



## International tax agreements

Information about international tax agreements for both residents and non-residents of Australia.

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Here you'll find information about international tax agreements for both residents and non-residents of Australia. We've included general information about tax treaties, other international tax arrangements and bilateral superannuation agreements.

### Note:

- The use of the term 'foreign resident' is the same as 'non-resident'.

## Tax treaties

The general information on tax treaties covers the following topics.

- [What tax treaties aim to do](#)
- [Multilateral Instrument](#)
- [What countries or other jurisdictions have a tax treaty with Australia](#) 
- [Whether you need to pay tax in Australia?](#)

## Other international tax arrangements

This information addresses specific industry or topic provisions that we have in place affecting the Australian tax liability, either of Australian residents or foreign residents. Arrangements covered include:

- [Payments to Indian residents for technical services](#)

- [Taxation information exchange agreements \(TIEAs\)](#)
- the Airline profits agreement
- [the Australia/United States joint space and defence projects](#)
- diplomatic privileges and immunities for certain international organisations
- the Timor Sea Treaty
- [International exchange instruments list](#)

## Bilateral superannuation agreements

Australia has entered into a number of bilateral superannuation agreements with other countries. Here we provide details of the agreements Australia currently has in place, including:

- [the effect of an agreement](#)
- [details of agreements currently in place](#)
- [how to apply for a certificate of coverage](#)

## Other topics covered

Additional information relating to tax treaties includes:

- [foreign source income of Australian residents](#)
- [permanent establishments](#)
- [residency status and tax relief](#)
- Australian competent authorities
- [Australian income of foreign residents](#)

### In detail



Detailed information about international tax agreements.

## **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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