TR 2000/3W - Income tax: remission of penalty and General Interest Charge for failure to make deductions from RPS, PAYE and PPS payments

This cover sheet is provided for information only. It does not form part of *TR 2000/3W - Income tax: remission of penalty and General Interest Charge for failure to make deductions from RPS, PAYE and PPS payments*

This document has changed over time. This is a consolidated version of the ruling which was published on *18 October 2006*

Generated on: 28 November 2026, 05:51:05 AM

Notice of Withdrawal

Taxation Ruling

Income tax: remission of penalty and General Interest Charge for failure to make deductions from RPS, PAYE and PPS payments

Taxation Ruling TR 2000/3 is withdrawn with effect from today.

1. Taxation Ruling TR 2000/3 explains the circumstances under which payers may become liable for statutory penalties and the general interest charge for failing to deduct amounts as required by the reportable payments system (RPS), the pay as you earn (PAYE) system or the prescribed payments system (PPS) and sets out guidelines for the remission of the amount of penalty and general interest charge imposed.

2. The pay as you go (PAYG) withholding system replaced the RPS, PAYE and PPS systems for the 2000-2001 and later income years.

3. TR 2000/3 does not have application to income tax years after the 1999-2000 income year.

Commissioner of Taxation
18 October 2006

ATO references

NO:	2005/18404
ISSN:	1039-0731
ATOlaw topic:	Income Tax ~~ Administration ~~ penalty tax and general interest charge