


***TGD 93/9W - Notice of Withdrawal - Training guarantee: when calculating annual national payroll can each business conducted by an employer be treated as being a seperate employer?***

 This cover sheet is provided for information only. It does not form part of *TGD 93/9W - Notice of Withdrawal - Training guarantee: when calculating annual national payroll can each business conducted by an employer be treated as being a seperate employer?*

## Notice of Withdrawal

**Training guarantee: when calculating annual national payroll can each business conducted by an employer be treated as being a separate employer?**

Training Guarantee Determination TGD 93/9 is withdrawn.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 That legislation was repealed with effect from 1 July 1996.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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