SGD 2003/7W - Superannuation guarantee: if a contribution to a fund is made by cheque, when is the contribution made?

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This document has changed over time. This is a consolidated version of the ruling which was published on *17 June 2009*

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Notice of Withdrawal

Superannuation Guarantee Determination

Superannuation guarantee: if a contribution to a fund is made by cheque, when is the contribution made?

Superannuation Guarantee Determination SGD 2003/7 is withdrawn with effect from today.

1. Superannuation Guarantee Determination SGD 2003/7 is about contributions made to the trustee of a superannuation fund by cheque. This Determination considers whether a contribution will have been made, and if so, the timing of that contribution.

2. The issues covered by SGD 2003/7 are now covered in Draft Taxation Ruling TR 2009/D3.

Commissioner of Taxation
17 June 2009

ATO references
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