


# ***CR 2015/76A1 - Addendum - Income tax: Sidney Myer Creative Fellowship grants***

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# Addendum

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## Class Ruling

### Income tax: Sidney Myer Creative Fellowship grants

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2015/76 to update certain eligibility criteria.

CR 2015/76 is amended as follows:

**1. Paragraph 12**

- (a) Omit '\$160,000'; substitute 'at least \$200,000'.
- (b) Omit 'half'; substitute 'equal'.
- (c) Omit 'of \$40,000'.

**2. Paragraph 13**

Omit 'six'; substitute 'five'.

**3. Paragraph 16**

In subparagraph (b), omit ', but not more than 15 years old'.

**4. Paragraph 27**

Omit 'at the early to mid-point'; substitute 'past the early stage'.

This Addendum applies from 24 May 2023.

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**Commissioner of Taxation**

24 May 2023

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ATO references

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