SGD 95/3 - Superannuation Guarantee: if the last day for making superannuation contributions or lodging a superannuation guarantee statement and paying the superannuation guarantee charge falls on a Saturday, Sunday, public holiday or bank holiday, can an employer make the contributions or lodge the statement and pay the charge on the next working day?

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This document has changed over time. This is a consolidated version of the ruling which was published on *15 June 1995*

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Australian Taxation Office

SG Determination **SGD 95/3**

Superannuation Guarantee Determinations do not have the force of law. Each decision made by the Australian Taxation Office is made on the merits of each individual case having regard to any relevant Determinations and Rulings.

Superannuation Guarantee Determination

Superannuation Guarantee: if the last day for making superannuation contributions or lodging a superannuation guarantee statement and paying the superannuation guarantee charge falls on a Saturday, Sunday, public holiday or bank holiday, can an employer make the contributions or lodge the statement and pay the charge on the next working day?

1. Yes. Where the last day for making superannuation contributions for a specific period falls on a Saturday, Sunday, public holiday or bank holiday, superannuation contributions can count towards that period if made on or before the next working day. If the last day for lodging a superannuation guarantee statement and paying the superannuation guarantee charge falls on a Saturday, Sunday, public holiday or bank holiday, the statement may be lodged and the charge paid on or before the next working day.

2. Subsection 36(2) of the *Acts Interpretation Act 1901* (AIA) provides that, if in a particular place the last day of any period prescribed or allowed by an Act for the doing of anything falls on a Saturday, Sunday, public holiday or bank holiday, the thing may be done on the next working day.

Public or bank holidays in different places

3. Where a public holiday or bank holiday occurs in a particular state or place and that holiday falls on the last day for making contributions or lodging a statement and paying the charge, **only** those employers within that state or place are entitled to the operation of subsection 36(2) of the AIA in allowing contributions or lodgment of the statement and payment of the charge to be made on the next working day which is not a Saturday, Sunday, public holiday or bank holiday.

Commissioner of Taxation
15/6/95

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