



# ***TD 92/191W - Income tax: do the pay-as-you-earn (PAYE) tax instalment deduction provisions of the Income Tax Assessment Act 1936 apply to persons other than common law employees?***

 This cover sheet is provided for information only. It does not form part of *TD 92/191W - Income tax: do the pay-as-you-earn (PAYE) tax instalment deduction provisions of the Income Tax Assessment Act 1936 apply to persons other than common law employees?*

 This Determination has been replaced by TR 1999/13

 This document has changed over time. This is a consolidated version of the ruling which was published on *8 September 1999*



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## Notice of Withdrawal

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**Income tax: do the pay-as-you-earn (PAYE) tax instalment deduction provisions of the *Income Tax Assessment Act 1936* apply to persons other than common law employees?**

Taxation Determination TD 92/191 is withdrawn with effect from today. It is replaced by Taxation Ruling TR 1999/13.

**Commissioner of Taxation**  
8 September 1999

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ATO references:  
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