# IT 2391W - Notice of Withdrawal - Income tax : calculation of separate net income of dependants

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## Notice of Withdrawal

### **Taxation Ruling**

## INCOME TAX: CALCULATION OF SEPARATE NET INCOME OF DEPENDANTS

Taxation Ruling IT 2391 is withdrawn with effect from today.

- 1. IT 2391 relates to the calculation of separate net income of dependants for the purpose of former section 159J of the *Income Tax Assessment Act 1936*.
- 2. Section 159J has now been replaced with Subdivision 61-A of the *Income Tax* Assessment Act 1997. The concept of 'separate net income' does not exist under the new rules and has been replaced with the concept of 'adjusted taxable income for offsets'.
- 3. IT 2391 has no ongoing relevance and is therefore withdrawn without replacement.

#### **Commissioner of Taxation**

5 April 2017

ATO references

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