


***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Draft Training Guarantee Determination TGD 94/D6 is withdrawn.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 That legislation was repealed with effect from 1 July 1996.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

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