



# ***CR 2004/142W - Income tax: Eligible Termination Payment - The NSW Department of Commerce sale of cmSolutions and Q Stores - Transfer of Employment Agreements 2004***

 This cover sheet is provided for information only. It does not form part of *CR 2004/142W - Income tax: Eligible Termination Payment - The NSW Department of Commerce sale of cmSolutions and Q Stores - Transfer of Employment Agreements 2004*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2005*



## Class Ruling

### Income tax: Eligible Termination Payment – The NSW Department of Commerce sale of cmSolutions and Q Stores – Transfer of Employment Agreements 2004

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#### *Preamble*

*The number, subject heading, **What this Class Ruling is about** (including **Tax law(s)**, **Class of persons** and **Qualifications** sections), **Date of effect**, **Withdrawal**, **Arrangement** and **Ruling** parts of this document are a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**. CR 2001/1 explains Class Rulings and Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a 'public ruling' and how it is binding on the Commissioner.*

## Withdrawal

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1. The Ruling is withdrawn and ceases to have effect after 30 June 2005. The Ruling continues to apply, in respect of the tax law(s) ruled upon, to all persons within the specified class who enter into the specified arrangement during the term of the Ruling. Thus, the Ruling continues to apply to those persons, even following its withdrawal, for arrangements entered into prior to withdrawal of the Ruling. This is subject to there being no change in the arrangement or in the persons' involvement in the arrangement.

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#### **Commissioner of Taxation** 8 December 2004

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##### *Previous draft:*

Not previously issued as a draft

##### *Related Rulings/Determinations:*

CR 2001/1; CR 2002/1; TR 92/1;  
TR 92/20; TR 97/16; TR 2003/13,  
TD 93/140; IT 2152

##### *Subject references:*

- eligible termination payments  
- employment termination

##### *Legislative references:*

- ITAA 1936 26AC  
- ITAA 1936 26AD

- ITAA 1936 Pt III Div 2 Subdiv AA  
- ITAA 1936 27A(1)  
- ITAA 1936 27B  
- ITAA 1936 27C  
- ITAA 1936 27H  
- ITAA 1936 121DA  
- ITAA 1936 140M(1)  
- Copyright Act 1968  
- Public Sector Employment and  
Management Act 2002  
- TAA 1953 Pt IVAAA  
- Taxation Laws Amendment Act  
(No. 2) 1989 1

##### *Case references:*

- Case K76 78 ATC 703

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- Case Q118 83 ATC 610  
- Le Grand v. Commissioner of  
Taxation (2002) 195 ALR 194;  
(2002) 124 FCR 53; 2002 ATC  
4907; (2002) 51 ATR 139; [2002]  
FCA 1258  
- McIntosh v. Commissioner of  
Taxation (Cth) (1979) 45 FLR 279;  
79 ATC 4325; 10 ATR 13; (1979)  
25 ALR 557; 10 ATR 13

- Paklan Pty Ltd and others v.  
Commissioner of Taxation (Cth)  
(1983) 14 ATR 457; 83 ATC 4456;  
(1983) 67 FLR 238  
- Reseck v. Federal Commissioner  
of Taxation (1975) 133 CLR 45; 75  
ATC 4213; 5 ATR 538; (1975) 49  
ALJR 370; (1975) 6 ALR 642

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## ATO references

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