



CR 2001/8W - Income tax: Swinburne University Bachelor of Information Technology Scholarship

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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: Swinburne University Bachelor of Information Technology Scholarship

Preamble

*The number, subject heading, and the **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

1. This Class Ruling is withdrawn and ceases to have effect after 30 June 2004. This 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, who entered into the specified arrangement prior to withdrawal of the Ruling. This is subject to there being no material difference in the arrangement or in the persons' involvement in the arrangement.

Commissioner of Taxation

18 April 2001

Previous draft:

Not previously released in draft form

Related Rulings:

TR 92/20

Subject references:

- scholarship

Legislative references:

- ITAA 1997 51-10
- ITAA 1997 51-35
- ITAA 1997 51-35(a)

- ITAA 1997 51-35(b)

- ITAA 1997 51-35(c)

- ITAA 1997 51-35(d)

- ITAA 1997 51-35(e)

- ITAA 1997 51-35(f)

- ITAA 1936 23(z)

- ITAA 1936 Subsection 6(1)

Case references:

- *FC of T v Ranson* (1989) 86 ALR 267; 89 ATC 4353; (1989) 20 ATR 488
- *AAT Case 4470*; *AAT Case V100* 88 ATC 650; (1988) 19 ATR 3642

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ATO references:

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