



SGD 95/1W - Is a Visiting Medical Officer (VMO) an employee for Superannuation Guarantee purposes?

 This cover sheet is provided for information only. It does not form part of *SGD 95/1W - Is a Visiting Medical Officer (VMO) an employee for Superannuation Guarantee purposes?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *30 August 2006*



Notice of Withdrawal

Superannuation Guarantee Determination

Is a Visiting Medical Officer (VMO) an employee for Superannuation Guarantee purposes?

Superannuation Guarantee Determination SGD 95/1 is withdrawn with effect from today.

1. Superannuation Guarantee Determination SGD 95/1, which issued on 1 June 1995, provided the Commissioner's view that generally, a Visiting Medical Officer (VMO) was an employee for the purposes of the *Superannuation Guarantee (Administration) Act 1992* (SGAA).
2. SGD 95/1 makes reference to Superannuation Guarantee Ruling SGR 93/1, which was withdrawn 25 August 2004 and replaced by Superannuation Guarantee Ruling SGR 2005/1.
3. The current principles to be applied in determining whether a person is an employee for the purposes of the SGAA may be found in Superannuation Guarantee Rulings SGR 2005/1 Superannuation guarantee: who is an employee? and SGR 2005/2 Superannuation guarantee: work arranged by intermediaries.
4. Also the nature of arrangements used by the hospitals to engage VMOs as contained in SGD 95/1 may not accurately describe the current nature of arrangements used by hospitals to engage VMOs.
5. SGD 95/1 is therefore withdrawn.

Commissioner of Taxation

30 August 2006

ATO references

NO: 2005/18404
ISSN: 1038-745
ATOlaw topic: Superannuation Guarantee Charge