

TAX TRAINING
SAMPLE DEMO
(INTERNAL USE ONLY)

1. Tax file number

A tax file number is like an ID. IT is a unique number created for you by the Australian Taxation Office (ATO) to identify you from other tax payers. This TFN will be used for taxation purposes, as well as superannuation related tasks (details in our superannuation training)

When you enter Australia, you have to register for a TFN, as your employers will require it.

2. Tax file return

Under the Vietnam mobility agreement, Vietnamese workers might be categorized under two schemes, short-term and long-term.

2.1. Short-term scheme (up to 9 months)

- If you are on the short-term scheme, you will work for a maximum of 9 months in Australia. After that, you will have to return to Vietnam and wait for 3 months before you can come to Australia to work under the short-term scheme again.
- If you are on the short-term scheme, you are likely to be categorized as a foreign resident for tax purposes.
- Your approved employer will withhold a flat rate of 15% of all payments they make to you
- You will not be required to lodge a tax return

2.2. Long-term scheme (up to 4 years)

- If you are on the long-term scheme, you be able to work up to 4 years in Australia. After that, you have to return to Vietnam for 6 months before you might be able to return on the subsequent visa.
- If you are on the long-term scheme, you are likely to be categorized as an Australian resident for tax purpose.
- You will be taxed at a rate set out according to the current individual income tax rate of Australia.
- You will be required to lodge a tax return