

APPENDIX D:
RULINGS AND DETERMINATIONS
ISSUED BY THE AUSTRALIAN TAXATION OFFICE
(as at 6 February 1995)

Final SG rulings	Final Number	Date of Final
Who is an Employee	SGR93/1	18 March 1993
Independent agencies: Labour hire firms; service firms; employment agencies	SGR93/2	1 April 1993
Ordinary Time Earnings	SGR93/3	withdrawn 15 September 1994
Ordinary Time Earnings	SGR93/4	15 September 1994
Salary or Wages	SGR93/4	withdrawn 15 September 1994
Salary or Wages	SGR93/5	15 September 1994
Earnings Bases	SGR94/1	21 April 1994
Extension of Time	SGR94/2	11 August 1994
Remission of Penalties	SGR94/3	11 August 1994
Final SG determinations	Final Number	Date of Final
Part-time employees	SGD93/1	11 February 1993
Grouping of Business	SGD93/2	11 February 1993
Grouping of Companies	SGD93/3	11 February 1993
Salary Sacrifice	SGD93/4	11 February 1993
Guest Speakers	SGD93/5	1 April 1993
Couriers	SGD93/6	29 April 1993
Maximum Contribution Base for 1993/94	SGD93/7	24 June 1993
Calculating Notional Employer Cont Rate	SGD93/8	8 July 1993
'Deemed' Defined Benefits	SGD93/9	1 July 1993
Nominee Directors' fees	SGD93/10	8 July 1993
Professional Sportspersons' Prizes	SGD93/11	22 July 1993
Councillors/Board Members	SGD93/12	12 August 1993
Jockeys	SGD93/13	11 November 1993
Bands/Entertainers	SGD93/14	9 December 1993
Exemptions under Sections 27 & 28	SGD94/1	27 January 1994
Advance Payments	SGD94/2	10 February 1994
Norfolk Island	SGD94/3	3 March 1994
Family Day Care	SGD94/4	7 April 1994
Timing of Payments	SGD94/5	14 April 1994
Award conts for non-union members	SGD94/6	5 May 1994
Maximum contribution base for 1994/95	SGD94/7	2 June 1994
Surpluses in Accumulation Funds	SGD94/8	16 June 1994
Draft SG determinations	Draft Number	Date of Draft Issued
Last day for superannuation contributions/ statement falls on weekend, public holiday, or bank holiday - employers make conts/ lodge statement on next working day	SGD94/D1	5 May 1994
Refunded Contribution	SGD94/D2	11 August 1994
Visiting Medical Officers	SGD94/D3	18 August 1994