

SGD 94/2W - Superannuation guarantee: how is an advance payment allocated to each of the contribution periods?



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This document has changed over time. This is a consolidated version of the ruling which was published on *1 October 2003*



Notice of Withdrawal

Superannuation Guarantee Determination

Superannuation guarantee: how is an advance payment allocated to each of the contribution periods?

Superannuation Guarantee Determination SGD 94/2 is withdrawn with effect from today, and is replaced by SGD 2003/6.

1. SGD 94/2 issued on 10 February 1994 and contains information that is out of date given legislative amendments to the *Superannuation Guarantee (Administration) Act 1992* to introduce the quarterly superannuation guarantee regime.
2. SGD 2003/6 reflects these legislative changes and issues today.

Commissioner of Taxation

1 October 2003

ATO References

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