



## Quiz

### Residency and tax in recent law including ***Commissioner of Taxation v Pike* [2020] FCAFC 158**

1. The concept of residency was introduced into Australian tax law in:
  - a. 1922
  - b. 1929
  - c. 1930
  - d. 1965.
2. Which of the following was not true of Harding?
  - a. He was not resident in Australia
  - b. He was domiciled in Australia
  - c. He had left Australia temporarily
  - d. He had left Australia for good.
3. Mr Pike did not live in which of the following countries?
  - a. Tanzania
  - b. Australia
  - c. Abu Dhabi
  - d. Thailand.
4. What rate are working holiday makers taxed at?
  - a. 32.5 per cent
  - b. 10 per cent
  - c. 15 per cent

d. 20 per cent.

5. Which of the following is untrue?

- a. Harding and Pike were Australian citizens
- b. Harding and Pike lived and worked overseas for extended periods and earned all of their income offshore
- c. Harding and Pike had family in Australia
- d. Harding and Pike were found not to be resident in Australia for tax purposes.

Answers:

1. B 2. C 3. C 4. C 5. D