

## Useful Tax Links at A Glance

Compiled by the Singapore Chartered Tax Professionals. Updated: 02 July 2024



# AUSTRALIA

### Tax Authority and Related Information

Australian Taxation Office

<https://www.ato.gov.au>

Complimentary subscription to email updates and legal database

<https://www.ato.gov.au/General/Gen/Subscriptions/>

Australian Border Force (Customs)

<https://www.abf.gov.au/importing-exporting-and-manufacturing/importing/cost-of-importing-goods/gst-and-other-taxes>

### Access to Local Tax Consultancies

Tax Practitioners Board

<https://www.tpb.gov.au/>

Overview of Registered Tax Agents

<https://www.tpb.gov.au/who-needs-register-tax-agent>

Overview of Registered BAS Agents

<https://www.tpb.gov.au/bas-services>

Search for Registered Tax Agents and BAS Agents - Help with using the TPB Register

[https://www.tpb.gov.au/registrations\\_search](https://www.tpb.gov.au/registrations_search)  
<https://www.tpb.gov.au/help-using-tpb-register>

### Tax Treaties and Tax Information Exchange Agreements

<https://treasury.gov.au/tax-treaties/income-tax-treaties/> and  
<https://treasury.gov.au/tax-treaties/tax-information-exchange-agreements/>

### General Anti-Avoidance Rules for Income Tax

<https://www.ato.gov.au/general/tax-and-corporate-australia/a-strong-domestic-tax-regime/#Generalantiavoidancerule>

### Tax Residency

- <https://www.ato.gov.au/Individuals/coming-to-australia-or-going-overseas/Your-tax-residency/>  
- <https://www.ato.gov.au/business/international-tax-for-business/in-detail/residency/residency-requirements-for-companies,-corporate-limited-partnerships-and-trusts/>

General Information

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Australia-Residency.pdf>

Residency Tests

<https://www.ato.gov.au/Individuals/coming-to-australia-or-going-overseas/Your-tax-residency/#Residencytests> and  
<https://www.ato.gov.au/law/view/document?Docid=TXR/TR9817/NAT/ATO/00001>

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Certificate of Residency <https://www.ato.gov.au/individuals-and-families/coming-to-australia-or-going-overseas/certificate-of-residency-and-overseas-tax-relief-form>

Register for Taxes <https://www.business.gov.au/registrations/register-for-taxes>

### Tax Types

**Individual Income Tax** <https://www.ato.gov.au/Rates/Individual-income-tax-rates/>

*Income and Deductions* <https://www.ato.gov.au/individuals/income-and-deductions/>

*What's new in Individual Income Tax* <https://www.ato.gov.au/Individuals/Your-tax-return/Before-you-prepare-your-tax-return/What-s-new-for-individuals/>

*Guides* <https://www.ato.gov.au/individuals-and-families/your-tax-return/instructions-to-complete-your-tax-return/paper-tax-return-instructions/2023>

*Tax Calculators for Individual Tax* <https://www.ato.gov.au/calculators-and-tools/?duration=2021/2022&marketsegment=Individuals&sorttype=sortbytopic>

*Withholding Tax – Claiming the Tax-free Threshold* <https://www.ato.gov.au/Individuals/myTax/2022/In-detail/Part-year-tax-free-threshold/>

*Withholding Tax – Pay As You Go (PAYG) Withholding* <https://www.ato.gov.au/forms-and-instructions/payg-payment-summary-individual-non-business>

**Corporate Tax** <https://www.ato.gov.au/Rates/Company-tax/>

*Income and Deductions for Businesses* <https://www.ato.gov.au/Business/Income-and-deductions-for-business/>

*Guides* <https://www.ato.gov.au/Forms/Company-tax-return-instructions-2023/>

*Tax Calculators for Businesses* <https://www.ato.gov.au/calculators-and-tools/?duration=2021/2022&marketsegment=Business&sorttype=sortbytopic>

*Tax Calendar/ Due Dates* <https://www.ato.gov.au/businesses-and-organisations/preparing-lodging-and-paying/reports-and-returns/due-dates-for-lodging-and-paying/due-dates-by-month>

*Withholding Tax – Pay As You Go (PAYG) Withholding* [https://www.ato.gov.au/business/business-activity-statements-\(bas\)/pay-as-you-go-\(payg\)-withholding/](https://www.ato.gov.au/business/business-activity-statements-(bas)/pay-as-you-go-(payg)-withholding/)

**Transfer Pricing** <https://www.ato.gov.au/business/international-tax-for-business/in-detail/transfer-pricing/international-transfer-pricing---introduction-to-concepts-and-risk-assessment/>

*Overview* <https://www.oecd.org/tax/transfer-pricing/transfer-pricing-country-profile-australia.pdf>

*Documentation Requirements* <https://www.ato.gov.au/business/international-tax-for-business/in-detail/transfer-pricing/international-transfer-pricing---introduction-to-concepts-and-risk->

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	<a href="#">assessment/?anchor=DocumentationRequirements#DocumentationRequirements</a>
<i>Simplifying Transfer Pricing Record-keeping</i>	<a href="https://www.ato.gov.au/business/international-tax-for-business/in-detail/transfer-pricing/international-transfer-pricing---introduction-to-concepts-and-risk-assessment/?anchor=Simplifying#Simplifying">https://www.ato.gov.au/business/international-tax-for-business/in-detail/transfer-pricing/international-transfer-pricing---introduction-to-concepts-and-risk-assessment/?anchor=Simplifying#Simplifying</a>
<i>Mutual Agreement Procedure</i>	<a href="https://www.ato.gov.au/business/international-tax-for-business/in-detail/mutual-agreement-procedure/">https://www.ato.gov.au/business/international-tax-for-business/in-detail/mutual-agreement-procedure/</a>
<i>Advance Pricing Agreements</i>	<a href="https://www.ato.gov.au/business/international-tax-for-business/in-detail/advance-pricing-arrangements/">https://www.ato.gov.au/business/international-tax-for-business/in-detail/advance-pricing-arrangements/</a>
<b>Goods and Services Tax</b>	<a href="https://www.ato.gov.au/Business/GST/">https://www.ato.gov.au/Business/GST/</a>
<i>Consolidated List for Managing GST in your business</i>	<a href="https://www.ato.gov.au/Business/GST/In-detail/Managing-GST-in-your-business/">https://www.ato.gov.au/Business/GST/In-detail/Managing-GST-in-your-business/</a>
<i>GST at settlement – a guide for purchasers and their representatives</i>	<a href="https://www.ato.gov.au/Business/GST/In-detail/Your-industry/Property/GST-at-settlement---a-guide-for-purchasers-and-their-representatives/">https://www.ato.gov.au/Business/GST/In-detail/Your-industry/Property/GST-at-settlement---a-guide-for-purchasers-and-their-representatives/</a>
<i>GST at settlement – a guide for suppliers and their representatives</i>	<a href="https://www.ato.gov.au/business/gst/in-detail/your-industry/property/gst-at-settlement---a-guide-for-suppliers-and-their-representatives/">https://www.ato.gov.au/business/gst/in-detail/your-industry/property/gst-at-settlement---a-guide-for-suppliers-and-their-representatives/</a>
<b>Stamp Duty</b>	<a href="https://www.business.gov.au/finance/taxation/stamp-duty/">https://www.business.gov.au/finance/taxation/stamp-duty/</a>
<b>Key Tax Forms &amp; Online Tools</b>	
Tax Returns Forms	<a href="https://www.ato.gov.au/forms-and-instructions">https://www.ato.gov.au/forms-and-instructions</a>
Income Tax Estimator	<a href="https://www.ato.gov.au/calculators-and-tools/income-tax-estimator/">https://www.ato.gov.au/calculators-and-tools/income-tax-estimator/</a>
Tax Payments	<a href="https://www.ato.gov.au/General/Paying-the-ATO/How-to-pay/">https://www.ato.gov.au/General/Paying-the-ATO/How-to-pay/</a>
Dispute Resolution	<a href="https://www.ato.gov.au/Business/Private-owned-and-wealthy-groups/What-you-should-know/Tailored-engagement/Resolving-disputes/">https://www.ato.gov.au/Business/Private-owned-and-wealthy-groups/What-you-should-know/Tailored-engagement/Resolving-disputes/</a>

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### Country Information by the Big Four

#### Australia Highlights:

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-australiahighlights-2024.pdf>

#### Corporate Tax Guide 2023:

[https://www.ey.com/en\\_gl/tax-guides/worldwide-corporate-tax-guide](https://www.ey.com/en_gl/tax-guides/worldwide-corporate-tax-guide)

Worldwide Personal Tax and Immigration Guide 2023-2024:  
[https://www.ey.com/en\\_gl/tax-guides/worldwide-personal-tax-and-immigration-guide](https://www.ey.com/en_gl/tax-guides/worldwide-personal-tax-and-immigration-guide)

Worldwide VAT, GST and Sales Tax Guide 2024:

[https://www.ey.com/en\\_gl/tax-guides/worldwide-vat-gst-and-sales-tax-guide](https://www.ey.com/en_gl/tax-guides/worldwide-vat-gst-and-sales-tax-guide)

#### Australia Tax Profile:

<https://assets.kpmg/content/dam/kpmg/xx/pdf/2019/06/australia-2018-new.pdf>

Australia – Indirect Tax Guide:

<https://home.kpmg/xx/en/home/insights/2019/10/australia-indirect-tax-guide.html>

Taxation of International Executives: Australia

<https://assets.kpmg.com/content/dam/kpmg/xx/pdf/2023/01/TIES-Australia.pdf>

#### Australia Overview:

<http://taxsummaries.pwc.com/ID/Australia-Overview>

Click [here](#) for information on tax administration.

Australia – Tax on Personal Income:

<http://taxsummaries.pwc.com/ID/Australia-Individual-Taxes-on-personal-income>

Australia – Corporate and Other Taxes:

<http://taxsummaries.pwc.com/ID/Australia-Corporate-Other-taxes>

While great care has been taken to update the information periodically to provide an updated succinct overview, please assist to report any broken links to [enquiry@sctp.org.sg](mailto:enquiry@sctp.org.sg) as the original websites may have updated their respective content in the meantime.