## 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?

UThis 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This Determination has been replaced by TR 1999/13

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



FOI status: may be released

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## Notice of Withdrawal

## 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Taxation Determination TD 92/191 is withdrawn with effect from today.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

ATO references: NO 99/10494-5 BO ISSN: 1038 - 8982