



TD 92/105W - Income tax: is eligible training expenditure as defined in the Training Guarantee (Administration) Act 1990 incurred by an employer who carries on business an allowable income tax deduction?

 This cover sheet is provided for information only. It does not form part of *TD 92/105W - Income tax: is eligible training expenditure as defined in the Training Guarantee (Administration) Act 1990 incurred by an employer who carries on business an allowable income tax deduction?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *25 January 2017*



Notice of Withdrawal

Taxation Determination

Income tax: is eligible training expenditure as defined in the *Training Guarantee (Administration) Act 1990* incurred by an employer who carries on business an allowable income tax deduction?

Taxation Determination TD 92/105 is withdrawn with effect from today.

1. TD 92/105 explained the circumstances in which a deduction was available to an employer who carried on business and incurred eligible training expenditure as defined in sections 25 and 26 of the *Training Guarantee (Administration) Act 1990* (TGAA).
2. TD 92/105 is withdrawn as the TGAA has been repealed with effect from 1 July 1996.

Commissioner of Taxation
25 January 2017

ATO references

NO: 1-9N72KXS
ISSN: 2205-6211

© AUSTRALIAN TAXATION OFFICE FOR THE
COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).