


SCD 2005/3ER - Erratum - Superannuation contributions: what is the surcharge threshold for the 2005-2006 financial year under the Termination Payments Tax (Assessment and Collection) Act 1997?

 This cover sheet is provided for information only. It does not form part of *SCD 2005/3ER - Erratum - Superannuation contributions: what is the surcharge threshold for the 2005-2006 financial year under the Termination Payments Tax (Assessment and Collection) Act 1997?*

 View the [consolidated version](#) for this notice.



Erratum

Superannuation Contributions Determination

Superannuation contributions: what is the surcharge threshold for the 2005-2006 financial year under the *Termination Payments Tax (Assessment and Collection) Act 1997*?

This Erratum amends Superannuation Contributions Determination SCD 2005/3 to correct wording in the preamble.

SCD 2005/3 is amended as follows:

1. Preamble

Omit the preamble and substitute:

Preamble

Superannuation Contributions Determinations 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 Erratum applies on and from 8 June 2005.

Commissioner of Taxation

22 June 2005

ATO references

NO: 2003/11684

ISSN: 1329-2471

ATOlaw topic: Superannuation Entities ~~ Administration