



# ***CR 2002/66W - Income tax: Allowable deduction: tuition fees paid by certain Royal Melbourne Institute of Technology ('RMIT') students***

 This cover sheet is provided for information only. It does not form part of *CR 2002/66W - Income tax: Allowable deduction: tuition fees paid by certain Royal Melbourne Institute of Technology ('RMIT') students*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2001*



## **Class Ruling**

### **Income Tax: Allowable deduction: tuition fees paid by certain Royal Melbourne Institute of Technology ('RMIT') students**

---

#### ***Preamble***

*The number, subject heading, and the **What this Class Ruling is about** (including **Tax law(s)**, **Class of persons** and **Qualifications** sections), **Date of effect**, **Arrangement** and **Ruling** parts of this document are a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**. CR 2001/1 explains Class Rulings and Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a public ruling and how it is binding on the Commissioner.*

#### **Date of effect/Withdrawal**

---

1. This Ruling applies for the year ended 30 June 2002.

---

#### **Commissioner of Taxation**

4 September 2002

---

*Previous draft:*

Not previously released in draft form

*Related Rulings/Determinations:*

CR 2001/1; TR 92/1; TR 97/7;  
TR97/16

*Legislative references:*

- TAA 1953 Pt IVAAA
- ITAA 1997 8-1
- ITAA 1997 51(1)
- Copyright Act 1968

---

ATO References

NO: 2002/012398

ISSN: 1445 2014