

SGD 2005/2A2 - Addendum - Superannuation guarantee: is a contribution to a complying superannuation fund or a retirement savings account for the benefit of an employee made when the employer makes the contribution to a clearing house (other than an approved clearing house)?

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Addendum

Superannuation Guarantee Determination

Superannuation guarantee: is a contribution to a complying superannuation fund or a retirement savings account for the benefit of an employee made when the employer makes the contribution to a clearing house (other than an approved clearing house)?

This Addendum amends Superannuation Guarantee Determination SGD 2005/2 to reflect the addition of the Australian Taxation Office as an 'approved clearing house' under regulation 7AE of the *Superannuation Guarantee (Administration) Regulations 1993*, as amended by the *Tax and Superannuation Laws Amendment (2014 Measures No. 1) Regulation 2014*.

SGD 2005/2 is amended as follows:

1. Paragraph 1A

Omit the paragraph; substitute:

1A. This Determination does **not** apply to contributions made to an 'approved clearing house'. Section 23B of the SGAA 1992 applies to such contributions made on or after 1 July 2010. A different outcome to that described in this Determination arises if the requirements of section 23B of the SGAA 1992 are met. References to 'clearing house' in this Determination do not therefore include 'an approved clearing house'.

1B. An 'approved clearing house' is a body specified under regulation 7AE of the *Superannuation Guarantee (Administration) Regulations 1993* for the purposes of subsection 79A(3) of the SGAA 1992. Regulation 7AE includes the Australian Taxation Office as an approved clearing house for the purposes of subsection 79A(3) of the SGAA 1992.

2. Footnote 1

Omit 'paragraph 1A'; substitute 'paragraphs 1A and 1B'.

SGD 2005/2

This Addendum applies on and from 20 February 2014.

Commissioner of Taxation

25 June 2014

ATO references

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