


TGD 93/7 - Training guarantee: can an employer accept a training provider's advertising claim that its training program is 'Training Guarantee accredited' or 'Training Guarantee approved'?

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This document has been Withdrawn.

There is a [Withdrawal notice](#) for this document.

This Determination is not a 'public ruling' in terms of Part IVAAA of the Taxation Administration Act 1953. Training Guarantee Determinations do not have the force of law. Each decision made by the Australian Taxation Office is made on the merits of each individual case having regard to any relevant Determination or Ruling.

Training Guarantee Determination

Training guarantee: can an employer accept a training provider's advertising claim that its training program is 'Training Guarantee accredited' or 'Training Guarantee approved'?

1. No. The responsibility for assessing whether a training program is eligible rests with the employer. There is no provision in the training guarantee legislation for a training provider to obtain formal accreditation for a particular course. An eligible training program must satisfy the tests of being structured, aiming at imparting employment related skills and having no significant object other than training. A training provider will most often not be in a position to know whether the skills to be acquired will necessarily be employment related for the participants.

2. Providers or promoters can design their training programs to meet the requirement of a 'structured' training program, (as defined at section 27 of the legislation), and supply adequate evidence of this to employers before the program begins. It follows that they can then advertise that:

'This program has been designed to meet the requirements for a 'structured training program' as provided under the Training Guarantee(Administration) Act 1990. Supporting documentation is available to employers/enclosed/set out etc....'

Example:

Lew Sugarbread has developed a training program aimed at middle managers of medium to large organisations. His brochure points out that the course has been structured in accordance with Training Guarantee requirements.

Judy Hammersmith, training manager for Coopers Mining & Metals, selects Lew's program from a number tendered as the most suitable for her organisation's middle manager development program. Purchase is conditional on Lew providing details of the structured training program. Lew duly supplies a document setting out the skills to be acquired, the means of imparting the skills, and the expected outcomes of the training together with the name and qualifications of the person who designed the program. Using this information Judy decides that the training package is an eligible training program for her purposes.

Commissioner of Taxation

17/6/93

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Related Determinations: TGD 93/8

Related Rulings:

Subject Ref: training guarantee accredited or approved; trainer; seminar provider

Legislative Ref: TGAA 25, 27

Case Ref:

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