

# Taxation of capital gains from the indirect transfers of Australian assets by foreign residents

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# Australia's CGT and non residents

- Foreign residents are only subject to CGT on gains from Taxable Australian Real Property (TARP) which includes:



# Capital gains of non residents

Financial Year	Foreign resident companies with net capital gains	Net capital gains of foreign resident companies	Foreign resident individuals with net capital gains	Net capital gains of foreign resident individuals
2011 – 12	35	\$827,732,679	2845	\$152,990,956
2012 - 13	55	\$535,278,848	4070	\$225,808,542
2013 - 14	46	\$161,979,808	5301	\$263,104,588