

# ***SGR 93/2W - Independent agencies: service firms, labour hire firms and employment agencies***

⚠ This cover sheet is provided for information only. It does not form part of *SGR 93/2W - Independent agencies: service firms, labour hire firms and employment agencies*

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *1 June 2005*



## Notice of Withdrawal

---

### Superannuation Guarantee Ruling

Independent agencies: service firms,  
labour hire firms and employment  
agencies

Superannuation Guarantee Ruling SGR 93/2 is withdrawn with effect from today.

1. SGR 2005/D1 will replace SGR 93/2 from 1 June 2005 as the Tax Office view on work arranged by intermediaries.
2. The issues previously dealt with in SGR 93/2 are addressed in SGR 2005/D1.
3. The new Ruling makes reference to a number of judicial developments which have occurred since SGR 93/2 was released.
4. These judicial developments provide further clarity of the nature of working arrangements involving intermediaries.

---

**Commissioner of Taxation**

1 June 2005

---

ATO references

NO: 2003/11684

ISSN: 1039-7463

ATOlaw topic: Superannuation Guarantee Charge