


***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This Determination has been replaced by TD 93/228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



---

## 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Taxation Determination TD 93/228 is withdrawn with effect from today.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:  
NO 99/10494-5  
BO  
ISSN: 1038 - 8982