Australian Tax Residency Tests: Simplified Flow Chart

The Legislation: ITAA 1936

An "Australian resident" means a person who is a resident of Australia for the purposes of the ITAA 1936. A "resident of Australia" is defined in s **6(1) of the ITAA 1936** to mean:

(a) a person, other than a company, who **resides in Australia** and includes a person:

(i) whose **domicile is in Australia**, **unless** the Commissioner is satisfied that the person's **permanent place of abode** is outside Australia;

(ii) who has actually been in Australia, continuously or intermittently, during more than one half of the year of income, unless the Commissioner is satisfied that the person's **usual place of abode** is outside Australia and that the person does not intend to take up residence in Australia; or

(iii) who is:

(A) a member of the superannuation scheme established by deed under the Superannuation Act 1990; or

(B) an eligible employee for the purposes of the Superannuation Act 1976; or

(C) the spouse, or a child under 16, of a person covered by sub-subparagraph (A) or (B);





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