

TR 98/19W - Income tax: PPS deduction exemption certificates and reporting exemption approvals

⚠ This cover sheet is provided for information only. It does not form part of *TR 98/19W - Income tax: PPS deduction exemption certificates and reporting exemption approvals*

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *1 November 2006*



Notice of Withdrawal

Taxation Ruling

Income tax: PPS deduction exemption certificates and reporting exemption approvals

Taxation Ruling TR 98/19 is withdrawn with effect from today.

1. Taxation Ruling TR 98/19 considers the circumstances in which the Commissioner may grant, or revoke a prescribed payments system (PPS) deduction exemption certificate or reporting exemption approval and the objection and appeal rights available to a payee who is dissatisfied with a decision of the Commissioner in this matter.
2. The pay as you go (PAYG) withholding system replaced the PPS system for the 2000-2001 and later income years.
3. The Ruling does not have application to income tax years after the 1999-2000 income year.

Commissioner of Taxation

1 November 2006

ATO references

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withholding