


***TGD 94/D5W - Training guarantee: can an employer claim the salary or wages it pays to a student or teacher on a period of: \* work experience; \* closely supervised practice; or \* generally supervised practice under section 27A of the Training Guarantee (Administration) Act 1990 as eligible training expenditure?***

 This cover sheet is provided for information only. It does not form part of *TGD 94/D5W - Training guarantee: can an employer claim the salary or wages it pays to a student or teacher on a period of: \* work experience; \* closely supervised practice; or \* generally supervised practice under section 27A of the Training Guarantee (Administration) Act 1990 as eligible training expenditure?*

## Notice of Withdrawal

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- work experience;
- closely supervised practice; or
- generally supervised practice

**under section 27A of the *Training Guarantee (Administration) Act 1990* as eligible training expenditure?**

Draft Training Guarantee Determination TGD 94/D5 is withdrawn.

The draft determination is about the Commonwealth's discontinued training guarantee legislation. That legislation was repealed with effect from 1 July 1996.

**Commissioner of Taxation**

17 September 1997

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