



SGR 93/1W - Superannuation guarantee: Who is an employee?

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 This document has changed over time. This is a consolidated version of the ruling which was published on *27 October 2004*



Notice of Withdrawal

Superannuation Guarantee Ruling

Superannuation guarantee: Who is an employee?

Superannuation Guarantee Ruling SGR 93/1 is withdrawn from 25 August 2004.

1. Superannuation Guarantee Ruling SGR 93/1, which issued on 18 March 1993 deals with the issue of the meaning of employee in section 12 of the *Superannuation Guarantee (Administration) Act 1992* (SGAA). Since SGR 93/1 issued, there have been a number of legislative and judicial developments which have relevance to the definition of 'employee' in section 12 of the SGAA. SGR 93/1 is therefore no longer an accurate and comprehensive statement of the law.

2. Superannuation Guarantee Ruling SGR 2004/D1, which issued on 25 August 2004, sets out the Commissioner's considered but preliminary view of who is an employee within the meaning of the SGAA in light of the latest legislative and judicial developments.

Commissioner of Taxation

27 October 2004

ATO references

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