



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

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Taxation Ruling TR 98/20 is withdrawn with effect from today.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

Commissioner of Taxation

6 September 2006

ATO references

NO: 2005/18404

ISSN: 1039-0731

ATOlaw topic: Income Tax ~~ Assessable income ~~ business and professional income - Australian sourced