# *IT 2114W - Withdrawal - Income tax: separate net income: the family allowance component of TEAS payments*

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# Notice of Withdrawal

## Taxation Ruling

## Income tax: separate net income: the family allowance component of TEAS payments

Taxation Ruling IT 2114 is withdrawn with effect from today.

1. Taxation Ruling IT 2114 relates to the separate net income aspects of payments made under TEAS (Tertiary Education Assistance Scheme). AUSTUDY replaced TEAS from 1 January 1987. IT 2458 comprehensively deals with the separate net income aspects of AUSTUDY payments.

2. IT 2114 was the subject of a Notice of Archival on 9 September 1993.

3. IT 2114 is now being withdrawn in accordance with paragraph 5 of Addendum No. 3 to Taxation Ruling IT 1 Taxation Ruling System: explanation and status, which states:

> We will withdraw progressively all Rulings in the IT series for which we have issued Notices of Archival.

**Commissioner of Taxation**
7 June 2006

ATO references

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