

CR 2006/27W - Income tax: La Trobe University - Victorian Public Health Training Scheme Scholarships



This cover sheet is provided for information only. It does not form part of *CR 2006/27W - Income tax: La Trobe University - Victorian Public Health Training Scheme Scholarships*



This document has changed over time. This is a consolidated version of the ruling which was published on *4 March 2009*



Notice of Withdrawal

Class Ruling

Income tax: La Trobe University – Victorian Public Health Training Scheme Scholarships

Class Ruling CR 2006/27 is withdrawn with effect from today.

1. Class Ruling CR 2006/27 was originally published by the Commissioner on 19 April 2006 setting out the Tax Office's view on whether scholarship payments to students by La Trobe University under the Victorian Public Health Training Scheme are exempt from income tax under item 2.1A in the table in section 51-10 of the *Income Tax Assessment Act 1997* (ITAA 1997).

2. CR 2006/27 is withdrawn because of changes made to the Victorian Public Health Training Scheme scholarship. Scholarship payments to students are now made by the Department of Human Services Victoria. CR 2009/13 sets out the Tax Offices view on whether these scholarship payments are exempt from income tax under item 2.1A in the table in section 51-10 of the ITAA 1997.

Commissioner of Taxation

4 March 2009

ATO references

| | |
|---------------|--|
| NO: | 2006/20258 |
| ISSN: | 1445-2014 |
| ATOlaw topic: | Income Tax ~~ Exempt income ~~ scholarships Income Tax ~~ Exempt income ~~ allowances and benefits |