


TGD 94/D5 - Training guarantee: can an employer claim the salary or wages it pays to a student or teacher on a period of: work experience; closely supervised practice; or generally supervised practice under section 27A of the Training Guarantee (Administration) Act 1990 as eligible training expenditure?

 This cover sheet is provided for information only. It does not form part of *TGD 94/D5 - Training guarantee: can an employer claim the salary or wages it pays to a student or teacher on a period of: work experience; closely supervised practice; or generally supervised practice under section 27A of the Training Guarantee (Administration) Act 1990 as eligible training expenditure?*

This document has been Withdrawn.
There is a [Withdrawal notice](#) for this document.

Draft Training Guarantee Determinations (TGDs) represent the preliminary, though considered, views of the ATO. Draft TGDs may not be relied on; only final TGDs are authoritative statements of the ATO.

Draft Training Guarantee Determination

Training guarantee: can an employer claim the salary or wages it pays to a student or teacher on a period of:

- work experience;
- closely supervised practice; or
- generally supervised practice

under section 27A of the *Training Guarantee (Administration) Act 1990* as eligible training expenditure?

1. Yes. An employer can claim the salary or wages it pays to the student or teacher as eligible training expenditure.

2. To be an eligible training program the work experience, closely supervised practice or generally supervised practice must meet certain criteria specified in section 27A of the *Training Guarantee (Administration) Act 1990*. Provided these criteria are met, the payment of salary or wages to the student or teacher will be directly attributable to an eligible training program and therefore will be eligible expenditure.

Example

XYZ Pty Ltd decides to take on Sarah, an 18 year old, full time student from the local TAFE college for 5 weeks' work experience. It pays Sarah \$20 per day for the five weeks. The total \$500 will be eligible training expenditure for XYZ Pty Ltd.

Commissioner of Taxation

27/1/94

FOI INDEX DETAIL: Reference No.

Related Determinations: TGD 94/D2

Related Rulings:

Subject Ref: eligible training expenditure; work experience

Legislative Ref: TGAA 27A

Case Ref:

ATO Ref: ALB/TG/TGR9

ISSN 1038 - 6092