


CR 2015/76A1 - Addendum - Income tax: Sidney Myer Creative Fellowship grants

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Addendum

Class Ruling

Income tax: Sidney Myer Creative Fellowship grants

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2015/76 to update certain eligibility criteria.

CR 2015/76 is amended as follows:

1. Paragraph 12

- (a) Omit '\$160,000'; substitute 'at least \$200,000'.
- (b) Omit 'half'; substitute 'equal'.
- (c) Omit 'of \$40,000'.

2. Paragraph 13

Omit 'six'; substitute 'five'.

3. Paragraph 16

In subparagraph (b), omit ', but not more than 15 years old'.

4. Paragraph 27

Omit 'at the early to mid-point'; substitute 'past the early stage'.

This Addendum applies from 24 May 2023.

Commissioner of Taxation

24 May 2023

ATO references

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