


TGD 94/D6W - Training guarantee: can an employer claim salary or wages as eligible training expenditure when employees undertake training outside normal business hours?

 This cover sheet is provided for information only. It does not form part of *TGD 94/D6W - Training guarantee: can an employer claim salary or wages as eligible training expenditure when employees undertake training outside normal business hours?*

Notice of Withdrawal

Training guarantee: can an employer claim salary or wages as eligible training expenditure when employees undertake training outside normal business hours?

Draft Training Guarantee Determination TGD 94/D6 is withdrawn.

The draft 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 That legislation was repealed with effect from 1 July 1996.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

[ATO Ref:](#) NAT 97/7725-3

ISSN 1038 - 6092