



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

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 This document has changed over time. This is a consolidated version of the ruling which was published on *2 August 2000*



Notice of Withdrawal

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Taxation Determination TD 93/173 is withdrawn with effect from today 2 August 2000.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

ATO References:
NO T2000/4313
BO

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