



# ***CR 2014/7W - Income tax: payments assigned to representative public dentists (RPDs) under the Child Dental Benefits Schedule (CDBS)***

 This cover sheet is provided for information only. It does not form part of *CR 2014/7W - Income tax: payments assigned to representative public dentists (RPDs) under the Child Dental Benefits Schedule (CDBS)*

 This document has changed over time. This is a consolidated version of the ruling which was published on *23 November 2022*



---

# Notice of Withdrawal

---

## Class Ruling

### Income tax: payments assigned to representative public dentists (RPDs) under the Child Dental Benefits Schedule (CDBS)

Class Ruling CR 2014/7 is withdrawn with effect from 24 November 2022.

1. CR 2014/7 provides the Commissioner's opinion on the tax treatment of payments assigned to RPDs under the CDBS.
2. Changes to the statutory framework that established the CDBS have expanded the classes of person who can be an RPD. Following the changes, this Ruling no longer covers all RPDs who can be assigned dental benefits payments under the CDBS.
3. Up until its withdrawal, this Ruling continues to apply, in respect of the tax laws ruled upon, to all persons within the specified class.
4. The matters dealt with in CR 2014/7 are now covered by Class Ruling CR 2022/100 *Child Dental Benefits Schedule – payments assigned to representative public dentists*, which issued on 9 November 2022 and has effect from 1 July 2022.

---

**Commissioner of Taxation**  
23 November 2022

---

ATO references

NO: 1-VR6YUJQ  
ISSN: 2205-5517

---

© 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).