


TGD 94/D1 - Training guarantee: can expenditure incurred by an employer on a self-paced learning program qualify as 'eligible training expenditure'?

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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.

Draft Training Guarantee Determination

Training guarantee: can expenditure incurred by an employer on a self-paced learning program qualify as 'eligible training expenditure'?

1. Yes. Expenditure incurred by an employer on a self-paced learning program can be eligible training expenditure.
2. Eligible training expenditure includes all expenditure incurred by the employer that is directly attributable solely or principally to eligible training programs. Therefore, the self-paced learning program must still meet the requirements of an eligible training program set out in section 27 of the *Training Guarantee (Administration) Act 1990* ('the TGAA') for the expenditure to qualify.

Example 1:

Jane Dunn is employed by a rural accounting firm. During her annual performance and personal development appraisal it is agreed that she should undertake a train-the-trainer course. A structured training program is drawn up and the firm purchases a self paced train-the-trainer learning package. Jane completes the course during working hours.

The expenditure incurred by the firm for Jane to complete this training is eligible training expenditure. This includes, for example, the time involved in structuring the training, the purchase cost of the package, the cost of other materials used, and the normal salary for number of hours of Jane's work time taken to complete the course.

Example 2:

John Smith is an accountant. In order to be able to provide his clients with up-to-date advice, John spends one hour each week reading a weekly tax publication. This is part of his 'business as usual' and is not eligible training under the TGAA. John cannot claim any costs relating to this as eligible training expenditure.

FOI INDEX DETAIL: Reference No.

Related Determinations:

Related Rulings:

Subject Ref: eligible training expenditure, self paced learning programs, correspondence course

Legislative Ref: TGAA 27

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