



Online services for foreign investors

What you need to do to manage your registrations and obligations for investments in Australia.

Overview of Online services for foreign investors



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How to register to access Online services for foreign investors and authorise a representative.

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Online services for foreign investors terms and conditions



The terms and conditions of use of ATO Online services for foreign investors.

Overview of Online services for foreign investors

What you can do using Online services for foreign investors.

Last updated 7 March 2025

You can use the Australian Taxation Office (ATO) online services for foreign investors to manage your obligations relating to Australian investments.

ATO online services are streamlined, contemporary and secure. You (or your representative) can use them at a time that is convenient to you.

You can use Online services for foreign investors to:

- lodge residential property applications and pay associated fees
- monitor your residential application status
- view the history of your residential property applications (from 1 January 2021)
- manage your foreign person details
- manage residential and non-residential asset registrations
- lodge vacancy fee returns and pay associated fees
- review your vacancy fee return lodgments
- review your payment history
- delegate authority to representatives to act on your behalf.

Online services for foreign investors supports the **Register of Foreign Ownership of Australian Assets**.

More resources:

- for help and instruction using the services, see **Online services for foreign investors**
- including how to **Register to access the services** and how to log in.

If you are having difficulty meeting your foreign investment obligations on time you can contact us about foreign investment and find answers to common questions about Online services for foreign investors.

We take a reasonable approach to compliance with those who are trying to do the right thing.

QC 103915

Register to access Online services for foreign investors

How to register to access Online services for foreign investors and authorise a representative.

Published 7 March 2025

Accessing Online services for foreign investors without an ABN



How to register to access Online services for foreign investors as an individual, business or entity without an ABN.

Access Online services for foreign investors with an ABN



How to register to access Online services for foreign investors as a business or entity with an ABN.

Authorise a representative



How to authorise a representative to access Online services for foreign investors on your behalf.

Accessing Online services for foreign investors – without an ABN

How to register to access Online services for foreign investors as an individual, business or entity without an ABN.

Last updated 29 October 2025

Overview of steps to register without an ABN


The following one-off set up and registration instructions are for individuals, businesses or entities:

- **without** an Australian business number (ABN)
- to use the **first time** they access Online services for foreign investors.

If your entity (including sole traders) has an ABN, go to **Access Online services for foreign investors – with ABN**.


We recommend you review these instructions and have the information you need ready to complete the steps. You may not need to complete all steps.

Once you have completed your required steps, you:

- need to use your [myID](#)  to log in to Online services for foreign investors
- can **authorise others** to act on your behalf within the service.

You **do not need** a myGov account to access Online services for foreign investors.

Step 1: Set up your myID

You need a [myID](#)  with at least **Basic** identity strength. You will not need identity documents to set up a myID with Basic identity strength.

myID is the Australian Government's Digital ID provider. It is an app you download to your smart device and use to prove who you are when accessing government online services.


If you already have a myID, go to Step 2: Log in to Online services for foreign investors.

To set up your myID:

1. Download the myID app from the App Store or Google Play.

 [Available on the App Store](#)   [Get it on Google Play](#) 

Only download the myID app from the official app stores listed above. Non-genuine versions of the myID app may be available from other sources.


1. Open the app and follow the prompts to type your full name, date of birth and personal email address.
2. The message 'Your identity strength is Basic' will display at the top of your myID app to confirm you have Basic identity strength.
3. Your myID is now set up and you can log in to [Online services for foreign investors](#) .

If you cannot set up a myID, [contact myID general support](#) .

For more about myID and how to set it up, go to [How to set up](#) .

Step 2: Log in to Online services for foreign investors

Use your myID to log in to Online services for foreign investors:

1. [Log in](#)  or navigate to the top of the Australian Taxation Office (ATO) website home page and select **Log in to online services** then choose **Foreign investor** from the drop-down list.
2. Choose your Digital ID provider by selecting myID.
3. Enter your myID email address.
4. Select, **Get code**. A 4-digit code will appear in your browser. Take note of this code.

5. Open and log in to the myID app on your smart device using your 10-character password, fingerprint or face and enter the 4-digit code.
6. Return to your web browser and provide consent for your information to be shared with Online services for foreign investors.
7. Online services for foreign investors will open.
8. At **Linked entities**, if your name or entity is
 - not listed, select **Add** and continue to Step 3: Add your record
 - listed, select your name or entity then **Next** and go to Step 5: Complete the foreign person registration.

Step 3: Add your record

This step is to determine if you already have a record with us (the ATO). If you do, we will ask you to provide information to complete a one-off proof of identity check.

You may not be aware that you already have a record with us (previously interacted with us). An interaction with us may include the following, you:

- applied for an Australian tax file number (TFN)
- submitted a foreign investment application
- previously registered your investment in Australia (residential real estate, agricultural land or water)
- worked in Australia
- lodged a tax return.

How you complete the questions on this screen depends on whether you are adding:

- yourself as a foreign person
- an entity (business), company, foreign government or trust as a foreign person without an ABN.

Add yourself as a foreign person

To prevent delays with your registration, answer **Yes** to 'Have you previously interacted with the ATO'. What steps you take will depend on whether a record is found.

To begin, select **Add** to be directed to the Add entity screen.

From the **Add entity** screen:

- Who are you representing? Answer, by selecting **Myself** to register yourself as a foreign person.
- Have you previously interacted with the ATO? Answer, by selecting **Yes**.
- Do you have a linking code from the ATO?
 - If the answer is **Yes**, select **Yes**, then enter the linking code.
 - If the answer is **No**, select **No** then **Next**.

At the 'Link to ATO' screen, read and accept the terms and conditions then select **Next**.

A message will display, either:

- 'Your ATO record has been found' with your details – select **Next** and go to Step 4: Confirm your record
- 'Unable to match information' – select **Continue** and go to Step 5: Complete the foreign person registration.

Adding your entity

If you (the entity) have previously interacted with the ATO, you will need to **contact us** for an authorisation code **before** completing this step. An authorisation code is different to a linking code.

If a representative contacts us on the entity's behalf, they must already be listed as a contact on one of the forms lodged by the entity, such as a foreign investment application. The person who contacts us will need to answer questions about these forms, including questions about any fees the entity may have paid.

When we have completed the proof of identity check, we will email you or the authorised person the authorisation code.

Select **Add** and at the **Add entity** screen:

- Who are you representing? Answer by selecting

- **My Entity** if you are the principal authority such as a director.
- **Another person or entity** if you are registering a company or trust on behalf of the foreign person and are not the principal authority.
- Have you previously interacted with the ATO? Note, an authorisation code is required to complete the following steps if the entity has had a previous ATO interaction.
 - Select **Yes** if you (the entity) have previously had an interaction with us.
 - Select **No** then **Next** if there has not been any previous interaction by the entity and go to Step 5: Complete the foreign person registration.
- Do you have an authorisation code from the ATO? Answer by selecting **Yes** then **Next** (this option will only appear if you answered Yes to 'Have you previously interacted with the ATO').
- At **Claim authorisation**, type your authorisation code. The code is case sensitive and only valid for 7 days (the code expiry date is in your email). If your code has expired you will need to **contact us** for another code.
- Select **Verify**
- Select the declaration then **Accept**
- A 'Authorisation successful' message will appear
- Select **Continue**
- Select your entities record then **Next**
- Go to Step 5: Complete the foreign person registration.

Step 4: Confirm your record

If your ATO record has been found, you will be asked questions about information we have on our records. The questions will differ whether you:

- have an Australian tax file number (TFN)
- do not have a TFN.

If you do have a tax file number (TFN)

If you have a TFN:

- answer 2 questions from the following TFN list
- select **I agree to verifying and linking my record**
- select **Submit**.

A message will display either:

- 'Your ATO record has been verified' – select **Continue**, then
 - at **Linked entities**, select your name then **Next**
 - go to Step 5: Complete the foreign person registration
- 'Details provided do not match ATO records – 2 attempts remaining', repeat Step 4: Confirm your record and if unsuccessful **contact us** for a linking code.

Prove your identity from the TFN category options

Prove your identity online by providing details about your personal tax record from 2 of the options listed below.

Tip: The most common options are Notice of assessment and bank account details used when you lodged an income tax return. If you use a registered tax agent, they can help you with this information.

If you do not have the required information, select another TFN category option.

Notice of assessment

Use a Notice of assessment (NOA) issued in the last 5 years.

You will need:

- the date of issue – type the date in the format 'dd/mm/yyyy'
- **NOA reference number** – do not include spaces.

You can find these details in the top right corner of your NOA.

Bank account details

Use an Australian bank account where either:

- you received your income tax refund

- has earned interest in the last 2 years.

You will need the bank account:

- BSB number (no spaces or symbols)
- account number (no spaces).

You can usually find this information by logging in to your bank's mobile app, internet account or on your bank statement.

If you have lodged your tax return using a tax agent, it may be their bank account details on your ATO record. Check with your tax agent.

Dividend statement

Use a dividend statement from the last 2 years. You need your **investment reference number**. Include all numbers (no spaces).

If you do not have a dividend statement, you may find these details on an email or letter from your investment body.

Centrelink payment summary

If your taxable income is zero, you cannot use this option.

Use a Centrelink payment summary issued in the last 2 years.

Type your taxable income in whole dollars. Do not use cents, spaces, '\$' or other symbols.

You can find these details on the annual statement that Centrelink provides to you.

PAYG payment summary

Use a pay as you go (PAYG) payment summary issued in the last 2 years. This is different to an income statement.

Type in your **gross income** in whole dollars. Do not use cents, spaces, '\$' or other symbols.

If you do not have a tax file number (TFN)

If you do not have an Australian TFN and have invested in Australia, we will have allocated you an ATO reference number (ARN).

You do not need to know your ARN right now. Your ARN will be viewable after you link your record.

If you do not have a TFN:

- answer one question from each category A, B and C (total of 3) from the following categories
- select **I agree to verifying and linking my record**
- select **Submit**.

A message will display either:

- 'Your ATO record has been verified' – select **Continue**, then
 - at **Linked entities**, select your name then **Next**
 - go to Step 5: Complete the foreign person registration
- 'Details provided do not match ATO records – 2 attempts remaining', try again and if unsuccessful **contact us** for a linking code.

Provide information from Category A

For Category A questions, you need to provide information from **one** of the following.

ARN notification letter

Use the ARN notification letter you received by email when you registered for Online services for foreign investors.

You will need the number next to **Our Reference**.

Passport and visa

Use either the foreign passport or visa details you provided in your most recent foreign investment application if it was submitted before 17 June 2023. This may be different to your current passport or visa (you can update these details in Online services for foreign investors later).

You will need the:

- passport number and issue date
- visa number and visa expiry date.

Type the date in the format 'dd/mm/yyyy'.

Residential and NDEC application approval

Use the residential real estate foreign investment application approval letter you received.

You will need the **date of correspondence**. Type the date in the format 'dd/mm/yyyy'.

Provide information from Category B

For Category B questions, you need to provide information from **one** of the following (select one you can answer).

Residential and NDEC application submission

Use the date you submitted your residential real estate application. Type the date in the format 'dd/mm/yyyy'.

Secret question

This question is not relevant if you have not registered yet. You need to select another question.

Use the secret question details provided when you registered for Online services for foreign investors.

You will need the password shared with the ATO.

Residential and NDEC application fee

Use the application fee amount you paid for your most recent residential real estate foreign investment application.

Payment method

Use the payment method details from when you lodged your residential real estate foreign investment application.

Provide information from Category C

For Category C questions, you need to provide information from **one** of the following (select one you can answer).

Last active asset registration

Use the date you made your asset registration. Type the date in the format 'dd/mm/yyyy'.

Last vacancy fee declaration

Use the date you lodged your latest vacancy fee return. Type the date in the format 'dd/mm/yyyy'.

Last vacancy fee amount

Use the payment amount that applied to your latest vacancy fee return.

Contact person for an asset

Use the current contact person's name on the asset registration you made.

Linking code

You will need a linking code if the details you provided to confirm your record


- Do not match our records
- you do not have the required information from a category to complete a category.

When you **phone**:

- let us know you are calling for Online services for foreign investors and that you need a linking code. We may ask for your TFN or ARN and if you know it, this will help with matching your record but is not mandatory.
- we will confirm your identity to match you to your record
- you will need a letter or notice from us that is less than 5 years old or other information that can be confirmed in ATO systems.

We will give you a linking code over the phone. Your linking code will be valid for 24 hours.

When you receive your linking code:

1. [Log in](#)  and select **Add**.
2. Who are you representing? Answer by selecting **Myself**.
3. Have you previously interacted with the ATO? Answer by selecting **Yes**.
4. Do you have a linking code from the ATO? Answer by selecting **Yes**.
5. Select **Next**.

6. Type your linking code

- the code is case sensitive
- if your linking code has expired you will need to **contact us** for another code.
- if your code has 6 characters it is an 'authorisation code'. You will need to contact us for an 8 character 'linking code' if you are an individual – go to Step 3: Add my entity

7. Select **I agree to verifying and linking my record**.

8. Select **Submit** – a 'Record successfully linked' message will appear.

9. Select your name then **Next**.

After these steps are complete, go to Step 5: Complete the foreign person registration.

Step 5: Complete the foreign person registration

You need to log in and complete the **foreign person registration** when you access Online services for foreign investors for the first time.

The registration must be completed in one session.

Before you start, collect the information needed to complete the registration to:

- Register yourself
- Register an entity

Register yourself

When registering yourself as the foreign person, you must provide the following information unless it is specified as optional.

Note: 'foreign person' has the same meaning as 'foreign investor'.

Information you need to register

'Are you registering as a foreign person under the Foreign Acquisitions and Takeovers Act 1975?' – you must answer **Yes** to update your information or complete outstanding obligations if you are:

- a permanent resident
- no longer foreign.

Provide the date you became a foreign person:

- If you already have an asset in Australia, use the date the asset was acquired. For example, the settlement date of a property (the date must be after November 2015, if the asset was acquired before this date, use 1 December 2015).
- If this is the first time you are investing in Australia use the date you are completing this registration (today).

Your nationality:

- provide any Australian reference numbers previously received (optional). Type your ABN or ARN.
- passport or visa (optional).

Contact details you need to register

Provide the following contact details:

- email address to send you correspondence
- phone number (only include numbers, not brackets, dashes or other characters)
- address (residential and postal)
- create a secret question and answer that you can easily remember and others are unlikely to know.

Review the summary of your details

When you have completed the registration, review the summary of your details. Select **Back** to return to any details you need to update.

When you are satisfied the details are correct, select the declaration then **Submit**.

A message will display, confirming your registration has been successfully submitted. It can take up to 5 business days to process and for the foreign person name to display in the linked entities list.

Go to Step 6: Using Online services for foreign investors.

Register an entity

When registering your entity as the foreign person, you must provide the following information, unless it is specified as optional.

Note: 'foreign person' has the same meaning as 'foreign investor' and includes entities.

Information you need to register your entity

Answer the following questions:

'Is the entity registering as a foreign person under the Foreign Acquisitions and Takeovers Act 1975?' – select **Yes** or **No**.

If you answer No, to proceed you must answer Yes to, 'Are you a developer that requires a new and/or near new dwelling exemption certificate'?

Provide the following information:

- The date the entity became a foreign person.
 - If you already have an asset in Australia, use the date the asset was acquired (the date must be after November 2015)
 - If the asset was acquired before November 2015, use 1 December 2015
 - If this is the first time you are investing in Australia, use the date you are completing this registration (today)
- Entity type – select **Company** or **Trust**.
- Is the entity a foreign government investor? Answer by selecting **Yes** or **No**.
- Provide any Australian reference numbers previously received, ABN or ARN (optional).
- Entity legal name – if the entity is a trust, type 'Trustee for' before the entity name.
- Country of incorporation.
- Source country – select **Add** and provide the **Source country** and **Percentage of ownership** then **Save**. The **source country** is the nationality of the investor, shareholder or trustee. A company or trust can have multiple source countries. You should include the source countries of the ultimate economic owners and their

percentage interest. The ultimate economic owners are those who, directly or indirectly have an interest. Total ownership must equal 100%, but it cannot be 100% Australia.

- Entity contact details – type the email address for the entity. The entity contact details can be different to the primary authorised contact, registered address and postal address.

Authorised contact details you need to register an entity

Are you the primary business contact for this entity? Answer by selecting **Yes** or **No**. If you are not the primary business contact for the entity, include:

- someone else's details as the primary authorised contact
- your own details at '**Alternate contact person for the entity**'.

Provide the following contact details:

- Role – select the role of the primary authorised contact (choose from employee, business manager, director or owner).
- Email address of the primary authorised contact.
- Phone number of the primary authorised contact (use numbers only, not brackets, dashes or other characters).
- Alternate contact person for the entity (optional). If you or someone else are an alternate contact, provide the name, email address and select from the role options.
- Roles – if you are not a primary authorised contact, select a role from
 - employee
 - business manager
 - director, owner
 - lawyer or solicitor
 - migration agent
 - real estate agent
 - accountant
 - conveyancer

- other – other displays a description field.

Review the summary of your details

When you have completed the registration, review the summary of your details. Select **Back** to return to any details you need to update.


When you are satisfied the details are correct, select the declaration then **Submit**.

A message will display either:

- 'Your registration has been successfully submitted'.
If only this message appears, you can print or save a PDF
- 'Your registration has been successfully submitted. It can take up to **5 business days** to process. We are reviewing your registration and, if successful, the foreign investor name will display in your linked entities list.'

If you receive this message, please do not attempt to register again, you will be contacted by an ATO employee.

Step 6: Using Online services for foreign investors

Once the one-off registration has been successfully processed, you can access all functions in [Online services for foreign investors](#) .

You will only need your myID each time you log in.

To authorise a representative to act on your behalf see **Authorise a representative**.

For more information, see **Online services for foreign investors**.

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Access Online services for foreign investors – with an ABN

How to register to access Online services for foreign investors as a business or entity with an ABN.

Last updated 17 November 2025



The myGovID app is now known as myID

myGovID has a new name and look – but how you use it is the same. Find out more at www.myID.gov.au/DiscovermyID

Overview

The following one-off set up and registration instructions are for the [principal authority](#) or authorised representative of a business or entity:

- **with** an Australian business number (ABN)
- to use the **first time** they access Online services for foreign investors.

The principal authority is a person responsible for the business or entity. Examples of principal authorities are listed on the [RAM website](#) .

If your entity **does not** have an ABN, go to **Access Online services for foreign investors - without ABN**.

We recommend you review the steps outlined below and have the information you need ready to complete them.


Once you have completed the steps, you:

- need to use your [myID](#) to log in to Online services for foreign investors
- can authorise others to access the service on behalf of the entity.

Step 1: Set up your myID

You need a [myID](#) with at least a **Standard** identity strength.

myID is the Australian Government's Digital ID provider app. It is your ID on your smart device used to prove who you are when accessing Online services for foreign investors.

Note: When linking your myID to your business in Relationship Authorisation Manager (RAM) for step 2, you will either need a **Strong** identity strength or to [contact the RAM support line](#)  to be linked.


If you already have a myID, go to [Step 2: Link your myID to your business in RAM](#).

To set up your myID:


1. Download the myID app from the App Store or Google Play.

 [Available on the App Store](#)   [Get it on Google Play](#) 

Only download the myID app from the official app stores listed above. Non-genuine versions of the myID app may be available from other sources.

2. Enter your details – open the app and follow the prompts to enter your full name, date of birth and personal email address.
3. Verify your identity – set up your myID with either a [Standard or Strong identity strength](#) .

Step 2: Link your myID to your business in RAM

Relationship Authorisation Manager (RAM) is an authorisation service that allows you to act on behalf of a business online when linked with your myID. You will use your myID to log in to [RAM](#) .

If your myID is already linked to your business in RAM, go to [Step 3: Log in to Online services for foreign investors](#).

Once your myID is linked to your business in RAM, you can:

- access Online services for foreign investors
- authorise representatives to access the service on behalf of the business.


To link your myID to your business in RAM, you will either:

- [link online](#) yourself, if you have a **Strong** identity strength

- [contact the RAM support line to be linked](#) if you have a **Standard** identity strength, or are unable to link online.

How to link your business online in RAM


To [link your business online in RAM](#)  yourself, you must:

- be a [principal authority](#)  (sole trader or eligible individual associate listed on the Australian Business Register)
- have a myID with a **Strong** identity strength – this requires an Australian passport. The passport can be up to 3 years expired.

Alternatively, if you hold a Western Australian drivers licence, you can use it to achieve a Strong identity strength, when combined with other identity documents.

If you are unable to link online, [contact the RAM support line](#) to be linked to your business.


To link your business online:

- [log in to RAM](#) 
- select **Link my business** – select the checkbox to provide your express consent. You will be redirected to the Australian Taxation Office (ATO) to find your business
- type your personal postal or residential address (as held by the ATO) and select **Continue**
- all eligible businesses will display – select the business you want to link and select **Continue**
- type your email address to receive your verification code (the email address can be different to the one used to set up your myID) select **Send email to receive a verification code**.
Do not close the web browser window or log out of RAM; the verification code is only valid for the current session
- type the verification code from the email and select **Verify** then **Continue**
- review the summary of the selected business or businesses and select the checkboxes to declare you understand and accept the declaration and provide your express consent, then **Submit**

- a message will display confirming your business is successfully linked; select **Continue**.



Once linked, go to [Step 3: Log in to Online services for foreign investors](#) to access Online services for foreign investors.

Contact the RAM support line to be linked

If you are unable to link online, you will need to [contact the RAM support line](#)  to link your business.


You need a [myID](#)  with at least **Standard** identity strength.

You will need to complete the following steps to link to your business:

- phone **1300 287 539** and select option 3, then option 1 to complete a proof of identity check.
- proof of identity checks will be completed to confirm your association to the business
- once confirmed you will either
 - receive an email with an authorisation code and summary of the authorisation request
 - be asked to complete a [form](#)  (if you need to link 8 or more ABNs)
- when you have the authorisation code, [log in to RAM](#)  to accept the request and complete the linking process within 7 days.

Step 3: Log in to Online services for foreign investors

To log in to Online services for foreign investors:

- Go to the [log in page](#)  or navigate to the top of the ATO website home page (ato.gov.au) and select **Log in to online services** then choose **Foreign investor** from the drop-down list
- select **Continue with Digital ID**
- choose your identity provider by selecting myID
- enter your myID email address and select **Get code**. A 4-digit code will appear in your browser. Take note of this code

- open and log in to your myID app on your smart device using your 10-character password, fingerprint or face and enter the 4-digit code
- return to your web browser and provide consent for your information to be shared with Online services for foreign investors
- Online services for foreign investors will open.

Step 4: Complete the foreign person registration

A one-off registration needs to be completed by the **first** authorised person to access Online services for foreign investors.

Note: If you are a sole trader, you must also prove your identity online.

To complete the one-off registration, select the entity, then **Next** (do not select Add).

The following information is required unless specified optional.

Note: 'foreign person' has the same meaning as 'foreign investor' and includes entities.

Information you need to register

Provide the following registration details unless specified as optional:

- Is the entity registering as a foreign person under the *Foreign Acquisitions and Takeovers Act 1975*?
- Date the entity became a foreign person
 - If you already have an asset in Australia, use the date the asset was acquired (the date must be after 30 November 2015)
 - If the asset was acquired before 30 November 2015, use 1 December 2015
 - If this is the first time you are investing in Australia, use today's date
- Entity type – company or trust (not applicable to sole traders)
- Is the entity a foreign government investor?
- Australian reference numbers: ABN or ARN (optional)

- Entity legal name
- Other business or trading name (optional)
- Country of incorporation
- Source country – this is the nationality of the investor, shareholder or trustee (if there is more than one source country, provide the percentage of ownership for each country. Total ownership must be 100%)
- Entity email address
- Phone number (optional)
- Entity registered address.

Authorised contact details you need to register

Note: This does not apply to sole traders.

You need to provide the following authorised contact details (unless specified optional):

- Are you the primary business contact for this entity? Answer by selecting **Yes** or **No**.
- If you are not the primary business contact for the entity, include
 - someone else's details as the primary authorised contact
 - your own details at 'Alternate contact person for the entity'.
- Role – select the role of the primary authorised contact (choose from employee, business manager, director, or owner).
- Email address of the primary authorised contact.
- Phone number of the primary authorised contact (use numbers only, not brackets, dashes or other characters).
- Other contact details
- Is there an alternate contact person for this entity? If you or someone else are an alternate contact, provide the name, email address and select from the role options.

Optional authorised contact details to register

Note: This does not apply to sole traders.

You can provide the following optional authorised contact details.

- Role – select the role of the alternate authorised contact from
 - business manager
 - director
 - owner
 - lawyer or solicitor
 - migration agent
 - real estate agent
 - accountant
 - conveyancer
 - other
- First and last name
- Email address.

Review the summary of the details

When you have completed the registration, review the summary of the details:

- select **Back** to return to the relevant item to update
- when you are satisfied the details are correct, select the declaration then **Submit**
- a message will display **Your ATO registration has been successfully submitted**
- you can print or save a PDF (we will email you confirmation in 5 business days).


QC 72840

Authorise a representative

How to authorise a representative to access Online services for foreign investors on your behalf.



Last updated 7 March 2025

Set up access for your authorised representative

As a foreign person, you can authorise representatives to use [Online services for foreign investors](#)  on your behalf. An authorised **contact** will not have Online services for foreign investors access, but an authorised representative can access the service once authorised.

Authorised representatives, or authorised contacts, are those people you authorise us to discuss all aspects of your foreign investment obligations administered by us.

Before you authorise a representative to have access, check that:

- they have their own [myID](#) 
- they have an Online services for foreign investors account that is registered
- you have their full legal name (this must match the name they used to set up their myID)
- you have an email address which can be accessed by them (to receive their authorisation code) – this can be a different email address to the one they used to set up their myID
- they have the correct myID identity strength. Your authorised representative is required to have [Basic identity strength](#) .

How you authorise a representative to have access and how you manage your authorisations depends on whether you have an:

- [ATO reference number \(ARN\)](#)
- [Australian business number \(ABN\)](#).

How authorised representatives respond to authorisation requests and manage an authorisation also depends on whether the foreign person has an [ARN](#) or [ABN](#).

Foreign person with an ARN


If you do not have an ABN we'll give you an ATO reference number (ARN).

Once you have set up your **Access to Online services for foreign investors**, and completed the one-off registration, you can authorise representatives in Online services for foreign investors using the **Manage access** function. This includes setting up authorisation administrators who can also authorise others on your behalf.

When using the **Manage access** function, a new tab will open for **Access manager for foreign investors**.

How to add a representative if you have an ARN

You should follow the steps to add a representative:


1. [log in](#)  to Online services for foreign investors
2. select the **Linked entity** then **Next**
3. select the **Manage access** quick link
4. select **Add** – to add who can act for this entity
5. Add this representative as an authorisation administrator?
6. select **Start date** and add the date you wish the access to start, for example, include today's date
7. select **Add end date** (this step is optional – to be completed if access should end at a specified date). If you do not provide an end date, authorisation remains active indefinitely
8. select the declaration then **Submit**.

A message **Authorisation successfully added** will display on screen and the added representative will be listed with a **Pending** status. The newly authorised representative will receive an email with an authorisation code. They will need this code to finalise the authorisation request.

For more information, see [accepting an authorisation](#). Note: An authorisation request can be declined.


You can now log out of the **Access manager for foreign investors** tab and return to the **Online services for foreign investors** tab in your browser.

How to manage your authorisations if you have an ARN


In [Online services for foreign investors](#) , to view or remove people who have authority to act on your behalf:

1. select the entity then **Next**
2. select the **Manage access** quick link, a new tab will open in your web browser.
All representatives can be viewed and will be listed with their status. You cannot manage authorisations that have been declined, expired or removed
3. select the representative you want to update and select **Manage** where their status is:
 - **Pending** (waiting acceptance), to re-issue the authorisation code or remove the authorisation
 - **Accepted** (effective period has not started), to remove authorisation
 - **Active**, to remove authorisation.

Authorised representatives of a foreign person with an ARN

Before you can access [Online services for foreign investors](#)  on behalf of a foreign person or entity, you need to accept your authorisation. You also have the option to decline an authorisation request.

You will receive an email with an authorisation code. The email will have information on what you need to do to accept the authorisation.

As a representative of a foreign person with an ARN, you only need a myID with [Basic identity strength](#)  to log in to Online services for foreign investors and accept your authorisation.

How authorised representatives accept an authorisation

To accept or decline the authorisation:


1. [log in](#)  to Online services for foreign investors

2. select **Add**
3. select **Another person or entity**
4. Has this person or entity previously interacted with the ATO? – select **Yes**
5. Have you received an authorisation code to link the entity? – select **Yes**
6. select **Next**
7. type the authorisation code you received in the email (this code is case sensitive) and select **Verify**
8. select the declaration, then either.

The message **Authorisation successful** will be displayed on screen.

How authorisations are managed with an ARN

If your authorisation needs to be updated, contact the foreign person or an authorisation administrator.

You can remove your own authorisation in [Online services for foreign investors](#) . Each foreign person you have been authorised to act on behalf of will be listed.

To view entities:

1. select the entity then **Next**
2. select the **Manage access** quick link, a new tab will open in your web browser
3. select **My authorisations** at the top right of the screen – all the authorisations you have been granted will be listed
4. if you no longer act on behalf of an entity with an ARN and they have not removed your authorisation, select **Manage** to remove the authorisation
5. you can now log out of the **Access manager for foreign investors** tab and return to the **Online services for foreign investors** tab in your browser.

Foreign person with an ABN

How you authorise a representative, respond to an authorisation request or manage your authorisation, depends on whether the foreign person has an ARN or ABN.

Access Online services for foreign investors with an ABN (including sole traders) has instructions if you need to set up access.

Authorise a representative if you have an ABN

To authorise a representative you will need to [set up an authorisation](#) [in Relationship Authorisation Manager \(RAM\)](#).

When you set up the authorisation:

- make sure the representative has the required identity strength. For a representative to:
 - have access to Online services for foreign investors on behalf of your entity, they need a myID with at least [Basic identity strength](#). You will select **Basic user** at **Representative type**.
 - become an authorisation administrator (who can authorise others), they need a myID with at least [Standard identity strength](#). You will select **Standard user** at **Representative type**.
- at **Agency access**, select **Full access** for **Australian Taxation Office Foreign Investor Service**.

Only a [principal authority](#) or authorisation administrator can use RAM to [manage authorisations](#). They can set up authorisation administrators in RAM who can also delegate authorisation to others.

How authorised representatives accept an authorisation

Before you can access Online services for foreign investors on behalf of a foreign person or entity, you need to accept your authorisation. You also have the option to decline an authorisation request.

You will receive an email with an authorisation code. The email will have information on what you need to do to accept the authorisation.

As a representative of a foreign person with an ABN, you will need a myID with at least [Basic identity strength](#) to log in to RAM to [accept](#)


[or decline your authorisation](#) .

To accept the authorisation:


1. log in to RAM
2. select **Accept an authorisation for a business**
3. enter your authorisation code (from the email)
4. select the checkboxes to declare you understand and accept and provide your express consent, then select **Accept**.

If you accept the authorisation, the foreign person will be listed in your linked entities. You can then select the entity then **Next**.

How authorisations are managed with an ABN

If your authorisation needs to be updated, contact a [principal authority](#)  or an authorisation administrator.

You can remove your own authorisation in RAM. For example, if you no longer act on behalf of the entity. To remove your authorisation:

1. log in to [RAM](#) 
2. select **View or manage authorisations, machine credentials and cloud software notifications** from the home menu
3. select **View** next to the business name you would like to remove your authorisation for
4. select **Remove**
5. select **Yes** to confirm.

QC 72838


Log in to Online services for foreign investors

How to log in to Online services for foreign investors for new and returning users.

Last updated 24 March 2025

How to log in

To log in, you must:

- have set up your myID . This is the Australian Government's Digital ID app you download to your smart device. You will need your myID each time you log in.
- have already successfully registered your Online services for foreign investors account. If you need to register, see [If you do not have an account](#).

Only after you have completed registration for your own account can you **authorise a representative** to use Online services for foreign investors on your behalf.

For more detailed log in steps, see [Log in instructions](#).

Log in to Online services for foreign investors

If you have issues accessing the online service, check for **system maintenance** and known issues at **Troubleshooting Online services for foreign investors**.

If you do not have an account

A registered account will display your name or the name of the entity on the login screen.

If you do not have an account in Online services for foreign investors, you will first need to complete a one-off registration before you can access the service.

To complete the registration, see **Accessing Online services for foreign investors** where you can select the correct steps for your situation. You can also access the registration steps from:

- **Accessing Online services for foreign investors – without an ABN** (Australian business number)
- **Access Online services for foreign investors – with an ABN**


Online services for foreign investors will log out after 25 minutes of inactivity. You must complete your registration in one session, as you

cannot save your progress.

Once the one-off registration has been successfully processed you can access all functions in Online services for foreign investors. See [How to log in](#) or [Log in instructions](#) for more detailed steps.

Log in instructions

To log in to Online services for foreign investors, use your [myID](#) :

1. [Log in](#)  or navigate to the top of the homepage of our website (ato.gov.au) and select **Log in to online services** then choose **Foreign investor** from the drop-down list.
2. Choose your Digital ID provider by selecting myID.
3. Provide consent for your information to be shared with Online services for foreign investors.
4. Enter your myID email address – this is the email address you used to set up your myID.
5. Select **Get code**. A 4-digit code will appear in your browser. Take note of this code.
6. Open and log in to your myID app on your smart device using your 10-character password, fingerprint or face and enter the 4-digit code.
7. Return to your web browser where Online services for foreign investors will open.

For more information about managing your registrations and obligations for investments in Australia using Online services for foreign investors, see [Online services for foreign investors](#).

QC 71017

Manage your details in Online services for foreign investors

How to manage your contact, foreign person details and authorised contacts in Online services for foreign

investors.

Last updated 7 March 2025

You should keep your details up-to-date

It is important that you keep your details up-to-date in Online services for foreign investors.


We use your:

- contact details to contact you or your authorised representative
- foreign person status to determine your foreign investment obligations.

Changes to your foreign person status are required to be updated within 30 days of the changes. You must notify us if your details such as nationality or source country are incorrect. If you update the details yourself, this is considered a notification.


How to update your contact details

To update your contact details:

- log in to [Online services for foreign investors](#) 
- on the home page, select **Profile** then **Manage details** (or the Manage details quick link) where you can view and update
 - an email address
 - phone numbers
 - addresses
 - passport and visa details (for individuals).

How to manage your foreign person details

To manage your foreign person details:

- log in to [Online services for foreign investors](#) .
- On the home page, select **Profile** then **Foreign person details** where you can view, update or add

- a foreign person status
- dates a person was an active foreign person
- a nationality (for individuals)
- a source country percentage of ownership (for entities only).

Note: Only select **Delete** if a record was added in error, that is, if it should never have been added.

To update your foreign person details, select **Edit**. If your status is showing **No status** (unless you are a property developer):

1. select **Add** at **Active foreign person dates**
2. select the **date** you became a foreign person
3. select **Add** at **Nationality**
4. type or select the **Country**
5. for an entity select the **Effective date** or **Source country**.

How to update your foreign person status

If you are no longer a foreign person, select **Edit** next to the foreign person dates when your status changed and:

1. select **Set an end date**
2. enter the **date** you stopped being a foreign person
3. select the **reason**
4. select the **declaration** and **Submit** – your status will update within 24 hours.

Do not edit any previous records where you were a foreign person for the whole period.


If you are not sure if you are still considered to be a foreign person for the purpose of investment in Australia, see [Are you a foreign person?](#)

How to manage your authorised contacts

Authorised contacts are those people you authorise us to discuss all aspects of your foreign investment obligations administered by the ATO. Being an authorised contact does not automatically grant them

access to Online services for foreign investors. If you want your authorised contacts to log in to Online services for foreign investors on your behalf, you will first need to **authorise them as a representative**.

To manage your authorised contacts:

1. Log in to [Online services for foreign investors](#) 
2. On the home page, to display all authorised contacts, select **Profile** then **Authorised contacts** to
 - update contact details for the people listed as **Contacts**, select **Update**
 - add a new contact select **Add** – you will need their name, phone numbers and email address
 - remove an authorised contact, select **Delete** next to the relevant contact.

QC 72835


How to apply or vary an approval to buy residential property

How a foreign person can apply for approval to buy residential property in Australia or vary an existing approval.

Last updated 31 March 2025

Are you a foreign person buying residential property

If you are a foreign person, you need to apply for approval by lodging an application **before** you buy or acquire residential property in Australia.

To [apply for approval](#) or vary an existing approval, use the residential application in [Online services for foreign investors](#) .

An application fee is payable. For more information about the fees payable, see [Residential fees for a foreign person](#). Your application cannot be reviewed until payment has been made in full. For instructions on how to pay the application fee see [How foreign investors make payments or view transactions](#).

If you are planning to buy one property in a specific state or territory within 12 months, consider if an [Exemption certificate](#) suits your needs.


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 if the purchase price of the property is under \$3 million
- need to apply for approval if the purchase price of the property is over \$3 million.

In [Online services for foreign investors](#) , you can also:

- check on the status of your application
- view previous applications lodged after 1 January 2021.

How to apply for approval

Before starting an application, the foreign person profile must be complete. To prevent errors, log in to [Online services for foreign investors](#)  and update any missing details such as your phone number. For more information, see [Manage your details in Online services for foreign investors](#).

There are conditions that you must meet when applying for approval to buy a residential property. For information on these conditions, see [Apply to buy residential property as a foreign person](#).

For information relevant to your situation, see [Types of residential applications to choose from](#).

To lodge your application or vary an existing approval, from Online services for foreign investors select either:

- **Lodgments then Residential application**, or
- the **Lodge or pay residential application** quick link.

Then select **Add**, then **Start**, and select the type of residential application that applies to your situation.

Ensure you have the information you need to complete the application, as:

- you must complete the application in one session
- the service will time out after 25 minutes of no activity
- you cannot save your progress and complete later.

You can use the **Print-friendly version** to print or save your completed application as a PDF.

Types of residential applications to choose from

Choose the type of residential application that applies to your circumstances:

- [New dwelling](#)
- [Established dwelling](#)
- [Vacant land](#)
- [Exemption certificate](#)
- [Variation – simple](#)
- [Variation – complex](#)
- [Mortgagee interest](#)
- [New or near-new dwelling exemption](#)

New dwelling

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.

To apply for approval to purchase a new dwelling, you will need to know:

- the relationship between the purchasers in this application – that is, sole purchaser, joint tenant or tenants in common
- the property address
- if a contract has been signed for the purchase of the property, and if so, if it is conditional
- the expected purchase price of the property (\$AUD)
- the purchase method (auction, ballot, private offer, tender)
- the date of auction or closing date of tender or ballot, if relevant
- the tenant in common ownership percentage, if relevant

If relevant, you will need to provide these attachments:


- the contract, cover letter, passport, drivers licence, bridging visa.

Established dwelling

From 1 April 2025 to 31 March 2027, foreign persons are banned from purchasing established dwellings in Australia (limited exceptions apply). 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.

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

To apply for approval to purchase an established dwelling, you will need to indicate what you plan to do with the property, either:

- significantly redevelop the property
- for companies – use the property to house workers from Pacific island countries and Timor-Leste including as part of the [Pacific Australia Labour Mobility](#)  (PALM) scheme.

You will need to know:

- the relationship between the purchasers in this application – that is, sole purchaser, joint tenant or tenants in common
- the property address
- if a contract has been signed for the purchase of the property
- the expected purchase price of the property (\$AUD)

- the purchase method (auction, ballot, private offer, tender)
- the date of auction or closing date of tender or ballot, if relevant
- the tenant in common ownership percentage, if relevant.

If relevant, you will need to provide these attachments:

- the contract
- your bridging visa.

If redeveloping the property, you will also need to know:

- how many dwellings currently exist on the property
- how many dwellings will be built on the property.

Vacant land

Land is vacant if there's no substantive permanent building on it that can be lawfully occupied by persons, goods, or livestock. Land that previously had an established dwelling on it is generally not considered to be vacant land.

To apply for approval to purchase vacant land, you will need to know:

- the property address
- the relationship between the purchasers in this application – that is, sole purchaser, joint tenant or tenants in common
- if a contract has been signed for the purchase of the property, and if so, if it is conditional
- how many dwellings will be built on the property
- the expected purchase price of the property (\$AUD)
- the purchase method (auction, ballot, private offer, tender)
- the date of auction or closing date of tender or ballot, if relevant
- the tenant in common ownership percentage, if relevant.

If relevant, you will need to provide these attachments:

- the contract
- your bridging visa.

Exemption certificate

An exemption certificate allows you to purchase one property in a specified state or territory within the next 12 months. It allows you to bid or make offers on multiple properties, provided you only acquire one property. You can only proceed with purchasing one property per exemption certificate.

You would apply for an exemption certificate instead of making a residential application for:

- a new dwelling
- an established dwelling (for significant redevelopment or staff accommodation only), or
- vacant land.

To apply for an exemption certificate, you will need to know:

- the property type – new dwelling, established dwelling (significant redevelopment or staff accommodation only) or vacant land
- the relationship between the purchaser/s in this application – that is, sole purchaser, joint tenant or tenants in common
- the state or territory in which you are looking to purchase a property (one only)
- the expected purchase price of the property (\$AUD)
- the tenant in common ownership percentage, if relevant.

In your application, if you answer YES to the question, 'Has a contract of sale been signed?', you must attach the contract and your relevant visa.

In the case of joint tenants, you will need to confirm that all purchasers are aware of their obligations.

Variation – simple

A simple variation is a minor change to a processed application. For example, correcting a spelling error of the name of the purchaser or property being purchased.

To apply to make a simple variation, you will need to:

- know the foreign investment (FIRB) ID from the original application

- know the relationship between the purchasers in this application – that is, sole purchaser, joint tenant or tenants in common
- include details of the non-material error (if a correction)
- attach a cover letter with the reason and full details of your variation request.

Variation – complex

A complex variation is a change that is not considered minor. For example, to change or remove a condition or extend the validity period of the no-objection notification or exemption certificate.

If you need to **substantially change** the original approval or increase the property limit on an exemption certificate, you will need to **submit a new residential application** instead of a variation.

To apply to make a complex variation, you will need to:

- know the foreign investment (FIRB) ID from the original application
- know the application fee amount of the original application – this is required to calculate the correct fee
- know the relationship between the purchasers in this application – that is, sole purchaser, joint tenant or tenants in common
- attach a cover letter with the reason and full details of your variation request and any other information that may help us review the variation.

If you are **requesting further time for construction**, you also need to provide:

- the current status of the construction
- the project timeline
- supporting documents – such as building quotes, or development approval.

If you are **in breach of your approval conditions**, you need to:

- outline why you have not been able to meet your conditions
- provide supporting evidence.

If you are **making a request to sell the property**, you need to outline the details of how you intend to sell the property and when.

Mortgagee interest

A mortgagee interest is when a foreign person lends money to another person to purchase a property and the loan is secured by the property, for example included on the title.

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

To apply for a mortgagee interest, you will need to know:

- the applicant details, and review and update any incomplete details
- the property address
- the property type – that is, new or existing dwelling or vacant land
- the expected mortgage amount (\$AUD)
- if a contract has been signed for the mortgage over the property, and if so, if it is conditional.

Include any attachments that may help us to review the application, such as:

- the loan agreement
- a cover letter letting us know if the borrowers or lenders are close relatives
- the contract (if relevant).

New or near-new dwelling exemption

This application type is for **property developers only**, to 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.

To complete the application, the property developer will need to provide:

- the property address
- details if there is an existing structure on the land
- the proposed development expenditure (\$AUD)
- how many dwellings will be included in the development
- the average price per dwelling (\$AUD)
- the estimated total sales revenue (\$AUD)
- how many dwellings have already been sold
- when construction is intended to start and due to finish
- details if the development has received development approval – if yes
 - date the development was approved
 - name of the granting authority
 - development approval number.

Include any attachments that may help us to review the application, such as:

- copies of any contracts
- development approvals
- architectural plans and artist impressions
- marketing schedules
- a cover letter
- development construction schedules
- a copy of the advanced off-the-plan certificate, if applicable.

For more information, see **Exemption certificates for property developers**.

How to update contact details

You can have a different contact for your application from your authorised contacts listed in your profile. If we have questions about your application, we will contact the person listed in your application.

You can review and update your preferred contact details by selecting either:

- **Entity** – the details are prefilled. Business or entities also need to specify an individual
- **Another contact** – provide a name, email, phone, role (lawyer or solicitor, migration agent, real estate agent, accountant, conveyancer, other), company legal name, country.

QC 72832

How to register or manage an asset for foreign investors

How a foreign person registers an asset or updates details about an existing asset.

Last updated 2 December 2025

What is an asset

An asset can be a:

- property – residential or commercial real estate, or agricultural land
- registrable water interest (water entitlement)
- business interest
- mining, production or exploration tenement.




How to register a new asset

You should check the [information required](#) to register the relevant asset type. Each asset must be registered separately.

Each entity is required to set up its own access to Online services for foreign investors and lodge its own register notices. The obligation to register applies on an entity-by-entity basis rather than on a corporate group basis. Each entity within a group will have its own registration obligations for:

- an action it takes or is deemed to take
- assets it holds or is deemed to hold.

For more information on what may give rise to a register requirement, see:

- Part 7A of the [Foreign Acquisitions and Takeovers Act 1975](#) 
- [Guidance Note 15](#)  (Register of Foreign Ownership of Australian Assets)
- [Guidance Note 2](#)  (Key Concepts), on the foreign investment website.

There is no fee payable to register assets.

Have the information you need ready to complete the registration in one session, as:

- the service will time out after 25 minutes of no activity
- you can't save your progress to complete later.

To register an asset, log in to [Online services for foreign investors](#)  then:

- select the **Asset** menu or **Register asset** quick link
- at the **Asset** page select **Add** then **Register new asset**.

The asset will have an Asset ID after it is registered.

Important: When viewing or managing a high volume of assets (150+) you may experience a delay loading records. This may appear as a header and footer with no asset details visible. Please allow up to 20 seconds for your asset details to appear. This is a known issue and no action is required, the system will display your assets once they are loaded.

What information you need to provide to register an asset

The information you need to provide to register an asset for:

- [Residential property](#)
- [Commercial real estate](#)
- [Agricultural land](#)

- [Mining, production or exploration tenement](#)
- [Business interest](#)
- [Water entitlement](#)

Each registration represents one property. If a property has both freehold and leasehold, you will need to register both assets separately.

Note: A property registration, usually agricultural or commercial land, can have up to 150 titles on the property. If the number of titles exceeds 150, you:

- need to add another registration
- should let us know in the other relevant information field if there are multiple registrations.

Residential property

You need to provide the following information to register residential property:

- Settlement date – the legal date ownership of the asset was transferred into the foreign person's name. This date can be found on the contract for the asset purchase, subject to any changes by the parties before settlement. This date will not always align with the date on the asset registration. If the property is leasehold, include the date the lease started as the settlement date.
- Date action was taken – the date the agreement had been entered into or an option obtained, regardless of if the transaction was completed or the legal title to the asset was obtained.
- Is this a national security action? If
 - **Yes**, enter the national interest security type.
 - **No**, answer, is the asset being registered related to a no objection notification or exemption certificate?
- FIRB ID – this is the number you were provided when making your foreign investment application. It can also be found on your no objection notification or exemption certificate. When registering a **residential property**, make sure that

- you use the original 13 digits you were provided with, (for example, 0000123456789)
- you don't include the 'FI' in front of the 13 digits
- if you varied the original residential application you **use the number from the original application**, not the variation.
- If you own the property with others as joint tenants, the owner registering the asset will also need the total number of joint tenants.
- Property name – if you have multiple properties use the property name to indicate the different properties and for easy reference in the future. This information will display on your list of registered assets.
- address
- Percentage of ownership – this will be 100% unless the property is owned as tenants in common.
- consideration for the acquisition (\$AUD)
- title holding type (freehold or leasehold)
- Land titles – you will need to provide land title details depending on what you select
 - lot, plan type, plan
 - volume or folio
 - section or block
 - allotment
 - parish or township.
- if you know the land area
- leasehold (option to select perpetual lease)
- Term of lease (months). There is no requirement to register a lease with a term of less than 5 years (60 months) unless it is reasonably likely at the time the interest was acquired it will exceed 5 years.
- lease end date
- contact details for the entity or another person.

Commercial real estate

You need to provide the following information to register commercial real estate:

- Settlement date – the legal date ownership of the asset was transferred into the investors name. This date can be found on the contract for the asset purchase, subject to any changes by the parties before settlement.
- Date action was taken – the date the agreement had been entered into or an option obtained, regardless of if the transaction was completed or the legal title to the asset was obtained.
- Is this a national security action? If
 - Yes, enter the national interest security type.
 - No, the asset being registered related to a no objection notification or exemption certificate.
- Foreign investment submission ID – this is the number you were provided when making your foreign investment application and can also be found on your no objection notification or exemption certificate. Make sure you insert the information using the format
 - FI followed by the application year and your 5 digit number, for example, FI2022/12345.
 - If your original application was varied, **use the number from the varied application**, not the original.
 - If you **did not** require approval to acquire the asset, type **FI1**.
- If you own the property with others as joint tenants, the owner registering the asset must include the total number of joint tenants.
- Main business ANZSIC code – this is only required if you have selected 'Developed' as the Commercial real estate type.
- Property name – if you have multiple properties use the property name to indicate the different properties and for easy reference in the future. This information will display on your list of registered assets.
- address
- percentage of ownership

- Consideration for the acquisition (\$AUD) – if leasehold, consideration is generally the total amount paid over the term of the lease including any options. For lease terms greater than 20 years, adjust the consideration to reflect the first 20 years of payments.
- holding type
- Land titles – you will need to provide land title details depending on what you select
 - lot, plan type, plan
 - volume or folio
 - section or block
 - allotment
 - parish or township.
- If you know the title land area or floor space.
- contact details for the entity or another person.

Agricultural land

You need to provide the following information to register agricultural land:

- Settlement date – the legal date ownership of the asset was transferred into the investors name. This date can be found on the contract for the asset purchase, subject to any changes by the parties before settlement.
- Date action was taken – the date the agreement had been entered into or an option obtained, regardless of if the transaction was completed or the legal title to the asset was obtained.
- Is this a national security action? If
 - Yes, enter the national interest security type.
 - No, the asset being registered related to a no objection notification or exemption certificate.
- Foreign investment submission ID – this is the number you were provided when making your foreign investment application. It can also be found on your no objection notification or exemption certificate. Make sure you insert the information using the format

- FI followed by the application year and your 5-digit number, for example, FI2022/12345.
- If your original application was varied, use the number from the varied application, **not the original**.
- If you **did not** require approval to acquire the asset, type **F1**.
- If owned as joint tenants, the owner registering the asset will also need the total number of joint tenants.
- Property name – if you have multiple properties use the property name to indicate the different properties and for easy reference in the future. This information will display on your list of registered assets.
- address
- percentage of ownership
- Consideration for the acquisition (\$AUD) – if leasehold, consideration is generally the total amount paid over the term of the lease including any options. For lease terms greater than 20 years, adjust the consideration to reflect the first 20 years of payments.
- title holding type (freehold or leasehold)
- Land title – you will need to provide land title details depending on what you select
 - lot, plan type, plan
 - volume or folio
 - section or block
 - allotment
 - parish or township.
- land use details and percentage
- title land area in square metres
- leasehold (option to select perpetual lease)
- Term of lease (months). There is no requirement to register a lease with a term of less than 5 years (60 months) unless it is reasonably likely at the time the interest was acquired it will exceed 5 years.

- lease end date
- contact details for the entity or another person.

Mining production or exploration tenement

You need to provide the following information to register mining production or exploration tenement:

- Licence issue date – the date the licence was initially granted from the issuing authority, such as a lease or mortgage over the original licence. If you acquired your interest from a third party, the licence issue date will be when your interest started.
- Date action was taken – the date the agreement had been entered into or an option obtained, regardless of if the transaction was completed or the legal title to the asset was obtained.
- Is this a national security action (including national security land and national security business)?
- Foreign investment submission ID – if you required approval to obtain the interest, this is the number you were provided when making your foreign investment application. It can also be found on your no objection notification or exemption certificate. Make sure you insert the information using the format
 - FI followed by the application year and your 5-digit number, for example, FI2022/12345
 - If your original application was varied, use the number from the varied application, **not the original**.
- Information from the licence – licence number, issuer, issuing state or territory, licence type (mining or production or exploration).
- Licence end date – the date the licence granted from the issuing authority expires, such as a lease or mortgage over the original licence. If you acquired your interest from a third party, the licence end date will be when your interest ends.
- sector (Classes ANZSIC code – Level 4)
- Percentage of ownership – if acquiring from a third party in your name only, this will be 100%.
- Land area – if acquiring from a third party, the land area of the interest you have acquired, not the entire licence size.

- location
- Other relevant information – if you acquired the interest from a third party, include details stating who issued the interest and type of interest such as lease, mortgage or profit sharing arrangement.
- contact details for the entity or another person.

Business interest

You need to provide the following information for a registrable business interest:

- Acquisition date – this is the legal date the foreign person took ownership of the business.
- Date the action was taken – this is the date the agreement had been entered into or an option obtained, regardless of if the transaction was completed or the legal title to the asset was obtained.
- Is this a national security action (including national security land and national security business)?
- Foreign investment submission ID – this is the number you were provided when making your foreign investment application and can also be found on your no objection notification or exemption certificate. Make sure you insert the information using the format
 - FI followed by the application year and your 5-digit number, for example, FI2022/12345.
 - If your original application was varied, use the number from the varied application, **not the original**.
 - If you **did not** require approval to acquire the asset, type **F11**.
- business interest type
- ABN or ACN (if ACN business or entity name and main business location)
- main business activity ANZSIC code
- percentage of ownership
- consideration for the acquisition (\$AUD) (not for business agreement or constituent document)

- nature of business agreement or constituent document, if relevant
- contact details for the entity or another person.

Water entitlement

You need to provide the following information for a registrable water interest (water entitlement):

- Entitlement issue date – this is the date the water licence was issued.
- Date action was taken – this is the date the agreement had been entered into or an option obtained, regardless of if the transaction was completed or the legal title to the asset was obtained.
- Is this a national security action, if
 - No, the asset being registered related to a no objection notification or exemption certificate.
 - Yes, enter the national interest security type (National interest, Notifiable national security, Reviewable national security).
- Foreign investment submission ID – this is the number you were provided when making your foreign investment application and can also be found on your no objection notification or exemption certificate. Make sure you insert the information using the format
 - FI followed by the application year and your 5-digit number, for example, FI2022/12345.
 - If your original application was varied, use the number from the varied application, **not the original**.
 - If you **did not** require approval to acquire the asset, type **FI1**.
- Entitlement type (Water access entitlement, Irrigation right, Lease – contractual right, Water access right).
- Issuing entity type and name (State water authority, Irrigation infrastructure operator, Other – third party, Non-water State authority).
- entitlement number
- water system
- entitlement number

- percentage of ownership
- water use details and percentage
- volume (megalitres)
- contact details for the entity or another person.

How to add a joint tenant to a registered asset

After an asset has been registered by one joint tenant owner, other owners must add themselves to the asset from the original application, not register a new asset. Generally, a joint tenant is 2 or more persons that hold property jointly and each owns an undivided share of the whole.

Note: If the asset is owned as tenants in common, where 2 or more people separately own a percentage of the asset, all owners must [register the new asset](#) with their percentage of ownership.

You can add a joint tenant to a registered asset from [Online services for foreign investors](#) [↗](#), by

- selecting the **Asset** menu or **Register asset** quick link
- navigating to the **Asset** menu and selecting **Add** then **Add joint tenant to registered asset**.


You will need the:

- asset ID from the owner who registered the asset (all asset types)
- settlement date and address (property assets)
- entitlement issue date, type and number (water entitlement)
- acquisition date, interest type and the ABN or ACN (business interest)
- licence issue date, number and licence type (mining, production or exploration tenement).

How to update asset details

You can update a registered asset's details when there's a:

- [change in circumstances](#)
- [divestment](#)
- [cancellation request](#) (for a registration made in error).

To update an asset's details you need to **add an event** from [Online services for foreign investors](#) :

1. Select the **Asset** menu or **Register asset** quick link.
2. Select the registered asset.
3. From the **Manage asset** screen select the **Event** tab.
4. Select **Add** then **Event type**, then either
 - **Change in circumstances**
 - **Divestment**
 - **Cancellation request.**

If something new has happened to the asset (for example, a dwelling has been demolished) add a **Change in circumstances** event.

Only use the **Edit** option to correct a mistake in an event you have added.

Change in circumstances

If there is any change to an asset or you need to update details of an asset, add a **Change in circumstances** event.

Changes in circumstances include:

- property assets where
 - there is a change in land type
 - construction is completed
 - a dwelling is demolished
- water assets, if there is a change to volume of water
- business interest, if there is a change in ownership of an entity or business.

You will need the date the change happened (**Event date**).

Divestment

If you have sold or disposed of an asset, or redeveloped a property, you must update the asset using a **Divestment** event. This includes:

- full divestment
- partial divestment
- redevelopment (property only).

You will need:

- the sale or disposal of the asset date to complete the **Event date**
- an occupation date (redevelopment only)
- a value at divestment date (business interests and property).

Note: Once an asset is fully divested, it cannot be changed or updated.

Cancellation request

Only use the **Cancellation request** where a registration was added in error. In other words, where it should never have been added as an asset.

If there is a mistake on the event use the **Edit** option instead.


QC 72833

How foreign investors make payments or view transactions

How a foreign person makes a payment or views a transaction.

Last updated 7 March 2025

Types of payments

These payments are for **residential** properties. For other asset types, you pay your application fee through the [Australian Treasury](#) .

To ensure your payment is credited to the correct obligation, it is important that when making a payment you:

- select the correct menu item or quick link for either
 - [vacancy fee return](#), or
 - [residential application](#) fees
- use the correct payment reference number (PRN).

You will have a different PRN for each obligation. For example, each vacancy fee return or residential application will have a different PRN.

Using an incorrect PRN could result in delays to payments being credited to your account.

When paying a fee, ensure monies are in Australian dollars (\$AUD) and all applicable transaction fees are accounted for. Differences in conversion rates can lead to shortfalls and delays in processing.


Pay a residential application fee

You can pay either:

- when completing the application
- after completing the application.

If you are paying when completing the application, select the payment method when prompted.

If you are paying after completing the application:

- log in to [Online services for foreign investors](#)  and select either
 - **Lodgments** from the drop-down menu, then **Residential application**
 - **Lodge and pay residential application** quick link
- select the **Pay** hyperlink next to the application
- select your payment method.

Pay a vacancy fee


You can pay either:

- when completing the return


- after completing the return.

If you are paying when completing the return, select the payment method when prompted.

If you are paying after completing the return:

- log in to [Online services for foreign investors](#)  and select either
 - **Lodgments** from the drop-down menu, then **Vacancy fee return**
 - **Lodge and pay vacancy fee return** quick link
- select the **Pay** hyperlink next to the return
- select your payment method.

Other payments

To make payments that are **not** related to a residential application or vacancy fee return (such as an infringement notice) log in to [Online services for foreign investors](#) .


- select the **Account and payments** from the drop-down menu
- then select **Payment**.

For more information, see Residential fees for a foreign person.

How to make a payment

A full list of payment options is available on the [How to pay](#) page. The quickest and easiest payment methods to pay are BPAY and credit card through our [online services](#). We also have **other payment options** available.

How to view your transactions

To view a list of your transactions log in to [Online services for foreign investors](#)  select either:

- **Account and payments** drop-down menu, then **Transactions**
- **Transactions** quick link.

To download a list of transactions, select **Download** then save as a CSV or HTML.

To filter, sort and order account transactions:

- select **Filter**, then select your filter options
 - the date range – **From date** and **To date**
 - **Process date order** – displays results in the order transactions were processed by the Australian Taxation Office (ATO).
 - **Effective date order** – displays results in the order the transaction was on the account, the payment is due or a refund was sent
 - order by **Newest date** or **Oldest date**
- select **Hide transactions groups** if you do not want to view transactions that total to zero
- select **Clear** – to reset the filters.

Select **Print-friendly version** to print or save as a PDF.

QC 72836


Lodge a vacancy fee return

How to lodge a vacancy fee return and pay a vacancy fee in Online services for foreign investors.

Last updated 7 March 2025

How to view, lodge or pay a vacancy fee return

Foreign owners of residential dwellings in Australia must lodge a yearly vacancy fee return (return). The vacancy fee return must be lodged within 30 days of the end of each vacancy year. The foreign owner or their representative who has been authorised to use Online services for foreign investors, can lodge the return.

To view, lodge or pay the vacancy fee return (the return), log in to the [Online services for foreign investors](#)  home page and select either:

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

Then select **Add** then **Start**.

You can view details of previous returns.

If your details (foreign person, asset) have changed:

- this may affect your obligation to lodge a vacancy fee return or pay a vacancy fee
- update your **details** and the **asset** before completing your vacancy fee return.

For information about your vacancy fee return obligations and fees, see **Vacancy fee return for foreign owners**.

How to complete the return

You need to complete and lodge your return in one session, because you cannot save your progress to complete later.

To complete the return you will need:

- the vacancy return year (use the year only)
- the number of days the property was residentially occupied (more or less than 183 days)
- a date listed at **Occupancy date**, if there is no date showing, see **Troubleshooting Online services for foreign investors** for help.

You can find the vacancy return year in your reminder to lodge email. If you do not have a reminder to lodge email, you can still complete the return.

The vacancy return year is the last date in the vacancy year period. For example, if the vacancy return year is 2 February 2022 to 2 February 2023, the vacancy return year is 2023.

When you have completed the return, check the details and select:

- **Submit**
- **Back** – to update any details.

After you have successfully submitted your return, a message will display to let you know if you need to pay a vacancy fee or not.

Select the **Print-friendly version** button to print a copy of your return or save it as a PDF.

How to review and update your contact details

You can have a different authorised contact for your vacancy fee return than your authorised contacts listed in your profile. If we have questions about your vacancy fee return, we will contact the authorised contact for your vacancy fee return.

To review and update your preferred contact details, select **Entity** or **Another contact**.

You need to provide the following information:

- **Entity** – the details are prefilled. You need to include a person as the contact.
- **Another contact** – name, email, phone, role (lawyer or solicitor, migration agent, real estate agent, accountant, conveyancer, other), company legal name, country.

QC 72830

Troubleshooting Online services for foreign investors

Check if your error or system issue is a known issue and what you can do to resolve the problem.

Last updated 2 December 2025

Types of known system issues using Online services

This is where we list known system issues you may experience when using Online services for foreign investors. For common issues and errors when using any ATO online service, check [Troubleshooting common errors and issues](#).

If you are unable to access the service, check for planned [system maintenance](#).

Known system issues when using Online Services

Error message or known issue	What you can do
<p>Trusts only – your entity type is displaying as a company instead of a trust.</p> <p>Added 29/06/2023</p>	<p>You will need to contact us on 13 28 66 to have this issue resolved.</p>
<p>Vacancy fee return</p> <p>Error message:</p> <p>This property has no occupancy date.</p>	<p>This is a known issue for some users when lodging a vacancy fee return.</p> <p>You will need to contact us on 1800 050 377 between 8:00 am and 6:00 pm (AEST or AEDT), Monday to Friday.</p> <p>Tell call centre staff you need to escalate your Online services for foreign investors technical issue to the vacancy fee team.</p> <p>Describe the error 'vacancy fee lodgment error – no occupation date found.'</p> <p>Provide the following details to call centre staff:</p> <ul style="list-style-type: none">• contact phone number• email address• occupancy date. <p>We will contact you to advise your next steps.</p>
<p>Vacancy fee return</p>	<p>Joint tenant can't lodge a vacancy fee return as they</p>

<p>Error message:</p> <p>Asset ID not found</p>	<p>don't know the Asset ID.</p> <p>The first person listed on the foreign investment application will need to access Online services for foreign investors to view the Asset ID and lodge the return. If this is not possible, contact us for the Asset ID to provide to other joint tenants to lodge the return.</p> <p>We can only give the Asset ID details to the first person listed on the foreign investment application.</p>
<p>Error message:</p> <p>'We are currently experiencing technical difficulties. We apologise for any inconvenience. Try again later.'</p>	<p>There are different reasons this error may occur. Before you contact us check:</p> <ul style="list-style-type: none"> • we are not carrying out planned system maintenance • if registering an asset – phone contact details have been completed for both you and your representative (if using a representative) and only include numbers (no symbols, characters or brackets). If not, update the phone contact details and try again. • if initially registering to use the online service – the source country can't be 100% Australian, update the foreign country of origin and try again. • if lodging a vacancy fee return and all details have been entered correctly contact us on 1800 050 377 between 8:00 am and 6:00 pm (AEST or AEDT), Monday to Friday. Tell call centre staff you need to escalate your Online services for foreign investors

	<p>technical issue to the vacancy fee team and provide them with your email address and phone number so we can contact you with the next steps.</p>
<p>Foreign investor registration form</p> <p>Error message:</p> <p>No ATO Record found</p>	<p>This is a known issue for some users when completing the Online services for foreign investors registration form.</p> <p>You will need to contact us and:</p> <ul style="list-style-type: none"> • Tell call centre staff you need to escalate your Online services for foreign investors technical issue to the asset registration team. • Describe the error 'No ATO Record found'. <p>You will also need to provide the following details to call centre staff:</p> <ul style="list-style-type: none"> • contact phone number • email address • reason for trying to register for Online services for foreign investors <p>We will contact you to advise your next steps.</p>
<p>Delay loading and viewing high volume of assets (150+)</p> <p>Users may experience a delay of up to 20 seconds when loading high volume asset records. This may appear as a header and footer with no asset details visible.</p>	<p>This is a known issue when viewing and managing a high volume of assets (150+) in Online services for foreign investors.</p> <p>No user action is required, the system will display your asset records once they are loaded.</p>

Online services for foreign investors terms and conditions

The terms and conditions of use of ATO Online services for foreign investors.

Last updated 7 March 2025

How we refer to ourselves and our online systems

When we say:

- we, us and our – we mean the Australian Taxation Office (ATO)
- you and your – we mean you as the user of Online services for foreign investors
- Online services for foreign investors – we mean this electronic data system that we provide
- person – we mean an individual, a partnership and anybody, whether incorporated or not.

When you need to pay a vacancy fee

You will be prompted to make a payment when lodging the return if you are required to pay the vacancy fee for that year. You can also pay at a later date.

For instructions and more information see:

- Vacancy fee return for foreign owners
- Make a payment or view transactions

How these terms and conditions apply

These terms and conditions apply to your current use of Online services for foreign investors.

If you do not agree to these terms and conditions **contact us**.

These terms and conditions, your use of online services and information provided to you through our online services, are governed by the laws in force in the Australian Capital Territory, Australia.

Your obligations as a user of the service

- [1. Access security](#)
- [2. Permitted use of Online services for foreign investors](#)
- [3. Data security](#)
- [4. Acting for another person](#)
- [5. Employee access](#)
- [6. System use](#)
- [7. Breach of terms and conditions](#)
- [8. Digital correspondence](#)
- [9. Responsibility for actions](#)

1. Access security

When you use a security credential to access Online services for foreign investors, you must:

- comply with the terms and conditions that relate to the security credential
- keep the security credential secure at all times
- not disclose the security credential to, or share it with, others.

You must not access Online services for foreign investors if access has either:

- not been issued to you
- been revoked by its issuing authority.

If the security credential issued to you has been compromised, or if there is any change in the information on which the issue of your

security credential was based, you must notify the issuing authority immediately.

2. Permitted use of Online services for foreign investors

Individuals and entities are permitted use of Online services for foreign investors for the following functions and purposes:

- managing your personal details
- lodging or submitting certain forms
- viewing your foreign person information.

3. Data security

Data about individuals and entities provided to you through Online services for foreign investors is confidential. You must ensure that unauthorised persons do not have access to that data – criminal penalties may apply to unlawful disclosures. If your computer will be unattended, even briefly, you must log out from Online services for foreign investors or lock your computer. For more information, see [Online security](#).

4. Acting for another person

To use Online services for foreign investors to access data relating to, or to carry out a transaction for, another person, you must be currently authorised by that other person to access that data or carry out that transaction on their behalf. That authorisation must not have been revoked.

If your authorisation is based on you holding a certain position (for example, as that other person's employee or legal representative) – you must currently hold that position.

5. Employee access

If you are permitting access for employees to use Online services for foreign investors, you must ensure access is restricted to your employees and they are aware of and comply with these terms and conditions.

6. System use

Our digital services (including Online services for foreign investors) are designed and intended for human interaction only and must not be used for any other purpose than those outlined in these terms and conditions.

By using Online services for foreign investors for the permitted uses as outlined in these terms and conditions it will ensure consistent system performance is maintained for all users.

You must ensure you do not, and agree not to enable others, to cause disruption to the system.

This means that you are not allowed to use any third-party software or programs (like bots, scraper tools) to access, monitor, or copy Online services for foreign investors or its contents unless we have given you permission to do so.

The use of electronic forms carries a risk of IT security issues, including the risk of your computer, software or data being damaged by any virus which might be transmitted or activated via the system or your access to it.

Your use of this system will be logged for the purpose of security and usage monitoring.

7. Breach of terms and conditions

If you breach any of these terms and conditions, you must immediately:

- advise us of that breach
- stop using Online services for foreign investors until we advise you can.

A breach of reasonable use may result in one or more of the following actions:

- a direction to change your system usage
- suspending your access to the service
- terminating your access to the service.

8. Digital correspondence

By accepting these terms and conditions, you are agreeing to receive correspondence from us electronically.

There may be situations where correspondence is sent to you via multiple channels. This occurs because we need to meet the deemed service provisions contained in the *Taxation Administration Regulations 2017*, *Foreign Acquisitions and Takeovers Act 1975* and mandatory service requirements under the *Acts Interpretation Act 1901*.

9. Responsibility for actions

You will be responsible for (and you indemnify us against) any loss or damage to any person from either any:

- breach by you of these terms and conditions
- wilful, negligent, or unlawful act or omission by you in relation to, or while using, Online services for foreign investors.


However, your liability to us will be reduced to the extent that any wilful, negligent, or unlawful act or omission by us has contributed to that loss or damage.

Your responsibility for activities undertaken by you through Online services for foreign investors (for example, for updates, notices, statements, applications, and other documents transmitted to us) will continue despite you ceasing to use Online services for foreign investors or having access to it.

What our obligations are and how we comply

- [1. Privacy and secrecy obligations](#)
- [2. Disclosure to other agencies](#)
- [3. Provision of Online services for foreign investors](#)
- [4. Online services for foreign investors and linked sites](#)
- [5. Information sent via Online services for foreign investors](#)
- [6. Limited liability](#)
- [7. No warranties by us](#)

1. Privacy and secrecy obligations

The *Privacy Act 1988* safeguards personal information collected by Government agencies to ensure Commonwealth Government agencies (including us) comply with the [Australian Privacy Principles](#)  when collecting, using and disclosing your personal information.

For further information, refer to our **Privacy policy**. We will ensure that Online services for foreign investors always complies with these laws.

2. Disclosure to other agencies

The information you provide may be shared with government agencies, including State and Territory agencies, as authorised by relevant legislation, including the *Taxation Administration Act 1953* and *Foreign Acquisitions and Takeovers Act 1975*.

The information you provide may also be disclosed to agencies or representatives of foreign governments.

Examples of when we might share information include assessing information provided when a foreign person:

- lodges an application for Foreign Investment approval
- lodges a Vacancy Fee return
- updates their details
- lodges a Registration notice.

Agencies to whom we may disclose your information are:

- Department of Home Affairs
- The Treasury
- law enforcement agencies.

3. Provision of Online services for foreign investors

We can:

- limit your ability to use Online services for foreign investors
- terminate your access to Online services for foreign investors at any time
- work out the times and periods which Online services for foreign investors transmissions can take place

- vary the terms and conditions of use of Online services for foreign investors (so the terms and conditions applicable when you next use Online services for foreign investors may be different from these terms and conditions)
- review the activities of users of Online services for foreign investors to ensure they are meeting the relevant terms and conditions of use.

4. Online services for foreign investors and linked sites

Online services for foreign investors may not contain all the information that you need. We do not prepare (or necessarily endorse) the information not on our sites, even if linked to our site. We take no responsibility for your use of a site we are not responsible for or the information on it.

5. Information sent via Online services for foreign investors

We are not responsible for:

- the accuracy, veracity and completeness of material transmitted to us
- errors in the manner of the input of material transmitted to us
- any information you may lose due to equipment or power failures, or our servers terminating your session due to prolonged periods of inactivity.

6. Limited liability

We will not be liable for any direct, indirect, incidental, special, consequential, or exemplary damages (including for loss of profits, goodwill, information, data, or other intangible losses) resulting from:

- the use or inability to use Online services for foreign investors
- unauthorised access or alterations of your transmissions to or from Online services for foreign investors
- activities resulting from the loss or misuse of your security credential

- statements or conduct of any third-party
- any other matter relating to Online services for foreign investors.

7. No warranties by us

Except as specified in these terms and conditions, we give no implied or express warranties in relation to the use of Online services for foreign investors. All statutory warranties are, to the fullest extent permitted by law, expressly excluded.

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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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