

SGD 2003/2 - Superannuation guarantee: if the last day for making superannuation contributions, lodging a superannuation guarantee statement and paying the superannuation guarantee charge, or reporting to employees falls on a Saturday, Sunday, public holiday or bank holiday, can an employer make the contributions, lodge the statement and pay the charge, or report to employees on the next working day?

 This cover sheet is provided for information only. It does not form part of *SGD 2003/2 - Superannuation guarantee: if the last day for making superannuation contributions, lodging a superannuation guarantee statement and paying the superannuation guarantee charge, or reporting to employees falls on a Saturday, Sunday, public holiday or bank holiday, can an employer make the contributions, lodge the statement and pay the charge, or report to employees on the next working day?*

 This document has changed over time. This is a consolidated version of the ruling which was published on 1 October 2003

Superannuation Guarantee Determination

Superannuation guarantee: if the last day for making superannuation contributions, lodging a superannuation guarantee statement and paying the superannuation guarantee charge, or reporting to employees falls on a Saturday, Sunday, public holiday or bank holiday, can an employer make the contributions, lodge the statement and pay the charge, or report to employees on the next working day?

Preamble

Superannuation Guarantee Determinations do not have the force of law. Each decision made by the Australian Taxation Office is made on the merits of the individual case having regard to any relevant Rulings and Determinations.

1. Yes. Where the last day for making superannuation contributions for a specific period falls on a Saturday, Sunday, public holiday or bank holiday, superannuation contributions can count towards that period if made on or before the next working day. If the last day for lodging a superannuation guarantee statement and paying the superannuation guarantee charge falls on a Saturday, Sunday, public holiday or bank holiday, the statement may be lodged and the charge paid on or before the next working day. If the last day for an employer to provide a written report to each employee of superannuation contributions made falls on a Saturday, Sunday, public holiday or bank holiday, the report can be given on or before the next working day.
2. Subsection 36(2) of the *Acts Interpretation Act 1901* (AIA) provides that, if in a particular place, the last day of any period prescribed or allowed by an Act for the doing of anything falls on a Saturday, Sunday, public holiday or bank holiday, the thing may be done on the first day following which is not a Saturday, Sunday, public holiday or bank holiday in that place.

Public or bank holidays in different places

3. Where a public holiday or bank holiday occurs in a particular State, Territory or other place and that holiday falls on the last day for making contributions, lodging a

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statement and paying the charge, or reporting to employees, **only** those employers with employees in that State, Territory or other place are entitled to the operation of subsection 36(2) of the AIA in allowing contributions, lodgement of the statement and payment of the charge, or reporting to those employees to be made on the next working day which is not a Saturday, Sunday, public holiday or bank holiday.

Date of Effect:

4. This Determination applies from 1 October 2003. It replaces SGD 95/3 which issued on 15 June 1995. However, this Determination does not apply to taxpayers to the extent that it conflicts with the terms of settlement of a dispute agreed to before the date of issue of the Determination.

Commissioner of Taxation

1 October 2003

Previous Rulings/Determinations:

SGD 95/3

Subject references:

- superannuation contributions
- superannuation guarantee charge

Legislative references:

- Acts Interpretation Act 1901 36(2)

ATO References

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