


***IT 2177W - Notice of Withdrawal - Income tax:  
educational allowances paid by employers (or  
associated entities) in respect of the children of  
employees***

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# Notice of Withdrawal

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## Taxation Ruling IT 2177

### **Income tax: educational allowances paid by employers (or associated entities) in respect of the children of employees**

Taxation Ruling IT 2177 is withdrawn with effect from today.

1. The ruling was issued on 23 July 1985 prior to the introduction of fringe benefits tax and addresses the application of paragraph 23(e) of the *Income Tax Assessment Act 1936*, which has been repealed.
2. It is considered that the analysis contained in the ruling is no longer appropriate due to changes in the law since the ruling was issued.

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**Commissioner of Taxation**  
16 November 2011

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#### ATO references

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ATOlaw topic: Income Tax ~~ Assessable income ~~allowances and benefits  
Fringe Benefits Tax ~~Expense payment fringe benefits