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Foreign Investment Stakeholder Group

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QC 53235

Foreign Investment Stakeholder Group key messages 30 July 2026

Key topics discussed at the Foreign Investment Stakeholder Group meeting 30 July 2026.

Published 30 October 2026

Anti-money laundering and counter terrorism financing law update

Recent amendments to Australia's anti-money laundering and counter-terrorism financing laws have expanded Australian Transaction Reports and Analysis Centre (AUSTRAC) reporting obligations from 1 July 2026.

Newly regulated sectors include:

- Accountants
- Lawyers
- Real estate professionals
- Conveyancers
- Dealer in previous stones, metals and products
- Trust and company services providers.

Key obligations include enrolment with AUSTRAC, consideration of money laundering or terrorism financing risks, performing customer due diligence, reporting to AUSTRAC and maintaining appropriate records.

Guidance is available on the AUSTRAC website and is designed to be a central reference point for all reporting entities.

Education resources can also be accessed.

Recently announced foreign investment reforms

The government announced a second tranche of foreign investment framework reforms in the 2026–27 Budget, building on the 2024 reforms to policy and practice. Unlike the 2024 reforms, the current reform package will involve legislative amendments, including changes to the *Foreign Acquisitions and Takeovers Act 1975*.

- Treasury pointed to the Hon Dr Jim Chalmers MP Treasurer's announcement, Further streamlining and strengthening the foreign investment framework
- and further information on the reforms streamlining and strengthening the foreign investment framework on the Treasury website.

Treasury has commenced implementation work, noting the inherent complexity of the framework and the importance of stakeholder feedback. Before legislation is drafted, Treasury intends to undertake targeted consultation on specific reform elements.

Public consultation on legislative amendments is expected to occur through an exposure draft process. The scope and timing of consultation, the exposure draft and introduction of legislation to Parliament will be determined by government over the coming months.

Register of Foreign Ownership of Australian Assets – tailored support and registrations

We have made changes to enable earlier, and more direct access with specialists in the foreign investor and assets registrations team to assist in meeting register obligations.

The team is proactively engaging with regular intermediaries to offer support and assistance with:

- accessing Online services for foreign investors
- providing additional time to meet register obligations
- registering assets
- checking or adjusting asset registrations.

ATO foreign investment compliance update

In 2025–26, the ATO's foreign investment compliance program:

- completed over 300 audits of potential breaches of the *Foreign Acquisitions and Takeovers Act 1975*
- issued 160 infringement notices
- coordinated remediation of 208 breaches including divestment of 145 non-complying properties
- filed 2 cases in the Federal Court for failing to develop on vacant land.

In 2026–27, the ATO foreign investment compliance program will continue to focus on high-risk residential investments including:

- established dwellings held or acquired contrary to current foreign investment rules
- failure to meet development conditions or comply with vacancy fee obligations
- obscurement of beneficial ownership to circumvent foreign investment rules.

QC 108241

Foreign Investment Stakeholder Group key messages 23 March 2026

Key topics discussed at the Foreign Investment Stakeholder Group meeting 23 March 2026.

Published 2 June 2026

Register of Foreign Ownership of Australian Assets 2024-25 report

The **Register of Foreign Ownership of Australian Assets 2024-25 Report** was published on 9 March 2025, with supplementary data published on data.gov.au

The Australian Taxation Office (ATO) provided an overview of the report and discussed key points of interest including levels of foreign ownership compared with prior years.

Established dwelling ban and ATO land banking audit

We have implemented the temporary ban on foreign acquisitions of established dwellings that applies from 1 April 2025. The application of possible exceptions is closely scrutinised to ensure eligibility. Updates to The Treasury Guidance Note 6 Residential land published in December 2025, provide additional examples relating to the ban and exceptions that may apply.

The ATO's review of all existing approvals with development conditions commenced on 1 July 2025 and is now well underway. As part of this program of work, the ATO may engage earlier and more frequently with foreign persons that have a requirement to construct new dwellings on their land.

The ATO takes compliance with all aspects of the foreign investment framework seriously, including the ban on acquisitions of established dwellings and all development conditions. Focus areas of the **compliance program** were discussed at the November 2025 group meeting.

Legislative instrument for extension of time to register interests

The *Foreign Acquisitions and Takeovers (Register Notices – Extensions of Time)* Instrument 2026 has been registered. The instrument provides the Registrar the power to grant foreign investors additional time to meet their obligations under the *Foreign Acquisitions and Takeovers Act 1975*.

Internal processes and procedures are currently being finalised and will be communicated with stakeholders in due course.

QC 107426

Foreign Investment Stakeholder Group key messages 26 November 2025

Key topics discussed at the Foreign Investment Stakeholder Group meeting 26 November 2025.

Published 9 January 2026

Register of Foreign Ownership of Australian Assets 2023–24 Report

The first annual **Register of Foreign Ownership of Australian Assets 2023–24 Report** (the Register) was published 2 October 2025. The report contains de-identified statistical information from the Register, as of 30 June 2024. To be published annually, the report provides transparency to the broader community and is a definitive source of information on foreign-owned assets in Australia.

Aggregated data, including figures for prior years where available, was published Register of Foreign Ownership of Australian assets.

Residential investment – Compliance program

The ATO helps foreign investors to comply with their obligations relating to residential real estate by using data and analytics to drive early intervention and prevention of non-compliance. Where non-compliance is identified, consequences may include forced divestment, infringement notices and civil penalties. Compliance results are published annually in the Treasury Annual Report (PDF 5.91MB) (see Tables 66 and 67).

The program's focus areas for the 2025–26 financial year include non-compliance relating to established dwellings (noting the ban on foreign purchases of established dwellings from 1 April 2025) and

development conditions and the intentional obscurement of beneficial ownership to circumvent foreign investment rules.

The ATO continues to encourage voluntary compliance and self-disclosure where a foreign person suspects that they may have breached the foreign investment rules. Foreign investors can make a voluntary disclosure at any time. Any voluntary disclosures are considered when considering compliance action. Foreign persons wishing to disclose a suspected breach are encouraged to **contact us about foreign investment**.

Treasury Foreign Investment Portal

The Treasury Foreign Investment Portal launched in February 2025 and began accepting submission in May 2025. The portal is used by foreign investors to meet their obligations in relation to investment in non-residential assets including notifying Treasury of proposed actions, disclosing actions that have already been taken, applying for exemption certificates or variations and meeting compliance and reporting obligations.

User feedback is valuable in improving the functionality of the portal. Feedback can be submitted via the Foreign Investment Enquiries service by:

- emailing **foreigninvestmentenquiries@treasury.gov.au**
- phoning **02 6263 3795**, Monday to Friday from 10:00 am to midday and 2:00 pm to 5:00 pm AEST.

Please note, the ATO's Online service for foreign investors is used for applications to purchase residential land and for all obligations relating to the Register of Foreign Ownership of Australian Assets.

General business

Foreign investment framework reforms – discussion paper

Treasury has released Foreign investment framework reforms – discussion paper on potential reforms that seek to streamline and strengthen Australia's foreign investment framework. Foreign investment stakeholders are encouraged to provide any input on key issues and reform opportunities with submissions accepted until

5:00 pm on 12 December 2025. Any queries regarding this consultation can be emailed to **FIConsultations@treasury.gov.au**

Member feedback

As part of the ATO's governance processes, we report internally on the operation of our external stakeholder groups which includes the Foreign Investment Stakeholder Group. The ATO is introducing a new process where feedback will be collected to inform this reporting process.

A short questionnaire will be distributed to members following the meeting providing an opportunity to share feedback on the operation of this group and shape future meetings. The questionnaire is voluntary and should only take a few minutes to complete.

Responses are required to be returned to **FIRBATOCOMMS@ato.gov.au** by 12 December 2025.

Relationship Authorisation Manager

Relationship Authorisation Manager has been updated to comply with the 2024 Digital ID accreditation rules and to improve user transparency and control. From mid-November users are now able to view current authorisations, renew or withdraw authorisation and export authorisation history.

Authorisations are now valid for 7 years, unless withdrawn prior to their expiration.

QC 106051

Foreign Investment Stakeholder Group key messages 29 July 2025

Key topics discussed at the Foreign Investment Stakeholder Group meeting 29 July 2025.

Published 16 October 2025

Tax conditions

The Australian Taxation Office (ATO) has a dedicated team which provides bespoke advice and an overall risk rating to the Treasurer to support informed decision making on foreign investment applications.

Updates to Guidance Note 12: Tax Conditions (GN12) and tax checklist (published in March 2025) provide greater clarity to investors on tax arrangements that will attract greater scrutiny in the foreign investment assessment process. The updated GN12 details specific tax issues of interest and outlines when tax conditions may be imposed.

These documents, in addition to Treasury's new foreign investment portal, assist to collect more information about individual transactions during the initial phase of the application.

Applicants who are proposing to enter into arrangements assessed as 'high risk' from a tax perspective will generally be:

- notified of their high-risk rating
- subject to tax conditions
- subject to follow up or review by the ATO following completion of any proposed action/s.

Ban on foreign purchases of established dwellings

The ATO has implemented the temporary ban on foreign purchases of established dwellings that applies from 1 April 2025. Details of the ban were discussed at the **31 March 2025 meeting**.

The ATO has enhanced screening of applications that are exempt from the ban. Additional information gathered in the screening stage will provide assurance that the foreign person is aware of, and will be able to meet, the condition associated with the proposed investment. The enhanced screening may include the ATO asking for details of financing or plans for redevelopment.

In addition, the ATO has adopted a firmer compliance posture in relation to the monitoring and enforcement of development conditions. A comprehensive stocktake and review of all existing approvals with development conditions is currently underway to assess the progress of development, integration with the Register of Foreign Ownership of

Australian Assets and compliance with conditions of approval. Where an investor has failed to comply, stronger enforcement action is taken.

Variations to obtain additional time to complete construction will generally not be approved where the delays to construction are within investors' control. Instead, conditions may be imposed to dispose of the asset within 6 months, or compliance action may be undertaken including penalties and civil action.

Register of Foreign Ownership of Australian Assets

The **Register of Foreign Ownership of Australian Assets** (the register), is administered by the ATO and commenced on 1 July 2023.

As discussed at the **2 December 2024 meeting**, the ATO is writing to those with registrations on the previous Residential Land Register that were transferred to the register upon commencement.

Foreign persons acquiring specified assets in Australia have ongoing obligations in relation to the register. The ATO has published guidance including:

- **How a foreign person registers a residential property**
- **How a foreign investor registers non-residential assets**.

Additionally, the ATO provided the Foreign Investment Stakeholder Group with tips to avoid common mistakes when accessing the ATO's Online services for foreign investors or registering an asset.

Legislative instrument for extension of time to register interests

The ATO recently consulted on the **Draft Legislative Instrument LI 2015/D13** *Foreign Acquisitions and Takeovers (Register Notices – Extensions of Time) Instrument 2025*.

The Legislative Instrument gives the Commissioner of Taxation the power to provide foreign persons with an extension of time beyond the standard 30 days to meet their reporting obligations in respect of the Registrar of Foreign Ownership of Australian Assets.

The **Draft Explanatory Statement LI 2025/D13** contains a non-exhaustive list of factors the ATO would consider in granting an extension, and several sample situations where the Commissioner is likely to grant an extension.

Consultation on the draft legislative instrument is now closed. The instrument is expected to be finalised in October 2025.

QC 105634

Foreign Investment Stakeholder Group key messages 31 March 2025

Key topics discussed at the Foreign Investment Stakeholder Group meeting 31 March 2025.

Published 2 July 2025

Foreign resident capital gains withholding

The ATO provided an overview of the **foreign resident capital gains withholding** (FRCGW) changes that took effect on 1 January 2025. It is important to note the definition of a foreign resident for the purposes of FRCGW is different to the **definition of a foreign person** as defined under the *Foreign Acquisitions and Takeovers Act 1975*. For further information on residency for taxation purposes in Australia for individuals refer to **Taxation Ruling TR 2023/1** *Income tax: residency tests for individuals* and for corporations refer to **Taxation Ruling TR 2018/5** *Income tax: central management and control test of residency*.

The group discussed a few scenarios including applications to vary the FRCGW rate and when FRCGW applies. Taken on notice were 2 questions around the application of FRCGW to restructures and transfers between related entities and to a subdivision of land.

The ATO has developed a factsheet Selling and purchasing property – capital gains withholding that has also been published in **Chinese**.

Australia's foreign investment framework changes

From 1 April 2025 to 31 March 2027, foreign persons (including temporary residents and foreign-owned companies) are banned from purchasing established dwellings in Australia.

Limited exceptions apply, including investments that significantly increase housing supply or support the availability of housing supply, and for the Pacific Australia Labour Mobility (PALM) scheme.

Other existing exemptions remain in place, such as for purchases by permanent residents, New Zealand citizens, and spouses of Australian citizens, permanent residents and New Zealand citizens.

Foreign persons who have received approval or applied for approval for an established dwelling before 1 April 2025 will still be able to proceed with their purchase, provided they are eligible, and the correct fee is paid at the time of application. The approval remains valid for the period of time set out in the letter of approval.

The ATO will enhance and expand its existing compliance capabilities to enforce the ban and to target land banking so foreign investors comply with requirements to put vacant land to use.

Firmer action including infringement notices, disposal orders and civil penalty orders will be taken against investors who fail to comply.

Further information on the ban and development conditions is available in guidance note 6, Residential land.

New tax conditions guidance note

The government is increasing scrutiny of tax arrangements which pose a risk to revenue to ensure that multinational companies are adhering to Australia's tax laws.

Additional scrutiny and tax conditions will be applied to foreign investment proposals containing certain tax characteristics, particularly those assessed as medium or high risk.

Treasury has published guidance note 12 Tax conditions.

QC 105142

Foreign Investment Stakeholder Group key messages 2 December 2024

Key topics discussed at the Foreign Investment Stakeholder Group meeting 2 December 2024.

Published 10 January 2025

Foreign investment digital transformation

Treasury provided an update on the development of a new foreign investment portal. Expected to launch in the first half of 2025, the new portal will support applications for investment in agricultural land, business investments, commercial land and mining. It will replace the current Foreign Investment Review Board application portal and will provide a more streamlined and transparent experience for applicants.

There is no change for applications to invest in residential real estate or for administration of the Register of Foreign Ownership of Australian Assets. These will continue to be managed through ATO Online services for foreign investors.

For further information, see the Foreign investment in Australia website. Alternatively, members can subscribe to updates by emailing the Foreign Investment Transformation Consultation team at FITC@treasury.gov.au

Reporting and Register update

The ATO noted recently published reports and presented key figures from each report.

- Register of foreign ownership of agricultural land – Report of registrations as at 30 June 2023
- Register of foreign ownership of water entitlements – Report of registrations as at 30 June 2023

The estimated proportion of agricultural land with a level of foreign ownership at 30 June 2023 was 12.9%, compared to 12.3% in 2022. The total area of agricultural land in Australia with a level of foreign ownership has decreased to just under 48 million hectares at 30 June 2023, due to a decreased proportion of land used in Australia for agricultural purposes, as reported by the Australian Bureau of Statistics.

The estimated proportion of water entitlements with a level of foreign ownership at 30 June 2023 was 11.8%, up from 11.3% in 2022.

These are the final reports that will be published in this format. The **Register of Foreign Ownership of Australian Assets** commenced on 1 July 2023, replacing the existing foreign investment registers for water interests, agricultural and residential land, with expanded assets to be registered. The first annual report of the Register of Foreign Ownership of Australian Assets will be for the period ending 30 June 2024.

It is important that foreign investors keep their records up to date to assist in maintaining integrity and accuracy of the data on the Register. For further information, see **Register or manage an asset**.

Transition of residential land registrations

The Foreign Investment Reform (Transitional Provisions – Residential Land) legislative instrument was registered in June 2024. The instrument enables information held on the ATO's Residential Land Register to be transferred and included on the Register of Foreign Ownership of Australian Assets (the Register).

Throughout 2025, the ATO will write to all foreign persons that have had information transferred to the Register. This correspondence will include further details regarding the Register and outline ongoing obligations for the foreign persons. The correspondence will also provide information on how to register for ATO Online services for foreign investors and how to update details on the Register.

Foreign Investment Stakeholder Group key messages 12 August 2024

Key topics discussed at the Foreign Investment Stakeholder Group meeting 12 August 2024.

Published 27 September 2024

Foreign investment fees

In April 2024, legislation commenced implementing changes to the foreign investment framework that were announced by government in December 2023.

Key changes included:

- Tripling foreign investment fees for the purchase of established homes.
- Doubling vacancy fees for all foreign-owned dwellings.
- Clarification that foreign investment fees and similar state and territory property taxes prevail in the event of any inconsistency with double tax agreements implemented domestically. This amendment applies retrospectively.

ATO systems have been updated to reflect the new fees.

Foreign purchases and sales of residential real estate 2022–23

The Insights into foreign purchases and sales of residential real estate 2022-23 (the Insights) were published on 21 June 2024.

This annual publication presents information from the Register of foreign ownership of residential land (the Register), administered by the ATO.

The Insights details residential land transactions undertaken by foreign persons as defined by the *Foreign Acquisitions and Takeovers Act 1975 (FATA)*. Care should be taken when comparing this data to other

publications that may be based on different definitions or include proposed investment information.

> The data captures self-registered and data-matched transactions using Land Title settlement records from state and territory Revenue Offices.

Foreign persons (as defined under the FATA) make up a very small proportion of Australian residential dwelling purchases, accounting for 5,360 purchases in 2022–23. This figure includes new dwellings, established dwellings and vacant land.

From 1 July 2023 the new Register of Foreign Ownership of Australian Assets commenced. combining the existing registers for agricultural and residential land and water entitlements and expands on the assets which must be registered.

NAB quarterly residential property survey

National Australia Bank (NAB) presented the most recent NAB quarterly Australian residential property survey.

The quarter 1 (Q1) 2024 survey was published in May 2024 and includes information gathered from approximately 300 industry professionals who are asked about sentiment and expectations of property investment activity including from overseas buyers. This survey has been running since 2011 and is a useful index for tracking overseas buyer sentiment over time.

In discussing the survey, the differences in methodology used by NAB and the data collected by the ATO through the Register of Foreign Ownership of Australian Assets were contrasted. While the NAB Q1 2024 report indicates that survey participants reported foreign buyer sentiment at 10% of new dwelling purchases, this does not translate into purchases by foreign persons as defined in the *Foreign Acquisitions and Takeovers Act 1975* as counted by the register of foreign ownership of residential land.

ATO tax consults

Treasury is responsible for administering the foreign commercial investment framework to ensure foreign investment aligns with Australia's national security and national interest tests.

The ATO's role is to look at proposed transactions, with tax being one consideration under the national interest test.

We review proposed transactions to consider any associated tax risks.

Standard and additional tax conditions are recommended by the ATO on all proposals rated as medium or high risk.

Recent changes to the foreign investment framework are aimed at streamlining to deliver a stronger, faster and more transparent approach to foreign investment. The key concept of national interest test remains.

Streamlining means investors we already know, who are making non-sensitive investments and have a good compliance record get decisions faster.

The ATO continues to work closely with Treasury on the revised approach by providing feedback and updating Guidance Notes and Tax Checklist to improve alignment of the foreign investment framework with government's multinational tax avoidance agenda.

To enable faster decisions on proposals, applicants should provide as much information as possible in their application.

Group governance

The ATO is introducing integrity declarations across all consultation groups. Integrity Declarations confirm a member's compliance regarding their personal affairs, relevant codes of professional conduct, confidentiality, and conflicts of interest. Where a member's circumstances change, and these materially affect a signed declaration, including where they change jobs or are no longer representing a specific organisation or association, the member must advise the chair.

Declarations will be distributed to group members for completion shortly.

Foreign Investment Stakeholder Group key messages 25 March 2024

Key topics discussed at the Foreign Investment Stakeholder Group meeting 25 March 2024.

Last updated 9 May 2024

New fee amounts for residential real estate

The government has proposed changes to the foreign investment framework as announced in December 2023, as part of the Mid-Year Economic and Fiscal Outlook.

The proposed amendments have passed through parliament, and on Monday 8 April 2024 the Governor General gave the legislation Royal Assent.

While our systems are updated, foreign investors may continue to see the previous fee amounts. These clients will be contacted after applying to manually organise payment for any additional amounts owed.

The statutory timeframe for deciding on an application will not take effect until the full fee is received.

The increase to application fees for established dwellings will also apply to Exemption Certificate applications that include established dwellings. The fee to apply for an Exemption Certificate that does not include an established dwelling will not increase. We will be undertaking compliance checks to ensure that people continue to buy only the property type that they have applied for.

Compliance approach with residential real estate rules

The **ATO's foreign investment in residential assets compliance approach** will ensure that foreign persons acquiring residential real estate are identified, and that compliance action is taken against those who contravene the rules.

The program will ensure breaches are penalised and place the onus on the client to remediate a breach.

We are increasing our focus on foreign investors purchasing established dwellings, including where the foreign person has purchased without approval or does not meet conditions of approval.

Foreign investment data sources

How the ATO uses data for regulating foreign investment in residential real estate

The ATO has sophisticated data management and matching programs which are designed to maintain community confidence in the integrity of the foreign investment framework.

We receive data from several third parties that assists in the administration of the Register of Foreign Ownership of Australian Assets and supports our compliance programs.

Some of our key data sources include:

- Australian States and Territories Real Property Transfer data
- Department of Home Affairs
- Foreign investment proposal data
- Australian Electoral Commission
- ATO Income Tax Return
- Australian Securities and Investments Commission.

QC 102062

Foreign Investment Stakeholder Group key messages 30 November 2023

Key topics discussed at the Foreign Investment Stakeholder Group meeting 30 November 2023

Published 11 January 2024

Foreign investment in residential real estate – current activities

During 2023, the Australian Taxation Office (ATO) has completed over 40 stakeholder engagement sessions on the new Register of foreign ownership of Australian assets and Online services for foreign investors, the online platform for all ATO interactions regarding foreign investment matters. Further sessions can be scheduled for 2024 by contacting the secretariat.

Register of foreign ownership of Australian assets

The 2022 reports from the registers of foreign ownership of water entitlements and agricultural land; the insights into foreign purchases and sales of residential real estate have been published. These reports are available on Treasurys website at Foreign investment in Australia.

The first report on the new Register of Foreign Ownership of Australian Assets (the Register) will cover the period ending 30 June 2024. The ATO is required to give the Treasurer an annual report using de-identified statistical information from the Register for presentation to Parliament.

The ATO is committed to leading practice in data management. The ATO undertook a Privacy Impact Assessment in relation to the Register, as required by the Privacy Code and a register of all **privacy impact assessments** is published.

Online services for foreign investors

Since deployment on 26 June 2023, system availability for Online services for foreign investors has been consistently high.

Compared to the prior year, there has been an increase in residential application received during August to October. This demonstrates clients have been interacting with Online services for foreign investors and are able to comply with their obligations.

Clients have reported once registered; their digital interaction is seamless indicating the system design is effective and overall is working as it should.

ATO staff continue to provide support and change reinforcement with clients and intermediaries, providing one-on-one support where necessary.

The ATO is committed to providing support to clients and intermediaries using the service. We continuously review ato.gov.au content and consider how best to assist investors in meeting their obligations. Feedback from members is welcomed.

The ATO recently published a recorded webinar explaining how non-individual foreign investor entities (companies and trusts) and their representatives access Online services for foreign investors. The webinar also covers completing one-off registration, authorising others to act on your behalf and how to register an asset. The webinar is available on ato.tv.

Question taken on notice at last meeting

A response was provided to the following question that was asked at the Foreign Investment Stakeholder Group meeting on 20 July 2023.

> How to provide a register notice for the acquisition of securities in a land entity where the acquisition of the securities itself is not a registrable circumstance?

Where this has occurred, the register notice within Online services for foreign investors should be completed in the same way as if the acquisition of securities in the relevant land entity was in fact registrable, with the addition of a final step as follows.

1. An investor should select “Register a business interest” and complete the relevant details of the securities acquisition.
2. In the Relevant Information free text box at the end of the registration form, the client can write 'Acquisition of an interest in land'.

QC 73788

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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