


***TD 92/D34W - Withdrawal - When calculating separate net income for the purposes of the spouse rebate under section 159J of the Income Tax Assessment Act 1936, can the cost of childcare or travel to and from work be taken into account?***

 This cover sheet is provided for information only. It does not form part of *TD 92/D34W - Withdrawal - When calculating separate net income for the purposes of the spouse rebate under section 159J of the Income Tax Assessment Act 1936, can the cost of childcare or travel to and from work be taken into account?*

## Notice of Withdrawal

**When calculating separate net income for the purposes of the spouse rebate under section 159J of the *Income Tax Assessment Act 1936*, can the cost of childcare or travel to and from work be taken into account?**

Draft Taxation Determination TD 92/D34 was withdrawn in November 1993.

This Notice formalises that withdrawal.

**Commissioner of Taxation**

8 November 1995

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