

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

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ERRATUM

SUPERANNUATION GUARANTEE RULING SGR 93/1

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Paragraph 3 of SGR 93/1 incorrectly refers to the Pay As You Earn (PAYE) provisions of the *Income Tax Assessment Act 1936* as being Part IV Division 2. This should read Part VI Division 2.

COMMISSIONER OF TAXATION
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