



# ***TR 98/20W - Income tax: PPS deduction variation certificates***

 This cover sheet is provided for information only. It does not form part of *TR 98/20W - Income tax: PPS deduction variation certificates*

 This document has changed over time. This is a consolidated version of the ruling which was published on *6 September 2006*



# Notice of Withdrawal

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## Taxation Ruling

### Income tax: PPS deduction variation certificates

Taxation Ruling TR 98/20 is withdrawn with effect from today.

1. Taxation Ruling TR 98/20 explains:
  - the process for making applications for a deduction variation certificate ('variation certificate');
  - how the Commissioner applies the tests in Division 3A of Part VI of the *Income Tax Assessment Act 1936* (ITAA 1936) in deciding whether to issue a variation certificate;
  - the circumstances in which the Commissioner may revoke a variation certificate; and
  - the objection and appeal rights available to a payee who is dissatisfied with a decision of the Commissioner to either not issue or revoke a variation certificate.
2. Section 221YHAAH of the ITAA 1936 has the effect that the prescribed payments system no longer applies to payments made from 1 July 2000. TR 98/20 does not have application to income tax years commencing on or after that date.

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**Commissioner of Taxation**  
6 September 2006

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#### ATO references

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