


***TGD 93/D9 - Training guarantee: can expenditure incurred on training non-residents be eligible training expenditure for the purposes of the training guarantee?***

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

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## Draft Training Guarantee Determination

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### **Training guarantee: can expenditure incurred on training non-residents be eligible training expenditure for the purposes of the training guarantee?**

1. Yes. Expenditure incurred on training non-residents can be eligible training expenditure for the purposes of the training guarantee, provided that the expenditure is directly attributable solely or principally to an eligible training program.
2. TGD 93/13 discusses when a program involving the training of non-residents will be an eligible training program.

#### *Example*

*An accounting firm sends 30 of its accountants to an eligible training program on recent changes to accounting procedures. It also sends a visiting accountant from the firm's office in Japan. The cost of the program is \$200 per person. The firm can claim \$6,200 as eligible training expenditure, being the total cost of sending the 31 accountants.*

**Commissioner of Taxation**  
2/12/93

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FOI INDEX DETAIL: Reference No.

Related Determinations:

Related Rulings: TGR 93/3

Subject Ref: Eligible training program; non-residents; training guarantee

Legislative Ref:

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