



# ***CR 2001/68W - Income tax: SA Rural Education Scholarship***

 This cover sheet is provided for information only. It does not form part of *CR 2001/68W - Income tax: SA Rural Education Scholarship*

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



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# Notice of Withdrawal

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## Class Ruling

### Income tax: SA Rural Education Scholarship

Class Ruling CR 2001/68 is withdrawn with effect from today as the scholarship described in the scheme is no longer provided.

1. CR 2001/68 is about the taxation treatment of payments made under the SA Rural Scholarship 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.

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**Commissioner of Taxation**  
25 May 2016

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ATO references

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