


***TGD 93/5W - Notice of Withdrawal - Training guarantee: if employer incurs eligible training expenditure in excess of their minimum training requirement in a particular year, can it be offset against the following year's training obligation?***

 This cover sheet is provided for information only. It does not form part of *TGD 93/5W - Notice of Withdrawal - Training guarantee: if employer incurs eligible training expenditure in excess of their minimum training requirement in a particular year, can it be offset against the following year's training obligation?*

## Notice of Withdrawal

**Training guarantee: if an employer incurs eligible training expenditure in excess of their minimum training requirement in a particular year, can it be offset against the following year's training obligation?**

Training Guarantee Determination TGD 93/5 is withdrawn.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 That legislation was repealed with effect from 1 July 1996.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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