



## Foreign investment in Australia

What you need to do if you are a foreign person buying Australian residential or non-residential assets.

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A step-by-step guide for a foreign person to use when investing in Australian residential property.

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QC 46091

## Steps to buying Australian residential property

A step-by-step guide for a foreign person to use when investing in Australian residential property.

Last updated 7 March 2025

## Steps to consider in buying Australian residential property

Before you buy a residential property in Australia check that you understand the steps you need to take to comply with Australian foreign investment law.

Significant penalties apply for breaches of Australian foreign investment laws. See how the Australian government [ensures compliance by foreign persons](#).

The steps below will help you. However, we recommend that you seek independent legal advice before you enter any contract to buy.

### Step 1: Check if the foreign investment rules apply to you

The legal definition of a foreign person is complex. If you are not sure whether the foreign investment rules apply to you, check [Are you a foreign person buying property in Australia?](#)

Generally, a foreign person is someone who intends to buy property in Australia and **is not**:

- an Australian citizen
- a permanent resident of Australia
- a New Zealand citizen with a special category visa.

Corporations that are at least 20% foreign owned are also included in the definition of a foreign person. A similar rule applies to partnerships and trusts.

An Australian citizen or permanent resident who is not ordinarily a resident in Australia may be a foreign person in some circumstances.

## **Step 2: Check the types of residential property you can buy**

Generally, you can apply for approval to buy:

- a new dwelling, including an off-the-plan dwelling
- vacant land if you build a residential dwelling on the land within 4 years.


You can buy an established dwelling but you must meet certain conditions. Learn more about the [Types of property you can buy](#) as a foreign person.

If you intend to invest in something that is **not residential property** – for example, agricultural land, commercial land, or a business-related asset – see [How a foreign investor registers non-residential assets](#).

## **Step 3: Apply for approval to buy residential property**

You must apply for approval from us, the Australian Taxation Office before you buy a residential property.

It is against the Australian foreign investment law to buy a residential property without first applying for approval or obtaining an exemption certificate. See [Our approach to foreign investment compliance](#).

You apply for approval using [Online services for foreign investors](#) . For more information, see [Apply to buy residential property as a foreign person](#).

For more information about the application fee, see [Residential fees for a foreign person](#).

### **If you are buying from a property developer**

You may not need to apply for approval if you intend to buy a new dwelling from a property developer and the developer already has a

[new or near-new dwelling exemption certificate](#) for the dwelling. Ask the property developer if they have an exemption certificate.

## **When you buy the property**

### **Step 4: Register your new residential property**

Once you become the owner of the property, you must register your property within 30 days of settlement using [Log in to Online services for foreign investors](#).

For more details and instructions, see [How to register or manage an asset for foreign investors](#).

## **While you own the property**

### **Step 5: Lodge a tax return each year to declare rental income**

If your property is rented, you must declare your rental income by lodging an Australian income tax return each year and pay any tax owing.

See [Owning real property in Australia](#).

### **Step 6: Lodge a vacancy fee return each year**

We encourage foreign owners to ensure that their residential dwelling is occupied. Keeping your property occupied means you might not need to pay a vacancy fee.


Every year you must lodge a vacancy fee return using Online services for foreign investors.

The return tells us if your dwelling was occupied or genuinely available for rent. You may have to pay a vacancy fee, if:

- your property was not occupied
- you do not lodge a vacancy fee return, even if your property was occupied for the required number of days.

For more information, see [vacancy fee return for foreign owners](#).


### **Step 7: Update your details on the Register**

You need to update your records in [Online services for foreign investors](#)  if there are any changes to your situation, for example:

- if you become an Australian citizen
- permanent resident
- you no longer own the property.

See [How a foreign person registers a residential property](#).

## If you sell your property

Log in to [Online services for foreign investors](#)  and change your asset record to tell us you no longer own the property.

## Step 8: Lodge an Australian income tax return

To meet Australian tax lodgment and payment obligations, you must [apply for an Australian tax file number \(TFN\)](#) and [lodge an Australian tax return](#).

When you lodge your Australian income tax return, you need to:

- report any capital gain (profit) you made from selling the property
- claim a credit for the withheld amount.

See [Foreign resident capital gains withholding](#).

QC 72880

# Are you a foreign person buying property in Australia?


How to determine if you are a 'foreign person' when buying property in Australia.

**Last updated** 13 May 2026

## Definition of a foreign person

The definition of a 'foreign person' is complex and may apply to individuals, corporations, trusts and other entities, in ways that are not

immediately obvious.

The legal definition of a foreign person is in *Guidance Note 2 – Key Concepts* published on the [Foreign investment website](#). 

The term is defined in Part 1, Section 4 of the *Foreign Acquisitions and Takeovers Act 1975*.

If you are unsure if you are a foreign person, you should seek independent legal advice for help.

## Individuals considered foreign persons

You are a foreign person if you intend to buy Australian residential or commercial property, and you **are not** a:

- citizen of Australia
- permanent resident of Australia, or
- New Zealand citizen with a special category visa.

A permanent resident who is not ordinarily a resident in Australia may be a foreign person in some circumstances.

## Temporary residents considered foreign persons

From 1 April 2025 to 30 June 2029, foreign persons are banned from purchasing established dwellings in Australia (limited exceptions apply). The government has extended the ban, which was due to end on 31 March 2027. This includes temporary residents purchasing an established dwelling for use as a principal place of residence. Temporary residents can still apply for approval to purchase vacant land or new dwellings.

You are a **foreign person** in the Australian foreign investment legislation if you are a:

- temporary resident in Australia, or
- New Zealand citizen who is non-resident in Australia.

Special rules apply to temporary residents who purchased an established dwelling (or received foreign investment approval to buy an established dwelling) before 1 April 2025.

A temporary resident is an individual who:

- holds a temporary visa that allows them to stay in Australia for a continuous period of 12 months or more (regardless of the time remaining on the visa), or
- resides in Australia, has submitted an application for a permanent visa and holds a bridging visa that allows them to stay in Australia until their application is finalised.

## **Business or non-individuals considered foreign persons**

Generally, the following are considered foreign persons:

- the corporation in which an individual not ordinarily resident in Australia, a foreign corporation or a foreign government holds a substantial interest
- a corporation in which 2 or more persons hold an aggregate substantial interest, each of whom is one of the following
  - an individual not an ordinarily resident in Australia
  - a foreign corporation
  - a foreign government
- the trustee of a trust in which an individual not ordinarily resident in Australia, a foreign corporation or a foreign government holds a substantial interest
- the trustee of a trust in which 2 or more persons hold an aggregate substantial interest, each of whom is one of the following
  - an individual not ordinarily resident in Australia
  - a foreign corporation
  - a foreign government
- a foreign government
- any other person that meets the conditions, prescribed by the *Foreign Acquisitions and Takeovers Regulation 2015*.

QC 103919

## Types of property a foreign person can buy

Check what types of residential property a foreign person can buy in Australia.

Last updated 13 May 2026

### Residential properties a foreign person can buy

From 1 April 2025 to 30 June 2029, foreign persons are banned from purchasing established dwellings in Australia (limited exceptions apply). The government has extended the ban, which was due to end on 31 March 2027. This includes temporary residents purchasing an established dwelling for use as a principal place of residence. Temporary residents can still apply for approval to purchase vacant land or new dwellings.

The types of residential property that a foreign person can buy in Australia include:

- a [new or near-new dwelling](#)
- an established dwelling for redevelopment
- an off-the-plan property
- vacant residential land
- an established dwelling for a foreign company that employs workers from Pacific island countries and Timor-Leste and are required to provide housing for them, including those participating in the [Pacific Australia Labour Mobility](#)  (PALM) scheme.

If you intend to buy a non-residential asset (including commercial real estate, agricultural land, registrable water interest, business interest or mining production), see [Steps to invest in Australian non-residential assets](#).

# Types of dwellings a foreign person can buy

Foreign persons can buy the following types of dwellings.

## New or near new dwelling

A **new or near-new dwelling** is a dwelling that:

- will be, is being, or has been, built on residential land
- is part of a residential development
- was previously sold by the developer, but the transaction ultimately failed to settle
- has not been previously occupied for more than 12 months in total.

## Established dwelling

An **established dwelling** is an existing dwelling on residential land and is not a new dwelling as described above.

## Vacant land

**Vacant land** is land that has no substantive permanent building on it, that:

- can be lawfully occupied by persons, goods, or livestock
- generally, has not previously had an established dwelling on it.

For more information, see [Apply to buy residential property as a foreign person](#).


QC 103921

# Apply to buy residential property as a foreign person

Check the conditions to apply for approval to buy Australian residential property as a foreign person.

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## Before you buy residential property

If you are a foreign person, **you must apply for approval** from us, the Australian Taxation Office, before buying a residential property in Australia. In some cases, you may apply for an exemption certificate instead. See more information in *Guidance Note 6 – Residential Land* on the [Foreign investment website](#) .

Before you enter any contract to buy residential property, you need us to grant you approval or an exemption certificate.

There are penalties if you buy Australian property without first obtaining approval or an exemption certificate. See [How we ensure compliance by a foreign person](#).

## Applying for approval or an exemption certificate

You must apply using [Online services for foreign investors](#)  for:

- a new application for approval to buy Australian residential property
- an application for an [exemption certificate](#)
- a variation to an existing application for approval or exemption certificate.

[Log in to Online services for foreign investors](#)

You must pay a fee when you submit your application for approval. It can take up to 30 days to consider an application after we have received full payment of the fee.

For more information, see:

- [Residential fees for a foreign person](#) for the fee you pay when you submit your application for approval
- [How to apply or vary an approval to buy residential property](#) for how to apply using Online services for foreign investors.

## If you intend to buy a new dwelling from a developer

If you plan to buy a new dwelling from a property developer, ask the developer if they [already have an exemption certificate](#) for the dwelling. If they do, you do not need to apply for approval.

For more information, see [Exemption certificates for property investors](#).

## When can you apply for an exemption certificate

You can apply for an exemption certificate if you intend to purchase **only one property**. It can be a new or near-new dwelling, or a single block of vacant land for development.

You pay a fee when you apply for an exemption certificate, at the time of applying.

The exemption certificate allows you to make multiple attempts or bids to purchase one property:

- in a nominated state or territory
- without the requirement to seek approvals for each property you are interested in.


You can apply for an exemption certificate even if you have already signed a contract, provided the contract is still conditional.

Your exemption certificate will:

- be valid for 12 months from the date of approval
- specify a limit on the property value you can bid or attempt to buy
- specify the Australian state or territory in which you can buy
- specify the type of property you can buy.

If you decide to bid or negotiate for a property of greater value, you will need to obtain a new exemption certificate for the greater value property.

The conditions for obtaining an exemption certificate and approval to buy a specific property are the same.

For more information on key concepts and residential land, see [Register of foreign ownership of Australian assets](#) .

## Conditions for obtaining approval

We consider all applications including variations on a case-by-case basis. Each type of property (or dwelling) may have special and different conditions.

If your application is approved, we will send you a 'no objection notification'. This notification will grant you (the foreign person) permission to purchase an Australian property.

## Applications to buy established dwellings

From 1 April 2025 to 30 June 2029, foreign persons are banned from purchasing established dwellings in Australia (limited exceptions apply). The government has extended the ban, which was due to end on 31 March 2027. This includes temporary residents purchasing an established dwelling for use as a principal place of residence. Temporary residents can still apply for approval to purchase vacant land or new dwellings.

### Application to buy an established dwelling for redevelopment

From 1 April 2025, we generally approve applications to buy and develop an established dwelling if it significantly increases Australia's housing stock. This applies to development proposals to:

- retain an established dwelling
- demolish an established dwelling, or
- redevelop vacant land that previously had a dwelling on it.

Different rules applied to applications made before 1 April 2025.


From 1 April 2025, the following conditions generally apply to purchases of established dwellings for redevelopment:

- The property is vacant at settlement.
- No part of the existing dwelling is occupied from the date of settlement until construction of the additional dwellings is complete.
- At least 20 additional dwellings being built on the land.

- Construction of all dwellings is completed within 4 years from the date of approval.
- You submit evidence of completion of construction to us within 30 days of receiving it. That is, a certificate of fitness for occupancy or use, final occupancy, or builder's completion certificate.
- You do not sell, transfer or otherwise dispose of your interest in the property before construction is complete.
- Once construction of the new dwellings is complete, you rent or sell at least one of the dwellings to an independent third party.

Additional conditions may be imposed.

### **Application for housing Australian based employees**

Foreign companies who employ people from Pacific Island countries and Timor-Leste, including those participating in the [Pacific Australia Labour Mobility \(PALM\) scheme](#),  and are required to provide housing for them may maybe eligible for approval to purchase one or more established dwellings for this use.

We generally approve these applications if:

- The property will be used solely to accommodate workers from Pacific Island countries and Timor-Leste.
- The foreign person is selling, transferring or otherwise disposing of the property within 6 months from the earliest date of when
  - it is first expected to remain vacant for 6 months or more, or
  - it has remained vacant for 6 months or more.

We may require additional information as part of the application process to determine your eligibility.

### **Applications to buy a dwelling for your principal residence**

From 1 April 2025 to 30 June 2029, purchases of established dwellings by foreign persons to use as their principal place of residence in Australia are banned. You can no longer apply after 31 March 2025.

Before 1 April 2025, we generally approved applications made by temporary residents if:

- The property is vacant at settlement.

- You use the property as your principal place of residence whilst in Australia.
- You do not rent out any part of the property.
- You do not demolish the dwelling and replace it with a new dwelling.

If the property is to undergo renovations, those renovations must not be so substantial that you cannot continue to reside in the property while the renovations are undertaken. For example, if you demolish the dwelling on the property this would generally breach the condition. As your principal residence, you are required to live in the property.

Note: You must dispose of the property within 6 months when:

- the property is no longer your principal place of residence in Australia
- you are no longer a temporary resident.

## **Application to buy new dwellings**

We will generally approve an application to buy a new dwelling as long as it is not a single dwelling that was built to replace one or more demolished dwellings.

Where an established dwelling is demolished and replaced with one new dwelling, the replacement dwelling is treated as an established dwelling for the purpose of a foreign person seeking approval to buy.

An application (for an exemption certificate) to buy a new dwelling is normally used by foreign persons seeking to buy from a developer who has not provided approval to the foreign person under an existing new dwelling exemption certificate.

A new residential dwelling is a dwelling that:

- will be, is being, or has been, built on residential land
- has not been previously sold as a dwelling
- has not been previously occupied or was not occupied for more than 12 months if it was sold in a development.

## **Application to buy vacant land**

Vacant residential land in Australia is considered vacant if:

- it is land on which the number of dwellings that could reasonably be built is less than 10
- the land is not being used wholly and exclusively for a primary production business.

Land that previously had an established dwelling on it is generally not considered to be vacant land.

We will generally approve an application to purchase vacant land if:

- You build at least one residential dwelling on the land.
- You do not sell, transfer or otherwise dispose of your interest in the land before construction of the dwelling is completed.
- Construction of all dwellings is completed within 4 years from the date of approval.
- You submit evidence of completion of construction to us within 30 days of receiving it (that is, a certificate of fitness for occupancy or use, final occupancy, or builder's completion certificate).

## Varying your existing approval

If we granted you approval for your proposal but you wish to make a correction or change the conditions of your approval, you must apply for a **variation**. You do this using Online services for foreign investors. You pay a fee for submitting a variation of approval.

If you need to make substantial changes to the original approval, you will need to submit a **new residential application**, not a variation.

## Simple or complex variation

There are 2 types of variations – use a:

- **simple variation** to correct a spelling error or errors to the name of the purchaser or property being purchased
- **complex variation** to
  - change or remove a condition, unless it is a substantial change
  - extend the validity period of a no-objection notification
  - add a new wholly owned subsidiary as an applicant.

For example, you may want to vary a residential application or exemption certificate when you have received approval for vacant land to develop, and you need:

- more time to construct or want to sell without developing, or
- to apply for a complex variation to the conditions of your approval.

## **Mortgagee interest and applications**

A mortgagee interest is when a foreign person:

- lends money to another person to purchase a property, and
- repayment of the loan is secured by granting an interest in the land.

The mortgagee (lender) must lodge a residential application if a security interest is held over Australian residential land before they enter the lending arrangement.

QC 52586

## **Residential fees for a foreign person**

Work out what fees you must pay as a foreign person when investing in residential property in Australia.

**Last updated** 13 May 2026

### **When to pay a fee**

If you are a foreign person investing in residential property in Australia, you must pay a fee when:

- applying for approval to purchase a residential property or for an exemption certificate
- applying to vary (make changes to) your existing approval
- lodging your [vacancy fee](#) return – if a fee is payable.

There are very limited circumstances where we grant a [fee waiver or remission](#).

## How much is the fee

Your application fee is generally based on the value of the property you intend to buy.

Fees for [property developers](#) applying for a *New or near-new dwelling exemption certificate* are different to residential property application fees.

## Types of residential fees

### Application fees

**Table 1: Application fees for acquisitions of new or near new residential dwellings or vacant residential land from 1 July 2025 to 30 June 2026**

Amount	Fee per action
Less than \$75,000	\$4,500
\$1 million or less	\$15,100
\$2 million or less	\$30,300
\$3 million or less	\$60,600
\$4 million or less	\$90,900
\$5 million or less	\$121,200
\$6 million or less	\$151,500
\$7 million or less	\$181,800
\$8 million or less	\$212,100

\$9 million or less	\$242,400
\$10 million or less	\$272,700
\$11 million or less	\$303,000
\$12 million or less	\$333,300
\$13 million or less	\$363,600
\$14 million or less	\$393,900
\$15 million or less	\$424,200
\$16 million or less	\$454,500
\$17 million or less	\$484,800
\$18 million or less	\$515,100
\$19 million or less	\$545,400
\$20 million or less	\$575,700
\$21 million or less	\$606,000
\$22 million or less	\$636,300
\$23 million or less	\$666,600
\$24 million or less	\$696,900
\$25 million or less	\$727,200
\$26 million or less	\$757,500
\$27 million or less	\$787,800
\$28 million or less	\$818,100
\$29 million or less	\$848,400

\$30 million or less	\$878,700
\$31 million or less	\$909,000
\$32 million or less	\$939,300
\$33 million or less	\$969,600
\$34 million or less	\$999,900
\$35 million or less	\$1,030,200
\$36 million or less	\$1,060,500
\$37 million or less	\$1,090,800
\$38 million or less	\$1,121,100
\$39 million or less	\$1,151,400
\$40 million or less	\$1,181,700
More than \$40 million	\$1,205,200

From 1 April 2025 to 30 June 2029, foreign persons are banned from purchasing established dwellings in Australia unless a limited exception applies. The government has extended the ban, which was due to end on 31 March 2027. For more information, see [Types of property a foreign person can buy](#).

**Table 2: Application fees for acquisitions of established dwellings from 1 July 2025 to 30 June 2026**

<b>Amount</b>	<b>Fee per action</b>
Less than \$75,000	\$13,500
\$1 million or less	\$45,300
\$2 million or less	\$90,900

\$3 million or less	\$181,800
\$4 million or less	\$272,700
\$5 million or less	\$363,600
\$6 million or less	\$454,500
\$7 million or less	\$545,400
\$8 million or less	\$636,300
\$9 million or less	\$727,200
\$10 million or less	\$818,100
\$11 million or less	\$909,000
\$12 million or less	\$999,900
\$13 million or less	\$1,090,800
\$14 million or less	\$1,181,700
\$15 million or less	\$1,272,600
\$16 million or less	\$1,363,500
\$17 million or less	\$1,454,400
\$18 million or less	\$1,545,300
\$19 million or less	\$1,636,200
\$20 million or less	\$1,727,100
\$21 million or less	\$1,818,000
\$22 million or less	\$1,908,900
\$23 million or less	\$1,999,800

\$24 million or less	\$2,090,700
\$25 million or less	\$2,181,600
\$26 million or less	\$2,272,500
\$27 million or less	\$2,363,400
\$28 million or less	\$2,454,300
\$29 million or less	\$2,545,200
\$30 million or less	\$2,636,100
\$31 million or less	\$2,727,000
\$32 million or less	\$2,817,900
\$33 million or less	\$2,908,800
\$34 million or less	\$2,999,700
\$35 million or less	\$3,090,600
\$36 million or less	\$3,181,500
\$37 million or less	\$3,272,400
\$38 million or less	\$3,363,300
\$39 million or less	\$3,454,200
\$40 million or less	\$3,545,100
More than \$40 million	\$3,615,600

## Variation application fees

You must pay a fee to apply to vary an existing foreign investment approval.

For 1 July 2025 to 30 June 2026, the fee is:

- \$4,500 for a simple variation (considered immaterial or minor)
- \$30,300 for a complex variation (not of an immaterial or minor nature).

We will cap your fee where you are seeking to vary an application notice and you originally paid a lower fee. For example, if you requested a complex variation in May 2023 for an approval where you originally paid a \$13,200 fee, the variation fee is capped at \$13,200.

## Tenants in common share of fees

If you are purchasing the property as tenants in common, the fee payable for the interest is equal to your percentage of ownership in the property.

### Example: tenants in common

Sara is a foreign person, and she is purchasing an Australian property with another investor as tenants in common.

On 1 May 2023, she applies for residential approval to purchase 25% of a \$1.5 million property with the other investor.

The application fee for a \$1.5 million property is \$26,400. When Sara submits her application, she needs to pay \$6,600 which is 25% of the total fee for the property.

## Annual vacancy fee

You pay a [vacancy fee](#) if:

- your property is vacant for 183 days (6 months) or more in a vacancy year
- you fail to lodge your annual vacancy fee return on time.

For vacancy years starting 9 April 2024 the fee will be double your foreign investment application fee.

Fees are calculated when you lodge your vacancy fee return.

## Example: working out your vacancy fee

Rishi is a foreign person looking to buy a newly developed apartment in the Sydney area for under \$2 million. He applies for approval for a residential property exemption certificate for a new property in April 2024 and pays the \$28,200 application fee.

Rishi's application is approved, and he has 12 months to purchase a newly developed apartment. On 2 November 2024 he completes settlement on a newly developed apartment and makes it available for rent.

Rishi's vacancy year will end on 1 November each year. He will need to lodge a vacancy fee return by 1 December 2025. If the apartment was unoccupied and not available to rent for more than 183 days (6 months), he will pay a vacancy fee of \$56,400. This is twice the fee he paid for the exemption certificate application.

## Application fee for property developers

Property developers applying for a [New or near-new dwelling exemption certificate](#) must pay an initial application fee of \$65,200 for 1 July 2025 to 30 June 2026.

As a developer you are then required to [report the sales](#) of new or near-new dwellings every 6 months. A **separate fee per sale** will be payable for each dwelling sold to a foreign person under the certificate.

## Fees are updated once a year

Fees for foreign investment applications are indexed each financial year on 1 July. The information on this page is correct at the time of publishing.

For more information, see The Treasury's [Guidance Note 10: Fees](#) [↗](#).

QC 72765

# Request waiver of an application fee

What you need to consider as a foreign person applying for a fee waiver.

**Last updated** 7 March 2025

## When can you request a fee waiver

There are only limited circumstances where we grant a fee waiver or refund for [foreign investment fees](#).

Generally, we will **not** waive or refund your fees if:

- your application is not approved
- you change your mind about purchasing the property
- you were unsuccessful in purchasing the property
- you withdraw your application
- you obtain approval to purchase a property of a particular value, but you obtain that property at a lower price. The difference in application fees will **not** be refunded. For example, if you receive approval to purchase residential land for over \$1 million but acquire the residential land at auction for under \$1 million.


For more guidance about fees, refer to [foreigninvestment.gov.au](https://foreigninvestment.gov.au) [↗](#).

## How to apply for a fee waiver

Before applying to waive your fee, check the information about the different waiver types. This service is not currently available in Online services for foreign investors.

[Apply to waive your fee](#)

## When can you apply for a vacancy fee waiver

**Do not** use this form if you are attempting to lodge a Vacancy fee return. All vacancy fee returns must be lodged using [Online services for foreign investors](#) .

You can only apply for a fee waiver if you have a vacancy fee liability and:

- you have reasons beyond your control that prevented you from lodging your vacancy fee return on time
- your [situation has changed](#) making you exempt from lodging a [vacancy fee return](#) and a fee has been applied to that vacancy fee year
- your property was occupied for fewer than 183 days and you have not requested a fee waiver previously
- your property was occupied for fewer than 183 days due to situations beyond your control.

Follow these steps to complete the form:

1. At **Reference type** select **Vacancy fee reference number**.
2. In **Reference number** type the 13-digit number found at *Our reference number* on your Vacancy fee notice – only include the numbers.
3. At **What fee are you asking to be waived?** select **Vacancy fee**.
4. For **Request details** include
  - the reason why you believe the fee should be waived
  - the period your dwelling was residentially occupied for the relevant vacancy fee year
  - why you did not lodge your vacancy return on time, if applicable
  - attach any supporting evidence, such as travel documents, tenancy agreements, evidence the property was occupied for 183 days or more, or contracts of sale.

## Apply for a residential application fee waiver

If you have already received a decision on your foreign investment application, go to [Apply for other fee waiver](#).

Follow these steps to complete the form:

1. For **Reference type** select **Foreign investment application number**.
2. For **Reference number** type the number from your foreign investment application.
3. In **What fee are you asking to be waived?** select **Current application fee**.
4. In **Request details** include
  - details of the reasons you believe the fee should be waived
  - attach supporting documents, contracts of sale or copies of visa grants.

### **Apply for a residential application variation fee waiver**

If you have received a decision on your request to vary an existing foreign investment approval, go to [Apply for other fee waiver](#).

Follow these steps to complete the form:

1. In **Reference type** select **Foreign investment application number**.
2. In **Reference number** type the number from either your foreign investment (FIRB) approval or application.
3. For **What fee are you asking to be waived?** select **Variation to existing approval**.
4. In **Request details** include

### **Apply for other fee waiver**

You can only apply for a fee waiver if:

- you have a valid reason for the fee to be waived
- you have received a decision from us on your foreign investment approval
- it is for an exemption certificate fee.

Follow these steps to complete the form:

1. For **Reference type** select
  - **Foreign investment application number** for foreign investment approval fee

- **Land register reference number** for failure to lodge penalties.

2. In **Reference number** type the number from either

- foreign investment (FIRB) approval
- Land registration confirmation.

3. For **What fee are you asking to be waived?** select **Other**.

4. In **Request details** include

- detail the reasons why you believe the fee should be waived
- attach supporting documents, such as previous foreign investment approval, contracts of sale or copies of visa grants.

## Application outcome

We will consider your request to waive the fee and advise you of our decision by email. Our decision is final.

To avoid delays, attach all relevant supporting evidence with your application. We will contact you if we need more information about your request.

If you need more information, refer to [Foreign investment in Australia](#) or you can [contact us about foreign investment](#).

QC 52709

## Exemption certificates for property developers

How developers apply for a New or near-new dwelling exemption certificate and lodge a sales report for foreign buyers.

**Last updated** 7 March 2025

## About exemption certificates for property developers

Property developers and other vendors who have a multiple new or near-new dwellings in a development, can apply for a *New or near-new dwelling exemption certificate* to sell to a foreign person or investors.

A property developer can apply for a:

- new and near-new dwelling exemption certificate
- near-new dwelling exemption certificate only
- near-new dwelling exemption certificate related to an advanced off the plan certificate.

If you are a developer and obtain an exemption certificate for a new or near-new dwelling, it means that your foreign buyer will not need to apply for foreign investment approvals for the property/properties covered by your exemption certificate.

If you are a foreign person and are buying a new or near-new dwelling from a developer who has a *New or near-new dwelling exemption certificate*, you do not need to apply for approval to buy the property/properties.

The developer's exemption certificate provides approval for a foreign person to purchase a single or multiple dwellings within the development, up to the value of \$3 million.

For **purchases over \$3 million**, the foreign person must apply for their own foreign investment approval. See [Apply to buy residential property as a foreign person](#).

## What is a new dwelling?

A new dwelling is a dwelling (except commercial residential premises) that is all the following:

- is being, will be or has been built on residential land
- has not been previously sold as a dwelling
- has not previously been occupied.

A near-new dwelling is a dwelling that is all of the following:

- will be, is being, or has been, built on residential land
- is part of a residential development
- was previously sold by the developer, but the transaction ultimately failed to settle
- has not been previously occupied for more than 12 months in total.

A residential development is one or more multi-story buildings containing at least 50 self-contained dwellings (other than townhouses) under one development approval.

More guidance is available at the [Foreign Investment](#)  website.

## Conditions a developer must meet

Developers (Australian or foreign) can apply for a *New or near-new dwelling exemption certificate* if the development they are proposing has **all the following**:

- 50 or more dwellings
- development approval from the relevant government authority
- foreign investment approval (if applicable) for purchase of the land the development is on, and any conditions of that approval are being met.


### All applicants must:

- market the dwellings for sale in Australia
- sell no more than 50% of the total number of dwellings in the development to foreign persons under the exemption certificate
- sell no more than \$3 million worth of dwellings in the development to a single foreign person under the exemption certificate
- provide a copy of the exemption certificate to each foreign purchaser
- report to us
  - every 6 months until all dwellings in the development are sold
  - on the dwellings sold to foreign persons under the exemption certificate, including the purchaser details and the value of the

sales

- notify us, within 30 days, if the number of dwellings in the development is reduced to less than 50
- pay a fee for each dwelling sold under the exemption certificate.

## Developers applying for an exemption certificate

Property developers should apply for an exemption certificate using [Online services for foreign investors](#)  and:

1. Select either


- **Lodgment** menu, then **Residential application**
- **Lodge or pay residential application** quick link.

2. At **Application type** select **New and near-new dwelling exemption**.

For more information on how to complete the application online, see [Apply to buy residential property as a foreign person](#).

[Log in to Online services for foreign investors](#)

## Fees for developer exemption certificates

The developer must [pay a fee](#)  when applying for an exemption certificate.

If the exemption certificate is granted, the developer will need to both:

- report your sales
- pay a **separate** [fee per sale](#) for each dwelling sold to a foreign person under the exemption certificate.


You must pay these fees within **30 days** of the end of each 6-month reporting period the sale has been made, until all dwellings covered by the exemption certificate are sold.

## How developers report sales

Once you have been granted an exemption, developers must report their sales every **6 months**, until all dwellings covered by the exemption certificate are sold. The 6-month reporting period starts from the date the exemption certificate was approved. You need to use the prescribed template, *Sales report – New or near-new dwelling exemption certificate*. This service is currently not available in Online services for foreign investors.

The sale of new dwellings and near-new dwellings needs to be reported using the approval number for the development covered in the exemption certificate.

To meet the reporting requirements, developers must:

- report every 6 months on the prescribed template [Sales report – New or near-new dwelling exemption certificate \(XLSX, 641KB\)](#)  using a separate report for each
  - *New or near-new dwelling exemption certificate* held
  - 6-month reporting period
- report only for sales
  - that have occurred within the 6-month reporting period
  - where the sale contract has become binding (regardless of whether termination later occurred)
- pay the [fee per sale](#) in the reporting period, within **30 days** of the end of the reporting period
- lodge the report by email using the instructions in spreadsheet within **30 days** of the end of the 6-month reporting period.

Note: You should be aware that the internet is not a secure environment. We can't guarantee the privacy of personal information sent by email. You should be aware of this risk if you choose to communicate with us by email and include any personal or sensitive information.

[Start your sales report](#)

## Information you need to complete the sales report

You will need the following information to complete the sales report.

It's important to complete each field in the report. Ensure you scroll across the report for all fields.

Details must match those on the exemption certificate approval.

At **Developer details**, type:

- foreign investment approval number
- date of approval – the date the exemption certificate approval was given
- name of developer
- name of development
- period this report covers, using the format DD/MM/YYYY – this is the 6-month reporting period being covered for sales made in the development
- date of report the date you complete the report
- report number for development, if
  - this is the first report, type '1'
  - previous sales reports have been submitted for the development. It is the next number after the last report
- Do any NNDEC sales reported relate to an advance off the plan certificate issued before 1 December 2015? – Answer 'Yes', 'No' or 'Not applicable'.

At **Purchaser details**, type:

- first, middle and family name
- date of birth, in the format DD/MM/YYYY
- company or trust name, or NA if not applicable
- Australian business number (ABN) or NA if you don't have one
- nationality
- email address.

At **Purchasers address**, type:

- current address – number and street name
- locality – suburb, town or locality

- Australian state or territory is mandatory for an Australian address
- postcode is mandatory for an Australian address
- country is mandatory if not an Australian address.

At **Dwelling being purchased**, type:

- building name – if applicable
- address, full address including post code
- lot or block
- plan or section.

At **Purchase information**, type:

- the ownership, either
  - tenants in common, and list each tenant in common separately for each dwelling sold with the percentage of ownership
  - joint tenants, and list each joint tenant separately for each dwelling sold
  - sole purchaser, and list each sale separately
  - sole purchaser who is a company or trust, list the full details of the shareholders or beneficiaries with the majority shareholding for each dwelling sold
- purchase price – sale price of the dwelling
- [date contract for sale becomes binding](#) in the format DD/MM/YYYY
- NDEC (new dwelling) or NNDEC (new or near new dwelling).

At **Fee per sale**, type the [fee payable](#).

## **Date contract for sale becomes binding**

Only report sales where the contract becomes binding even if termination later occurs.

A contract will become binding when the parties cannot get out of the contract unless they terminate, or default on the contract provisions. The interest is acquired on the date that the contract is binding, which is usually when all conditions are met.

For more information is available at the [Foreign Investment](#)  website.

## Fees per sale

When you apply for the exemption certificate, you will be issued with an 18-digit payment reference number (PRN) to [pay your exemption certificate application fee](#).

You must use the same PRN to pay the fees for each sale of property covered by the exemption certificate, for the relevant reporting period. If your foreign buyer has agreed to pay this fee directly to us, they will need the PRN as the reference for the payment.

Fees are due within 30 days of the end of the relevant 6-month reporting period.

If more than one buyer is purchasing the property as:

- **joint tenants** – there will only be a single fee payable for the jointly-owned dwelling, calculated on the total sale value
- **tenants in common** – each tenant in common is liable to pay a fee proportional to their interest in the property.

You must calculate the amount of fee payable for each dwelling sold under the exemption certificate, to include in your sales report.

For more guidance on fees and how to calculate fees, see:

- [Residential fees for a foreign person](#)
- the [Foreign Investment](#)  website.

## Changing your sales report

If you want to change any of the information reported on the schedule after you've lodged it, you'll need to lodge another report.

## Penalties for developers who fail to comply

Property developers who don't comply with the conditions on the *New or near-new dwelling exemption certificate* may be subject to strict penalties, including civil and criminal penalties and revocation of your exemption certificate.

Examples of not complying with your reporting conditions include:

- failing to lodge your 6-monthly report on time
- incorrectly reporting the sales made in each 6-monthly report

- not paying the correct fee for each dwelling sold under the exemption certificate.

If you have not complied with your foreign investment conditions, [contact us](#) as soon as possible.

Cases of non-compliance with Australia's foreign investment framework may also be brought to the attention of law enforcement agencies, and other Australian Government departments, such as the Department of Home Affairs.

If you suspect someone else may have breached the foreign investment rules, you can confidentially [report a breach](#) to us, either online or by phone.

## Get help lodging your application or reporting sales

If you need help to complete or lodge your application or your 6-monthly sales report, you can [contact us](#).

QC 66172

## Vacancy fee return for foreign owners

How to lodge your vacancy fee return for your residential property.

**Last updated** 17 March 2026

### What is a vacancy fee return

A vacancy fee return is an online form that you lodge using Online services for foreign investors once a year while you own the residential property.

The information required includes how many days in a vacancy year your property was occupied, that is:

- occupied by the owner living in the property
- rented by a tenant
- made genuinely available for rent.

You or your representative must lodge the vacancy fee return within 30 days from the end of each vacancy year using Online services for foreign investors.

## How a vacancy fee applies to you


A vacancy fee is a fee that you pay when your residential property is vacant for 183 days (6 months) or more in one vacancy year. By living in the dwelling or making it available for rent, you may not need to pay the fee.

**Note:** Established dwellings purchased as a principal place of residence can't be rented or leased. The property needs to be genuinely occupied by foreign owners or their family members.

You may need to pay a vacancy fee if your residential dwelling is **not**:

- residentially occupied
- genuinely available on the rental market
- rented out for 183 or more days (6 months) in a 12-month period.

A vacancy fee may also apply if the vacancy fee return is not lodged by the due date.

More information on residential land and the vacancy fee are available at the [Foreign Investment](#)  website.

## When do you pay the vacancy fee

When you lodge your vacancy fee return, the confirmation page will tell you if you are liable to pay a vacancy fee and the amount you need to pay. You can pay the fee when lodging the return or within 30 days of lodging the vacancy fee return.

The vacancy fee is based on the fee amount you paid when you submitted the foreign investment application.

After you've lodged we will email you a notice of liability of the vacancy fee payable that includes the following:

- information on the reason we are charging you this fee
- the fee amount payable
- payment details
- the due date.

It is important you use the **correct payment reference number** (PRN) when [making a payment](#).

Changes to legislation mean that for vacancy years that start from 9 April 2024, the vacancy fee will be double the foreign investment application fee. This applies for all residential properties that are within scope of vacancy fee.

### **Example: calculating the vacancy fee**

Myeong purchased a newly developed townhouse for \$850,000 as an investment property in Geelong. Myeong paid a foreign investment application fee \$13,200 and settlement occurred on 1 August 2022. Each year in August, Myeong is required to lodge a vacancy fee return.

If Myeong is liable for a vacancy fee, for:

- the vacancy years 1 August 2022 to 31 July 2023 and 1 August 2023 to 31 July 2024, the fee would be the same as the foreign investment application fee of \$13,200
- the vacancy year 1 August 2024 to 31 July 2025, the vacancy fee will be double the foreign investment application fee. The vacancy fee will therefore be \$26,400.

If you acquired the dwelling under a [New or near-new dwelling exemption certificate](#) held by a developer, the vacancy fee payable will be based on what the foreign investment application fee would have been for the dwelling had the exemption certificate not been in place.

If the application fee was waived, the vacancy fee is based on the lowest foreign investment application fee that would have been payable.

In the case of joint tenants, only one vacancy fee will be payable. For tenants in common, the fee payable will be based on the foreign investment application fee that was payable by each individual tenant.

For more information on fees, see [Residential fees for a foreign person](#).

## Who must lodge a vacancy fee return

You must lodge a vacancy fee return if you:

- made a foreign investment application for residential property after 7:30 pm AEST on 9 May 2017
- purchased under a [New or near-new dwelling exemption certificate](#) that a developer applied for after 7:30 pm AEST on 9 May 2017.

The vacancy fee may also apply where a foreign person failed to submit a foreign investment application but purchased a residential property before 9 May 2017.

## Joint owners or multiple dwellings

If the dwelling is owned by 2 or more people as joint tenants, you only need to lodge one vacancy fee return.

If you own a share of a dwelling as a tenant in common, you must each lodge a vacancy fee return.

When multiple dwellings are constructed on the land, you must lodge a vacancy fee return for each new dwelling constructed.

## When you are not required to lodge a vacancy fee return

You are not required to lodge a vacancy fee return but are required to update your details if any of the following occur during a vacancy year:

- the dwelling is sold or otherwise legally transferred (including if the owner dies)
- you are no longer a foreign investor.

You don't have to lodge a vacancy fee return if you own vacant land and a dwelling has not yet been constructed on the land. You must lodge a vacancy fee return once a dwelling has been constructed and for each new dwelling constructed.

If any other changes occur, such as changes to your foreign person status or property, you can [update your details](#).

More information about conveyancers, real estate agents and other persons charging a fee for services is available the [Tax Practitioners Board](#) [↗](#) website.

You should direct any questions relating to tax agent services to the [Tax Practitioners Board](#) [↗](#).

## When to lodge a vacancy fee return

Lodge your vacancy fee return within 30 days at the end of each [vacancy year](#).

The first day of the 30-day period is the day following the last day of the vacancy year.

### Email reminder to lodge

We generally email you a reminder to lodge your vacancy fee return if your details are up to date on [Online services for foreign investors](#) [↗](#).

## What is the vacancy year

In applying the vacancy fee rules, a vacancy year is each successive period of 12 months starting on the occupation day for the dwelling during which you have continuously held an interest in the dwelling.

A vacancy year is unique to each dwelling held by you. It is not a calendar year or a financial year.

## What is occupation day

The occupation day is the first day you have the right to occupy the dwelling. This will typically be the:

- settlement day for an established dwelling
- day on which a fitness for occupancy certificate for a new dwelling was issued.

When construction of a dwelling has been completed you will need to contact us with the occupancy date before you can lodge a vacancy fee return, see [Troubleshooting Online services for foreign investors](#).

### **Example: working out the vacancy year**

Edmond is a foreign person who purchased an apartment that settled on 5 October 2022. As this was the date the apartment could be lived in, the occupancy date for the apartment is 5 October 2022.

As long as Edmond is the owner of the property and is a foreign person, he is required to lodge a vacancy fee return for each vacancy year.

The vacancy year starts from the occupancy date for the apartment. For Edmond, the first vacancy year is 5 October 2022 to 4 October 2023.

Edmond must lodge his first vacancy fee return by 3 November 2023. This is the date that is 30 days after his vacancy fee year ended on 4 October 2023.

His vacancy year for each subsequent year is 5 October to 4 October.

### **When is a dwelling residentially occupied**

A dwelling is considered residentially occupied if any of these situations last for at least 183 days in a vacancy year:

- The owner or a relative of the owner genuinely occupied the dwelling as a residence.
- The dwelling was genuinely occupied as a residence subject to lease or license for minimum terms of 30 days.
- The dwelling was made genuinely available as a residence on the rental market (with minimum terms of 30 days).

Residential occupancy of at least 183 days does not need to be one continuous block of time. Residential occupancy can be made up of multiple continuous periods of at least 30 days throughout the vacancy year.

If a dwelling is made available for a short-term lease of less than 30 days (including via web-based stay sites) **it is not** residentially occupied. These dwellings are liable for a vacancy fee.

We consider a dwelling genuinely available for occupation as a residence (with a term of 30 days or more) if it is:

- made available on the rental market
- advertised publicly
- available at a market rent.

You may need to provide supporting evidence to prove a dwelling was residentially occupied during a vacancy year. For example, if you are requesting a fee waiver on the basis that the dwelling was occupied.

## How to lodge a vacancy fee return

You should lodge a vacancy fee return using Online services for foreign investors. Select either:

- **Lodgments** then **Vacancy fee return**
- **Lodge or pay vacancy fee return** quick link.

If the occupancy date is not listed on your asset in Online services for foreign investors, you will need to contact us with the date, see [Troubleshooting Online services for foreign investors](#).

For further details on how to lodge your return and pay the vacancy fee, see [Lodge a vacancy fee return](#).

[Log in to Online services for foreign investors](#)

From July 2023 when you register a residential dwelling, you will receive an asset identification number (asset ID), previously known as a land registration number.

If you:

- received a vacancy fee reminder from us, the number will be in the email
- have not received a vacancy fee reminder, you may need to [register your asset](#) first in Online services for foreign investors to receive an asset ID.

## Vacancy fee exemptions

You do not pay a vacancy fee if you can show that your dwelling was incapable of being occupied as a residence for at least 183 days in a vacancy year. You must still lodge a [vacancy fee return](#) to claim this exemption.

Your dwelling may be considered incapable of being occupied as a residence if any of the following apply:

- The dwelling is damaged, unsafe or is otherwise unsuitable to be occupied as a residence.
- The dwelling is undergoing substantial repairs or renovations.
- Occupation of the dwelling as a residence is prohibited or legally restricted by an order of a court or tribunal or a law of the Commonwealth, state or territory.
- A person (who may or may not be the foreign person) who ordinarily occupies the dwelling was absent from the dwelling due to receiving long-term, in-patient, medical or residential care.

You may be required to provide acceptable supporting evidence to prove the dwelling was incapable of being occupied.

## Vacancy fee waivers

We only waive or remit fees in limited circumstances.

The vacancy fee waiver form is **not** available in Online services for foreign investors.

For information on details we consider and how to make a request, see [Request waiver of an application fee](#).

## Penalties that may apply if you don't lodge

If you don't lodge your vacancy fee return by the due date, you may be liable to pay a vacancy fee. This is regardless of the number of days the dwelling was residentially occupied during the vacancy year.

If you are directed to pay the vacancy fee for failing to lodge, you will receive an email from us. The email notice will provide the following information:

- reason we are charging the fee
- amount of the fee you have to pay

- payment details
- due date.

You may be liable for an infringement notice or a civil penalty if you don't:

- lodge a vacancy fee return on time
- keep records that are relevant to your liability for vacancy fees.

You are required to keep these records for **at least 5 years** after the end of each vacancy year.

More information on compliance for residential land is available at the [Foreign Investment](#)  website.

## Update your details if your situation changes

It is important to keep us up to date about your situation, so we can contact you about your property.

If your situation changes, you must update your details in Online services for foreign investors or [contact us](#).

A change of situation may include where:

- you are no longer considered a [foreign person](#) (foreign owner)
- ownership of your property changes
- the owner has died
- the vacant land or redevelopment property does not have a dwelling on it, or construction is not complete
- construction of a new dwelling has been completed and a certificate of occupancy was received.

If your:

- personal details change, update your profile – see [Manage your details in Online services for foreign investors](#)
- asset details change, update the asset using **Add** or **Edit** an event – see [How to register or manage an asset for foreign investors](#).

## How to report a breach of the foreign investment rules

If you suspect you've breached your foreign investment conditions, [contact us](#) as soon as possible.

If you know or suspect someone else has breached the foreign investment rules, you can confidentially [report a breach](#) to us.

QC 56143



## Contact us about foreign investment

How a foreign person can contact us about investing in Australia.

Last updated 7 March 2025

## Before you contact us about investing in Australia

Before you phone us, you should:

- search [Foreign investment in Australia](#) and the [Foreign Investment](#)  website to check if what you need to know is already available online
- use [Online services for foreign investors](#)  to check
  - the progress of a foreign investment application
  - vacancy fee lodgment status.

## Establish your identity before we discuss your records

You can speak with ATO staff for help with your Australian investment obligations. Before we can discuss your details or update your records, we must establish your identity. We will ask you questions based on

information from our records. Have this information ready when you phone us.


These identity questions may include:

- your Australian tax file number (TFN) or Australian business number (ABN) if you have one
- your ATO reference number (ARN) if you have received an ARN notification letter from us
- details from letters or notices we have issued to you
- information you have provided in a tax return or asset registration
- details from accounts you hold with us, such as payment or refund amounts or Australian bank account details
- information related to your interactions with us, such as
  - the date you lodged your last vacancy fee return or other Australian property transaction
  - the amount you paid for a vacancy fee liability or application fee
- details of investments you hold, such as the date you purchased an asset (for example, the settlement date for your Australian property).

We may also ask you to confirm details of your identity documents, such as passport and visa details. These details are as they appear on your foreign investment application.

## How to contact us from overseas

If you are phoning from overseas, you can phone us between 8:00 am and 5:00 pm Australian Eastern Standard Time (AEST) or Australian Eastern Daylight Time (AEDT), Monday to Friday on **+61 2 6216 1111**. Ask to be transferred to the relevant number on this page for your query.

Our Australia contact centres are closed on [Australian national public holidays](#) .

## We can help with your foreign investment enquiries

Check if the information you need is available online [before you phone us](#).

Phone **1800 050 377** between 8:00 am and 6:00 pm (AEST or AEDT), Monday to Friday, for questions about:

- foreign investment in Australia
- registering your interest in Australian assets
- foreign investment approval
- your obligations, including vacancy fee return
- compliance
- Online services for foreign investors.

## How to use our Translating and interpreting service

If you would like to speak in a language other than English, phone TIS National between 8:00 am and 5:00 pm (AEST or AEDT), Monday to Friday. Request to be connected to the relevant phone number on this page for your query, in the language you want to speak in.

Phone TIS National on:



- **13 14 50** in Australia
- **+61 3 9268 8332** outside Australia.

## Help using Online services for foreign persons

When you contact us for a linking or authorisation code you must tell us it is for Online services for foreign investors. This will help our staff with your query.

If you are contacting us about Online services for foreign investors and your question is about:

- **a linking code** to link your record as an individual without an ABN – phone **13 28 61** and select **option 1** and tell us it is for Online services for foreign investors

- **an authorisation code** to add a business without an ABN – phone **13 28 66** and select **option 1** and tell us it is for Online services for foreign investors
- myID – phone **1300 287 539** and select **option 2**. See [myID help](#) 
- linking a business with an ABN, see [Access Online services for foreign investors – with an ABN](#)
- updates to your name or date of birth – phone **13 28 61**. All other updates can be done using [Online services for foreign investors](#) 
- system availability – go to [System maintenance](#) to see when online services are unavailable
- issues with the service – go to [Troubleshooting](#) for known issues and actions to take.


## How to report a breach of the rules

If you know or suspect someone is deliberately breaking our foreign investment rules, you can report a breach. You can also self-disclose if you have broken the rules.

For details of how to report, see [Report a breach of the foreign investment rules](#).

## What to expect when we contact you by SMS and email

We may contact you electronically by SMS and email.

If you're trying to access [Online services for foreign investors](#)  or are authorising someone to act on your behalf, we may email:

- a linking code
- an authorisation code.

If you are not sure if an SMS or email is from the Australian Taxation Office, check:

- our [current SMS and email activities](#)
- [foreign investment correspondence](#) we have sent you.

## **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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