



CR 2006/3W - Income tax: Swinburne University - Industry-Based Learning Scholarship

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 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: Swinburne University – Industry-Based Learning Scholarship

Class Ruling CR 2006/3 is withdrawn with effect from today as the scholarship described in the scheme is no longer provided.

1. CR 2006/3 is about the taxation treatment of payments made under the Industry-Based Learning Scholarship with Swinburne University 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: 1-8518RB1
ISSN: 2205-5517
BSL: IND
ATOlaw topic: Income tax ~~ Assessable income ~~ Other types of income ~~ Scholarships.

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