

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

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Draft Training Guarantee Determination TGD 94/D5 is withdrawn.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 That legislation was repealed with effect from 1 July 1996.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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