SGR 93/2W - Independent agencies: service firms, labour hire firms and employment agencies

This cover sheet is provided for information only. It does not form part of *SGR 93/2W - Independent agencies: service firms, labour hire firms and employment agencies*

This document has changed over time. This is a consolidated version of the ruling which was published on *1 June 2005*

Generated on: 26 November 2026, 07:58:31 AM

Notice of Withdrawal

Superannuation Guarantee Ruling

Independent agencies: service firms, labour hire firms and employment agencies

Superannuation Guarantee Ruling SGR 93/2 is withdrawn with effect from today.

1. SGR 2005/D1 will replace SGR 93/2 from 1 June 2005 as the Tax Office view on work arranged by intermediaries.

2. The issues previously dealt with in SGR 93/2 are addressed in SGR 2005/D1.

3. The new Ruling makes reference to a number of judicial developments which have occured since SGR 93/2 was released.

4. These judicial developments provide further clarity of the nature of working arrangements involving intermediaries.

Commissioner of Taxation
1 June 2005

ATO references
NO: 2003/11684
ISSN: 1039-7463
ATOlaw topic: Superannuation Guarantee Charge