

CR 2010/27A2 - Addendum - Income tax: employment termination payment: Monadelphous Engineering Associates Pty Ltd

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Addendum

Class Ruling

Income tax: employment termination payment: Monadelphous Engineering Associates Pty Ltd

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2010/27 to extend the date of effect.

CR 2010/27 is amended as follows:

1. Paragraph 7

Omit the paragraph; substitute:

7. This Ruling applies from 1 July 2009 to 30 June 2013. The Ruling continues to apply after 30 June 2013 to all entities within the specified class who entered into the specified scheme during the term of the Ruling. However, the ruling will not apply to taxpayers to the extent that it conflicts with the terms of settlement of a dispute agreed to before the date of the issue of the Ruling (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

This Addendum applies on and from 1 July 2009.

Commissioner of Taxation

15 August 2012

ATO references

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