

***TD 94/46W - Income tax: when calculating separate net income for the purposes of the spouse rebate under section 159J of the Income Tax Assessment Act 1936, (a) can the cost of work related child care or travel be taken into account? (b) do the substantiation rules apply?***

! This cover sheet is provided for information only. It does not form part of *TD 94/46W - Income tax: when calculating separate net income for the purposes of the spouse rebate under section 159J of the Income Tax Assessment Act 1936, (a) can the cost of work related child care or travel be taken into account? (b) do the substantiation rules apply?*

! This Determination has been replaced by TD 98/5

! This document has changed over time. This is a consolidated version of the ruling which was published on *8 April 1998*

## Notice of Withdrawal

**Income tax: when calculating separate net income for the purposes of the spouse rebate under section 159J of the *Income Tax Assessment Act 1936*, (a) can the cost of work related child care or travel be taken into account? (b) do the substantiation rules apply?**

*The Tax Law Improvement Project is restructuring, renumbering and rewriting the income tax law in plain language. The Parliament is amending the income tax law progressively to reflect these aims. As new laws come into effect, Taxation Rulings (including Taxation Determinations) about old laws are being brought into line with them.*

Taxation Determination TD 94/46 is withdrawn.

It is replaced by Taxation Determination TD 98/5 which issued today.

**Commissioner of Taxation**

8 April 1998

---

ATO Ref: NAT 97/6223-0

ISSN 1038 - 8982