KPMG

Taxation of international executives: Australia

April 2026

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01

Overview and Introduction

1 Overview and Introduction

A person's liability to Australian tax is determined by their residence status for taxation purposes and the source of income derived by them.

The general rule is that a person who is a resident of Australia is assessable on worldwide income (except to the extent that it is exempt income). Non-residents and temporary residents are generally only assessable on income derived directly or indirectly from sources in Australia.

Net taxable income is taxed at graduated rates ranging from 19 percent to 45 percent. Different rates apply to non-residents. Generally, all non-cash fringe benefits provided to employees are subject to fringe benefits tax (FBT), a tax payable by the employer, with the value of such benefits being exempt from income tax in the hands of the employee.

Australian residents (although not all expatriates) are also subject to a health care levy (Medicare Levy).

The official currency of Australia is the Australian Dollar (AUD).

Herein, the host country/jurisdiction refers to the country/jurisdiction to which the employee is assigned. The home country/jurisdiction refers to the country/jurisdiction where the assignee lives when they are not on assignment.

02

Income tax

2 Income Tax

2.1 Tax returns and compliance

When are tax returns due? That is, what is the tax return due date?

Tax returns are due by 31 October following the tax year-end. If you use a tax agent to lodge your return, an extension is generally automatically available through to 31 March or 5 June the following year, depending on the taxpayer's prior lodgement history.

What is the tax year-end?

30 June.

What are the compliance requirements for tax returns in Australia?

Residents

Tax returns are required to be filed by a resident individual whose total income derived from sources in and out of Australia is more than the minimum threshold (AUD18,200 for 2024/25). For temporary residents, non-employment income derived from sources outside of Australia is generally ignored for this purpose. Furthermore, employment income derived from sources outside of Australia, prior to arrival in Australia, is generally ignored for this purpose.

Spouses file separate tax returns. There is no joint filing in Australia.

The tax-free threshold will be available only on a pro-rata basis in the year where a taxpayer:

- becomes an Australian resident (for tax purposes) or
- ceases to be an Australian resident (for tax purposes).

Non-residents

Tax returns are required to be filed by non-residents who derive any Australian-sourced income (other than franked dividends, interest, managed investment trust income or royalties, and departing Australia superannuation payments which are subject to a final withholding tax).

2.2 Tax rates

What are the current income tax rates for residents and Non-residents in Australia?

Residents and temporary residents

Income tax table for 2025/2026

Taxable income bracket		Total tax on income below bracket	Tax rate on income in bracket
From AUD	To AUD	AUD	Percent
0	18,200	0	0
18,201	45,000	0	16

Taxable income bracket		Total tax on income below bracket	Tax rate on income in bracket
45,001	135,000	4,288	30
135,001	190,000	31,288	37
190,001	Over	51,638	45

Non-residents

Income tax table for 2025/2026

Taxable income bracket		Total tax on income below bracket	Tax rate on income in bracket
From AUD	To AUD	AUD	(Percent)
0	135,000	0	30
135,001	190,000	40,500	37
190,001	Over	60,850	45

For the purposes of taxation, how is an individual defined as a resident of Australia?

A resident is defined as a person who resides in Australia and includes:

- a person who is domiciled in Australia, unless the Commissioner is satisfied that their permanent place of abode is outside Australia
- a person who has been in Australia continuously or intermittently during more than one-half of the year of income, unless the Commissioner is satisfied that their usual place of abode is outside Australia and that they do not intend to take up residence in Australia or
- a person who is a member of specific government superannuation plans, or the spouse of a person who is a member of specific government superannuation plans.

Generally, individuals who come to Australia with an intention of living in Australia in a routine manner for 6 months or more would be treated as tax residents of Australia from the date of arrival.

A temporary resident is a person who is a resident of Australia (using the definitions noted earlier) and who is the holder of a temporary visa. Persons who are Australian citizens, permanent visa holders, or holders of special protection visas (or the spouse of one of these) cannot be considered temporary residents of Australia.

Is there, a de minimus number of days rule when it comes to residency start and end dates? For example, a taxpayer cannot come back to the host country/jurisdiction for more than 10 days after their assignment is over and they repatriate.

No. When a tax resident departs Australia whether they become a non-resident from that date depends on their longer-term intentions with regard to remaining abroad and returning to Australia, as well as whether they have ongoing ties with Australia, rather than the actual number of days absent.

What if the assignee enters the country/jurisdiction before their assignment begins?

The assignee may become a tax resident of Australia on the date they enter Australia, rather than the date their assignment begins, if earlier.

2.3 Termination of residence

Are there any tax compliance requirements when leaving Australia?

An income tax return will be required for the tax year in which the individual departs, and any subsequent years in which the individual has trailing Australian sourced income. A “final” return should be lodged once no further returns are anticipated.

What if the assignee comes back for a trip after residency has terminated?

The residency tests above need to be considered each time the assignee returns to Australia. In addition, if the trip back is anticipated at the time that they depart Australia, this may defer the date that they become a non-resident for tax purposes.

Communication between immigration and taxation authorities

Do the immigration authorities in Australia provide information to the local taxation authorities regarding when a person enters or leaves Australia?

The Department of Immigration and the Australian Taxation Office have initiated data-matching programs to ensure taxpayers are correctly meeting their taxation obligations.

Filing requirements

Will an assignee have a filing requirement in the host country/jurisdiction after they leave the country/jurisdiction and repatriate?

The assignee will be required to file a tax return for the year of departure, and also any subsequent year in which they have income which is taxable in Australia.

2.4 Economic employer approach

Do the taxation authorities in Australia adopt the economic employer approach to interpreting Article 15 of the OECD treaty? If no, are the taxation authorities in Australia considering the adoption of this interpretation of economic employer in the future?[1]

Australian taxation authorities can adopt the economic employer approach. They consider a number of circumstances to determine the economic employer, for example which entity bears the risk or has control/responsibility over the employee. Thus, in cases where an employee works in the business and is under the control of the Australian entity, the Australian entity might be considered as the economic employer even if no costs are recharged to it.

De minimus number of days

Is there a de minimus number of days before the local taxation authorities will apply the economic employer approach? If yes, what is the de minimus number of days?

No.

2.5 Types of taxable compensation

What categories are subject to income tax in general situations?

- earned income*
- income from employee share or option plans
- income from self-employment
- trade or business partnership
- dividends
- interest
- rental income
- capital gains
- foreign exchange gains.

*Employment income is taxable when received or when the employee is entitled to receive it, if earlier. Employment income is generally subject to tax to the extent it was earned/derived during a period of Australian residence, or in the case of income earned/derived while non- resident, to the extent it was earned in respect of duties performed in Australia.

Intra-group statutory directors

Will a non-resident of Australia who, as part of their employment within a group company, is also appointed as a statutory director (i.e. member of the Board of Directors in a group company situated in Australia trigger a personal tax liability in Australia, even though no separate director's fee/remuneration is paid for their duties as a board member?

It depends, see outline below.

1 Will taxation be triggered irrespective of whether or not the board member is physically present at the board meetings in Australia?

In general, a tax liability will arise where the income is considered Australian sourced. This will generally be driven by the physical location of the director for each board meeting, however the relevant clause of the Double Tax Agreement (if applicable) in place between Australia and the individual's home country/jurisdiction must also be taken into account.

2 Will the answer be different if the cost directly or indirectly is charged to/allocated to the company situated in Australia (i.e. as a general management fee where the duties rendered as a board member is included)?

No.

3 In the case that a tax liability is triggered, how will the taxable income be determined?

Refer to part a) above.

2.6 Tax-exempt income

Are there any types of income that are exempt from taxation in Australia? If so, please provide a general definition of these types.

Living Away From Home Allowance

- Individuals can be provided tax-exempt accommodation and a food and drink allowance for a maximum period of 12 months per work location provided they meet certain conditions as follows.

- They are required to live away from their usual place of residence (which is in Australia) solely for the purpose of their employment.
- Their usual place of residence is available to them for immediate use and enjoyment.
- Accommodation expenses are substantiated by either the employee or employer. Food and drink expenditure is not required to be substantiated up to certain limits based on family structure, however any amounts in excess must be substantiated.
- An annual declaration is made.

- Employees working on a rotational basis (regardless of immigration status) are not required to meet the requirement of maintaining their usual place of residence in Australia for immediate use and enjoyment and can be provided the above benefits for an unlimited period.

Other:

- Reimbursement by the employer of the actual cost of relocation will generally be exempt from both income tax and FBT.
- An interest subsidy is not taxable to the employee, but FBT may be payable by the employer (even if the loan is provided by an overseas related company). If the employee uses the loaned money for purchasing assets that produce assessable income, for example, no FBT will be payable.
- Bonuses received by a temporary resident after arrival in Australia will not be subject to Australian tax on that part of the bonus that relates to services performed prior to becoming a temporary resident of Australia.

2.7 Expatriate concessions

Are there any concessions made for expatriates in Australia?

Temporary residents must maintain a home for immediate use and enjoyment in Australia to access the concessions detailed above for Living Away From Home benefits, unless they work on a rotational basis.

Accordingly, many inbound expatriates into Australia will not qualify for the Living Away From Home benefits as they do not maintain a home in Australia which they are temporarily living away from.

2.8 Salary earned from working abroad

Is salary earned from working abroad taxed in Australia? If so, how?

If the recipient is a tax resident of Australia (including temporary resident) at the time, then yes, it is taxable in Australia with a credit allowed for foreign taxes paid on that income.

If the assignee is a tax resident of both Australia and the country/jurisdiction where the services were performed, then any relevant double tax treaties need to be considered to determine which country/jurisdiction has the right to tax the income.

Bonuses received by a temporary resident after arrival in Australia will not be subject to Australian tax if they relate to services performed prior to becoming a temporary resident of Australia.

Non-residents are not subject to tax on salary earned from working abroad.

2.9 Taxation of investment income and capital gains

Are investment income and capital gains taxed in Australia? If so, how?

Investment income (such as dividends, interest, and rental income) and capital gains are assessed to tax in the year in which they are derived. They are included in total taxable income. Tax is levied at personal income tax rates, and a claim may be made to offset foreign taxes paid on foreign-source income.

Assignees who meet the temporary resident definition discussed earlier are generally exempt from tax on foreign investment income and gains.

Gains from stock option exercises

Following a number of legislative changes to the taxation of employee share schemes in Australia, the Australian tax implications associated with these arrangements for employees who relocate internationally between grant and vesting are extremely complex.

The ultimate Australian tax treatment of employee share scheme income can be influenced by factors including, but not limited to, the terms of the plan, the type of instrument, the date of grant, the date of vest, the other country/jurisdiction or countries/jurisdictions of residence, and the Australian visa status of the employee.

Globally mobile employees should seek advice that is specific to their facts and circumstances.

Foreign exchange gains and losses

Certain foreign currency gains and losses are brought into account. These can include, among other items:

- transactions on a foreign currency bank account
- re-payment of foreign currency debt.

There are a number of elections that can be made within statutory time limits, including:

- the limited balance election – gains/losses from transactional accounts with an aggregate balance of AUD250,000 or less may be disregarded
- retranslation method – gains/losses calculated by reference to the opening and closing account balances and the total additions to, and withdrawals from, the account over the period.

Capital gains and losses

The Australian taxation system includes a capital gains tax (CGT), which in broad terms applies to certain assets acquired, or deemed to have been acquired, after 19 September 1985 upon their realization (or deemed realization). Gains taxed under the CGT provisions are not taxed separately but are included in assessable income and taxed at the individual's marginal rates.

Where assets are held for 12 months or more, the gain on disposal is calculated in one of two ways.

- Discounted method - the amount of the nominal gain may be discounted by 50 percent.
- Indexation method - the asset cost base can be indexed in accordance with the rate of inflation for periods of ownership up to 30 September 1999.

Where the asset was purchased prior to 21 September 1999 and disposed of after this date, the taxpayer may calculate the gain using either the discount or indexation method. Where the asset is purchased and sold after 21 September 1999, the taxpayer is only able to calculate the capital gain using the discount method.

For assets held for less than 12 months, the gain cannot be discounted or indexed.

The 50 percent discount is not available to Non-residents or temporary residents for any disposals after 8 May 2012. It will remain available for capital gains accrued prior to this time when non- residents and/or temporary residents choose to obtain a market valuation of assets as of 8 May 2012.

Capital losses

Capital losses are offset against gross gains realized in the current year (pre 50 percent discount, if available) with the balance carried forward and offset against realized capital gains in subsequent years. Capital losses cannot be increased by indexation.

Gifts

Disposal of an asset by gift is a realization event, with the disposal consideration and cost of acquisition by the person receiving the property being taken to be the fair market value of the gifted property.

Are there capital gains tax exceptions in Australia? If so, please discuss?

Main residence exemption

CGT does not apply to an individual's main residence (including a reasonable amount of land (up to two hectares)) provided the house or land is not used for the purpose of gaining or producing assessable income.

The main residence exemption is not available for individuals who are non-resident of Australia for tax purposes at the time of disposal. The contract date is generally considered the taxing point for Australian tax purposes, rather than the settlement date, which may occur 30, 45 and sometimes 90 days later.

Foreign resident vendors disposing of real property in Australia property are subject to the Foreign Resident Capital Gains Withholding (FRCGW) tax. This withholding applies to the sale price or market value of the property unless a variation notice reduces the rate. From 1 January 2025 onward, a rate of 15% applies to all property values. The foreign resident vendor must lodge an Australian tax return at the end of the financial year, declaring their Australian assessable income, including any capital gain (profit) from the disposal of the real property. The FRCGW is claimed as a credit in their Australian tax return.

Under previous rules, a rate of 12.5% applied only to properties valued over $750,000. This limit remains effective for contracts entered from 1 July 2017 up to and including 31 December 2024.

Pre-CGT assets

The CGT provisions do not apply to assets acquired prior to 20 September 1985.

Deemed disposal and acquisition

At the time of becoming a resident, the CGT legislation deems a person to have acquired assets, other than taxable Australian assets, for their fair market value on that date. Where a resident breaks Australian residency, the person is deemed to have disposed of all assets for their market value at that time except for certain taxable Australian assets which remain subject to the CGT provisions.

When a person ceases to be an Australian resident, they may elect to treat all assets as Taxable Australian assets until the assets are disposed of or until they resume resident status in Australia. This election effectively operates to defer CGT on such assets until they are actually disposed of, subject to the operation of a double tax treaty.

For non-residents and temporary residents, gains accrued after 8 May 2012 no longer qualify for the 50 percent discount. Non-residents/temporary residents retain access to the full CGT discount for capital gains in respect of increase in value of assets up to 8 May 2012 (subject to conditions). Where an individual was partly a non-resident/temporary resident during the period after 8 May 2012, the discount percentage is apportioned based on Australian residency period.

The deemed disposal and acquisition rules do not apply to temporary residents, however, are activated at the time the temporary resident becomes a permanent resident.

2.10 General deductions from income

What are the general deductions from income allowed in Australia?

A deduction is permitted in relation to all losses and outgoings to the extent that they are incurred in gaining or producing assessable income, except to the extent to which they are losses or outgoings of a capital nature. In addition, deductions are specifically permitted for certain types of expenditure such as:

- costs incurred in the course of employment (for example subscriptions to professional associations and journals)
- gifts to charities registered as deductible gift recipients in Australia
- interest expenses incurred on borrowings to acquire an income-producing asset
- tax agent fees
- expenses relating to business use of an employee-owned vehicle.

2.11 Tax reimbursement methods

What are the tax reimbursement methods generally used by employers in Australia?

Current year gross-up is the normal method of recognizing tax reimbursements paid by the employer.

Alternatively, the Fringe Benefit Tax (FBT) method may be used to recognise the tax settlement by an employer of an employee's personal income tax liability.

2.12 Calculation of estimates/ prepayments/ withholding

How are estimates/prepayments/withholding of tax handled in Australia? For example, pay- as-you-earn (PAYE), pay-as-you-go (PAYG), and so on.

Pay-as-you-go (PAYG) withholding

Withholdings from employment income are covered under the PAYG system.

When an individual is paid by their employer, the employer will be required to withhold tax from their salary and wages and remit the tax to the Australian Taxation Office (ATO).

When an individual commences employment, they will be requested to quote their Tax File Number (TFN) to their employer. While quoting a TFN is not compulsory, if not done, the employer will be obliged to make PAYG withholdings at the top marginal income tax rate.

PAYG Installments

Under the PAYG system, an individual may be subject to PAYG instalment tax payments if they received investment or business income in their last income tax return of AUD4,000 or more. Wages and salary income is not included for PAYG instalment purposes. The instalments are payable either annually or quarterly.

An individual will not be obliged to pay PAYG instalments unless notified by the ATO to do so.

2.13 Relief for foreign taxes

Is there any relief for foreign taxes in Australia? For example, a foreign tax credit (FTC) system, double taxation treaties, and so on?

Under the foreign income tax offset (FITO) system all assessable foreign-sourced income, including dividends, interest, and royalties derived by Australian residents (excluding temporary residents), will be subject to Australian income tax with a credit allowed for foreign tax paid on that income.

An FITO is only available where both:

- a resident taxpayer's assessable income includes foreign income; and
- the taxpayer has paid foreign tax in respect of that foreign income, being tax for which the taxpayer was personally liable.

The offset cannot exceed the amount of Australian tax payable on the foreign income.

2.14 General tax credits

What are the general tax credits that may be claimed in Australia? Please list below.

Tax offsets, as opposed to tax credits, may be available for low and middle income earners, with income below certain thresholds.

Tax offsets differ from tax credits as they can only be used to reduce the employee's tax liability; any excess cannot be refunded.

2.15 Sample tax calculation

This calculation assumes a married taxpayer resident in Australia with two children whose 3-year assignment begins 1 July 2022 and ends on 30 June 2026. The taxpayer's base salary is 100,000 US dollars (USD) and the calculation covers 3 years.

	2023/24 USD	2024/25 USD	2025/26 USD
Salary	100,000	100,000	100,000
Bonus	20,000	20,000	20,000
Cost-of-living allowance	10,000	10,000	10,000
Housing allowance	12,000	12,000	12,000
Company car	6,000	6,000	6,000
Moving expense reimbursement	0	20,000	20,000
Home leave	5,000	0	0
Education allowance	3,000	3,000	3,000
Interest income	6,000	6,000	6,000

Exchange rate used for illustrative calculation: USD1.00 = AUD1.40

Other assumptions

- All earned income is attributable to local sources.
- Bonuses are paid at the end of each tax year and accrue evenly throughout the year.
- The employee does not meet the conditions for exemption in respect of accommodation and cost of living benefits.
- The company car is used for business and private purposes and originally cost USD50,000.
- The employee is an Australian tax resident throughout the assignment.
- Tax treaties and totalization agreements are ignored for the purpose of this calculation

Calculation of taxable income

	2023/24 AUD	2024/25 AUD	2025/26 AUD
Days in Australia during year	365	365	365
Earned income subject to income tax			
Salary	140,000	140,000	140,000
Bonus	28,000	28,000	28,000
Cost-of-living allowance	0	0	0
Net housing	0	0	0
allowance*			
Company car*	0	0	0
Moving expense reimbursement*	0	0	0
Home leave*	0	0	0
Education allowance*	0	0	0
Total earned income	168,000	168,000	168,000
Other income	8,400	8,400	8,400
Total income	176,400	176,400	176,400
Deductions	0	0	0
Total taxable income	176,400	176,400	176,400

* Taxed as fringe benefits and not included in this calculation.

Calculation of tax liability

	2023/24 AUD	2024/25 AUD	2025/26 AUD
Taxable income as above	176,400	176,400	176,400
Total Australian tax*	50,335	46,606	46,606

*This does not include the Medicare levy. Tax rates are per the relevant financial years.

FOOTNOTES:

[1]Economic employer approach - Certain tax authorities adopt an 'economic employer' approach to interpreting Article 15 of the OECD model treaty which deals with the Dependent Services Article. In summary, this means that if an employee is assigned to work for an entity in the host country/jurisdiction for a period of less than 183 days in the fiscal year (or, a calendar year or a 12-month period), the employee remains employed by the home country/jurisdiction employer but the employee's salary and costs are recharged to the host entity, then the host country/jurisdiction tax authority will treat the host entity as being the 'economic employer' and therefore the employer for the purposes of interpreting Article 15. In this case, Article 15 relief would be denied, and the employee would be subject to tax in the host country/jurisdiction.

[2]Sample tax calculation - Sample calculation generated by KPMG Australia, the Australian member firm affiliated with KPMG International Limited ("KPMG International"), a private English company limited by guarantee, based on the Australian Income Tax Rates Act 1986, Medicare Levy Act 1986 and Income Tax Assessment Act 1936 Part VIIB, Australian Income Tax Assessment Act 1936 and Australian Income Tax Assessment Act 1997, the Australian Fringe Benefits Tax Assessment Act 1986, Australian Taxation Administration Act 1953

03

Special considerations for short term assignments

3 Special considerations for short-term assignments

For the purposes of this publication, a short-term assignment is defined as an assignment that lasts for less than 1 year.

3.1 Residency Rules

Are there special residency considerations for short-term assignments?

A person in Australia temporarily (but long enough to become a tax resident as discussed earlier) and who is the holder of a temporary visa is only subject to tax on employment income derived while in Australia, plus any Australian-sourced income. Persons who are Australian citizens (or the spouse of an Australian citizen), permanent visa holders, or holders of certain special protection visas cannot be considered temporary residents of Australia and are therefore subject to tax on their worldwide income.

3.2 Payroll considerations

Are there special payroll considerations for short-term assignments?

No, the payroll implications are the same for permanent residents as temporary residents.

3.3 Taxable income

What income will be taxed during short-term assignments?

The only income that will be taxed during short-term assignments is the assignee's employment income, Australian-source income, and gains from taxable Australian assets.

3.4 Additional considerations

Are there any additional considerations that should be considered before initiating a short-term assignment in Australia?

An assignee who becomes a tax resident may be liable to pay the Medicare Levy and Medicare Levy surcharge, depending on their level of income and whether there is a reciprocal health agreement between Australia and their country/jurisdiction of origin. Employer-paid social security obligations may also arise and are discussed further in section 4.1.

04

Other taxes and levies

4 Other taxes and levies

4.1 Social security tax

Are there social security/social insurance taxes in Australia? If so, what are the rates for employers and employees?

Employer and Employee

Type of Insurance	Paid by employer	Paid by employee	Total
Superannuation guarantee*	12.0 percent	0.0 percent	12.0 percent
Medicare levy**	0.0 percent	2.0 percent of taxable income	2.0 percent
Total	12.0 percent	2.0 percent	14.0 percent

* From 1 July 2025 to 30 June 2026, the Superannuation Guarantee rate will increase to 12 percent. The government has indicated that it does not intend to increase the rate beyond this level.

** Rate of 2.0 percent will be applied for the 2025/26 tax year. In some cases, a Medicare Levy Surcharge may be payable if the individual and their dependents do not have appropriate private hospital health insurance and the total of their taxable income and reportable amounts exceed the set thresholds. The rates that apply vary from 1 to 1.5 percent and apply to the total of their taxable income and reportable amounts; not just their taxable income.

4.2 Gift, wealth, estate, and/or inheritance tax

Are there any gift, wealth, estate, and/or inheritance taxes in Australia?

No.

4.3 Real estate tax

Are there real estate taxes in Australia?

Some states charge an annual land tax which is based on the value of land held in that state. If the property is your main residence, it will generally be exempt from the tax.

4.4 Sales/VAT tax

Are there sales and/or value-added taxes in Australia?

A goods and services tax (“GST”) of 10 percent applies in respect of most goods supplied and services provided in Australia.

4.5 Unemployment tax

Are there unemployment taxes in Australia?

No.

4.6 Other taxes

Are there additional taxes in Australia that may be relevant to the general assignee? For example, customs tax, excise tax, stamp tax, and so on.

Payroll Tax

Employers may be liable to Payroll tax at a state level where the annual payroll exceeds certain threshold levels, and an exemption does not apply. Payroll tax is levied on wages paid or payable by an employer to its employees working in the relevant State or Territory. Rates, thresholds, and exemptions vary between

Work Coverage

Compulsory workplace insurance must be acquired by employers in respect of employees working in Australia.

Foreign Financial Assets

Is there a requirement to declare/report offshore assets (e.g. foreign financial accounts, securities) to the country/jurisdiction's fiscal or banking authorities?

No.

05
Immigration

5 Immigration

Following is an overview of the concept of Australia's immigration system for skilled labour.

(E.g. which steps are required, authorities involved, in-country/jurisdiction and foreign consular processes, review/draft flow chart illustrating the process)

5.1 International Business Travel/Short-Term Assignments

Describe (a) which nationalities may enter Australia as non-visa national, (b) which activities they may perform and (c) the maximum length of stay.

Only Australian citizens may enter Australia without a visa. All international arrivals who are not Australian citizens must obtain an Australian visa before they will be permitted entry.

Describe (a) the regulatory framework for business travellers being visa nationals (especially the applicable visa type), (b) which activities they may perform under this visa type and the (c) maximum length of stay.

There are a number of short-term Australian visas available for business travellers.

Visa type	Activities	Maximum length of stay
Subclass 600 Visitor Visa (Business Visitor Stream)	Business Visitor Activities	Generally up to 3 months but will vary depending on visa period granted
Subclass 601 Electronic Travel Authority (ETA)	Business Visitor Activities	Up to 3 months on each visit
Subclass 651 eVisitor	Business Visitor Activities	Up to 3 months on each visit

In Australia, business visitors must limit their activities to the following:

- General business or employment enquiries, including attending internal meetings or discussions
- Investigating, negotiating, entering into or review a business contract
- Conducting activities as part of an official government visit
- Taking part in a conference, trade fair or seminar

Under a business visitor visa, the visa holder cannot engage in the activities listed below:

- an activity that is, or includes, undertaking work for, or supplying services to an organisation or other person based in Australia; or
- an activity that is, or includes the sale of goods or services directly to the general public.

Outline the process for obtaining the visa type(s) named above and describe (a) the required documents (including any legalization or translation requirements), (b) process steps, (c) processing time and (d) location of application.

General requirements for Business Visitors

Documents provided must be in English (or accompanied by an accredited English translation).

- Valid passport or travel document;
- Proof of return or onward travel;
- Proof of sufficient funds to cover all costs while in Australia;
- Details of activities planned while in Australia such as letters of invitation from host organization, conference registration details, proof of employment overseas; and
- Proof individual only intends to stay temporarily in Australia

1 Document gathering (1-2 weeks)

2 Prepare Visa application (1-2 days)

3 File Visa application online with the Department of Home Affairs and await outcome

Individuals holding eligible passports can apply for the ETA online/through a mobile phone app or through authorized travel agencies when booking flights. ETA visas are generally processed immediately.

Generally processing times for the subclass 600 and 651 visas vary from a few days to a few weeks, depending on passport country and country of residence. Departmental processing times are approximate only and can vary.

Are there any visa waiver programs or specific visa categories for technical support staff on short-term assignments?

Yes, the Temporary Work (Short Stay Specialist) (subclass 400) visa is suited to individuals travelling to Australia for highly specialized short-term work that is non-ongoing in nature. This visa type allows for a maximum stay in Australia of up to 3 months in a 12 month period, or up to 6 months in exceptional circumstances.

For short-term assignments longer than 3 or 6 months, the Skills in Demand (Subclass 482) visa is most suitable.

5.2 Long-Term Assignments

What are the main work permit categories for long-term assignments to Australia? In this context please outline whether a local employment contract is required for the specific permit type.

The Skills in Demand visa (subclass 482) visa permits employers to employ skilled foreign nationals to perform work in Australia where they cannot source an appropriately skilled Australian worker. A local employment contract or assignment letter may be provided. This is the most common long term work visa for Australia.

Provide a general process overview to obtain a work and residence permit for long- term assignments (including processing times and maximum validation of the permit).

There are three steps in obtaining the 482 visa:

1. The company must become an approved standard business sponsor

The business must be actively and lawfully operating in Australia amongst other requirements. It is also possible for an overseas business to obtain sponsorship in certain circumstances.

Sponsorship is generally granted for 5 years and allows sponsorship of an unlimited number of 482 visas.

2. The company must lodge a nomination application to nominate the visa applicant to a skilled position

The nomination application generally relates to the position to be filled and the salary to be paid. There are currently three streams under the 482 visa:

1. Specialist Skills stream – The occupation is an OSCA occupation, excluding Major Groups 3,7 or 8 and nominated salary meets the Specialist Skills Income Threshold (which as of January 2025 is A$135,000).
2. Core Skills stream - The occupation must be on the Core Skills Occupation List;
3. Labour agreement stream - The employer has to have a labour agreement with the Australian government in effect;

The nominated position must be a genuine position, and must generally be a full-time role. Labour market testing may be required as part of this step.

3 The visa applicant must apply for and be granted a subclass 482 visa.

The visa application relates to matters such as skills, English language skills, health, character etc

The visa can be granted for up to 4 years, or up to 5 years for a Hong Kong passport holder.

Is there a minimum salary requirement to obtain a long-term work and residence permit for assignments? Can allowances be taken into account for the salary?

The nominating business must ensure that the nominee's earnings and all other employment conditions are no less favorable than those that are, or would be, offered to an equivalent Australian employee working in the same role and location. The minimum salary must be in line with the market salary rate for the occupation, and no lower than the Core Skills Income Threshold currently set at $76,515 (as of 1 July 2025).

Base salary and any guaranteed allowances may be taken into account when determining salary arrangements.

Is there a fast-track process which could expedite the visa/ work permit?

Priority processing is not currently available. However, accredited business sponsors may benefit from streamlined processes and faster processing times.

At what stage is the employee permitted to start working when applying for a long-term work and residence permit (assignees/ local hire)?

The employee may only commence work for the business once the visa has been approved.

Can a short-term permit/ business visa be transferred to a long-term permit in Australia?

Subject to 'no further stay' conditions on the existing visa and the legislative requirements of the intended visa, an application for a longer-term visa may be made in Australia.

Is it possible to renew work and residence permits?

Yes. Individuals who hold a 482 visa can renew while in Australia provided they continue to meet the eligibility requirements.

Is there a quota or system or a labor market test in place?

Unless an exemption is available, Labour Market Testing (LMT) must be undertaken to evidence that the business has been unable to recruit a suitable Australian to fill the role.

Exemptions apply where LMT would conflict with Australia's International Trade Obligations (ITOs) in any of the following circumstances:

- the worker nominated is a citizen/national of the UK, China, Japan, Mexico, Thailand or Vietnam, or is a citizen/national/permanent resident of Canada, Chile, South Korea, New Zealand or Singapore
- the worker nominated is a current employee of a business that is an associated entity of the sponsoring business and the associated entity is located in an Association of South-East Asian Nations (ASEAN) country/jurisdiction (Brunei, Myanmar, Cambodia, Indonesia, Laos, Malaysia,

Philippines, Singapore, Thailand or Vietnam), Canada, Chile, China, Japan, Mexico, South Korea or New Zealand

- the worker nominated is a current employee of an associated entity of the sponsoring business and that associated entity operates in a country/jurisdiction that is a member of the World Trade Organisation (WTO), and the nominated occupation is an Executive or Senior Manager occupation for the purposes of ITOs and the nominee will be responsible for the entire or a substantial part of the company's operations in Australia
- the sponsoring business currently operates in a WTO member country/jurisdiction or territory and is seeking to set up a business in Australia, and the nominated occupation is an Executive or Senior Manager occupation for the purposes of ITOs
- the worker nominated is a citizen or an eligible permanent resident* of a WTO member country/jurisdiction or territory and has worked for the sponsor in the nominated position in Australia on a full-time basis for the last two years.

Alternative requirements to the LMT may apply where:

- the nominee has an internationally recognized record of exceptional or outstanding achievement in a profession or in the field of sport, academia and research, or a top-talent chef
- the application is for an existing TSS visa holder solely because there has been a change to the visa holders' annual earnings or there has been a change in business structure
- there is an Intra-Corporate Transfer (ICT) of an existing employee of a company operating overseas to an associated entity in Australia
- the annual earnings of the individual will be equal to or greater than AUD250,000
- the nominee is a Medical Practitioner or Ambulance Officer and Paramedic

The business will also be required to pay a one-off Skilling Australians Fund levy for each nomination application lodged. The amount payable will depend on the annual turnover of the business and the duration of the visa being requested.

5.3 General Immigration Related Questions

Would it be possible to bring family members to Australia?

Yes, dependant family may be included in the application with the primary visa applicant or may be included post grant of the visa. Members of the family unit that may be included in the application extend to spouses/de facto partners and children under the age of 18. Children above the age of 18 may be included in certain circumstances.

Is it possible to obtain a permanent residence permit?

Yes, however eligibility is currently determined by a number of factors including age of the applicant, health, character, English, etc.

Generally, applicants for permanent residence in Australia must be under the age of 45 at the time of lodgement. Certain age exemption are possible in limited circumstances.

What if circumstances change after the Work and Residence application process?

Applicants and Sponsors have an obligation to notify the Department of Home Affairs of any changes in the situation including but not limited to:

- changes to contact details and passport
- changes to your employer/cessation of employment
- changes to employment status including promotions, duties, hours, change of work location

- the birth of a child

How long can a permit holder leave Australia without their permit becoming invalid?

This would depend on the circumstances.

Generally, subclass 482 visa holders are not permitted to cease work for more than 180 consecutive days at a time. The total number of days must not exceed 365 days during the total visa period.

Subclass 482 visa holders who are still employed, but are taking a period of unpaid leave, may remain outside of Australia for up to 3 months. Paid leave will not impact on the validity of the visa.

Periods of time outside of Australia for work purposes which are directly related to the individual's employment in Australia will not impact on the validity of the visa.

Is a permit holder allowed to work for a different employer?

Generally speaking, condition 8607 (which is tied to the 482 visa) requires the visa holder to only work for their sponsoring employer in their nominated occupation. However, changes to condition 8607 were implemented in 2024 and now allow 482 visa holders to cease employment for up to 180 days at a time (with the total number of days not exceeding 365 days during the total visa period). The 482 visa holder may work for another employer during this time provided they have ceased employment with their previous sponsor.

Must immigration permissions be cancelled by the end of the assignment/employment?

Yes. Sponsors must notify the Department of Home Affairs when a visa holder ceases employment. This notification must be made within 28 calendar days of the last day of employment.

Are there any penalties for individuals and/or companies in place for non-compliance with immigration law?

Penalties may apply for the individual and the companies. Penalties could be deportation of the employees, restriction on re-entering Australia or monetary fines. The company could face having the sponsorship cancelled or being barred from sponsoring for a specified time. Financial penalties for the corporation and/or the individual may apply.

5.4 Other Important Items

List any other important items to note, or common obstacles faced, in Australia when it comes to the immigration processes.

Immigration advice provided by Registered Migration Agent 1067049

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