

CR 2004/140A - Addendum - Income tax: Endeavour Australia - Europe Postgraduate Student Awards

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Addendum

Class Ruling

Income tax: Endeavour Australia – Europe Postgraduate Student Awards

This Addendum amends Class Ruling CR 2004/140 to address a change to the withdrawal date.

CR 2004/140 is amended as follows:

1. Paragraph 3

Insert after Paragraph 3:

3A. The class of person does not include post graduate students from Europe who receive an Endeavour Europe Award from the Department of Education, Science and Training. Class Ruling CR 2005/60 applies to those Award holders.

2. Paragraph 10

Delete the paragraph and replace with:

10. This Class Ruling is withdrawn and ceases to have effect after 31 December 2006.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.

This Addendum applies on and from 29 June 2005.

Commissioner of Taxation

29 June 2005

ATO references

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ATOlaw topic: Income Tax ~~ Exempt income ~~ scholarships