


***IT 2209W - Notice of Withdrawal - Deductions from prescribed payments (PPS) - remission of penalties - failure to pay as required - arrangements to pay after the due date***

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# Notice of Withdrawal

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## Taxation Ruling

### Deductions from prescribed payments (PPS) – remission of penalties – failure to pay as required – arrangements to pay after the due date

Taxation Ruling IT 2209 is withdrawn with effect from today.

1. Taxation Ruling IT 2209 provides guidelines for the exercise of the Commissioner's discretion under:

- (i) section 221YHL of the *Income Tax Assessment Act 1936* (ITAA 1936) to remit the statutory penalties imposed by subsection 221YHJ(1) of the ITAA 1936; and
- (ii) subsection 221YHD(2) of the ITAA 1936 to vary the requirement that PPS deductions be paid not later than the fourteenth day of the month.

2. Section 221YHL of the ITAA 1936 was repealed with effect from 1 July 1999, and does not apply in relation to amounts that are due to be paid on or after 1 July 1999. Furthermore, IT 2209 was related to the prescribed payments system, which was replaced by the pay-as-you-go system from 1 July 2000. The Ruling does not have application to income tax years commencing on or after that date.

3. The principles contained in IT 2209 that continue to have application under the GIC regime are contained in the ATO Receivables Policy.

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**Commissioner of Taxation**

6 September 2006

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#### ATO references

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