

SGR 2005/2 - Superannuation guarantee: work arranged by intermediaries

⚠ This cover sheet is provided for information only. It does not form part of *SGR 2005/2 - Superannuation guarantee: work arranged by intermediaries*

⚠ This Ruling is being reviewed in light of the decisions of the High Court in *Construction, Forestry, Maritime, Mining and Energy Union v Personnel Contracting Pty Ltd* [2022] HCA 1 and *ZG Operations Australia Pty Ltd v Jamsek* [2022] HCA 2.

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NO: 2004/17955
ISSN: 1038-7463
ATOlaw topic: Superannuation Guarantee Charge