


IT 253W - Sole parent rebate in circumstances of mental or physical incapacity or imprisonment

 This cover sheet is provided for information only. It does not form part of *IT 253W - Sole parent rebate in circumstances of mental or physical incapacity or imprisonment*



Notice of Withdrawal

Taxation Ruling IT 253

Sole parent rebate in circumstances of mental or physical incapacity or imprisonment

Taxation Ruling IT 253 is withdrawn with effect from 28 May 2026.

1. Taxation Ruling IT 253 considered, where a parent has a spouse, whether mental or physical incapacity or imprisonment of the partner should be accepted as special circumstances for the the purpose of granting the sole parent rebate under former section 159K of the *Income Tax Assessment Act 1936* (ITAA 1936).
2. Taxation Ruling IT 253 is being withdrawn because former section 159K of the ITAA 1936 was repealed by the *Tax and Superannuation Laws Amendment (2015 Measures No 1) Act 2015* with effect from the 2014–15 income year. Entitlement to the sole parent rebate first ended in the 2000–01 income year, but it was notionally retained for the purposes of calculating a component of the zone tax offset, the overseas forces tax offset and for determining entitlement to the Medicare levy family income threshold. From the 2014–15 income year, former section 159K of the ITAA 1936 was rewritten within Subdivision 961-B of the *Income Tax Assessment Act 1997*, and this sets out the conditions which, if met, create an entitlement to the dependant (sole parent of a non-student child under 21 years old or student) notional tax offset.
3. There will be no impact following withdrawal of Taxation Ruling IT 253 of the ITAA 1936 as entitlement to a sole parent rebate no longer exists.

Commissioner of Taxation
27 May 2026

ATO references

NO: 1-18WZGEAJ
ISSN: 2205-6211

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).