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## Reporting non-resident foreign income

How to complete the non-resident foreign income section in myTax, if you had a HELP, VSL or AASL liability.

### Non-resident foreign income

How to report non-resident foreign income for a foreign resident with a HELP, VSL or AASL liability using myTax.

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How to amend your non-resident foreign income form when using ATO online services.

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## myTax 2025 Non-resident foreign income

How to report non-resident foreign income for a foreign resident with a HELP, VSL or AASL liability using myTax.

Last updated 2 June 2025

## Things to know

Complete this section to report your worldwide income if you:

- were a part or full year foreign resident for Australian taxation purposes during the 2024–25 income year, and
- on 1 June 2025 had either a:
  - Higher Education Loan Program (HELP) liability
  - VET Student Loan (VSL) liability
  - Australian Apprenticeship Support Loan (AASL) liability.

Worldwide income is your:

- **repayment income**, and
- income earned from sources outside Australia while you were a foreign resident (your non-resident foreign-sourced income).

If you're a foreign resident for tax purposes and your worldwide income is above the **minimum repayment threshold**, you still need to make **repayments** on your HELP, VSL and AASL debt. Repayment may be in the form of a **compulsory repayment** and/or an overseas levy depending on how the worldwide income is made up. For more information see **Overseas obligations**.

For the period you were a **resident** during the year, show in your Australian tax return section all your income for that period, that is, both your Australian **repayment income** and any foreign-sourced income you earned as an Australian resident for taxation purposes.

For the period you were a **foreign resident** during the year, report all income earned from sources outside Australia in the Non-resident foreign income section. Continue to report any Australian income earned as a foreign resident in your Australian tax return section.

For more information about whether you were a **resident** or **foreign resident** for tax purposes, see **Your tax residency**.

## Completing this section

This section will assist you to determine the non-resident foreign-sourced income component of your worldwide income.

At **Personalise return**, you don't need to make a selection to show the non-resident foreign income section as it's always displayed at Prepare return when:

- you have a HELP, VSL or AASL debt, and
- your answer to the question **Were you an Australian resident for tax purposes from 1 July 2024 to 30 June 2025?** is **No**.

To show your non-resident foreign income, at **Prepare return** select 'Add/Edit' at the Non-resident foreign income banner.

At the **Non-resident foreign income** heading:

1. Select **Add** to provide the name of each country where you earned non-resident foreign income during the 2024–25 income year.
2. Select **Save**.
3. Enter your **Foreign occupation**.
  - Select the closest matching foreign occupation from which you earned the majority of your foreign-sourced income during the year.
  - If your occupation isn't listed, or you weren't employed (for example, you were an investor, retired or a pensioner), select 'Occupation not listed'.
4. Answer the question **Did you receive a foreign assessment that overlaps the Australian income year?**  
For more information, see [Did you receive a foreign assessment that overlaps the Australian income year?](#)
  - If you answer **Yes**, enter the foreign assessment year **Start date** and **End date**. This will determine which assessment methods you're eligible to use.
5. Select an income assessment method to calculate your non-resident foreign sourced income.
6. Enter information into the corresponding fields:
  - [Simple self-assessment method](#)
  - [Comprehensive tax-based assessment method](#)
  - [Overseas assessed method](#)

All amounts must be converted to Australian dollars before being reported, using the average annual exchange rate for the financial year most closely corresponding to the 2024–25 income year. For

assistance converting your currency, you can use the [foreign income conversion calculator](#).

7. Select **Save and continue** when you have completed the **Non-resident foreign income** section.

## Did you receive a foreign assessment that overlaps the Australian income year?

Answer **Yes**, if:

- you received a tax assessment for a 12 month period from a taxation authority of a foreign country (even if you didn't work for the full 12 months), and
- no other foreign tax authorities have made an assessment of your income for the periods of 12 months that overlap the 2024–25 income year.

Answer **No**, if:

- you didn't receive a tax assessment from a foreign tax authority, or
- you received a tax assessment that doesn't cover a 12 month period, or
- you received separate tax assessments from tax authorities of different foreign countries for 12 month periods that overlap the income year 2024–25.

## Simple self-assessment method

More information about completing the simple self-assessment method using myTax.

- [Gross amount of foreign-sourced income for the income year](#)
- [Standard deduction](#)

### Gross amount of foreign-sourced income for the income year

Provide the gross amount of income you earned during the year from sources outside Australia while you were a foreign resident.

### Standard deduction

This field can't be adjusted; we automatically calculate and apply the standard deduction for your occupation before calculating any overseas levy due.

If you have selected 'Occupation not listed' in the foreign occupation field (for example, if you're an investor, retired or a pensioner), no standard deduction can be calculated. The standard deduction amount applied to your gross income will be zero.

Depending on your personal circumstances, for example, if you have deductions that would be allowable under Australian tax laws, you may wish to use a different assessment method to determine the non-resident foreign-sourced income component of your worldwide income. For example, the [Comprehensive tax-based assessment method](#) allows you to claim specific deductions relating to your income or financial circumstances.

Choose where to go next from the following:

- If you have entered information into the corresponding fields, go to [Step 7](#).
- To select another income assessment method to calculate your foreign-sourced income, go to [Step 5](#).

## Comprehensive tax-based assessment method

Under the comprehensive tax-based assessment method, you assess your total foreign income using Australian taxation rules. Your foreign-sourced income is the difference between your total (pre-tax) foreign income and the deductions that would be allowable under the income tax law if that income was assessable in Australia.

This method allows you to claim specific deductions as if you were living and earning your income in Australia.

In this section:

- [Gross foreign income when a foreign resident for tax purposes](#)
- [Foreign deductions when a foreign resident for tax purposes](#)
- [Net foreign income \(income less expenses\) when a foreign resident for tax purposes](#)

### Gross foreign income when a foreign resident for tax purposes

Foreign-sourced income is income you earned from outside Australia when you were a foreign resident for tax purposes, for example, when working overseas.

You must report all the foreign-sourced income that you earned during the 2024–25 income year as a foreign resident for Australian tax purposes in this section. You must do this even if tax was taken out in the country where you earned the income. Remember to report all foreign source income earned while an Australian resident in your Australian tax return. For more information, see [Foreign source income and foreign assets or property](#).

This section includes:

- [Salary, wages](#)
- [Allowances](#)
- [Government allowances](#)
- [Pensions \(government pensions and superannuation\)](#)
- [Interest](#)
- [Dividends](#)
- [Other income](#)

You must provide the gross amount (pre-tax amount) of your foreign income. The foreign income you need to report may consist of the following.

### **Salary, wages**

Income from salary or wages includes:

- salary and wages
- commissions
- bonuses
- payment for part-time or casual work
- parental leave pay
- amounts for lost salary or wages paid under
  - an income protection policy
  - a sickness or accident insurance policy

- a workers compensation scheme.

## **Allowances**

Payments of income from working (other than salary or wages) include:

- employment allowances – for example, car, travel, meals, entertainment, tools, clothing, laundry and site allowances
- tips, gratuities
- consultation fees.

## **Government allowances**

Government allowances include allowances paid to you by a foreign government that form part of your foreign-source income. For example:

- unemployment benefits
- education payments
- parenting payments
- other government provided income support.

## **Pensions (government pensions and superannuation)**

Pensions include foreign government pension payments and superannuation income. Some types of government pensions are:

- age pension
- carer payment
- disability pension
- military pension.

## **Interest**

Your foreign income may include any interest paid or credited to you from any source outside Australia, including:

- interest from savings accounts, term deposits and cash management accounts

- interest from children's savings accounts you opened or operated with funds that were yours or you used as if they were yours.

## Dividends

Your foreign income may include dividends and distributions that were paid or credited to you by foreign companies while you were a foreign resident such as:

- dividends applied under a dividend reinvestment plan
- dividends that were dealt with on your behalf
- bonus shares that qualify as dividends
- distributions by a corporate limited partnership
- dividends paid by a corporate unit trust
- dividends paid by a public trading trust
- dividends paid by a listed investment company.

**Note:** If you received dividends from an Australian company while you were a foreign resident, this should be included in your Australian income tax return section.

## Other income

Other income that may form part of your foreign income includes income you earned as a foreign resident such as:

- royalties
- bonus amounts distributed from friendly society income bonds
- scholarships, bursaries, grants or other educational awards
- income from activities as a 'special professional' that you haven't included elsewhere on this form (author of a literary, dramatic, musical or artistic work, inventor, performing artist, production associate or active sportsperson)
- any **balancing adjustment** when you stop holding a depreciating asset (for example, because of its disposal, loss or destruction) that you claimed a deduction for depreciation or decline in value in previous years; your car, for example, is a depreciating asset

- payments made to you under an income protection, sickness or accident insurance policy where you were self-employed and the payments replaced income, that haven't already been included elsewhere
- income you earned from the sharing economy or other marketplace, except
  - income from rent (shown at [Net rent](#))
  - income from carrying on a business (shown at [Net business income](#))
  - income from being an employee (shown at [Salary, wages](#)).

## Foreign deductions when a foreign resident for tax purposes

You may be able to claim deductions for expenses you incurred in earning your foreign income. For example, work-related expenses you incurred in the course of your employment duties or while performing your work duties as an employee.

To claim a deduction for a work-related expense:

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income
- you must have a record to prove it (usually a receipt).

Any expenses you claim must reflect the expenses that would be allowable as a deduction if the foreign income was assessable in Australia and the same record keeping rules apply. For more information, see [Claiming deductions](#).

Deductions covered in this section:

- [Work-related – employee](#)
  - [Car](#)
  - [Travel](#)
  - [Clothing](#)
  - [Self-education](#)
  - [Other expenses](#)

- [Depreciation](#)
- [Interest and dividends](#)
- [Interest](#)
- [Dividends](#)
- [UPP of a foreign pension](#)
- [Personal superannuation contributions](#)
- [Other](#)
- [Prior year tax losses](#)

### **Work-related – employee**

You may be able to claim deductions for work-related expenses you incurred in the course of your employment duties or while performing your work duties as an employee.

You incurred an expense in an income year when you either:

- received a bill or invoice for an expense that you're liable for (even if you paid it after the end of the income year)
- didn't receive a bill or invoice but you paid for the expense in the income year.

If an expense includes an amount of indirect tax such as a goods and services tax (GST) or a value added tax (VAT), the GST/VAT is part of the total expense and is therefore part of any deduction. For example, if you incurred union fees of \$440 which included \$40 GST/VAT, you claim a deduction for \$440.

Include here the total of the following work-related expenses incurred as an employee.

### **Car**

Work-related car expenses are expenses you incurred as an employee for a car you own, lease or hire under a hire-purchase agreement.

For more information, including the methods to calculate deductions for car expenses, see **Motor vehicle and car expenses**.

### **Travel**

Work-related travel expenses are travel expenses you incurred in the course of performing your work as an employee. They include:

- taxi ride-share and public transport, airfares, short-term car hire, road and bridge tolls and parking fees when travelling for work
- overnight travel expenses, such as accommodation, meal and incidental expenses you incurred while away overnight for work
- expenses for a vehicle that isn't yours or isn't a car, such as
  - expenses for motorcycles
  - expenses for vehicles with a carrying capacity of one tonne or more, or 9 or more passengers, such as utility trucks and minibuses
  - actual expenses, such as petrol, repair and maintenance costs, that you incurred to travel for work in a car someone else owned or leased.

If your employer provided a vehicle for your or your relatives' exclusive use (including under a salary sacrifice arrangement) and you could use it for non-work purposes:

- you can't claim a deduction for work-related expenses for operating the vehicle, such as petrol, repairs or other maintenance (this is the case even if the expenses relate directly to your work)
- you can claim expenses such as parking, bridge and road tolls for a work-related use of the vehicle, excluding parking at or travelling to a normal or regular place of work.

## Clothing

Work-related clothing expenses are the costs you incurred as an employee for clothing that is:

- **protective clothing and footwear** that you wear while working to protect you from the real and likely risk of illness or injury or prevent damage to your ordinary clothes your work or work environment may cause. Items may include:
  - fire-resistant clothing
  - sun protection clothing
  - safety-coloured vests

- non-slip nurse's shoes
- steel-capped boots
- gloves
- overalls
- aprons
- heavy-duty shirts and trousers (but not jeans)
- a **compulsory uniform** that is a set of clothing or a single item that is distinctive (such as one that has your employer's logo permanently attached to it) and identifies you as an employee of an organisation
  - your employer must make it compulsory to wear the uniform through a strictly enforced workplace agreement or policy.
  - items may include shoes, stockings, socks and jumpers where they're an essential part of a distinctive compulsory uniform and your employer's policy specifies the colour, style and type.
- **occupation-specific** that allows people to distinctly identify your occupation (such as the chequered pants a chef wears when working) and aren't for everyday use.

You can also claim the cost of renting work-related clothing from these categories.

Work-related clothing expenses also include the costs you incurred to launder, dry-clean or repair work clothing from the categories listed above.

You can't claim the cost of buying, hiring, repairing or cleaning conventional clothing that you bought to wear, even if your employer says the clothing is compulsory or you only wear it at work.

'Conventional clothing' is everyday clothing worn by people regardless of their occupation – for example, black trousers worn by waiters, business attire worn by office workers or jeans or drill shirts worn by tradespeople.

If you launder, dry or iron your work-related clothing, you can use a reasonable basis to calculate the amount, work it out as:

- AUD\$1.00 per load (if you wash only your work clothes in that load)

- AUD\$0.50 per load (if you mix other clothes in with your work clothes).

Use the actual costs you incurred to work out your claim for dry-cleaning and repair expenses.

## Self-education

Work-related self-education expenses are costs you incurred to:

- undertake a course at an educational institution (whether they lead to a formal qualification or not)
- undertake a course by a professional or industry organisation
- attend a work-related conference or seminar
- complete self-paced learning and study tours (whether within Australia or overseas).

To claim a deduction for self-education expenses, you must be able to show, at the time you incurred the self-expense, it had a sufficient connection to your employment activities.

A self-education expense has a sufficient connection to earning your employment income if it either:

- maintained or improved the specific skills or knowledge you required for your employment activities
- leads to, or was likely to lead to, an increase in income from your then employment activities.

You can't claim a deduction for self-education expenses that:

- you incurred when you weren't employed
- relates only in a general way to your current employment or profession
- will enable you to get new employment.

You **can't** claim course fee contributions or repayments you, or the Australian Government, made under:

- the Higher Education Loan Program (HELP), including FEE-HELP and HECS-HELP
- the VET Student Loan (VSL)

- the Student Financial Supplement Scheme (SFSS)
- the Student Start-up Loan (SSL) or
- the Australian Apprenticeship Support Loan (AASL) Program.

If at the time you incurred any of the following expenses, there was a sufficient connection between your self-education and your employment activities, you can claim them as a deduction:

- textbooks
- stationery
- student union fees, student services and amenities fees
- the decline in value of your computer
- certain course fees.

### **Other expenses**

Other work-related expenses are expenses you incurred as an employee and haven't claimed above. These include:

- union fees and subscriptions to trade, business or professional associations
- reference books, technical journals and trade magazines
- the work-related portion of items that protect you from the risk of injury or illness posed by your work or your work environment, such as hard hats, safety glasses, sunscreens, and other protective items
- the work-related proportion of the following costs
  - interest on money you borrowed to buy tools and equipment
  - repair costs for the tools and equipment
  - phone or internet usage (if you haven't already claimed working from home expenses using the fixed rate method)
  - phone rental, if you can show you were on call or needed to regularly phone your employer or clients while away from your workplace
  - additional running expenses you incurred because you worked from home

- the work-related portion of tools and equipment, such as a computer or office furniture and professional libraries, you may be able to claim
  - an immediate deduction for the cost of depreciating assets costing \$300 or less
  - a deduction for the decline in value of an item that costs more than \$300 over its effective life (however, if you no longer own or use an item and you previously claimed a deduction for its decline in value, you may need to make a balancing adjustment – see [Guide to depreciating assets](#))
- **COVID-19 test expenses**

You **can't** claim a deduction for the decline in value of items primarily for use in your employment if your employer provided the items, or some or all of the cost of the items was paid or reimbursed by your employer, and the benefit was exempt from fringe benefits tax.

For your **working from home expenses**, you can choose to use one of 2 methods below. You must meet the eligibility criteria and record keeping requirements for the method you choose.

- **Fixed rate method** – (AUD)\$0.70 per hour you worked from home
  - This rate covers the additional running expenses that you incur as a result of working from home for energy expenses (electricity and/or gas), internet and data expenses, mobile and/or home phone usage expenses, stationery and computer consumables.
  - You don't need a separate home office or dedicated work area to use this method
  - The fixed rate doesn't cover the decline in value of depreciating assets you used for work.
- **Actual cost method**

## Depreciation

You may be able to claim a deduction for the decline in value of a depreciating asset which you held during the income year to the extent that you used it to produce income that you have reported in the non-resident foreign income section.

Depreciating assets include items such as tools, reference books, computers and office furniture.

You may be able to claim an immediate deduction for the full cost of depreciating assets costing \$300 or less. You can use the [Depreciation and capital allowance tool](#)  to work out your deduction if the cost isn't fully deductible.

## Interest and dividends

### Interest

Include any allowable expenses that you would be entitled to claim if the foreign income you reported in the Non-resident foreign income section was assessable income in Australia. Expenses include:

- bank or other financial institution account-keeping fees for accounts held for investment purposes
- fees for investment advice relating to changes in the mix of your investments
- interest you paid on money you borrowed to purchase income-producing investments.

If you had a joint account or if you shared an interest-earning investment, claim only your share of the joint expenses.

If you incurred expenses when borrowing money for both private use and to purchase investments to produce interest, you can claim only the portion of the expenses relating to the investments.

You can claim a proportion of the decline in value of your computer using the percentage of your total computer use that related to managing your investments. If you used your computer to manage both your investments to produce interest and investments in shares or similar securities, you can claim only part of the decline in value related to managing those investments once.

### Dividends

Include any expenses you incurred earning the gross foreign dividends you reported. Expenses include:

- management fees and fees for investment advice relating to changes in the mix of your investments

- interest you paid on money you borrowed to buy shares or similar investments
- costs relating to managing your investments, such as travel and buying specialist investment journals or subscriptions.

If you had joint share investments or similar shared investments, you can claim only your share of joint expenses.

If you borrowed money to buy assets for your private use and income-producing investments, you can claim only the portion of the interest expenses relating to the income-producing investments.

You can claim a proportion of the decline in value of your computer using the percentage of your total computer use that related to managing your investments. If you used your computer to manage both your investments to produce interest and investments in shares, or similar securities, then you claim only part of the decline in value related to managing those investments once.

### **UPP of a foreign pension**

You may be entitled to claim a deduction to reduce your reported foreign pension or annuity income if it has an undeducted purchase price (UPP).

Only some foreign pensions and annuities have a UPP. The UPP is the amount you contributed towards the purchase price of your pension or annuity (your personal contributions).

That part of your annual pension or annuity income that represents a return to you of your personal contributions is free from tax. This tax-free portion is called the deductible amount of the UPP, and the calculation usually divides the UPP of your pension or annuity by a life expectancy factor, according to life expectancy statistics.

For more information on pensions from another country, see [Undeducted purchase price \(UPP\) of a foreign pension or annuity](#).

### **Personal superannuation contributions**

You may be able to claim a deduction for after-tax personal super contributions you made to a complying Australian super fund or a retirement savings account (RSA) if:

- you satisfied the work and age restrictions

- you gave a valid notice of intent to your super fund or RSA provider, in the approved form, and advised them of the amount you intend to claim as a deduction
- you gave this notice of intent on or before the day you report your 2025 non-resident foreign income, lodge your 2025 tax return or 30 June 2026, whichever is earlier
- your super fund or RSA provider acknowledged your valid notice, and
- your super fund wasn't a
  - Commonwealth public sector super scheme with a defined benefit interest
  - constitutionally protected fund or other untaxed fund that wouldn't include the contributions in their assessable income
  - super fund that notified the Commissioner before the start of the income year that they elected to treat all member contributions to the
    - super fund as non-deductible
    - defined benefit interest within the super fund as non-deductible.

For more information, see [Personal superannuation contributions](#).

## Other

If you have other expenses that would be allowable as a deduction if your foreign income was assessable, which you haven't been able to claim elsewhere in the Non-resident foreign income section, you can include them here.

For more information about what can be claimed, see [Other deductions](#). Note that this link takes you to the Australian income tax return information and that some items which are specific to Australian residents don't apply in your situation.

## Prior year tax losses

If you have a foreign tax loss from an earlier income year that you haven't claimed as a deduction, you can include it here.

You may have a foreign tax loss this year which you may be able to claim as a deduction. You must complete this section whether or not you're able to claim a deduction for the loss this year.

If you have foreign tax losses from more than one earlier income year, you should generally deduct the earliest losses first.

To complete this field you'll need records of your tax losses from earlier income years.

## **Net foreign income (income less expenses) when a foreign resident for tax purposes**

Net foreign income (gross foreign income less expenses) is from overseas business and investments you made as a foreign resident.

This section covers:

- [Net business income](#)
- [Net personal services income](#)
- [Net partnership and trust income](#)
- [Net capital gains](#)
- [Net rent](#)
- [Rental income](#)
- [Rental expenses](#)

You must include your net foreign income here.

### **Net business income**

If you derived income or incurred a loss from any business carried on outside Australia while you're a foreign resident include it here. This includes:

- income or loss from being a sole trader
- income or a loss from a primary production business
- income or loss of an independent contractor working under a labour hire arrangement
- income or loss as a performing artist in a promotional activity
- any other business income or loss.

For more information, see [Business and professional items](#).

### **Net personal services income**

Complete this field if you received income from sources outside Australia for personal services you provided while you were a foreign resident sole trader and you didn't:

- receive a personal services business determination for your personal services income (PSI)
- satisfy the results test, or
- satisfy at least one of the other three personal services business tests  
(if less than 80% of your PSI came from each client).

PSI is income that is mainly a reward for an individual's personal efforts or skills.

If more than 50% of the income you receive under a contract is for your personal efforts or skills, then all income from that contract is PSI.

If 50% or less of the income you receive under a contract is for your personal efforts or skills, then none of the income for that contract is PSI.

To work out whether your income is personal services income you can use the [Personal services income tool](#) or see [Personal services income](#) for more information.

To work out your net personal services income, see [Business and professional items](#).

### **Net partnership and trust income**

If you received income from partnerships or trusts outside Australia while you're a foreign resident include it here. Include your share of:

- primary production partnership income or loss, and
- non-primary production partnership income or loss.

If the partnership in which you're a partner paid you a salary, wages or allowances, you must show that income here.

If you received, or were entitled to, a distribution of trust income, you must enter that amount here.

## Net capital gains

If your income from sources outside Australia while you were a foreign resident includes a capital gain or a capital loss made for an asset that isn't **taxable Australian property** you hold or held during the year, include it here. Under the Australian tax law, for most CGT events, you make a:

- **capital gain** if the amount of money and property you received, or were entitled to receive, from the CGT event was more than the cost base of your asset; you may then have to pay tax on your capital gain
- **capital loss** if the amount of money and property you received, or were entitled to receive, from the CGT event was less than the reduced cost base of your asset.

There are a wide range of CGT events that can happen. The most common CGT event happens when you sell or give away a CGT asset. For more information, see [Capital gains or losses](#).

## Net rent

Net rent is your rental income, less your rental expenses.

### Rental income

Rental income is the full amount of money you earn when you rent out your property outside Australia (including renting out a room through the sharing economy) while you were a foreign resident.

You must include any bond money you:

- retained in place of rent, or
- kept because of damage to the property requiring repairs.

You must also include as rental income:

- an insurance payout for lost rent, or a reimbursement of any rental expenses, you claim in 2024–25 or in an earlier year
- fees retained from cancelled bookings.

### Rental expenses

You can claim expenses relating to your rental property but only for the period you rent your property or it's rented or genuinely available for

rent. For example, where you have advertised your property for rent without limiting its exposure to potential clients.

Expenses can include:

- advertising for tenants and property agent fees or commissions
- body corporate fees and land tax
- borrowing expenses
- interest expenses
- council rates
- decline in value of depreciating assets
- gardening, lawn mowing and pest control
- insurance
- repairs and maintenance
- stationery and phone expenses
- water charges.

If you were renting only part of your home (for example, a single room) you:

- can claim expenses:
  - relating to renting out only that part of the house
  - only for the period that part in your home was rented to a tenant.  
You can't claim deductions for expenses when the room isn't rented.
- can't claim the total amount of the expenses related to the whole property – for example, with council rates and interest expenses you need to apportion these expenses. As a general guide, you should apportion expenses on a floor-area basis using the area solely occupied by the renter (user) and add to that a reasonable amount based on their access to common areas.

You can claim 100% of fees or commissions charged by a sharing economy facilitator or administrator.

For more information, see [Rent and Renting out all or part of your home](#)

Choose where to go next from the following:

- If you have entered information into the corresponding fields, go to [Step 7](#).
- To select another income assessment method to calculate your foreign-sourced income, go to [Step 5](#).

## Overseas assessed method

More information about completing the overseas assessed method using myTax.

- [Foreign assessment year](#)
- [Foreign tax country or jurisdiction](#)
- [TFN equivalent in the relevant tax jurisdiction](#)
- [Assessed income for the income year on the foreign tax assessment](#)

### Foreign assessment year

Select your overseas tax assessment's income year.

If the overseas income year is from 1 January to 31 December, select the relevant calendar year. If the overseas income year covers 12 months over 2 calendar years, select the later year. For example, for the 2024–25 income year, select 2025.

### Foreign tax country or jurisdiction

In most cases, the foreign tax country, or tax jurisdiction, will be the same country as your country of residence. However, if you live in a country that is different to the country that made the assessment, ensure you select the country that made the overseas assessment.

### TFN equivalent in the relevant tax jurisdiction

Each tax jurisdiction uses an identifier for their taxpayers, whether it is an identity number to access all government services, or an identifier specific to that nation's revenue agency. You need to include the identifier.

### Assessed income for the income year on the foreign tax assessment

Enter the income amount that appears on your foreign income tax assessment. That is, your income for taxation purposes according to the tax assessment you received from a taxation authority of the foreign country that made the assessment.

Choose where to go next from the following:

- If you have entered information into the corresponding fields, go to [Step 7](#).
- To select another income assessment method to calculate your foreign-sourced income, go to [Step 5](#).

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## 2025 Non-resident foreign income

How to amend your non-resident foreign income form when using ATO online services.

**Last updated** 2 June 2025

### Things to know

Part year and full year foreign residents for Australian tax purposes are required to report their worldwide income, if they had one of the following study and trade support loan debts on 1 June 2025:

- Higher Education Loan Program (HELP) debt
- VET Student Loan (VSL) liability
- Australian Apprenticeship Support Loan (AASL) liability.

Worldwide income is your:

- **repayment income**
- income earned from sources outside Australia while you were a foreign resident (your non-resident foreign-sourced income).

If you're a foreign resident for tax purposes and your worldwide income is above the **minimum repayment threshold**, you still need to make **repayments** on your HELP, VSL and AASL debt. Repayment may

be in the form of a compulsory repayment and/or an overseas levy depending on how the worldwide income is made up. For more information, see [Overseas obligations](#).

If you wish to update or correct a previously submitted form, follow these instructions.

## Non-resident foreign income section

Complete the following in the non-resident income section.

### Foreign occupation

From the available occupations, select the closest matching occupation from which you earned the majority of your foreign-sourced income during the year.

If your occupation isn't listed, or you weren't employed (for example, you were an investor, retired or a pensioner), select 'Occupation not listed'.

### Method to calculate your foreign-sourced income

Select the income assessment method to calculate your foreign-sourced income. There are 3 assessment methods available to determine your non-resident foreign-sourced income:

- [Simple self-assessment method](#)
- [Comprehensive tax-based assessment method](#)
- [Overseas assessed method](#)

The method you choose to determine your non-resident foreign-sourced income this year doesn't restrict your choice of method in a subsequent year.

### Net non-resident foreign income

Enter the net amount of your non-resident foreign income calculated under the assessment method you're using for this amendment. To complete this field, follow the instructions for the assessment method you're using:

- [Simple self-assessment method](#)
- [Comprehensive tax-based assessment method](#)

- [Overseas assessed method](#)

All amounts must be converted to Australian dollars before you report. Use the average annual exchange rate for the financial year most closely corresponding to the 2024–25 income year. For assistance converting your currency, you can use the [foreign income conversion calculator](#) .

## Simple self-assessment method

Under the simple self-assessment method, to assess your foreign-sourced income you must report:

- the occupation from which you derived the most foreign income for an income year
- your gross (pre-tax) foreign income earned.

Foreign-sourced income is the difference between your gross (pre-tax) foreign income and the standard deduction that applies to the occupation that you have selected. We automatically calculate and apply the standard deduction for your occupation before calculating any overseas levy due.

If you have selected 'Occupation not listed' in the foreign occupation field (for example, if you're an investor, retired or a pensioner), no standard deduction can be calculated. The standard deduction amount applied to your gross income will be zero.

To amend your non-resident foreign income, you will need to enter your gross (pre-tax) non-resident foreign income in the net non-resident foreign income field and we'll apply the standard deduction to that amount. We may contact you if we can't process your amendment, so please ensure your contact details are up to date.

To select another method to calculate your foreign-sourced income, return to [Method to calculate your foreign-sourced income](#).

## Comprehensive tax-based assessment method

The following information will help you to determine your net non-resident foreign-sourced income amount under the comprehensive tax-based assessment method.

Under this method, your foreign-sourced income is determined using Australian taxation rules. This income may be from one or a number of

sources – for example, from investment income or from being an employee or sole trader.

Your foreign-sourced income is the difference between your total (pre-tax) foreign income and the deductions that would have been allowable under the income tax law if that income was assessable in Australia.

To complete your amendment, enter the net non-resident foreign income amount from your [worksheet \(XLSX, 14.8KB\)](#) into the net non-resident foreign income field.

To select another method to calculate your foreign-sourced income, return to [Method to calculate your foreign-sourced income](#).

## **Gross foreign income when a foreign resident for tax purposes**

Foreign-sourced income is income you earned from outside Australia when you were a foreign resident for tax purposes, for example, when working overseas.

You must report all the foreign-sourced income that you earned during the 2024–25 income year as a foreign resident for Australian tax purposes. You must do this even if tax was taken out in the country where you earned the income.

This section includes:

- [Salary, wages](#)
- [Allowances](#)
- [Government allowances](#)
- [Pensions \(government pensions and superannuation\)](#)
- [Interest](#)
- [Dividends](#)
- [Other income](#)

You must provide the gross amount (pre-tax amount) of your foreign income. The foreign income you need to report may consist of the following.

### **Salary, wages**

Income from salary or wages includes:

- salary and wages
- commissions
- bonuses
- payment for part-time or casual work
- parental leave pay
- amounts for lost salary or wages paid under
  - an income protection policy
  - a sickness or accident insurance policy
  - a workers compensation scheme.

## **Allowances**

Payments of income from working (other than salary or wages) include:

- employment allowances – for example, car, travel, meals, entertainment, tools, clothing, laundry and site allowances
- tips, gratuities
- consultation fees.

## **Government allowances**

Government allowances include allowances paid to you by a foreign government that form part of your foreign-source income. For example:

- unemployment benefits
- education payments
- parenting payments
- other government provided income support.

## **Pensions (government pensions and superannuation)**

Pensions include foreign government pension payments and superannuation income. Some types of government pensions are:

- age pension

- carer payment
- disability pension
- military pension.

## Interest

Your foreign income may include any interest paid or credited to you from any source outside Australia, including:

- interest from savings accounts, term deposits and cash management accounts
- interest from children's savings accounts you opened or operated with funds that were yours or you used as if they were yours.

## Dividends

Your foreign income may include dividends and distributions that were paid or credited to you by foreign companies while you were a foreign resident such as:

- dividends applied under a dividend reinvestment plan
- dividends that were dealt with on your behalf
- bonus shares that qualify as dividends
- distributions by a corporate limited partnership
- dividends paid by a corporate unit trust
- dividends paid by a public trading trust
- dividends paid by a listed investment company.

**Note:** If you received dividends from an Australian company while you were a foreign resident, this should be included in your Australian income tax return section.

## Other income

Other income that may form part of your foreign income includes income you earned as a foreign resident such as:

- royalties
- bonus amounts distributed from friendly society income bonds
- scholarships, bursaries, grants or other educational awards

- income from activities as a 'special professional' that you haven't included elsewhere on this form (author of a literary, dramatic, musical or artistic work, inventor, performing artist, production associate or active sportsperson)
- any **balancing adjustment** when you stop holding a depreciating asset (for example, because of its disposal, loss or destruction) that you claimed a deduction for depreciation or decline in value in previous years; your car, for example, is a depreciating asset
- payments made to you under an income protection, sickness or accident insurance policy where you were self-employed and the payments replaced income, that haven't already been included elsewhere
- income you earned from the sharing economy or other marketplace, except
  - income from rent (shown at [Net rent](#))
  - income from carrying on a business (shown at [Net business income](#))
  - income from being an employee (shown at [Salary, wages](#))

## Foreign deductions when a foreign resident for tax purposes

You may be able to claim deductions for expenses you incurred in earning your foreign income. For example, work-related expenses you incurred in the course of your employment duties or while performing your work duties as an employee.

To claim a deduction for a work-related expense:

- you must have spent the money yourself and weren't reimbursed
- it must be directly related to earning your income
- you must have a record to prove it (usually a receipt).

Any expenses you claim must reflect the expenses that would be allowable as a deduction if the foreign income was assessable in Australia and the same record keeping rules apply. For more information, see [Claiming deductions](#).

Deductions covered in this section:

- [Work-related – employee](#)
  - [Car](#)
  - [Travel](#)
  - [Clothing](#)
  - [Self-education](#)
  - [Other expenses](#)
- [Depreciation](#)
- [Interest and dividends](#)
  - [Interest](#)
  - [Dividends](#)
- [UPP of a foreign pension](#)
- [Personal superannuation contributions](#)
- [Other](#)
- [Prior year tax losses](#)

### **Work-related – employee**

You may be able to claim deductions for work-related expenses you incurred in the course of your employment duties or while performing your work duties as an employee.

You incurred an expense in an income year when you either:

- received a bill or invoice for an expense that you're liable for (even if you paid it until after the end of the income year)
- didn't receive a bill or invoice but you paid for the expense in the income year.

If an expense includes an amount of indirect tax such as a goods and services tax (GST) or a value added tax (VAT), the GST/VAT is part of the total expense and is therefore part of any deduction. For example, if you incurred union fees of \$440 which included \$40 GST/VAT, you claim a deduction for \$440.

Include here the total of the following work-related expenses incurred as an employee.

## **Car**

Work-related car expenses are expenses you incurred as an employee for a car you own, lease or hire under a hire-purchase agreement.

For more information, including the methods to calculate deductions for car expenses, see [Motor vehicle and car expenses](#).

## **Travel**

Work-related travel expenses are travel expenses you incurred in the course of performing your work as an employee. They include:

- taxi ride-share and public transport, airfares, short-term car hire, road and bridge tolls and parking fees when travelling for work
- overnight travel expenses, such as accommodation, meal and incidental expenses you incurred while away overnight for work
- expenses for a vehicle that isn't yours or isn't a car, such as
  - expenses for motorcycles
  - expenses for vehicles with a carrying capacity of one tonne or more, or 9 or more passengers, such as utility trucks and minibuses
  - actual expenses, such as petrol, repair and maintenance costs, that you incurred to travel for work in a car that someone else owned or leased.

If your employer provided a vehicle for your or your relatives' exclusive use (including under a salary sacrifice arrangement) and you could use it for non-work purposes:

- you can't claim a deduction for work-related expenses for operating the vehicle, such as petrol, repairs or other maintenance (this is the case even if the expenses relate directly to your work)
- you can claim expenses such as parking, bridge and road tolls for a work-related use of the vehicle, excluding parking at or travelling to a normal or regular place of work.

## **Clothing**

Work-related clothing expenses are the costs you incurred as an employee for clothing that is:

- **protective clothing and footwear** that you wear while working to protect you from the real and likely of illness or injury or prevent damage to your ordinary clothes caused by your work or work environment may cause. Items may include:
  - fire-resistant clothing
  - sun protection clothing
  - safety-coloured vests
  - non-slip nurse's shoes
  - steel-capped boots
  - gloves
  - overalls
  - aprons
  - heavy-duty shirts and trousers (but not jeans)
- **a compulsory uniform** that is a set of clothing or a single item that is distinctive (such as one that has your employer's logo permanently attached to it) and identifies you as an employee of an organisation
  - your employer must make it compulsory to wear the uniform through a strictly enforced workplace agreement or policy.
  - items may include shoes, stockings, socks and jumpers where they're an essential part of a distinctive compulsory uniform and your employer's policy specifies the colour, style and type.
- **occupation-specific** that allows people to distinctly identify your occupation (such as the chequered pants a chef wears when working) and aren't for everyday use.

You can also claim the cost of renting work-related clothing from these categories.

Work-related clothing expenses also include the costs you incurred to launder, dry-clean or repair work clothing from the categories listed above.

You can't claim the cost of buying, hiring, repairing or cleaning conventional clothing that you bought to wear, even if your employer says the clothing is compulsory or you only wear it at work.

'Conventional clothing' is everyday clothing worn by people regardless of their occupation – for example, black trousers worn by waiters, business attire worn by office workers or jeans or drill shirts worn by tradespeople.

If you launder, dry or iron your work-related clothing, you can use a reasonable basis to calculate the amount, work it out as:

- AUD\$1.00 per load (if you wash only your work clothes in that load)
- AUD\$0.50 per load (if you mix other clothes in with your work clothes).

Use the actual cost you incurred to work out your claim for dry-cleaning and repair expenses.

## **Self-education**

Work-related self-education expenses are costs you incurred to:

- undertake a course at an educational institution (whether they lead to a formal qualification or not)
- undertake a course by a professional or industry organisation
- attend a work-related conference or seminar
- complete self-paced learning and study tours (whether within Australia or overseas).

To claim a deduction for self-education expenses, you must be able to show, at the time you incurred the self-expense, it had a sufficient connection to your employment activities.

A self-education expense has a sufficient connection to earning your employment income if it either:

- maintained or improved the specific skills or knowledge you required for your employment activities
- leads to, or was likely to lead to, an increase income from your then employment activities.

You can't claim a deduction for self-education expenses that:

- you incurred when you weren't employed
- relates only in a general way to your current employment or profession

- will enable you to get new employment.

You **can't** claim course fee contributions or repayments you, or the Australian Government, made under

- the Higher Education Loan Program (HELP), including FEE-HELP and HECS-HELP
- VET Student Loan (VSL)
- the Student Financial Supplement Scheme (SFSS)
- the Student Start-up Loan (SSL) or
- the Australian Apprenticeship Support Loan (AASL) Program.

If at the time you incurred any of the following expenses, there was a sufficient connection between your self-education and your employment activities, you can claim them as a deduction:

- textbooks
- stationery
- student union fees, student services and amenities fees
- the decline in value of your computer
- certain course fees.

### **Other expenses**

Other work-related expenses are expenses you incurred as an employee and have not claimed above. These include:

- union fees and subscriptions to trade, business or professional associations
- reference books, technical journals and trade magazines
- the work-related portion of items that protect you from the risk of injury or illness posed by your work or your work environment, such as hard hats, safety glasses, sunscreens, and other protective items
- the work-related proportion of the following costs
  - interest on money you borrowed to buy tools and equipment
  - repair costs for the tools and equipment

- phone or internet usage (if you haven't already claimed working from home expenses using the fixed rate method)
- phone rental, if you can show you were on call or needed to regularly phone your employer or clients while away from your workplace
- additional running expenses you incurred because you worked from home
- the work-related portion of tools and equipment , such as a computer or office furniture and professional libraries, you may be able to claim
  - an immediate deduction for the cost of depreciating assets costing \$300 or less
  - a deduction for the decline in value of an item that costs more than \$300 over its effective life (however, if you no longer own or use an item and you previously claimed a deduction for its decline in value, you may need to make a balancing adjustment – see [Guide to depreciating assets](#))
- COVID-19 test expenses

You **can't** claim a deduction for the decline in value of items primarily for use in your employment if your employer provided the items, or some or all of the cost of the items was paid or reimbursed by your employer, and the benefit was exempt from fringe benefits tax.

For your working from home expenses, you can choose to use one of 2 methods below. You must meet the eligibility criteria and record keeping requirements for the method you choose.

- Fixed rate method – (AUD)\$0.70 per hour you worked from home
  - This rate covers the additional running expenses that you incur as a result of working from home for energy expenses (electricity and/or gas), internet and data expenses, mobile and/or home phone usage expenses, stationery and computer consumables.
  - You don't need a separate home office or dedicated work area to use this method
  - The fixed rate doesn't cover the decline in value of depreciating assets you used for work.

- Actual cost method

## Depreciation

You may be able to claim a deduction for the decline in value of a depreciating asset which you held during the income year to the extent that you used it to produce income that you have included in the non-resident foreign income section.

Depreciating assets include items such as tools, reference books, computers and office furniture.

You may be able to claim an immediate deduction for the full cost of depreciating assets costing \$300 or less.

You can use the [Depreciation and capital allowance tool](#)  to work out your deduction if the cost isn't fully deductible.

## Interest and dividends

Information about interest and dividend expenses.

### Interest

Include any allowable expenses that you would be entitled to claim if the foreign income you reported in the non-resident foreign income section was assessable income in Australia. Expenses include:

- bank or other financial institution account-keeping fees for accounts held for investment purposes
- fees for investment advice relating to changes in the mix of your investments
- interest you paid on money you borrowed to purchase income-producing investments.

If you had a joint account or if you shared an interest-earning investment, you can claim only your share of the joint expenses.

If you incurred expenses when borrowing money for both private use and to purchase investments to produce interest, you can claim only the portion of the expenses relating to the investments.

You can claim a proportion of the decline in value of your computer using the percentage of your total computer use that related to managing your investments. If you used your computer to manage both your investments to produce interest and investments in shares

or similar securities, you can claim only part of the decline in value related to managing those investments once.

## Dividends

Include any expenses you incurred earning the gross foreign dividends you reported.

Expenses include:

- management fees and fees for investment advice relating to changes in the mix of your investments
- interest you paid on money you borrowed to buy shares or similar investments
- costs relating to managing your investments, such as travel and buying specialist investment journals or subscriptions.

If you had joint share investments or similar shared investments, claim only your share of joint expenses.

If you borrowed money to buy assets for your private use and income-producing investments, you can claim only the portion of the interest expenses relating to the income-producing investments.

You can claim a proportion of the decline in value of your computer using on the percentage of your total computer use that related to managing your investments. If you used your computer to manage both your investments to produce interest and investments in shares, or similar securities, then you claim only part of the decline in value related to managing those investments once.

## UPP of a foreign pension

You may be entitled to claim a deduction to reduce your reported foreign pension or annuity income if it has an undeducted purchase price (UPP).

Only some foreign pensions and annuities have a UPP. The UPP is the amount you contributed towards the purchase price of your pension or annuity (your personal contributions).

That part of your annual pension or annuity income that represents a return to you of your personal contributions is free from tax. This tax-free portion is called the deductible amount of the UPP, the calculation usually divides the UPP of your pension or annuity by a life expectancy factor, according to life expectancy statistics.

For more information on pensions from another country, see [Deductible amount of undeducted purchase price of a foreign pension or annuity](#).

## Personal superannuation contributions

You may be able to claim a deduction for after-tax personal superannuation contributions you made to a complying Australian super fund or a retirement savings account (RSA) if:

- you satisfied the work and age restrictions
- you gave a valid notice of intent to your super fund or RSA provider, in the approved form, and advised them of the amount you intend to claim as a deduction
- you gave this notice of intent on or before the day you report your 2025 non-resident foreign income, lodge your 2025 tax return or 30 June 2026, whichever is earlier
- your super fund or RSA provider acknowledged your valid notice, and
- your super fund wasn't a
  - Commonwealth public sector superannuation scheme with a defined benefit interest
  - constitutionally protected fund or other untaxed fund that wouldn't include the contributions in their assessable income
  - super fund that notified the Commissioner before the start of the income year that they elected to treat all member contributions to the
    - super fund as non-deductible
    - defined benefit interest within the super fund as non-deductible.

For more information, see [Personal superannuation contributions](#).

## Other

If you have other expenses that would be allowable as a deduction if your foreign income was assessable, which you haven't been able to claim elsewhere in the Non-resident foreign income section, you can include them here.

For more information about what can be claimed, see [Other deductions](#). Note that this link takes you to the Australian income tax return information and that some items which are specific to Australian residents don't apply in your situation.

### **Prior year tax losses**

If you have a foreign tax loss from an earlier income year that you haven't claimed as a deduction, you can include it here.

You may have a foreign tax loss this year which you may be able to claim as a deduction. You must complete this section whether or not you're able to claim a deduction for the loss this year.

If you have foreign tax losses from more than one earlier income year you should generally deduct the earliest losses first.

To complete this field you'll need records of your tax losses from earlier income years.

### **Net foreign income (income less expenses) when a foreign resident for tax purposes**

Net foreign income (gross foreign income less expenses) is from overseas business and investments you made as a foreign resident.

This section covers:

- [Net business income](#)
- [Net personal services income](#)
- [Net partnership and trust income](#)
- [Net capital gains](#)
- [Net rent](#)
- [Rental income](#)
- [Rental expenses](#)

You must include your net foreign income here.

#### **Net business income**

If you derived income or incurred a loss from any business carried on outside Australia while you're a foreign resident include it here. This includes:

- income or loss from being a sole trader

- income or a loss from a primary production business
- income or loss of an independent contractor working under a labour hire arrangement
- income or loss as a performing artist in a promotional activity
- any other business income or loss.

For more information, see [Business and professional items](#).

### **Net personal services income**

Complete this field if you received income from sources outside Australia for personal services you provided while you were a foreign resident sole trader and you didn't:

- receive a personal services business determination for your personal services income (PSI)
- satisfy the results test, or
- satisfy at least one of the other three personal services business tests  
(if less than 80% of your PSI came from each client).

PSI is income that is mainly a reward for an individual's personal efforts or skills.

If more than 50% of the income you receive under a contract is for your personal efforts or skills, then all income from that contract is PSI.

If 50% or less of the income you receive under a contract is for your personal efforts or skills, then none of the income for that contract is PSI.

To work out whether your income is personal services income you can use the [Personal services income tool](#). For more information see, [Personal services income](#).

To work out your net personal services income, see [Business and professional items](#).

### **Net partnership and trust income**

If you received income from partnerships or trusts outside Australia while you're a foreign resident include it here. Include your share of:

- primary production partnership income or loss, and

- non-primary production partnership income or loss.

If the partnership in which you're a partner paid you a salary, wages or allowances you must show that income here.

If you received, or were entitled to, a distribution of trust income, you must enter that amount here.

### **Net capital gains**

If your income from sources outside Australia while you were a foreign resident includes a capital gain or a capital loss made for an asset that isn't **taxable Australian property** you hold or held during the year, include it here. Under the Australian tax law, for most CGT events, you make a:

- **capital gain** if the amount of money and property you received, or were entitled to receive, from the CGT event was more than the cost base of your asset; you may then have to pay tax on your capital gain
- **capital loss** if the amount of money and property you received, or were entitled to receive, from the CGT event was less than the reduced cost base of your asset.

There are a wide range of CGT events that can happen. The most common CGT event happens when you sell or give away a CGT asset. For more information, see [Capital gains or losses](#).

### **Net rent**

Net rent is your rental income, less your rental expenses.

### **Rental income**

Rental income is the full amount of money you earn when you rent out your property outside Australia (including renting out a room through the sharing economy) while you were a foreign resident.

You must include any bond money you:

- retained in place of rent, or
- kept because of damage to the property requiring repairs.

You must also include as rental income:

- an insurance payout for lost rent, or a reimbursement of any rental expenses, you claim in 2024–25 or in an earlier year
- fees retained from cancelled bookings.

## Rental expenses

You can claim expenses relating to your rental property but only for the period you rent your property or it's rented or genuinely available for rent. For example, where you have advertised your property for rent without limiting its exposure to potential clients.

Expenses could include:

- advertising for tenants and property agent fees or commissions
- body corporate fees and land tax
- borrowing expenses
- interest expenses
- council rates
- decline in value of depreciating assets
- gardening, lawn mowing and pest controls
- repairs and maintenance
- stationery and phone expenses
- water charges.

If you were renting only part of your home (for example, a single room) you:

- can claim expenses:
  - relating to renting out only that part of the house
  - only for the period the room in your home was rented to a tenant.

You can't claim deductions for expenses when the room isn't rented.
- can't claim the total amount of the expenses related to the whole property – for example, with council rates and interest expenses you need to apportion these expenses. As a general guide, you should apportion expenses on a floor-area basis using the area

solely occupied by the renter (user) and add to that a reasonable amount based on their access to common areas.

You can claim 100% of fees or commissions charged by a sharing economy facilitator or administrator.

For more information, see [Rent and Renting out all or part of your home](#).

## Overseas assessed method

Under the overseas assessed method, your net non-resident foreign income amount is your income for taxation purposes according to the most recent tax assessment by a taxation authority of a foreign country.

If no tax was payable because the foreign income is below the foreign country's tax threshold, this option is still available provided there is an income assessment (provide your income for taxation purposes).

The assessment must cover a period of 12 months, even if income was not earned for the whole 12 months. If this period of 12 months overlaps with the Australian income year (1 July to 30 June), you can use the assessment.

You can't use this method of assessment if any of the following apply:

- the period of 12 months for which your income was assessed by a foreign taxation authority does not overlap with the relevant Australian income year that the assessment relates to. This is to ensure that your reporting your income for a period of time as closely aligned as possible with the Australian income year
- multiple assessments of your income have been made by tax authorities of different foreign countries for periods of 12 months that overlap with the relevant Australian income year
- the most recent tax assessment made by a foreign tax authority has already been used to work out your foreign-sourced income for a previous income year.

## TFN equivalent in the relevant tax jurisdiction

Each tax jurisdiction will use an identifier for their taxpayers, whether it is an identity number to access all government services, or an identifier specific to that nation's revenue agency. You need to include the identifier here.

## Net non-resident foreign income

Enter the income amount that appears on your foreign income tax assessment. That is, your income for taxation purposes according to the tax assessment you received from a taxation authority of the foreign country that made the assessment.

To select another method to calculate your foreign-sourced income, return to [Method to calculate your foreign-sourced income](#).

QC 104252

## 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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