


***TGD 93/4W - Notice of Withdrawal - Training guarantee: if employees on different rates of pay participate in an eligible training program, can an employer use an average wage rate to calculate salary or wage expenditure irrespective of which particular employees are involved in the program?***

 This cover sheet is provided for information only. It does not form part of *TGD 93/4W - Notice of Withdrawal - Training guarantee: if employees on different rates of pay participate in an eligible training program, can an employer use an average wage rate to calculate salary or wage expenditure irrespective of which particular employees are involved in the program?*

## Notice of Withdrawal

**Training guarantee: if employees on different rates of pay participate in an eligible training program, can an employer use an average wage rate to calculate salary or wage expenditure irrespective of which particular employees are involved in the program?**

Training Guarantee Determination TGD 93/4 is withdrawn.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 That legislation was repealed with effect from 1 July 1996.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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[ATO Ref:](#) NAT 97/7725-3

ISSN 1038 - 6092