



SCD 98/1W - Superannuation contributions: when does a superannuation provider cease to be the holder of the contributions and when can it be said a pension or annuity has 'begun to be paid'?

 This cover sheet is provided for information only. It does not form part of *SCD 98/1W - Superannuation contributions: when does a superannuation provider cease to be the holder of the contributions and when can it be said a pension or annuity has 'begun to be paid'?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *29 January 2020*



Notice of Withdrawal

Superannuation Contributions Determination

Superannuation contributions: when does a superannuation provider cease to be the holder of the contributions and when can it be said a pension or annuity has ‘begun to be paid’?

Superannuation Contributions Determination SCD 98/1 is withdrawn with effect from today.

1. The Superannuation Contributions Surcharge (SCS) applied from 20 August 1996 to 1 July 2005.
2. This Determination explained when a superannuation provider is the holder of a contribution for SCS purposes.
3. From 2017 the Commissioner no longer issues new assessments for SCS, so this Determination is no longer required.

Commissioner of Taxation

29 January 2020

ATO references

NO: 1-KHOK8TU
ISSN: 1329-2471

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).