

# ***SGD 94/2W - Superannuation guarantee: how is an advance payment allocated to each of the contribution periods?***



This cover sheet is provided for information only. It does not form part of *SGD 94/2W - Superannuation guarantee: how is an advance payment allocated to each of the contribution periods?*



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: how is an advance payment allocated to each of the contribution periods?

Superannuation Guarantee Determination SGD 94/2 is withdrawn with effect from today, and is replaced by SGD 2003/6.

1. SGD 94/2 issued on 10 February 1994 and contains information that is out of date given legislative amendments to the *Superannuation Guarantee (Administration) Act 1992* to introduce the quarterly superannuation guarantee regime.
2. SGD 2003/6 reflects these legislative changes and issues today.

---

**Commissioner of Taxation**

1 October 2003

---

ATO References

NO: 2002/011971

ISSN: 1038-745