

## ***Taxation statistics 2010–11***

### **Table 5: Cost of compliance**

#### **BAS submitted quarterly, by market segment and role indicators - average time to complete form, 2010–11 income year<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.
- \* The statistics reported in this table do not necessarily align exactly with statistics in the Cost of compliance chapter tables, due to system issues.
  
- \* 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 returns processed by 31 October 2012. The statistics are not necessarily complete. For further information, please refer to the 'Source of cost of compliance statistics' section in the 'Cost of compliance' chapter of *Taxation statistics 2010–11*.

2 Extreme outlier values of time taken to complete forms have been removed.

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**BAS submitted quarterly, by market segment and role indicators -  
average time to complete form, 2010–11 income year<sup>1</sup>**

Combinations of roles		Not for profit or Government	Micro	Segment Small and Medium	Large	Individual non- business	Total
Income tax withholding, income tax instalment, FBT instalment	No. of taxpayers	n.a.	34	108	14	n.a.	156
	Total hours <sup>2</sup>	n.a.	38.1	223.8	21.0	n.a.	282.8
	Average hours <sup>2</sup>	n.a.	1.1	2.1	1.5	n.a.	1.8
GST only	No. of taxpayers	42,809	997,509	24,557	1,486	5,101	1,071,462
	Total hours <sup>2</sup>	70,842.9	2,340,310.3	42,996.7	1,870.5	7,915.0	2,463,935.4
	Average hours <sup>2</sup>	1.7	2.3	1.8	1.3	1.6	2.3
Income tax withholding only	No. of taxpayers	8,977	25,678	3,820	555	290	39,320
	Total hours <sup>2</sup>	6,629.6	22,394.8	3,559.7	222.4	208.5	33,015.0
	Average hours <sup>2</sup>	0.7	0.9	0.9	0.4	0.7	0.8
Income tax instalment only	No. of taxpayers	83	148,151	6,694	1,025	12,438	168,391
	Total hours <sup>2</sup>	134.7	149,427.7	7,504.8	1,865.9	9,177.6	168,110.6
	Average hours <sup>2</sup>	1.6	1.0	1.1	1.8	0.7	1.0
GST & income tax withholding	No. of taxpayers	38,292	411,185	47,286	706	302	497,771
	Total hours <sup>2</sup>	78,456.4	1,279,565.0	123,287.8	1,106.9	823.9	1,483,240.0
	Average hours <sup>2</sup>	2.0	3.1	2.6	1.6	2.7	3.0
GST & income tax instalment	No. of taxpayers	470	275,272	5,324	199	1,668	282,933
	Total hours <sup>2</sup>	763.5	679,130.0	10,398.6	348.5	3,315.5	693,956.0
	Average hours <sup>2</sup>	1.6	2.5	2.0	1.8	2.0	2.5
GST & FBT instalment	No. of taxpayers	1,052	555	1,390	302	n.a.	3,299
	Total hours <sup>2</sup>	4,465.6	1,107.5	3,688.8	688.1	n.a.	9,949.9
	Average hours <sup>2</sup>	4.2	2.0	2.7	2.3	n.a.	3.0
Income tax withholding & income tax instalment	No. of taxpayers	16	5,072	694	14	31	5,827
	Total hours <sup>2</sup>	7.0	5,455.0	1,309.0	6.7	37.9	6,815.6
	Average hours <sup>2</sup>	0.4	1.1	1.9	0.5	1.2	1.2

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Combinations of roles		Not for profit or Government	Micro	Segment Small and Medium	Large	Individual non-business	Total
Income tax withholding & FBT instalment	No. of taxpayers	72	119	890	231	n.a.	1,312
	Total hours <sup>2</sup>	33.4	113.4	783.8	247.2	n.a.	1,177.8
	Average hours <sup>2</sup>	0.5	1.0	0.9	1.1	n.a.	0.9
GST, income tax withholding & income tax instalment	No. of taxpayers	319	145,777	24,036	183	166	170,481
	Total hours <sup>2</sup>	788.2	459,827.0	67,801.5	277.0	424.9	529,118.7
	Average hours <sup>2</sup>	2.5	3.2	2.8	1.5	2.6	3.1
GST, income tax withholding & FBT instalment	No. of taxpayers	3,102	4,048	7,011	397	n.a.	14,558
	Total hours <sup>2</sup>	7,953.9	9,677.9	18,292.6	750.0	n.a.	36,674.5
	Average hours <sup>2</sup>	2.6	2.4	2.6	1.9	n.a.	2.5
GST, income tax instalment & FBT instalment	No. of taxpayers	4	289	681	48	n.a.	1,022
	Total hours <sup>2</sup>	17.1	912.4	1,966.5	102.9	n.a.	2,999.0
	Average hours <sup>2</sup>	4.3	3.2	2.9	2.1	n.a.	2.9
GST, income tax withholding, income tax instalment, FBT instalment	No. of taxpayers	69	2,852	6,418	163	n.a.	9,502
	Total hours <sup>2</sup>	155.0	7,268.4	17,599.7	348.8	n.a.	25,371.9
	Average hours <sup>2</sup>	2.2	2.5	2.7	2.1	n.a.	2.7
Income tax instalment & FBT instalment	No. of taxpayers	6	18	87	58	n.a.	169
	Total hours <sup>2</sup>	9.7	4.3	86.3	87.3	n.a.	187.7
	Average hours <sup>2</sup>	1.6	0.2	1.0	1.5	n.a.	1.1
FBT instalment only	No. of taxpayers	121	162	1,071	1,582	n.a.	2,936
	Total hours <sup>2</sup>	101.0	82.0	934.3	1,257.6	n.a.	2,374.8
	Average hours <sup>2</sup>	0.8	0.5	0.9	0.8	n.a.	0.8
None	No. of taxpayers	9,485	407,435	19,971	4,257	24,067	465,215
	Total hours <sup>2</sup>	3,448.6	152,265.6	9,256.6	2,116.6	7,977.5	175,065.0
	Average hours <sup>2</sup>	0.4	0.4	0.5	0.5	0.3	0.4
<b>Total</b>	<b>No. of taxpayers</b>	<b>104,877</b>	<b>2,424,156</b>	<b>150,038</b>	<b>11,220</b>	<b>44,063</b>	<b>2,734,354</b>
	<b>Total hours<sup>2</sup></b>	<b>173,806.7</b>	<b>5,107,579.1</b>	<b>309,690.5</b>	<b>11,317.4</b>	<b>29,880.8</b>	<b>5,632,274.5</b>
	<b>Average hours<sup>2</sup></b>	<b>1.7</b>	<b>2.1</b>	<b>2.1</b>	<b>1.0</b>	<b>0.7</b>	<b>2.1</b>