## 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?

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



FOI Status: may be released

Page 1 of 1

## **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Superannuation Guarantee Determination SGD 93/4 is withdrawn.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