TD 93/228W - Income tax: a salon owner licences a hairdresser to use certain hairdressing facilities and purports to engage the hairdresser as an independent contractor. Do the Pay-As-You-Earn (PAYE) provisions of the Income Tax Assessment Act 1936 apply to payments made by the salon owner to the hairdresser for work performed?

This cover sheet is provided for information only. It does not form part of *TD 93/228W - Income tax: a salon owner licences a hairdresser to use certain hairdressing facilities and purports to engage the hairdresser as an independent contractor. Do the Pay-As-You-Earn (PAYE) provisions of the Income Tax Assessment Act 1936 apply to payments made by the salon owner to the hairdresser for work performed?*

This Determination has been replaced by TD 93/228

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

Australian Taxation Office

Taxation Determination **TD 93/228**

Notice of Withdrawal

Income tax: a salon owner licences a hairdresser to use certain hairdressing facilities and purports to engage the hairdresser as an independent contractor. Do the Pay-As-You-Earn (PAYE) provisions of the *Income Tax Assessment Act 1936* apply to payments made by the salon owner to the hairdresser for work performed?

Taxation Determination TD 93/228 is withdrawn with effect from today. It is replaced by Taxation Ruling TR 1999/13.

Commissioner of Taxation
8 September 1999

ATO references:
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