



Coming to Australia or going overseas

Coming to Australia to live, study or holiday or going overseas can affect your residency and the tax you pay.

Your tax residency

If you are coming to Australia or going overseas, you may need to work out your residency for tax purposes.

Coming to Australia

How coming to Australia to reside, study or holiday can affect your residency and the tax you pay.

Living overseas and remaining an Australian tax-resident

Work out your tax and super obligations before leaving Australia to live overseas.

Living overseas and becoming a foreign tax-resident

If you're leaving Australia to live overseas, find out about the tax-free threshold and how it applies to you.

Certificate of residency and overseas tax relief form

Request a certificate of residency or overseas tax relief form, including information for dual tax residents.

Australian income of foreign residents

If you are a foreign resident find out about pay as you go (PAYG) withholding from royalties and other payment types.

Foreign employment income and section 23AG – employees

Find out about tax and super on foreign employment income covered by 23AG or 23AF if you worked overseas.

Residency tests

Work out if you're an Australian resident or a foreign resident for tax purposes using the residency tests.

QC 33241

Your tax residency

If you are coming to Australia or going overseas, you may need to work out your residency for tax purposes.

Last updated 13 August 2025

Work out your tax residency

You can use the [residency tests](#) to work out if you're:


- an Australian resident for tax purposes

- a foreign or temporary resident for tax purposes.

You can also be a temporary resident if you are an Australian resident or a foreign resident for tax purposes.

We don't use the same rules as the Department of Home Affairs. This means you:

- can be an Australian resident for tax purposes without being an Australian citizen or permanent resident
- may have a visa to enter Australia but are not an Australian resident for tax purposes.

For a summary of key information about residency status, download [Residency for tax purposes \(PDF, 296KB\)](#) . This information is also available in Arabic, Chinese, Japanese, Korean and Vietnamese, go to [Information in your language](#).

If you're a working holiday maker, see [Working holiday makers](#).

Residency tests

There are statutory tests to determine your residency:

- [Resides test](#)
- [Domicile test](#)
- [183-day test](#)
- [The Commonwealth superannuation test](#)

You can also use our [work out your residency status for tax purposes](#) tools to help work out your residency.

Resides test

The primary test of tax residency is called the **resides test**. If you reside in Australia, you're an Australian resident for tax purposes and you don't need to apply any of the other residency tests.

Some of the factors that can be used to determine residency status include:

- physical presence
- intention and purpose

- family
- business or employment ties
- maintenance and location of assets
- social and living arrangements.

If you don't satisfy the resides test, you'll still be an Australian resident if you satisfy one of 3 statutory tests.

Domicile test

You're an Australian resident if your domicile (the place that is your permanent home) is in Australia, unless we are satisfied that your permanent place of abode is outside Australia.

A domicile is a place that is your permanent home by law. For example, it may be a domicile by origin (where you were born) or by choice (where you have changed your home with the intent of making it permanent).

For more information about this test, see [the domicile test](#).

183-day test

You will be a resident under this test if you're actually present in Australia for more than half the income year, whether continuously or with breaks. unless it is established that your 'usual place of abode' is outside Australia and you have no intention of taking up residence here.

For more information about this test, see [the 183-day test](#).

The Commonwealth superannuation test

This test applies to Australian Government employees working at Australian posts overseas and who are contributing members of the Commonwealth Superannuation Scheme (CSS) or Public Sector Superannuation Scheme (PSS). It does not apply to members of the Public Sector Superannuation Accumulation Plan (PSSAP). If this is the case, you (and your spouse and children under 16) are a resident of Australia regardless of any other factors.

For more information about this test, see [the superannuation test](#).

Example: Australian resident under the domicile test

Emily leaves Australia to work in Japan as a teacher of English. Emily has a one-year contract after which she plans to tour China and other parts of Asia before returning to Australia to continue work here.

Emily lives with a family in Japan during her time there and rents out her property in Australia. Emily is single. Her parents live interstate and her brother has moved to France. Emily is an Australian resident for tax purposes even though she is residing in Japan because, under the domicile test:

- her domicile is in Australia (as she is a resident who has lived in Australia and will generally retain a domicile here when absent overseas), unless she chooses to permanently migrate to another country)
- her permanent place of abode remains Australia.

Example: Foreign resident for tax purposes

Bronwyn, an Australian resident, receives a job offer to work overseas for 3 years, with an option to extend for another 3 years. Bronwyn, her husband and 3 children decide to make the move.

They rent out their house in Australia as they intend to return one day. While overseas they rent a house with an accommodation allowance provided under Bronwyn's contract.

Bronwyn is unsure if she will extend her contract to stay for another 3 years. She will decide later depending on how the family like life.

Bronwyn is a foreign resident for tax purposes because she does not satisfy 'the resides' test. This is due to:

- the length of her physical absence from Australia
- other circumstances not being consistent with residing in Australia, even though she has retained the family home –


such as

- establishing a home overseas with her family
- renting out her family home in Australia.

Bronwyn has also not satisfied the domicile test, as:

- her permanent place of abode is outside Australia due to
 - the length of time committed to being overseas
 - the establishment of a home overseas
 - her family going with her overseas
- the fact that she won't be selling the family home in Australia, although relevant, is not persuasive enough to overcome the finding on the basis of the other factors
- it can be argued that she has abandoned her home in Australia for the duration of her stay, by renting it out.

Failure to cut connection with Australia

A [legal decision](#)  in 2013 shows that a person who fails to cut their connection with Australia will be treated as an Australian resident.

If your residency status changes during the year

If your status has changed from resident to foreign resident during the income year, answer 'yes' to the question 'Are you an Australian resident?' on your tax return.

This ensures you're taxed at resident rates for the income year. You're entitled to a **pro-rata tax-free threshold** for the number of months you're an Australian resident.

Foreign residents don't have to pay the Medicare levy. In your tax return you can claim the number of days in the income year that you're not an Australian resident as exempt days.

From the date you cease to be an Australian resident, there is no need to return your foreign-source income in your tax return. Also, all Australian-sourced interest, dividends and royalties you received after

you ceased to be an Australian resident are subject to the withholding tax provisions as a final tax. They should not be included in your tax return.

If you have a Higher Education Loan Program (HELP), VET Student Loan (VSL) or Australian Apprenticeship Support Loan (AASL) debt, you may need to **report your worldwide income**. Your worldwide income and outstanding debt amounts are used to work out your repayment obligations against these debts.

If you are or become a foreign resident and you want more information about capital gains tax, see [Foreign residents and capital gains tax](#).

For more information about foreign employment income being exempt from tax, see [Tax exempt income from foreign employment](#).

Foreign and temporary residents



If you're from overseas working in Australia, your residency and temporary status impact your tax and other obligations.

Australian resident for tax purposes



If you're an Australian resident for tax purposes, you must declare all income you've earned in Australia and overseas.

QC 59296

Foreign and temporary residents

If you're from overseas working in Australia, your residency and temporary status impact your tax and other obligations.

Last updated 25 November 2025

Foreign residents



If you're a foreign resident for tax purposes you must declare on your tax return any income earned in Australia, including:

- employment income
- rental income
- Australian pensions and annuities
- capital gains on **taxable Australian property**.

Exceptions to this include:

- foreign residents earning employment income working on the **Pacific Labour Mobility (PALM) scheme**
- **working holiday makers** who in some circumstances will not need to declare income earned in Australia.

As a foreign resident:

- you have no **tax-free threshold**
- you don't pay the **Medicare levy** – in your Australian tax return, you can claim an exemption from paying the Medicare levy for the number of days in the income year you are a foreign resident
- you don't declare any Australian-sourced **interest, dividends or royalties** you derive while you are a foreign resident, provided the Australian financial institution or company that pays you has already withheld tax
- the **capital gain on your Australian home** may need to be included if you are a foreign resident at the time you sign the contract of sale
- you may meet the definition of a **foreign person** and need [foreign investment approval](#)  before purchasing residential land and other [Australian assets](#) .

If you have a Higher Education Loan Program (HELP), VET Student Loan (VSL) or Australian Apprenticeship Support Loan (AASL) debt, you'll need to declare your worldwide income or lodge a non-lodgment advice. You can do this using our online services through myGov or through a registered Australian tax agent. The **study and training loan repayment calculator** will help you find out your compulsory repayment or overseas levy amounts.

For more information about your study and training loan repayment obligations if you plan to live and work overseas, see **Overseas**

obligations when repaying loans.

See **408 Pandemic event visa** if you were issued a 408 visa to stay in Australia and continued working during the COVID-19 pandemic. The 408 visa program closed to new applications on 1 February 2024.

To work out if you need to lodge, use our **Do I need to lodge a tax return?** tool.

Temporary residents

You're a temporary resident as well as a foreign or Australian resident, if:

- you have a temporary visa
- you and your spouse (if you have one) are not Australian residents within the meaning of *Social Security Act 1991* (that is, not an Australian citizen or permanent resident or a protected Special Category visa holder from New Zealand).

You won't be a temporary resident if, at any time after 6 April 2006, you have been an Australian resident and:

- you didn't have a temporary visa
- either you and your spouse were Australian residents within the meaning of the *Social Security Act 1991* (that is, are an Australian citizen or permanent resident or a protected Special Category visa holder from New Zealand).

If you are a temporary resident you only declare:

- income you derived in Australia
- capital gains on taxable Australian property
- in certain circumstances, income you earn from employment or services performed overseas while you are a temporary resident of Australia.

Other foreign income and capital gains on property that is not taxable Australian property don't have to be declared.

Example: temporary resident who is also an Australian resident selling property that is not

taxable Australian property

Kerrie is present in Australia and meets the requirements to be a temporary resident. She is also an Australian resident for tax purposes as she meets one of the residency tests.

Kerrie owns a house in New Zealand she intends to sell. If she remains a temporary resident and an Australian resident for tax purposes until the time she sells the New Zealand house, she will not have to declare the capital gain or loss on the house in her Australian tax return.

Foreign or temporary resident leaving Australia

You may need to lodge a tax return if you earn income in Australia as either:

- a foreign resident
- an Australian or foreign resident, who is also a temporary resident.

If you leave Australia permanently and will no longer receive Australian-sourced income (other than interest, dividend and royalty income), you can either:

- lodge your tax return before leaving Australia
- lodge your tax return from outside Australia

To lodge your return online from outside Australia, you will need a myGov account linked to the ATO.

If you can't sign-in to your myGov account, see [When you can't sign-in to your myGov account](#).

Departing Australia superannuation payment

If you accumulated super while visiting Australia on a temporary visa, you can apply to have this super paid. Known as a departing Australia superannuation payment (DASP) and paid after you leave.

Australian resident for tax purposes

If you're an Australian resident for tax purposes, you must declare all income you've earned in Australia and overseas.

Last updated 26 June 2025

Are you an Australian resident for tax purposes?

If you're an Australian resident for tax purposes, you need to declare all income earned both in Australia and overseas on your Australian tax return (even if you've already paid tax on it overseas).

If you've paid foreign tax on income in another country, you may be entitled to an Australian foreign income tax offset.

Generally, you are an Australian resident for tax purposes if you:

- have always lived in Australia or you have come to Australia and live here permanently
- have been in Australia continuously for 6 months or more, and for most of that time you worked in the one job and lived at the same place
- have been in Australia for more than 6 months of the year, unless your usual home is overseas and you do not intend to live in Australia
- go overseas temporarily and you do not set up a permanent home in another country
- are an overseas student who has come to Australia to study and are enrolled in a course that is more than 6 months long.

There are 4 statutory tests to determine your residency:

- Resides test
- Domicile test
- 183-day test

- The commonwealth superannuation test.

You can also use our [Work out your residency status for tax purposes](#) tool to help work out your residency.

For information about foreign and temporary residents, see [Foreign and temporary residents](#).

Part-year Australian resident

If you are an Australian resident for part of the year, your **tax-free threshold** will be less than the full tax-free threshold of \$18,200 that applies to Australian residents.

If you became or ceased to be an Australian resident for tax purposes during the income year, you will receive the **part-year tax-free threshold** and resident tax rates will apply to your income.

Part-year residents have a tax-free threshold of at least \$13,464. The remaining \$4,736 of the full tax-free threshold is pro-rated according to the number of months during the income year you were a resident for tax purposes.

When you complete your individual income tax return, you must include the:

- date that you became or stopped being an Australian resident for tax purposes
- number of months that you were an Australian resident.

We will work out your tax-free threshold using the information you provide.

For more information on lodging your tax return early, see [Lodge your tax return before leaving Australia](#).

Dual residents

You're a dual resident if you're a resident of both:

- Australia for domestic income tax law purposes
- another country for the purpose of that other country's tax laws.

Where Australia has a **double tax treaty** with a foreign country, a treaty tie breaker test would usually determine which country has the right to tax Australian and foreign sourced income.

For more information about working out your residency, see [Work out your residency status for tax purposes](#).

Australian resident for tax purposes and foreign income

If you're an Australian resident for tax purposes and you:

- are also a **temporary resident**
 - most of your **foreign income** isn't taxed in Australia
 - we tax some of your income from actual work you do overseas while you are a temporary Australian resident (see [Exempt foreign employment income](#))
- receive foreign income
 - income may be taxed in both Australia and the country from where you received it
 - tax paid in another country on your foreign income may entitle you to an **Australian foreign income tax offset**
- receive income from a country that Australia has a tax treaty with
 - you can ask the tax authorities in that country to reduce their withholding tax or to exempt you from paying tax in that country
 - done by supplying a **tax relief form** or a **certificate of residency**.

QC 65132

Living overseas and remaining an Australian tax-resident

Work out your tax and super obligations before leaving Australia to live overseas.

Australian resident going overseas

If you are going overseas to live but you remain an Australian resident for tax purposes, you'll still need to lodge an Australian tax return. If you're unsure of your tax situation, see [Your tax residency](#).

If you work while living overseas, you must declare:

- all your foreign employment income
- any exempt income even if tax was withheld in the country where you earned it.

If you have a myGov account linked to the ATO, you can access your account from overseas to:

- prepare and lodge your tax return
- manage and check your super
- manage your contact details and other tax obligations.

To find out more about ATO online services, see [Using ATO online services](#).

If you can't sign in to your myGov, see [When you can't sign in to your myGov account](#).

Study and training support loans

If you are going overseas to live and you remain an Australian resident for tax purposes, you'll have the same obligations to repay study and training support loans as people who live in Australia.

If you are going overseas and you become a foreign resident for tax purposes, you'll also have the same repayment obligations if you have one of the following study and training loans:

- Higher Education Loan Program (HELP) – formerly known as Higher Education Contributions Scheme (HECS)
- VET Student Loan (VSL)
- Australian Apprenticeship Support Loan (AASL)

Before leaving Australia or within 7 days of leaving, you'll need to update your contact details using our online services through myGov.

You'll also have to submit an **overseas travel notification**. The time period for submitting your overseas travel notification is either 7 days after:

- the day you leave Australia, if your intention at the time you leave is to remain outside Australia for at least 183 days
- the end of 183 days, if you didn't intend to remain outside Australia for at least 183 days but have been outside Australia for at least that period in any 12 month period.

If you earn over the minimum repayment threshold, it is necessary to advise us of your worldwide income, make compulsory repayments, or pay an overseas levy towards your debt.

If you have a Student Financial Supplement Scheme (SFSS), Student Start-up Loan (SSL) or ABSTUDY Student Start-up Loan (ABSTUDY SSL) debt and go overseas, we will continue to maintain your loan account. Your debt won't be waived and the amount outstanding will continue to be indexed each year until you've paid off your debt.

You can still make **voluntary repayments** when you're overseas.

Capital gains on your assets

If you are an Australian resident and you leave your home in Australia temporarily and rent it out, you can continue to treat it as your main residence for up to 6 years for capital gains tax (CGT) purposes. If you don't rent out your vacated home, you can treat it as your main residence for an unlimited period.

If you cease to be an Australian resident and decide to sell your home in Australia after 30 June 2020, you aren't entitled to the main residence exemption unless you satisfy certain requirements so you may be liable to pay CGT.

If you cease to be an Australian resident while overseas, we deem some of your assets – generally those not taxable Australian property – to have been disposed of for CGT purposes. This may mean you become liable to pay CGT.

You can choose not to have this deemed disposal apply. But if you do eventually dispose of the assets, we consider the whole period of

ownership – including any period when you're not an Australian resident – when we calculate a capital gain or loss for CGT purposes. This means, you may no longer receive the full 50% discount on a capital gain made on taxable Australian property if you are either:

- a foreign or temporary resident
- an Australian resident with a period of foreign residency.

Rules for foreign residents

From 9 May 2017, foreign residents for tax purposes will no longer be able to claim the **CGT main residence exemption** when they sell property in Australia unless certain circumstances apply.

If you already held the property on 9 May 2017, you will be able to claim the CGT main residence exemption, if the CGT event (disposal) of the property occurs on or before 30 June 2020.

For property acquired at or after 9 May 2017, you will no longer be able to claim the CGT main residence exemption from that date unless certain **life events** occur within a continuous period of 6 years of you becoming a foreign resident for tax purposes.

For more information about residency and CGT, see **Changing residency**.

For more information about foreign residents and CGT, see **Foreign residents and capital gains**.

Medicare levy surcharge and private health insurance

The Medicare levy surcharge applies to Australian residents who have income above the surcharge thresholds and don't have an appropriate level of private patient hospital cover.

If you cancel your private health insurance while living overseas, you may be liable for the Medicare levy surcharge if your income exceeds the relevant threshold.

You should contact your health fund to work out the amount of premium you expect to save by cancelling or suspending your cover. Compare it to the surcharge you may have to pay.

For more information, see **Medicare and private health insurance**.

Family cover

To avoid paying the Medicare levy surcharge, you and all your family dependants must have private patient hospital cover. Cancelling or suspending cover for yourself will mean you and your spouse may each still be liable for the surcharge if your combined income for the purposes of the surcharge exceeds the family surcharge threshold.

Travel health insurance

Travel insurance is not private patient hospital cover for the purposes of the Medicare levy surcharge. Private patient hospital cover does not include cover provided by an overseas fund.

Exempt foreign employment income and the Medicare levy surcharge

If you have exempt foreign employment income, we still take it into account when working out your income for the Medicare levy surcharge.

Example: exempt foreign employment income and the Medicare levy surcharge

John is single and an Australian resident. In 2024-25, he has:

- no private patient hospital cover
- exempt foreign employment income of \$78,000
- taxable income of \$20,000.


John's income, for the purposes of the Medicare levy surcharge, is \$98,000. As this falls in the income range of \$97,001–\$113,000 for a single person, he is liable for the Medicare levy surcharge of 1.0%.

The surcharge is 1% of \$20,000 (his taxable income), which equals \$200.

Your super

If you're an Australian citizen or permanent resident leaving Australia temporarily or permanently, your superannuation remains subject to

the same rules. This means you can't access your super until you reach preservation age and retire or satisfy another condition of release.

Check your super regularly and combine any accounts you no longer need through [myGov](#) . Combining multiple super accounts means you don't have to pay multiple sets of fees and charges.

If you have a small super account that you want to keep with your super fund, contact your super fund and tell them. This will prevent it from being transferred to us as unclaimed super.

If you're planning on moving either permanently or indefinitely to New Zealand, you can leave your super in Australia or transfer it to a New Zealand KiwiSaver scheme from a participating Australian super fund.

For more information see:

- [Withdrawing and using your super](#)
- [Trans-Tasman retirement savings portability scheme for individuals](#)

Self-managed super

If you're a trustee of a self-managed super fund and intend to travel overseas for an extended period, check before you leave that your fund will continue to meet the definition of an **Australian super fund**.

QC 33206

Living overseas and becoming a foreign tax-resident

If you're leaving Australia to live overseas, find out about the tax-free threshold and how it applies to you.

Last updated 26 June 2025

If you're leaving Australia and become a non-resident of Australia for tax purposes, your tax-free threshold for the year will be lower than the threshold available to most taxpayers who are Australian residents for the full year.

You're entitled to a tax-free threshold amount of \$13,464 plus (\$4,736 divided by 12, multiplied by the number of months you were an Australian resident for tax purposes, counting the month you left).

You can only claim the tax-free threshold while you are an Australian resident.

Example: part-year resident tax-free threshold

Britney left Australia permanently and then became a foreign resident on 22 December 2024. She is entitled to 6 months (from July to December) of the tax-free threshold in the financial year. Her tax-free threshold is:

- $\$13,464 + [(\$4,736 \div 12) \times 6]$

Britney would pay no tax on her first \$15,832 of taxable income. She enters the 16% tax bracket after that and will have the Australian resident tax rates applied to her income for the year.

For help to work out your residency, see [Your tax residency](#).

If you had more than one job in the year, you can find more information at [Multiple jobs or change of job](#).

QC 17384

Certificate of residency and overseas tax relief form

Request a certificate of residency or overseas tax relief form, including information for dual tax residents.

Last updated 26 September 2025

Certificate of residency

A certificate of residency is a document that shows, for a specific period, you were:

- an Australian resident for tax purposes
- not a temporary resident
- liable to pay tax on worldwide income in Australia.


You may need a certificate of residency to give to an overseas tax authority to show you were an Australian resident and that you were liable to pay Australian income tax on worldwide income.

To request a certificate of residency, see:

- [Certificate of residency and certification of overseas tax relief request form for individuals \(NAT 75441\)](#)
- [Certificate of residency and certification of overseas tax relief request form for non-individuals \(NAT 75442\)](#).

Overseas tax relief form

An overseas tax relief form is supplied by an overseas authority to a resident of Australia whose foreign-sourced income is subject to tax in an overseas country. The form may be known by another name.

The certified overseas tax relief form confirms your residency status. We only certify these forms if there is a comprehensive [tax treaty](#)  with Australia.

If you don't have any documentation supplied by an overseas authority to confirm residency status, you may need to request a [certificate of residency](#).

To request a tax relief form to be certified by us, see:

- [Certificate of residency and certification of overseas tax relief request form for individuals \(NAT 75441\)](#)
- [Certificate of residency and certification of overseas tax relief request form for non-individuals \(NAT 75442\)](#).

Certificates of residency are accepted as an alternative for the French 5000 form. You can request a certificate of residency instead of sending a French 5000 form.

Overseas tax relief residency percentage

Switzerland 98 and 98A tax relief forms or a Taipei (Taiwan) declaration are required by the tax authorities of these countries to show the percentage of Australian unit holders, for income tax purposes, in a trust or fund.

If you are an entity seeking a refund of tax withheld on dividend and interest payments from Switzerland or Taiwan, you may need to complete a **Certificate of residency and certification of overseas tax relief request form for non-individuals (NAT 75442)** to request a residency percentage.

The form is to be completed by the Australian entity and will enable us to certify the entity's Australian residency percentage. You can then provide the form to the relevant foreign tax authority to request a refund of tax withheld.

The entity may receive a refund that represents a reduced amount of tax withheld on interest and dividends already paid by Swiss or Taiwanese companies on behalf of Australian resident unit holders.

Dual tax residents

You can be a tax resident of more than one country at the same time.

When you have dual tax residency, the relevant double tax agreement may determine your country of residence for tax treaty purposes and which country has taxing rights over certain classes of income, to prevent double taxation.

The tax liability of a person who is a tax resident of 2 treaty countries is shaped by application of the 'tie breaker' provision in the treaty (for example, Article 4.2 of the Australia / New Zealand tax treaty). The need to apply a 'tie breaker' provision means it is a more complex task to establish such a person's tax residency status.

Citizenship or nationality of another country will not necessarily mean you are a tax resident under their laws.

Natural persons

If you consider that you are also a tax resident of a treaty country, you should lodge an **early engagement advice request**. This will assist us in making a determination about your residency status under the relevant double tax agreement. Once this has been resolved, we can consider a certificate of residency for you.

Companies – New Zealand

Companies that are tax residents in both Australia and New Zealand may be eligible for the administrative approach agreed between the ATO and the New Zealand Inland Revenue.

For more information, see the **Australia and New Zealand administrative approach**.

Non individuals

Specific procedures are in place for dual tax resident non-individuals who are resident in countries where the relevant tax treaty has been amended by the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting, also known as the **Multilateral Instrument (MLI)**.

Non-individual taxpayers that are dual residents under Australia's tax treaties are modified by the **Competent Authority determination – Article 4 (1) of the Multilateral Instrument** in either country, for a determination of their residency for the purposes of the relevant treaty.

If you are a company resident in New Zealand, see the **Australia and New Zealand administrative approach**.

Non individuals – treaties not affected by the Multilateral Instrument

Dual tax resident companies, which are tax residents in Australia and one of the unaffected treaty countries, should consider lodging an application for a **private ruling** on your tax residency status under the relevant tax treaty. Once this has been ruled on, we can consider a certificate of residency for you.

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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