



## Notice of Withdrawal

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Superannuation Guarantee Ruling SGR 93/2 is withdrawn with effect from today.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

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**Commissioner of Taxation**

1 June 2005

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ATO references

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