



# ***SGD 94/1W - Superannuation guarantee: how do the exemptions under sections 27 and 28 interact?***

 This cover sheet is provided for information only. It does not form part of *SGD 94/1W - Superannuation guarantee: how do the exemptions under sections 27 and 28 interact?*

 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: how do the exemptions under sections 27 and 28 interact?

Superannuation Guarantee Determination SGD 94/1 is withdrawn with effect from today and is replaced by SGD 2003/5.

1. SGD 94/1 issued on 27 January 1994 and explains that salary and wages excluded by subsection 27(1) and section 28 of the *Superannuation Guarantee (Administration) Act 1992* (SGAA) are still taken into account when calculating the total amount of salary or wages paid in the month for the purposes of subsection 27(2) of the SGAA. Since the Determination issued, there have been amendments to the SGAA, including amendments to section 28.
2. SGD 2003/5 issues today and reflects these legislative changes. It also clarifies the second example in SGD 94/1.

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**Commissioner of Taxation**

1 October 2003

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ATO References

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