SGD 94/5W - Superannuation guarantee: if a contribution to a fund is made by cheque, when is the contribution made?

This cover sheet is provided for information only. It does not form part of *SGD 94/5W - Superannuation guarantee: if a contribution to a fund is made by cheque, when is the contribution made?*

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

Generated on: 25 November 2026, 03:50:31 AM

Notice of Withdrawal

Superannuation Guarantee Determination

Superannuation guarantee: if a contribution to a fund is made by cheque, when is the contribution made?

Superannuation Guarantee Determination SGD 94/5 is withdrawn with effect from today and is replaced by SGD 2003/7.

1. SGD 94/5 issued on 14 April 1994 and deals with when a contribution is made if a payment to a fund is by cheque. It contains an example that does not reflect recent legislative changes.

2. The example contained in SGD 2003/7 is adjusted to reflect these legislative changes and issues today.

Commissioner of Taxation
1 October 2003

ATO References
NO: 2002/011971
ISSN: 1038-745