



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Taxation Determination TD 93/228 is withdrawn with effect from today.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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