

# ***CR 2004/36W - Income tax: Department of Education Services WA - Millennium Indigenous Teacher Scholarships***



This cover sheet is provided for information only. It does not form part of *CR 2004/36W - Income tax: Department of Education Services WA - Millennium Indigenous Teacher Scholarships*



This document has changed over time. This is a consolidated version of the ruling which was published on *25 May 2016*



# Notice of Withdrawal

---

## Class Ruling

### Income tax: Department of Education Services WA – Millennium Indigenous Teacher Scholarships

Class Ruling CR 2004/36 is withdrawn with effect from today as the scholarship described in the scheme is no longer provided.

1. CR 2004/36 is about the taxation treatment of payments made under the Millennium Indigenous Teacher Scholarship Program from the Department of Education Services WA to full-time students, under section 51-10 of the *Income Tax Assessment Act 1997*.
2. The 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, for arrangements entered into prior to withdrawal of the Ruling. This is subject to there being no change in the arrangement or in the persons' involvement in the arrangement.

---

#### Commissioner of Taxation

25 May 2016

---

#### ATO references

NO: 1-8510GTM  
ISSN: 2205-5517  
BSL: IND  
ATOlaw topic: Income tax ~~ Assessable income ~~ Other types of  
income ~~ Scholarships

---

#### © AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).