

Nasihat perpajakan di Australia = Advise Client on Tax Consequences in Australia

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Abstrak

[ABSTRAK
 Wajib pajak dalam negeri di Australia ditentukan dengan tiga pengujian. Ketiga uji tersebut adalah Place of Incorporation test, Central Management and Control test, dan Controlling Shareholders test. Disesuaikan dengan situasi dan kondisi, WIC Co lebih baik menjadi wajib pajak luar negeri dengan tujuan mengurangi tunggakan pajak. Selanjutnya, tunggakan pajak disesuaikan menurut s 4-10 ITAA 1997.ABSTRACT Residency for tax purposes is determined by the three tests in Australian Law.

Those tests are Place of Incorporation test, Central Management and Control test, and Controlling Shareholders test. In certain circumstances such as WIC Co, It would be better to make some alteration and regarded as foreign residence because they would only liable for Australian source of income. The tax payable is then calculated by following steps provided in s 4-10 ITAA 1997., Residency for tax purposes is determined by the three tests in Australian Law.

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