SGD 93/11W - Notice of Withdrawal - Are a professional sportsperson's appearance fees, prize monies or player awards either 'ordinary time earnings' or 'salary or wages'?

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This document has changed over time. This is a consolidated version of the ruling which was published on *5 December 2007*

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Notice of Withdrawal

Superannuation Guarantee Determination

Are a professional sportsperson's appearance fees, prize monies or player awards either 'ordinary time earnings' or 'salary or wages'?

Superannuation Guarantee Determination SGD 93/11 is withdrawn with effect from today.

1. Superannuation Guarantee Determination SGD 93/11 issued on 22 July 1993 and provides that prize money and appearance fees paid to sportspersons (except for 'player of the match' awards) are both salary or wages and ordinary time earnings under the *Superannuation Guarantee (Administration) Act 1992*.

2. SGD 93/11 is withdrawn because the Commissioner considers that some of the views expressed in that Determination are incorrect or not stated with enough precision. It is intended to issue a replacement Ruling as soon as practicable. In the meantime, the Tax Office will continue to provide private advice on specific cases or, if the issue arises in an audit, apply the law as it understands it to operate.

Commissioner of Taxation
5 December 2007

ATO references
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