# SCD 2005/2W - Superannuation contributions: what are the indexable amounts for the 2005-2006 financial year under the Termination Payments Tax Imposition Act 1997?

This cover sheet is provided for information only. It does not form part of SCD 2005/2W - Superannuation contributions: what are the indexable amounts for the 2005-2006 financial year under the Termination Payments Tax Imposition Act 1997?

This document has changed over time. This is a consolidated version of the ruling which was published on 21 December 2005

Superannuation Contributions Determination

## **SCD 2005/2**

FOI status: may be released Page 1 of 1

### Notice of Withdrawal

#### **Superannuation Contributions Determination**

Superannuation contributions: what are the indexable amounts for the 2005-2006 financial year under the *Termination Payments Tax Imposition Act 1997*?

Superannuation Contributions Determination SCD 2005/2 is withdrawn with effect from today.

- 1. SCD 2005/2 issued on 8 June 2005 and provides the indexable amounts for the 2005-2006 financial year for the purposes of subsection 5(1AA) of the *Termination Payments Tax Imposition Act 1997* (TPTIA).
- 2. Since the Determination issued, amendments to legislation have resulted in no surcharge being payable in respect of termination payments made on or after 1 July 2005. As part of these amendments, subsection 6(6) of the TPTIA does not require the indexable amounts to be published for financial years after 2004-2005.

#### **Commissioner of Taxation**

21 December 2005

ATO references

NO: 2003/11684 ISSN: 1329-2471

ATOlaw topic: Superannuation Entities ~~ Administration