


TGD 93/3W - Notice of Withdrawal - Training guarantee: when a company acquires a subsidiary during the year and elects to include that subsidiary as part of the company group, is the subsidiary's total payroll for the year included in the calculation of the group's annual national payroll?

 This cover sheet is provided for information only. It does not form part of *TGD 93/3W - Notice of Withdrawal - Training guarantee: when a company acquires a subsidiary during the year and elects to include that subsidiary as part of the company group, is the subsidiary's total payroll for the year included in the calculation of the group's annual national payroll?*

Notice of Withdrawal

Training guarantee: when a company acquires a subsidiary during the year and elects to include that subsidiary as part of the company group, is the subsidiary's total payroll for the year included in the calculation of the group's annual national payroll?

Training Guarantee Determination TGD 93/3 is withdrawn.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 That legislation was repealed with effect from 1 July 1996.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

[ATO Ref:](#) NAT 97/7725-3

ISSN 1038 - 6092