


***TGD 93/12W - Notice of Withdrawal - Training guarantee: does salary or wages paid to relief staff (engaged to replace employees who are attending an eligible training program) count as eligible training expenditure?***

 This cover sheet is provided for information only. It does not form part of *TGD 93/12W - Notice of Withdrawal - Training guarantee: does salary or wages paid to relief staff (engaged to replace employees who are attending an eligible training program) count as eligible training expenditure?*

## Notice of Withdrawal

**Training guarantee: does salary or wages paid to relief staff (engaged to replace employees who are attending an eligible training program) count as eligible training expenditure?**

Training Guarantee Determination TGD 93/12 is withdrawn.

The determination is about the Commonwealth's discontinued training guarantee legislation. That legislation was repealed with effect from 1 July 1996.

**Commissioner of Taxation**

17 September 1997

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