

PS LA 2006/6 (Withdrawn) - Written guidelines for the reduction of an employer's superannuation guarantee 'choice shortfall'

⚠ This cover sheet is provided for information only. It does not form part of *PS LA 2006/6 (Withdrawn) - Written guidelines for the reduction of an employer's superannuation guarantee 'choice shortfall'*

⚠ Law Administration Practice Statement PS LA 2006/6 was withdrawn with effect from 1 November 2021. It has been replaced by Legislative Instrument [SPR 2021/1](#) (F2021L01453) which provides guidelines the Commissioner must have regard to for the purpose of subsection 19(2E) of the *Superannuation Guarantee (Administration) Act 1992* in deciding the level of reduction to apply to an increase in an employer's individual superannuation guarantee shortfall under subsection 19(2A) of that Act.

⚠ This document has changed over time. This version was published on *21 January 2022*