

SGD 94/6W - What is the effect on the Superannuation Guarantee (Administration) Act 1992 (SGAA) of the High Court decision in Re Finance Sector Union of Australia; ex parte Financial Clinic (Vic.) Pty. Ltd . (1993) 67 ALJR 687?

⚠ This cover sheet is provided for information only. It does not form part of *SGD 94/6W - What is the effect on the Superannuation Guarantee (Administration) Act 1992 (SGAA) of the High Court decision in Re Finance Sector Union of Australia; ex parte Financial Clinic (Vic.) Pty. Ltd . (1993) 67 ALJR 687?*

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *26 November 2025*



Notice of Withdrawal

Superannuation Guarantee Determination

What is the effect on the *Superannuation Guarantee (Administration) Act 1992 (SGAA)* of the High Court decision in *Re Finance Sector Union of Australia; ex parte Financial Clinic (Vic.) Pty. Ltd. (1993) 67 ALJR 687*?

Superannuation Guarantee Determination SGD 94/6 is withdrawn with effect from 27 November 2025.

1. SGD 94/6 sets out the Commissioner's view on the implications of the decision of the High Court in *Re Finance Sector Union of Australia; ex parte Financial Clinic (Vic.) Pty. Ltd. (1993) 67 ALJR 687* for the operation of the *Superannuation Guarantee (Administration) Act 1992 (SGAA)*.
2. The provisions considered by the High Court in this case and addressed by SGD 94/6 were repealed with effect from 1 July 2008. The issue addressed by the Determination has no relevance to the current operation of the SGAA.
3. SGD 94/6 is therefore withdrawn without replacement.

Commissioner of Taxation

26 November 2025

ATO references

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