



Financial and Business Services Division

Visiting Academics Guide

This guide provides assistance to staff wishing to enter into arrangements with visiting academics. These visitors are generally from overseas and arrive under the terms of a 419 VISA (paragraphs 1 and 2). Visitors may also be engaged by employment or fee for service but these engagements are generally for domestic visitors from Australia. Where an overseas visitor is engaged by employment see paragraphs 3 to 6. Where an overseas visitor is engaged by fee for service see paragraphs 7 to 12.

419 VISA – No Salary & Wages permitted

- 1 Overseas academic visitors engaged without remuneration other than living expenses and travel costs are dealt with a Visiting Academic Visa, Subclass 419. These must be referred to the Human Resources Services Division (HRSD) who will issue a letter of invitation. The Visa has a number of mandatory conditions.
- 2 Living expenses are claimed by reimbursement via accounts payable up to the stated amount set out in the invitation letter. The expenses must be incurred in Australia (airfare only exception) and examples include rental or motel receipts, receipts for utilities and other bills such as groceries etc. Only approved payment vouchers with supporting receipts together with a completed [Statement by Supplier](#) form will be processed for payment.

Employee - Salary & Wages

- 3 Where an employment contract is needed these must be referred to the HRSD who may consult the Taxation Manager, Financial and Business Services Division (FBS) for advice on the taxation implications of Double Taxation Agreements (DTA's) and other taxation issues.
- 4 If the income is not exempt in Australia the visitor will need to obtain a tax file number (TFN) on arrival, complete a Deakin employment declaration for payroll purposes and indicate their residency status for income tax purposes. They should contact the Australian Taxation Office (ATO) if they are uncertain about their residency status. Payments are to be made via payroll subject to Pay As You Go (PAYG) with-holding. A payment summary will be issued to the visitor who will be required to lodge an Australian income tax return.
- 5 If the income is assessed as exempt the visitor will not be required to complete a Deakin employment declaration. Payments must be made via payroll and a payment summary will generally be issued.
- 6 Deakin must ensure that the visitor is able to work legally in Australia.

Consultants and Contractors - Fee for Service

- 7 Deakin must first determine whether in the case of an individual they shall be treated as an employee or independent contractor based on established criteria set out in the Contractors and Consultants procedure. Please refer to the relevant procedure in the Guide.
- 8 If the visitor is deemed an employee refer to section above Employee - Salary & Wages.
- 9 If the visitor is deemed an independent contractor the Taxation Manager, FBS must examine the implications of Double Taxation Agreements (DTA's) and other taxation issues.

The following information in relation to the visitor must be submitted to the Taxation Manager to make a determination on the taxation issues:

- their country of residence
- their profession or occupation
- the services to be rendered eg. teaching, research, advanced study

- the duration of the visit
- the amount to be paid

- 10 The Taxation Manager will advise the budget centre.
- 11 If the income is not exempt in Australia payment via accounts payable will be subject to PAYG with-holding at 46.5% if they do not quote an Australian Business Number (ABN). Visitors can contact the ATO to obtain an ABN. A payment summary will be issued to the visitor who will be required to lodge an Australian income tax return.
- 12 If the income is assessed as exempt an ABN is not required but the visitor will be required to complete a [Statement by Supplier](#) form. Payment via accounts payable will not be subject to PAYG with-holding. A payment summary will be issued to the visitor but as the income is exempt they will not be required to lodge an Australian income tax return.
- 13 Staff are advised to contact the Taxation Manager with any queries in relation to this guide.