



CR 2005/113W - Income tax: redundancy payments - Newmont Yandal Operations Pty Ltd - Employees of Wiluna Gold Mine

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2004*



Class Ruling

Income tax: redundancy payments – Newmont Yandal Operations Pty Ltd – Employees of Wiluna Gold Mine

Preamble

The number, subject heading, **What this Class Ruling is about** (including **Tax law(s)**, **Class of persons** and **Qualifications** sections), **Date of effect**, **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

1. This Ruling is withdrawn and ceases to have effect after 30 June 2004.

Commissioner of Taxation
14 December 2005

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

CR 2001/1; TR 92/1; TR 92/20;
TR 94/12; TR 97/16; TD 2003/21

Subject references:

- eligible termination payments
- employment termination
- bona fide redundancy payments
- unused annual leave rebates
- unused long service leave rebates

Legislative references:

- ITAA 1936 26AC
- ITAA 1936 26AC(2)
- ITAA 1936 26AD
- ITAA 1936 26AD(2)
- ITAA 1936 27A
- ITAA 1936 27A(1)

- ITAA 1936 27A(1)(a)(iv)
- ITAA 1936 27A(19)
- ITAA 1936 27F
- ITAA 1936 27F(1)(a)
- ITAA 1936 27F(1)(aa)
- ITAA 1936 27F(1)(b)
- ITAA 1936 27F(1)(c)
- ITAA 1936 27F(1)(d)
- ITAA 1936 159S
- ITAA 1936 159SA
- Copyright Act 1968

Case References:

- Short v. FW Hercus Pty Ltd (1993) 40 FCR 511; (1993) 46 IR 128; (1993) 35 AILR 151
- R v. The Industrial Commission of South Australia; ex parte Adelaide Milk Supply Co-operative Ltd & Ors (1977) 44 SAIR 1202; (1977) 16 SASR 6

CR 2005/113

ATO references

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ATOlaw topic: Income Tax ~~ Assessable income ~~ eligible termination payments