



***TD 98/5W - Income tax: when calculating separate net income for the purposes of claiming spouse rebate (a) can the cost of work related child care or travel be taken into account; and (b) do the substantiation rules apply?***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *5 April 2017*



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## Notice of Withdrawal

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### Taxation Determination

Income tax: when calculating separate net income for the purposes of claiming spouse rebate (a) can the cost of work related child care or travel be taken into account; and (b) do the substantiation rules apply?

Taxation Determination TD 98/5 is withdrawn with effect from today.

1. TD 98/5 deals with the calculation of the dependent spouse rebate, specifically with reference to claiming and the substantiation of work related childcare and travel expenses.
2. The rebate was abolished from 1 July 2014.
3. TD 98/5 has no ongoing relevance, and is therefore withdrawn without replacement.

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**Commissioner of Taxation**  
5 April 2017

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ATO references

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