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

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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Superannuation Guarantee Determination SGD 93/4 is withdrawn.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

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