



# ***SGR 93/4W - Superannuation guarantee: 'salary or wages'***

 This cover sheet is provided for information only. It does not form part of *SGR 93/4W - Superannuation guarantee: 'salary or wages'*

 This document has changed over time. This is a consolidated version of the ruling which was published on *15 September 1994*



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## Notice of Withdrawal

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Superannuation Guarantee Ruling SGR 93/4 has been withdrawn.  
It was replaced by Superannuation Guarantee Ruling SGR 94/5 which  
was issued on 15 September 1994.

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**Commissioner of Taxation**

15/9/94

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