

SCR 97/1W - Superannuation contributions: actuarial method for the calculation of the notional surchargeable contributions factor



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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 Ruling

Superannuation contributions: actuarial method for the calculation of the notional surchargeable contributions factor

Superannuation Contributions Ruling SCR 97/1 is withdrawn with effect from today.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 guidance to actuaries in relation to the preparation of actuarial certificates which deal with the notional surchargeable contributions factor for SCS purposes.
3. From 2017 the Commissioner no longer issues new assessments for SCS, so this Ruling is no longer required.

Commissioner of Taxation

29 January 2020

ATO references

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