



# ***SGD 93/13 - Is a racing club a jockey's employer for superannuation guarantee purposes?***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *11 November 1993*

Superannuation Guarantee Determinations do not have the force of law. Each decision made by the Australian Taxation Office is made on the merits of each individual case having regard to any relevant Determinations and Rulings.

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## Superannuation Guarantee Determination

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### Is a racing club a jockey's employer for superannuation guarantee purposes?

1. No. Under paragraph 12(8)(a) of the *Superannuation Guarantee (Administration) Act 1992*, the employer of the jockey is the person who is liable to make the payment to the jockey. In most cases this would be the owner, or sometimes the trainer.
2. Even though the racing club pays the race fee to the jockey, it is not "liable to make the payment" but merely does so as agent for the owner or trainer.
3. Similarly, the share of prize money paid to successful jockeys is made by the club as agent for the owner.

**Commissioner of Taxation**  
11/11/93

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FOI INDEX DETAIL: Reference No. I 1216605

Previously issued as Draft SGD 93/D6

Related Determinations:

Related Rulings:

Subject Ref: racing clubs; employer/employee relationship

Legislative Ref: SGAA 12(8)(a)

Case Ref:

ATO Ref: NAT 93/4377-6

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