

Taxation statistics 2010–11

Table 2: Capital gains tax

Net capital gains subject to tax, by entity and taxable income, 2010–11 income year¹

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2010–11 income year were sourced from 2011 individual, company and fund income tax returns processed by 31 October 2012. The statistics are not necessarily complete. For further information please refer to the 'Source of CGT statistics' section in the 'Capital gains tax' chapter of *Taxation statistics 2010–11*.

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		Non-taxable	Less than \$20,001	\$20,001- \$50,000	\$50,001- \$60,000	\$60,001- \$100,000	\$100,001- \$500,000
Individual							
Individuals	no.	3,221,620	487,280	4,391,750	1,114,070	2,352,980	1,038,970
Number with CGT	no.	115,625	12,740	142,285	42,470	126,000	110,250
Net capital gains	\$	567,071,621	88,002,823	1,057,332,614	372,645,125	1,564,923,406	3,874,565,047
Estimated tax payable on gains	\$	0	4,802,118	110,003,747	68,189,514	361,655,091	1,264,812,795
Company							
Company	no.	467,510	135,030	50,165	10,680	28,620	66,670
Number with CGT	no.	5,735	1,535	1,270	320	945	3,145
Net capital gains	\$	1,793,113,093	46,471,110	48,255,736	17,798,277	57,989,714	372,172,385
Estimated tax payable on gains	\$	0	14,867,982	13,334,225	4,967,767	20,870,730	101,608,307
Funds							
Funds	no.	192,135	66,020	51,835	15,965	34,110	34,300
Number with CGT	no.	27,320	6,980	8,950	2,680	6,620	7,805
Net capital gains	\$	1,112,511,697	80,814,977	130,334,663	59,295,479	199,858,232	561,229,838
Estimated tax payable on gains	\$	0	9,713,637	14,064,562	6,496,726	22,277,235	63,274,798

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		\$500,001- \$1,000,000	\$1,000,001- \$5,000,000	\$5,000,001 or more	Total taxable	Total
Individual						
Individuals	no.	22,165	8,265	525	9,416,000	12,637,625
Number with CGT	no.	4,810	2,565	270	441,390	557,015
Net capital gains	\$	784,799,981	1,602,278,451	1,707,660,683	11,052,208,130	11,619,279,751
Estimated tax payable on gains	\$	331,838,538	718,925,576	785,780,925	3,646,008,304	3,646,008,304
Company						
Company	no.	14,565	12,680	3,065	321,475	788,985
Number with CGT	no.	920	810	355	9,300	15,035
Net capital gains	\$	307,923,202	669,397,620	4,840,231,752	6,360,239,796	8,153,352,889
Estimated tax payable on gains	\$	85,670,134	184,991,038	1,174,010,904	1,600,321,087	1,600,321,087
Funds						
Funds	no.	500	190	215	203,130	395,260
Number with CGT	no.	250	105	25	33,420	60,740
Net capital gains	\$	108,067,410	140,118,245	143,730,640	1,423,449,484	2,535,961,181
Estimated tax payable on gains	\$	13,228,207	18,449,577	20,174,780	167,679,522	167,679,522