



Visiting and working in Australia

People who travel and work in Australia temporarily (including backpackers) should keep in mind that tax is deducted from any money earned while working here.

Before you start work in Australia, you must have a working visa which is issued by the Department of Immigration and Citizenship (DIAC).

The amount of tax deducted depends on how much you earn, if you have a tax file number (TFN) and provide it to your employer, and if you are a resident for tax purposes.

When you start work your employer will ask you to complete a TFN declaration. You don't need to have, or provide a TFN, but if you don't you could be taxed at a higher rate.

You can apply for a TFN on the Tax Office website www.ato.gov.au. It's free and normally takes around 10 days to be sent to your Australian address.

Your TFN is unique and private, so you should not share it with anyone or provide it over the internet when applying for jobs.

If you provide your TFN to your employer within 28 days of starting work, you will be taxed at the normal rate that applies to your income.

When you finish working for an employer, ask them for a payment summary as you will need this to complete your annual tax return. If you are travelling within Australia, make sure you give each of your employers an address where they can send your payment summary at the end of each income year.

Lodging a tax return

You generally need to lodge a tax return after the end of the financial year. The financial year in Australia ends on 30 June and your return should be lodged by 31 October 2007 unless you use a registered tax agent. If you are leaving Australia before the end of the financial year, phone the Tax Office on **13 28 61** or visit a Tax Office shopfront to find out how you can lodge your tax return before you leave.

Even if you have left Australia you can complete a return easily using e-tax, the Tax Office's free online lodgement service. It is available to download from the Tax Office website www.ato.gov.au from 1 July each year.

Superannuation

Australian employers generally contribute to an employee's retirement by paying money into a 'superannuation' or retirement savings account when an employee is paid more than \$A450 in a calendar month.

Superannuation contributions are made for most employees, including temporary visitors. As a temporary visitor you can claim any superannuation money back when you leave Australia.

More information

For more information on the 'departing Australia superannuation payment' visit www.ato.gov.au/departaustralia or phone **13 10 20** between 8am and 6pm Monday to Friday.

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