

## ***Taxation statistics 2010–11***

### **Table 4: Capital gains tax**

#### **Net capital gains, by entity, by taxable status, by range of net capital gains for 1996–97 to 2010–11 income years<sup>1</sup>**

**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.

<sup>1</sup> The statistics for the 2010-11 income year were sourced from 2011 individual, company and fund income tax returns processed by 31 October 2012. These statistics are not necessarily complete. The statistics for earlier income years were sourced from individual, company and fund income tax returns processed by 31 October 2012, and may not match previous editions of Taxation statistics because they have been updated in this edition. For further information please refer to the 'Source of CGT statistics' section in the 'Capital gains tax' chapter of *Taxation statistics 2010–11*.

# ***Taxation statistics 2010–11***

**Table 4: Capital gains tax**

**Net capital gains, by entity, by taxable status, by range of gains for 1996–97 to 2010–11 income years<sup>1</sup>**

<b>Net capital gains range</b>		<b>1996–97</b>	<b>1997–98</b>	<b>1998–99</b>	<b>1999–2000</b>	<b>2000–01</b>	<b>2001–02</b>	<b>2002–03</b>
<b>Individuals</b>								
<b>Taxable</b>								
\$1 to \$9	no.	8,450	8,090	8,720	8,080	75,725	22,680	37,100
	\$	41,078	39,842	41,861	38,098	427,315	109,112	153,656
\$10 to \$99	no.	72,680	52,835	58,030	82,260	275,630	158,965	128,970
	\$	4,329,704	2,656,407	2,919,044	4,302,205	10,755,282	7,742,701	6,020,486
\$100 to \$999	no.	237,340	208,980	227,710	307,110	414,120	366,760	223,650
	\$	96,585,361	99,617,009	104,312,644	138,458,333	181,132,049	149,172,038	86,217,748
\$1,000 to \$9,999	no.	219,220	366,160	412,260	377,500	347,790	272,700	174,520
	\$	769,594,619	1,289,693,149	1,505,359,170	1,326,141,087	1,143,962,002	969,682,355	679,976,854
\$10,000 to \$99,999	no.	59,380	90,110	109,220	97,620	80,610	114,565	129,440
	\$	1,482,815,934	2,191,561,958	2,652,018,469	2,359,646,804	1,992,286,293	3,037,006,590	3,670,995,636
\$100,000 to \$999,999	no.	3,130	4,790	6,760	5,335	4,910	6,505	7,950
	\$	623,729,267	984,549,546	1,499,664,018	1,262,866,900	1,215,442,073	1,434,977,883	1,681,316,292
\$1,000,000 or more	no.	65	120	300	340	435	365	345
	\$	125,662,024	271,094,660	842,817,427	878,723,327	1,230,827,902	883,771,892	801,638,705
<b>Total</b>	<b>no.</b>	<b>600,265</b>	<b>731,085</b>	<b>823,000</b>	<b>878,245</b>	<b>1,199,220</b>	<b>942,535</b>	<b>701,975</b>
	<b>\$</b>	<b>3,102,757,987</b>	<b>4,839,212,571</b>	<b>6,607,132,633</b>	<b>5,970,176,754</b>	<b>5,774,832,916</b>	<b>6,482,462,571</b>	<b>6,926,319,377</b>
<b>Individuals</b>								
<b>Non-taxable</b>								
\$1 to \$9	no.	1,870	1,850	1,970	1,415	11,360	5,390	8,915
	\$	9,278	9,207	9,633	6,195	62,718	24,915	37,607
\$10 to \$99	no.	12,680	12,080	13,650	13,920	46,425	35,275	30,730
	\$	726,527	596,602	698,232	742,693	1,959,967	1,747,322	1,461,093
\$100 to \$999	no.	44,635	45,865	58,710	66,840	106,690	98,400	62,220
	\$	19,068,102	21,498,144	27,077,934	31,030,695	47,898,144	40,599,819	23,894,974
\$1,000 to \$9,999	no.	33,225	56,120	76,010	66,595	73,775	54,410	31,145
	\$	99,972,779	175,952,443	242,391,450	189,903,765	190,960,869	152,181,436	95,002,740
\$10,000 to \$99,999	no.	3,350	4,670	6,705	4,005	3,530	4,640	5,355
	\$	72,273,536	95,689,312	135,869,482	88,525,633	80,642,053	112,125,815	135,719,731
\$100,000 to \$999,999	no.	85	135	210	150	120	175	240
	\$	19,698,555	27,561,108	47,730,424	33,324,061	26,609,825	36,557,606	47,679,173
\$1,000,000 or more	no.	0	5	15	5	5	5	5
	\$	0	6,628,200	40,577,346	11,605,104	8,301,212	11,806,818	17,269,230
<b>Total</b>	<b>no.</b>	<b>95,845</b>	<b>120,725</b>	<b>157,265</b>	<b>152,930</b>	<b>241,905</b>	<b>198,295</b>	<b>138,605</b>
	<b>\$</b>	<b>211,748,777</b>	<b>327,935,016</b>	<b>494,354,501</b>	<b>355,138,146</b>	<b>356,434,788</b>	<b>355,043,731</b>	<b>321,064,548</b>

# Taxation statistics 2010–11

Table 4: Capital gains tax

Net capital gains, by entity, by taxable status, by range of gains for 1996–97 to 2010–11 income years<sup>1</sup>

Net capital gains range		2003–04	2004–05	2005–06	2006–07	2007–08	2008–09	2009–10
<b>Individuals</b>								
<b>Taxable</b>								
\$1 to \$9	no.	23,495	15,480	15,530	11,860	16,460	28,020	20,785
	\$	100,093	67,214	69,558	45,597	67,966	107,762	78,960
\$10 to \$99	no.	103,230	71,365	66,305	49,645	75,160	61,725	46,240
	\$	4,883,471	3,739,927	3,252,425	2,510,135	3,729,630	2,720,514	1,983,061
\$100 to \$999	no.	275,540	318,305	260,720	244,870	307,880	86,590	89,265
	\$	116,400,476	140,184,334	121,479,353	117,247,784	142,835,875	33,765,579	38,579,312
\$1,000 to \$9,999	no.	265,655	406,450	451,395	517,735	430,885	104,410	126,975
	\$	956,154,950	1,501,751,998	1,751,650,595	2,082,363,022	1,613,643,546	438,609,829	520,177,536
\$10,000 to \$99,999	no.	178,170	203,000	251,230	340,865	269,325	129,625	141,070
	\$	5,348,241,385	5,737,455,347	7,300,695,572	10,455,437,875	8,657,014,868	4,482,803,679	4,873,003,653
\$100,000 to \$999,999	no.	12,280	13,145	18,915	37,395	31,610	14,915	17,240
	\$	2,648,964,160	2,959,016,480	4,166,657,542	7,727,132,486	6,521,818,310	2,975,062,818	3,411,980,421
\$1,000,000 or more	no.	580	820	1,205	1,810	1,750	685	645
	\$	1,469,438,006	2,284,025,042	3,132,099,069	5,321,950,552	6,020,998,100	2,370,460,666	2,070,790,998
<b>Total</b>	<b>no.</b>	<b>858,950</b>	<b>1,028,565</b>	<b>1,065,305</b>	<b>1,204,180</b>	<b>1,133,070</b>	<b>425,975</b>	<b>442,220</b>
	<b>\$</b>	<b>10,544,182,541</b>	<b>12,626,240,342</b>	<b>16,475,904,114</b>	<b>25,706,687,451</b>	<b>22,960,108,295</b>	<b>10,303,530,847</b>	<b>10,916,593,941</b>
<b>Individuals</b>								
<b>Non-taxable</b>								
\$1 to \$9	no.	6,635	3,295	3,970	3,155	5,470	11,310	9,685
	\$	27,034	13,829	17,216	12,351	21,998	42,645	39,124
\$10 to \$99	no.	24,060	16,305	16,370	13,410	22,940	27,085	18,780
	\$	1,144,764	857,341	781,728	668,514	1,144,166	1,227,865	793,893
\$100 to \$999	no.	69,750	74,065	62,910	67,405	101,505	32,560	33,200
	\$	29,881,014	33,252,933	29,850,315	32,744,956	47,617,543	11,746,423	14,248,490
\$1,000 to \$9,999	no.	47,335	68,920	86,870	123,985	121,240	32,055	44,050
	\$	135,206,411	200,490,418	270,553,408	420,508,630	384,919,382	124,533,576	167,120,411
\$10,000 to \$99,999	no.	7,515	9,295	12,490	20,955	21,140	14,575	14,645
	\$	200,852,074	249,139,557	355,443,955	641,069,445	633,899,037	436,608,702	368,521,458
\$100,000 to \$999,999	no.	320	415	615	1,190	1,290	895	595
	\$	63,130,195	89,205,673	123,804,381	208,555,997	232,148,530	155,003,586	114,363,790
\$1,000,000 or more	no.	5	10	20	30	40	20	10
	\$	7,051,995	12,705,410	41,485,960	54,230,953	88,642,097	51,797,766	11,278,249
<b>Total</b>	<b>no.</b>	<b>155,610</b>	<b>172,305</b>	<b>183,245</b>	<b>230,130</b>	<b>273,625</b>	<b>118,500</b>	<b>120,960</b>
	<b>\$</b>	<b>437,293,487</b>	<b>585,665,161</b>	<b>821,936,963</b>	<b>1,357,790,846</b>	<b>1,388,392,753</b>	<b>780,960,563</b>	<b>676,365,415</b>

# ***Taxation statistics 2010–11***

**Table 4: Capital gains tax**

**Net capital gains, by entity, by taxable status, by range of gains for 1996–97 to 2010–11 income years<sup>1</sup>**

<b>Net capital gains range</b>		<b>2010–11</b>
<b>Individuals</b>		
<b>Taxable</b>		
\$1 to \$9	no.	13,870
	\$	62,023
\$10 to \$99	no.	39,635
	\$	1,759,501
\$100 to \$999	no.	110,900
	\$	50,269,852
\$1,000 to \$9,999	no.	142,365
	\$	531,459,937
\$10,000 to \$99,999	no.	117,205
	\$	4,060,132,002
\$100,000 to \$999,999	no.	16,520
	\$	3,390,870,966
\$1,000,000 or more	no.	895
	\$	3,017,653,849
<b>Total</b>	<b>no.</b>	<b>441,390</b>
	<b>\$</b>	<b>11,052,208,130</b>
<b>Individuals</b>		
<b>Non-taxable</b>		
\$1 to \$9	no.	5,135
	\$	22,811
\$10 to \$99	no.	15,045
	\$	665,102
\$100 to \$999	no.	37,215
	\$	16,765,740
\$1,000 to \$9,999	no.	46,520
	\$	161,992,183
\$10,000 to \$99,999	no.	11,260
	\$	277,720,868
\$100,000 to \$999,999	no.	445
	\$	90,159,558
\$1,000,000 or more	no.	10
	\$	19,745,359
<b>Total</b>	<b>no.</b>	<b>115,625</b>
	<b>\$</b>	<b>567,071,621</b>

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**Net capital gains, by entity, by taxable status, by range of gains for 1996–97 to 2010–11 income years<sup>1</sup>**

Net capital gains range		1996–97	1997–98	1998–99	1999–2000	2000–01	2001–02	2002–03
<b>Individuals</b>								
<b>Total</b>								
\$1 to \$9	no.	10,320	9,935	10,685	9,495	87,085	28,070	46,015
	\$	50,356	49,049	51,494	44,293	490,033	134,027	191,263
\$10 to \$99	no.	85,360	64,915	71,685	96,180	322,055	194,240	159,700
	\$	5,056,231	3,253,009	3,617,276	5,044,898	12,715,249	9,490,023	7,481,579
\$100 to \$999	no.	281,975	254,845	286,420	373,955	520,810	465,155	285,865
	\$	115,653,463	121,115,153	131,390,578	169,489,028	229,030,193	189,771,857	110,112,722
\$1,000 to \$9,999	no.	252,445	422,280	488,270	444,095	421,565	327,115	205,665
	\$	869,567,398	1,465,645,592	1,747,750,620	1,516,044,852	1,334,922,871	1,121,863,791	774,979,594
\$10,000 to \$99,999	no.	62,735	94,780	115,925	101,625	84,140	119,200	134,795
	\$	1,555,089,470	2,287,251,270	2,787,887,951	2,448,172,437	2,072,928,346	3,149,132,405	3,806,715,367
\$100,000 to \$999,999	no.	3,215	4,925	6,970	5,485	5,030	6,680	8,195
	\$	643,427,822	1,012,110,654	1,547,394,442	1,296,190,961	1,242,051,898	1,471,535,489	1,728,995,465
\$1,000,000 or more	no.	65	125	310	345	435	370	350
	\$	125,662,024	277,722,860	883,394,773	890,328,431	1,239,129,114	895,578,710	818,907,935
<b>Total</b>	<b>no.</b>	<b>696,110</b>	<b>851,810</b>	<b>980,265</b>	<b>1,031,175</b>	<b>1,441,125</b>	<b>1,140,830</b>	<b>840,580</b>
	<b>\$</b>	<b>3,314,506,764</b>	<b>5,167,147,587</b>	<b>7,101,487,134</b>	<b>6,325,314,900</b>	<b>6,131,267,704</b>	<b>6,837,506,302</b>	<b>7,247,383,925</b>
<b>Companies</b>								
<b>Taxable</b>								
\$1 to \$9	no.	45	50	45	45	95	70	85
	\$	224	215	165	208	429	289	387
\$10 to \$99	no.	230	275	315	360	545	460	420
	\$	11,173	13,029	18,001	19,357	26,349	24,741	20,943
\$100 to \$999	no.	1,250	1,475	1,695	1,715	2,455	1,990	1,585
	\$	617,647	753,993	799,660	832,574	1,156,800	982,946	747,242
\$1,000 to \$9,999	no.	3,805	4,730	5,000	5,535	4,965	4,505	3,325
	\$	16,451,105	20,072,847	21,701,026	24,141,221	20,849,134	18,539,297	14,018,964
\$10,000 to \$99,999	no.	4,075	4,560	5,080	5,860	4,635	5,265	4,655
	\$	142,251,244	157,242,030	173,979,890	204,858,128	167,347,379	200,152,817	186,998,792
\$100,000 to \$999,999	no.	1,225	1,395	1,590	1,995	1,460	2,200	2,355
	\$	354,913,839	413,623,799	484,960,092	581,512,156	408,112,699	614,687,859	681,142,675
\$1,000,000 or more	no.	235	325	405	450	355	405	415
	\$	2,735,435,174	3,641,383,777	5,786,165,926	6,842,802,246	4,776,889,471	3,705,973,374	2,763,386,771
<b>Total</b>	<b>no.</b>	<b>10,870</b>	<b>12,810</b>	<b>14,130</b>	<b>15,950</b>	<b>14,510</b>	<b>14,905</b>	<b>12,840</b>
	<b>\$</b>	<b>3,249,680,406</b>	<b>4,233,089,690</b>	<b>6,467,624,760</b>	<b>7,654,165,890</b>	<b>5,374,382,261</b>	<b>4,540,361,323</b>	<b>3,646,315,774</b>

# **Taxation statistics 2010–11**

**Table 4: Capital gains tax**

**Net capital gains, by entity, by taxable status, by range of gains for 1996–97 to 2010–11 income years<sup>1</sup>**

Net capital gains range		2003–04	2004–05	2005–06	2006–07	2007–08	2008–09	2009–10
<b>Individuals</b>								
<b>Total</b>								
\$1 to \$9	no.	30,130	18,780	19,500	15,015	21,930	39,330	30,475
	\$	127,127	81,043	86,774	57,948	89,964	150,407	118,084
\$10 to \$99	no.	127,290	87,670	82,675	63,055	98,095	88,815	65,015
	\$	6,028,235	4,597,268	4,034,153	3,178,649	4,873,796	3,948,379	2,776,954
\$100 to \$999	no.	345,290	392,375	323,630	312,275	409,385	119,150	122,465
	\$	146,281,490	173,437,267	151,329,668	149,992,740	190,453,418	45,512,002	52,827,802
\$1,000 to \$9,999	no.	312,990	475,370	538,265	641,720	552,125	136,465	171,025
	\$	1,091,361,361	1,702,242,416	2,022,204,003	2,502,871,652	1,998,562,928	563,143,405	687,297,947
\$10,000 to \$99,999	no.	185,680	212,295	263,720	361,820	290,465	144,200	155,710
	\$	5,549,093,459	5,986,594,904	7,656,139,527	11,096,507,320	9,290,913,905	4,919,412,381	5,241,525,111
\$100,000 to \$999,999	no.	12,600	13,560	19,530	38,585	32,900	15,810	17,835
	\$	2,712,094,355	3,048,222,153	4,290,461,923	7,935,688,483	6,753,966,840	3,130,066,404	3,526,344,211
\$1,000,000 or more	no.	585	830	1,225	1,840	1,790	700	655
	\$	1,476,490,001	2,296,730,452	3,173,585,029	5,376,181,505	6,109,640,197	2,422,258,432	2,082,069,247
<b>Total</b>	<b>no.</b>	<b>1,014,565</b>	<b>1,200,875</b>	<b>1,248,545</b>	<b>1,434,310</b>	<b>1,406,695</b>	<b>544,475</b>	<b>563,180</b>
	<b>\$</b>	<b>10,981,476,028</b>	<b>13,211,905,503</b>	<b>17,297,841,077</b>	<b>27,064,478,297</b>	<b>24,348,501,048</b>	<b>11,084,491,410</b>	<b>11,592,959,356</b>
<b>Companies</b>								
<b>Taxable</b>								
\$1 to \$9	no.	135	115	105	130	100	110	100
	\$	642	523	468	503	411	430	401
\$10 to \$99	no.	415	365	450	315	250	375	315
	\$	19,938	16,401	20,554	14,172	13,309	17,301	13,458
\$100 to \$999	no.	1,725	1,815	1,470	1,365	1,345	1,075	790
	\$	855,408	918,511	700,717	654,999	700,756	486,569	364,877
\$1,000 to \$9,999	no.	4,605	5,360	4,850	4,835	5,050	1,995	2,035
	\$	19,707,015	23,767,848	22,056,908	22,547,266	22,463,940	8,374,773	8,893,785
\$10,000 to \$99,999	no.	6,020	7,685	7,950	9,340	7,800	3,085	3,420
	\$	234,816,402	299,279,307	315,272,065	374,790,011	310,824,950	128,363,897	138,846,476
\$100,000 to \$999,999	no.	3,305	3,795	4,240	5,900	4,745	2,315	2,470
	\$	930,489,297	1,080,598,375	1,235,130,129	1,769,877,166	1,430,555,876	702,717,048	756,594,598
\$1,000,000 or more	no.	605	665	915	1,285	1,055	435	475
	\$	3,883,879,612	6,281,242,901	12,703,734,442	20,743,251,648	15,999,783,348	9,643,383,643	5,641,597,698
<b>Total</b>	<b>no.</b>	<b>16,810</b>	<b>19,800</b>	<b>19,985</b>	<b>23,175</b>	<b>20,345</b>	<b>9,385</b>	<b>9,605</b>
	<b>\$</b>	<b>5,069,768,314</b>	<b>7,685,823,866</b>	<b>14,276,915,283</b>	<b>22,911,135,765</b>	<b>17,764,342,590</b>	<b>10,483,343,661</b>	<b>6,546,311,293</b>

# ***Taxation statistics 2010–11***

**Table 4: Capital gains tax**

**Net capital gains, by entity, by taxable status, by range of gains for 1996–97 to 2010–11 income years<sup>1</sup>**

<b>Net capital gains range</b>		<b>2010–11</b>
<b>Individuals</b>		
<b>Total</b>		
\$1 to \$9	no.	19,000
	\$	84,834
\$10 to \$99	no.	54,680
	\$	2,424,603
\$100 to \$999	no.	148,110
	\$	67,035,592
\$1,000 to \$9,999	no.	188,890
	\$	693,452,120
\$10,000 to \$99,999	no.	128,465
	\$	4,337,852,870
\$100,000 to \$999,999	no.	16,965
	\$	3,481,030,524
\$1,000,000 or more	no.	905
	\$	3,037,399,208
<b>Total</b>	<b>no.</b>	<b>557,015</b>
	<b>\$</b>	<b>11,619,279,751</b>
<b>Companies</b>		
<b>Taxable</b>		
\$1 to \$9	no.	45
	\$	183
\$10 to \$99	no.	245
	\$	10,965
\$100 to \$999	no.	765
	\$	360,156
\$1,000 to \$9,999	no.	2,040
	\$	9,058,403
\$10,000 to \$99,999	no.	3,325
	\$	130,634,051
\$100,000 to \$999,999	no.	2,395
	\$	734,767,109
\$1,000,000 or more	no.	480
	\$	5,485,408,929
<b>Total</b>	<b>no.</b>	<b>9,300</b>
	<b>\$</b>	<b>6,360,239,796</b>

# **Taxation statistics 2010–11**

**Table 4: Capital gains tax**

**Net capital gains, by entity, by taxable status, by range of gains for 1996–97 to 2010–11 income years<sup>1</sup>**

Net capital gains range		1996–97	1997–98	1998–99	1999–2000	2000–01	2001–02	2002–03
<b>Companies</b>								
<b>Non-taxable</b>								
\$1 to \$9	no.	35	40	30	25	75	50	70
	\$	170	164	114	118	345	213	264
\$10 to \$99	no.	215	210	225	215	385	320	260
	\$	11,703	9,900	12,483	11,679	19,234	17,549	12,478
\$100 to \$999	no.	1,030	1,100	1,175	1,095	1,940	1,660	1,200
	\$	487,863	569,695	525,596	527,036	898,915	794,009	563,344
\$1,000 to \$9,999	no.	2,400	2,995	3,170	2,965	3,250	3,020	2,145
	\$	10,385,988	12,251,453	13,322,688	12,922,151	13,027,231	12,175,564	9,061,906
\$10,000 to \$99,999	no.	2,100	2,470	2,550	2,755	2,385	2,735	2,660
	\$	66,981,760	80,635,048	80,587,228	90,554,756	79,779,083	95,679,016	97,281,727
\$100,000 to \$999,999	no.	390	540	570	640	660	775	890
	\$	106,908,069	143,564,985	156,338,725	168,467,853	188,713,436	210,139,603	241,808,736
\$1,000,000 or more	no.	65	85	100	135	145	150	120
	\$	185,121,025	446,089,199	442,083,768	601,560,884	2,639,222,835	830,485,396	714,692,403
<b>Total</b>	<b>no.</b>	<b>6,235</b>	<b>7,440</b>	<b>7,820</b>	<b>7,830</b>	<b>8,840</b>	<b>8,710</b>	<b>7,350</b>
	<b>\$</b>	<b>369,896,578</b>	<b>683,120,444</b>	<b>692,870,602</b>	<b>874,044,477</b>	<b>2,921,661,079</b>	<b>1,149,291,350</b>	<b>1,063,420,858</b>
<b>Companies</b>								
<b>Total</b>								
\$1 to \$9	no.	85	85	75	70	170	120	155
	\$	394	379	279	326	774	502	651
\$10 to \$99	no.	445	485	540	570	930	780	680
	\$	22,876	22,929	30,484	31,036	45,583	42,290	33,421
\$100 to \$999	no.	2,285	2,575	2,875	2,810	4,395	3,650	2,785
	\$	1,105,510	1,323,688	1,325,256	1,359,610	2,055,715	1,776,955	1,310,586
\$1,000 to \$9,999	no.	6,200	7,725	8,170	8,500	8,215	7,525	5,470
	\$	26,837,093	32,324,300	35,023,714	37,063,372	33,876,365	30,714,861	23,080,870
\$10,000 to \$99,999	no.	6,175	7,030	7,630	8,615	7,020	8,000	7,315
	\$	209,233,004	237,877,078	254,567,118	295,412,884	247,126,462	295,831,833	284,280,519
\$100,000 to \$999,999	no.	1,615	1,935	2,160	2,635	2,125	2,980	3,245
	\$	461,821,908	557,188,784	641,298,817	749,980,009	596,826,135	824,827,462	922,951,411
\$1,000,000 or more	no.	295	410	505	585	500	560	535
	\$	2,920,556,199	4,087,472,976	6,228,249,694	7,444,363,130	7,416,112,306	4,536,458,770	3,478,079,174
<b>Total</b>	<b>no.</b>	<b>17,105</b>	<b>20,250</b>	<b>21,955</b>	<b>23,780</b>	<b>23,350</b>	<b>23,615</b>	<b>20,190</b>
	<b>\$</b>	<b>3,619,576,984</b>	<b>4,916,210,134</b>	<b>7,160,495,362</b>	<b>8,528,210,367</b>	<b>8,296,043,340</b>	<b>5,689,652,673</b>	<b>4,709,736,632</b>



# **Taxation statistics 2010–11**

**Table 4: Capital gains tax**

**Net capital gains, by entity, by taxable status, by range of gains for 1996–97 to 2010–11 income years<sup>1</sup>**

Net capital gains range		2003–04	2004–05	2005–06	2006–07	2007–08	2008–09	2009–10
<b>Companies</b>								
<b>Non-taxable</b>								
\$1 to \$9	no.	95	60	70	85	70	100	100
	\$	361	229	288	303	260	408	403
\$10 to \$99	no.	290	235	230	200	225	285	230
	\$	14,694	9,869	10,844	9,626	10,666	13,410	10,841
\$100 to \$999	no.	1,215	1,255	905	910	945	785	665
	\$	600,289	640,590	425,677	449,144	465,683	344,154	326,861
\$1,000 to \$9,999	no.	2,670	2,795	2,720	2,970	2,940	1,625	1,775
	\$	11,230,401	12,068,984	11,850,526	13,438,356	12,417,779	6,894,077	7,875,856
\$10,000 to \$99,999	no.	3,005	3,280	3,760	4,265	3,815	2,420	2,500
	\$	111,299,024	122,627,821	142,802,127	164,498,047	147,773,576	94,141,439	96,878,039
\$100,000 to \$999,999	no.	1,035	1,095	1,380	1,860	1,585	1,095	1,075
	\$	270,216,365	288,096,958	359,241,773	492,086,553	432,455,856	290,793,212	294,539,408
\$1,000,000 or more	no.	135	190	190	265	270	170	165
	\$	646,666,819	800,880,107	1,069,726,526	1,407,275,884	1,706,460,493	1,488,558,411	854,853,239
<b>Total</b>	<b>no.</b>	<b>8,440</b>	<b>8,905</b>	<b>9,255</b>	<b>10,550</b>	<b>9,860</b>	<b>6,475</b>	<b>6,515</b>
	<b>\$</b>	<b>1,040,027,953</b>	<b>1,224,324,558</b>	<b>1,584,057,761</b>	<b>2,077,757,913</b>	<b>2,299,584,313</b>	<b>1,880,745,111</b>	<b>1,254,484,647</b>
<b>Companies</b>								
<b>Total</b>								
\$1 to \$9	no.	235	175	175	215	175	210	200
	\$	1,003	752	756	806	671	838	804
\$10 to \$99	no.	705	600	685	510	475	660	545
	\$	34,632	26,270	31,398	23,798	23,975	30,711	24,299
\$100 to \$999	no.	2,940	3,070	2,375	2,270	2,290	1,860	1,455
	\$	1,455,697	1,559,101	1,126,394	1,104,143	1,166,439	830,723	691,738
\$1,000 to \$9,999	no.	7,275	8,155	7,570	7,810	7,990	3,620	3,815
	\$	30,937,416	35,836,832	33,907,434	35,985,622	34,881,719	15,268,850	16,769,641
\$10,000 to \$99,999	no.	9,025	10,960	11,705	13,605	11,615	5,505	5,925
	\$	346,115,426	421,907,128	458,074,192	539,288,058	458,598,526	222,505,336	235,724,515
\$100,000 to \$999,999	no.	4,340	4,890	5,620	7,760	6,330	3,405	3,545
	\$	1,200,705,662	1,368,695,333	1,594,371,902	2,261,963,719	1,863,011,732	993,510,260	1,051,134,006
\$1,000,000 or more	no.	740	855	1,110	1,545	1,330	605	640
	\$	4,530,546,431	7,082,123,008	13,773,460,968	22,150,527,532	17,706,243,841	11,131,942,054	6,496,450,937
<b>Total</b>	<b>no.</b>	<b>25,255</b>	<b>28,710</b>	<b>29,240</b>	<b>33,725</b>	<b>30,205</b>	<b>15,860</b>	<b>16,125</b>
	<b>\$</b>	<b>6,109,796,267</b>	<b>8,910,148,424</b>	<b>15,860,973,044</b>	<b>24,988,893,678</b>	<b>20,063,926,903</b>	<b>12,364,088,772</b>	<b>7,800,795,940</b>

# ***Taxation statistics 2010–11***

**Table 4: Capital gains tax**

**Net capital gains, by entity, by taxable status, by range of gains for 1996–97 to 2010–11 income years<sup>1</sup>**

<b>Net capital gains range</b>		<b>2010–11</b>
<b>Companies</b>		
<b>Non-taxable</b>		
\$1 to \$9	no.	55
	\$	194
\$10 to \$99	no.	170
	\$	8,044
\$100 to \$999	no.	550
	\$	249,394
\$1,000 to \$9,999	no.	1,615
	\$	7,122,125
\$10,000 to \$99,999	no.	2,170
	\$	84,323,662
\$100,000 to \$999,999	no.	995
	\$	281,477,892
\$1,000,000 or more	no.	180
	\$	1,419,931,782
<b>Total</b>	<b>no.</b>	<b>5,735</b>
	<b>\$</b>	<b>1,793,113,093</b>
<b>Companies</b>		
<b>Total</b>		
\$1 to \$9	no.	100
	\$	377
\$10 to \$99	no.	415
	\$	19,009
\$100 to \$999	no.	1,320
	\$	609,550
\$1,000 to \$9,999	no.	3,655
	\$	16,180,528
\$10,000 to \$99,999	no.	5,495
	\$	214,957,713
\$100,000 to \$999,999	no.	3,390
	\$	1,016,245,001
\$1,000,000 or more	no.	660
	\$	6,905,340,711
<b>Total</b>	<b>no.</b>	<b>15,035</b>
	<b>\$</b>	<b>8,153,352,889</b>

# **Taxation statistics 2010–11**

**Table 4: Capital gains tax**

**Net capital gains, by entity, by taxable status, by range of gains for 1996–97 to 2010–11 income years<sup>1</sup>**

Net capital gains range		1996–97	1997–98	1998–99	1999–2000	2000–01	2001–02	2002–03
<b>Funds</b>								
<b>Taxable</b>								
\$1 to \$9	no.	90	130	225	230	580	345	770
	\$	482	624	823	869	2,922	1,625	3,491
\$10 to \$99	no.	715	1,035	1,105	1,300	3,370	2,480	3,475
	\$	37,027	50,806	57,350	68,968	154,421	130,181	169,877
\$100 to \$999	no.	4,640	5,420	6,990	8,410	12,705	14,270	12,210
	\$	2,422,016	2,812,946	3,527,571	4,374,361	6,157,643	6,926,127	5,538,064
\$1,000 to \$9,999	no.	16,250	19,950	23,295	30,865	29,205	26,605	15,875
	\$	67,884,066	87,359,135	100,306,462	134,508,509	115,367,825	100,805,009	58,172,637
\$10,000 to \$99,999	no.	8,700	12,815	13,950	21,005	12,505	12,125	7,570
	\$	235,145,473	349,403,767	379,010,781	590,196,952	335,942,263	351,649,273	240,124,029
\$100,000 to \$999,999	no.	725	1,120	1,185	1,860	960	1,245	1,210
	\$	183,883,725	286,074,951	298,836,660	436,444,555	229,454,914	289,436,237	257,567,271
\$1,000,000 or more	no.	245	360	345	365	285	170	65
	\$	3,416,780,451	8,037,132,656	6,174,105,620	6,778,619,986	4,591,294,974	1,981,265,917	476,232,365
<b>Total</b>	<b>no.</b>	<b>31,360</b>	<b>40,835</b>	<b>47,090</b>	<b>64,040</b>	<b>59,610</b>	<b>57,240</b>	<b>41,170</b>
	<b>\$</b>	<b>3,906,153,240</b>	<b>8,762,834,885</b>	<b>6,955,845,267</b>	<b>7,944,214,200</b>	<b>5,278,374,962</b>	<b>2,730,214,369</b>	<b>1,037,807,734</b>
<b>Funds</b>								
<b>Non-taxable</b>								
\$1 to \$9	no.	35	60	80	110	220	195	360
	\$	161	277	311	405	1,118	982	1,826
\$10 to \$99	no.	220	430	360	480	1,340	1,265	1,710
	\$	10,422	20,484	18,512	25,125	62,206	63,306	82,175
\$100 to \$999	no.	1,145	1,575	2,195	2,715	5,545	6,170	6,425
	\$	585,977	785,706	1,086,042	1,372,285	2,734,166	3,025,399	2,973,018
\$1,000 to \$9,999	no.	3,485	4,835	6,160	8,180	13,995	12,110	8,350
	\$	13,765,957	19,710,608	24,899,828	33,210,521	55,182,244	43,733,275	29,093,948
\$10,000 to \$99,999	no.	1,305	2,225	2,685	3,805	4,695	3,690	2,140
	\$	32,557,604	58,518,721	69,689,471	101,077,180	118,693,583	97,692,823	56,436,257
\$100,000 to \$999,999	no.	90	155	175	265	295	280	175
	\$	24,746,212	36,052,617	40,475,506	63,891,781	69,214,966	64,048,195	39,482,838
\$1,000,000 or more	no.	20	10	15	30	30	10	5
	\$	133,559,248	105,590,544	47,152,498	82,638,099	199,392,181	50,868,300	19,681,713
<b>Total</b>	<b>no.</b>	<b>6,295</b>	<b>9,285</b>	<b>11,675</b>	<b>15,585</b>	<b>26,120</b>	<b>23,715</b>	<b>19,170</b>
	<b>\$</b>	<b>205,225,581</b>	<b>220,678,957</b>	<b>183,322,168</b>	<b>282,215,396</b>	<b>445,280,464</b>	<b>259,432,280</b>	<b>147,751,775</b>

# **Taxation statistics 2010–11**

**Table 4: Capital gains tax**

**Net capital gains, by entity, by taxable status, by range of gains for 1996–97 to 2010–11 income years<sup>1</sup>**

<b>Net capital gains range</b>		<b>2003–04</b>	<b>2004–05</b>	<b>2005–06</b>	<b>2006–07</b>	<b>2007–08</b>	<b>2008–09</b>	<b>2009–10</b>
<b>Funds</b>								
<b>Taxable</b>								
\$1 to \$9	no.	885	665	815	930	565	1,675	1,255
	\$	3,683	3,077	4,007	3,031	2,103	6,785	5,176
\$10 to \$99	no.	2,750	1,920	2,365	2,025	2,285	4,535	2,725
	\$	136,313	87,578	102,019	97,837	115,619	212,367	118,993
\$100 to \$999	no.	12,090	9,380	7,510	8,080	12,175	8,710	5,885
	\$	5,851,310	4,786,614	3,727,344	3,970,054	6,250,063	3,428,692	2,677,274
\$1,000 to \$9,999	no.	24,210	35,155	35,835	40,070	43,415	10,535	12,320
	\$	94,372,474	157,567,556	171,793,572	195,557,181	194,738,100	43,441,580	52,897,138
\$10,000 to \$99,999	no.	13,650	29,940	44,225	62,245	42,245	8,650	11,890
	\$	427,822,495	894,046,456	1,393,610,888	2,088,301,031	1,341,429,878	287,223,353	398,400,797
\$100,000 to \$999,999	no.	2,135	3,210	5,255	9,160	6,780	1,930	2,485
	\$	479,394,295	698,657,245	1,096,838,699	1,939,098,264	1,546,253,119	459,379,925	585,390,488
\$1,000,000 or more	no.	115	275	410	535	485	100	120
	\$	650,318,472	5,171,414,789	15,492,488,881	21,990,486,420	8,408,949,412	266,794,218	327,995,237
<b>Total</b>	<b>no.</b>	<b>55,835</b>	<b>80,545</b>	<b>96,420</b>	<b>123,050</b>	<b>107,950</b>	<b>36,135</b>	<b>36,675</b>
	<b>\$</b>	<b>1,657,899,042</b>	<b>6,926,563,315</b>	<b>18,158,565,410</b>	<b>26,217,513,818</b>	<b>11,497,738,294</b>	<b>1,060,486,920</b>	<b>1,367,485,103</b>
<b>Funds</b>								
<b>Non-taxable</b>								
\$1 to \$9	no.	335	275	385	355	275	1,205	1,050
	\$	1,361	1,372	1,767	1,127	1,120	5,086	4,363
\$10 to \$99	no.	1,230	1,020	1,240	750	1,045	3,545	2,680
	\$	60,933	47,675	54,976	36,840	54,561	171,020	114,596
\$100 to \$999	no.	6,070	4,870	4,100	3,540	6,015	8,310	5,255
	\$	2,936,716	2,483,010	2,019,060	1,766,830	3,103,128	3,370,493	2,313,940
\$1,000 to \$9,999	no.	11,875	15,450	13,780	13,620	22,235	8,020	9,135
	\$	45,585,206	66,725,534	61,687,954	62,821,317	101,027,433	31,210,898	37,628,852
\$10,000 to \$99,999	no.	4,240	10,270	13,275	20,430	26,380	5,090	7,400
	\$	114,161,173	297,241,484	423,322,955	717,033,468	905,842,717	163,659,811	249,176,699
\$100,000 to \$999,999	no.	370	925	1,840	3,770	5,720	1,130	1,750
	\$	84,706,875	190,758,679	398,975,758	823,587,590	1,337,539,443	274,458,058	440,876,720
\$1,000,000 or more	no.	25	30	65	115	205	55	85
	\$	94,690,906	739,461,071	1,269,735,243	1,856,841,863	466,992,505	148,880,361	186,951,930
<b>Total</b>	<b>no.</b>	<b>24,140</b>	<b>32,840</b>	<b>34,685</b>	<b>42,580</b>	<b>61,880</b>	<b>27,355</b>	<b>27,355</b>
	<b>\$</b>	<b>342,143,170</b>	<b>1,296,718,825</b>	<b>2,155,797,713</b>	<b>3,462,089,035</b>	<b>2,814,560,907</b>	<b>621,755,727</b>	<b>917,067,100</b>

# ***Taxation statistics 2010–11***

**Table 4: Capital gains tax**

**Net capital gains, by entity, by taxable status, by range of gains for 1996–97 to 2010–11 income years<sup>1</sup>**

<b>Net capital gains range</b>		<b>2010–11</b>
<b>Funds</b>		
<b>Taxable</b>		
\$1 to \$9	no.	740
	\$	3,241
\$10 to \$99	no.	2,185
	\$	101,494
\$100 to \$999	no.	5,425
	\$	2,465,030
\$1,000 to \$9,999	no.	12,100
	\$	51,610,197
\$10,000 to \$99,999	no.	10,505
	\$	347,836,319
\$100,000 to \$999,999	no.	2,310
	\$	580,158,445
\$1,000,000 or more	no.	155
	\$	441,274,758
<b>Total</b>	<b>no.</b>	<b>33,420</b>
	<b>\$</b>	<b>1,423,449,484</b>
<b>Funds</b>		
<b>Non-taxable</b>		
\$1 to \$9	no.	545
	\$	2,291
\$10 to \$99	no.	1,965
	\$	90,904
\$100 to \$999	no.	4,755
	\$	2,131,727
\$1,000 to \$9,999	no.	10,095
	\$	42,339,654
\$10,000 to \$99,999	no.	7,930
	\$	259,696,495
\$100,000 to \$999,999	no.	1,895
	\$	467,637,895
\$1,000,000 or more	no.	135
	\$	340,612,731
<b>Total</b>	<b>no.</b>	<b>27,320</b>
	<b>\$</b>	<b>1,112,511,697</b>

***Taxation statistics 2010–11***

**Table 4: Capital gains tax**

**Net capital gains, by entity, by taxable status, by range of gains for 1996–97 to 2010–11 income years<sup>1</sup>**

Net capital gains range		1996–97	1997–98	1998–99	1999–2000	2000–01	2001–02	2002–03
<b>Funds</b>								
<b>Total</b>								
\$1 to \$9	no.	125	190	305	335	800	540	1,125
	\$	643	901	1,134	1,274	4,040	2,607	5,317
\$10 to \$99	no.	935	1,465	1,465	1,780	4,710	3,745	5,185
	\$	47,449	71,290	75,862	94,093	216,627	193,487	252,052
\$100 to \$999	no.	5,785	6,995	9,185	11,125	18,245	20,440	18,635
	\$	3,007,993	3,598,652	4,613,613	5,746,646	8,891,809	9,951,526	8,511,082
\$1,000 to \$9,999	no.	19,730	24,780	29,455	39,045	43,205	38,710	24,225
	\$	81,650,023	107,069,743	125,206,290	167,719,030	170,550,069	144,538,284	87,266,585
\$10,000 to \$99,999	no.	10,005	15,045	16,635	24,810	17,200	15,815	9,710
	\$	267,703,077	407,922,488	448,700,252	691,274,132	454,635,846	449,342,096	296,560,286
\$100,000 to \$999,999	no.	815	1,275	1,355	2,125	1,255	1,525	1,385
	\$	208,629,937	322,127,568	339,312,166	500,336,336	298,669,880	353,484,432	297,050,109
\$1,000,000 or more	no.	265	370	365	400	315	180	70
	\$	3,550,339,699	8,142,723,200	6,221,258,118	6,861,258,085	4,790,687,155	2,032,134,217	495,914,078
<b>Total</b>	<b>no.</b>	<b>37,660</b>	<b>50,120</b>	<b>58,765</b>	<b>79,620</b>	<b>85,730</b>	<b>80,960</b>	<b>60,340</b>
	<b>\$</b>	<b>4,111,378,821</b>	<b>8,983,513,842</b>	<b>7,139,167,435</b>	<b>8,226,429,596</b>	<b>5,723,655,426</b>	<b>2,989,646,649</b>	<b>1,185,559,509</b>

***Taxation statistics 2010–11***

**Table 4: Capital gains tax**

**Net capital gains, by entity, by taxable status, by range of gains for 1996–97 to 2010–11 income years<sup>1</sup>**

Net capital gains range		2003–04	2004–05	2005–06	2006–07	2007–08	2008–09	2009–10
<b>Funds</b>								
<b>Total</b>								
\$1 to \$9	no.	1,220	945	1,205	1,285	840	2,875	2,305
	\$	5,044	4,449	5,774	4,158	3,223	11,871	9,539
\$10 to \$99	no.	3,980	2,940	3,610	2,775	3,330	8,080	5,405
	\$	197,246	135,253	156,995	134,677	170,180	383,387	233,589
\$100 to \$999	no.	18,160	14,245	11,610	11,620	18,190	17,020	11,140
	\$	8,788,026	7,269,624	5,746,404	5,736,884	9,353,191	6,799,185	4,991,214
\$1,000 to \$9,999	no.	36,090	50,610	49,615	53,690	65,655	18,555	21,455
	\$	139,957,680	224,293,090	233,481,526	258,378,498	295,765,533	74,652,478	90,525,990
\$10,000 to \$99,999	no.	17,890	40,205	57,500	82,675	68,625	13,745	19,290
	\$	541,983,668	1,191,287,940	1,816,933,843	2,805,334,499	2,247,272,595	450,883,164	647,577,496
\$100,000 to \$999,999	no.	2,505	4,135	7,090	12,930	12,500	3,060	4,235
	\$	564,101,170	889,415,924	1,495,814,457	2,762,685,854	2,883,792,562	733,837,983	1,026,267,208
\$1,000,000 or more	no.	140	305	475	650	690	155	200
	\$	745,009,378	5,910,875,860	16,762,224,124	23,847,328,283	8,875,941,917	415,674,579	514,947,167
<b>Total</b>	<b>no.</b>	<b>79,980</b>	<b>113,385</b>	<b>131,105</b>	<b>165,630</b>	<b>169,825</b>	<b>63,490</b>	<b>64,030</b>
	<b>\$</b>	<b>2,000,042,212</b>	<b>8,223,282,140</b>	<b>20,314,363,123</b>	<b>29,679,602,853</b>	<b>14,312,299,201</b>	<b>1,682,242,647</b>	<b>2,284,552,203</b>

***Taxation statistics 2010–11***

**Table 4: Capital gains tax**

**Net capital gains, by entity, by taxable status, by range of gains for 1996–97 to 2010–11 income years<sup>1</sup>**

<b>Net capital gains range</b>		<b>2010–11</b>
<b>Funds</b>		
<b>Total</b>		
\$1 to \$9	no.	1,280
	\$	5,532
\$10 to \$99	no.	4,155
	\$	192,398
\$100 to \$999	no.	10,180
	\$	4,596,757
\$1,000 to \$9,999	no.	22,190
	\$	93,949,851
\$10,000 to \$99,999	no.	18,440
	\$	607,532,814
\$100,000 to \$999,999	no.	4,205
	\$	1,047,796,340
\$1,000,000 or more	no.	290
	\$	781,887,489
<b>Total</b>	<b>no.</b>	<b>60,740</b>
	<b>\$</b>	<b>2,535,961,181</b>