## PS LA 2006/6 (Withdrawn) - Written guidelines for the reduction of an employer's superannuation guarantee 'choice shortfall'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 It does not form part of PS LA 2006/6 (Withdrawn) - Written guidelines for the reduction of an employer's superannuation guarantee 'choice shortfall'

Law Administration Practice Statement PS LA 2006/6 was withdrawn with effect from 1 November 2021. It has been replaced by Legislative Instrument <u>SPR 2021/1</u> (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.

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