

# ***CR 2006/83W - Income tax: Department of Ageing, Disability and Home Care (NSW) Attendant Care Program Direct Payment Pilot project***



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This document has changed over time. This is a consolidated version of the ruling which was published on *25 March 2009*



# Notice of Withdrawal

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## Class Ruling

### Income tax: Department of Ageing, Disability and Home Care (NSW) Attendant Care Program Direct Payment Pilot project

Class Ruling CR 2006/83 is withdrawn with effect from today.

1. CR 2006/83 sets out the Commissioner's view on the tax treatment of payments received by recipients of disability care services funded by the Department of Ageing, Disability and Home Care (NSW) (the Department) who entered into an agreement to receive payments for the purpose of purchasing their attendant care services under the Attendant Care Program Direct Payment Pilot Project (pilot project).
2. The pilot project ran from November 2006 to 30 June 2008. The Department has approved the continuation of the direct funding model on an ongoing basis therefore CR 2006/83 is being replaced by CR 2009/17.

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**Commissioner of Taxation**  
25 March 2009

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#### ATO references

NO: 2006/20258  
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ATOlaw topic: Income Tax ~~ Assessable income ~~ recoupments  
Income Tax ~~ Assessable income ~~ reimbursements  
Income Tax ~~ Assessable income ~~ government  
payments  
Income Tax ~~ Exempt income ~~ government payments  
Income Tax ~~ Tax offsets, credits and benefits ~~  
medical expenses tax offset ~~ calculation  
Income Tax ~~ Deductions ~~ miscellaneous expenses