



# ***CR 2004/140W - Income tax: Endeavour Australia-Europe Postgraduate Student Awards***

 This cover sheet is provided for information only. It does not form part of *CR 2004/140W - Income tax: Endeavour Australia-Europe Postgraduate Student Awards*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 January 2007*



## Class Ruling

### Income tax: Endeavour Australia-Europe Postgraduate Student Awards

---

#### **Preamble**

*The number, subject heading, **What this Class Ruling is about** (including **Tax law(s)**, **Class of persons** and **Qualifications** sections), **Date of effect**, **Withdrawal**, **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.*

## Withdrawal

---

1. This Class Ruling is withdrawn and ceases to have effect after 31 December 2006. The Ruling continues to apply, in respect of the tax law ruled upon, to all persons within the specified arrangement during the term of the Ruling.

---

#### **Commissioner of Taxation** 8 December 2004

---

##### *Previous draft:*

Not previously issued as a draft

##### *Related Rulings/Determinations:*

CR 2001/1; CR 2005/60; TR 92/1;  
TR 92/20; TR 93/39; TR 97/16;  
IT 2581

##### *Subject references:*

- exempt income
- fellowships
- post graduate research
- scholarships

##### *Legislative references:*

- ITAA 1936 23(z)
- ITAA 1997 6-5
- ITAA 1997 6-5(1)
- ITAA 1997 6-20
- ITAA 1997 6-20(1)
- ITAA 1997 Div 51
- ITAA 1997 51-1
- ITAA 1997 51-10

- ITAA 1997 51-35
- ITAA 1997 51-35(a)
- ITAA 1997 51-35(b)
- ITAA 1997 51-35(c)
- ITAA 1997 51-35(d)
- ITAA 1997 51-35(e)
- ITAA 1997 51-35(f)
- Copyright Act 1968
- TAA 1953 Pt IVAAA

##### *Case references:*

- *Chesterman v. Federal Commissioner of Taxation* (1923) 32 CLR 362
- *FC of T v. Hall* (1975) 6 ALR 457; 75 ATC 4156; (1975) 5 ATR 450
- *FC of T v. Ranson* (1989) 86 ALR 267; (1989) 89 ATC 4353; (1989) 20 ATR 488
- *FC of T v. Ranson* (1989) 25 FCR 57; 89 ATC 5322; (1989) 20 ATR 1652
- *Re Leitch, deceased* [1965] VR 204

# CR 2004/140

*Other references:*

- The Macquarie Dictionary, 2nd  
Revised Edition

---

ATO references

NO: 2004/16575

ISSN: 1445-2014