



***TD 93/173W - 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 93/173W - 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 August 2000

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## Notice of Withdrawal

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

Taxation Determination TD 93/173 is withdrawn with effect from today 2 August 2000.

This withdrawal is required as the definition of “rebatable benefit” in subsection 160AAA(1) of the *Income Tax Assessment Act 1936* was amended (by Act No 94 of 1999) with effect from the 1 July 1998. The result of the amendment is that wages paid to a participant in a project under the Community Development Employment Projects program, from the wages component of a grant made under the program, are included as part of the “rebatable benefit”.

**Commissioner of Taxation**  
2 August 2000

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ATO References:  
NO T2000/4313  
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