


TD 93/D166 - Income tax: can participants in the Community Development Employment Program (CDEP) who forego unemployment benefits still claim the Beneficiary Rebate?

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This document has been finalised by TD 93/173.

Draft Taxation Determinations (TDs) represent the preliminary, though considered, views of the ATO. Draft TDs may not be relied on; only final TDs are authoritative statements of the ATO.

Draft Taxation Determination

Income tax: can participants in the Community Development Employment Program (CDEP) who forego unemployment benefits still claim the Beneficiary Rebate?

1. No. Money is allocated to community councils who in turn employ participants of their program. Participants who volunteer for these programs forego 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
24/6/93

FOI INDEX DETAIL: Reference No.

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

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