TR 97/8W - Income tax: RPS, PAYE and PPS remission of penalty for failure to deduct tax

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Notice of Withdrawal

Taxation Ruling

Income tax: RPS, PAYE and PPS remission of penalty for failure to deduct tax

Taxation Ruling TR 97/8 is withdrawn with effect from today.

1. Taxation Ruling TR 97/8, which issued on 28 May 1997, explains the circumstances under which a person making payments under the reportable payments system (RPS), the pay as you earn system (PAYE) or the prescribed payments system (PPS) may become liable for statutory penalties for failing to deduct amounts as prescribed by the law. It also sets out guidelines for the remission of the amount of penalty imposed.

2. Subsequent to the issue of TR 97/8, *A New Tax System (Pay As You Go) Act 1999* made changes to the *Income Tax Assessment Act 1936* such that the above systems of tax collection ceased to operate from 1 July 2000.

3. Furthermore, Taxation Ruling TR 2000/3 replaced the remission guidelines in TR 97/8 in relation to offences that occurred on or after 1 July 1999.

4. As such, TR 97/8 is no longer current.

Commissioner of Taxation
13 September 2006

ATO references

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