



# ***CR 2025/16A1 - Addendum - The Trustee for Protect Severance Scheme No 2 - workers in receipt of severance payments***

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# Addendum

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## Class Ruling

### The Trustee for Protect Severance Scheme No 2 – workers in receipt of severance payments

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling 2025/16 to update the criteria for payments assessable as employment termination payments.

CR 2025/16 is amended as follows:

**1. Paragraph 7**

Omit the wording of dot point 5; substitute:

- payments of both Prescribed Amount components and Additional Amount components, made to DTA Workers of pension age, where the termination is by reason of genuine redundancy.

This Addendum applies from 1 January 2025 to 30 June 2030.

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**Commissioner of Taxation**

23 July 2025

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ATO references

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