

CR 2004/94W - Income tax: La Trobe University - Student Industry Based Learning Scholarship



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



Notice of Withdrawal

Class Ruling

Income tax: La Trobe University – Student Industry Based Learning Scholarship

Class Ruling CR 2004/94 is withdrawn with effect from today as the scholarship described in the scheme is no longer provided.

1. CR 2004/94 is about the taxation treatment of payments made under the La Trobe University Student Industry Based Learning Scholarship to full-time students at the School of Business and Technology at the Bendigo Campus of La Trobe University, 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.

Commissioner of Taxation

25 May 2016

ATO references

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