

# ***SGD 93/13W - Superannuation guarantee: is a racing club a jockey's employer for superannuation guarantee purposes?***



This cover sheet is provided for information only. It does not form part of *SGD 93/13W - Superannuation guarantee: is a racing club a jockey's employer for superannuation guarantee purposes?*



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

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## Notice of Withdrawal

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### **Superannuation Guarantee Determination**

**Superannuation guarantee:** is a racing club a jockey's employer for superannuation guarantee purposes?

Superannuation Guarantee Determination SGD 93/13 is withdrawn with effect from today.

1. SGD 93/13 issued on 11 November 1993 and provides that a jockey's employer for superannuation guarantee purposes would usually be the owner or trainer and not the racing club.
2. The Determination no longer reflects the nature of the racing industry in Australia. There have been many developments in the racing industry since SGD 93/13 was issued. It is not always the case that owners or trainers are the relevant employer of the jockey for the purposes of the *Superannuation Guarantee (Administration) Act 1992* (SGAA). Many clubs no longer pay the riding fees to jockeys as agents for the owners and/or trainers. Furthermore, in many cases the racing club will be the jockey's employer for the purposes of the SGAA. SGD 93/13 is therefore withdrawn.

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**Commissioner of Taxation**

1 October 2003

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ATO References

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