



SGR 94/3W - Superannuation guarantee: remission of penalties under Part 7 of the Superannuation Guarantee (Administration) Act 1992 (SGAA)

 This cover sheet is provided for information only. It does not form part of *SGR 94/3W - Superannuation guarantee: remission of penalties under Part 7 of the Superannuation Guarantee (Administration) Act 1992 (SGAA)*

 This document has changed over time. This is a consolidated version of the ruling which was published on *12 April 2006*



Notice of Withdrawal

Superannuation Guarantee Ruling

Superannuation guarantee: remission of penalties under Part 7 of the *Superannuation Guarantee (Administration) Act 1992* (SGAA)

Superannuation Guarantee Ruling SGR 94/3 is withdrawn with effect from today.

1. Superannuation Guarantee Ruling SGR 94/3 explained the circumstances under which the Commissioner exercised the discretion in subsection 62(3) of the *Superannuation Guarantee (Administration) Act 1992* (SG(A)A) to remit all or part of the additional superannuation guarantee charge payable by an employer under Part 7 of the SG(A)A. When the Ruling was published in August 1994, Part 7 included penalties for a failure to provide statements or information to the Commissioner, making a false or misleading statement and entering into an arrangement solely or principally for the purpose of avoiding the superannuation guarantee charge.
2. This Ruling, in so far as it deals with the remission of Part 7 penalty for failing to provide statements of information to the Commissioner, has been replaced by Law Administration Practice Statement PS LA 2006/1 Remission of additional superannuation guarantee charge imposed under Part 7 of the SG(A)A.
3. The false or misleading penalty and avoidance arrangement penalties contained in Part 7 of the SG(A)A were repealed with effect from 1 July 2000. The penalties were replaced by the false or misleading statement and scheme penalties in Division 284 of Schedule 1 to the *Taxation Administration Act 1953* (TAA). SGR 94/3 is not relevant to the remission of those penalties. Law Administration Practice Statement PS LA 2006/2 Administration of shortfall penalty for false or misleading statement, is the most recent practice statement to explain how the penalties in Division 284 of the TAA are calculated and remitted.

SGR 94/3

Commissioner of Taxation

12 April 2006

ATO references

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