


TGD 93/8 - Training guarantee: can an employer rely on a training provider's advice that the cost of its service will be 'eligible training expenditure'?

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Training Guarantee Determination

Training guarantee: can an employer rely on a training provider's advice that the cost of its service will be 'eligible training expenditure'?

1. No. It is the employer, not the training provider, who is required to verify that the expenditure has been incurred on a training program or service which meets all the requirements of the *Training Guarantee (Administration) Act 1990* (the TGAA) .

2. Providers or promoters can design their training programs to meet the requirements of a 'structured' training program as defined at section 27 of the TGAA, and supply adequate evidence of this to employers before the program begins. It follows that the provider 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:

Lucy Buck, recently retrenched from QUERTY Software Inc, decides to market her skills as a Word for Windows trainer. She advertises her courses pointing out that they are structured in accordance with Training Guarantee requirements.

Jason Jolly, of JJ Secretarial Services, likes the look of the courses and requests details of structuring before committing his organisation to the training. Lucy provides him with an overview which specifies the skills to be acquired, the means of imparting the skills, the expected outcome and her qualifications and experience as the person who designed the program.

Jason, having satisfied himself that the program meets all the requirements of an eligible training program for his employees, purchases the training. JJ Secretarial Services would then classify the expenditure as eligible training expenditure.

Commissioner of Taxation

17/6/93

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Previously issued as Draft TGD 93/D2

Related Determinations: TGD 93/7

Related Rulings:

Subject Ref: eligible training expenditure; training or seminar provider

Legislative Ref: TGAA 25, 27

Case Ref:

ATO Ref: ALB/TG/TGR 4