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 ?

Unter 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



Australian Government

Australian Taxation Office

Superannuation Contributions Determination

SCD 97/1

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Notice of Withdrawal

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Superannuation Contributions Determination SCD 97/1 is withdrawn with effect from today.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

Commissioner of Taxation	
29 January 2014	

ATO references

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