



# ***SCD 97/1W - Superannuation contributions: what is the surcharge threshold for the 1997-98 financial year under the Superannuation Contributions Tax (Assessment and Collection) Act 1997 ?***

 This cover sheet is provided for information only. It does not form part of *SCD 97/1W - Superannuation contributions: what is the surcharge threshold for the 1997-98 financial year under the Superannuation Contributions Tax (Assessment and Collection) Act 1997 ?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *29 January 2014*



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## Notice of Withdrawal

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### Superannuation Contributions Determination

Superannuation contributions: what is the surcharge threshold for the 1997-98 financial year under the *Superannuation Contributions Tax (Assessment and Collection) Act 1997*?

Superannuation Contributions Determination SCD 97/1 is withdrawn with effect from today.

1. SCD 97/1 documents the surcharge threshold for the 1997-98 financial year under the *Superannuation Contributions Tax (Assessment and Collection) Act 1997* (SCT(AC) Act) and explains how it is calculated.
2. The content of SCD 97/1 is not interpretative in nature. Further, the Commissioner of Taxation has published the surcharge threshold for the 1997-98 financial year under the SCT(AC) Act on the ATO website at [www.ato.gov.au](http://www.ato.gov.au).

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**Commissioner of Taxation**

29 January 2014

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ATO references

NO:	1-4MP3019
ISSN:	1329-2471
ATOlaw topic:	Superannuation Entities ~~ Administration

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