



# ***SCR 1999/1W - Superannuation contributions: allocated surplus amounts for superannuation (accumulated benefits) schemes***

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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*



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# Notice of Withdrawal

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## Superannuation Contributions Ruling

### Superannuation contributions: allocated surplus amounts for superannuation (accumulated benefits) schemes

Superannuation Contributions Ruling SCR 1999/1 is withdrawn with effect from today.

1. The Superannuation Contributions Surcharge (SCS) applied from 20 August 1996 to 1 July 2005.
2. This Ruling provided guidelines about the legislative requirement to seek actuarial advice when dealing with surplus amounts for SCS purposes.
3. From 2017 the Commissioner no longer issues new assessments for SCS, so this Ruling is no longer required.

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**Commissioner of Taxation**  
29 January 2020

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ATO references

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