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Work out your residency status for tax purposes

Use these tools and instructions to help work out your residency status for tax purposes.

Last updated 1 July 2026

Go to the tool

Choose the right tool depending on your situation.

Are you a resident? decision tool

If you have come to Australia for work purposes or to live use our Are you a resident? decision tool. It will take between 5 and 10 minutes to use.

Are you a resident? decision tool

Residency status when leaving Australia decision tool

If you have been living in Australia and have left or intend to leave, use our Determination of residency status – leaving Australia decision tool. It will take between 5 and 10 minutes to use.

Determination of residency status – leaving Australia decision tool

What you can do with the tools

You need to work out if you are a resident for tax purposes in the relevant income year so you can fill out your tax return for that year correctly.

Your residency status for tax purposes may be different from your residency status for other purposes. We don't use the same rules as the Department of Home Affairs.

The tool results are based on the information you provide. If your circumstances change, you should use it with the updated details. You should use the results for guidance purposes only.

Common situations

We've listed some common residency and tax situations. Tax residency can also depend on whether the country you are going to or coming from has a tax treaty with Australia, so check this also.

Are you a resident for tax purposes?

If you:	You are generally:
leave Australia temporarily and don’t set up a permanent home in another country	an Australian resident for tax purposes
are an overseas student enrolled in a course that is more than 6 months long at an Australian institution	an Australian resident for tax purposes
are visiting Australia, working and living in the one location and have taken steps to make Australia your home	an Australian resident for tax purposes
are visiting Australia and for most of that time you are travelling and working in various locations around Australia	a foreign resident for tax purposes
are either holidaying in Australia or visiting for less than 6 months	a foreign resident for tax purposes
migrate to Australia and intend to	an Australian resident for

reside here permanently	tax purposes
leave Australia permanently	treated as a foreign resident for tax purposes from the date of your departure

What else you can do

You can manually work out your tax residency using the residency tests.

You may need to declare some or all of your income if you're:

- an Australian resident for tax purposes
- a foreign or temporary resident.

If you're in Australia for a working holiday, see Australian residency if you're on a working holiday or visit.

Our Do I need to lodge a tax return? tool will help work out if you need to lodge a tax return.

Study and training support loans

If you have a Higher Education Loan Program (HELP) debt, VET Student Loan (VSL) debt or Australian Apprenticeship Support Loan (AASL) (formerly Trade Support Loan (TSL)) debt and you're a non-resident for tax purposes, you'll need to declare your worldwide income or lodge a non-lodgment advice. You can do this using our online services through myGov or through a registered Australian tax agent.

Our Study and training loan repayment calculator will help you find out your compulsory repayment or overseas levy amounts.

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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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