


TGD 93/D10 - Training guarantee: can a training program be an eligible training program if it involves the training of persons who are non-residents of Australia?

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Draft Training Guarantee Determination

Training guarantee: can a training program be an eligible training program if it involves the training of persons who are non-residents of Australia?

1. Yes. A training program can be an eligible training program if it involves the training of non-residents. However, the training of the non-residents must not be a significant object of the training program.

2. To be an eligible training program the sole or principal object of the program must be to develop, maintain or improve employment related skills of **employees or other persons**. The program must also have no other significant object. Under the *Training Guarantee (Administration) Act 1990* 'employees or other persons' must be residents of Australia.

Example

An accounting firm runs a structured training program for its 30 accountants on recent changes to accounting procedures. A visiting accountant from the firm's office in Japan also attends. The program will be an eligible training program as the training of the Japanese accountant is not a significant object of the program.

Commissioner of Taxation

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