SGD 2003/2W - 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?

Notice of Withdrawal

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?

Superannuation Guarantee Determination SGD 2003/2 is withdrawn with effect from 1 July 2026.

1. SGD 2003/2 explains the consequences if the last day for making a superannuation contribution, lodging a superannuation guarantee statement, paying superannuation guarantee charge or making related reports falls on a Saturday, Sunday, public holiday or bank holiday.

2. The *Treasury Laws Amendment (Payday Super) Act 2025* has amended the provisions of the *Superannuation Guarantee (Administration) Act 1993* with effect from 1 July 2026. Among other things, these amendments remove the requirement to lodge superannuation guarantee statements, change the periods for making superannuation contributions and make other significant changes to the operation of superannuation guarantee charge.

3. These changes to the law mean that the guidance set out in the Determination has no ongoing relevance. It no longer has any application to superannuation guarantee statements (which no longer exist), nor superannuation contributions (due to the express use of business days). While its application to payments of superannuation guarantee charge and employer reporting will not change, it already has no application in these contexts. In the case of payments, this is because there is an express rule to prevent tax debts being due and payable on a day that is not a business day (see section 8AAZMB of the *Taxation Administration Act 1953*). In the case of employer reporting, this is because the reporting obligations referenced in the Determination have not existed for more than 2 decades (see the *Tax Laws Amendment (Superannuation Reporting) Act 2004*).

4. SGD 2003/2 is therefore withdrawn without replacement.

Commissioner of Taxation
30 June 2026

ATO references

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