

ITR – Employee Materials Preparation (雇工个人退税资料)

- 1) Tax File Number (税号) or/and Australia Business Number (生意号)
- 2) Group Certificates (公司年终工资总清单)
- 3) Bank Interests & Dividends (银行利息及股息)
- 4) Centrelink PAYG Summary (Centrlink 年终收入汇总)
- 5) Deductions (扣税凭证):
 - Uniforms with logo, laundries and dry cleaning (印有公司徽章的工作服 & 用品及清洗费凭据)
 - Work related motor vehicle & travel expenses (与工作有关的汽车和旅费凭据)
 - Work related other expenses, like Union fees, Tools for trade with less than \$300, Internet, Telephone bills, donations (与工作有关的其他费用凭据, 如工会费及小于 300 元的工具, 电话费等, 公共慈善捐款凭据)
 - Work related asset depreciations, like phone, computer, Motor Vehicle (与工作有关的固定资产折旧费, 如汽车, 电话及电脑)
 - Home Office: Room maintained for work can claim \$0.34/h running costs (如果你有在家单室工作, 可以退\$0.34/小时的家庭保养费)
 - Cost of managing tax affairs, like tax agent fees & travel, ATO penalty interest, ATO current year general interest charges (税务会计费凭据和路费, 本年税务局未付税利息及罚税利息)
 - Rental income & expenses (出租房的收入及费用支出凭据)
 - Capital Gain Tax on margin on sale of real estate, shares or goodwill (资产增值税针对出租房, 股票及生意出售盈利, 自住房免征)
- 6) Tax Offset & Rebate substantiations, like Dependent/Relative, Zone, Medical Expenses over \$2162 and Health Insurance (收入税减免凭证, 如未独立亲戚, 边远地区, 超出\$2162 的医药费及自费医疗保险等)
- 7) Bank information for Tax Return Remittance from ATO (ATO 退税汇入银行账号)

ITR – Contractor Materials Preparation (合同工个人退税资料)

- a) If the contractor works for one employer, the tax return is similar with employee, so materials are the same as above Item 1-7. (如果合同工只为一位雇主工作, 其性质如上述雇工个人退税资料 1-7)
- b) If the contractor works for several employers, need to pass the tests for Personal Service Income (PSI): Result test, 80% rule and other rules. (如果合同工为多位雇主工作, 他需要通过 PSI 测试, 如结果测试, 80%收入测试及其他测试)
- c) If he doesn't passed the tests, PSI legislation applies to him; if pass, PSI legislation doesn't apply. So apart from above Item 1-7, he can also claim the following:

Deduction	Can I claim if PSI legislation applies?	Can I claim if PSI legislation doesn't apply?
Premiums for workers compensation, public liability and professional indemnity insurance	Yes	Yes
Expenses for advertising, tendering and quoting for work	Yes	Yes
Rent, mortgage interest, rates for your home that is as a place of business	No	Yes
Salary and wages paid to principal workers at arm's length	Yes	Yes
Reasonable amounts paid to an associate for non-principal work	No	Yes

c) 如果他未通过 PSI 测试，PSI 法则就适用于他；如果他通过 PSI 测试，PSI 法则就不适用于他。除了以上 1-7 项资料，他还可以退税如下：

扣税项目	PSI 适用（员工）	PSI 不适用（生意）
员工及专业补偿保险	可以	可以
寻工作广告	可以	可以
房租，房屋贷款及其他自住房费用	不可以	可以
主要雇工合理工资	可以	可以
非主要雇工合理工资	不可以	可以

ITR – Sole Trader Materials Preparation (个人生意退税资料)

Business income and deduction should be presented in Trading Account Details:

Gross Business Income/Loss = Sales + Goods for Personal use - Cost of Goods Sold+ Other Income

Less: Business Related Deductions claimed -> Accounting, Advertising, Bank Fees, Home Office, Electricity/Gas, Insurance, Motor Vehicle Expenses, Depreciation, Postages, Print/Stationery, Repairs, Rent, Telephone, Wages, etc.

Net PROFIT/LOSS from this business is calculated.

Then ITR for sole trader is based on the net profit/loss plus the above Item 1-7 personal work-related expenses materials to finish.

个人生意要汇总出收入损益表如下：

生意毛利=销售额+个人消耗-商品成本+其他收入

减去：生意有关费用-> 会计费，广告费，银行费用，家庭办公费，水电煤，保险费，汽车费用，折旧费，邮费，办公用品费，修理费，房租，电话费，员工工资等。

汇总出生意净利润。

个人生意退税然后在生意净利润基础上溶入以上 1-7 项个人退税资料申报。