

Inventory of Barriers to Trade In Services  
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Country: AUSTRALIA

Reference Number: AST- 1

Detailed Description: (Continued)  
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fair share of costs. However, there is no restriction within the tax law itself regarding the deductibility of such charges, except for the general power vested in the Commissioner in relation to non-arms's length dealings with non-residents.

To assist in collecting income tax from the non-resident recipient, the paying company is required to advise the Commissioner before remitting the amount of the royalty. The Commissioner then advises the amount of tax to be withheld from the payment to the non-resident. The paying company must remit the tax withheld to the Taxation Office once a notice of assessment has been issued to the non-resident.

Comments:  
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Cross reference: old AST-12