



SGD 94/3W - Does the Superannuation Guarantee (Administration) Act 1992 (SGAA) apply to Norfolk Island?

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 This document has changed over time. This is a consolidated version of the ruling which was published on *23 November 2016*



Notice of Withdrawal

Superannuation Guarantee Determination

Superannuation guarantee: Does the *Superannuation Guarantee (Administration) Act 1992* (SGAA) apply to Norfolk Island?

Superannuation Guarantee Determination SGD 94/3 is withdrawn with effect from today.

1. Superannuation Guarantee Determination SGD 94/3 provides that the SGAA does not apply to Norfolk Island. The determination explains that a Norfolk Island resident employer will not be required to make superannuation contributions for salary or wages paid to a Norfolk Island resident employee for work done in Norfolk Island.
2. Schedule 2 to the *Tax and Superannuation Laws Amendment (Norfolk Island Reforms) Act 2015* (53 of 2015) amends the SGAA to remove the superannuation guarantee charge exemptions that apply to Norfolk Island employers and employees in relation to work performed on Norfolk Island from 1 July 2016, bringing them fully into Australia's superannuation guarantee system.
3. Accordingly, SGD 94/3 has no application for the 2016-17 income year and later income years and is therefore withdrawn.

Commissioner of Taxation

23 November 2016

ATO references

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