Notice of Withdrawal

Draft Taxation Ruling TR 94/D13: Income tax: exemption of income from scholarships, is withdrawn.

The draft Ruling is about subparagraph 23(z)(i) of the *Income Tax Assessment Act 1936*, and, in particular, the test relating to the 'rendering of services' in relation to scholarships. Subparagraph 23(z)(i) has been amended to change the conditions which render a scholarship taxable.

Other topics dealt with by the draft Ruling are explained by existing case law.

The draft Ruling is no longer necessary.

Commissioner of Taxation

22 October 1997

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