

Taxation statistics 2010–11

Table 6: Fringe benefits tax

Selected items, 1997–98 to 2011–12 FBT years¹

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 all years were sourced from FBT returns processed by 31 October 2012. These statistics are not necessarily complete and may not match the statistics reported in previous editions of Taxation Statistics. For further information please refer to the 'Source of fringe benefits tax statistics' section in the 'Fringe benefits tax' chapter of *Taxation statistics 2010–11*.

Taxation statistics 2010–11

Table 6: Fringe benefits tax, 1997–98 to 2011–12 FBT years¹

		1997–98	1998–99	1999–2000	2000–01	2001–02	2002–03	2003–04	2004–05
Australian Government departments	no.	110	105	115	130	135	135	130	130
Other employers									
Taxable									
FBT returns	no.	68,295	69,640	66,990	64,140	62,470	61,295	61,290	61,315
Type 1 aggregate	no.	0	0	0	43,190	47,325	50,310	53,320	55,070
	\$	0	0	0	1,323,718,065	1,792,570,719	1,979,809,733	2,231,422,002	2,479,956,800
Type 1 factored	no.	0	0	0	43,195	47,325	50,315	53,330	55,085
	\$	0	0	0	2,817,248,431	3,816,699,855	4,215,431,495	4,751,307,330	5,280,808,286
Type 2 aggregate	no.	0	0	0	55,725	40,485	35,515	30,590	25,975
	\$	0	0	0	2,194,068,287	1,382,052,013	1,120,524,609	947,214,347	900,938,226
Type 2 factored	no.	0	0	0	55,725	40,475	35,510	30,595	25,985
	\$	0	0	0	4,259,450,757	2,683,374,671	2,175,641,629	1,839,521,316	1,749,945,823
Aggregate non-exempt	no.	0	0	0	465	850	880	940	1,000
	\$	0	0	0	110,874,105	139,103,122	180,624,494	188,865,442	129,103,358
Aggregate fringe benefits taxable	no.	68,290	69,635	66,980	64,140	62,470	61,295	61,290	61,315
	\$	6,881,629,945	7,392,933,308	7,253,230,964	7,190,184,237	6,639,177,648	6,571,697,618	6,779,694,088	7,159,857,462
FBT payable ⁴	no.	68,295	69,640	66,990	64,140	62,470	61,295	61,290	61,315
	\$	3,318,760,162	3,553,853,502	3,486,530,838	3,485,330,528	3,220,001,169	3,187,272,814	3,288,151,116	3,472,530,395
Aggregate non-rebatable	no.	0	0	0	0	3,330	1,155	1,040	1,025
	\$	0	0	0	0	318,094,923	38,965,860	38,622,515	25,056,549
FBT rebate ⁵	no.	3,145	3,465	3,585	3,610	3,605	3,650	3,665	3,730
	\$	103,075,262	130,485,777	153,405,637	144,991,264	79,437,345	82,829,714	90,452,252	98,908,830
Net FBT ⁶	no.	68,295	69,640	66,990	64,140	62,470	61,295	61,290	61,315
	\$	3,215,684,900	3,423,367,725	3,333,125,202	3,340,339,264	3,140,563,824	3,104,443,100	3,197,698,864	3,373,621,565
Less credit for instalments payable	no.	10,550	13,335	17,320	18,280	39,815	39,600	39,680	40,485
	\$	183,295,884	263,984,981	410,570,967	490,795,923	2,985,439,224	2,883,214,812	2,953,916,227	2,993,490,378
Payment due	no.	65,005	65,535	61,140	56,670	43,945	43,270	43,410	44,000
	\$	3,045,414,584	3,176,926,169	2,957,252,653	2,890,792,700	475,623,977	478,248,392	478,981,048	576,232,921
No payment or credit due	no.	75	120	175	5	385	325	270	280
Credit due	no.	3,215	3,980	5,675	7,465	18,140	17,695	17,615	17,035
	\$	-13,025,567	-17,543,425	-34,698,418	-41,249,359	-320,499,377	-257,020,103	-235,198,412	-196,101,734
Non-taxable	no.	14,670	14,790	15,165	15,445	14,490	14,190	13,525	13,735
Total	no.	83,075	84,540	82,275	79,715	77,095	75,615	74,945	75,180

Taxation statistics 2010–11

Table 6: Fringe benefits tax, 1997–98 to 2011–12 FBT years¹

		2005–06	2006–07	2007–08	2008–09	2009–10	2010–11	2011–12
Australian Government departments	no.	115	120	120	115	115	110	105
Other employers								
Taxable								
FBT returns	no.	60,725	59,705	57,730	55,225	54,180	52,755	48,415
Type 1 aggregate	no.	55,600	55,325	53,865	51,615	50,775	49,580	45,465
	\$	2,672,240,557	2,794,250,460	2,750,817,099	2,672,213,707	2,449,322,114	2,510,571,611	2,470,404,113
Type 1 factored	no.	55,615	55,360	53,865	51,615	50,775	49,580	45,465
	\$	5,690,298,889	5,771,408,409	5,679,597,979	5,517,306,077	5,057,102,543	5,183,564,270	5,100,628,399
Type 2 aggregate	no.	22,590	20,220	18,030	16,625	15,555	14,985	14,325
	\$	881,801,557	863,872,656	872,012,381	919,019,080	865,878,249	942,883,285	964,951,644
Type 2 factored	no.	22,600	20,245	18,030	16,625	15,555	14,985	14,325
	\$	1,712,507,832	1,616,569,981	1,629,960,445	1,717,825,790	1,618,495,450	1,762,433,387	1,803,682,926
Aggregate non-exempt	no.	1,005	970	1,020	1,045	1,080	1,080	1,030
	\$	169,586,859	142,936,815	148,268,565	116,751,369	116,592,879	117,163,034	121,922,331
Aggregate fringe benefits taxable	no.	60,725	59,705	57,730	55,225	54,180	52,755	48,415
	\$	7,572,393,577	7,530,915,202	7,457,826,993	7,351,883,274	6,792,190,885	7,063,160,697	7,026,233,666
FBT payable ⁴	no.	60,725	59,705	57,730	55,225	54,180	52,755	48,415
	\$	3,672,610,326	3,501,876,120	3,467,889,806	3,418,625,940	3,158,368,702	3,284,369,785	3,267,198,687
Aggregate non-rebatable	no.	1,000	875	835	840	840	820	825
	\$	25,691,120	20,193,671	19,481,303	18,357,519	19,645,173	21,611,841	21,624,351
FBT rebate ⁵	no.	3,855	3,875	3,840	3,765	3,700	3,630	3,435
	\$	105,515,162	100,153,797	98,105,256	99,558,570	101,537,576	106,380,109	108,730,550
Net FBT ⁶	no.	60,725	59,705	57,730	55,225	54,180	52,755	48,415
	\$	3,567,095,164	3,401,722,323	3,369,784,551	3,319,067,370	3,056,831,126	3,177,989,677	3,158,468,137
Less credit for instalments payable	no.	40,755	40,840	39,715	38,810	38,220	37,245	35,030
	\$	3,206,004,510	3,250,161,524	3,210,000,418	3,154,287,236	3,122,741,933	2,916,813,705	2,979,352,281
Payment due	no.	42,775	38,170	38,665	36,655	33,560	35,635	31,650
	\$	556,941,394	444,354,625	481,934,202	471,865,180	333,637,896	499,893,585	430,132,648
No payment or credit due	no.	255	55	110	100	100	85	80
Credit due	no.	17,695	21,480	18,955	18,475	20,515	17,035	16,685
	\$	-195,850,740	-292,793,826	-322,150,069	-307,085,047	-399,548,703	-238,717,613	-251,016,792
Non-taxable	no.	13,690	14,785	15,410	15,850	17,345	18,400	16,715
Total	no.	74,530	74,610	73,260	71,190	71,640	71,265	65,235