

资源行业： 澳大利亚税务问答

与资源行业相关的澳大利亚税项有哪些？	<ul style="list-style-type: none"> » 所得税 税率：30%。税基为应税收入减去所允许的税前抵扣。 » 向非居民跨境汇款的预提税 预提税 已付税股息：0% 未付税股息：最高税率30% (根据中澳避免双重征税协定，为15%) 利息：10% 特许权使用费：10% » 资本利得税 出售任何澳大利亚资源权益所获得的收益，有可能根据所得税规定或者特殊的资本利得税规定，按照30%的正常公司税率纳税。如果一个外国居民在一家澳大利亚公司或外国公司中拥有10%或更多股份，并且该公司50%以上的(直接或间接拥有的)资产属于澳大利亚物业(包括资源权益)，那么该外国居民出售其股份时所获得的收益须缴纳澳大利亚资本利得税。这种50%资产测试方法相当复杂。 » 资源货物税/采矿权使用费 根据不同的资源种类及各个州或领地政府的规定，有不同的税率和税基。 » 资源租赁税 铁矿石和煤炭：从2012年7月1日起施行，税率为22.5% (税基为开采的资源价值减去相关的现金流出量)。 石油和天然气：40% 税率 (税基为开采的资源价值减去相关的现金流出量)。 » 增值税(商品及服务税) 对于非出口的出售交易，征收10%的税款(但如果属于商业性购买，则所缴纳的商品及服务税可予以索回)。 » 印花税/交易税 印花税是各个州及领地政府所征收的税项，与资源业最为密切相关的征收范围包括土地转让、采矿/勘探权及权益转让、或对直接或间接持有此类资产的公司所进行的股份转让。各个州及领地有其不同的税基和税率，但目前的税率在4.95%至6.75%之间。 » 就业相关税项 工资税：各个州及领地政府对雇主就其支付给雇员的工资所征收的税项，目前的税率在4.90%至6.85%之间。 员工福利税：对雇主在某些特定的支付给雇员的非工资福利之上征收员工福利税，税率为46.5%。
常见的赴澳投资架构是什么？	» 投资者经常通过设立全资所有的澳大利亚子公司对澳大利亚资产或相关的营业实体进行收购。相比之下，外国公司通过其澳大利亚分支机构直接在澳大利亚进行资源业务运营的做法较为少见。
最高债务融资比例是多少？	» 债务额(包括第三方和关联方债务)与股权的比例通常最高为3:1，在这种情况下债务利息可用作税前抵扣。实际上，每个公司具体的最高允许负债水平将取决于一些不同因素。
如何处理所得税税损？	» 如果企业实体可以一直通过“所有权持续性测试”，或可满足严格的“相同业务测试”，则税损可无限期向后结转。
由同一所有者控制的多家实体是否可以组成一个所得税税务合并集团？	» 属于澳大利亚集团或外国集团全资所有的多家澳大利亚居民公司，可以选择合并成为一个所得税税务实体(从而能够自动合并所有成员的税损以及在成员实体之间进行资产免税转移)。
在采矿业方面是否有所得税特殊抵扣？	<ul style="list-style-type: none"> » 企业所有的直接勘探开支和用于勘探业务的资产收购，通常可立即作全额税前抵扣，前提是该项目仍然处于勘探阶段而尚未转入开发或生产阶段。 » 为了去掉矿床之上的覆盖土石而产生的开支，可以立即作全额税前抵扣。 » 其他资本开支和用于矿山改善的开支，通常可以在资产或矿山使用寿命之内逐步作税前抵扣。 » 2002年7月1日之后收购的采矿权的成本，通常可以在矿山使用寿命之内作税前抵扣。
本信息简介仅作为一般摘要提供。澳大利亚税务制度相当复杂，所以在对提案进行评估时或在承诺采取任何行动之前，请务必向专业人员进行咨询。本简介于2011年12月撰写。澳大利亚税务法和税务惯例会经常修改。	

Resources sector Australian Tax Q & A

What are the relevant Australian taxes for the resources sector?

» Income tax	Rate = 30%. Basis: assessable income less allowable deductions.
» Withholding tax on remittances to non-residents	Dividends franked: 0% Dividends unfranked: maximum rate 30% (15% under China/Australia agreement) Interest: 10% Royalties: 10%
» Capital gains tax (CGT)	The gain on the sale of any Australian resource interests can be taxed at the normal 30% corporate rate under the income tax provisions or under special CGT provisions. Where a foreign resident that has a 10% or greater shareholding in an Australian or foreign company sells those shares, the gain can be subject to Australian CGT if more than 50% of the assets of that company (either directly or indirectly) represent Australian real property (including resource interests). Application of this 50% test is complex.
» Resource excises/royalties	Rate and basis depending on the commodity and State/Territory.
» Resources rent taxes	Iron ore and coal: commences on 1 July 2012 at a rate of 22.5% (based on value of extracted resource less associated cash outflows). Petroleum and gas: rate 40% (based on value of extracted resource less associated cash outflows).
» Goods and services tax (GST)	10% charge on non-export sales (but normally claimed back by business purchases).
» Stamp duty transfer tax	Stamp duty is a State/Territory tax most relevant to the resources sector on the transfer of land and mining/exploration rights and interests, or on the transfer of shares in companies directly or indirectly owning assets of this nature. The basis of the tax and rate varies between States/Territories, but currently ranges between 4.95% and 6.75%.
» Employment taxes	Payroll tax: a State/Territory tax based on salary and wage payments, with the rates currently ranging between 4.90% and 6.85%. Fringe benefits tax: rate 46.5% on specified non-salary/non-wage benefits provided to employees.

What are common Australian inbound structures?

»	The acquisition of Australian assets or underlying operating entities via a wholly-owned Australian subsidiary is more common than direct resources operations in Australia being conducted by a foreign company via an Australian branch.
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What is the maximum debt funding ratio?

»	A debt:equity funding ratio of 3:1 is generally the maximum gearing level (including third party and related party debt) on which interest costs will be deductible. In practice, a number of factors are relevant in determining the specific maximum allowable debt level.
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How are income tax losses treated?

»	Losses can be carried forward indefinitely, subject to the entity continuing to satisfy an ongoing continuity of ownership test or otherwise satisfying a rigid same business test.
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Can entities controlled by a common owner form a group for income tax purposes?

»	Australian resident companies that are members of a wholly-owned Australian or foreign-owned group can elect to, in effect, be taxed as a single entity (which facilitates automatic grouping of tax losses and the tax-free transfers of assets between member entities etc).
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Are there any special income tax mining deductions?

»	All direct exploration expenditure and the acquisition of assets to be used in exploration normally qualifies for an immediate full tax deduction, provided the project is still in the exploration phase and has not transitioned into a development or production phase.
»	The costs of removing overburden are immediately fully deductible.
»	Other capital expenditure and mine improvement expenditure are generally deductible progressively over the life of the asset or mine.
»	The cost of mining rights acquired after 1 July 2002 can generally be deductible over the life of the mine.

This is intended as a very general outline, and because of the complexity of Australia's tax regimes it is essential that specific professional advice be obtained when evaluating proposals or before committing to any actions. This outline was prepared in December 2011 and tax law and tax practice in Australia are subject to regular change.