


SCD 1999/5 - Addendum - Superannuation contributions: rolled over employer eligible termination payment (ETP)

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Addendum

Superannuation contributions: rolled over employer eligible termination payment (ETP)

Preamble

Superannuation Contributions Determinations (SCDs) do not have the force of law. Each decision made by the Australian Taxation Office is made on the merits of the individual case having regard to any relevant Rulings and Determinations.

This Addendum amends Superannuation Contributions Determination SCD 1999/5 as follows:

1. Paragraph 8

In the second sentence, omit 'ETP of \$5,000'; substitute 'ETP of \$50,000'.

Commissioner of Taxation

1 September 1999

ATO references:

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