



Training Guarantee (Administration) Amendment Act 1992

No. 79 of 1992

An Act to amend the *Training Guarantee (Administration) Act 1990*, and for related purposes

[Assented to 26 June 1992]

The Parliament of Australia enacts:

Short title etc.

1.(1) This Act may be cited as the *Training Guarantee (Administration) Amendment Act 1992*.

5 (2) In this Act, “Principal Act” means the *Training Guarantee (Administration) Act 1990*¹.

Commencement

2. This Act commences on the day on which it receives the Royal Assent.

10 **Interpretation**

3. Section 4 of the Principal Act is amended:

(a) by omitting “and” from paragraph (d) of the definition of “person”;

(b) by omitting paragraph (e) from the definition of “person”.

4. After section 11B of the Principal Act the following section is inserted:

Treatment of trustees

“11C.(1) If a person is a trustee under one or more trusts, then, for the purposes of the application of this Act to the trustee, the trustee is to be taken to be a separate person in relation to each trust. 5

“(2) A reference in this section to this Act includes a reference to Part III of the *Taxation Administration Act 1953*, in so far as that Part relates to this Act.”.

Meaning of eligible training expenditure 10

5. Section 25 of the Principal Act is amended by inserting after subsection (1) the following subsection:

“(1A) For the purposes of subsection (1), expenditure is incurred only if the goods or services to which the expenditure relates are provided within the period that: 15

(a) begins on the day on which an agreement relating to the provision of the goods or services is made; and

(b) ends:

(i) 13 months after the beginning of the period; or

(ii) on such later day as the Commissioner allows in writing.”. 20

Examples of eligible training expenditure

6. Section 26 of the Principal Act is amended by inserting after subsection (2) the following subsection:

“(2A) For the purposes of paragraph (1)(c), the amount of expenditure incurred by an employer for travel for an employee or other person where the travel is by means of a prescribed motor vehicle is the amount worked out by multiplying the number of kilometres so travelled by the prescribed rate.”. 25

Meaning of eligible training program

7. Section 27 of the Principal Act is amended by omitting “A training program” from subsection (1) and substituting “Subject to section 27A, a training program”. 30

8. After section 27 of the Principal Act the following section is inserted:

Meaning of eligible training program—work experience etc. for students and teachers 35

“27A.(1) A period of work experience, generally supervised practice or closely supervised practice for a student as part of the student’s course at:

(a) a higher education institution, a technical and further education institution or a school; or 40

(b) any other training institution which is registered under a law of a State or Territory relating to the provision of training;
is an eligible training program if the student is:

- (c) undertaking the course on a full-time basis; and
- 5 (d) the course, whether in New South Wales or another State or Territory, is a course at or above the level of a Year 10 course in New South Wales or an equivalent course in another State or Territory; and
- (e) under 21 when the work experience or practice is undertaken.

10 “(2) A period of work experience, generally supervised practice or closely supervised practice for a teacher at:

- (a) a higher education institution, a technical and further education institution or a school; or
 - (b) any other training institution which is registered under a law of a State or Territory relating to the provision of training;
- 15 is an eligible training program if:

- (c) there is an agreement between the teacher and the training institution referred to in paragraph (a) or (b) at which the teacher was employed immediately before undertaking work experience or practice that specifies the terms and conditions under which the teacher may undertake work experience practice; and
- 20 (d) there is an agreement between the training institution referred to in paragraph (a) or (b) and the provider of work experience or practice (“**work experience agreement**”) that specifies:
 - (i) the nature of the work experience or practice; and
 - (ii) the expected outcomes from the work experience or practice; and
- 25 (e) the teacher is a full-time employee of the training institution referred to in paragraph (a) or (b) at the time the work experience agreement was made.”.
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Application

9. The amendments made by this Act apply to assessments of, and other matters relating to, training guarantee charge for the year commencing on 1 July 1992 and for each subsequent year.

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NOTE

1. No. 60, 1990, as amended. For previous amendments, see Nos. 111 and 216, 1991.

*[Minister's second reading speech made in—
House of Representatives on 30 April 1992
Senate on 7 May 1992]*