



SCD 2005/1W - Superannuation contributions: what is the surcharge threshold for the 2005-2006 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 2005/1W - Superannuation contributions: what is the surcharge threshold for the 2005-2006 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 *21 December 2005*



Notice of Withdrawal

Superannuation Contributions Determination

Superannuation contributions: what is the surcharge threshold for the 2005-2006 financial year under the *Superannuation Contributions Tax (Assessment and Collection) Act 1997*?

Superannuation Contributions Determination SCD 2005/1 is withdrawn with effect from today.

1. SCD 2005/1 issued on 8 June 2005 and provides the surcharge threshold for the 2005-2006 financial year for the purposes of subsection 9(2) of the *Superannuation Contributions Tax (Assessment and Collection) Act 1997* (SCT(AC)A).
2. Since the Determination issued, amendments to legislation have resulted in no surcharge being payable in respect of superannuation contributions made on or after 1 July 2005. As part of these amendments, subsection 9(7) of the SCT(AC)A does not require the surcharge threshold to be published for financial years after 2004-2005.

Commissioner of Taxation

21 December 2005

ATO references

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