



# ***SCD 1999/6W - Superannuation contributions: what administrative arrangements for further statements and objections will the Commissioner put in place following amendments to the surcharge legislation?***

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 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: what administrative arrangements for further statements and objections will the Commissioner put in place following amendments to the surcharge legislation?

Superannuation Contributions Determination SCD 1999/6 is withdrawn with effect from today.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 the transitional effect of amendments made by the *Superannuation Contributions and Termination Payments Taxes Legislation Amendment Act 1999* on SCS for financial years ending on or before 30 June 1999.
3. From 2017 the Commissioner no longer issues new assessments for SCS, so this Determination is no longer required.

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**Commissioner of Taxation**

29 January 2020

ATO references

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