

Free Guide · 2026-27 Edition

# The Foreign Company Registration Checklist for Australia

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Your step-by-step guide to Australian business registration, tax, compliance and operations. Built for overseas companies expanding into the Australian market.

**AusBusinessRegister.com.au**

Phone: +61 2 8599 9890

Email: [info@ausbusinessregister.com.au](mailto:info@ausbusinessregister.com.au)

Prepared by James Carey, CA CTA JP

# Welcome

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Australia is one of the most attractive markets in the Asia-Pacific region: a stable economy, strong rule of law, transparent regulation and a gateway to the wider region.

It is also a market with real compliance obligations. Get the structure, registrations and ongoing lodgments right from the start and your entry is smooth. Get them wrong and you face penalties, delays and a frustrated head office.

This checklist walks you through every step, in plain language, so you know exactly what is required before, during and after you register.

## What is inside

- The key decisions to make before you start
- Branch and subsidiary registration checklists
- Tax registrations and the ongoing compliance calendar
- Employment and banking checklists
- Current cost estimates for 2026-27
- The five most common and costly mistakes to avoid

**A quick note on accuracy.** Government fees and thresholds change, usually on 1 July each year. The figures in this guide are current for the 2026-27 financial year. Always confirm the latest figures before you lodge, or ask us and we will confirm them for you.

**About the author.** James Carey is a Chartered Accountant (CA), Chartered Tax Adviser (CTA) and Justice of the Peace (JP) with more than 15 years advising foreign companies on Australian market entry, structuring and compliance. He is a director of AusBusinessRegister.com.au.

## Before You Start: Key Decisions

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Four decisions shape everything that follows. Settle these first and the registration path becomes clear.

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### Choose your structure

Branch (registered foreign company): simpler to set up, but the overseas parent remains liable. Subsidiary (Pty Ltd): a separate Australian entity with limited liability, slightly more setup but cleaner risk separation.

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### Decide whether you will employ people in Australia

Yes: you will need PAYG withholding, superannuation and workers compensation. No: you may use contractors, but beware Australia's strict sham contracting rules.

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### Estimate your annual Australian turnover

Under AU\$75,000: GST registration is optional. AU\$75,000 or more: GST registration is mandatory.

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### Identify your Australian presence needs

Physical office: you will need a registered address and possibly a lease. Trading only: a registered office or virtual office address can be enough.

**Not sure which structure suits you?** The branch versus subsidiary decision affects your tax position, liability and reporting for years. It is worth a short conversation before you commit. We map it out for you at no cost.

## Registering as a Foreign Company Branch

A branch is a registered foreign company under ASIC. The overseas company itself is registered to carry on business in Australia.

- ☐ Obtain certified copies of your certificate of incorporation, constitution or articles of association, and latest financial statements
- ☐ Have those documents certified or apostilled as required
- ☐ Appoint a local agent who is an Australian resident
- ☐ Choose a registered office address in Australia
- ☐ Complete ASIC Form 402
- ☐ Pay the ASIC registration fee (see the cost table on page 9)
- ☐ Receive your ARBN (Australian Registered Body Number)
- ☐ Apply for an ABN (Australian Business Number)
- ☐ Register for GST if your turnover will reach AU\$75,000
- ☐ Open an Australian business bank account

**Typical timeline:** 2 to 4 weeks, once your certified home-country documents are ready. Document preparation overseas is usually the longest part.

## Setting Up an Australian Subsidiary (Pty Ltd)

A subsidiary is a brand new Australian company, wholly or partly owned by your overseas parent. It is a separate legal entity with limited liability.

- ☐ Choose a company name and check availability on the ASIC register
- ☐ Appoint at least one director who ordinarily resides in Australia
- ☐ Appoint a company secretary (optional for a Pty Ltd)
- ☐ Determine your share structure and shareholders
- ☐ Prepare a company constitution (or adopt the replaceable rules), plus director and shareholder consent forms
- ☐ Establish a registered office address
- ☐ Complete ASIC company registration (see the cost table on page 9)
- ☐ Receive your ACN (Australian Company Number)
- ☐ Apply for an ABN, and a TFN (Tax File Number) for lodging returns
- ☐ Register for GST if your turnover will reach AU\$75,000
- ☐ Open an Australian business bank account and set up bookkeeping

**Director ID reminder.** Every director of an Australian company, including non-residents, must hold a Director Identification Number before being appointed. Apply early, as overseas applications can take longer.

**Typical timeline:** 1 to 2 weeks, often faster once the resident director and registered office are in place.

# Tax Registrations and Ongoing Compliance

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## Tax registrations

☐**ABN**

Apply immediately after company or branch registration.

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☐**TFN**

Required for lodging Australian tax returns.

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☐**GST**

Mandatory once turnover reaches AU\$75,000. GST is charged at 10%.

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☐**PAYG withholding**

Required if you employ staff.

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☐**FBT**

Required if you provide fringe benefits to employees.

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## Your ongoing compliance calendar

☐**ASIC annual review**

Issued on your registration anniversary. The annual review fee is AU\$342 for the 2026-27 year. Pay on time to avoid late fees.

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☐**Company tax return**

Generally due 31 October, or later if you lodge through a registered tax agent.

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☐**BAS lodgments**

Quarterly for most businesses, monthly if turnover exceeds AU\$20 million.

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☐**Superannuation**

Pay the super guarantee, now 12%, for eligible employees each quarter.

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☐**Financial statements**

Prepare annually. Registered foreign companies have additional ASIC lodgment obligations.

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## Employing Staff in Australia

If you plan to hire, Australia's employment framework is detailed and strictly enforced. Work through this before your first hire.

- ☐ Register for PAYG withholding
- ☐ Set up superannuation and nominate a default fund
- ☐ Obtain workers compensation insurance (mandatory in every state)
- ☐ Understand your Fair Work obligations: the National Employment Standards, the applicable Modern Award, and minimum wage requirements
- ☐ Prepare compliant employment contracts
- ☐ Set up a payroll system and register for Single Touch Payroll (STP)
- ☐ Understand leave entitlements: 4 weeks annual leave, 10 days personal or carer's leave, and parental leave provisions

**Super is now 12%.** The super guarantee rate reached 12% from 1 July 2025. Budget for it on top of salaries from day one, and pay it each quarter to avoid the super guarantee charge.

## Australian Business Banking

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Opening a business account as a foreign-owned company takes preparation. Banks apply strict anti-money-laundering and know-your-customer checks.

- ☐ Choose a bank: the big four (ANZ, CBA, NAB, Westpac) or a fintech alternative
- ☐ Prepare your documents: ASIC certificate of registration, company constitution, Director ID verification, and proof of registered address
- ☐ Apply for a business transaction account
- ☐ Set up online banking
- ☐ Consider merchant facilities, foreign exchange services, and trade finance if you import or export

**Plan for the timeline.** Account opening for foreign-owned companies commonly takes 2 to 4 weeks, and sometimes longer where directors are overseas. Start the application as soon as your ASIC registration is confirmed.

# What It Costs: 2026-27 Estimates

Government fees are fixed. Professional and service fees are typical ranges and depend on complexity.

## Typical first-year setup costs

| Item                             | Branch                  | Subsidiary               |
|----------------------------------|-------------------------|--------------------------|
| ASIC registration (government)   | AU\$636                 | AU\$636                  |
| Professional fees                | AU\$2,000 to AU\$4,000  | AU\$3,000 to AU\$6,000   |
| Registered office (annual)       | AU\$500 to AU\$1,500    | AU\$500 to AU\$1,500     |
| Local agent or resident director | AU\$1,900 to AU\$5,000  | AU\$6,000 to AU\$8,000   |
| ABN and GST registration         | AU\$200 to AU\$500      | AU\$200 to AU\$500       |
| Bank account setup               | AU\$0 to AU\$500        | AU\$0 to AU\$500         |
| Indicative first-year total      | AU\$5,000 to AU\$12,000 | AU\$10,000 to AU\$17,000 |

## Typical ongoing annual costs

| Item                             | Estimate                |
|----------------------------------|-------------------------|
| ASIC annual review (government)  | AU\$342                 |
| Registered office                | AU\$500 to AU\$1,500    |
| Local agent or resident director | AU\$1,900 to AU\$8,000  |
| Accounting and tax               | AU\$2,000 to AU\$10,000 |
| Indicative ongoing total         | AU\$5,000 to AU\$20,000 |

**2026-27 fee note.** ASIC company registration is AU\$636 from 1 July 2026 (it was AU\$611 until 30 June 2026). The annual review fee is AU\$342. ASIC fees are indexed each 1 July. The penalty unit is currently AU\$330, so late lodgment fees add up quickly.

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## Five Costly Mistakes to Avoid

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### 1 Not appointing a local agent or resident director

ASIC requires a foreign company to have a local agent, and an Australian company to have a resident director. Operating without one is a breach and can stall your registration entirely.

### 2 Missing the GST threshold

If you pass AU\$75,000 in turnover without registering for GST, you can owe GST from the day you crossed the threshold, plus interest and penalties. Monitor your turnover early.

### 3 Ignoring the ASIC annual review

Late fees escalate fast and an unpaid review can lead to deregistration. Diarise your anniversary date the moment you register.

### 4 Treating contractors as employees

Australia's sham contracting laws are strict. Misclassify a worker and you can owe unpaid super, leave entitlements and penalties going back years.

### 5 Overlooking Australian Consumer Law

Australian Consumer Law applies to any business selling to Australian consumers, no matter where the business is based. Your terms, warranties and refunds must comply.

## Ready to Get Started?

AusBusinessRegister.com.au specialises in helping foreign companies enter the Australian market with the structure, registrations and ongoing compliance handled properly from day one.

### What we do

- Branch and subsidiary registration
- Local agent and resident director services
- ABN, GST and tax registrations
- Registered office addresses
- Ongoing compliance management

### Free online tools

- "What do I need?" guidance quiz
- Branch versus subsidiary comparison
- ABN and GST eligibility checker
- Compliance deadline tracker

## Get a tailored quote

Tell us about your plans and we will map out the right path, with a clear quote and a free consultation. No obligation.

[Request your free quote](#)

**+61 2 8599 9890**

Mon to Fri, 9am to 6pm AEST · [info@ausbusinessregister.com.au](mailto:info@ausbusinessregister.com.au)

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**AusBusinessRegister.com.au**

+61 2 8599 9890

[info@ausbusinessregister.com.au](mailto:info@ausbusinessregister.com.au)

[linkedin.com/company/ausbusinessregister-com-au](https://linkedin.com/company/ausbusinessregister-com-au)

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