

***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Superannuation Guarantee Determination SGD 93/10 has been withdrawn.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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