



# ***SGR 94/2W - Superannuation guarantee: extension of time under the Superannuation Guarantee (Administration) Act 1992 (SGAA)***

 This cover sheet is provided for information only. It does not form part of *SGR 94/2W - Superannuation guarantee: extension of time under the Superannuation Guarantee (Administration) Act 1992 (SGAA)*

 This document has changed over time. This is a consolidated version of the ruling which was published on *19 May 2010*



## Notice of Withdrawal

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### Superannuation Guarantee Ruling

#### Superannuation guarantee: extension of time under the *Superannuation Guarantee (Administration) Act 1992* (SGAA)

Superannuation Guarantee Ruling SGR 94/2 is withdrawn with effect from today.

1. Superannuation Guarantee Ruling SGR 94/2 provides guidelines on the circumstances in which the Commissioner will exercise his discretion to grant an extension of time under the SGAA in which to lodge a superannuation guarantee statement; to pay the superannuation guarantee charge; or to obtain a benefit certificate.
2. Subsection 48(1) of the SGAA which gave the Commissioner the power to extend the time for payment of an amount of superannuation guarantee charge has been repealed and is replaced by section 255-10 of Schedule 1 to the *Taxation Administration Act 1953* (TAA). Section 255-10 of Schedule 1 to the TAA has effect on and from 1 July 2000.
3. The guidelines in relation to the granting of extensions of time to lodge a superannuation guarantee statement and to pay the superannuation guarantee charge are now set out in Chapters 55 and 9 respectively of the *ATO Receivables Policy*.
4. SGR 94/2 does not apply to a request for deferment of time to lodge a superannuation guarantee statement or to pay the superannuation guarantee charge received on or after 1 July 2000.

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**Commissioner of Taxation**

19 May 2010

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#### ATO references

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