



Understanding your Australian Tax Obligations and Foreign Investment in Australia

瞭解你在澳大利亞的納稅義務 與來澳外資投資

Australian Taxation Office 澳大利亞稅務局

Public Groups & Internationals 上市集團及國際部

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65 Hindley Street

Adelaide

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Disclaimer: The following slides are for information and education purposes, they do not constitute legal advice and tax information.



Why are we holding these sessions?

我們為什麼要舉行這些信息講座

- In 2015 the ATO received a request from a Tax Agent for an information session to be held for the Australian Chinese community
- In response to community and government needs, the ATO is currently implementing our Reinvention Program to better service community's needs
- Levels of willing participation in Australia are high; the vast majority of people are willing to do the right thing
- 在2015年澳大利亞稅務局收到稅務代理人的請求給澳大利亞中國社區舉行信息講座
- 為響應社會和政府的需求, 澳大利亞稅務局目前正在實施我們的重塑計劃, 為社區需要提供更好的服務
- 澳大利亞願意參與程度高; 絕大多數人都願意做正確的事



Foreign Investment in Australia

Australia encourages foreign investment

- In 2015 the Australian Government undertook reforms to strengthen the integrity of Australia's foreign investment framework
- Foreign investment rules facilitate investment while giving assurance to the community that the national interest is being maintained
- Foreign investment rules don't aim to stop investment

來澳外資投資

澳大利亞鼓勵外資投資

- 在2015年，澳大利亞政府承諾改革，以加強澳大利亞外資投資框架的完整性
- 外資投資規則促進投資便利化，同時給予社區保障國家利益得到維護
- 外資投資規則的目的不是制止投資



Foreign Investment in Australia

Compliant vs Non Compliant Investors

Compliant Investors

- Greater Certainty
- Improved Service Delivery
- Clearer Legislation

Non-Compliant Investors

- Subject to stronger compliance and enforcement
- High risk of being caught if breaking the rules
- Civil and criminal penalties

來澳外資投資

合規與不合規投資者

合規投資者

- 更大的確定性
- 提高服務傳送
- 更明確的法規

不合規投資者

- 受制於較強的合規和執行
- 如果打破規則被抓的風險高
- 民事和刑事處罰



Seeking Professional Advice

尋求專業人士的意見

- **We recommend that you seek professional advice in relation to your own specific circumstances**
- **Tax Office guidance is provided to help taxpayers understand their obligations and entitlements under the laws administered by the Commissioner - guidance is not binding on the Commissioner**
- **我們建議你，對於你自己的具體情況尋求相關專業人士的意見**
- **稅務局提供指南，以幫助納稅人在稅務局長管理的規律下了解自己的義務和權利 - 指南對稅務局長沒有約束力**



Australian Tax Obligations

澳大利亞納稅義務



Panel Introduction

Today's session will provide information on a broad range of topics from a range of staff:

- **Brett Challans** – Private Groups & High Wealth Individuals
- **Adam Nicholls** – International Tax
- **Edwina McLachlan** – International Tax
- **Ann Middleby** – Foreign Investment
- **Laurence Scarborough** – Foreign resident capital gains withholding payments
- **Shane Strong** – Private Groups & High Wealth Individuals
- **Matthew Collins** - Private Groups & High Wealth Individuals

專家組介紹

今天的會議將提供一個廣泛的，從一系列的工作人員主題的信息：

- 布雷特·沙朗 - 私人集團和高收入人士部
- 亞當·尼科爾斯 - 國際稅務部
- 埃德温娜·麦克拉克倫 - 國際稅務部
- 安·米朵比 - 外資投資
- 勞倫斯·斯卡伯勒 - 預扣稅管理
- 謝·斯特朗 - 私人集團和高收入人士部
- 馬修·柯林斯 - 私人集團和高收入人士部



Understanding your Australian tax obligations

瞭解你在澳大利亞的納稅義務

Your role

- You play a vital role in influencing and helping to support the tax and superannuation systems.
- It is important for you to keep your personal tax obligations up-to-date.
- Failure to comply with personal tax obligations may result in compliance action

你的角色

- 你有一個重要的角色來影響和幫助支持納稅和退休公積金制度
- 保持你最新的個人所得稅的義務是很重要的
- 不遵守個人所得稅的義務，可能會導致合規行動



Understanding your Australian tax obligations

瞭解你在澳大利亞的納稅義務

Identification - Individuals

- **A Tax File Number (TFN) is your personal reference number in the tax and superannuation systems**
- **Your TFN is an important part of your tax, super and identity records, so keep it safe**
- **You don't have to have a TFN, but without one you pay more tax**
- **Application are available via www.ato.gov.au for foreign, temporary and Australian residents**

識別 - 個人

- **稅號 (TFN) 是在納稅和退休公積金系統的個人參考號碼**
- **你的稅號TFN是你的納稅和退休公積金系統身份記錄的一個重要組成部分，因此，請妥善保管**
- **你不必有一個稅號，但沒有一個稅號你交更多的稅**
- **國外，臨時和澳大利亞居民可通過 www.ato.gov.au申請**



Understanding your Australian tax obligations

瞭解你在澳大利亞的納稅義務

Identification

識別

- **An Australian Business Number (ABN) is a unique 11 digit number that identifies your organisation to the government and community**
 - **The Business Activity Statement (BAS) is a tax reporting requirement for businesses**
 - **It is used for reporting and paying Goods and Services Tax (GST), Pay As You Go (PAYG) withholding tax and other tax obligations on a monthly or quarterly basis**
- **澳大利亞商務號碼 (ABN) 是一個獨特的11位數字向政府和社區識別你的機構**
 - **商業活動報表 (BAS) 是一個生意經納稅申報的要求**
 - **它用於每月或每季報告和繳納消費稅 (GST)，隨賺隨繳制 (PAYG) 代扣稅和其他納稅義務**



Residency Explained

居留身份說明



Residency Explained 居留身份說明

Residency Concepts

- Residency for **tax** purposes
- Temporary or Permanent resident under the **visa** system
- “Foreign person” requiring **FIRB** approval for transactions involving interests in land; or to register interests in agricultural land.

居留身份概念

- 稅務意義上的居民
- 簽證系統中的臨時居民或永久居民
- 外國人需要外國投資審查委員會(FIRB)審批的交易包括：與土地有關；或去註冊有關農用土地的利益。



Are you an Australian Resident for Tax Purposes?

你是澳大利亞的納稅居民嗎？

Residency

- The ordinary resident test
- The domicile test
- The 183 day test

居留

- 一般居民測試
- 住所地測試
- **183**天的測試



Are you an Australian Resident for Tax Purposes?

你是澳大利亞的納稅居民嗎？

Australian Resident for tax purposes:

- you hold a permanent visa or have become an Australian Citizen &
- you satisfy residency test
- you are obliged to lodge a tax return
- You must declare both your Australian and foreign sourced income

澳大利亞稅務居民：

- 你持有永居簽證或已成為澳大利亞公民而且
- 你滿足居民測試
- 你有義務遞交報稅表
- 您必須申報你的澳大利亞和國外來源收入



Are you an Australian Resident for Tax Purposes?

你是澳大利亞的納稅居民嗎？

Australian Resident for tax purposes:

- **Worldwide income is taxable:**
 - you must declare all Australian profits including capital gains from property as well as any foreign income in your Australian tax return
- **Other examples of income you need to declare include:**
 - Foreign pensions and annuities
 - Foreign employment, investments and income
 - Capital gains on foreign property

澳大利亞稅務居民：

- **全球收入徵稅：**
 - 你必須申報你在澳大利亞所有的利潤，包括來自物業的資本增值，以及在澳大利亞報稅表中的任何外國收入
- **其它需要聲明的收入的實例包括：**
 - 外國養老金和年金
 - 外國就業，投資和收入
 - 關於外國物業的資本增值



Are you an Australian Resident for Tax Purposes?

你是澳大利亞的納稅居民嗎？

Australian Resident for tax purposes & **Temporary Resident** for visa purposes

- Australian resident for tax purposes AND you hold a **temporary resident visa** AND you do not hold a permanent resident visa.
- Temporary residents are obliged to lodge a tax return for Australian sourced income.

稅務意義上的澳大利亞居民（稅務居民）與簽證意義上的**臨時居民**

- 澳大利亞稅務居民，並且你持有**臨時居民簽證**，而且你不持有永久居民簽證。
- 臨時居民有義務對來源於澳大利亞所得收入進行納稅申報。



Are you an Australian Resident for Tax Purposes?

你是澳大利亞的納稅居民嗎？

Australian Resident for tax purposes & Temporary Resident for visa purposes

- Salary and wages sourced in Australia and offshore are taxable in Australia, gains and losses taxable Australian Property:s.855, shares from employee share schemes.
- Generally foreign income of a **temporary resident** is treated as non assessable non-exempt income and CGT gains and losses disregarded, other than s.855 TARPS.
- For further guidance Refer to s.768-R ITAA97 and S.855 ITAA97

稅務意義上的澳大利亞居民（稅務居民）與簽證意義上的臨時居民

- 來源於澳大利亞和海外的薪水和工資在澳大利亞應稅；澳大利亞應稅物業所得的增值和虧損：s.855；從員工持股計劃獲得的股票。
- 一般來說，**臨時居民**的海外收入將被視為非應稅非免稅收入，資本增值和損失將不予考慮，s.855 TARPS除外。
- 想要了解更多信息請參閱s.768-R 稅法ITAA97和S.855 稅法ITAA97



Are you a Foreign Resident for Tax Purposes?

Foreign Resident for tax purposes

- If you are a **foreign resident** you are generally taxed in Australia only on your **Australian-sourced income**
- This will include income from your Australian investments; any salary and wages you earn in Australia; the gains and losses you make on taxable Australian real property which includes real estate and leases. As such, you are obliged to lodge a tax return
- You are only taxed on your Australian-sourced income, so you generally don't need to declare income you receive from overseas in your Australian tax return

稅務意義上的外國居民

- 如果你是一個外國居民，一般只有你來源於澳大利亞的收入將被納稅。
- 這將包括你在澳大利亞的投資收入；任何在澳大利亞的薪水和工資收入；你從澳大利亞應稅物業所得的增值和虧損，包括房地產和租賃。因此，你有責任遞交報稅表。
- 你只有來源於澳大利亞的收入將被徵稅，所以你一般不需要在澳大利亞報稅表中申報你從海外獲得的收入



Australian Resident for Tax Purposes 澳大利亞的稅收居民

Australian Resident– Foreign Income

- Report all **foreign income**
- Foreign income may be taxed where it is earned or sourced, making it potentially subject to double taxation
- System of rules that give exemptions, credits and offsets recognising foreign income tax already paid

澳大利亞居民 - 外國收入

- 申報所有的**海外收入**
- 海外收入可能在來源國被徵稅，這樣海外收入可能被雙重徵稅
- 有規則會為你付出的外國所得稅給予外國稅收豁免、抵免和抵消



Australian Resident for Tax Purposes

澳大利亞的納稅居民

Taxation Obligations – Capital Gains

- If you make a capital gain on a domestic or overseas investment asset - for example, by selling an investment property you are generally taxed in Australia on the capital gain and must report it in your tax return
- You must be able to provide all documentation relating to the investment, this includes:
 - Purchase and sale contracts
 - Valuations and receipts for income;
or
 - Expenses relating to the capital gain

納稅義務 - 資本增值

- 如果你在澳大利亞境內或海外的物業獲得了資本增值 - 例如，通過銷售投資物業，你一般將在澳大利亞被徵收資本增值稅，並且你必須在報稅表中申報。
- 你必須能夠提供所有文件，這包括：
 - 購買和銷售合同，
 - 估值
 - 與資本增值相關的收入或費用收據



Claiming a Foreign Income Tax Offset 申請外國所得稅抵消

- You can **claim a tax offset** for the foreign tax you have paid on employment income or capital gains that is included in your Australian assessable income
- To be entitled to a foreign income tax offset:
 - You must have actually paid an amount of tax in a foreign country
 - The income or gain on which you paid foreign income tax must be included in your assessable income for Australian income tax purposes
- You must be able to substantiate the payment of foreign tax if the ATO requests this information
- 你可以為你已經納稅的應稅收入中的就業收入或資本增值申請稅務抵消
- 如何獲得外國所得稅抵消：
 - 你必須已經實際支付國外所得稅
 - 你繳納的外國所得稅收入或收益必須包含在澳大利亞所得稅的應稅收入中
- 你必須能夠在出示證明，如果澳大利亞稅務局在日後請求獲得該信息



Double Tax Agreements and Tax Information Exchange Agreements

避免雙重徵稅協定和稅收信息交換協議

- **Australia has tax treaties and agreements with over 100 jurisdictions**
- **Treaties prevent double taxation and fiscal evasion, and foster cooperation between Australia and other international tax authorities**
- **Tax Information Exchange Agreements outline obligations between Australia and a foreign country to help each other exchange tax information relevant to each country's domestic tax laws**
- **澳大利亞與超過100個國家或地區簽訂了避免雙重徵稅協定或稅收信息交換協議**
- **避免雙重徵稅協定避免雙重徵稅和偷漏稅，並通過強制執行各自稅法來促進澳洲等國際稅務當局之間的合作**
- **稅收信息交換協議概述了澳大利亞和別國之間的義務，幫助稅務機構交換正確的納稅信息，並幫助執行各自國內的稅法**



Strengthening Australia's Foreign Investment Framework

加強澳大利亞的來澳外資投資框架



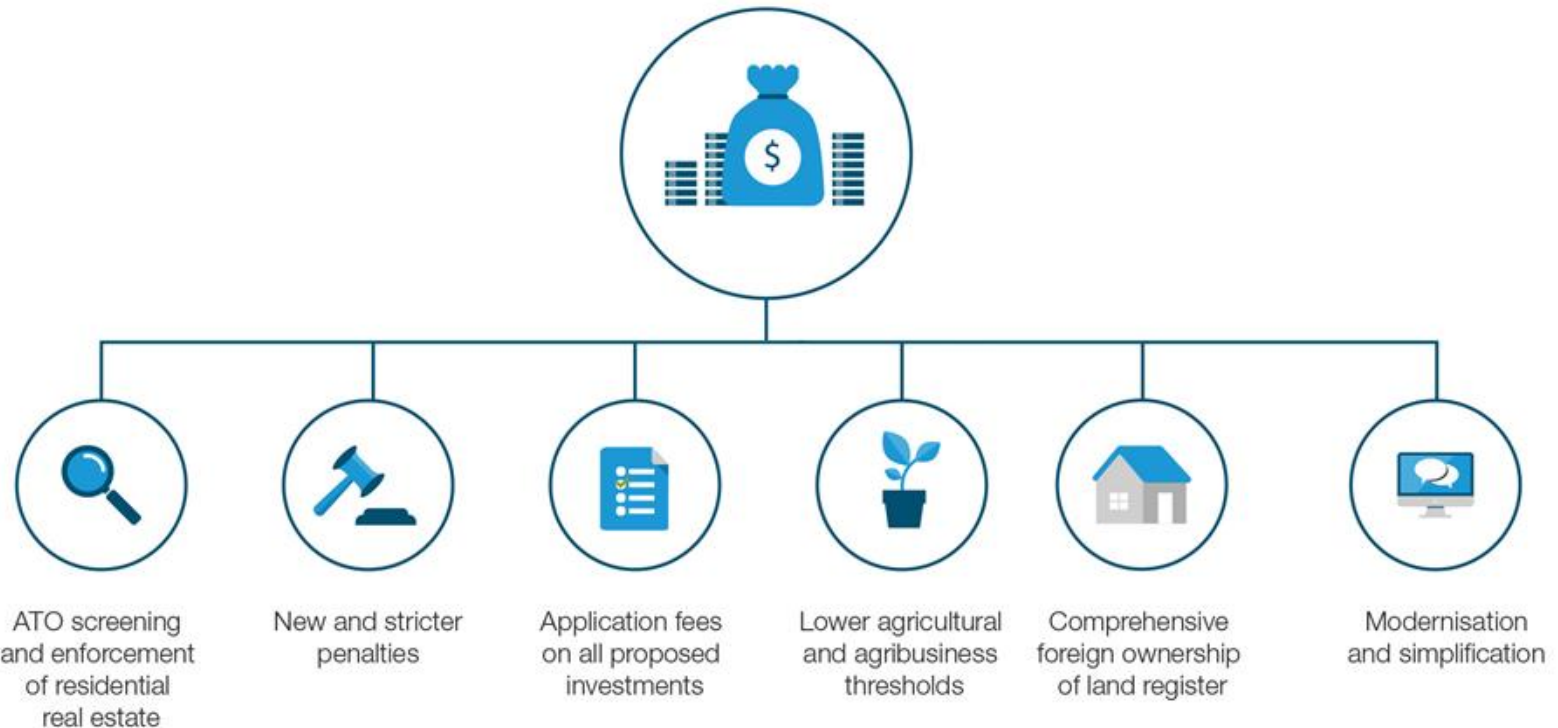
Investing in Australian property market

投資澳大利亞物業市場

- Previously foreign investors applied to the Foreign Investment Review Board (FIRB) for approval for buying residential properties, agricultural land and property development
- From 1 December 2015, the ATO has taken responsibility for administering all aspects of the *Foreign Acquisition and Takeover Act 1975* (FATA) in relation to residential real estate (including the screening of applications)
- 先前外國投資者經過外國投資審查委員會（FIRB）申請來獲得批准購買住宅物業，農地及物業發展
- 從2015年12月1日，澳大利亞稅務局已接管1975年外國收併購法案(FATA)所有相關住宅房地產（包括審查申請表）的責任



Key Reforms 重點改革



澳大利亞稅務局的住宅房地產審查和執法

新的和更嚴格的處罰

所有投資計劃都需要申請費

較低的農業和農業綜合企業的門檻

綜合外國所有權的土地登記冊

現代化和簡化



The reforms and what they mean to you 這些改革對你的意義

The foreign investment application

Foreign investors who wish to invest in Australia must generally apply to do so through the Treasurer. The requirements differ for:

- foreign investors acquiring real estate
- foreign investors acquiring a business
- foreign investors acquiring agricultural land
- foreign governments

來澳外資投資申請

有意在澳大利亞投資的外國投資者一般必須通過財務部申請。這些的要求是不同的：

- 外國投資者購買房地產
- 外國投資者購買生意
- 外國投資者購買農業用地
- 外國政府



The reforms and what they mean to you

這些改革對你的意義

The foreign investment application – Real Estate

來澳外資投資申請 - 房地產

- Foreign investors should make an application if they have any doubt as to whether an investment is notifiable
 - A transaction should not proceed until the Government advises the foreign investor of the outcome of their application
 - Foreign investors should lodge an application in advance of any real estate transaction, or should make their purchase contract conditional on foreign investment approval
- 如果外國投資者對一項投資有任何疑問，即是否須予告知外國投資審查委員會（**FIRB**），那麼他們應向**FIRB**提出申請
 - 在政府告知外國投資者申請結果前，交易不應該繼續
 - 外國投資者應在任何房地產交易前提出申請，或應該把自己的購房合同以外資投資審批為前提



The reforms and what they mean to you

這些改革對你的意義

The foreign investment application – Real Estate New Dwellings

來澳外資投資申請 - 新住房房地產

- Applications for new dwellings and vacant land for development are usually approved
 - Vacant land is subject to construction being completed within four years
 - Land that has previously had an established dwelling on it would generally not be considered vacant land
- 新的住宅區和空地的發展的申請通常被批准
 - 空地的建設需在四年內正在完成
 - 一片土地上如果有先前建成的住宅，一般不會被視為空地



The reforms and what they mean to you

這些改革對你的意義

The foreign investment application – Real Estate Established dwellings

來澳外資投資申請 - 已建成房地產

- Temporary residents can apply to purchase one established dwelling conditional on sale of the property when they leave Australia
- Non-resident foreign persons generally prohibited from buying established dwellings

- 臨時居民可以申請購買一套已建成的住房，條件是在他們離開澳大利亞時出售該物業
- 非居民外籍人士一般被禁止購買已建成的住房



The reforms and what they mean to you

這些改革對你的意義

The foreign investment application – Acquiring a business or Agricultural land

來澳外資投資申請 – 收購一個生意或 農業用地

Foreign investors should notify and get prior approval:

- Before acquiring a substantial interest in, or control of, an Australian business that is valued above the relevant threshold
- Before acquiring an interest in agricultural land
- Information about the thresholds can be found at www.firb.gov.au

- 在收購澳大利亞的生意大部分權益或控制權之前，如果該企業的價值超過了相關門檻，外國投資者應通知並獲得事先批准
- 購農業用地權益前，外國投資者必須事先徵求批准
- 更多關於這些門檻的信息可以在 www.firb.gov.au 找到



The reforms and what they mean to you

這些改革對你的意義

Foreign investment screening - the process

- **National interest factors will continue to be the test for assessing foreign investment applications:**
 - National security
 - Competition
 - Consistency with Australian Government policies (tax)
 - The impact on the economy and the community and
 - The character of the investor

來澳外資投資審查 - 過程

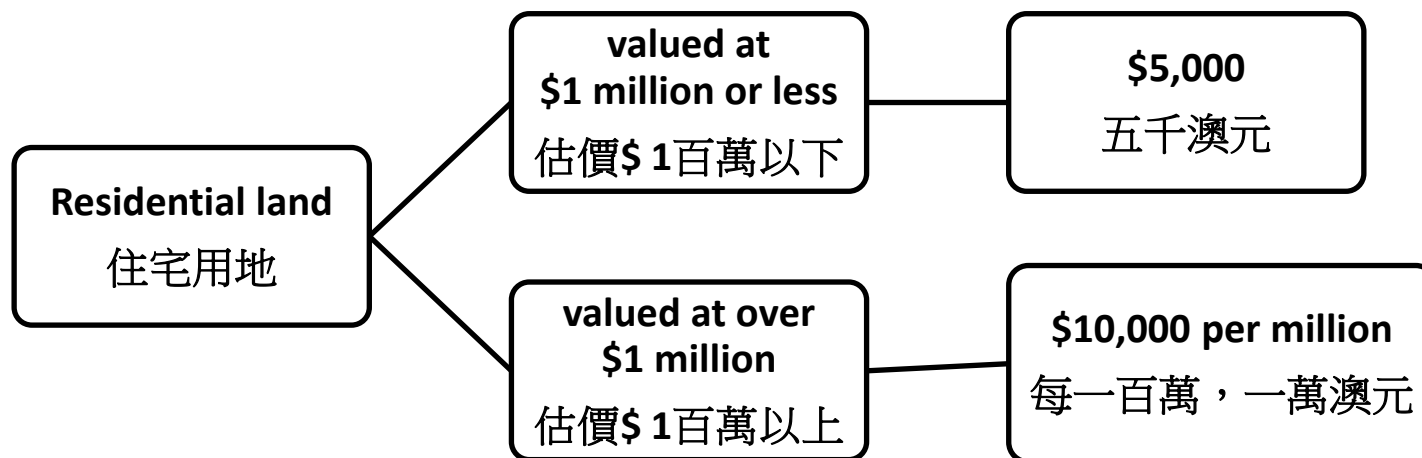
- **國家利益的因素將繼續用來測試外資投資申請評估**
 - 國家安全
 - 競爭
 - 與澳大利亞政府（稅收）政策的一致性
 - 對經濟和社會的影響
 - 投資者的品質



The reforms and what they mean to you

這些改革對你的意義

- Fees for residential land acquisitions will depend on the consideration
- The same fee will apply regardless of whether the proposed acquisition is for a new dwelling, established dwelling or vacant land.
- 住宅土地收購費用將取決於報酬
- 同樣的費用都將適用，不論提議收購是否是一個新的住宅，或已建成的住宅或空地。





The reforms and what they mean to you

這些改革對你的意義

Foreign Person - definition for FATA & tax purposes

- **FATA foreign person definition:** An individual not ordinarily resident in Australia. This can include temporary visa holders
- **Tax foreign person definition:** a person who is not a resident of Australia for the purposes of the *Income Tax Assessment Act 1936*

對外國人士的定義 - 外國收併購法案 (FATA) 和稅法

- 外國收併購法案對外國人士的定義: 通常不居住在澳大利亞的個人。這可以包括臨時簽證持有者
- 稅法對外國人士的定義: 對於所得稅評估1936年法案的宗旨, 一個不是澳大利亞居民的人



The reforms and what they mean to you

這些改革對你的意義

Purchasing a property on behalf of a foreign person/entity

FIRB approval is required for all foreign purchase proposals including where:

- Property is beneficially held for a foreign person
- A corporation or trustee in which a foreign person holds a substantial interest of 20% or more
- A corporation or trustee in which 2 or more foreign persons hold an aggregate substantial interest of 40% or more
- A foreign Government is involved

代表外國人士/實體購買物業

所有外國購買提案都要求外國投資審查委員會（**FIRB**）批准，其中包括：

- 被外國人士實益持有的物業
- 一個公司或受託人其中一個外籍人士持有**20%**或更多的實質利益
- 一個公司或受託人其中兩個或更多的外籍人士合計持有**40%**或更多的重大權益
- 外國政府的參與



The reforms and what they mean to you

這些改革對你的意義

Offences and Penalties

- **Civil and criminal penalties can be applied to breaches of the law**
- **Penalty regime also applies to any third party who knowingly assists a foreign investor to breach the framework**
- **The ATO has commenced compliance activities to ensure foreign investors who have invested in Australian residential property are meeting their obligations under the FATA**

罪行及處罰

- **民事和刑事處罰可以應用到違反法律的行為**
- **處罰制度也應用於第三者明知故犯協助外國投資者違反框架**
- **澳大利亞稅務局已經開始合規活動，以確保來澳外國投資者遵守外國收併購法案(FATA)所規定義務**



Foreign resident capital gains withholding payments

外國居民資本增值預扣款



Essential points

- **Starts 1 July 2016**
 - **Contract and form changes need to be considered**
- **Applies the withholding to foreign residents**
 - **But it can impact Australian residents!**
- **Withholding amount is 10% of the contract price**
- **Purchaser pays this 10% withholding to the ATO**

要點

- **2016年7月1日開始**
 - **需要考慮合同及申請表格的變化**
- **預扣應用於外國居民**
 - **但是，這會影響到澳大利亞的居民！**
- **扣繳金額為合同價格的10%**
- **買方支付這10%的扣繳金額給澳大利亞稅務局**



Clearance Certificate

- **Withholding applies to ALL property sales with a market value of \$2m or more**
 - covers both resident and foreign resident vendors
- **Exception:**
 - Vendor supplies a Clearance Certificate
 - Purchasers can rely upon this certificate
 - Withholding will occur without this certificate

稅務證明

- 預扣適用於**所有**市場價格**\$2百萬澳**元及以上的物業出售
 - 包括居民和外國居民的賣方
- 例外:
 - 賣方提供稅務證明
 - 買方可以依賴此證明
 - 沒有此證明的情況將出現預扣



Clearance Certificate

- **Clearance certificate: vendor applies online to the ATO**
 - **ATO is satisfied the vendor is a resident of Australia for tax purposes**
 - **ATO confirms no withholding is required**

稅務證明

- **稅務證明：賣方從網絡上向澳大利亞稅務局申請**
 - **澳大利亞稅務局滿意賣方是稅務意義上的澳洲居民**
 - **澳大利亞稅務局確認無需繳納預付款**



Definitions

- If the market value is less than \$2m then the purchaser doesn't worry about the withholding
- Purchase price v Market value
- Purchase price v First element of cost base
- Can be the same in an arm's length transaction
 - Be aware of the differences
- Australian property - land and buildings; vacant land; commercial premises; leases

定義

- 市場價格\$2百萬澳元以下的物業出售無需考慮預扣
- 購買價相比市場價
- 購買價格相對於成本基數的第一個元素
- 可以在公平交易一樣
 - 要注意不同的差別
- 澳大利亞物業包括 – 土地和建築；空地；商業房產；租賃



Definitions

- **Vendor of the property is a foreign resident for tax purposes**
 - Different to immigration purposes or Foreign Investment Review Board (FIRB)
- **‘Foreign resident’ for tax purposes is different to immigration purposes or Foreign investment Review Board (FIRB)**

定義

- **物業賣方是稅務意義上的外國居民**
 - 稅務意義對居民的定義不同於移民定義或外國投資審查委員會(FIRB)定義
- **稅務意義對居民的定義不同於移民定義或外國投資審查委員會(FIRB)定義**



Variation Application

- **Variation application**
 - **Vendor applies on line to the ATO**
 - **Commissioner may reduce the 10% withholding rate**
 - **Vendor must supply the approved variation to the purchaser by settlement**

變更申請

- **變更申請**
 - **賣方從澳大利亞稅務局網上申請**
 - **稅務局長可能降低該10%預扣率**
 - **賣方必須在交收前提供買方已經批准的變更**



Purchaser Payment Notification

- **Purchaser payment notification form**
 - On-line form
- **Enter information about purchaser, vendor and property**
- **Submit the on-line form**

買方匯寄預扣款

- **買方匯款通知表**
 - 在線表格
- **填寫關於買方，賣方以及物業信息**
- **提交在線表單**



Making the Payment

- **Receive a Payment Reference Number**
- **Pay the withholding to the ATO quoting the:**
 - **payment reference number**
 - **on day of settlement**
 - **ATO grace period**

付款

- 收到一個繳費參考編號
- 向澳大利亞稅務局繳納預扣款並提供
 - 繳費參考編號
 - 在交收當天
 - 寬限期



Vendor - Tax Return and Credit

- **Payment confirmation issued by ATO**
- **Vendor needs to lodge a tax return:**
 - **Is assessed on any capital gain from the property**
 - **Claims a credit for the withholding**
- **Entitlement to the withholding credit**

賣方 - 報稅與退款

- 由澳大利亞稅務局發出付款確認
- 賣方需要遞交報稅表
 - 屬於物業的任何資本增值都會被納為應評稅之收入
 - 申請預扣稅退款
- 有權獲得預扣稅退款



Other

- **Be aware of the lodgement and payment obligations**
- **Obligation is with the purchaser**
- **ATO will not hold the purchaser representative liable for non-compliance with this measure**
- **Penalties for not withholding**

其他

- **要注意的遞交及付款義務**
- **這是買方義務**
- **若不遵守這項措施, 澳大利亞稅務局不會讓買方代表承擔責任**
- **不予扣行為的處罰**



Other

- **Purchase Price and the GST**
 - Purchaser is registered for GST
 - Purchaser is not registered for GST
 - Exception: Margin Scheme
- **More detailed information about this measure is at www.ato.gov.au**

其他

- **購買價格**
 - 買方註冊了消費稅
 - 買方未註冊消費稅
 - 例外：利潤計劃
- **有關這項措施的更多詳細信息請參閱www.ato.gov.au**



Compliance & Governance

合規與治理



What should you do? 你應該做的

If you are concerned about your tax position you can:

- **Seek independent professional advice about your particular circumstances**
- **Engage early with us to get certainty about complex transactions or arrangements**
- **Correct a mistake by requesting a self-amendment or making a voluntary disclosure to the ATO**

如果你關切你的稅務狀況，
你可以：

- 對你的具體情況徵求獨立的專業意見
- 及早與我們溝通，並獲得對複雜的交易或安排的確定性。
- 通過申請自我修正或進行自願披露來糾正錯誤。



ATO Client Engagement Program

澳大利亞稅務局客戶參與方案

Review or Audit

Australia's revenue system relies on taxpayers providing correct information to establish their tax liability and paying the correct amount of tax on time

A review or audit is an examination of your tax affairs, to assess your compliance with tax laws

The penalty provisions are intended to encourage taxpayers to take reasonable care in complying with their tax obligations

UNCLASSIFIED

審查或審計

澳大利亞的稅收制度依賴於納稅人提供正確的信息來確立他們的稅收責任，並按時繳納正確的稅款金額

審查或審計是通過對你稅務的檢查，來評估你對稅法的遵從性

懲罰規定的目的是為了鼓勵納稅人對他們的稅收義務採取合理程度的謹慎



ATO Client Engagement Program 澳大利亞稅務局客戶參與方案

Information Gathering

- Our compliance action may be instigated by reviewing data from 3rd parties including:

- International money transfers from Australian Transaction Reports and Analysis Centre (AUSTRAC)
- Financial information from banks and other financial institutions
- Immigration and Customs data

信息收集

- 我們的合規行動可以通過對第三方數據的審查而展開，其中包括：

- 澳大利亞交易報告和分析中心（AUSTRAC）的國際匯款
- 銀行和其他金融機構的財務信息
- 移民和海關數據



ATO Client Engagement Program

澳大利亞稅務局客戶參與方案

Working Internationally

- We share intelligence and data with tax agencies worldwide to support voluntary compliance and encourage disclosures
- Australia has over 100 information exchange treaty partners under which we can collect and share information about taxpayers' domestic and international activities

國際合作

- 我們與各國稅務機關分享情報和數據以支持自願遵守，並鼓勵披露
- 澳大利亞有超過100個信息交換協定夥伴，我們可以收集有關個人納稅人的境外活動的信息



ATO Client Engagement Program

澳大利亞稅務局客戶參與方案

Personal records

You need to keep records of your income and any purchases you have made that relate to your income as these can be a tax deduction. For example:

- **Statements from your bank and other financial institutions showing the interest you've earned**
- **Dividend statements from companies**
- **Cost of managing tax affairs**
- **Subscriptions to trade, business or professional associations**

個人記錄

你需要保留你的收入記錄，以及你所做的任何購買記錄，因為這些可能是稅務扣減額。包括例如：

- **你的銀行和其他金融機構的報表顯示的利息**
- **公司分紅聲明**
- **管理稅務事務的費用**
- **行業，生意或專業協會的訂閱費**



Further Assistance

更多幫助



How can we support you?

- The information in this presentation is current at 5 May 2016
- We would recommend seeking further information from www.ato.gov.au or calling the ATO with your specific queries on 13 28 65
- Language assistance is available
- If you feel this information does not fully cover your circumstances, please seek help from professional adviser

我們怎樣才能支持你？

- 此演示文稿提供了**2016年5月5日**最新的信息
- 我們建議你向www.ato.gov.au 尋求更多的信息或致電我們 **13 28 65**
- 我們可以提供語言協助
- 如果你認為這些信息沒有完全覆蓋你的情況，請尋求專業顧問的幫助。



If you are concerned about your tax position, you can:

如果你關切自己的納稅情況，你可以：

- **Seek independent professional advice about your particular circumstances**
- **Engage with us to get certainty about a complex transaction or arrangement from one of our ATO experts**
- **Correct a mistake by requesting a self-amendment or making a voluntary disclosure**
- 對你的具體情況徵求獨立的專業意見
- 及早與我們溝通，並獲得對複雜的交易或安排的確定性
- 通過申請自我修正或進行自願披露來糾正錯誤。



For more information

www.ato.gov.au

www.ato.gov.au/Chinese

13 28 61

13 28 66

13 10 20

13 72 26

1800 050 377

了解更多信息

Website 網站

ATO Website in Chinese/English ATO中/英文網站

Individual enquiries 個人稅務諮詢

Small business enquiries 企業稅務諮詢

Superannuation enquiries 公積金諮詢

Business tax self help 營業稅務自助

FIRB 外國投資審查委員會

Translating and interpreting service for people from non-English speaking backgrounds

若不會講英語，但希望聯絡ATO，請致電 13 14 50，聯絡翻譯及傳譯服務處。

CommunityEducation_PGI@ato.gov.au Email address for questions 諮詢電子郵件