## *CR 2010/37A1 - Addendum - Income tax: University of Melbourne Master of Veterinary Science (Clinical) and Advanced Clinical Practicum scholarship*

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Australian Government

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# Addendum

## Class Ruling

Income tax: University of Melbourne Master of Veterinary Science (Clinical) and Advanced Clinical Practicum scholarship

This Addendum is a public ruling for the purposes of the *Taxation* Administration Act 1953. It amends Class Ruling CR 2010/37 to reflect a change in the name of one of the courses and the institution at which that part of the course is undertaken.

### CR 2010/37 is amended as follows:

#### 1. Title

Omit 'Advanced Clinical Practicum'; substitute 'Master of Veterinary Studies'.

#### 2. Paragraph 3

Omit the first sentence and substitute:

The class of entities to which this Ruling applies comprises full time students at the University of Melbourne (the University) who:

- are simultaneously enrolled in a Master of Veterinary Science (Clinical) Degree and a Master of Veterinary Studies Degree (formerly known as the Advanced Clinical Practicum) where the Master of Veterinary Studies Degree is undertaken at the University Veterinary Hospital and
- receive a Master of Veterinary Science (Clinical) • Degree Scholarship (the Scholarship) from the University.

#### 3. Paragraph 9

Omit in the fifth dot point 'with an Advanced Clinical Practicum'; substitute: 'and the Master of Veterinary Studies'.

#### 4. Paragraph 10

Omit 'the Advanced Clinical Practicum'; substitute: 'Master of Veterinary Studies degree'.



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#### 5. Paragraph 19

Add the following sentence at the end of the paragraph: 'The annual stipend may increase in line with the CPI.'.

#### Paragraph 21 6.

Omit 'with the Advanced Clinical Practicum'; substitute: 'and Master of Veterinary Studies Degree'.

This Addendum applies on and from 1 January 2013.

**Commissioner of Taxation** 15 May 2013

ATO references

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