TR 96/13W - Income tax: eligible termination payments (ETP): payments in consequence of the termination of any employment: meaning of the words 'in consequence of'

This cover sheet is provided for information only. It does not form part of *TR 96/13W - Income tax: eligible termination payments (ETP): payments in consequence of the termination of any employment: meaning of the words 'in consequence of'*

This document has changed over time. This is a consolidated version of the ruling which was published on *18 December 2002*

Generated on: 30 November 2026, 01:59:49 AM

Notice of Withdrawal

Taxation Ruling:
Income tax: eligible termination payments (ETP): payments in consequence of the termination of any employment: meaning of the words 'in consequence of'.

Taxation Ruling TR 96/13 is withdrawn with effect from today.

The views in TR 96/13 conflict with the views set out in the draft ruling TR 2002/D12 that issued today on the meaning of the phrase ‘in consequence of’ in the context of the expression ‘in consequence of the termination of any employment’ as used in Subdivisions A and AA of Division 2 of Part III of the *Income Tax Assessment Act 1936*.

Commissioner of Taxation
18 December 2002

ATO References
NO: 2002/011971
ISSN: 1039-0731