



***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*



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## Notice of Withdrawal

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Superannuation Contributions Determination SCD 98/1 is withdrawn with effect from today.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

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**Commissioner of Taxation**

29 January 2020

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ATO references

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