



SGD 93/10W - Superannuation Guarantee: is a director who is entitled to directors' fees, but who must account to another for them, an employee of the company?

 This cover sheet is provided for information only. It does not form part of *SGD 93/10W - Superannuation Guarantee: is a director who is entitled to directors' fees, but who must account to another for them, an employee of the company?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *26 February 1997*

Notice of Withdrawal

Superannuation Guarantee: is a director who is entitled to directors' fees, but who must account to another for them, an employee of the company?

Superannuation Guarantee Determination SGD 93/10 has been withdrawn.

It is replaced by Superannuation Guarantee Determination SGD 97/1 which issued today.

Commissioner of Taxation

26 February 1997

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