


IT 2114H - Notice of Archival - Income tax: separate net income: the family allowance component of TEAS payments

 This cover sheet is provided for information only. It does not form part of *IT 2114H - Notice of Archival - Income tax: separate net income: the family allowance component of TEAS payments*

TAXATION RULING IT 2114

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2114 is no longer current and has been archived.

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

COMMISSIONER OF TAXATION

9 September 1993

ISSN 0813-3662

ATO Ref: NAT J345/48 Pt.1