


***TGD 93/D8 - Training guarantee is an employer obliged to provide a structured training program for apprentices involved in on-the-job training for the activity to qualify as eligible training expenditure?***

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This document has been Withdrawn.

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Draft Training Guarantee Determinations (TGDs) represent the preliminary, though considered, views of the ATO. Draft TGDs may not be relied on; only final TGDs are authoritative statements of the ATO.

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## Draft Training Guarantee Determination

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**Training guarantee: is an employer obliged to provide a structured training program for apprentices involved in on-the-job training for the activity to qualify as eligible training expenditure?**

1. No. Employers do not have to prepare a structured training program for apprentices involved in on-the-job training.
2. An apprenticeship is a fixed term employment contract which generally includes three elements :
  - a. Off-the-job training (attendance at TAFE);
  - b. On-the-job training (comprising periods of instruction and closely supervised practice); and
  - c. Periods of generally supervised practice.
3. The apprenticeship agreement satisfies the structuring requirements for the training elements. Therefore, no further structuring is required in respect of on-the-job or off-the-job training activities.
4. Recording of periods of instruction or closely supervised practice on job cards or in diarised form satisfies all record keeping requirements for on-the-job training.
5. However, it should be noted that paragraph 27(4)(c) of the *Training Guarantee (Administration) Act 1990* specifically disqualifies periods of generally supervised practice as training.

**Commissioner of Taxation**  
2/12/93

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FOI INDEX DETAIL: Reference No.

Related Determinations:

Related Rulings:

Subject Ref: Eligible training expenditure, on-the-job training, structured training program, training guarantee

Legislative Ref: TGAA 27

Case Ref:

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