

***TD 92/105W - Income tax: is eligible training expenditure as defined in the Training Guarantee (Administration) Act 1990 incurred by an employer who carries on business an allowable income tax deduction?***

⚠ This cover sheet is provided for information only. It does not form part of *TD 92/105W - Income tax: is eligible training expenditure as defined in the Training Guarantee (Administration) Act 1990 incurred by an employer who carries on business an allowable income tax deduction?*

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *25 January 2017*



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# Notice of Withdrawal

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## Taxation Determination

Income tax: is eligible training expenditure as defined in the *Training Guarantee (Administration) Act 1990* incurred by an employer who carries on business an allowable income tax deduction?

Taxation Determination TD 92/105 is withdrawn with effect from today.

1. TD 92/105 explained the circumstances in which a deduction was available to an employer who carried on business and incurred eligible training expenditure as defined in sections 25 and 26 of the *Training Guarantee (Administration) Act 1990* (TGAA).
2. TD 92/105 is withdrawn as the TGAA has been repealed with effect from 1 July 1996.

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**Commissioner of Taxation**  
25 January 2017

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ATO references

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