


SCD 2003/4A - Addendum - Superannuation contributions: what are the surchargeable contributions threshold and the indexable amounts for the 2003-2004 financial year under the Superannuation Contributions Tax Imposition Act 1997?

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Addendum

Superannuation Contributions Determination

Superannuation contributions: what are the surchargeable contributions threshold and the indexable amounts for the 2003-2004 financial year under the *Superannuation Contributions Tax Imposition Act 1997*?

Superannuation Contributions Determination SCD 2003/4 sets out the surchargeable contributions threshold and the indexable amounts under the *Superannuation Contributions Tax Imposition Act 1997* (SCTIA) for the 2003-2004 financial year. These amounts were relevant for working out an individual's adjusted taxable income in that income year. Amendments contained in the *Superannuation (Surcharge Rate Reduction) Amendment Act 2003* (112 of 2003) changed how an individual's adjusted taxable income is calculated under the SCTIA with effect from 1 July 2003. This Addendum amends SCD 2003/4 to reflect what is an 'indexable amount' as a result of those amendments.

SCD 2003/4 amended as follows:

1. Paragraph 8

Omit '\$1,295,'.

2. Paragraph 10

Omit '\$1,355'.

This Addendum applies on and from 1 July 2003, the date of application of the amendments.

SCD 2003/4

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FOI status: **may be released**

Commissioner of Taxation

11 August 2004

ATO references

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