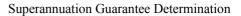
SGD 93/13W - Superannuation guarantee: is a racing club a jockey's employer for superannuation guarantee purposes?

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?

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





SGD 93/13

FOI status: may be released Page 1 of 1

Notice of Withdrawal

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Superannuation Guarantee Determination SGD 93/13 is withdrawn with effect from today.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 SGD 93/13 is therefore withdrawn.

Commissioner of Taxation

1 October 2003

ATO References

NO: 2002/011971 ISSN: 1038-745