# *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Taxation Ruling IT 2391 is withdrawn with effect from today.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 IT 2391 has no ongoing relevance and is therefore withdrawn without replacement.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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