



Notice of Withdrawal

Taxation Ruling

Income tax: sole parent rebate

Taxation Ruling IT 2337 is withdrawn with effect from today.

1. IT 2337 deals with the circumstances in which the sole parent rebate is allowable and considers what is involved in the concept of sole care.
2. IT 2337 deals with former section 159K of the *Income Tax Assessment Act 1936*, which was repealed by the *Tax and Superannuation Laws Amendment (2015 Measures No 1) Act 2015* for the 2014-15 income year and later years.
3. IT 2337 has no ongoing relevance, and is therefore withdrawn without replacement.

Commissioner of Taxation

5 April 2017

ATO references

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