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## Lodging your tax return early

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If you are leaving Australia before the end of the income year (30 June), you may be able to lodge your tax return early.

### Eligibility to lodge an early tax return

We only accept early lodgment of tax returns for individuals before the end of the income year if you are either:

- a foreign resident for tax purposes and you
  - are leaving Australia permanently
  - will no longer derive Australian-sourced income (other than interest, dividend and royalty income)
  -

or

- an Australian resident for tax purposes and you
  - are leaving Australia
  - are ceasing to be an Australian resident for tax purposes
  - will no longer derive Australian-sourced income (other than interest, dividend and royalty income).
  -

Lodge your tax return during the normal lodgment period (1 July to 31 October) if you:

- **are not** leaving Australia permanently
- will receive Australian-sourced income (other than interest, dividends and royalties) after leaving Australia
- have a Higher Education Loan Program (HELP) or Trade Support Loan (TSL) debt.

#### See also:

- [Work out your residency status for tax purposes \(/Individuals/International-tax-for-individuals/Work-out-your-tax-residency/\)](#)

### How to lodge an early tax return

If you meet the eligibility requirements outlined above, you will need to:

- Refer to the current [Individual tax return instructions \(/Individuals/Tax-return/\)](#).
- Collect a payment summary from each of your employers plus details of other income you have earned while in Australia. Payslips are not sufficient as they may not contain final payment details.
- Contact us to discuss general requirements such as the payment of any outstanding debts and lodgment of tax returns for earlier years (you will need to have your tax file number and other identifying information such as your previous year's notice of assessment to establish proof of identity).
- Consider any recent legislative changes that may impact on your circumstances when preparing your early tax return.
  - The following proposals are not yet law, but if they are passed, may affect your 2017–18 income tax return:

- • [Disallow the deduction of travel expenses for residential rental property \(/General/New-legislation/In-detail/Direct-taxes/Income-tax-for-individuals/Disallow-the-deduction-of-travel-expenses-for-residential-property/\)](#)
- • [Limit plant and equipment depreciation deductions to outlays actually incurred by investors \(/General/New-legislation/In-detail/Direct-taxes/Income-tax-for-individuals/Limit-plant-and-equipment-depreciation-deductions-to-outlays-actually-incurred-by-investors/\)](#)
- If passed, these proposals may increase your tax liabilities. See [Administrative treatment of retrospective legislation \(/General/New-legislation/Administrative-treatment-of-retrospective-legislation/\)](#) for guidance on whether you should follow the existing law or anticipate the proposed changes.
- Get a [Tax return for individuals \(/TaxReturnForIndividuals-redirect\)](#). Complete your tax return, and mark the relevant year in **bold** on the front of the tax return (for example, if you are using *Individual tax return instructions 2017* to complete your return for the 2017–18 income year, cross out the 2017 and mark the tax return **2018**).
- Post your completed tax return to  
**Australian Taxation Office**  
**GPO Box 9845**  
**IN YOUR CAPITAL CITY**

Do not substitute your actual city, as we have a special arrangement with Australia Post.

Our service standard for processing early lodgments is 50 business days.

Your assessment will be sent to the postal address you write on your tax return.

If you are suffering from financial hardship, you may qualify for priority processing.

**See also:**

- [Financial hardship \(/General/Financial-hardship/\)](#)
- [Overseas obligations \(/individuals/study-and-training-support-loans/overseas-repayments/\)](#)

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## Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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