



SCD 98/2W - Superannuation contributions: reporting requirements for superannuation providers

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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 Determination

Superannuation contributions: reporting requirements for superannuation providers

Superannuation Contributions Determination SCD 98/2 is withdrawn with effect from today.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 the information superannuation providers were required to provide to the Commissioner for SCS purposes.
3. Superannuation providers have not been required to report to the Commissioner for SCS purposes for periods later than the 2004–5 financial year, so this Determination is no longer required.

Commissioner of Taxation

29 January 2020

ATO references

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