


TGD 93/1W - Notice of Withdrawal - Training guarantee: can an employer elect to use the 'minimum allowable apprentice or trainee amount' for some apprentices or trainees and net actual training costs for others when calculating net eligible training expenditure?

 This cover sheet is provided for information only. It does not form part of *TGD 93/1W - Notice of Withdrawal - Training guarantee: can an employer elect to use the 'minimum allowable apprentice or trainee amount' for some apprentices or trainees and net actual training costs for others when calculating net eligible training expenditure?*

Notice of Withdrawal

Training guarantee: can an employer elect to use the 'minimum allowable apprentice or trainee amount' for some apprentices or trainees and net actual training costs for others when calculating net eligible training expenditure?

Training Guarantee Determination TGD 93/1 is withdrawn.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 That legislation was repealed with effect from 1 July 1996.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

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

ISSN 1038 - 6092