



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Superannuation Guarantee Determination SGD 94/6 is withdrawn with effect from 27 November 2025.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 The provisions considered by the High Court in this case and addressed by SGD 94/6 were repealed with effect from 1 July 2008.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 SGD 94/6 is therefore withdrawn without replacement.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

NO: 1-18AT45WZ
ISSN: 2205-6203

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).