SCD 2005/5ER - Erratum - Superannuation contributions: for the 2005-2006 financial year, what is the amount represented by A in the first formula contained within subsection 5(1) of the Superannuation Contributions Tax Imposition Act 1997 and subsection 5(1) of the Termination Payments Tax Imposition Act 1997?

This cover sheet is provided for information only. It does not form part of SCD 2005/5ER - Erratum - Superannuation contributions: for the 2005-2006 financial year, what is the amount represented by A in the first formula contained within subsection 5(1) of the Superannuation Contributions Tax Imposition Act 1997 and subsection 5(1) of the Termination Payments Tax Imposition Act 1997?

Uiew the consolidated version for this notice.

Superannuation Contributions Determination

# SCD 2005/5

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## **Erratum**

### **Superannuation Contributions Determination**

Superannuation contributions: for the 2005-2006 financial year, what is the amount represented by **A** in the first formula contained within subsection 5(1) of the *Superannuation Contributions Tax Imposition Act 1997* and subsection 5(1) of the *Termination Payments Tax Imposition Act 1997*?

This Erratum amends Superannuation Contributions Determination SCD 2005/5 to correct wording in the preamble.

#### SCD 2005/5 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

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ATOlaw topic: Superannuation Entities ~~ Administration