

IT 2453W - Notice of Withdrawal - Income tax: spouse rebate

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Notice of Withdrawal

Taxation Ruling

INCOME TAX: SPOUSE REBATE

Taxation Ruling IT 2453 is withdrawn with effect from today.

1. IT 2453 relates to the spouse rebate in former section 159J of the *Income Tax Assessment Act 1936*.
2. Section 159J has been replaced with the new dependant invalid and carer tax offset in Subdivision 61-A of the *Income Tax Assessment Act 1997*.
3. IT 2453 has no ongoing relevance and is therefore withdrawn without replacement.

Commissioner of Taxation
5 April 2017

ATO references

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