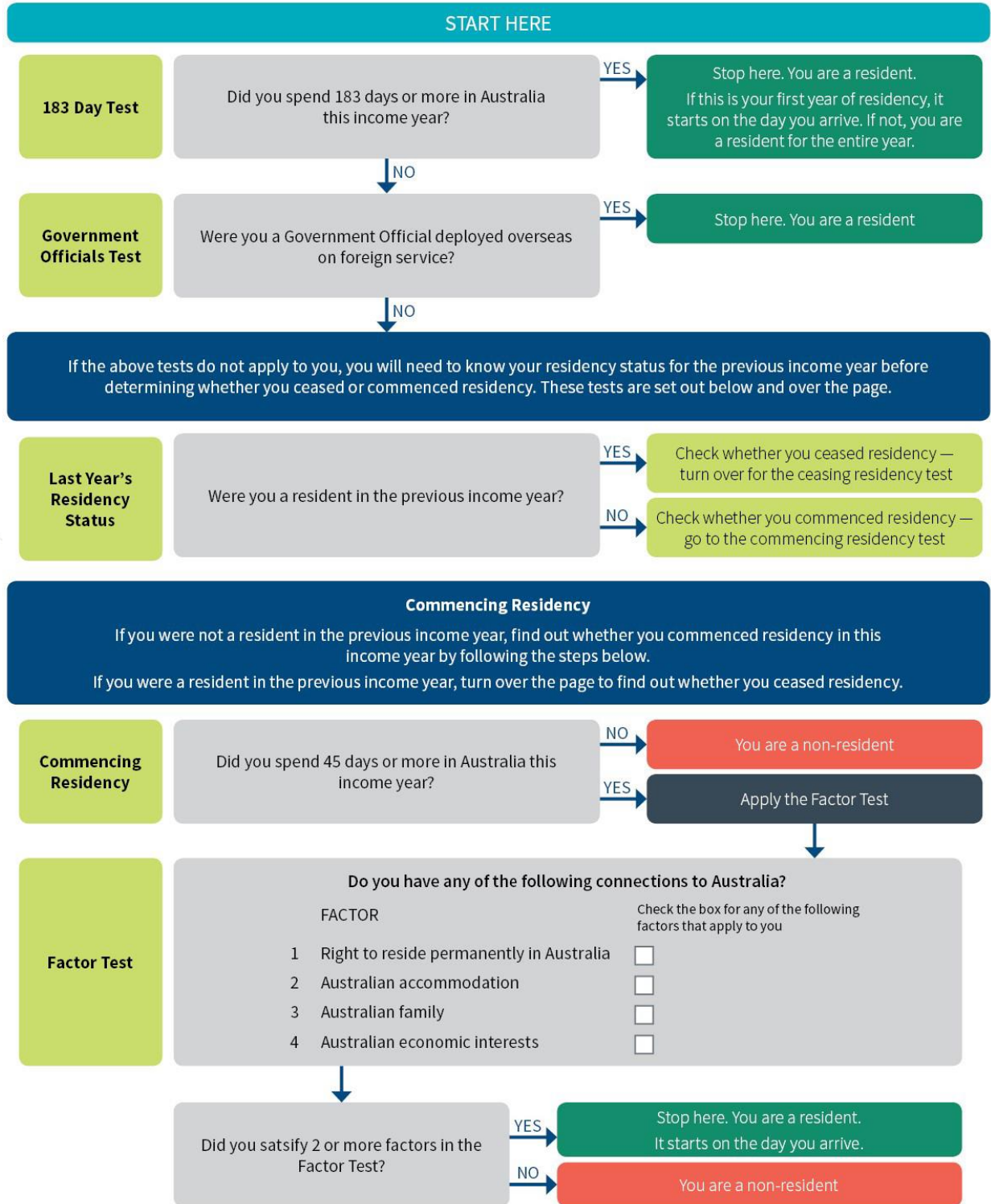


Board of Tax: Residency Rules Flowchart

The budget legislation has not yet had royal assent but this is likely to be in October to December 2021.



Flowchart from Australian Government – The Board of Taxation: Reforming individual tax residency rules – a model for modernisation

Should you have any queries please speak with your local point of contact:
www.gmtax.com.au

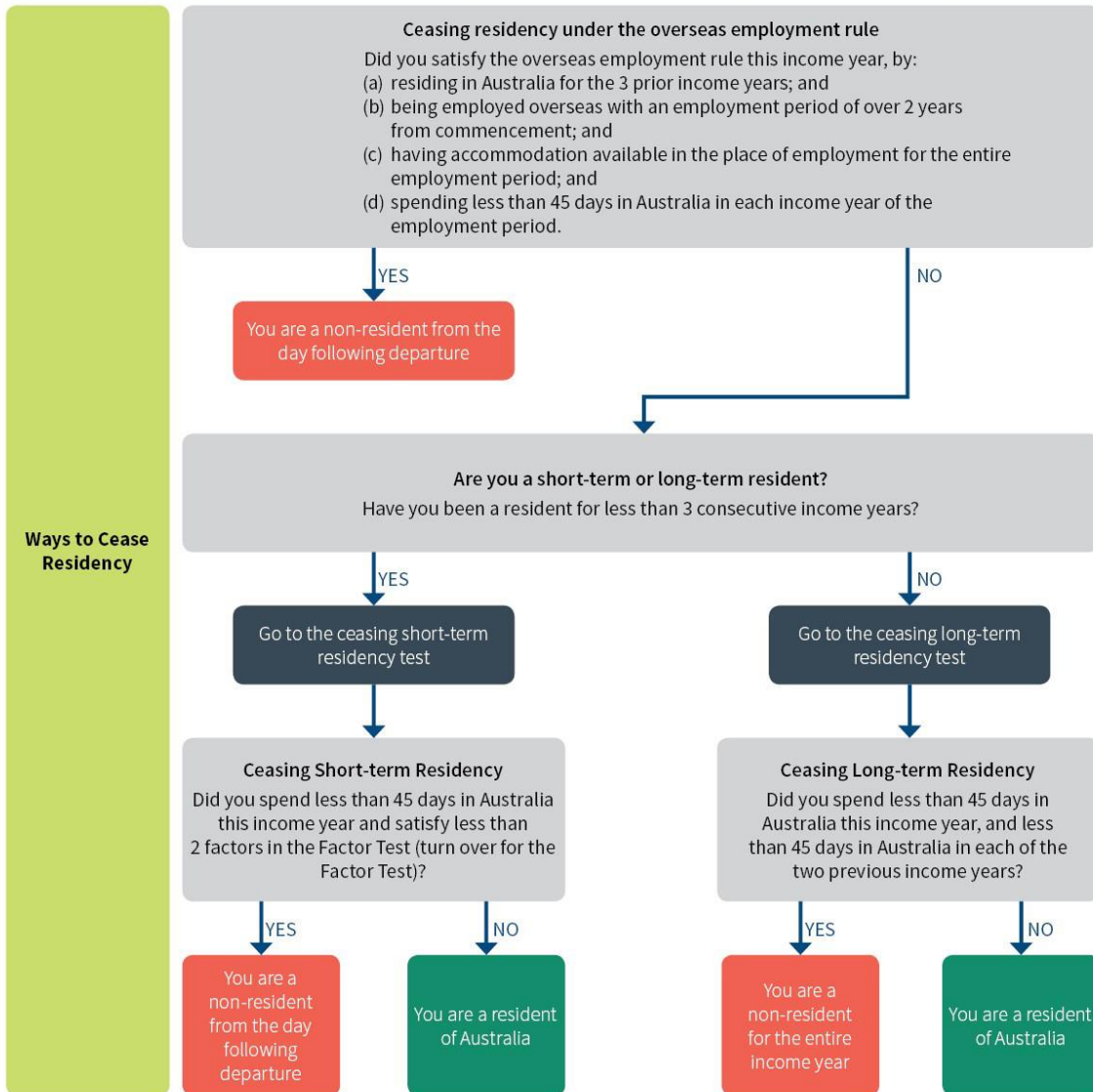
WE HAVE THE EDGE...

continued from over the page

Ceasing Residency

If you were a resident in the previous income year, find out whether you ceased residency in this income year by following the steps below.

If you were not a resident in the previous income year, turn over the page to find out whether you commenced residency.



Additional notes on the flowchart

Note: There are rules that assist individuals determine the date on which residency begins and ends. When residency status changes mid-year, an individual will have a resident and non-resident period, and will be taxed accordingly.

Note: If Australia has a double tax treaty with another country, the Australian Government has agreed that you will only be a tax resident of one country at any given time. There are special rules that ensure that Australia's tax laws apply to you in accordance with these international agreements (eg, if you are a resident under this test, you may become a non-resident). These rules are not included in this flowchart.

Flowchart from Australian Government – The Board of Taxation: Reforming individual tax residency rules – a model for modernisation

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