TD 92/D182W - Withdrawal - Is an expense incurred by an employer in providing 'child care services' for the benefit of employees allowable as a deduction to the employer under the Income Tax Assessment Act 1936 (ITAA)?

This cover sheet is provided for information only. It does not form part of TD 92/D182W - Withdrawal - Is an expense incurred by an employer in providing 'child care services' for the benefit of employees allowable as a deduction to the employer under the Income Tax Assessment Act 1936 (ITAA)?

## Taxation Determination TD 92/D182

FOI Status: may be released

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## **Notice of Withdrawal**

Is an expense incurred by an employer in providing 'child care services' for the benefit of employees allowable as a deduction to the employer under the *Income Tax Assessment Act 1936* (ITAA)?

Draft Taxation Determination TD 92/D182 is withdrawn with effect from today.

This topic is not suitable for a Taxation Determination and is answered by other means, including a booklet titled 'Tax Concessions for Employer Sponsored Child Care' prepared in conjunction with the Department of Health, Housing and Community Services (as it then was) which is currently being revised.

## **Commissioner of Taxation**

29 November 1995

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