



TD 93/173 - Income tax: can participants in the Community Development Employment Program (CDEP) who forgo unemployment benefits still claim the beneficiary rebate?

 This cover sheet is provided for information only. It does not form part of *TD 93/173 - Income tax: can participants in the Community Development Employment Program (CDEP) who forgo unemployment benefits still claim the beneficiary rebate?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *2 September 1993*

This Determination, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the *Taxation Administration Act 1953*, is a public ruling for the purposes of that Part. Taxation Ruling TR 92/1 explains when a Determination is a public ruling and how it is binding on the Commissioner. Unless otherwise stated, this Determination applies to years commencing both before and after its date of issue. However, this Determination does not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of the Determination (see paragraphs 21 and 22 of Taxation Ruling TR 92/20).

Taxation Determination

Income tax: can participants in the Community Development Employment Program (CDEP) who forgo unemployment benefits still claim the beneficiary rebate?

1. No. Money is allocated to community councils who in turn employ participants in their program. Participants who volunteer for these programs forgo their entitlement to unemployment benefits in exchange for wages.
2. As the moneys paid to participants of the program are wages, the payments do not come within the definition of 'rebatable benefit' as defined in subsection 160AAA(1) of the *Income Tax Assessment Act 1936*.
3. Only recipients of a 'rebatable benefit' as defined are entitled to a beneficiary rebate ascertained in accordance with the *Income Tax Regulations*.

Commissioner of Taxation
2/9/93

FOI INDEX DETAIL: Reference No. I 1216038

Previously issued as Draft TD 93/D166

Related Determinations:

Related Rulings:

Subject Ref: rebates; beneficiary rebate

Legislative Ref: ITAA 160AAA(1); ITAA 160AAA(4); ITR Reg 152

Case Ref:

ATO Ref: NEW TD40

ISSN 1038 - 8982