



Foreign source income of Australian residents

Detailed information about international tax agreements and the foreign source income of Australian residents.

Foreign employment income

What you need to know about how Australian tax applies to foreign employment income.

Foreign country and other jurisdictional codes

Foreign country and other jurisdictional codes.

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Foreign employment income

What you need to know about how Australian tax applies to foreign employment income.

Last updated 26 October 2016

Foreign employment income is income you derive as an Australian resident working overseas as an employee. Foreign earnings includes income you earn such as salary, wages, commissions, bonuses, allowances and income assessed under the employee share scheme provisions.

Australian residents are generally taxed on their worldwide income, whereas foreign residents are generally only taxed on their Australian-sourced income. To understand your tax situation, you must first work out if you are an **Australian resident for tax purposes**.

Australia also has comprehensive tax treaties with over 40 countries, which provide for the exchange of information about income Australian residents earn overseas and income foreign residents earn in Australia.

Completing your tax return

You will need to include any foreign income that is subject to tax as assessable income in your tax return for the year you earned it. If you have paid foreign income tax on your foreign employment income, you may be eligible to claim a **foreign income tax offset (FITO)** to relieve double taxation.


You must also include all foreign employment income that is exempt from Australian tax in your Australian income tax return. However, there are two exceptions, do not include income that is exempt due to:

- a privileges and immunities agreement, or a law covering people connected with international organisations
- specific exemptions for the pay and allowances of members of the Australian Defence Force, related to qualifying service in a specified area.

Find out more:

- [Working overseas](#)
- [Work out your residency](#)
- [Foreign income of Australian residents - for Business](#)
- [Foreign income of Australian residents - for Individuals](#)
- [Foreign employment income and section 23AG - employees](#)
- [Foreign employment income and section-23AG - employers](#)
- [Exempt foreign employment income](#)
- [Guide to foreign income tax offset rules 2016](#)
- [Working overseas as a member of the Australian Defence Forces or the Australian Federal Police](#)

See also:

- Australian income of non-resident withholding obligations
- [Countries that have a tax treaty with Australia](#) 

For more information about sole taxing rights under a tax treaty and exempt foreign employment income, refer to Tax Determination TD 94/58 - *Income tax*.

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Foreign country and other jurisdictional codes

Foreign country and other jurisdictional codes.

Last updated 12 May 2025

A	B	C	D	E	F	G	H	I
N	O	P	Q	R	S	T	U	V

A

Code	Country
AFG	Afghanistan
ALA	Aland Islands
ALB	Albania
DZA	Algeria
ASM	American Samoa

AND	Andorra
AGO	Angola
AIA	Anguilla
ATA	Antarctica
ATG	Antigua and Barbuda
ARG	Argentina
ARM	Armenia
ABW	Aruba
AUT	Austria
AZE	Azerbaijan

B

Code	Country
BHS	Bahamas
BHR	Bahrain
BGD	Bangladesh
BRB	Barbados
BLR	Belarus
BEL	Belgium
BLZ	Belize
BEN	Benin
BMU	Bermuda

BTN	Bhutan
BOL	Bolivia
BES	Bonaire, Saint Eustatius and Saba islands
BIH	Bosnia and Herzegovina
BWA	Botswana
BVT	Bouvet Island
BRA	Brazil
IOT	British Indian Ocean Territory
VGB	British Virgin Islands
BRN	Brunei Darussalam
BGR	Bulgaria
BFA	Burkina Faso
BDI	Burundi

C

Code	Country
CPV	Cabo Verde
KHM	Cambodia
CMR	Cameroon
CAN	Canada
CYM	Cayman Islands
CAF	Central African Republic

TCD	Chad
CHL	Chile
CHN	China
CXR	Christmas Island
CCK	Cocos (Keeling) Islands
COL	Colombia
COM	Comoros
COD	Congo, Democratic Republic of (was Zaire)
COG	Congo, Republic of
COK	Cook Islands
CRI	Costa Rica
CIV	Cote d'Ivoire (Ivory Coast)
HRV	Croatia (Hrvatska)
CUB	Cuba
CUW	Curacao
CYP	Cyprus
CZE	Czech Republic

D

Code	Country
DNK	Denmark
DJI	Djibouti

DMA	Dominica
DOM	Dominican Republic

E

Code	Country
ECU	Ecuador
EGY	Egypt
SLV	El Salvador
GNQ	Equatorial Guinea
ERI	Eritrea
EST	Estonia
SWZ	Eswatini
ETH	Ethiopia

F

Code	Country
FLK	Falkland Islands
FRO	Faroe Islands
FJI	Fiji
FIN	Finland
FRA	France
GUF	French Guiana

PYF	French Polynesia
ATF	French Southern Territories

G

Code	Country
GAB	Gabon
GMB	Gambia
GEO	Georgia
DEU	Germany
GHA	Ghana
GIB	Gibraltar
GRC	Greece
GRL	Greenland
GRD	Grenada
GLP	Guadeloupe
GUM	Guam
GTM	Guatemala
GGY	Guernsey
GIN	Guinea
GNB	Guinea-Bissau
GUY	Guyana

H

Code	Country
HTI	Haiti
HMD	Heard and McDonald Islands
VAT	Holy See (Vatican City State)
HND	Honduras
HKG	Hong Kong
HRV	Hrvatska (Croatia)
HUN	Hungary

I

Code	Country
ISL	Iceland
IND	India
IDN	Indonesia
IRN	Iran
IRQ	Iraq
IRL	Ireland
IMN	Isle of Man, The
ISR	Israel
ITA	Italy
CIV	Ivory Coast (Cote d'Ivoire)

J

Code	Country
JAM	Jamaica
JPN	Japan
JEY	Jersey
JOR	Jordan

K

Code	Country
KAZ	Kazakhstan
KEN	Kenya
KIR	Kiribati
PRK	Korea, Democratic People's Republic of (North Korea)
KOR	Korea, Republic of (South Korea)
KWT	Kuwait
KGZ	Kyrgyz Republic

L

Code	Country
LAO	Laos
LVA	Latvia
LBN	Lebanon

LSO	Lesotho
LBR	Liberia
LBY	Libya
LIE	Liechtenstein
LTU	Lithuania
LUX	Luxembourg

M

Code	Country
MAC	Macau (Macao)
MKD	Republic of North Macedonia
MDG	Madagascar
MWI	Malawi
MYS	Malaysia
MDV	Maldives
MLI	Mali
MLT	Malta
MHL	Republic of the Marshall Islands
MTQ	Martinique
MRT	Mauritania
MUS	Mauritius
MYT	Mayotte

MEX	Mexico
FSM	Micronesia, Federated States of
MDA	Moldova
MCO	Monaco
MNG	Mongolia
MNE	Montenegro
MSR	Montserrat
MAR	Morocco
MOZ	Mozambique
MMR	Myanmar

N

Code	Country
NAM	Namibia
NRU	Nauru
NPL	Nepal
NLD	Netherlands
NCL	New Caledonia
NZL	New Zealand
NIC	Nicaragua
NER	Niger
NGA	Nigeria

NIU	Niue
NFK	Norfolk Island
MNP	Commonwealth of the Northern Mariana Islands
PRK	North Korea (Korea, Democratic People's Republic of)
NOR	Norway

O

Code	Country
OMN	Oman

P

Code	Country
PAK	Pakistan
PLW	Palau
PSE	Palestinian Territories
PAN	Panama
PNG	Papua New Guinea
PRY	Paraguay
PER	Peru
PHL	Philippines
PCN	Pitcairn Island
POL	Poland

PRT	Portugal
PRI	Puerto Rico

Q

Code	Country
QAT	Qatar

R

Code	Country
REU	Reunion
ROU	Romania
RUS	Russian Federation
RWA	Rwanda

S

Code	Country
BLM	Saint Barthelemy
SHN	Saint Helena
KNA	Saint Kitts and Nevis
LCA	Saint Lucia
SXM	Saint Maarten (Dutch part)
MAF	Saint Martin (French part)
SPM	Saint Pierre and Miquelon

VCT	Saint Vincent and the Grenadines
WSM	Samoa
SMR	San Marino
STP	Sao Tome and Principe
SAU	Saudi Arabia
SEN	Senegal
SRB	Serbia
SYC	Seychelles
SLE	Sierra Leone
SGP	Singapore
SVK	Slovak Republic (Slovakia)
SVN	Slovenia
SLB	Solomon Islands
SOM	Somalia
ZAF	South Africa
SGS	South Georgia and the South Sandwich Islands
KOR	South Korea (Korea, Republic of)
SSD	South Sudan
ESP	Spain
LKA	Sri Lanka
SDN	Sudan

SUR	Suriname
SJM	Svalbard and Jan Mayen Islands
SWE	Sweden
CHE	Switzerland
SYR	Syria

T

Code	Country
TWN	Taiwan
TJK	Tajikistan
TZA	Tanzania
THA	Thailand
TLS	Timor-Leste (East Timor)
TGO	Togo
TKL	Tokelau
TON	Tonga
TTO	Trinidad and Tobago
TUN	Tunisia
TUR	Turkiye (Turkey)
TKM	Turkmenistan
TCA	Turks and Caicos Islands
TUV	Tuvalu

U

Code	Country
UGA	Uganda
UKR	Ukraine
ARE	United Arab Emirates
GBR	United Kingdom
USA	United States of America
UMI	United States Minor Outlying Islands
VIR	United States Virgin Islands
URY	Uruguay
UZB	Uzbekistan

V

Code	Country
VUT	Vanuatu
VAT	Vatican City State (Holy See)
VEN	Venezuela
VNM	Vietnam

W

Code	Country
WLF	Wallis and Futuna

ESH	Western Sahara
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Y

Code	Country
YEM	Yemen

Z

Code	Country
ZMB	Zambia
ZWE	Zimbabwe

QC 17648

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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