

Residency and bringing superannuation to Australia

by Chris Wallis, Victorian Bar & Director of Tax Matrix Pty Ltd

APPENDIX E

Americas	Application to citizen or resident or taxpayer	Sole residency Clause Number	Pension Clause Number and inclusions
Argentina	Resident	4	18 Pensions & annuities (inc. government) Alimony/maintenance payments
Canada	Resident	4	18 Pensions & annuities (inc. government) Alimony/maintenance payments
United Mexican States	Resident	4	18 Pensions & annuities (inc. government) Alimony/maintenance payments Social security payments
United States	Resident	4	18 Pensions & annuities (not government) Alimony & child support payments Social security payments

Asia	Application to citizen or resident or taxpayer	Sole residency Clause Number	Pension Clause Number
China	Resident	4	18 Pensions (not government) Social security payments
India	Resident	4	18 Pensions & annuities (not government)
Indonesia	Resident	4	18 Pensions & annuities (inc. government) Alimony/maintenance payments
Japan	Resident	4	17 Pensions & annuities (not government) Lump sums in lieu of pensions

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Korea	Resident	4	18 Pensions & annuities (not government)
Malaysia	Resident	4	17 Pensions & annuities (not government) Alimony/maintenance payments
Philippines	Resident or citizen	4	18 Pensions & annuities (inc. government)
Singapore	N/A	4	13 Pensions & annuities (not government)
Sri Lanka	Resident	4	18 Pensions & annuities (not government)(Alimony/maintenance payments
Thailand	Resident	4	18 Pensions & annuities (not government)
Vietnam	Resident	4	18 Pensions & annuities (inc. government) Alimony/maintenance payments

Pacific	Application to citizen or resident or taxpayer	Sole residency Clause Number	Pension Clause Number
Fiji	Resident	4	18 Pensions & annuities (not government) Alimony/maintenance payments
Kiribati	Resident	4	18 Pensions & annuities (inc. government) Alimony/maintenance payments
New Zealand	Resident	4	19 Pensions & annuities (inc. government) Alimony/maintenance payments
Papua New Guinea	Resident	4	18 Pensions & annuities (inc. government)

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			Alimony/maintenance payments
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Africas	Application to citizen or resident or taxpayer	Sole residency Clause Number	Pension Clause Number
South Africa	Resident	4	18 Pensions & annuities (not government)

Europe	Application to citizen or resident or taxpayer	Sole residency Clause Number	Pension Clause Number
Austria	Resident	4	18 Pensions & annuities (not government) Alimony/maintenance payments
Belgium	Resident	4	18 Pensions & annuities (not government)
Czech Republic	Resident	4	18 Pensions & annuities (inc. government) Alimony/maintenance payments
Denmark	Resident	4	18 Pensions & annuities (inc. government) Social security payments
Finland	Resident	4	18 Pensions & annuities (inc. government) Alimony/maintenance payments
France	N/A	3	17 Pensions & annuities(inc. government) Payments in parts 4, 5 & 6 of Art. 81 of the French General Tax Code Payments in s23(q) & s23AD(3)(a) & (b) of the ITAA 36
Germany	Resident	4	18 Pensions & annuities (inc. government)

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Hungary	Resident	4	18 Pensions & annuities (inc. government)
Ireland	Resident	4	19 Pensions & annuities (inc. government) Alimony/maintenance payments
Italy	Resident	4	18 Pensions & annuities (inc. government) Alimony/maintenance payments
Malta	Resident	4	18 Pensions & annuities (inc. government) Wound, disability & death caused by war payments
Netherlands	Resident	4	18 Pensions & annuities (not government) Social security payments
Norway	Resident	4	18 Pensions & annuities (inc. government) Social security payments Alimony/maintenance payments
Poland	Resident	4	18 Pensions & annuities (inc. government) Alimony/maintenance payments
Romania	Resident	4	18 Pensions & annuities (inc. government) Alimony/maintenance payments
Russia	Resident	4	18 Pensions & annuities (not government)
Slovak Republic	Resident	4	18 Pensions & annuities (inc. government) Alimony/maintenance payments
Spain	Resident	4	18 Pensions & annuities (not government)

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			Alimony/maintenance payments
Sweden	Resident	4	18 Pensions & annuities (inc. government) Social security payments Alimony/maintenance payments
Switzerland	Resident	4	18 Pensions & annuities (inc. government) Military insurance payments Payments in s23AD(3)(a) & (b) of the ITAA 36
United Kingdom	Resident	4	17 Pensions & annuities (inc. government)

TREATIES NOT YET IN FORCE

Country	Application to citizen or resident or taxpayer	Sole residency Clause Number	Pension Clause Number and inclusions
British Virgin Islands	Resident	4	N/A
Isle of Man	Resident	4	5 Pensions & retirement annuities (inc. government)

These countries are EU countries and do not have a treaty with Australia:

- ◆ Bulgaria
- ◆ Croatia
- ◆ Cyprus
- ◆ Estonia
- ◆ Hellenic Republic
- ◆ Latvia
- ◆ Lithuania
- ◆ Luxembourg
- ◆ Macedonia
- ◆ Portugal