


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)?*

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Draft Taxation Determination TD 92/D182 is withdrawn with effect from today.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