



# ***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This Determination has been replaced by TR 1999/13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*



---

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Taxation Determination TD 92/191 is withdrawn with effect from today.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