



***SGD 93/12W - Superannuation guarantee: are allowances and sitting or meeting fees paid to local government councillors salary or wages for the purposes of the Superannuation Guarantee (Administration) Act 1992?***

 This cover sheet is provided for information only. It does not form part of *SGD 93/12W - Superannuation guarantee: are allowances and sitting or meeting fees paid to local government councillors salary or wages for the purposes of the Superannuation Guarantee (Administration) Act 1992?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 October 2003*

---

# Notice of Withdrawal

---

## Superannuation Guarantee Determination

**Superannuation guarantee:** are allowances and sitting or meeting fees paid to local government councillors salary or wages for the purposes of the *Superannuation Guarantee (Administration) Act 1992*?

Superannuation Guarantee Determination SGD 93/12 is withdrawn with effect from today.

1. SGD 93/12 issued on 12 August 1993 and provides that sitting or meeting fees paid to local government councillors are salary or wages, as at that time, local government councillors were considered employees for the purposes of the *Superannuation Guarantee (Administration) Act 1992* (SGAA).
2. Amendments were made to the SGAA by *Taxation Laws Amendment Act (No. 2) 1995* to exclude local government councillors and the payments they receive in the course of their duties from the definitions of 'employee' and 'salary and wages' contained in the SGAA. Consequently, the Determination is no longer accurate and is therefore withdrawn.

---

**Commissioner of Taxation**

1 October 2003

---

ATO References

NO: 2002/011971

ISSN: 1038-745