


***TGD 93/2W - Notice of Withdrawal - Training  
guarantee: can expenditure incurred by an employer  
on training himself/herself (ie: a business proprietor,  
a partner, a trustee or director) count for the  
purposes of meeting the minimum training guarantee  
requirement?***

 This cover sheet is provided for information only. It does not form part of *TGD 93/2W - Notice of Withdrawal - Training guarantee: can expenditure incurred by an employer on training himself/herself (ie: a business proprietor, a partner, a trustee or director) count for the purposes of meeting the minimum training guarantee requirement?*

## Notice of Withdrawal

**Training guarantee: can expenditure incurred by an employer on training himself/herself (ie: a business proprietor, a partner, a trustee or director) count for the purposes of meeting the minimum training guarantee requirement?**

Training Guarantee Determination TGD 93/2 is withdrawn.

The 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 That legislation was repealed with effect from 1 July 1996.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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