



SCD 2005/3W - Superannuation contributions: what is the surcharge threshold for the 2005-2006 financial year under the Termination Payments Tax (Assessment and Collection) Act 1997 ?

 This cover sheet is provided for information only. It does not form part of *SCD 2005/3W - Superannuation contributions: what is the surcharge threshold for the 2005-2006 financial year under the Termination Payments 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 *Termination Payments Tax (Assessment and Collection) Act 1997*?

Superannuation Contributions Determination SCD 2005/3 is withdrawn with effect from today.

1. SCD 2005/3 issued on 8 June 2005 and provides the surcharge threshold for the 2005-2006 financial year for the purposes of subsection 10(2) of the *Termination Payments Tax (Assessment and Collection) Act 1997* (TPT(AC)A).
2. Since the Determination issued, amendments to legislation have resulted in no surcharge being payable in respect of termination payments made on or after 1 July 2005. As part of these amendments, subsection 10(7) of the TPT(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

NO: 2003/11684

ISSN: 1329-2471

ATOlaw topic: Superannuation Entities ~~ Administration