

PS LA 2019/1 (Withdrawn) - Remission of additional superannuation guarantee charge

⚠ This cover sheet is provided for information only. It does not form part of *PS LA 2019/1 (Withdrawn) - Remission of additional superannuation guarantee charge*

⚠ Law Administration Practice Statement PS LA 2019/1 was withdrawn with effect from 8 September 2020. It has been replaced by Law Administration Practice Statement [PS LA 2020/4](#) which provides guidelines in relation to the remission of additional super guarantee charge imposed under Part 7 of the *Superannuation Guarantee (Administration) Act 1992*.

⚠ This document has changed over time. This version was published on *19 November 2020*