



SCD 2005/4W - Superannuation contributions: what are the surchargeable contributions threshold and the indexable amounts for the 2005-2006 financial year under the Superannuation Contributions Tax Imposition Act 1997 ?

 This cover sheet is provided for information only. It does not form part of *SCD 2005/4W - Superannuation contributions: what are the surchargeable contributions threshold and the indexable amounts for the 2005-2006 financial year under the Superannuation Contributions 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*



Notice of Withdrawal

Superannuation Contributions Determination

Superannuation contributions: what are the surchargeable contributions threshold and the indexable amounts for the 2005-2006 financial year under the *Superannuation Contributions Tax Imposition Act 1997*?

Superannuation Contributions Determination SCD 2005/4 is withdrawn with effect from today.

1. SCD 2005/4 which issued on 8 June 2005 provides the surchargeable contributions threshold and the indexable amounts for the 2005-2006 financial year for the purposes of subsections 6(2) and 5(1AA) respectively of the *Superannuation Contributions Tax Imposition Act 1997* (SCTIA).
2. Since the Determination issued, amendments to legislation have resulted in no surcharge being payable in respect of superannuation contributions made on or after 1 July 2005. As part of these amendments, the surchargeable contributions threshold is not required for financial years after 2004-2005. Also, under subsection 7(6) of the SCTIA, the indexable amounts for financial years after 2004-2005 are not required to be published.

Commissioner of Taxation
21 December 2005

ATO references

NO: 2003/11684
ISSN: 1329-2471
ATOlaw topic: Superannuation Entities ~~ Administration