SGD 95/3W - 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?

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

Notice of Withdrawal

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?

Superannuation Guarantee Determination SGD 95/3 is withdrawn with effect from today, and is replaced by SGD 2003/2.

1. SGD 95/3 issued on 15 June 1995 and sets out what happens when 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. Since the Determination issued legislation has introduced the quarterly superannuation guarantee regime that commenced on 1 July 2003.

2. SGD 2003/2, which issues today, takes into account those legislative changes, but otherwise covers the scenario addressed by SGD 95/3.

Commissioner of Taxation
1 October 2003

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