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

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FOI status: may be released Page 1 of 1

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Taxation Ruling IT 2114 is withdrawn with effect from today.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 IT 2114 is now being withdrawn in accordance with paragraph 5 of Addendum No. 3 to Taxation Ruling IT 1 Taxation Ruling System: explanation and status, which states: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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ATOlaw topic: Income Tax ~~ Tax offsets, credits and benefits ~~ other

rebates, credits, benefits and offsets no longer available