of Health and Human Services Early Retirement Scheme 2017'

 This cover sheet is provided for information only. It does not form part of *CR 2017/68A1 - Addendum - Income tax: 'Colanda Department of Health and Human Services Early Retirement Scheme 2017'*

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



Addendum

Class Ruling

Income tax: 'Colanda Department of Health and Human Services Early Retirement Scheme 2017'

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2017/68 to reflect an extension to the period to which the ruling applies.

CR 2017/68 is amended as follows:

1. Paragraph 6

Omit the paragraph; substitute:

6. This Ruling applies from 4 October 2017 to 29 April 2020. The Ruling continues to apply after 29 April 2020 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 *Public Rulings*).

2. Paragraph 18

Omit the last bullet point; substitute:

- all eligible employees who accept the offer to retire under the Scheme will terminate their employment and receive payment no later than 29 April 2020.

3. Paragraph 37

In the first sentence omit '30 June 2019', substitute '29 April 2020'.

This Addendum applies on and from 1 July 2019.

ATO references

NO: 1-G4QWLSY
ISSN: 2205-5517
ATOlaw topic: Income tax ~~ Assessable income ~~ Employment
related ~~ Employment termination payments - early
retirement scheme
BSL: SPR

**© 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).