



SGD 2003/6W - Superannuation guarantee: how is an advance payment allocated to a particular quarter?

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 This document has changed over time. This is a consolidated version of the ruling which was published on *27 September 2006*



Notice of Withdrawal

Superannuation Guarantee Determination

Superannuation guarantee: how is an advance payment allocated to a particular quarter?

Superannuation Guarantee Determination SGD 2003/6 is withdrawn with effect from today.

1. SGD 2003/6 provides the Commissioner's view as to how an advance payment of superannuation contributions is to be applied under subsection 23(7) of the *Superannuation Guarantee (Administration) Act 1992* (SGAA).
2. The dates for quarterly superannuation guarantee set out in the table in paragraph 6 of the Determination no longer reflect the current law. The *Tax Laws Amendment (Loss Recoupment Rules and Other Measures) Act 2005* amended the SGAA to change the due date for the lodgment of the superannuation guarantee statement and payment of the superannuation guarantee charge for the quarter commencing 1 October 2005 and later quarters. The due dates are no longer 14 November, 14 February, 14 May and 14 August. They are currently 28 November, 28 February, 28 May and 28 August.
3. Further, Law Administration Practice Statement PS LA 2006/5 *Payment of superannuation contributions by employers after the superannuation guarantee quarterly cut-off dates*, provides detailed instructions to Tax Office staff on how superannuation contributions are to be applied under subsection 23(7) of the SGAA. SGD 2003/6 is therefore no longer needed.

Commissioner of Taxation
27 September 2006

ATO references

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