

***SGD 93/4W - Are superannuation contributions which result from a salary sacrifice arrangement made by the employer or are they made by the employee?***

⚠ This cover sheet is provided for information only. It does not form part of *SGD 93/4W - Are superannuation contributions which result from a salary sacrifice arrangement made by the employer or are they made by the employee?*

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *25 November 1998*

## Notice of Withdrawal

**Are superannuation contributions which result from a salary sacrifice arrangement made by the employer or are they made by the employee?**

Superannuation Guarantee Determination SGD 93/4 is withdrawn.

It is replaced by Superannuation Guarantee Determination SGD 98/2 which issued today.

**Commissioner of Taxation**

25 November 1998

---

[ATO Ref:](#) NAT 98/12605-8

ISSN 1038 - 7455