

AUSTRALIA

DESTINATION GUIDE

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INTRODUCTION

This guide provides a clear and practical overview for **local and foreign employees, employers, and investors** operating in the country. It covers the full employment lifecycle — from hiring and work permits to payroll, social security, taxation, termination, healthcare, education, and business setup.

Designed to support both **local workforce management and international talent mobility**, the guide explains statutory obligations, employee rights, and employer responsibilities under labor, tax, and social security regulations. It also supports business owners by outlining company formation, accounting, and ongoing compliance requirements.

Powered by **Gini Talent** and **Gini Finance**, this guide reflects real-world operational expertise:

- **Gini Talent** enables compliant hiring through recruitment, Employer of Record (EOR), payroll, and work permit services.
- **Gini Finance** ensures financial, tax, and accounting compliance with local regulations.

Together, they provide an end-to-end solution that helps organizations and professionals operate confidently, compliantly, and efficiently.



WORK PERMIT & WORKING CONDITIONS

Employment in Australia is governed by the **Fair Work Act 2009**, Australian immigration legislation, and social security regulations. Australian citizens and permanent residents may work freely throughout the country. New Zealand citizens generally have unrestricted work rights under the Special Category Visa (Subclass 444). Most other foreign nationals must obtain a valid visa with work rights before commencing employment in Australia.

This section outlines the legal framework applicable to local and foreign employees, as well as employer obligations related to lawful employment in Australia.

WORK AUTHORIZATION FRAMEWORK IN AUSTRALIA

For Australian Citizens (Local Employees)

- No work visa is required
- Employment is governed by Australian employment legislation
- Tax File Number (TFN) registration is required
- Full access to employee rights, statutory benefits, and workplace protections

For Australian Permanent Residents

- No work visa is required
- Unlimited work rights throughout Australia
- Eligible for Medicare and statutory employment protections
- Subject to Australian tax and superannuation obligations

For New Zealand Citizens

- Generally eligible to work under the Special Category Visa (Subclass 444)
- No separate employer-sponsored work visa required
- Employment governed by Australian labor laws
- Subject to Australian tax and superannuation requirements

For Foreign Employees (Temporary Visa Holders)

- A valid visa with work rights is required before employment
- Work rights depend on visa subclass and visa conditions
- Employment may begin only after:
 - Valid visa granting work authorization
 - Visa conditions are verified
 - Tax File Number (TFN) registration
 - Employer onboarding and payroll registration

For Employers

- Employers are responsible for ensuring:
- Employees hold a valid visa permitting work in Australia
- Visa work rights are verified through the Visa Entitlement Verification Online (VEVO) system
- Employment contracts comply with Australian employment legislation
- Compliance with taxation, payroll, superannuation, and workplace laws

TYPES OF WORK VISAS IN AUSTRALIA

Temporary Skill Shortage (Subclass 482)

- One of the most common employer-sponsored work visas
- Designed to address skilled labor shortages
- Employer sponsorship required
- May provide a pathway to permanent residence

Employer Nomination Scheme (Subclass 186)

- Permanent residence visa for skilled employees
- Employer nomination required
- Available through various streams depending on eligibility
- Provides unrestricted work rights after grant

Skilled Independent Visa (Subclass 189)

- Permanent visa for invited skilled workers
- No employer sponsorship required
- Based on Australia's points-tested migration program
- Full work rights nationwide

Skilled Nominated Visa (Subclass 190)

- Permanent residence through nomination by an Australian state or territory
- Points-tested skilled migration pathway
- Full work rights upon grant

Temporary Graduate Visa (Subclass 485)

- Available to eligible international graduates
- Allows temporary employment following Australian studies
- Duration depends on qualification and stream

Note: Australian citizens, permanent residents, and eligible New Zealand citizens are not subject to work visa requirements.

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WORK VISA ELIGIBILITY REQUIREMENTS

Employer Requirements

Employers sponsoring foreign workers must:

- Be legally established in Australia
- Meet sponsorship obligations where applicable
- Offer genuine positions meeting market salary requirements
- Comply with Australian workplace and immigration legislation

Employee Requirements (Foreign Nationals)

- Valid passport
- Appropriate visa with work rights
- Relevant qualifications and professional experience
- Employment contract complying with Australian labor law
- Meet health and character requirements where applicable

Australian Citizens & Permanent Residents

- No work authorization restrictions
- Employment governed solely by Australian employment legislation

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WORK VISA APPLICATION PROCESS IN AUSTRALIA

Applications from Outside Australia

- Employer sponsorship may be required depending on visa category
- Visa application submitted to the Department of Home Affairs
- Supporting documents are assessed
- Employment may commence only after visa approval

Applications from Within Australia

- Possible for eligible applicants depending on current visa status
- Subject to visa conditions and immigration approval

REQUIRED DOCUMENTS FOR AUSTRALIAN WORK VISA APPLICATIONS

Employee Documents

- Valid passport
- Visa application
- Employment contract (where applicable)
- Educational qualifications
- Professional experience documents
- Health examinations (if required)
- Police clearance certificates (if required)

Employer Documents

- Sponsorship or nomination application (where applicable)
- Australian Business Number (ABN) details
- Business registration documents
- Job description
- Salary information
- Evidence of labor market requirements where applicable

WORK VISA VALIDITY & EXTENSION IN AUSTRALIA

- Visa validity depends on visa subclass
- Many employer-sponsored visas are granted for up to 4 years
- Permanent visas provide unlimited work rights
- Extensions or new applications may be available depending on eligibility
- Changes in employer or occupation may require a new visa

Non-compliance with visa conditions may result in visa cancellation or refusal of future applications.

SOCIAL SECURITY & HEALTHCARE COVERAGE

Social Security Registration

Mandatory for:

- All Australian employees
- Foreign employees legally working in Australia

Registration generally includes:

- Tax File Number (TFN)
- Superannuation fund registration
- Payroll reporting by the employer

Social Security Benefits

Eligible individuals may receive access to:

- Superannuation retirement savings
- Workers' compensation protection
- Paid leave entitlements
- Workplace injury protections

Access to government social security benefits depends on residency status and visa conditions.

Contribution Rates (Indicative)

- Employer Superannuation Guarantee: **12%** of ordinary earnings (subject to legislative updates)
- No mandatory employee social security contribution equivalent to PRSI

PUBLIC HEALTHCARE VS PRIVATE HEALTH INSURANCE

- Medicare provides public healthcare for eligible Australian citizens, permanent residents, and certain visa holders
- Private health insurance is generally optional but may be required or recommended for some temporary visa holders
- Many employers provide private health insurance as an additional employee benefit

INTERNATIONAL SOCIAL SECURITY AGREEMENTS

Australia maintains bilateral social security agreements with numerous countries allowing:

- Avoidance of double social security contributions
- Recognition of contribution periods
- Pension coordination in certain circumstances

Eligibility depends on nationality and employment arrangements.

WORKING CONDITIONS & EMPLOYEE RIGHTS IN AUSTRALIA

The following rules generally apply to Australian employees and foreign employees legally employed in Australia.

Working Hours

- Standard full-time working week: **38 hours**
- Additional reasonable hours may be required under Australian employment law

Overtime

- Overtime entitlement depends on applicable Modern Awards, Enterprise Agreements, or employment contracts
- Additional compensation or time off may apply

Weekly Rest & Breaks

- Meal and rest breaks are generally regulated by applicable awards and agreements
- Employees are entitled to minimum workplace protections under the National Employment Standards (NES)

Paid Annual Leave

- Minimum **4 weeks** paid annual leave for full-time employees
- Shift workers may receive additional leave under applicable awards
- National public holidays apply separately

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EMPLOYMENT TERMINATION, NOTICE & SEVERANCE IN AUSTRALIA

Notice Periods

- Minimum notice periods are prescribed under the National Employment Standards (NES)
- Statutory notice generally ranges from **1 to 5 weeks**, depending on length of service and employee age

Severance Pay

- Statutory redundancy pay may apply where eligible
- Entitlement generally depends on:
 - Length of continuous service
 - Employer size
 - Applicable legal exemptions

EMPLOYER COMPLIANCE & LEGAL RISKS

Common compliance risks include:

- Employing individuals without valid work rights
- Failure to verify visa conditions
- Underpayment of wages or superannuation
- Incorrect payroll tax or Single Touch Payroll (STP) reporting
- Non-compliant employment contracts

These may result in:

- Civil penalties
- Immigration sanctions
- Fair Work investigations
- Employment disputes
- Financial liabilities

WHY CHOOSE AUSTRALIA FOR EMPLOYMENT?

Australia offers:

- Highly skilled and multicultural workforce
- Stable legal and regulatory environment
- Strong protections under the Fair Work system
- Globally competitive sectors including mining, healthcare, technology, education, finance, and renewable energy
- Transparent immigration and skilled migration pathways
- High quality of life and internationally recognized workplace standards

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SOCIAL SECURITY SYSTEM

Australia's social protection framework is administered through several government bodies, primarily the **Australian Taxation Office (ATO)**, Services Australia, and state and territory workers' compensation authorities. Unlike Ireland's PRSI system, Australia does not operate a single payroll-based social security contribution covering all welfare, pension, and healthcare benefits.

The system mainly consists of:

- Compulsory employer-funded superannuation for retirement
- Medicare public healthcare coverage
- Government income-support payments administered through Centrelink
- State and territory-based workers' compensation schemes

Australian citizens, permanent residents, and eligible foreign nationals may participate in different parts of the system depending on their residency status, visa conditions, and employment arrangements.

MANDATORY SOCIAL SECURITY REGISTRATION IN AUSTRALIA

Australian Employees

- Employees generally require a Tax File Number (TFN) for payroll and taxation purposes
- Employers must report salary, tax, and superannuation information through Single Touch Payroll (STP)
- Eligible employees must be enrolled in or nominate a complying superannuation fund
- Medicare enrolment is available to Australian citizens and eligible residents
- Access to government welfare benefits depends on residency, eligibility, and applicable waiting periods

Foreign Employees

- Foreign employees must hold a valid visa with work rights
- Employers must verify work authorization through the Visa Entitlement Verification Online (VEVO) system
- A Tax File Number is generally required for correct payroll tax withholding
- Most temporary foreign employees are entitled to compulsory employer superannuation contributions
- Medicare eligibility depends on:
 - Visa category
 - Residency status
 - Whether the employee comes from a country covered by a Reciprocal Health Care Agreement
 - Employees who are not eligible for Medicare may be required to maintain private or overseas visitor health insurance
- Temporary and migrant workers generally receive the same basic workplace protections as Australian workers, regardless of nationality or visa status.

MANDATORY SOCIAL SECURITY REGISTRATION IN AUSTRALIA

Employer Obligations

Employers are legally responsible for:

- Verifying the work rights of foreign employees
- Registering employees correctly in payroll
- Withholding Pay As You Go (PAYG) income tax
- Reporting payroll information through Single Touch Payroll
- Paying compulsory superannuation contributions
- Providing employees with payslips and employment records
- Maintaining workers' compensation insurance as required by the applicable state or territory
- Complying with Fair Work, taxation, immigration, and workplace safety laws

Employers hiring foreign nationals must confirm that the individual can legally work in Australia and whether any restrictions apply to their employment.

Failure to comply may result in:

- Administrative and civil penalties
- Superannuation Guarantee Charge liabilities
- Interest and additional tax assessments
- Fair Work investigations
- Immigration or sponsorship sanctions
- Workers' compensation liabilities
- Increased audit and inspection exposure

SOCIAL SECURITY CONTRIBUTION RATES IN AUSTRALIA (INDICATIVE)

Australia does not impose a general employee and employer social security contribution equivalent to Ireland's PRSI. Retirement savings are primarily funded through the compulsory Superannuation Guarantee system.

Contribution Structure

Employee Contributions

- No general mandatory employee social security contribution
- Employees may make voluntary personal or salary-sacrifice superannuation contributions
- Income tax and the Medicare levy are calculated separately through the tax system

Employer Contributions

- Superannuation Guarantee: **12%** of eligible earnings
- The 12% rate has applied since 1 July 2025
- Contributions are generally required for eligible Australian and foreign employees

The Superannuation Guarantee rate increased to 12% from 1 July 2025. From 1 July 2026, Australia's Payday Super rules require employers to pay superannuation in connection with each pay cycle. Contributions must generally reach the employee's superannuation fund within seven business days after payday, subject to limited exceptions.

All contributions must be:

- Accurately calculated through payroll
- Allocated to the employee's nominated or stapled superannuation fund
- Reported through compliant payroll systems
- Paid within the applicable statutory deadline
- Supported by accurate payroll and employment records

HEALTH INSURANCE COVERAGE

Australia operates a public healthcare system known as Medicare, funded primarily through general taxation and the Medicare levy rather than through employer social security contributions.

Public Healthcare Coverage

Eligible individuals may access:

- Treatment in public hospitals
- Subsidized medical consultations
- Specialist services subject to referral requirements
- Diagnostic tests and medical procedures
- Subsidized prescription medicines through the Pharmaceutical Benefits Scheme
- Maternity and pediatric healthcare services

Medicare is generally available to:

- Australian citizens
- Australian permanent residents
- Certain applicants for permanent residence
- Eligible temporary visa holders
- Visitors covered by Reciprocal Health Care Agreements

Medicare eligibility for temporary residents depends on the person's visa category and individual circumstances. Some temporary visa holders are eligible under specific ministerial arrangements, while others are not eligible.

HEALTH INSURANCE COVERAGE

Private Health Insurance

- Private health insurance is not universally mandatory
- It is widely used for:
 - Treatment in private hospitals
 - Greater choice of doctors and specialists
 - Reduced waiting periods
 - Dental, optical, and allied health services
- Some temporary visa holders must maintain adequate health insurance as a visa condition
- Overseas Student Health Cover is generally required for international students
- Overseas Visitors Health Cover is commonly used by temporary foreign workers who are not eligible for Medicare
- Private health insurance is frequently offered as a supplementary employee benefit

INTERNATIONAL SOCIAL SECURITY AGREEMENTS

Australia maintains international social security agreements with a number of countries.

These agreements may allow:

- Coordination of pension and retirement benefit entitlements
- Aggregation of residence or contribution periods
- Access to certain government pension payments
- Avoidance of double compulsory retirement contributions in eligible temporary assignments
- Continued coverage under the employee's home-country retirement system

For qualifying temporary assignments, an employer may be able to obtain a certificate of coverage confirming that the employee remains subject to the home country's social security system.

Australia also maintains Reciprocal Health Care Agreements with certain countries. These agreements may provide visitors with limited access to medically necessary public healthcare during a temporary stay. Coverage varies substantially between agreements and does not necessarily provide full Medicare benefits.

Eligibility depends on:

- The employee's home country
- Nationality or prior residence
- Assignment duration
- Visa category
- Employment structure

The terms of the applicable bilateral agreement



ROLE OF SOCIAL SECURITY IN EMPLOYMENT PERMIT & IMMIGRATION PROCESSES

Initial Employment Authorization

- Work visa approval is assessed separately from superannuation and Medicare registration
- Employers must verify work rights before employment begins
- Superannuation obligations normally apply once eligible employment commences
- Medicare eligibility must be assessed separately based on visa and residency status
- Some visa holders must demonstrate adequate private health insurance coverage

Renewals & Extensions

Ongoing compliance may be important for:

- Employer sponsorship obligations
- Work visa renewals
- Permanent residence applications
- Evidence of lawful employment
- Confirmation that market salary and employment conditions have been maintained

Employer compliance records may include:

- Payroll reports
- PAYG withholding records
- Superannuation payment records
- Employment contracts
- Payslips
- VEVO checks
- Workers' compensation coverage

Non-compliance may lead to:

- Visa or sponsorship complications
- Employer penalties
- Fair Work or ATO investigations
- Increased immigration inspection risk
- Restrictions on sponsoring future foreign employees

EXIT PROCEDURES UPON EMPLOYMENT TERMINATION

Employer Responsibilities

Upon termination, employers must:

- Complete final salary calculations
- Pay outstanding wages and unused leave entitlements
- Report the employee's cessation date through Single Touch Payroll
- Finalize PAYG withholding records
- Pay outstanding superannuation contributions
- Provide required termination and employment documentation
- Notify immigration authorities where required under sponsorship obligations
- Close or update workers' compensation and payroll records

Employee Considerations

- Accumulated superannuation remains in the employee's superannuation account
- Australian citizens and permanent residents generally retain their superannuation until a lawful condition of release is met
- Eligible temporary residents who permanently leave Australia may apply for a Departing Australia Superannuation Payment after:
 - Leaving Australia
 - Their temporary visa expires or is cancelled
 - Meeting the applicable eligibility requirements
- Departing Australia Superannuation Payments are subject to withholding tax
- Foreign employees changing employers must:
 - Confirm that their visa permits the change, or
 - Obtain a new nomination or visa where required

Eligible former temporary residents may apply to access their accumulated superannuation after leaving Australia and after their visa has ceased to be effective.

PUBLIC SOCIAL PROTECTION VS. PRIVATE HEALTH INSURANCE – KEY DISTINCTION

Feature	Public Social Protection	Private Health Insurance
Mandatory employer retirement contribution	✓ Yes – Superannuation	✗ No
Mandatory employee social security contribution	✗ No general contribution	✗ No
Covers retirement savings	✓ Yes – Superannuation	✗ No
Covers workplace injuries	✓ Yes – Workers' compensation	✗ Generally no
Access to public healthcare	✓ Medicare, if eligible	✗ No
Access available to all temporary foreign workers	✗ Depends on visa and status	✓ Subject to policy eligibility
Private hospital treatment	✗ Limited	✓ Yes
Dental, optical, and allied health services	✗ Limited	✓ Often included
Supplementary healthcare services	✗ Limited	✓ Yes

COMMON SOCIAL SECURITY COMPLIANCE RISKS IN AUSTRALIA

Frequently encountered compliance issues include:

- Failure to pay the correct Superannuation Guarantee
- Late superannuation payments
- Paying contributions to an incorrect superannuation fund
- Incorrect classification of employees as independent contractors
- Failure to report payroll accurately through STP
- Incorrect PAYG tax withholding
- Failure to verify foreign employees' work rights
- Employing visa holders beyond permitted work restrictions
- Failure to maintain workers' compensation insurance
- Assuming all temporary foreign employees are eligible for Medicare
- Failure to comply with Payday Super deadlines

These may result in:

- Superannuation Guarantee Charge liabilities
- Financial penalties and interest
- Retroactive payroll and tax assessments
- Fair Work claims
- Immigration and sponsorship sanctions
- Workers' compensation exposure
- Employment disputes
- Increased regulatory audits and inspections

WHY SOCIAL SECURITY COMPLIANCE IS CRITICAL IN AUSTRALIA?

Proper social security and payroll compliance ensures:

- Lawful and uninterrupted employment
- Protection of employee retirement savings
- Correct access to Medicare and healthcare arrangements
- Protection against workplace injury risks
- Accurate payroll, tax, and superannuation reporting
- Compliance with visa and employer sponsorship obligations
- Protection of both Australian and foreign employees

Reduced legal, financial, immigration, and regulatory risks for employers

TAXATION IN AUSTRALIA

Australia's taxation system is administered by the **Australian Taxation Office (ATO)**.

Employment-related income earned in Australia is subject to Australian tax legislation. Tax obligations depend primarily on the employee's tax residency status, income level, visa circumstances, and source of income. Employers bear the principal responsibility for payroll tax withholding and employment income reporting under the Pay As You Go (PAYG) withholding and Single Touch Payroll systems.

TAX RESIDENCY STATUS IN AUSTRALIA

Tax residency is determined based on an individual's connection to Australia under Australian tax residency rules.

Tax Residents

Individuals may be considered Australian tax residents if they satisfy one or more residency tests, such as:

- Resides test
- Domicile test
- 183-day test

Commonwealth superannuation test

Australian tax residents are generally taxed on their **worldwide income**, subject to available tax treaties and relief provisions.

Foreign Residents

Individuals who do not satisfy the Australian tax residency tests.

- Generally taxed only on **Australian-sourced income**
- Usually **not entitled to the tax-free threshold**
- Worldwide income is generally **not taxable in Australia** (subject to Australian tax law and treaty provisions)

Correct tax residency classification is essential for determining income tax obligations, payroll withholding, and eligibility for applicable tax concessions.

INCOME TAX ON SALARIES (WITHHOLDING SYSTEM)

Employees (Local & Foreign)

- Income tax applies to taxable employment income
- Tax is withheld through the **PAYG (Pay As You Go) Withholding** system
- Employees receive their net salary after statutory deductions

Employers

Employers are legally responsible for:

- Registering for PAYG Withholding
- Calculating payroll tax deductions
- Withholding income tax from employee salaries
- Reporting payroll through **Single Touch Payroll (STP)**
- Remitting withheld taxes to the Australian Taxation Office (ATO)

Income Tax Rates (Indicative)

Australian income tax is progressive, with higher rates applied as taxable income increases.

- **Tax-free threshold:** AUD 18,200
- **Marginal tax rates:** 15% – 45%

Actual tax payable depends on:

- Tax residency status
- Taxable income
- Available deductions and tax offsets

OTHER MANDATORY PAYROLL DEDUCTIONS

In addition to income tax, the following statutory payroll obligations may apply to Australian employees and eligible foreign employees:

- **Medicare Levy** (where applicable)
- **Compulsory Superannuation contributions**
- **Study and Training Loan repayments** (where applicable)

All payroll deductions and contributions must be:

- Accurately calculated
- Reflected in payroll records
- Reported through **Single Touch Payroll (STP)**
- Paid to the Australian Taxation Office (ATO) or the relevant superannuation fund within statutory deadlines

CORPORATE TAX OBLIGATIONS FOR EMPLOYERS

Employers operating in Australia and hiring staff (local or foreign) must comply with all corporate tax and payroll obligations, including:

- **PAYG Withholding registration and income tax withholding**
- **Single Touch Payroll (STP) reporting**
- **Superannuation Guarantee contributions**
- **Business Activity Statement (BAS) reporting**
- **Corporate income tax compliance**
- **Payroll tax obligations (where applicable)**
- **Fringe Benefits Tax (FBT) compliance (where applicable)**

Non-compliance may result in:

- Financial penalties
- Interest and additional tax liabilities
- Australian Taxation Office (ATO) audits and reviews
- Payroll tax investigations
- Superannuation Guarantee liabilities
- Employment and immigration compliance risks

DOUBLE TAXATION TREATIES (DTAS)

Australia maintains an extensive **Double Taxation Agreement (DTA)** network with many countries.

DTAs may:

- Prevent double taxation
- Allow foreign tax credits or exemptions
- Regulate taxation of expatriates and cross-border employees
- Define taxing rights based on tax residency and income source

Foreign employees may need to provide:

- A **Tax Residency Certificate** from their home country
- Supporting documentation to claim treaty benefits, where applicable

TAX IDENTIFICATION NUMBER

Individuals working and earning employment income in Australia generally use a **Tax File Number (TFN)** for tax and payroll purposes.

A TFN is used for:

- PAYG payroll withholding
- Income tax reporting
- Annual tax return lodgement
- Superannuation account administration
- Accessing ATO online services
- Matching employment income with the employee's tax records
- Applying the correct tax-free threshold and withholding treatment

Employees normally complete a Tax File Number declaration when commencing employment.

If an employee does not provide a valid TFN or applicable exemption within the required period, the employer may be required to withhold tax at the highest applicable rate. The ATO states that withholding may be required at 47% for resident employees and 45% for foreign-resident employees where a TFN has not been properly quoted.

TERMINATION, SEVERANCE & TAXATION

Employees

- Genuine redundancy payments may be **partially or fully tax-free**, subject to statutory limits
- Employment Termination Payments (ETPs) may receive concessional tax treatment where eligible
- Payments for unused annual leave and long service leave are generally **taxable**, subject to applicable tax rules

Employers

Employers must:

- Apply the correct tax treatment to termination-related payments
- Calculate and withhold **PAYG** tax where required
- Report termination payments through **Single Touch Payroll (STP)**
- Pay outstanding **Superannuation Guarantee** contributions where applicable
- Complete final payroll accurately and on time

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COMMON TAX COMPLIANCE RISKS IN AUSTRALIA

Frequently encountered compliance risks include:

- Incorrect tax residency determination
- Incorrect PAYG withholding
- Late or inaccurate **Single Touch Payroll (STP)** reporting
- Underreported employee benefits or allowances
- Failure to pay **Superannuation Guarantee** contributions on time
- Incorrect application of Double Taxation Agreements (DTAs)
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These issues may lead to:

- Additional tax assessments
- Financial penalties and interest
- Australian Taxation Office (ATO) audits and reviews
- Superannuation liabilities
- Employment and immigration compliance risks for foreign workers

IMPORTANT NOTE ON TAX COMPLIANCE IN AUSTRALIA

Tax compliance in Australia is a shared legal responsibility between employers and employees.

Employers are responsible for correct payroll withholding, reporting, and payment obligations. Employees remain responsible for providing accurate information, determining their tax residency status, declaring taxable income, and lodging any required annual tax returns.

Proper tax structuring and accurate reporting ensure:

- Lawful and transparent employment
- Correct PAYG income tax withholding
- Protection against double taxation
- Accurate treatment of salary, benefits, and termination payments
- Alignment between payroll, taxation, and superannuation records
- Compliance with work visa and employer sponsorship requirements
- Reduced legal, financial, and audit risks for employers

EMPLOYMENT TERMINATION

Employment termination in Australia is primarily regulated under the **Fair Work Act 2009**, the **National Employment Standards (NES)**, applicable **Modern Awards**, **Enterprise Agreements**, employment contracts, and relevant state and territory legislation.

Termination rules apply to Australian citizens, permanent residents, and foreign employees working lawfully in Australia. Employers and employees must comply with statutory requirements relating to lawful dismissal, notice periods, redundancy entitlements, final pay obligations, and employment documentation.

TYPES OF EMPLOYMENT TERMINATION IN AUSTRALIA

Employment relationships in Australia may be terminated through the following methods:

- Resignation by the employee
- Termination by the employer for misconduct, poor performance, or operational reasons
- Mutual agreement of the parties
- Expiration of a fixed-term employment contract
- Genuine redundancy
- Retirement
- Termination due to incapacity or prolonged illness
- Frustration of contract (for example, where continued performance becomes legally or physically impossible)

Each type of termination carries different legal consequences regarding notice obligations, compensation, redundancy entitlements, and employer responsibilities.

JUSTIFIED VS. UNJUSTIFIED TERMINATION

Employer-Initiated Termination – Valid Reason

Employers may terminate employment for lawful reasons, including:

- Serious misconduct
- Repeated misconduct following appropriate disciplinary action
- Unsatisfactory performance following appropriate performance management
- Genuine redundancy
- Operational restructuring
- Incapacity due to illness or injury where lawful
- Other valid operational or legal reasons

Lawful terminations should:

- Be based on a valid reason
- Follow procedural fairness
- Give the employee an opportunity to respond where appropriate
- Be properly documented
- Comply with applicable employment legislation, awards, enterprise agreements, and employment contracts

Failure to follow fair procedures may expose the employer to unfair dismissal claims.

Employer-Initiated Termination – Unfair Dismissal

An employee may have grounds to challenge a dismissal where:

- There was no valid reason for termination
- Procedural fairness was not followed
- The dismissal was harsh, unjust, or unreasonable
- Statutory dismissal requirements were not met

Eligible employees may lodge an application with the **Fair Work Commission (FWC)**.

Possible remedies include:

- Reinstatement
- Re-employment
- Compensation (subject to statutory limits)

Australian employment law provides significant protections against unfair dismissal for eligible employees.

Employee-Initiated Termination (Resignation)

Employees may resign:

- By providing the required contractual or statutory notice
- Immediately where circumstances justify resignation, subject to applicable legal principles

Resignation may occur in situations involving:

- Serious breach of contract by the employer
- Failure to pay wages
- Unsafe working conditions
- Other significant breaches of employment obligations

Generally, employees who resign are not entitled to redundancy pay.

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STATUTORY NOTICE PERIODS IN AUSTRALIA

Unless a longer period applies under an employment contract, Modern Award, or Enterprise Agreement, the National Employment Standards provide the following minimum employer notice periods:

Length of Continuous Service	Minimum Notice
Up to 1 year	1 week
More than 1 year – 3 years	2 weeks
More than 3 years – 5 years	3 weeks
More than 5 years	4 weeks

Employees aged **45 years or older** who have completed **at least two years of continuous service** are generally entitled to **one additional week of notice**.

Payment in lieu of notice may be provided where permitted by law or the employment contract.

PROBATIONARY PERIOD AND TERMINATION

- Probation periods commonly range from **3 to 6 months**, although longer periods may apply in certain circumstances
- During probation:
 - Employment may generally be terminated with shorter notice where permitted
 - Employers should still comply with contractual obligations and applicable workplace laws
 - Certain unfair dismissal protections may not yet apply depending on the employee's qualifying period of service

These principles apply to both Australian and foreign employees.

SEVERANCE & REDUNDANCY PAY IN AUSTRALIA

Severance Eligibility

- Employees whose employment ends due to a genuine redundancy may be entitled to statutory redundancy pay under the National Employment Standards.
- Redundancy pay generally applies where:
- The position is no longer required
- The employee meets the eligibility requirements
- No statutory exemption applies

Statutory Redundancy Pay

- Eligible employees may receive 4 to 16 weeks' ordinary pay, depending on their length of continuous service.
- Tax treatment depends on the nature of the redundancy payment and applicable tax legislation.

Collective Redundancies

- Employers undertaking significant workforce reductions may be required to:
- Consult employees where required
- Comply with applicable redundancy procedures
- Meet statutory notice and redundancy obligations
- Failure to comply may result in:
- Civil penalties
- Fair Work disputes
- Compensation claims

TERMINATION OF FOREIGN EMPLOYEES IN AUSTRALIA

For foreign employees holding work visas:

Employer Obligations

Employers should:

- Terminate employment in accordance with Australian employment law
- Continue complying with sponsorship obligations where applicable
- Update payroll and employment records
- Notify the Department of Home Affairs where required under sponsorship obligations

Employee Obligations

Foreign employees may need to:

- Obtain a new sponsoring employer where required
- Apply for another visa if eligible
- Depart Australia before their visa ceases if no alternative lawful status is obtained

Failure to comply with immigration requirements may result in:

- Visa cancellation
- Loss of work rights
- Immigration consequences

Restrictions on future visa applications

FINAL PAYROLL AND LEGAL OBLIGATIONS AFTER TERMINATION

Upon termination, employers must complete:

- Final salary payments
- Payment for accrued but unused annual leave where applicable
- Payment for accrued long service leave where applicable
- Redundancy payments (if applicable)
- Payment in lieu of notice (where applicable)
- Outstanding wages, commissions, bonuses, or other contractual entitlements
- Final PAYG withholding calculations
- Single Touch Payroll finalisation
- Outstanding Superannuation Guarantee contributions where required

Employers should also provide all legally required employment and payroll documentation within the applicable timeframes.

COMMON EMPLOYMENT TERMINATION COMPLIANCE RISKS IN AUSTRALIA

Common compliance risks include:

- Dismissal without a valid reason
- Failure to follow procedural fairness
- Incorrect notice calculations
- Failure to consult during redundancy processes where required
- Incorrect calculation of final pay
- Failure to pay accrued leave entitlements
- Failure to pay statutory redundancy entitlements
- Incorrect treatment of foreign workers and sponsored employees
- Inadequate employment documentation
- Incorrect payroll reporting following termination

These issues may lead to:

- Fair Work Commission claims
- Compensation orders
- Reinstatement orders
- Civil penalties
- Employment disputes
- Immigration or sponsorship compliance issues

Regulatory investigations

WHY PROPER TERMINATION MANAGEMENT MATTERS?

Lawful and well-managed termination processes help ensure:

- Protection of employee rights
- Compliance with Australian employment legislation
- Accurate payroll, taxation, and superannuation administration
- Reduced litigation and regulatory risk
- Proper management of employer sponsorship obligations
- Business continuity and sound workforce management

EDUCATION OPTIONS FOR CHILDREN IN AUSTRALIA

Families living in Australia—including Australian citizens, permanent residents, temporary visa holders, and other foreign residents—have access to a diverse and well-regulated education system. Australia offers government, independent, Catholic, and international education options supporting different academic goals, cultural preferences, language needs, and lengths of residence.

The Australian education system covers early childhood education, primary and secondary schooling, vocational education and training, and higher education. School education generally extends for 13 years, from Foundation or Preparatory level through Year 12. Education administration is shared between the Australian Government and state and territory authorities.

PUBLIC SCHOOLS IN AUSTRALIA

Public schools in Australia are open to Australian citizens, permanent residents, and eligible foreign children. Tuition is generally **free for domestic students**, while fees may apply to certain temporary visa holders, depending on the state or territory.

Key Features

- Curriculum based on the **Australian Curriculum** and state or territory requirements
- Primary language of instruction: **English**
- English language support available for eligible students
- Nationwide availability across metropolitan, regional, and rural areas

Major cities such as **Sydney, Melbourne, Brisbane, Perth, Adelaide, Canberra, Hobart, and Darwin** offer extensive public primary and secondary school networks.

Public schools are particularly suitable for:

- Australian and permanent resident families
- Foreign families planning long-term residence
- Families seeking integration into Australian society

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PRIVATE SCHOOLS IN AUSTRALIA

Australia has a well-established private education sector, including **independent and Catholic schools**, serving both local and international families.

Highlights

- English-language instruction
- Smaller class sizes at some schools
- Strong academic and extracurricular programs
- Religious and non-denominational options
- Preparation for Australian and international universities
- Day-school and boarding-school options

Common private education options include:

- Independent schools
- Catholic schools
- Boarding schools
- Academically selective schools
- Specialist schools (e.g. music, sport, and performing arts)

Private schools are often chosen by families seeking:

- Academic excellence
- Religious or cultural education
- Enhanced extracurricular opportunities
- Individualized learning environments

INTERNATIONAL SCHOOLS IN AUSTRALIA

Australia has a wide range of international schools, particularly in major cities with large expatriate communities.

Offered Programs

- International Baccalaureate (IB)
- Cambridge International Curriculum
- British curriculum
- American curriculum
- European and other international curricula

International schools are primarily located in:

- Sydney
- Melbourne
- Brisbane
- Perth
- Adelaide
- Canberra

These schools are ideal for:

- Expatriate families
- Globally mobile families
- Students seeking curriculum continuity
- Students planning to study abroad

PRESCHOOL AND EARLY CHILDHOOD EDUCATION

Australia offers a wide range of early childhood education and care services for children from infancy until school age.

Available Options

- Centre-based day care
- Family day care
- Preschool or kindergarten programs
- Montessori and alternative education services
- Community early learning centres

Preschool programs generally begin in the year or two before full-time school, although starting ages vary by state and territory.

Child Care Subsidy

Eligible families may receive financial assistance through the **Child Care Subsidy**, helping reduce childcare costs.

Early childhood education and care services are regulated under the **National Quality Framework**, ensuring consistent standards across Australia.

HIGHER EDUCATION OPPORTUNITIES IN AUSTRALIA

Australia's higher education system is open to domestic and international students and is internationally recognized for academic excellence and research.

Key Advantages

- English-taught undergraduate and postgraduate programs
- Internationally recognized qualifications
- Strong research and innovation
- Wide range of universities and vocational institutions
- Multicultural campuses
- Comprehensive support for international students

Leading universities include:

- The University of Melbourne
- The University of Sydney
- The Australian National University
- Monash University
- The University of Queensland

Australia is a leading destination for international students, offering globally recognized degrees and strong graduate employment opportunities.

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SPECIAL EDUCATION SERVICES

Australia provides support services for students with disability and additional learning needs.

Available Support

- Individual learning plans
- Specialist teaching support
- Education support staff
- Accessible learning materials
- Speech and occupational therapy
- Psychological support services
- Specialist classes and dedicated schools

Support availability may vary by **state, territory, and individual school**.

Education providers are required to make **reasonable adjustments** to enable students with disability to participate in education on an equal basis with other students.

DOCUMENTATION AND ENROLLMENT REQUIREMENTS

For Government and Private Schools

Families typically need:

- Passport or birth certificate
- Visa or residency documents (for foreign families)
- Previous school records and reports
- Proof of residential address
- Immunization records

For International Schools

Additional requirements may include:

- Academic transcripts
- Language or placement assessments
- Interviews or entrance examinations

WHY AUSTRALIA IS A STRONG EDUCATION DESTINATION?

Australia offers:

- High-quality, English-language education
- A nationally guided and internationally recognized curriculum
- Extensive government, private, Catholic, and international school options
- Strong university and vocational education pathways
- Multicultural and inclusive learning environments
- Legal protections for students with disability
- Comprehensive early childhood education options
- Strong academic, sporting, creative, and extracurricular opportunities
- Well-established support arrangements for international students
- Safe and family-oriented communities across major cities and regional areas

HEALTHCARE OPTIONS IN AUSTRALIA

Individuals living and working in Australia—including Australian citizens, permanent residents, eligible temporary visa holders, and foreign nationals—have access to a well-established healthcare system combining public healthcare services, private medical providers, specialist clinics, and internationally recognized hospitals.

Australia's healthcare system is supported by the federal government, state and territory governments, public hospitals, private healthcare providers, and registered health insurers. Access to publicly subsidized healthcare depends primarily on Medicare eligibility, residency status, visa category, and applicable reciprocal healthcare arrangements.

PUBLIC HEALTHCARE SYSTEM

Australia's public healthcare system is centered on **Medicare** and public hospitals administered by state and territory governments.

Eligible individuals enrolled in Medicare may access:

- Public hospitals
- General Practitioners (GPs)
- Emergency and inpatient care
- Specialist services (usually via GP referral)
- Maternity and pediatric care
- Diagnostic and laboratory services
- Mental health services
- Subsidized prescription medicines through the **Pharmaceutical Benefits Scheme (PBS)**

Public healthcare services are available nationwide, with major hospital networks in **Sydney, Melbourne, Brisbane, Perth, Adelaide, Canberra, Hobart, and Darwin.**

Regional communities also have access to public hospitals, community health centres, and telehealth services.

PRIVATE HEALTHCARE SERVICES

Australia has a highly developed private healthcare sector used by Australian residents, expatriates, international employees, and globally mobile families.

Key Advantages

- Greater choice of hospital
- Greater choice of treating doctor or specialist
- Access to private hospitals and clinics
- Potentially shorter waiting times for certain procedures
- Private rooms where available
- Broader access to dental, optical, physiotherapy, and allied health services
- Advanced diagnostic and treatment facilities
- Access to elective procedures through private hospital networks

Private health insurance may cover treatment as a private patient in a public or private hospital and may contribute toward services not generally covered by Medicare, including dental, optical, physiotherapy, and certain other allied health services. Coverage depends on the policy selected.

Private healthcare providers operate throughout Australia, with a strong concentration in major metropolitan areas and large regional centers.

INTERNATIONAL HOSPITALS AND EXPAT-FOCUSED CLINICS

Australia has numerous internationally recognized public and private hospitals serving local residents and expatriate families.

Common Features

- English-speaking medical professionals
- Modern diagnostic and treatment facilities
- Emergency and urgent care services
- Comprehensive outpatient care
- Telehealth services

Specialist departments commonly include:

- Pediatrics
- Cardiology
- Oncology
- Orthopedics
- Obstetrics & Gynecology
- Mental Health

Major hospitals in **Sydney, Melbourne, Brisbane, Perth, and Adelaide** provide a wide range of specialist services for both local and international patients.

HEALTH INSURANCE REQUIREMENTS

For Employees

- Medicare eligibility depends on **citizenship, residency status, and visa category**
- Eligible individuals must enroll in **Medicare** to access public healthcare
- Foreign employees who are not Medicare-eligible generally require **private health insurance**
- Certain visa holders must maintain adequate health insurance as a visa condition

Additional Insurance Options

While Medicare provides broad public healthcare coverage:

- Private health insurance is **optional** for most eligible residents
- Commonly used to:
 - Access private hospitals
 - Choose preferred doctors and specialists
 - Reduce waiting times
 - Cover dental, optical, and allied health services
- Overseas Visitors Health Cover (OVHC) and Overseas Student Health Cover (OSHC) are commonly used by temporary residents and international students

Employer-sponsored private health insurance may be offered as an additional employee benefit.

MATERNITY AND FAMILY HEALTHCARE

Australia provides comprehensive maternity and family healthcare services through both public and private healthcare systems.

Available Services

- Prenatal and postnatal care
- Public and private maternity hospitals
- Midwifery and obstetric services
- Pediatric healthcare
- Childhood immunization programs
- Child development and family health services

Eligible Medicare patients may access publicly funded maternity care through public hospitals, while private care offers greater choice of healthcare providers and facilities.

Private health insurance may apply waiting periods for pregnancy and birth-related services.

EMERGENCY AND URGENT CARE SERVICES

Emergency medical services are available throughout Australia.

- **000** is the national emergency telephone number
- Ambulance, police, and fire services are available through 000
- Public and private hospitals provide emergency care
- Trauma and intensive care services are available in major hospitals
- Urgent care clinics and after-hours medical services are available in many communities

Emergency treatment is provided based on clinical need. Ambulance coverage and certain healthcare costs may vary depending on **state or territory, Medicare eligibility, and private health insurance.**

PHARMACEUTICALS AND MEDICATION ACCESS

Australia has a well-regulated and accessible pharmacy network.

Key Features

- Prescription and over-the-counter medicines
- Community and hospital pharmacies
- Electronic prescriptions
- Government-subsidized medicines through the **Pharmaceutical Benefits Scheme (PBS)**
- Pharmacist advice and medication management

Eligible Medicare cardholders benefit from subsidized prescription medicines through the PBS. Foreign residents who are not eligible for Medicare may require private or international health insurance to help cover medical and medication costs.

MENTAL HEALTH SERVICES

Australia provides mental health services through public hospitals, GPs, psychologists, psychiatrists, community organizations, telephone support, digital services, and private healthcare providers.

Available services may include:

- GP mental health consultations
- Psychologist and psychiatrist services
- Community mental health centers
- Crisis assessment teams
- Child and adolescent mental health support
- Digital and telephone-based support
- Private inpatient and outpatient treatment
- Workplace mental health and employee assistance programs

Medicare Mental Health provides free information and support through online, telephone, and face-to-face services. Some services are available without an appointment, referral, or diagnosis.

In an immediate emergency or life-threatening situation, individuals should call 000.

SPECIALIZED MEDICAL SERVICES

Australia is recognized for its high-quality specialist healthcare and advanced medical services.

Key Specializations

- Oncology and cancer treatment
- Cardiology
- Neurology
- Orthopedics
- Fertility and reproductive medicine
- Maternity and neonatal care
- Mental health services
- Pediatric specialist care

Australia's healthcare system emphasizes **clinical quality, patient safety, medical innovation, and internationally recognized standards of care.**

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WHY AUSTRALIA IS A STRONG HEALTHCARE DESTINATION?

Australia offers:

- A comprehensive public healthcare system through Medicare
- Advanced public and private hospitals
- Highly trained, English-speaking medical professionals
- Strong maternity, pediatric, and family healthcare services
- Reliable nationwide emergency services
- Extensive specialist and diagnostic capabilities
- Government-subsidized prescription medicines for eligible patients
- Well-regulated private health insurance options
- Strong mental health and community healthcare services
- High clinical, safety, and patient-care standards
- A healthcare framework supported by federal, state, and territory authorities

PAID PUBLIC HOLIDAYS

Holiday Name	Local Name	Date	Type	Description
New Year's Day	New Year's Day	1 January	National	Celebrates the beginning of the new calendar year.
Australia Day	Australia Day	26 January	National	Australia's national day commemorating the arrival of the First Fleet.
Good Friday	Good Friday	Variable (Friday before Easter)	National	Christian holiday observed during the Easter period.
Easter Monday	Easter Monday	Variable (Monday after Easter)	National	Public holiday following Easter Sunday.
ANZAC Day	ANZAC Day	25 April	National	Honors members of the Australian and New Zealand armed forces.
King's Birthday	King's Birthday	Variable (June or September, depending on State/Territory)	State / Territory	Official birthday of the reigning monarch.
Labour Day	Labour Day	Variable (State/Territory specific)	State / Territory	Celebrates workers and the labour movement.
Christmas Day	Christmas Day	25 December	National	Celebrates Christmas Day.
Boxing Day	Boxing Day	26 December	National	Public holiday observed the day after Christmas.

BUSINESS SETUP SERVICES

Establishing a business in Australia provides local entrepreneurs and foreign investors with access to one of the world's largest and most stable economies, a highly transparent legal system, and a business-friendly regulatory environment. Australia is internationally recognized for its strengths in mining, financial services, technology, healthcare, education, renewable energy, advanced manufacturing, and international trade.

Australia permits **100% foreign ownership** in most industries, although certain sectors and investments may require approval under Australia's foreign investment framework. Company incorporation is straightforward and primarily administered through the **Australian Securities and Investments Commission (ASIC)**, with taxation administered by the **Australian Taxation Office (ATO)**.

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COMPANY FORMATION OPTIONS IN AUSTRALIA

Investors may establish different legal entity types depending on their commercial objectives, operational requirements, and investment structure.

Common Legal Entity Types

- Proprietary Company Limited by Shares (Pty Ltd)
- Public Company Limited by Shares (Ltd)
- Branch of a foreign company
- Partnership
- Sole Trader
- Trust

The **Proprietary Company Limited by Shares (Pty Ltd)** is the most commonly used business structure due to:

- Limited liability protection
- No statutory minimum share capital requirement
- Separate legal entity status
- Can be 100% foreign-owned
- Flexible ownership structure
- Relatively simple incorporation process

COMPANY INCORPORATION PROCESS IN IRELAND

Company incorporation in Australia is efficient and is typically completed within **1-5 business days**, subject to documentation readiness.

Key Incorporation Steps

- Company name availability check
- Appointment of directors and shareholders
- Obtaining director consent
- Registration with the **Australian Securities and Investments Commission (ASIC)**
- Applying for an **Australian Business Number (ABN)**
- Registering for **Tax File Number (TFN)**
- Registering for **Goods and Services Tax (GST)** (if applicable)
- PAYG withholding and payroll registration (where applicable)

Once registered, the company becomes a separate legal entity and may legally commence business activities in Australia.

MINIMUM CAPITAL REQUIREMENTS

Australia has flexible capital requirements:

- **Proprietary Company Limited by Shares (Pty Ltd):**
No statutory minimum share capital
- **Public Company Limited by Shares (Ltd):**
No statutory minimum share capital

Capital requirements may vary depending on licensing, regulatory, or industry-specific requirements.

CORPORATE BANK ACCOUNT OPENING IN AUSTRALIA

After incorporation, companies should open a corporate bank account with an Australian licensed bank or authorized deposit-taking institution (ADI).

Typical Requirements

- Certificate of Registration
- Australian Company Number (ACN)
- Australian Business Number (ABN)
- Company Constitution (if adopted)
- Identification documents of directors and shareholders
- Beneficial ownership information
- Proof of business activity and registered address

Enhanced customer due diligence may apply to foreign-owned companies and companies with overseas beneficial owners, which may affect account opening timelines.

TAX REGISTRATION & ONGOING TAX COMPLIANCE

All companies operating in Australia must comply with Australian tax legislation administered by the **Australian Taxation Office (ATO)**.

Key Tax Obligations

- Australian Business Number (ABN) registration
- Tax File Number (TFN) registration
- Goods and Services Tax (GST) registration (where applicable)
- PAYG withholding registration
- Business Activity Statement (BAS) lodgements
- Annual company income tax return

Australia applies a **30% corporate income tax rate** for most companies, with a **25% reduced rate** available for eligible base rate entities.

SOCIAL SECURITY & PAYROLL SETUP

Employers must register with the **Australian Taxation Office (ATO)** before hiring employees.

Employer Obligations

- PAYG withholding registration
- Payroll system setup
- Single Touch Payroll (STP) reporting
- Superannuation Guarantee compliance
- Employee onboarding and TFN collection

Payroll registration and compliance must be completed before employment commences, regardless of employee nationality.

WORK VISA & IMMIGRATION SUPPORT

Foreign nationals must hold a valid visa with work rights to work legally in Australia.

Coverage Includes

- Employer-sponsored visa applications
- Skills in Demand (SID) Visa (Subclass 482)
- Employer Nomination Scheme (Subclass 186)
- Skilled migration visas
- Visa renewals and compliance support

Employment may not legally commence without valid work authorization.

ACCOUNTING, BOOKKEEPING & CORPORATE COMPLIANCE

Australian companies must maintain accurate financial records in accordance with the **Corporations Act 2001** and applicable Australian Accounting Standards (AAS).

Ongoing Compliance Services

- Bookkeeping and accounting
- Preparation of annual financial statements
- Annual ASIC compliance and company reviews
- Company secretarial services
- Business Activity Statement (BAS) lodgements

Failure to comply may result in financial penalties, late lodgement fees, and regulatory action.

REGISTERED OFFICE & VIRTUAL OFFICE SOLUTIONS

All Australian companies must maintain a registered office address in Australia.

Available Solutions

- Registered office address services
- Virtual office solutions
- Mail handling and statutory correspondence
- Meeting room and office access

A registered office address is mandatory for **ASIC compliance** and official company communications.

SECTOR-SPECIFIC LICENSING & REGULATORY APPROVALS

Certain industries in Australia require additional licences, permits, or regulatory approvals, including:

- Financial services and fintech
- Healthcare and pharmaceuticals
- Education and training
- Telecommunications
- Energy and utilities

Sector-specific approvals must be obtained before commencing regulated business activities.

INVESTMENT INCENTIVES & GOVERNMENT SUPPORT IN AUSTRALIA

Australia offers a range of incentives to encourage domestic and foreign investment across key industries.

Available Incentives

- Research and Development (R&D) Tax Incentive
- Austrade investment support services
- State and Territory investment grants
- Employment and skills development programs
- Regional investment incentives

Eligibility depends on the business sector, project size, investment value, and applicable government program requirements.

WHY SET UP A BUSINESS IN AUSTRALIA?

- 100% foreign ownership permitted in most sectors
- Stable and transparent legal system
- Highly skilled and multicultural workforce
- Strong economy with access to Asia-Pacific markets
- Competitive business environment
- Advanced infrastructure and innovation ecosystem
- Government support for investment and business growth