



# ***CR 2003/7W - Income tax: Exempt Income - Commonwealth Aged Care Nursing Scholarships***

 This cover sheet is provided for information only. It does not form part of *CR 2003/7W - Income tax: Exempt Income - Commonwealth Aged Care Nursing Scholarships*

 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: Exempt Income – Commonwealth Aged Care Nursing Scholarships

Class Ruling CR2003/7 is withdrawn with effect from today as the scholarship described in the scheme is no longer provided.

1. CR 2003/7 is about the taxation treatment of payments made under the Commonwealth Aged Care Nursing Scholarship from the Commonwealth Department of Health and Ageing to undergraduate students, post graduate commission research students and post graduate continuing professional development 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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