IT 2114 - Separate net income : the family allowance component of teas payments

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TAXATION RULING NO. IT 2114

SEPARATE NET INCOME : THE FAMILY ALLOWANCE COMPONENT OF TEAS PAYMENTS

F.O.I. EMBARGO: May be released

REF H.O. REF: J345/48 P1 DATE OF EFFECT: Immediate

B.O. REF: DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1127180	SOLE PARENT REBATE	159J(6)
	SEPARATE NET INCOME	159K

PREAMBLE The question has arisen in this office recently whether the family allowance component of payments made under the Tertiary Education Assistance Scheme should be taken into account as "separate net income" of a dependant for the purposes of the sole parent rebate.

RULING 2. In Case Q111 83 ATC 570; Case 39 27 CTBR (NS) 261 Taxation Board of Review No. 2 concluded that the amount should not be regarded as separate net income. The conclusion of the Board should be applied generally.

COMMISSIONER OF TAXATION
12 November 1984

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