



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Superannuation Contributions Determination SCD 1999/6 is withdrawn with effect from today.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.

Commissioner of Taxation
29 January 2020

ATO references

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