



CR 2002/66W - Income tax: Allowable deduction: tuition fees paid by certain Royal Melbourne Institute of Technology ('RMIT') students

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 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2001*

Class Ruling

Income Tax: Allowable deduction: tuition fees paid by certain Royal Melbourne Institute of Technology ('RMIT') students

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**, **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.*

Date of effect/Withdrawal

1. This Ruling applies for the year ended 30 June 2002.

Commissioner of Taxation

4 September 2002

Previous draft:

Not previously released in draft form

Related Rulings/Determinations:

CR 2001/1; TR 92/1; TR 97/7;
TR97/16

Legislative references:

- TAA 1953 Pt IVAAA
- ITAA 1997 8-1
- ITAA 1997 51(1)
- Copyright Act 1968

ATO References

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