

PS LA 2011/28 (Withdrawn) - Superannuation guarantee - remission of additional superannuation guarantee charge imposed under subsection 59(1) of the Superannuation Guarantee (Administration) Act 1992

! This cover sheet is provided for information only. It does not form part of *PS LA 2011/28 (Withdrawn) - Superannuation guarantee - remission of additional superannuation guarantee charge imposed under subsection 59(1) of the Superannuation Guarantee (Administration) Act 1992*

! Law Administration Practice Statement PS LA 2011/28 was withdrawn with effect from 5 December 2019. It has been replaced by Law Administration Practice Statement [PS LA 2019/1](#) which conforms with our modern drafting approach, provides clearer guidance to staff on the wide range of employer behaviour and circumstances, and adjusts decision-making parameters to reflect ATO and community expectations.

! This document has changed over time. This version was published on *5 December 2019*