

## ***Taxation statistics 2010–11***

### **Table 1: Company tax**

#### **Selected items for income years 1979–80 to 2010–11<sup>1,2</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.

1 The statistics for the 2010–11 income year were sourced from 2011 company income tax returns processed by 31 October 2012. The statistics are not necessarily complete. The statistics for the previous income years reported in this table may not match the statistics reported in previous editions of Taxation statistics because the statistics for these income years have been updated in this edition. For further information please refer to the 'Source of company statistics' section in the 'Company tax' chapter of *Taxation statistics 2010–11*.

2 For the income years 1987–88 and 1988–89, only taxable company data is available.

3 The 'Total income' reported in this table is based on the total calculated by the Tax Office during tax return assessment and therefore will not necessarily agree with the sum of income items which taxpayers claim on their annual income tax returns.

4 The 'Total expenses' reported in this table is based on the total calculated by the Tax Office during tax return assessment and therefore will not necessarily agree with the sum of expense items which taxpayers claim on their annual income tax returns.

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## Table 1: Company tax

### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		1979-80	1980-81	1981-82	1982-83	1983-84
COMPANY TAX RATE		46%	46%	46%	46%	46%
Number of companies by status						
- resident	no.	n.a.	n.a.	n.a.	n.a.	232,370
- non-resident	no.	n.a.	n.a.	n.a.	n.a.	5,150
- not stated	no.	n.a.	n.a.	n.a.	n.a.	n.a.
- Total status	no.	n.a.	n.a.	n.a.	n.a.	237,520
Number of companies by type						
- private	no.	194,085	206,895	212,900	209,090	213,365
- public	no.	14,330	14,625	14,945	14,505	15,395
- strata title	no.	n.a.	n.a.	n.a.	n.a.	n.a.
- non-profit	no.	1,915	1,965	1,975	1,960	1,770
- cooperative	no.	3,895	3,670	2,760	2,445	2,160
- other	no.	3,695	3,715	3,975	3,830	4,835
- Total type	no.	217,915	230,870	236,555	231,830	237,520
<b>Calculation of total profit or loss</b>						
<b>Income</b>						
Gross payments subject to foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments where ABN not quoted	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other sales of goods and services	no.	n.a.	n.a.	70,610	68,385	67,585
	\$	136,725,941,000	162,176,738,000	182,147,752,000	209,248,862,000	262,059,172,000
Gross distribution from partnerships	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross distribution from trusts	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Forestry managed investment scheme income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross interest	\$	n.a.	n.a.	78,590	79,800	82,575
Gross rent	no.	n.a.	n.a.	46,815	50,890	52,735
Gross dividends	\$	1,742,595,000	1,911,615,000	1,979,109,000	2,843,561,000	3,586,198,000
Fringe benefit employee contributions	no.	n.a.	n.a.	32,745	29,930	29,040
Assessable government industry payments	\$	3,518,445,000	4,229,062,000	3,832,223,000	4,768,698,000	4,975,153,000
Unrealised gains on revaluation of assets to fair value	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2010–11

## Table 1: Company tax

### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		1984-85	1985-86	1986-87	1987-88 <sup>2</sup>	1988-89 <sup>2</sup>
COMPANY TAX RATE		46%	46%	49%	49%	39%
Number of companies by status						
- resident	no.	257,190	311,600	291,735	107,885	149,170
- non-resident	no.	5,730	5,855	5,325	2,305	3,220
- not stated	no.	n.a.	n.a.	n.a.	n.a.	n.a.
- Total status	no.	262,920	317,455	297,060	110,190	152,385
Number of companies by type						
- private	no.	236,480	287,430	265,345	92,435	131,240
- public	no.	17,260	20,425	22,350	13,605	15,865
- strata title	no.	n.a.	n.a.	n.a.	n.a.	n.a.
- non-profit	no.	1,880	1,940	1,890	950	1,035
- cooperative	no.	1,845	2,085	2,480	1,000	1,195
- other	no.	5,460	5,575	4,995	2,200	3,055
- Total type	no.	262,920	317,455	297,060	110,190	152,385
<b>Calculation of total profit or loss</b>						
<b>Income</b>						
Gross payments subject to foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments where ABN not quoted	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other sales of goods and services	no.	77,345	94,435	90,855	40,815	52,375
	\$	295,085,705,000	294,358,123,000	335,682,462,000	255,393,000,000	304,071,000,000
Gross distribution from partnerships	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross distribution from trusts	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Forestry managed investment scheme income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross interest	\$	n.a.	n.a.	n.a.	n.a.	n.a.
	no.	93,300	101,110	104,975	58,805	67,210
	\$	25,664,540,000	32,934,363,000	44,201,485,000	32,594,000,000	42,433,000,000
Gross rent	no.	57,375	51,020	46,825	22,010	25,650
	\$	4,037,412,000	3,440,247,000	4,093,139,000	3,173,000,000	3,339,000,000
Gross dividends	no.	n.a.	30,615	27,945	12,695	15,610
	\$	n.a.	10,771,562,000	13,576,895,000	7,267,000,000	10,566,000,000
Fringe benefit employee contributions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Assessable government industry payments	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Unrealised gains on revaluation of assets to fair value	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2010–11

## Table 1: Company tax

### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		1989-90	1990-91	1991-92	1992-93	1993-94
COMPANY TAX RATE		39%	39%	39%	39%	33%
Number of companies by status						
- resident	no.	415,575	429,685	444,860	464,500	498,860
- non-resident	no.	4,530	3,345	3,280	3,790	1,685
- not stated	no.	395	5	n.a.	n.a.	n.a.
- Total status	no.	420,500	433,030	448,140	468,285	500,545
Number of companies by type						
- private	no.	n.a.	n.a.	n.a.	n.a.	n.a.
- public	no.	387,500	401,015	414,380	430,470	462,845
- strata title	no.	29,385	28,145	28,775	26,830	28,020
- non-profit	no.	n.a.	n.a.	n.a.	n.a.	n.a.
- cooperative	no.	n.a.	n.a.	n.a.	5,355	4,075
- other	no.	n.a.	n.a.	n.a.	n.a.	n.a.
- Total type	no.	3,615	3,875	4,985	5,630	5,845
		420,500	433,030	448,140	468,285	500,785
<b>Calculation of total profit or loss</b>						
<b>Income</b>						
Gross payments subject to foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments where ABN not quoted	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other sales of goods and services	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	157,770	162,055	165,540	167,940	n.a.
Gross distribution from partnerships	\$	471,648,593,396	494,020,158,133	478,848,406,597	496,603,665,151	n.a.
Gross distribution from trusts	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Forestry managed investment scheme income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross interest	no.	163,905	175,870	179,065	186,305	202,130
	\$	89,096,023,490	89,865,687,945	71,499,774,930	64,110,288,201	59,320,476,448
Gross rent	no.	60,845	61,190	61,185	62,415	65,995
	\$	7,351,902,334	8,804,988,214	8,389,522,072	9,356,385,743	10,271,224,373
Gross dividends	no.	24,970	24,495	24,430	26,215	29,865
	\$	18,643,688,977	20,764,215,310	21,872,011,456	22,040,708,606	23,554,760,152
Fringe benefit employee contributions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Assessable government industry payments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Unrealised gains on revaluation of assets to fair value	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2010–11

## Table 1: Company tax

### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		1994-95	1995-96	1996-97	1997-98	1998-99
COMPANY TAX RATE		33%	36%	36%	36%	36%
Number of companies by status						
- resident	no.	534,635	559,585	592,670	619,110	646,405
- non-resident	no.	1,530	1,525	1,570	1,540	1,700
- not stated	no.	n.a.	n.a.	n.a.	n.a.	n.a.
- Total status	no.	536,165	561,110	594,235	620,655	648,105
Number of companies by type						
- private	no.	498,810	514,660	517,790	556,830	586,490
- public	no.	28,560	21,120	19,570	18,570	19,255
- strata title	no.	n.a.	20,685	25,905	30,515	33,370
- non-profit	no.	4,120	2,730	2,965	1,420	1,465
- cooperative	no.	n.a.	n.a.	25,435	12,555	6,760
- other	no.	5,135	2,385	2,630	1,075	1,115
- Total type	no.	536,625	561,580	594,300	620,960	648,460
<b>Calculation of total profit or loss</b>						
<b>Income</b>						
Gross payments subject to foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments where ABN not quoted	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other sales of goods and services	no.	n.a.	n.a.	222,355	237,410	247,920
Gross distribution from partnerships	\$	n.a.	n.a.	709,763,386,915	793,952,922,460	870,030,087,774
Gross distribution from trusts	no.	n.a.	n.a.	13,535	13,025	13,045
Forestry managed investment scheme income	\$	n.a.	n.a.	3,236,465,441	4,752,022,723	1,898,817,335
Gross interest	no.	n.a.	n.a.	43,790	48,035	51,775
Gross rent	\$	n.a.	n.a.	7,315,714,226	9,219,204,979	10,914,681,060
Gross dividends	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Fringe benefit employee contributions	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Assessable government industry payments	no.	229,835	253,860	270,420	280,925	293,560
Unrealised gains on revaluation of assets to fair value	\$	73,850,517,893	86,894,800,070	96,353,039,900	95,988,960,314	97,233,771,754
	no.	70,050	72,745	74,220	74,915	74,375
	\$	11,969,462,117	12,475,485,153	13,958,101,022	15,054,175,528	16,328,439,057
	no.	33,480	35,050	36,495	49,900	54,670
	\$	26,673,305,222	35,690,751,117	42,258,927,070	54,281,735,236	93,873,147,490
	no.	n.a.	n.a.	n.a.	41,485	50,435
	\$	n.a.	n.a.	n.a.	275,508,780	317,706,343
	no.	n.a.	n.a.	7,145	9,740	8,810
	\$	n.a.	n.a.	395,091,516	542,129,679	610,448,314
	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2010–11

## Table 1: Company tax

### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		1999-00	2000-01	2001-02	2002-03	2003-04
COMPANY TAX RATE		36%	34%	30%	30%	30%
Number of companies by status						
- resident	no.	679,900	710,585	732,065	750,345	767,120
- non-resident	no.	1,835	2,060	2,205	2,245	2,385
- not stated	no.	n.a.	n.a.	n.a.	10	15
- Total status	no.	681,735	712,645	734,270	752,600	769,520
Number of companies by type						
- private	no.	618,035	641,275	660,765	681,215	700,530
- public	no.	19,945	20,930	21,670	17,600	11,855
- strata title	no.	36,155	42,360	44,425	47,675	51,265
- non-profit	no.	1,425	1,575	1,800	1,785	1,775
- cooperative	no.	5,380	4,290	3,865	2,910	2,860
- other	no.	1,165	2,615	2,230	1,425	1,235
- Total type	no.	682,105	713,040	734,755	752,605	769,525
<b>Calculation of total profit or loss</b>						
<b>Income</b>						
Gross payments subject to foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
Gross payments where ABN not quoted	\$	n.a.	1,160	790	455	405
Other sales of goods and services	\$	n.a.	7,278,639,570	4,157,550,116	1,227,829,415	256,211,506
Gross distribution from partnerships	\$	262,735	282,475	289,570	298,395	290,695
Gross distribution from trusts	\$	938,522,734,260	969,390,890,795	1,061,803,018,946	1,120,637,509,342	1,160,522,518,043
Forestry managed investment scheme income	\$	13,355	14,245	14,830	14,385	13,605
Gross interest	\$	3,094,941,392	3,446,077,032	4,347,676,141	6,314,580,650	3,106,251,207
Gross rent	\$	54,625	53,315	57,350	60,465	65,160
Gross dividends	\$	12,369,771,632	12,369,539,566	13,357,664,285	14,986,695,477	18,416,234,102
Fringe benefit employee contributions	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Assessable government industry payments	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Unrealised gains on revaluation of assets to fair value	\$	308,995	331,505	342,470	353,005	366,590
	\$	113,753,757,339	138,416,176,105	135,908,745,675	112,469,493,227	119,646,668,190
	\$	74,480	73,945	74,095	73,165	72,060
	\$	21,230,103,047	18,772,243,360	21,542,946,471	24,210,384,524	25,526,446,944
	\$	62,810	73,735	73,980	69,630	66,225
	\$	66,206,403,919	70,390,342,491	59,922,440,865	50,691,928,546	22,407,194,454
	\$	53,670	55,495	58,200	60,855	63,305
	\$	332,983,224	356,890,787	356,070,656	385,377,389	382,352,623
	\$	9,855	16,710	18,875	21,490	23,380
	\$	859,598,087	1,257,154,821	1,425,215,800	1,579,627,076	1,637,045,222
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2010–11

## Table 1: Company tax

### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		2004-05	2005-06	2006-07	2007-08	2008-09
COMPANY TAX RATE		30%	30%	30%	30%	30%
Number of companies by status						
- resident	no.	789,035	809,140	831,155	842,105	836,810
- non-resident	no.	2,045	1,825	1,755	1,690	1,565
- not stated	no.	320	600	855	885	675
- Total status	no.	791,405	811,560	833,765	844,685	839,045
Number of companies by type						
- private	no.	722,075	738,950	758,330	767,240	760,185
- public	no.	9,680	9,785	10,010	10,010	11,095
- strata title	no.	53,400	56,190	58,830	60,935	61,790
- non-profit	no.	1,765	1,750	1,750	1,735	1,715
- cooperative	no.	3,145	3,180	3,160	3,115	2,945
- other	no.	1,340	1,715	1,710	1,695	1,590
- Total type	no.	791,410	811,570	833,790	844,735	839,315
<b>Calculation of total profit or loss</b>						
<b>Income</b>						
Gross payments subject to foreign resident withholding	no.	725	805	935	1,010	950
	\$	146,408,478	491,004,009	716,904,537	919,527,126	1,289,583,839
Gross payments where ABN not quoted	no.	420	305	315	325	295
	\$	218,797,724	154,994,248	90,979,446	140,271,258	225,577,732
Other sales of goods and services	no.	293,325	301,100	305,330	307,730	304,395
	\$	1,257,627,455,919	1,378,483,924,211	1,502,493,674,612	1,598,294,084,509	1,706,121,297,133
Gross distribution from partnerships	no.	13,180	12,915	12,695	11,965	11,235
	\$	3,134,305,026	3,446,522,551	3,132,797,824	6,367,218,845	4,801,534,403
Gross distribution from trusts	no.	70,000	73,415	74,280	76,085	71,480
	\$	21,708,518,806	26,555,316,055	31,415,622,787	38,689,344,208	34,088,253,450
Forestry managed investment scheme income	no.	n.a.	n.a.	n.a.	325	280
	\$	n.a.	n.a.	n.a.	2,098,227,323	101,710,335
Gross interest	no.	385,695	406,925	422,890	438,130	430,405
	\$	129,191,142,880	139,943,180,027	175,094,429,265	216,991,486,170	206,547,536,495
Gross rent	no.	72,030	72,315	72,395	70,915	69,575
	\$	26,581,252,105	28,941,396,761	30,445,746,405	35,386,478,916	35,038,766,379
Gross dividends	no.	65,140	63,280	63,345	60,350	57,880
	\$	21,820,709,734	26,722,772,779	38,993,493,004	38,507,234,999	37,197,637,744
Fringe benefit employee contributions	no.	65,460	67,375	68,685	69,960	72,220
	\$	396,164,898	445,847,615	491,509,346	576,418,927	568,444,137
Assessable government industry payments	no.	25,510	26,760	30,400	33,280	36,580
	\$	2,066,379,335	2,364,666,530	2,694,256,533	2,977,163,464	2,774,080,201
Unrealised gains on revaluation of assets to fair value	no.	n.a.	1,490	1,870	1,335	1,415
	\$	n.a.	12,638,183,055	14,274,357,824	14,911,735,103	20,837,367,434

## ***Taxation statistics 2010–11***

### **Table 1: Company tax**

#### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		2009-10	2010-11
COMPANY TAX RATE		30%	30%
Number of companies by status			
- resident	no.	831,635	786,570
- non-resident	no.	1,515	1,440
- not stated	no.	595	595
- Total status	no.	833,745	788,605
Number of companies by type			
- private	no.	755,825	712,465
- public	no.	9,625	8,880
- strata title	no.	62,680	62,305
- non-profit	no.	1,735	1,560
- cooperative	no.	2,685	2,420
- other	no.	1,570	1,355
- Total type	no.	834,125	788,985
<b>Calculation of total profit or loss</b>			
<b>Income</b>			
Gross payments subject to foreign resident withholding	no.	1,060	1,025
	\$	1,263,600,142	478,783,586
Gross payments where ABN not quoted	no.	280	260
	\$	235,855,212	74,305,875
Other sales of goods and services	no.	309,205	293,570
	\$	1,685,683,214,900	1,759,014,209,524
Gross distribution from partnerships	no.	10,365	9,555
	\$	4,378,300,917	7,070,055,125
Gross distribution from trusts	no.	64,485	59,210
	\$	27,598,257,114	28,282,772,761
Forestry managed investment scheme income	no.	275	210
	\$	13,027,508	31,848,504
Gross interest	no.	417,955	416,945
	\$	185,651,274,739	207,631,936,543
Gross rent	no.	69,125	65,055
	\$	37,216,975,570	37,342,729,795
Gross dividends	no.	55,760	52,520
	\$	30,727,568,285	42,779,484,995
Fringe benefit employee contributions	no.	77,400	76,540
	\$	683,647,675	711,373,964
Assessable government industry payments	no.	37,265	37,315
	\$	3,230,234,137	3,636,162,354
Unrealised gains on revaluation of assets to fair value	no.	1,845	1,645
	\$	28,400,652,789	11,281,228,483



# **Taxation statistics 2010–11**

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		1979-80	1980-81	1981-82	1982-83	1983-84
<b>COMPANY TAX RATE</b>		46%	46%	46%	46%	46%
TOFA (taxation of financial arrangements) income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
from financial arrangements	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross PPS income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross RPS income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other gross income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total income <sup>3</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Expenses</b>						
Foreign resident withholding expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Cost of sales	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	97,149,944,000	146,342,010,000	138,137,309,000	180,107,044,000
Contractor/subcontractor & commission expenses	no.	n.a.	n.a.	34,950	35,565	40,015
	\$	2,680,122,000	n.a.	4,034,798,000	4,229,614,000	5,125,964,000
Employee superannuation	no.	n.a.	n.a.	67,665	63,660	63,580
	\$	1,035,227,000	1,237,185,000	1,169,922,000	1,189,178,000	1,452,845,000
Bad debts	no.	n.a.	n.a.	17,605	16,935	n.a.
	\$	n.a.	308,385,000	321,248,000	433,054,000	n.a.
Lease expenses	no.	n.a.	n.a.	n.a.	56,385	n.a.
	\$	n.a.	n.a.	n.a.	1,245,720,000	n.a.
Lease expenses within Australia	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Lease expenses overseas	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total lease expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Rent expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest expenses	no.	n.a.	n.a.	132,580	134,050	133,240
	\$	8,177,107,000	11,107,595,000	14,949,158,000	16,831,922,000	19,191,658,000
Interest expenses within Australia	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest expenses overseas	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Royalty expenses	no.	n.a.	n.a.	n.a.	n.a.	2,565
	\$	n.a.	n.a.	n.a.	n.a.	1,172,333,000

# Taxation statistics 2010–11

## Table 1: Company tax

### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		1984-85	1985-86	1986-87	1987-88 <sup>2</sup>	1988-89 <sup>2</sup>
COMPANY TAX RATE		46%	46%	49%	49%	39%
TOFA (taxation of financial arrangements) income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
from financial arrangements	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross PPS income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross RPS income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other gross income	no.	n.a.	11,980	9,945	5,015	6,645
	\$	n.a.	3,910,061,000	5,297,411,000	3,212,000,000	2,142,000,000
Total income <sup>3</sup>	no.	170,390	176,420	170,735	73,900	104,300
	\$	379,622,000,000	382,831,000,000	455,855,750,000	347,839,000,000	417,781,000,000
<b>Expenses</b>						
Foreign resident withholding expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Cost of sales	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	212,800,887,000	214,269,788,000	256,616,757,000	188,914,000,000	229,050,000,000
Contractor/subcontractor & commission expenses	no.	n.a.	n.a.	n.a.	n.a.	30,685
	\$	n.a.	n.a.	n.a.	n.a.	6,527,000,000
Employee superannuation	no.	69,870	77,090	79,560	40,800	52,695
	\$	1,588,447,000	1,633,690,000	1,915,329,000	1,434,000,000	1,592,000,000
Bad debts	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Lease expenses	no.	n.a.	67,690	60,865	26,805	33,820
	\$	n.a.	2,176,987,000	2,854,885,000	1,356,000,000	1,662,000,000
Lease expenses within Australia	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Lease expenses overseas	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total lease expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Rent expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest expenses	no.	148,890	152,740	143,815	60,675	77,870
	\$	25,912,675,000	34,922,188,000	44,533,152,000	26,982,000,000	35,872,000,000
Interest expenses within Australia	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest expenses overseas	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Royalty expenses	no.	2,955	3,525	3,500	1,740	1,875
	\$	1,438,124,000	1,917,904,000	1,778,635,000	1,151,000,000	1,003,000,000

# Taxation statistics 2010–11

## Table 1: Company tax

### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		1989-90	1990-91	1991-92	1992-93	1993-94
COMPANY TAX RATE		39%	39%	39%	39%	33%
TOFA (taxation of financial arrangements) income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
from financial arrangements	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross PPS income	no.	26,370	24,515	21,835	21,155	26,190
	\$	23,457,938,468	19,330,042,484	7,868,608,472	6,494,219,441	7,963,695,383
Gross RPS income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other gross income	no.	265,610	279,935	289,790	305,810	332,000
	\$	655,653,848,592	581,187,295,204	617,532,667,384	682,821,457,340	767,666,384,590
Total income <sup>3</sup>	no.	352,060	366,675	376,135	395,310	426,885
	\$	777,683,546,796	706,427,311,886	723,873,468,411	773,963,134,060	841,735,214,507
<b>Expenses</b>						
Foreign resident withholding expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Cost of sales	no.	127,750	133,540	140,300	148,065	165,795
	\$	326,836,116,457	328,975,198,958	328,768,750,729	354,690,604,958	436,963,868,878
Contractor/subcontractor & commission expenses	no.					
	\$	88,260	89,365	90,805	92,435	36,525
	\$	17,134,535,140	16,451,868,050	16,549,136,937	19,406,826,865	11,221,505,802
Employee superannuation	no.	114,200	127,135	135,725	187,085	221,075
	\$	2,909,625,234	4,903,840,062	4,714,233,360	5,723,882,427	6,829,447,103
Bad debts	no.	27,200	30,085	30,060	29,685	30,290
	\$	4,129,414,759	6,446,889,987	6,298,993,031	4,848,899,830	3,721,558,508
Lease expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Lease expenses within Australia	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Lease expenses overseas	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total lease expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Rent expenses	no.	134,890	139,035	141,960	146,800	159,230
	\$	8,965,545,045	10,700,267,076	11,269,721,712	11,242,093,531	12,257,101,362
Interest expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest expenses within Australia	no.	n.a.	n.a.	201,155	205,185	219,895
	\$	n.a.	n.a.	61,111,730,943	50,772,863,901	43,984,031,272
Interest expenses overseas	no.	n.a.	n.a.	3,345	3,385	3,500
	\$	n.a.	n.a.	7,111,324,317	6,113,055,166	5,697,066,121
Royalty expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2010–11

## Table 1: Company tax

### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		1994-95	1995-96	1996-97	1997-98	1998-99
COMPANY TAX RATE		33%	36%	36%	36%	36%
TOFA (taxation of financial arrangements) income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
from financial arrangements	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross PPS income	no.	32,665	33,605	34,370	39,585	43,045
	\$	9,603,096,751	9,108,473,153	12,045,005,210	13,571,587,157	15,033,881,735
Gross RPS income	no.	595	770	1,340	1,840	1,960
	\$	322,993,770	380,508,973	1,237,002,979	1,844,322,448	2,107,383,861
Other gross income	no.	354,445	259,620	255,410	256,320	261,795
	\$	780,098,854,344	221,038,466,756	195,169,374,712	194,776,887,606	211,796,537,869
Total income <sup>3</sup>	no.	458,855	481,055	504,345	534,420	559,065
	\$	904,560,667,629	1,009,478,131,873	1,081,732,258,419	1,184,244,038,611	1,320,090,931,421
<b>Expenses</b>						
Foreign resident withholding expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Cost of sales	no.	176,185	183,985	189,650	198,610	204,070
	\$	423,673,460,791	466,731,176,363	477,503,622,870	519,440,438,281	555,142,363,432
Contractor/subcontractor & commission expenses	no.	22,035	18,260	106,400	111,370	120,550
	\$	9,296,692,573	11,005,326,693	22,363,121,903	26,959,521,105	34,187,641,213
Employee superannuation	no.	239,480	252,540	261,900	278,925	291,765
	\$	6,373,163,542	8,259,420,790	8,580,460,695	8,930,425,377	10,463,461,097
Bad debts	no.	31,895	33,425	34,685	36,845	38,075
	\$	2,651,384,657	2,457,330,129	2,033,999,430	2,470,328,207	3,632,403,937
Lease expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Lease expenses within Australia	no.	n.a.	80,390	83,050	86,755	93,795
	\$	n.a.	3,988,908,185	5,557,861,944	4,962,815,739	5,869,103,031
Lease expenses overseas	no.	n.a.	460	1,360	1,650	1,640
	\$	n.a.	105,349,380	190,507,208	134,538,972	254,132,102
Total lease expenses	no.	n.a.	80,710	84,250	88,245	95,260
	\$	n.a.	4,094,257,565	5,748,369,152	5,097,354,711	6,123,235,133
Rent expenses	no.	170,090	174,415	182,495	192,875	199,110
	\$	12,424,363,633	12,989,074,397	13,684,600,671	15,166,359,347	16,260,788,977
Interest expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest expenses within Australia	no.	231,055	236,800	242,805	245,260	252,390
	\$	55,733,160,190	66,836,474,669	72,149,787,261	74,103,454,618	75,659,440,607
Interest expenses overseas	no.	3,710	3,875	5,895	6,455	6,220
	\$	6,728,590,522	8,506,753,391	9,782,588,381	9,831,301,477	9,798,979,969
Royalty expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2010–11**

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		1999-00	2000-01	2001-02	2002-03	2003-04
<b>COMPANY TAX RATE</b>		36%	34%	30%	30%	30%
TOFA (taxation of financial arrangements) income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
from financial arrangements	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross PPS income	no.	43,995	10	n.a.	n.a.	n.a.
	\$	14,895,478,222	3,718,970	n.a.	n.a.	n.a.
Gross RPS income	no.	1,740	5	n.a.	n.a.	n.a.
	\$	1,740,427,378	2,900,782	n.a.	n.a.	n.a.
Other gross income	no.	276,540	303,925	309,750	311,525	329,965
	\$	224,466,188,662	258,942,609,991	263,046,673,900	272,419,395,689	268,704,040,534
Total income <sup>3</sup>	no.	587,425	609,390	631,265	648,130	663,475
	\$	1,397,452,310,877	1,480,545,298,543	1,565,764,525,298	1,604,941,838,877	1,620,605,019,105
<b>Expenses</b>						
Foreign resident withholding expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Cost of sales	no.	215,210	224,535	234,120	241,055	248,250
	\$	595,120,129,673	607,863,064,096	670,314,531,708	710,977,978,523	723,916,010,075
Contractor/subcontractor & commission expenses	no.					
	\$	127,410	128,175	133,340	138,070	142,175
	\$	37,427,900,533	38,181,413,211	38,969,744,111	46,135,992,064	50,341,885,939
Employee superannuation	no.	302,345	307,935	312,620	320,295	333,040
	\$	11,386,806,060	12,525,261,974	13,815,990,754	15,985,999,205	17,749,967,329
Bad debts	no.	39,935	42,520	43,625	42,660	41,540
	\$	3,299,395,598	4,300,758,228	6,236,277,081	4,273,063,508	4,442,986,901
Lease expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Lease expenses within Australia	no.	95,140	92,175	88,370	83,355	77,925
	\$	6,636,008,278	6,605,810,810	6,580,200,518	6,841,697,506	6,413,916,389
Lease expenses overseas	no.	1,775	1,565	1,620	1,820	1,415
	\$	178,283,599	186,130,743	501,451,376	540,784,111	234,021,218
Total lease expenses	no.	96,730	93,570	89,825	84,965	79,210
	\$	6,814,291,877	6,791,941,553	7,081,651,894	7,382,481,617	6,647,937,607
Rent expenses	no.	207,955	214,030	220,615	225,150	229,215
	\$	17,532,694,693	18,876,585,155	20,620,732,049	21,908,630,880	23,435,177,271
Interest expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest expenses within Australia	no.	263,075	275,130	285,995	286,300	299,705
	\$	88,777,358,322	110,736,849,784	107,445,493,299	86,292,007,872	91,287,220,025
Interest expenses overseas	no.	6,675	7,365	7,865	11,805	8,560
	\$	13,639,750,334	19,182,676,951	16,706,159,683	14,142,779,024	15,736,128,302
Royalty expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2010–11**

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		2004-05	2005-06	2006-07	2007-08	2008-09
COMPANY TAX RATE		30%	30%	30%	30%	30%
TOFA (taxation of financial arrangements) income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
from financial arrangements	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross PPS income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Gross RPS income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other gross income	no.	338,555	342,075	351,370	357,725	353,225
	\$	278,682,612,459	276,913,315,025	333,594,527,038	382,791,686,682	364,382,322,184
Total income <sup>3</sup>	no.	682,335	700,745	718,650	730,460	723,335
	\$	1,741,575,113,824	1,897,101,122,866	2,133,438,298,621	2,338,650,923,690	2,413,974,112,696
<b>Expenses</b>						
Foreign resident withholding expenses	no.	115	210	300	350	360
	\$	20,528,290	74,281,459	128,927,648	131,168,663	149,270,162
Cost of sales	no.	252,755	256,915	260,760	262,635	260,270
	\$	779,488,236,065	843,909,759,451	908,307,618,843	973,597,104,259	1,026,634,328,764
Contractor/subcontractor & commission expenses	no.	145,130	148,410	152,545	157,285	157,415
	\$	57,650,770,299	65,838,216,761	72,792,178,201	80,009,111,116	82,095,231,435
Employee superannuation	no.	335,840	341,050	350,055	350,470	342,830
	\$	18,588,889,375	21,919,496,543	25,914,871,261	27,151,067,240	28,361,878,100
Bad debts	no.	41,425	42,015	41,975	43,690	44,925
	\$	3,327,962,308	3,558,858,366	8,356,923,152	4,677,801,706	11,290,710,849
Lease expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Lease expenses within Australia	no.	74,175	71,225	68,830	65,585	60,155
	\$	6,340,276,729	6,751,546,405	7,971,554,406	7,645,863,046	8,520,498,864
Lease expenses overseas	no.	1,485	1,550	1,425	1,435	1,380
	\$	395,388,264	420,004,520	309,579,612	430,163,176	607,715,107
Total lease expenses	no.	75,500	72,615	70,105	66,885	61,395
	\$	6,735,664,993	7,171,550,925	8,281,134,018	8,076,026,222	9,128,213,971
Rent expenses	no.	233,660	238,505	243,630	246,335	244,275
	\$	25,073,641,457	27,270,936,050	30,004,391,697	33,464,085,809	37,350,002,676
Interest expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest expenses within Australia	no.	309,460	322,345	334,465	341,935	335,575
	\$	97,136,218,779	99,750,618,309	125,279,255,439	168,396,507,214	157,765,621,483
Interest expenses overseas	no.	8,970	10,190	9,435	9,745	9,760
	\$	20,204,535,421	27,411,855,735	35,018,939,887	38,549,428,726	36,840,864,278
Royalty expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

## Taxation statistics 2010–11

### Table 1: Company tax

#### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		2009-10	2010-11
COMPANY TAX RATE		30%	30%
TOFA (taxation of financial arrangements) income	no.	65	225
from financial arrangements	\$	257,971,553	17,459,384,449
Gross PPS income	no.	n.a.	n.a.
	\$	n.a.	n.a.
Gross RPS income	no.	n.a.	n.a.
	\$	n.a.	n.a.
Other gross income	no.	346,225	331,375
	\$	309,675,870,746	323,778,350,357
Total income <sup>3</sup>	no.	712,730	680,075
	\$	2,315,016,451,287	2,439,572,626,315
<b>Expenses</b>			n.a.
Foreign resident withholding expenses	no.	480	455
	\$	299,761,504	136,860,045
Cost of sales	no.	260,440	246,685
	\$	1,004,234,597,460	1,030,367,209,155
Contractor/subcontractor & commission expenses	no.		
		159,090	152,175
	\$	81,092,893,814	86,017,232,158
Employee superannuation	no.	338,330	325,515
	\$	26,609,007,190	27,234,392,837
Bad debts	no.	43,645	42,055
	\$	9,453,166,819	8,543,166,685
Lease expenses	no.	n.a.	n.a.
	\$	n.a.	n.a.
Lease expenses within Australia	no.	53,555	45,985
	\$	8,211,618,620	8,037,097,085
Lease expenses overseas	no.	1,690	1,400
	\$	1,004,401,695	812,517,733
Total lease expenses	no.	55,120	47,280
	\$	9,216,020,315	8,849,614,818
Rent expenses	no.	244,160	233,195
	\$	38,606,523,050	42,689,667,412
Interest expenses	no.	n.a.	n.a.
	\$	n.a.	n.a.
Interest expenses within Australia	no.	319,970	296,010
	\$	137,598,972,321	150,534,822,803
Interest expenses overseas	no.	10,335	9,720
	\$	27,817,690,562	31,221,195,531
Royalty expenses	no.	n.a.	n.a.
	\$	n.a.	n.a.

# Taxation statistics 2010–11

## Table 1: Company tax

### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		1979-80	1980-81	1981-82	1982-83	1983-84
COMPANY TAX RATE		46%	46%	46%	46%	46%
Royalty expenses within Australia	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Royalty expenses overseas	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Depreciation expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	3,767,628,000	3,898,397,000	5,831,451,000
Motor vehicle expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Repairs and maintenance	no.	n.a.	n.a.	109,445	111,635	116,545
	\$	2,118,740,000	2,541,178,000	2,611,704,000	2,852,667,000	3,059,729,000
Unrealised losses on revaluation of assets to fair value	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA expenses from financial arrangements	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total expenses <sup>4</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Operating profit or loss</b>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Extraordinary revenue or expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total profit or loss</b>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Reconciliation to taxable income or loss</b>						
<b>Add:</b>						
Net capital gain	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Non-deductible exempt income expenditure	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Franking credits	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian franking credits from a New Zealand company	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.



# Taxation statistics 2010–11

## Table 1: Company tax

### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		1984-85	1985-86	1986-87	1987-88 <sup>2</sup>	1988-89 <sup>2</sup>
COMPANY TAX RATE		46%	46%	49%	49%	39%
Royalty expenses within Australia	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Royalty expenses overseas	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Depreciation expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	6,936,187,000	8,377,604,000	10,403,078,000	7,705,000,000	7,247,000,000
Motor vehicle expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Repairs and maintenance	no.	129,970	n.a.	n.a.	n.a.	n.a.
	\$	3,442,914,000	n.a.	n.a.	n.a.	n.a.
Unrealised losses on revaluation of assets to fair value	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA expenses from financial arrangements	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total expenses <sup>4</sup>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Operating profit or loss</b>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Extraordinary revenue or expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total profit or loss</b>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Reconciliation to taxable income or loss</b>						
<b>Add:</b>						
Net capital gain	no.	n.a.	n.a.	2,035	n.a.	5,295
	\$	n.a.	n.a.	145,546,000	n.a.	648,000,000
Non-deductible exempt income expenditure	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Franking credits	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian franking credits from a New Zealand company	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2010–11

## Table 1: Company tax

### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		1989-90	1990-91	1991-92	1992-93	1993-94
COMPANY TAX RATE		39%	39%	39%	39%	33%
Royalty expenses within Australia	no.	n.a.	n.a.	4,060	4,360	4,370
	\$	n.a.	n.a.	1,820,231,398	2,036,139,162	1,536,894,536
Royalty expenses overseas	no.	n.a.	n.a.	1,490	1,550	1,480
	\$	n.a.	n.a.	1,203,116,905	1,343,814,796	1,509,000,865
Depreciation expenses	no.	234,285	247,120	255,580	267,225	293,025
	\$	11,350,136,869	15,237,059,823	16,252,612,897	17,490,377,768	21,107,553,774
Motor vehicle expenses	no.	187,350	196,580	201,655	211,110	229,365
	\$	4,023,567,403	4,521,883,924	4,580,629,555	5,062,438,326	6,483,628,400
Repairs and maintenance	no.	179,975	188,275	195,660	204,590	223,175
	\$	6,237,013,164	8,121,503,245	8,539,895,395	9,430,888,622	14,543,036,708
Unrealised losses on revaluation of assets to fair value	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA expenses from financial arrangements	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other expenses	no.	347,350	364,085	374,650	391,405	424,015
	\$	174,472,061,680	237,488,673,375	218,081,390,924	223,277,565,550	236,660,093,673
Total expenses <sup>4</sup>	no.	354,315	371,010	380,705	398,915	431,180
	\$	646,597,463,112	727,021,005,968	690,225,269,167	712,030,012,020	758,318,925,216
<b>Operating profit or loss</b>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Extraordinary revenue or expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total profit or loss</b>	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Reconciliation to taxable income or loss</b>						
<b>Add:</b>						
Net capital gain	no.	7,830	6,825	7,285	8,395	12,260
	\$	1,156,769,432	753,454,535	1,916,598,093	968,964,019	2,461,467,790
Non-deductible exempt income expenditure	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Franking credits	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian franking credits from a New Zealand company	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2010–11

## Table 1: Company tax

### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		1994-95	1995-96	1996-97	1997-98	1998-99
COMPANY TAX RATE		33%	36%	36%	36%	36%
Royalty expenses within Australia	no.	4,660	4,825	5,095	5,160	5,420
	\$	2,193,213,529	2,460,960,967	2,692,480,057	2,539,766,861	2,584,913,849
Royalty expenses overseas	no.	1,480	1,445	1,435	1,460	1,485
	\$	1,647,164,910	1,545,934,309	1,676,540,860	1,990,012,407	2,113,064,559
Depreciation expenses	no.	317,310	332,720	347,915	369,265	384,615
	\$	17,871,257,493	21,317,027,552	23,593,557,145	26,364,738,404	28,563,357,588
Motor vehicle expenses	no.	244,635	253,030	263,030	279,280	291,955
	\$	5,411,429,188	5,947,505,656	6,191,456,733	6,695,499,859	6,928,067,212
Repairs and maintenance	no.	239,275	248,780	256,445	268,465	276,945
	\$	9,161,690,252	11,473,521,433	11,230,741,773	11,606,290,515	11,892,369,937
Unrealised losses on revaluation of assets to fair value	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA expenses from financial arrangements	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other expenses	no.	457,205	481,030	505,170	536,190	561,735
	\$	264,102,438,088	277,876,332,332	329,395,896,888	359,432,060,030	397,454,638,179
Total expenses <sup>4</sup>	no.	463,865	487,075	511,845	543,450	568,730
	\$	831,721,830,709	912,691,900,941	986,627,208,955	1,070,622,650,674	1,160,800,858,606
<b>Operating profit or loss</b>	no.	n.a.	489,665	514,495	544,470	570,205
	\$	n.a.	95,531,553,403	93,804,363,975	110,844,012,618	159,569,057,428
Extraordinary revenue or expenses	no.	n.a.	1,130	1,615	6,880	6,525
	\$	n.a.	-1,056,716,863	64,561,717	1,317,450,665	-8,462,284,834
<b>Total profit or loss</b>	no.	n.a.	490,950	514,625	545,120	570,365
	\$	n.a.	97,917,345,549	95,241,800,661	114,938,837,135	151,106,772,184
<b>Reconciliation to taxable income or loss</b>						
<b>Add:</b>						
Net capital gain	no.	11,360	13,365	17,105	20,250	21,955
	\$	1,879,468,955	2,478,048,415	3,619,576,984	4,916,210,134	7,160,495,362
Non-deductible exempt income expenditure	no.	n.a.	n.a.	n.a.	2,740	1,665
	\$	n.a.	n.a.	n.a.	15,404,574,181	2,611,757,886
Franking credits	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Australian franking credits from a New Zealand company	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2010–11

## Table 1: Company tax

### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		1999-00	2000-01	2001-02	2002-03	2003-04
COMPANY TAX RATE		36%	34%	30%	30%	30%
Royalty expenses within Australia	no.	5,560	5,545	5,805	5,925	5,985
	\$	2,564,142,107	3,345,112,885	3,882,199,845	3,675,331,338	3,387,413,439
Royalty expenses overseas	no.	1,590	1,580	1,635	1,625	1,535
	\$	2,345,572,403	2,546,678,313	2,554,729,175	3,019,323,926	3,133,417,281
Depreciation expenses	no.	404,855	416,935	424,140	436,310	448,610
	\$	31,472,053,586	35,552,073,820	36,566,039,683	38,642,572,987	41,420,338,436
Motor vehicle expenses	no.	307,610	321,180	330,285	337,555	344,525
	\$	7,425,988,401	7,509,586,406	7,629,813,905	8,013,441,532	8,181,321,001
Repairs and maintenance	no.	286,110	294,145	301,000	305,840	307,470
	\$	12,705,066,255	13,026,416,373	13,516,014,647	14,110,123,425	14,031,858,871
Unrealised losses on revaluation of assets to fair value	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA expenses from financial arrangements	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other expenses	no.	590,050	617,930	640,775	658,150	673,215
	\$	434,288,724,532	481,337,804,066	498,226,357,325	488,917,330,781	490,484,633,796
Total expenses <sup>4</sup>	no.	597,970	626,200	648,940	666,260	681,010
	\$	1,264,788,725,231	1,361,776,063,127	1,443,565,741,898	1,463,477,222,241	1,494,196,302,341
<b>Operating profit or loss</b>	no.	598,180	622,185	648,460	667,745	685,320
	\$	132,614,635,459	118,752,671,666	122,198,783,377	141,464,616,679	126,408,716,693
Extraordinary revenue or expenses	no.	6,555	6,085	5,760	5,610	5,490
	\$	3,318,137,109	462,030,547	-1,161,700,020	13,390,471	7,288,322,660
<b>Total profit or loss</b>	no.	598,350	622,005	648,460	667,800	685,295
	\$	135,892,239,907	119,214,590,185	121,037,058,601	141,478,007,213	133,697,039,416
<b>Reconciliation to taxable income or loss</b>						
<b>Add:</b>						
Net capital gain	no.	23,780	23,350	23,615	20,190	25,255
	\$	8,528,210,367	8,296,043,340	5,689,652,673	4,709,736,632	6,109,796,267
Non-deductible exempt income expenditure	no.	2,290	1,405	1,315	1,600	1,580
	\$	6,472,214,111	5,510,118,575	5,000,436,522	3,776,444,461	8,389,464,047
Franking credits	no.	n.a.	n.a.	n.a.	40,090	45,405
	\$	n.a.	n.a.	n.a.	8,016,375,845	5,032,757,123
Australian franking credits from a New Zealand company	no.	n.a.	n.a.	n.a.	n.a.	175
	\$	n.a.	n.a.	n.a.	n.a.	20,444,287

# **Taxation statistics 2010–11**

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		2004-05	2005-06	2006-07	2007-08	2008-09
COMPANY TAX RATE		30%	30%	30%	30%	30%
Royalty expenses within Australia	no.	5,875	5,900	5,965	5,950	5,820
	\$	3,930,508,890	5,367,592,928	5,843,983,023	6,533,993,851	10,295,435,071
Royalty expenses overseas	no.	1,570	1,575	1,510	1,570	1,570
	\$	3,081,476,521	3,910,691,752	4,648,796,202	4,763,608,806	5,255,644,306
Depreciation expenses	no.	459,155	467,400	476,270	479,725	479,365
	\$	43,682,539,230	46,906,838,741	51,054,731,129	55,887,992,036	61,701,298,947
Motor vehicle expenses	no.	352,840	358,740	365,030	368,165	365,805
	\$	8,972,961,646	10,074,090,412	10,593,588,733	11,590,438,797	11,688,237,570
Repairs and maintenance	no.	308,080	306,620	306,645	304,720	299,265
	\$	14,310,225,568	15,499,311,358	16,457,363,991	17,150,885,661	18,943,876,028
Unrealised losses on revaluation of assets to fair value	no.	n.a.	2,680	2,570	3,640	3,955
	\$	n.a.	9,719,274,119	9,914,366,885	42,755,359,664	70,316,954,292
TOFA expenses from financial arrangements	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other expenses	no.	695,410	713,365	731,835	743,470	740,990
	\$	503,923,989,474	518,721,728,345	593,505,212,082	653,713,649,358	719,459,866,671
Total expenses <sup>4</sup>	no.	703,265	723,715	742,730	754,670	751,575
	\$	1,586,128,181,278	1,707,105,101,344	1,906,102,282,191	2,126,448,233,730	2,287,277,434,603
<b>Operating profit or loss</b>	no.	706,715	n.a.	n.a.	n.a.	n.a.
	\$	155,446,932,546	n.a.	n.a.	n.a.	n.a.
Extraordinary revenue or expenses	no.	5,035	n.a.	n.a.	n.a.	n.a.
	\$	815,652,264	n.a.	n.a.	n.a.	n.a.
<b>Total profit or loss</b>	no.	706,680	715,360	743,175	756,430	752,990
	\$	156,261,929,230	192,570,744,396	227,329,895,495	212,202,689,960	126,696,678,422
<b>Reconciliation to taxable income or loss</b>						
<b>Add:</b>						
Net capital gain	no.	28,710	29,240	33,725	30,205	15,860
	\$	8,910,148,424	15,860,973,044	24,988,893,678	20,063,926,903	12,364,088,772
Non-deductible exempt income expenditure	no.	1,575	1,690	1,775	1,680	1,635
	\$	11,782,837,959	9,141,910,948	6,971,672,638	8,627,225,455	7,297,692,420
Franking credits	no.	47,370	47,770	47,815	46,685	46,815
	\$	4,697,058,832	6,087,318,820	7,377,855,348	7,256,660,361	7,881,734,505
Australian franking credits from a New Zealand company	no.	285	230	230	210	180
	\$	6,502,853	7,566,180	6,953,116	12,295,898	9,958,381

# ***Taxation statistics 2010–11***

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		2009-10	2010-11
COMPANY TAX RATE		30%	30%
Royalty expenses within Australia	no.	5,880	5,835
	\$	8,669,089,685	11,474,989,533
Royalty expenses overseas	no.	1,615	1,600
	\$	5,743,348,474	5,959,411,625
Depreciation expenses	no.	477,235	451,600
	\$	64,205,711,689	66,271,327,304
Motor vehicle expenses	no.	365,095	345,185
	\$	11,524,528,065	11,943,431,244
Repairs and maintenance	no.	294,910	277,805
	\$	19,608,481,336	20,062,665,883
Unrealised losses on revaluation of assets to fair value	no.	2,575	2,255
	\$	23,218,447,998	18,379,938,250
TOFA expenses from financial arrangements	no.	215	275
	\$	735,617,241	15,214,214,641
Other expenses	no.	737,935	703,035
	\$	645,744,461,233	666,199,579,805
Total expenses <sup>4</sup>	no.	747,845	711,370
	\$	2,114,378,318,756	2,201,099,719,729
<b>Operating profit or loss</b>	no.	n.a.	n.a.
	\$	n.a.	n.a.
Extraordinary revenue or expenses	no.	n.a.	n.a.
	\$	n.a.	n.a.
<b>Total profit or loss</b>	no.	746,750	708,195
	\$	200,638,167,014	238,472,906,071
<b>Reconciliation to taxable income or loss</b>			
<b>Add:</b>			
Net capital gain	no.	16,125	15,035
	\$	7,800,795,940	8,153,352,889
Non-deductible exempt income expenditure	no.	1,555	1,300
	\$	7,961,795,251	9,296,503,773
Franking credits	no.	44,860	42,675
	\$	7,169,601,377	11,436,335,578
Australian franking credits from a New Zealand company	no.	150	190
	\$	3,567,717	6,612,506

# ***Taxation statistics 2010–11***

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		1979-80	1980-81	1981-82	1982-83	1983-84
COMPANY TAX RATE		46%	46%	46%	46%	46%
TOFA income from financial arrangements not included elsewhere	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other assessable income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Non-deductible expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
R&D a/c exp claimed under R&D concession	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Less:</b>						
S46FA deduction for flow-on dividends	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Depreciation deducted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Small business and general business tax break	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Forestry managed investment scheme deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Immediate deduction for capital expenditure	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction for project pool	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Capital works deductions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Special building write-off	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
S40-880 deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Drought investment allowance	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Development allowance	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Research & development non-syndicated	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Research & development syndicated	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2010–11**

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		1984-85	1985-86	1986-87	1987-88 <sup>2</sup>	1988-89 <sup>2</sup>
COMPANY TAX RATE		46%	46%	49%	49%	39%
TOFA income from financial arrangements not included elsewhere	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other assessable income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Non-deductible expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
R&D a/c exp claimed under R&D concession	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Less:</b>						
S46FA deduction for flow-on dividends	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Depreciation deducted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Small business and general business tax break	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Forestry managed investment scheme deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Immediate deduction for capital expenditure	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction for project pool	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Capital works deductions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Special building write-off	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
S40-880 deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Drought investment allowance	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Development allowance	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Research & development non-syndicated	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Research & development syndicated	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.



# **Taxation statistics 2010–11**

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		1989-90	1990-91	1991-92	1992-93	1993-94
COMPANY TAX RATE		39%	39%	39%	39%	33%
TOFA income from financial arrangements not included elsewhere	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other assessable income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Non-deductible expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
R&D a/c exp claimed under R&D concession	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Less:</b>		n.a.	n.a.	n.a.	n.a.	n.a.
S46FA deduction for flow-on dividends	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Depreciation deducted	no.	86,870	122,050	136,210	148,380	68,445
	\$	11,119,755,217	14,697,259,272	15,516,478,313	17,617,111,486	16,488,824,962
Small business and general business tax break	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Forestry managed investment scheme deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Immediate deduction for capital expenditure	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction for project pool	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Capital works deductions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Special building write-off	no.	5,245	7,190	8,415	9,515	5,165
	\$	232,120,482	407,348,612	953,750,703	783,068,684	474,191,721
S40-880 deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Drought investment allowance	no.	n.a.	n.a.	n.a.	n.a.	36,670
	\$	n.a.	n.a.	n.a.	n.a.	1,681,897,432
Development allowance	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Research & development non-syndicated	no.	3,255	3,660	3,555	3,910	1,735
	\$	1,047,362,438	1,579,262,053	1,709,822,251	2,311,359,265	2,121,616,918
Research & development syndicated	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2010–11**

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		1994-95	1995-96	1996-97	1997-98	1998-99
COMPANY TAX RATE		33%	36%	36%	36%	36%
TOFA income from financial arrangements not included elsewhere	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other assessable income	no.	n.a.	n.a.	n.a.	n.a.	47,840
	\$	n.a.	n.a.	n.a.	n.a.	73,486,435,206
Non-deductible expenses	no.	n.a.	n.a.	n.a.	n.a.	375,460
	\$	n.a.	n.a.	n.a.	n.a.	116,777,509,400
R&D a/c exp claimed under R&D concession	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Less:</b>		n.a.	n.a.	n.a.	n.a.	n.a.
S46FA deduction for flow-on dividends	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Depreciation deducted	no.	36,810	30,265	29,440	353,740	368,255
	\$	16,534,733,813	18,998,421,336	21,127,606,805	29,918,535,179	33,069,021,291
Small business and general business tax break	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Forestry managed investment scheme deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Immediate deduction for capital expenditure	no.	n.a.	n.a.	810	715	615
	\$	n.a.	n.a.	1,543,637,677	2,329,753,393	1,674,139,114
Deduction for project pool	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Capital works deductions	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Special building write-off	no.	3,945	3,825	3,565	12,665	12,515
	\$	492,051,693	621,165,578	557,581,292	788,308,546	813,004,183
S40-880 deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Drought investment allowance	no.	7,800	740	35	145	140
	\$	803,402,395	136,673,923	762,089	4,564,087	765,393
Development allowance	no.	225	190	155	205	215
	\$	207,997,531	287,050,240	317,720,074	473,972,741	534,983,891
Research & development non-syndicated	no.	2,965	3,105	2,505	2,460	2,235
	\$	1,825,041,011	2,213,221,162	1,534,654,758	1,547,657,198	1,315,217,122
Research & development syndicated	no.	385	370	275	205	160
	\$	746,614,451	439,468,133	204,914,361	99,387,916	64,687,667

# Taxation statistics 2010–11

## Table 1: Company tax

### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		1999-00	2000-01	2001-02	2002-03	2003-04
COMPANY TAX RATE		36%	34%	30%	30%	30%
TOFA income from financial arrangements not included elsewhere	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other assessable income	no.	26,235	25,240	27,725	33,275	39,265
	\$	69,009,333,219	90,586,198,621	88,620,783,347	88,787,932,431	79,846,204,435
Non-deductible expenses	no.	424,475	437,345	453,265	457,140	462,920
	\$	120,963,906,741	159,575,924,801	167,781,714,126	229,515,586,459	187,849,354,876
R&D a/c exp claimed under R&D concession	no.	n.a.	n.a.	3,195	4,095	4,375
	\$	n.a.	n.a.	3,707,284,053	5,043,667,827	5,673,680,172
<b>Less:</b>		n.a.	n.a.	n.a.	n.a.	n.a.
S46FA deduction for flow-on dividends	no.	n.a.	1,065	1,610	530	430
	\$	n.a.	238,635,632	1,554,413,642	95,853,461	39,251,295
Depreciation deducted	no.	392,375	403,365	396,030	418,180	421,225
	\$	36,944,640,498	38,871,777,908	40,314,082,306	42,165,971,839	44,190,788,217
Small business and general business tax break	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Forestry managed investment scheme deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Immediate deduction for capital expenditure	no.	910	1,195	3,940	2,830	2,720
	\$	3,406,374,683	2,986,344,235	2,488,459,035	1,810,613,267	2,041,637,910
Deduction for project pool	no.	n.a.	n.a.	870	610	630
	\$	n.a.	n.a.	171,227,040	273,617,455	313,874,751
Capital works deductions	no.	n.a.	9,830	13,075	12,160	11,935
	\$	n.a.	842,750,820	1,025,448,993	1,039,084,839	1,082,633,828
Special building write-off	no.	12,295	35	n.a.	n.a.	n.a.
	\$	827,477,897	2,418,639	n.a.	n.a.	n.a.
S40-880 deduction	no.	n.a.	n.a.	2,450	4,570	6,940
	\$	n.a.	n.a.	90,610,220	189,230,802	344,957,443
Drought investment allowance	no.	95	30	5	n.a.	n.a.
	\$	1,081,929	246,849	182,826	n.a.	n.a.
Development allowance	no.	190	225	120	70	35
	\$	444,578,037	296,149,847	121,921,527	40,399,476	8,957,693
Research & development non-syndicated	no.	2,105	2,355	n.a.	n.a.	n.a.
	\$	1,625,286,574	1,728,283,584	n.a.	n.a.	n.a.
Research & development syndicated	no.	235	205	n.a.	n.a.	n.a.
	\$	42,810,929	56,329,519	n.a.	n.a.	n.a.

# **Taxation statistics 2010–11**

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		2004-05	2005-06	2006-07	2007-08	2008-09
COMPANY TAX RATE		30%	30%	30%	30%	30%
TOFA income from financial arrangements not included elsewhere	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other assessable income	no.	43,230	44,350	45,795	47,230	47,205
	\$	75,507,788,770	80,632,190,107	101,584,834,669	108,819,657,903	118,964,372,530
Non-deductible expenses	no.	472,840	477,240	484,190	489,790	481,000
	\$	176,971,435,104	222,244,616,894	227,082,252,401	287,439,158,774	403,133,393,758
R&D a/c exp claimed under R&D concession	no.	4,435	4,730	5,035	5,575	6,125
	\$	6,212,538,578	7,386,006,926	9,055,502,020	11,211,663,370	12,862,993,238
<b>Less:</b>		n.a.	n.a.	n.a.	n.a.	n.a.
S46FA deduction for flow-on dividends	no.	325	225	220	170	165
	\$	38,831,103	75,307,969	59,774,732	17,635,157	69,367,021
Depreciation deducted	no.	434,490	440,080	445,905	451,430	439,710
	\$	44,595,540,083	46,414,726,425	49,385,683,899	56,741,026,298	62,441,646,183
Small business and general business tax break	no.	n.a.	n.a.	n.a.	n.a.	106,070
	\$	n.a.	n.a.	n.a.	n.a.	3,755,467,500
Forestry managed investment scheme deduction	no.	n.a.	n.a.	n.a.	245	185
	\$	n.a.	n.a.	n.a.	529,679,415	26,820,119
Immediate deduction for capital expenditure	no.	2,505	2,400	2,480	2,105	2,325
	\$	2,337,426,228	3,606,132,019	4,876,126,927	6,025,550,704	10,146,940,288
Deduction for project pool	no.	560	570	555	380	380
	\$	287,454,700	404,094,843	743,518,224	792,463,387	1,468,745,454
Capital works deductions	no.	11,610	11,360	11,235	11,095	11,400
	\$	1,144,162,504	1,268,884,115	1,418,773,849	1,492,987,719	1,711,917,195
Special building write-off	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
S40-880 deduction	no.	9,220	11,575	13,255	14,395	15,285
	\$	535,821,751	1,002,522,881	1,195,227,009	1,803,463,040	2,116,911,804
Drought investment allowance	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Development allowance	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Research & development non-syndicated	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Research & development syndicated	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# ***Taxation statistics 2010–11***

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		2009-10	2010-11
COMPANY TAX RATE		30%	30%
TOFA income from financial arrangements not included elsewhere	no.	20	105
	\$	446,169,226	2,242,470,216
Other assessable income	no.	46,175	44,180
	\$	118,065,524,412	81,230,979,159
Non-deductible expenses	no.	475,425	450,390
	\$	278,467,585,722	252,138,505,241
R&D a/c exp claimed under R&D concession	no.	6,275	6,370
	\$	12,497,369,870	13,330,237,360
<b>Less:</b>		n.a.	n.a.
S46FA deduction for flow-on dividends	no.	135	120
	\$	9,689,809	41,302,847
Depreciation deducted	no.	433,475	409,525
	\$	64,592,795,770	68,648,240,466
Small business and general business tax break	no.		
		107,350	2,510
	\$	6,187,026,031	1,240,949,017
Forestry managed investment scheme deduction	no.	140	90
	\$	5,132,483	1,969,014
Immediate deduction for capital expenditure	no.	2,200	1,790
	\$	15,080,667,972	8,793,136,186
Deduction for project pool	no.	390	365
	\$	1,553,607,127	1,931,136,404
Capital works deductions	no.	11,645	11,480
	\$	1,837,117,861	1,981,058,404
Special building write-off	no.	n.a.	n.a.
	\$	n.a.	n.a.
S40-880 deduction	no.	16,060	15,480
	\$	2,509,185,162	3,178,706,377
Drought investment allowance	no.	n.a.	n.a.
	\$	n.a.	n.a.
Development allowance	no.	n.a.	n.a.
	\$	n.a.	n.a.
Research & development non-syndicated	no.	n.a.	n.a.
	\$	n.a.	n.a.
Research & development syndicated	no.	n.a.	n.a.
	\$	n.a.	n.a.

# **Taxation statistics 2010–11**

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		1979-80	1980-81	1981-82	1982-83	1983-84
COMPANY TAX RATE		46%	46%	46%	46%	46%
Research & development concession claim (not including 50% increment)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Foreign owned research and development tax concession - not including extra incremental 75% deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
R&D incremental concession – additional 50% increment	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Foreign owned research and development – extra incremental 75% deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Land degradation expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Environmental protection expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Offshore banking unit adjustment	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Exempt income	no.	n.a.	n.a.	6,995	6,820	6,305
	\$	967,872,000	1,159,988,000	1,426,798,000	2,155,361,000	2,883,822,000
Other income not included in assessable income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA deductions from financial arrangements not included elsewhere	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other deductible expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax losses deducted	no.	n.a.	n.a.	51,250	48,335	55,705
	\$	807,073,000	849,493,000	848,711,000	851,273,000	1,567,330,000
Tax losses transferred in	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Financial and other information</b>						
Opening stock	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	23,113,219,000	25,005,648,000	28,697,018,000
Purchases and other costs	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Closing stock	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	25,353,397,000	24,856,531,000	31,055,903,000

# **Taxation statistics 2010–11**

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		1984-85	1985-86	1986-87	1987-88 <sup>2</sup>	1988-89 <sup>2</sup>
<b>COMPANY TAX RATE</b>		46%	46%	49%	49%	39%
Research & development concession claim (not including 50% increment)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Foreign owned research and development tax concession - not including extra incremental 75% deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
R&D incremental concession – additional 50% increment	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Foreign owned research and development – extra incremental 75% deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Land degradation expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Environmental protection expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Offshore banking unit adjustment	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Exempt income	no.	5,535	5,500	3,890	n.a.	n.a.
	\$	2,825,406,000	4,436,316,000	7,411,553,000	n.a.	n.a.
Other income not included in assessable income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA deductions from financial arrangements not included elsewhere	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other deductible expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax losses deducted	no.	62,630	62,935	57,395	17,380	27,360
	\$	2,597,352,000	2,053,074,000	2,137,317,000	734,000,000	664,000,000
Tax losses transferred in	no.	1,645	3,285	3,645	1,725	2,285
	\$	498,394,000	1,662,275,000	2,867,929,000	1,744,000,000	2,490,000,000
<b>Financial and other information</b>						
Opening stock	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	30,305,113,000	32,521,948,000	33,513,102,000	20,353,000,000	23,469,000,000
Purchases and other costs	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Closing stock	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	34,677,907,000	36,794,045,000	34,934,384,000	23,431,000,000	26,906,000,000

# **Taxation statistics 2010–11**

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		1989-90	1990-91	1991-92	1992-93	1993-94
<b>COMPANY TAX RATE</b>		<b>39%</b>	<b>39%</b>	<b>39%</b>	<b>39%</b>	<b>33%</b>
Research & development concession claim (not including 50% increment)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Foreign owned research and development tax concession - not including extra incremental 75% deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
R&D incremental concession – additional 50% increment	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Foreign owned research and development – extra incremental 75% deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Land degradation expenses	no.	n.a.	n.a.	275	245	95
	\$	n.a.	n.a.	11,452,332	5,574,661	9,643,649
Environmental protection expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Offshore banking unit adjustment	no.	n.a.	n.a.	n.a.	380	160
	\$	n.a.	n.a.	n.a.	56,623,257	59,622,875
Exempt income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other income not included in assessable income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA deductions from financial arrangements not included elsewhere	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other deductible expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax losses deducted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax losses transferred in	no.	35	640	4,145	14,160	11,495
	\$	10,557,011	1,307,135,416	5,324,562,346	9,223,435,284	9,484,019,072
<b>Financial and other information</b>						
Opening stock	no.	94,680	99,725	101,745	104,285	113,290
	\$	50,485,274,150	64,791,064,356	62,075,389,729	55,896,191,095	62,210,347,818
Purchases and other costs	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Closing stock	no.	99,895	103,485	106,070	109,000	120,180
	\$	56,652,550,981	64,989,715,603	62,894,274,139	58,350,732,323	67,355,911,887



# Taxation statistics 2010–11

## Table 1: Company tax

### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		1994-95	1995-96	1996-97	1997-98	1998-99
COMPANY TAX RATE		33%	36%	36%	36%	36%
Research & development concession claim (not including 50% increment)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Foreign owned research and development tax concession - not including extra incremental 75% deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
R&D incremental concession – additional 50% increment	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Foreign owned research and development – extra incremental 75% deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Land degradation expenses	no.	55	50	25	410	540
	\$	5,472,026	6,286,280	836,901	21,823,233	27,971,209
Environmental protection expenses	no.	n.a.	n.a.	65	80	60
	\$	n.a.	n.a.	35,080,850	45,089,512	32,869,280
Offshore banking unit adjustment	no.	105	55	65	55	45
	\$	217,378,663	60,072,939	73,106,357	247,530,964	247,330,248
Exempt income	no.	n.a.	n.a.	n.a.	2,830	4,370
	\$	n.a.	n.a.	n.a.	11,104,983,627	18,424,666,243
Other income not included in assessable income	no.	n.a.	n.a.	n.a.	n.a.	36,160
	\$	n.a.	n.a.	n.a.	n.a.	65,559,360,008
TOFA deductions from financial arrangements not included elsewhere	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other deductible expenses	no.	n.a.	n.a.	n.a.	n.a.	68,265
	\$	n.a.	n.a.	n.a.	n.a.	79,430,760,522
Tax losses deducted	no.	n.a.	82,370	93,725	99,695	99,785
	\$	n.a.	4,645,951,953	5,200,984,031	6,803,409,225	6,941,836,082
Tax losses transferred in	no.	10,160	32,495	13,310	12,795	19,310
	\$	9,987,044,087	12,294,479,365	11,940,529,441	12,159,460,380	14,449,048,846
<b>Financial and other information</b>						
Opening stock	no.	120,850	123,865	124,245	126,620	126,670
	\$	65,030,003,936	73,345,788,276	78,135,026,338	78,268,049,985	91,562,990,283
Purchases and other costs	no.	n.a.	n.a.	n.a.	144,605	161,845
	\$	n.a.	n.a.	n.a.	443,054,415,227	375,950,376,181
Closing stock	no.	125,955	127,775	128,750	131,685	132,105
	\$	78,505,173,178	76,728,904,982	81,155,802,444	84,014,705,491	84,053,452,591

# Taxation statistics 2010–11

## Table 1: Company tax

### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		1999-00	2000-01	2001-02	2002-03	2003-04
COMPANY TAX RATE		36%	34%	30%	30%	30%
Research & development concession claim (not including 50% increment)	no.	n.a.	n.a.	3,920	4,340	4,555
	\$	n.a.	n.a.	5,783,455,550	6,886,057,408	7,519,053,401
Foreign owned research and development tax concession - not including extra incremental 75% deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
R&D incremental concession – additional 50% increment	no.	n.a.	n.a.	505	655	710
	\$	n.a.	n.a.	263,269,656	405,025,181	425,474,696
Foreign owned research and development – extra incremental 75% deduction	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Land degradation expenses	no.	530	505	525	550	565
	\$	38,682,111	41,394,242	50,457,521	44,566,216	31,376,887
Environmental protection expenses	no.	75	70	5	n.a.	n.a.
	\$	47,474,116	9,808,747	4,250	n.a.	n.a.
Offshore banking unit adjustment	no.	80	55	60	45	40
	\$	230,078,113	129,494,530	162,999,684	179,433,060	249,553,828
Exempt income	no.	6,515	7,420	4,265	3,745	3,280
	\$	19,700,182,210	23,263,959,350	11,929,926,795	20,061,844,669	13,126,643,755
Other income not included in assessable income	no.	35,175	36,725	43,325	44,700	47,190
	\$	55,096,811,111	100,843,750,719	107,175,962,277	98,322,646,083	94,399,274,112
TOFA deductions from financial arrangements not included elsewhere	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other deductible expenses	no.	77,725	74,535	88,995	83,365	85,155
	\$	90,197,777,416	77,999,780,728	77,512,365,578	153,981,009,852	108,579,978,235
Tax losses deducted	no.	106,320	103,190	130,480	132,400	139,315
	\$	7,021,482,062	8,381,214,778	10,281,102,672	12,096,973,335	17,343,431,953
Tax losses transferred in	no.	20,195	9,925	9,400	7,520	2,290
	\$	16,435,711,063	21,411,191,469	20,153,543,840	12,738,168,000	11,454,249,184
<b>Financial and other information</b>						
Opening stock	no.	127,840	129,035	132,650	133,805	135,355
	\$	88,913,172,872	621,510,056,575	133,143,512,510	123,829,422,948	126,682,618,064
Purchases and other costs	no.	171,210	178,020	183,565	188,030	193,985
	\$	448,562,610,078	630,314,292,494	571,905,472,874	564,651,364,178	555,109,245,776
Closing stock	no.	133,320	135,885	138,245	139,350	141,140
	\$	96,734,406,605	138,673,383,745	117,289,969,923	131,939,090,226	142,607,135,593

# **Taxation statistics 2010–11**

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		2004-05	2005-06	2006-07	2007-08	2008-09
COMPANY TAX RATE		30%	30%	30%	30%	30%
Research & development concession claim (not including 50% increment)	no.	4,600	4,895	5,195	5,740	6,285
	\$	8,338,527,370	9,827,740,253	12,350,725,399	15,356,016,748	17,711,206,075
Foreign owned research and development tax concession - not including extra incremental 75% deduction	no.	n.a.	n.a.	n.a.	25	60
	\$	n.a.	n.a.	n.a.	91,199,629	445,309,453
R&D incremental concession – additional 50% increment	no.	860	1,045	1,245	1,335	1,470
	\$	569,801,334	868,058,562	1,235,146,256	1,277,399,594	1,643,626,268
Foreign owned research and development – extra incremental 75% deduction	no.	n.a.	n.a.	n.a.	15	45
	\$	n.a.	n.a.	n.a.	5,918,034	57,705,887
Land degradation expenses	no.	580	665	595	550	525
	\$	43,822,679	49,000,775	59,499,037	62,110,816	62,725,960
Environmental protection expenses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Offshore banking unit adjustment	no.	35	40	50	45	45
	\$	295,336,927	539,200,799	1,071,842,364	1,009,556,529	894,664,227
Exempt income	no.	3,355	3,405	3,260	3,025	2,755
	\$	16,846,588,611	14,575,898,603	12,702,746,768	13,099,160,457	12,330,315,219
Other income not included in assessable income	no.	49,280	49,165	50,780	50,660	48,610
	\$	102,128,473,792	116,189,576,813	147,868,441,822	184,356,405,069	188,058,504,454
TOFA deductions from financial arrangements not included elsewhere	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other deductible expenses	no.	87,460	95,455	100,085	104,985	108,990
	\$	103,552,385,498	148,496,479,142	142,863,013,609	156,849,993,486	181,337,380,771
Tax losses deducted	no.	135,165	138,190	144,385	147,580	137,460
	\$	13,704,813,225	12,599,684,854	15,486,353,613	13,462,624,815	15,629,501,006
Tax losses transferred in	no.	3,105	2,770	2,375	2,370	2,030
	\$	198,498,371	486,158,455	1,058,769,609	589,989,795	684,287,381
<b>Financial and other information</b>						
Opening stock	no.	136,700	137,570	136,515	135,070	132,675
	\$	137,782,450,808	167,995,313,660	188,319,577,235	221,982,512,521	236,876,832,167
Purchases and other costs	no.	197,270	197,955	198,330	197,400	193,545
	\$	627,956,138,162	675,498,136,135	732,050,720,433	1,197,645,582,374	875,155,191,823
Closing stock	no.	141,790	140,625	139,525	137,690	135,505
	\$	165,250,275,189	185,072,480,707	213,305,454,163	242,836,992,243	233,208,808,547

## ***Taxation statistics 2010–11***

### **Table 1: Company tax**

#### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		2009-10	2010-11
COMPANY TAX RATE		30%	30%
Research & development concession claim (not including 50% increment)	no.	6,415	6,505
	\$	16,822,679,434	18,012,248,336
Foreign owned research and development tax concession - not including extra incremental 75% deduction	no.	55	40
	\$	472,069,457	272,757,490
R&D incremental concession – additional 50% increment	no.	1,465	1,410
	\$	1,260,053,979	1,320,060,693
Foreign owned research and development – extra incremental 75% deduction	no.	35	25
	\$	40,971,247	33,616,084
Land degradation expenses	no.	495	460
	\$	62,498,197	49,052,004
Environmental protection expenses	no.	n.a.	n.a.
	\$	n.a.	n.a.
Offshore banking unit adjustment	no.	50	55
	\$	844,518,853	728,313,559
Exempt income	no.	2,590	2,190
	\$	10,664,991,721	11,721,248,674
Other income not included in assessable income	no.	51,040	50,125
	\$	152,630,160,981	126,460,560,409
TOFA deductions from financial arrangements not included elsewhere	no.	40	115
	\$	451,068,200	2,168,489,432
Other deductible expenses	no.	107,370	104,530
	\$	182,457,355,897	136,447,373,021
Tax losses deducted	no.	146,340	152,750
	\$	15,390,759,848	22,201,143,586
Tax losses transferred in	no.	2,160	2,050
	\$	1,149,701,023	667,511,794
<b>Financial and other information</b>			
Opening stock	no.	130,800	122,105
	\$	219,761,354,872	207,083,161,803
Purchases and other costs	no.	190,475	179,880
	\$	806,777,977,128	932,364,076,532
Closing stock	no.	133,375	125,310
	\$	219,912,892,578	181,494,566,042

# **Taxation statistics 2010–11**

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		1979-80	1980-81	1981-82	1982-83	1983-84
COMPANY TAX RATE		46%	46%	46%	46%	46%
Trade debtors	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Current assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Trade creditors	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Current liabilities	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total liabilities	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total debt	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Commercial debt forgiveness	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Shareholders' funds	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Dividends franked	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Dividends unfranked	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total dividends	no.	n.a.	n.a.	72,445	70,780	64,440
	\$	n.a.	n.a.	4,919,681,000	5,346,603,000	6,863,326,000
Class C franking account balance	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Class A franking account balance	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Balance of conduit foreign income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Conduit foreign income distributed during income year	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Excess franking offsets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Balance unfranked non-portfolio dividend account at	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2010–11**

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		1984-85	1985-86	1986-87	1987-88 <sup>2</sup>	1988-89 <sup>2</sup>
COMPANY TAX RATE		46%	46%	49%	49%	39%
Trade debtors	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Current assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Trade creditors	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Current liabilities	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total liabilities	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total debt	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Commercial debt forgiveness	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Shareholders' funds	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Dividends franked	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Dividends unfranked	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total dividends	no.	67,965	72,485	66,910	37,190	51,950
	\$	8,355,991,000	9,578,876,000	9,638,215,000	8,061,000,000	13,689,000,000
Class C franking account balance	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Class A franking account balance	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Balance of conduit foreign income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Conduit foreign income distributed during income year	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Excess franking offsets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Balance unfranked non-portfolio dividend account at	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2010–11**

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		1989-90	1990-91	1991-92	1992-93	1993-94
COMPANY TAX RATE		39%	39%	39%	39%	33%
Trade debtors	no.	142,300	133,000	133,515	137,815	153,535
	\$	204,906,950,680	116,148,081,297	167,832,176,842	123,341,269,092	107,935,445,678
Current assets	no.	337,595	346,085	349,875	362,265	409,920
	\$	449,635,188,365	517,702,657,335	506,804,898,492	522,829,550,304	571,249,665,716
Total assets	no.	363,760	371,480	374,805	387,650	433,060
	\$	1,298,677,298,508	1,523,969,135,514	1,642,352,272,841	1,701,150,972,954	1,756,521,236,724
Trade creditors	no.	218,845	199,410	195,890	198,200	215,750
	\$	243,268,604,708	107,065,839,540	171,616,879,727	117,866,759,792	113,596,862,074
Current liabilities	no.	322,015	329,300	329,820	341,000	383,770
	\$	450,941,017,960	579,089,276,574	512,724,955,604	540,700,630,109	534,008,672,561
Total liabilities	no.	345,345	353,135	356,380	370,155	412,115
	\$	936,130,185,184	1,273,514,642,004	1,206,401,180,296	1,231,072,492,514	1,221,705,796,186
Total debt	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Commercial debt forgiveness	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Shareholders' funds	no.	365,310	374,700	378,500	391,415	436,835
	\$	328,859,388,595	372,341,105,484	441,565,220,285	479,729,764,530	554,052,690,959
Dividends franked	no.	35,050	36,565	37,045	37,105	42,950
	\$	15,193,952,518	18,432,663,815	18,953,248,427	20,164,786,336	20,636,993,274
Dividends unfranked	no.	3,810	3,435	3,205	3,255	3,360
	\$	6,828,216,503	8,951,493,685	7,095,215,165	7,558,253,648	7,102,109,230
Total dividends	no.	37,240	38,405	38,665	38,730	44,505
	\$	22,022,169,021	27,384,157,500	26,048,463,592	27,723,039,984	27,739,102,504
Class C franking account balance	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Class A franking account balance	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Balance of conduit foreign income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Conduit foreign income distributed during income year	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Excess franking offsets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Balance unfranked non-portfolio dividend account at	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2010–11**

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		1994-95	1995-96	1996-97	1997-98	1998-99
COMPANY TAX RATE		33%	36%	36%	36%	36%
Trade debtors	no.	165,270	171,945	177,105	183,785	188,075
	\$	144,016,886,675	117,476,114,048	120,778,028,379	121,875,601,076	377,713,782,053
Current assets	no.	445,920	461,160	481,595	505,190	525,710
	\$	693,697,092,377	698,119,676,949	763,002,656,342	779,539,094,837	798,069,101,339
Total assets	no.	470,760	488,885	512,195	539,775	557,545
	\$	1,902,481,415,444	2,147,775,196,570	2,484,121,228,003	2,742,546,341,376	2,856,514,199,304
Trade creditors	no.	229,355	234,670	240,205	248,895	254,985
	\$	130,864,383,928	124,394,600,137	125,415,133,840	107,045,025,276	161,465,457,108
Current liabilities	no.	416,130	428,515	444,820	465,535	483,545
	\$	641,713,641,044	682,005,181,922	765,461,150,419	760,765,070,056	745,620,300,606
Total liabilities	no.	446,425	462,250	482,685	509,170	526,345
	\$	1,329,860,727,423	1,526,206,361,285	1,802,051,758,042	2,001,457,737,145	2,062,219,053,886
Total debt	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Commercial debt forgiveness	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Shareholders' funds	no.	474,185	492,030	515,880	543,910	561,190
	\$	582,428,065,253	631,496,886,500	682,011,642,713	741,088,605,109	794,295,101,078
Dividends franked	no.	60,390	64,730	68,015	74,975	77,360
	\$	30,770,427,883	34,005,957,950	40,292,166,331	34,418,921,697	40,057,914,160
Dividends unfranked	no.	4,055	4,085	4,705	5,265	5,405
	\$	8,337,629,864	12,490,334,378	20,553,192,511	16,709,727,034	56,919,320,498
Total dividends	no.	62,135	66,405	69,755	76,965	79,390
	\$	39,108,057,747	46,496,292,328	60,845,358,842	51,128,648,731	96,977,234,658
Class C franking account balance	no.	n.a.	187,760	212,220	224,085	244,965
	\$	n.a.	62,464,417,642	73,742,063,252	83,093,962,172	91,384,114,754
Class A franking account balance	no.	136,565	11,795	4,995	3,695	3,140
	\$	34,531,279,339	1,836,408,100	881,602,952	914,019,813	805,553,599
Balance of conduit foreign income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Conduit foreign income distributed during income year	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Excess franking offsets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Balance unfranked non-portfolio dividend account at	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.



# ***Taxation statistics 2010–11***

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		1999-00	2000-01	2001-02	2002-03	2003-04
COMPANY TAX RATE		36%	34%	30%	30%	30%
Trade debtors	no.	202,955	209,965	202,815	202,850	202,370
	\$	302,993,257,058	160,539,195,600	149,647,982,098	155,900,052,621	159,912,321,603
Current assets	no.	550,785	573,755	591,185	601,390	608,465
	\$	1,004,896,860,961	1,407,472,305,035	1,579,795,450,155	1,712,722,895,629	1,384,698,464,694
Total assets	no.	579,125	601,440	619,410	628,290	633,590
	\$	3,416,816,423,806	4,059,615,278,916	4,323,233,125,481	4,417,624,359,187	4,112,745,163,485
Trade creditors	no.	268,785	275,895	256,820	248,140	242,495
	\$	157,212,843,425	290,450,122,580	139,459,586,012	115,432,835,911	122,035,134,133
Current liabilities	no.	505,420	531,975	545,850	554,210	559,150
	\$	1,047,649,799,175	1,551,910,249,848	1,673,248,330,940	1,363,485,226,015	1,112,409,453,050
Total liabilities	no.	547,220	569,500	586,135	595,270	600,770
	\$	2,485,519,934,448	3,081,076,390,407	3,215,762,334,940	3,319,024,513,850	3,080,534,578,254
Total debt	no.	n.a.	143,070	153,245	155,110	156,260
	\$	n.a.	1,110,563,767,684	1,139,411,542,670	950,457,679,524	965,145,679,505
Commercial debt forgiveness	no.	n.a.	1,380	1,445	1,295	1,200
	\$	n.a.	4,246,775,435	5,308,421,520	3,442,522,047	4,479,183,594
Shareholders' funds	no.	582,950	604,980	623,445	632,290	636,970
	\$	931,293,014,616	972,799,094,629	1,107,470,790,541	1,098,599,845,337	1,032,210,544,205
Dividends franked	no.	78,205	87,865	87,220	94,725	98,705
	\$	44,465,680,258	99,800,566,194	91,229,239,665	57,311,493,149	52,941,341,854
Dividends unfranked	no.	5,875	5,860	5,260	5,590	5,020
	\$	37,898,938,030	29,997,735,011	22,262,973,796	19,098,183,251	6,615,231,642
Total dividends	no.	80,400	90,260	89,565	97,260	100,990
	\$	82,364,618,288	129,798,301,205	113,492,213,461	76,409,676,400	59,556,573,496
Class C franking account balance	no.	256,145	266,715	280,800	289,450	299,135
	\$	109,319,150,623	139,825,933,150	185,994,250,914	100,118,893,587	108,108,909,226
Class A franking account balance	no.	2,845	15	n.a.	n.a.	n.a.
	\$	570,012,421	11,535,655	n.a.	n.a.	n.a.
Balance of conduit foreign income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Conduit foreign income distributed during income year	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Excess franking offsets	no.	n.a.	n.a.	n.a.	4,630	8,860
	\$	n.a.	n.a.	n.a.	229,349,181	179,149,356
Balance unfranked non-portfolio dividend account at	no.	n.a.	665	370	185	110
	\$	n.a.	304,574,123	459,898,341	309,338,685	111,777,038

# **Taxation statistics 2010–11**

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		2004-05	2005-06	2006-07	2007-08	2008-09
COMPANY TAX RATE		30%	30%	30%	30%	30%
Trade debtors	no.	204,080	205,815	209,030	209,765	206,895
	\$	155,926,555,614	197,214,545,178	206,710,036,400	233,992,696,771	227,140,329,843
Current assets	no.	622,880	635,100	647,985	655,015	652,020
	\$	1,298,163,660,770	1,494,549,937,959	1,759,307,711,041	1,991,920,471,848	2,010,486,893,888
Total assets	no.	647,505	659,635	672,745	680,030	676,795
	\$	3,901,618,647,641	4,689,194,334,264	6,464,081,690,395	6,223,838,493,884	6,490,755,910,567
Trade creditors	no.	240,410	237,350	237,465	234,795	230,120
	\$	131,049,442,277	150,395,976,070	159,417,079,294	181,878,868,633	203,607,921,945
Current liabilities	no.	570,710	577,330	586,560	591,180	585,285
	\$	1,286,683,103,824	1,613,463,828,680	1,831,916,082,104	2,107,169,016,803	2,311,053,665,616
Total liabilities	no.	613,630	621,875	632,520	638,410	633,880
	\$	2,875,058,772,041	3,640,173,408,708	5,073,367,627,635	5,023,151,932,458	5,090,877,281,885
Total debt	no.	155,135	154,255	153,060	151,455	148,075
	\$	1,309,306,836,675	1,576,939,950,192	2,312,137,738,040	1,648,795,134,410	1,796,446,322,610
Commercial debt forgiveness	no.	995	930	985	910	1,105
	\$	1,150,764,160	1,154,787,803	1,145,480,112	1,245,470,104	2,905,841,461
Shareholders' funds	no.	650,750	662,950	675,995	683,245	680,105
	\$	1,026,559,899,119	1,049,020,925,402	1,390,714,062,528	1,200,686,561,359	1,399,878,628,733
Dividends franked	no.	105,780	113,545	124,205	130,930	140,150
	\$	62,633,298,565	72,454,627,087	80,365,042,150	84,534,451,174	93,787,620,576
Dividends unfranked	no.	5,060	5,355	6,105	6,945	7,300
	\$	7,486,178,483	7,823,156,512	10,251,121,053	8,975,524,391	8,750,142,408
Total dividends	no.	107,975	115,885	126,715	133,880	143,215
	\$	70,119,477,048	80,277,783,599	90,616,163,203	93,509,975,565	102,537,762,984
Class C franking account balance	no.	307,225	321,005	328,485	339,155	345,355
	\$	120,785,640,859	135,127,268,330	153,921,868,636	179,509,795,063	201,380,531,173
Class A franking account balance	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Balance of conduit foreign income	no.	n.a.	215	310	355	365
	\$	n.a.	24,021,056,003	50,464,964,014	76,875,008,913	84,586,200,245
Conduit foreign income distributed during income year	no.	n.a.	275	100	90	105
	\$	n.a.	1,361,182,760	3,480,527,980	3,725,408,924	3,453,858,415
Excess franking offsets	no.	9,180	7,660	8,165	9,025	10,310
	\$	166,452,626	160,384,556	224,436,508	457,865,911	656,722,253
Balance unfranked non-portfolio dividend account at	no.	80	35	25	25	25
	\$	55,635,649	102,872,523	57,916,983	159,079,968	185,386,801

# ***Taxation statistics 2010–11***

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		2009-10	2010-11
COMPANY TAX RATE		30%	30%
Trade debtors	no.	205,730	195,905
	\$	225,860,141,678	239,991,460,058
Current assets	no.	649,090	616,755
	\$	1,837,210,358,258	1,888,121,349,788
Total assets	no.	673,400	638,955
	\$	6,412,696,586,417	6,530,809,222,757
Trade creditors	no.	225,320	212,110
	\$	180,067,742,405	190,689,446,796
Current liabilities	no.	580,120	553,305
	\$	2,213,446,277,899	2,304,639,515,150
Total liabilities	no.	629,070	598,520
	\$	5,178,891,993,801	4,961,485,591,542
Total debt	no.	145,195	134,300
	\$	1,788,521,358,650	2,914,303,480,363
Commercial debt forgiveness	no.	1,085	990
	\$	3,403,064,357	3,260,882,918
Shareholders' funds	no.	676,595	641,620
	\$	1,233,450,320,863	1,569,323,703,957
Dividends franked	no.	141,455	142,570
	\$	83,263,323,084	101,597,237,792
Dividends unfranked	no.	7,745	8,065
	\$	9,861,005,890	22,242,192,415
Total dividends	no.	144,755	145,960
	\$	93,124,328,974	123,839,430,207
Class C franking account balance	no.	345,905	337,680
	\$	217,418,719,653	222,447,220,129
Class A franking account balance	no.	n.a.	n.a.
	\$	n.a.	n.a.
Balance of conduit foreign income	no.	380	410
	\$	93,176,652,318	97,661,068,803
Conduit foreign income distributed during income year	no.	80	90
	\$	5,484,358,094	6,372,880,387
Excess franking offsets	no.	9,550	8,440
	\$	533,560,035	374,987,323
Balance unfranked non-portfolio dividend account at	no.	35	35
	\$	202,544,415	190,853,306

# ***Taxation statistics 2010–11***

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		1979-80	1980-81	1981-82	1982-83	1983-84
COMPANY TAX RATE		46%	46%	46%	46%	46%
Loans to shareholders and their associates	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Depreciable assets purchased	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	8,021,191,000	8,309,748,000	11,178,730,000
Depreciable assets sold	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	1,665,627,000	1,667,038,000	2,458,379,000
Intangible depreciating assets first deducted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other depreciating assets first deducted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Termination value of intangible depreciating assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Termination value of other depreciating assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total salary & wage expenses	no.	n.a.	n.a.	138,600	131,810	136,880
	\$	22,715,145,000	n.a.	30,052,938,000	30,735,989,000	34,549,714,000
Payments to associated persons	no.	n.a.	n.a.	n.a.	101,880	105,960
	\$	2,920,670,000	2,377,710,000	n.a.	2,807,992,000	3,119,968,000
Net foreign income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax spared foreign tax credits	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
AFI – Listed country	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
AFI – Listed country (Broad-exemption listed country)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
AFI – Section 404 country (Limited-exemption listed country)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
AFI – Unlisted country	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
AFI – Transferor trust	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
AFI – FIF income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2010–11**

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		1984-85	1985-86	1986-87	1987-88 <sup>2</sup>	1988-89 <sup>2</sup>
COMPANY TAX RATE		46%	46%	49%	49%	39%
Loans to shareholders and their associates	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Depreciable assets purchased	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	13,532,375,000	14,840,037,000	18,263,118,000	11,929,000,000	11,395,000,000
Depreciable assets sold	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	2,900,795,000	2,871,210,000	3,907,445,000	2,994,000,000	2,917,000,000
Intangible depreciating assets first deducted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other depreciating assets first deducted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Termination value of intangible depreciating assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Termination value of other depreciating assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total salary & wage expenses	no.	155,640	161,070	156,310	70,560	92,205
	\$	39,584,552,000	45,078,266,000	48,144,238,000	34,819,000,000	40,000,000,000
Payments to associated persons	no.	117,235	124,580	121,440	56,755	75,530
	\$	3,738,162,000	4,556,585,000	5,237,340,000	3,420,000,000	4,457,000,000
Net foreign income	no.	n.a.	n.a.	n.a.	n.a.	1,990
	\$	n.a.	n.a.	n.a.	n.a.	872,000,000
Tax spared foreign tax credits	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
AFI – Listed country	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
AFI – Listed country (Broad-exemption listed country)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
AFI – Section 404 country (Limited-exemption listed country)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
AFI – Unlisted country	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
AFI – Transferor trust	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
AFI – FIF income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# **Taxation statistics 2010–11**

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		1989-90	1990-91	1991-92	1992-93	1993-94
COMPANY TAX RATE		39%	39%	39%	39%	33%
Loans to shareholders and their associates	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Depreciable assets purchased	no.	149,780	145,790	144,360	150,530	172,105
	\$	24,089,011,225	26,132,450,316	24,065,247,641	27,432,896,073	30,523,284,058
Depreciable assets sold	no.	58,190	55,545	56,620	59,445	66,520
	\$	5,203,652,497	5,617,052,720	4,770,592,555	5,773,210,220	6,039,382,350
Intangible depreciating assets first deducted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other depreciating assets first deducted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Termination value of intangible depreciating assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Termination value of other depreciating assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total salary & wage expenses	no.	203,330	211,675	215,260	229,930	251,310
	\$	65,616,323,778	82,353,157,850	78,997,380,679	80,344,249,814	87,874,040,597
Payments to associated persons	no.	131,475	140,280	145,595	143,495	171,070
	\$	23,129,107,022	12,756,215,533	12,199,832,154	9,331,787,205	12,192,092,228
Net foreign income	no.	3,645	3,520	3,765	4,305	5,195
	\$	3,117,771,024	1,280,480,212	1,723,099,491	4,303,551,944	2,831,770,993
Tax spared foreign tax credits	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
AFI – Listed country	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
AFI – Listed country (Broad-exemption listed country)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
AFI – Section 404 country (Limited-exemption listed country)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
AFI – Unlisted country	no.	n.a.	n.a.	n.a.	n.a.	75
	\$	n.a.	n.a.	n.a.	n.a.	122,947,926
AFI – Transferor trust	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
AFI – FIF income	no.	n.a.	n.a.	n.a.	n.a.	85
	\$	n.a.	n.a.	n.a.	n.a.	7,532,015

# ***Taxation statistics 2010–11***

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		1994-95	1995-96	1996-97	1997-98	1998-99
COMPANY TAX RATE		33%	36%	36%	36%	36%
Loans to shareholders and their associates	no.	59,790	108,435	139,460	157,895	165,730
	\$	17,396,890,604	17,550,757,368	21,064,674,867	19,159,939,114	20,598,281,193
Depreciable assets purchased	no.	185,975	183,990	181,845	188,855	191,320
	\$	35,564,389,688	44,980,635,767	45,067,075,575	48,166,327,459	46,572,268,113
Depreciable assets sold	no.	70,365	68,680	67,035	67,205	64,625
	\$	6,971,517,593	10,093,620,133	8,999,540,397	16,014,114,465	9,732,365,681
Intangible depreciating assets first deducted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other depreciating assets first deducted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Termination value of intangible depreciating assets	no.					
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Termination value of other depreciating assets	no.					
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total salary & wage expenses	no.	273,820	286,595	288,895	307,525	319,965
	\$	96,431,497,428	103,991,064,955	109,163,044,506	119,266,396,191	126,245,223,069
Payments to associated persons	no.	188,730	197,160	203,880	217,275	222,210
	\$	16,393,411,560	13,023,487,854	13,695,069,819	15,905,406,991	14,063,342,062
Net foreign income	no.	5,275	6,050	6,475	6,965	7,580
	\$	4,476,114,963	4,599,789,074	4,188,727,517	5,028,954,406	6,921,232,255
Tax spared foreign tax credits	no.	n.a.	n.a.	325	445	495
	\$	n.a.	n.a.	45,496,301	30,445,662	22,759,318
AFI – Listed country	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
AFI – Listed country (Broad-exemption listed country)	no.	n.a.	n.a.	15	100	100
	\$	n.a.	n.a.	6,983,758	57,046,621	43,655,537
AFI – Section 404 country (Limited-exemption listed country)	no.	n.a.	n.a.	n.a.	115	170
	\$	n.a.	n.a.	n.a.	151,812,418	204,157,962
AFI – Unlisted country	no.	85	110	120	120	150
	\$	111,335,047	229,704,883	244,660,416	177,247,661	373,161,262
AFI – Transferor trust	no.	n.a.	20	25	15	35
	\$	n.a.	223,031	94,954,576	1,861,661	1,460,805
AFI – FIF income	no.	120	150	60	45	45
	\$	4,240,655	20,056,690	14,993,182	17,225,235	8,247,492

# **Taxation statistics 2010–11**

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		1999-00	2000-01	2001-02	2002-03	2003-04
COMPANY TAX RATE		36%	34%	30%	30%	30%
Loans to shareholders and their associates	no.	172,240	181,975	189,430	184,915	177,650
	\$	23,590,433,180	31,247,652,464	32,633,039,435	30,976,437,887	32,483,589,030
Depreciable assets purchased	no.	197,275	193,655	295	n.a.	n.a.
	\$	55,387,584,934	68,629,581,232	135,091,406	n.a.	n.a.
Depreciable assets sold	no.	64,585	58,375	300	n.a.	n.a.
	\$	12,195,247,803	11,455,212,652	116,806,257	n.a.	n.a.
Intangible depreciating assets first deducted	no.	n.a.	n.a.	5,895	4,215	3,930
	\$	n.a.	n.a.	4,817,447,059	2,690,692,406	2,825,978,743
Other depreciating assets first deducted	no.	n.a.	n.a.	138,655	142,400	139,650
	\$	n.a.	n.a.	51,430,718,792	51,255,026,326	62,924,258,195
Termination value of intangible depreciating assets	no.	n.a.	n.a.	3,090	2,985	2,640
	\$	n.a.	n.a.	1,451,341,034	645,465,545	389,477,570
Termination value of other depreciating assets	no.	n.a.	n.a.	81,500	77,710	68,405
	\$	n.a.	n.a.	27,623,358,989	19,864,984,909	18,088,464,847
Total salary & wage expenses	no.	330,325	335,385	332,995	336,300	335,200
	\$	140,634,886,522	148,953,490,590	160,938,137,384	171,502,526,589	181,760,472,812
Payments to associated persons	no.	183,705	176,345	193,665	198,235	200,690
	\$	15,558,093,548	24,140,541,009	52,923,007,574	14,393,304,675	14,984,379,091
Net foreign income	no.	8,020	9,655	11,165	12,610	13,720
	\$	7,483,247,036	5,535,259,126	5,083,862,702	4,471,198,784	4,845,235,473
Tax spared foreign tax credits	no.	535	650	620	690	625
	\$	8,173,777	6,536,803	7,939,814	5,166,267	4,049,388
AFI – Listed country	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
AFI – Listed country (Broad-exemption listed country)	no.	125	110	290	65	60
	\$	95,356,642	85,496,566	271,076,655	95,246,842	97,547,585
AFI – Section 404 country (Limited-exemption listed country)	no.	165	185	205	170	135
	\$	388,730,756	269,239,500	246,570,172	310,142,567	427,929,962
AFI – Unlisted country	no.	135	750	255	130	95
	\$	433,257,880	1,588,528,944	577,988,662	503,186,611	273,273,113
AFI – Transferor trust	no.	55	185	30	5	5
	\$	3,434,514	446,646,945	143,504,329	1,285,421	1,789
AFI – FIF income	no.	55	80	65	125	40
	\$	17,473,047	21,231,107	21,892,184	81,964,634	16,774,050



# **Taxation statistics 2010–11**

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		2004-05	2005-06	2006-07	2007-08	2008-09
COMPANY TAX RATE		30%	30%	30%	30%	30%
Loans to shareholders and their associates	no.	92,725	69,645	64,740	61,385	59,790
	\$	22,476,999,065	20,112,984,524	43,144,849,473	30,650,887,427	28,028,607,914
Depreciable assets purchased	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Depreciable assets sold	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Intangible depreciating assets first deducted	no.	3,755	3,475	3,430	3,550	4,065
	\$	2,450,339,001	2,759,013,223	5,169,758,487	4,843,417,217	9,825,330,308
Other depreciating assets first deducted	no.	133,750	123,430	115,875	111,695	109,965
	\$	74,128,520,323	67,174,059,540	77,164,694,523	95,976,933,141	87,938,155,265
Termination value of intangible depreciating assets	no.					
	\$	2,755	2,700	2,800	2,640	2,580
Termination value of other depreciating assets	no.	387,578,178	715,524,554	1,339,628,046	1,021,158,116	3,246,415,296
	\$	63,045	58,795	55,515	53,185	50,670
Total salary & wage expenses	no.	19,202,367,147	19,898,564,456	29,040,709,612	28,044,645,507	21,801,308,749
	\$	338,005	323,450	327,160	328,780	325,700
Payments to associated persons	no.	196,516,413,884	210,880,589,388	228,406,721,802	249,844,292,828	265,580,667,401
	\$	202,735	197,495	200,655	202,005	202,250
Net foreign income	no.	15,985,641,873	17,888,676,415	18,662,880,272	25,712,423,128	19,662,972,621
	\$	15,595	17,035	17,375	16,725	14,810
Tax spared foreign tax credits	no.	5,537,831,719	6,520,232,354	8,886,598,377	10,386,207,294	10,723,846,624
	\$	615	610	545	485	310
AFI – Listed country	no.	3,553,934	15,627,439	9,866,813	14,645,976	9,791,730
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
AFI – Listed country (Broad-exemption listed country)	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	55	135	105	140	50
AFI – Section 404 country (Limited-exemption listed country)	no.	97,969,205	72,979,067	86,718,345	307,681,791	75,054,336
	\$	100	130	150	195	200
AFI – Unlisted country	no.	174,221,328	265,205,229	492,967,497	998,157,674	975,770,746
	\$	95	110	120	140	160
AFI – Transferor trust	no.	644,542,751	711,746,482	985,054,224	402,347,351	449,143,029
	\$	5	5	5	5	5
AFI – FIF income	no.	3,511	4,158	184,641	980,807	368,516
	\$	65	85	90	85	85
	\$	22,281,993	74,719,885	119,252,723	177,958,678	184,989,547

# ***Taxation statistics 2010–11***

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		2009-10	2010-11
COMPANY TAX RATE		30%	30%
Loans to shareholders and their associates	no.	58,780	56,355
	\$	36,571,021,268	32,584,956,618
Depreciable assets purchased	no.	n.a.	n.a.
	\$	n.a.	n.a.
Depreciable assets sold	no.	n.a.	n.a.
	\$	n.a.	n.a.
Intangible depreciating assets first deducted	no.	4,060	3,905
	\$	12,402,719,428	8,305,727,240
Other depreciating assets first deducted	no.	109,440	96,075
	\$	91,596,047,608	82,125,019,415
Termination value of intangible depreciating assets	no.		
		2,465	2,270
	\$	861,844,798	970,247,807
Termination value of other depreciating assets	no.		
		49,850	44,735
	\$	29,105,819,512	17,246,002,994
Total salary & wage expenses	no.	325,400	312,545
	\$	274,495,229,509	295,561,180,815
Payments to associated persons	no.	205,525	201,465
	\$	20,081,486,246	20,517,447,629
Net foreign income	no.	13,380	12,725
	\$	7,554,500,568	11,495,267,317
Tax spared foreign tax credits	no.	285	230
	\$	57,587,648	37,020,723
AFI – Listed country	no.	n.a.	n.a.
	\$	n.a.	n.a.
AFI – Listed country (Broad-exemption listed country)	no.	50	55
	\$	191,559,803	30,667,524
AFI – Section 404 country (Limited-exemption listed country)	no.	190	205
	\$	742,475,728	1,198,613,600
AFI – Unlisted country	no.	135	155
	\$	476,994,978	882,069,715
AFI – Transferor trust	no.	5	10
	\$	1,159,979	16,153
AFI – FIF income	no.	85	n.a.
	\$	312,342,775	n.a.

# **Taxation statistics 2010–11**

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		1979-80	1980-81	1981-82	1982-83	1983-84
COMPANY TAX RATE		46%	46%	46%	46%	46%
AFI – FLP income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Foreign exchange gains or losses of a capital nature	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
S128F exempt interest paid	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest to financial institution exempt from withholding DTA	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total TOFA gains	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total TOFA losses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA transitional balancing adjustment	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA gains from unrealised movements in value of financial arrangements	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Small business entity depreciating assets<sup>24</sup></b>						
Deduction-low cost assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction-general pool assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction-long life pool assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Entrepreneurs' tax offset information</b>						
Small business entity aggregate turnover	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net small business entity income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Entrepreneurs' tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
National rental affordability scheme tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2010–11

## Table 1: Company tax

### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		1984-85	1985-86	1986-87	1987-88 <sup>2</sup>	1988-89 <sup>2</sup>
COMPANY TAX RATE		46%	46%	49%	49%	39%
AFI – FLP income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Foreign exchange gains or losses of a capital nature	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
S128F exempt interest paid	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest to financial institution exempt from withholding DTA	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total TOFA gains	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total TOFA losses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA transitional balancing adjustment	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA gains from unrealised movements in value of financial arrangements	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Small business entity depreciating assets<sup>24</sup></b>						
Deduction-low cost assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction-general pool assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction-long life pool assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Entrepreneurs' tax offset information</b>						
Small business entity aggregate turnover	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net small business entity income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Entrepreneurs' tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
National rental affordability scheme tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2010–11

## Table 1: Company tax

### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		1989-90	1990-91	1991-92	1992-93	1993-94
COMPANY TAX RATE		39%	39%	39%	39%	33%
AFI – FLP income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Foreign exchange gains or losses of a capital nature	no.					
	\$	4,360	4,275	3,925	3,885	3,390
S128F exempt interest paid	no.	297,803,280	374,949,313	42,543,803	-170,477,856	695,520,221
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Interest to financial institution exempt from withholding DTA	no.					
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total TOFA gains	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total TOFA losses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA transitional balancing adjustment	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA gains from unrealised movements in value of financial arrangements	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Small business entity depreciating assets<sup>24</sup></b>						
Deduction-low cost assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction-general pool assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction-long life pool assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Entrepreneurs' tax offset information</b>						
Small business entity aggregate turnover	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net small business entity income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Entrepreneurs' tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
National rental affordability scheme tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2010–11

## Table 1: Company tax

### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		1994-95	1995-96	1996-97	1997-98	1998-99
COMPANY TAX RATE		33%	36%	36%	36%	36%
AFI – FLP income	no.	n.a.	5	30	20	25
	\$	n.a.	101,148	1,970,876	2,146,872	1,042,853
Foreign exchange gains or losses of a capital nature	no.					
	\$	4,165	3,365	3,830	3,790	3,425
	\$	166,464,536	446,229,231	756,200,279	-979,713,721	144,854,870
S128F exempt interest paid	no.	n.a.	60	80	70	75
	\$	n.a.	1,537,310,128	2,442,139,934	2,260,801,847	3,881,092,888
Interest to financial institution exempt from withholding DTA	no.					
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total TOFA gains	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total TOFA losses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA transitional balancing adjustment	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA gains from unrealised movements in value of financial arrangements	no.					
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Small business entity depreciating assets<sup>24</sup></b>						
Deduction-low cost assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction-general pool assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deduction-long life pool assets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Entrepreneurs' tax offset information</b>						
Small business entity aggregate turnover	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net small business entity income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Entrepreneurs' tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
National rental affordability scheme tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2010–11

## Table 1: Company tax

### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		1999-00	2000-01	2001-02	2002-03	2003-04
COMPANY TAX RATE		36%	34%	30%	30%	30%
AFI – FLP income	no.	15	15	5	10	5
	\$	412,136	1,780,506	230,665	11	1
Foreign exchange gains or losses of a capital nature	no.	1,105	665	535	445	10
	\$	-132,231,997	-1,595,167,603	216,330,096	342,782,197	-15,595,223
S128F exempt interest paid	no.	85	100	95	100	105
	\$	5,218,236,356	8,906,412,804	7,925,930,264	5,853,976,847	7,288,301,635
Interest to financial institution exempt from withholding DTA	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total TOFA gains	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total TOFA losses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA transitional balancing adjustment	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA gains from unrealised movements in value of financial arrangements	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Small business entity depreciating assets<sup>24</sup></b>						
Deduction-low cost assets	no.	n.a.	n.a.	18,225	22,095	23,435
	\$	n.a.	n.a.	111,369,989	55,561,764	62,151,528
Deduction-general pool assets	no.	n.a.	n.a.	34,540	43,195	48,385
	\$	n.a.	n.a.	482,229,824	599,621,018	573,193,333
Deduction-long life pool assets	no.	n.a.	n.a.	2,300	2,995	3,345
	\$	n.a.	n.a.	19,650,013	21,643,165	6,763,700
<b>Entrepreneurs' tax offset information</b>						
Small business entity aggregate turnover	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net small business entity income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Entrepreneurs' tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
National rental affordability scheme tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2010–11

## Table 1: Company tax

### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		2004-05	2005-06	2006-07	2007-08	2008-09
COMPANY TAX RATE		30%	30%	30%	30%	30%
AFI – FLP income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Foreign exchange gains or losses of a capital nature	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
S128F exempt interest paid	no.	100	110	100	105	110
	\$	10,365,035,997	13,835,436,050	16,654,827,534	13,297,253,356	15,764,989,933
Interest to financial institution exempt from withholding DTA	no.	5	10	20	15	35
	\$	82,380,888	97,112,135	122,236,338	120,709,485	293,262,440
Total TOFA gains	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Total TOFA losses	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA transitional balancing adjustment	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
TOFA gains from unrealised movements in value of financial arrangements	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Small business entity depreciating assets<sup>24</sup></b>						
Deduction-low cost assets	no.	25,360	29,565	31,080	34,865	37,890
	\$	63,433,452	74,345,449	78,081,299	91,442,041	95,036,809
Deduction-general pool assets	no.	53,295	64,215	69,855	81,290	92,550
	\$	660,847,047	818,930,587	916,403,392	1,284,717,363	1,513,069,161
Deduction-long life pool assets	no.	3,845	4,730	5,265	6,760	7,750
	\$	7,965,139	9,102,313	10,325,408	16,224,355	20,256,036
<b>Entrepreneurs' tax offset information</b>						
Small business entity aggregate turnover	no.	n.a.	4,550	5,935	6,280	6,405
	\$	n.a.	247,703,713	244,934,625	305,393,363	264,487,269
Net small business entity income	no.	n.a.	4,500	5,880	6,210	6,350
	\$	n.a.	51,512,568	73,367,615	79,400,821	78,041,543
Entrepreneurs' tax offset	no.	n.a.	4,000	4,900	5,150	5,110
	\$	n.a.	2,122,910	2,586,542	2,883,776	3,073,702
National rental affordability scheme tax offset	no.	n.a.	n.a.	n.a.	n.a.	60
	\$	n.a.	n.a.	n.a.	n.a.	2,024,129



# **Taxation statistics 2010–11**

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		2009-10	2010-11
COMPANY TAX RATE		30%	30%
AFI – FLP income	no.	5	n.a.
	\$	89,528	n.a.
Foreign exchange gains or losses of a capital nature	no.	n.a.	n.a.
	\$	n.a.	n.a.
S128F exempt interest paid	no.	105	110
	\$	12,070,392,048	17,321,414,423
Interest to financial institution exempt from withholding DTA	no.	35	40
	\$	262,386,593	711,397,805
Total TOFA gains	no.	n.a.	480
	\$	n.a.	102,331,204,414
Total TOFA losses	no.	n.a.	425
	\$	n.a.	79,406,556,581
TOFA transitional balancing adjustment	no.	10	95
	\$	1,524,644,926	733,036,897
TOFA gains from unrealised movements in value of financial arrangements	no.	15	60
	\$	41,935,916	24,572,746,993
<b>Small business entity depreciating assets<sup>24</sup></b>			
Deduction-low cost assets	no.	37,610	34,295
	\$	98,786,160	93,351,722
Deduction-general pool assets	no.	87,955	82,480
	\$	1,439,463,302	1,347,089,307
Deduction-long life pool assets	no.	7,670	7,320
	\$	19,557,239	21,390,338
<b>Entrepreneurs' tax offset information</b>			
Small business entity aggregate turnover	no.	6,470	5,620
	\$	253,415,973	223,438,277
Net small business entity income	no.	6,400	5,525
	\$	80,949,218	71,429,526
Entrepreneurs' tax offset	no.	5,045	4,430
	\$	3,070,810	2,856,471
National rental affordability scheme tax offset	no.	50	40
	\$	1,435,048	4,186,802

# Taxation statistics 2010–11

## Table 1: Company tax

### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		1979-80	1980-81	1981-82	1982-83	1983-84
COMPANY TAX RATE		46%	46%	46%	46%	46%
<b>Losses information</b>						
Tax losses carried forward to later income years	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	4,152,709,000	4,514,147,000	5,050,000,000	6,987,000,000	8,592,000,000
Net capital losses carried forward to later income years	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Calculation statement</b>						
Foreign tax credits	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Franking deficit tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deficit deferral tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Instalments paid	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Credit for interest on early payments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Credit for tax withheld - foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Credit for tax withheld where ABN not quoted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
PPS credit	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
RPS credit	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax withheld from interest/investments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
R&D tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other refundable credits	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Taxable or net income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	13,523,415,000	15,387,697,000	13,933,953,000	13,743,301,000	16,967,222,000
Gross tax	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2010–11

## Table 1: Company tax

### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		1984-85	1985-86	1986-87	1987-88 <sup>2</sup>	1988-89 <sup>2</sup>
COMPANY TAX RATE		46%	46%	49%	49%	39%
<b>Losses information</b>						
Tax losses carried forward to later income years	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	11,358,000,000	13,052,000,000	13,755,000,000	n.a.	n.a.
Net capital losses carried forward to later income years	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Calculation statement</b>						
Foreign tax credits	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Franking deficit tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Deficit deferral tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Instalments paid	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Credit for interest on early payments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Credit for tax withheld - foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Credit for tax withheld where ABN not quoted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
PPS credit	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
RPS credit	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax withheld from interest/investments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
R&D tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other refundable credits	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Taxable or net income	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	21,150,263,000	25,618,913,000	31,181,311,000	27,981,000,000	42,273,000,000
Gross tax	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2010–11

## Table 1: Company tax

### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		1989-90	1990-91	1991-92	1992-93	1993-94
COMPANY TAX RATE		39%	39%	39%	39%	33%
<b>Losses information</b>						
Tax losses carried forward to later income years	no.	n.a.	n.a.	n.a.	1,210	102,810
	\$	n.a.	n.a.	n.a.	35,505,739	6,159,360,334
Net capital losses carried forward to later income years	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Calculation statement</b>						
Foreign tax credits	no.	1,925	2,205	2,595	2,960	3,690
	\$	172,094,703	79,075,525	74,760,345	100,187,443	136,999,502
Franking deficit tax offset	no.	210	170	145	145	270
	\$	51,134,852	27,140,463	8,460,331	10,885,580	45,593,315
Deficit deferral tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Instalments paid	no.	11,840	30,200	34,805	36,140	43,460
	\$	4,111,292,417	6,422,311,442	15,062,418,673	34,796,314,139	7,270,822,267
Credit for interest on early payments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Credit for tax withheld - foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Credit for tax withheld where ABN not quoted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
PPS credit	no.	17,370	17,120	17,085	16,600	19,185
	\$	149,643,819	155,709,962	129,040,684	128,708,497	154,795,310
RPS credit	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax withheld from interest/investments	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
R&D tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other refundable credits	no.	n.a.	835	14,995	13,395	15,830
	\$	n.a.	13,273,839	31,846,123	35,514,976	27,393,380
Taxable or net income	no.	167,055	163,095	166,805	179,480	211,015
	\$	51,067,688,774	56,276,814,114	56,544,342,284	64,197,456,878	71,306,866,826
Gross tax	no.	166,730	162,815	166,670	179,280	210,815
	\$	18,332,081,857	20,115,459,032	20,586,239,024	22,075,002,438	22,320,742,878

# Taxation statistics 2010–11

## Table 1: Company tax

### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		1994-95	1995-96	1996-97	1997-98	1998-99
COMPANY TAX RATE		33%	36%	36%	36%	36%
<b>Losses information</b>						
Tax losses carried forward to later income years	no.					
		142,875	150,750	170,420	192,880	205,635
	\$	10,997,313,331	47,965,955,500	50,918,564,647	64,147,592,634	69,758,947,417
Net capital losses carried forward to later income years	no.					
		6,475	10,535	18,790	21,940	24,125
	\$	2,107,158,849	3,166,128,678	23,029,088,429	26,478,213,639	54,685,053,397
<b>Calculation statement</b>						
Foreign tax credits	no.	3,645	4,450	4,620	5,005	5,305
	\$	150,899,370	218,845,143	308,111,000	358,493,397	331,383,003
Franking deficit tax offset	no.	400	325	390	345	330
	\$	77,665,065	43,641,498	122,704,554	119,538,703	215,972,488
Deficit deferral tax offset	no.	35	15	30	20	20
	\$	66,206	2,794,047	1,785,378	5,837,902	573,983
Instalments paid	no.	74,635	100,415	108,565	118,080	125,340
	\$	9,058,858,705	9,747,791,118	12,897,322,298	14,604,477,441	16,491,156,192
Credit for interest on early payments	no.	820	420	155	230	225
	\$	5,842,147	570,210	73,552	500,424	37,764
Credit for tax withheld - foreign resident withholding	no.					
		n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Credit for tax withheld where ABN not quoted	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
PPS credit	no.	21,485	22,720	24,225	26,590	28,475
	\$	187,662,781	198,293,808	217,772,996	252,579,441	289,371,565
RPS credit	no.	45	95	60	70	55
	\$	364,210	258,304	225,801	311,352	224,713
Tax withheld from interest/investments	no.	n.a.	n.a.	21,215	22,375	24,705
	\$	n.a.	n.a.	16,826,518	21,088,652	20,424,383
R&D tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Other refundable credits	no.	24,920	25,650	8,295	10,045	11,685
	\$	84,374,644	138,232,416	426,539,383	279,992,941	285,918,161
Taxable or net income	no.	230,140	236,870	249,760	260,265	276,850
	\$	80,273,205,265	90,570,148,463	104,298,125,658	120,144,062,415	163,535,844,947
Gross tax	no.	229,870	236,700	249,615	260,100	276,690
	\$	25,518,595,141	30,856,909,017	35,316,491,720	41,098,066,400	56,531,592,555

# **Taxation statistics 2010–11**

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		1999-00	2000-01	2001-02	2002-03	2003-04
COMPANY TAX RATE		36%	34%	30%	30%	30%
<b>Losses information</b>						
Tax losses carried forward to later income years	no.	213,580	257,105	289,970	303,405	312,665
	\$	95,189,286,003	99,924,172,097	116,844,885,404	124,853,350,794	126,654,477,033
Net capital losses carried forward to later income years	no.	27,395	30,460	35,845	39,880	40,995
	\$	40,884,226,189	41,837,659,208	45,421,315,008	49,872,690,969	56,477,029,587
<b>Calculation statement</b>						
Foreign tax credits	no.	5,580	6,290	7,210	8,455	9,565
	\$	472,979,368	473,361,054	547,780,808	526,593,958	557,318,892
Franking deficit tax offset	no.	340	260	240	300	250
	\$	80,795,104	61,808,711	156,102,687	57,024,419	36,782,028
Deficit deferral tax offset	no.	10	10	25	n.a.	n.a.
	\$	1,601,121	136,732,469	18,476,824	n.a.	n.a.
Instalments paid	no.	100,980	231,185	236,170	256,660	296,880
	\$	16,749,197,305	24,148,440,188	25,510,780,090	27,678,271,887	29,924,732,994
Credit for interest on early payments	no.	195	390	190	145	175
	\$	93,195	22,233	14,335	9,873	18,311
Credit for tax withheld - foreign resident withholding	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Credit for tax withheld where ABN not quoted	no.	n.a.	530	255	225	230
	\$	n.a.	2,231,199	1,581,505	344,909	373,104
PPS credit	no.	30,930	5	n.a.	n.a.	n.a.
	\$	354,913,137	91,799	n.a.	n.a.	n.a.
RPS credit	no.	40	n.a.	n.a.	n.a.	n.a.
	\$	168,521	n.a.	n.a.	n.a.	n.a.
Tax withheld from interest/investments	no.	29,345	27,275	21,845	21,895	23,650
	\$	38,365,780	30,351,876	22,753,022	28,718,910	27,371,088
R&D tax offset	no.	n.a.	n.a.	n.a.	1,905	2,295
	\$	n.a.	n.a.	n.a.	199,822,732	234,816,193
Other refundable credits	no.	12,705	18,630	20,600	21,750	21,500
	\$	1,270,438,023	668,968,903	599,029,889	1,370,696,692	594,994,895
Taxable or net income	no.	298,600	280,740	292,125	311,865	330,690
	\$	150,774,330,441	154,391,769,935	158,310,872,503	164,756,399,459	153,587,234,347
Gross tax	no.	298,475	280,595	291,945	311,605	330,380
	\$	52,222,114,713	50,364,786,227	45,706,411,732	48,231,717,830	44,477,410,417

# Taxation statistics 2010–11

## Table 1: Company tax

### Selected items for income years 1979–80 to 2010–11<sup>1</sup>

		2004-05	2005-06	2006-07	2007-08	2008-09
COMPANY TAX RATE		30%	30%	30%	30%	30%
<b>Losses information</b>						
Tax losses carried forward to later income years	no.	322,270	324,970	331,685	335,810	352,155
	\$	126,567,770,365	134,913,602,642	140,463,117,110	158,706,606,870	179,441,604,235
Net capital losses carried forward to later income years	no.	42,020	42,115	41,165	42,415	48,445
	\$	59,322,683,014	60,492,810,764	57,207,112,798	54,017,706,022	57,473,458,709
<b>Calculation statement</b>						
Foreign tax credits	no.	11,205	12,350	12,475	11,865	9,320
	\$	489,531,124	580,845,575	762,028,871	691,206,012	539,495,930
Franking deficit tax offset	no.	265	255	330	335	570
	\$	22,490,747	56,891,244	50,206,182	72,067,659	97,295,484
Deficit deferral tax offset	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Instalments paid	no.	313,730	326,450	334,040	338,655	335,375
	\$	33,865,309,669	39,193,847,799	46,831,378,930	50,174,690,359	49,411,804,148
Credit for interest on early payments	no.	140	135	95	100	100
	\$	52,667	24,247	13,464	15,788	1,074,875
Credit for tax withheld - foreign resident withholding	no.	560	765	890	980	910
	\$	15,276,994	24,576,338	50,190,691	71,500,753	52,913,335
Credit for tax withheld where ABN not quoted	no.	280	225	225	220	255
	\$	1,077,869	1,755,688	1,405,763	998,790	1,457,116
PPS credit	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
RPS credit	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax withheld from interest/investments	no.	22,505	23,530	23,610	22,745	19,580
	\$	54,593,167	52,270,457	45,801,496	49,266,949	32,777,711
R&D tax offset	no.	2,370	2,540	2,750	3,155	3,575
	\$	253,520,377	292,333,532	330,589,331	408,910,955	476,759,816
Other refundable credits	no.	22,780	16,000	15,425	13,840	14,630
	\$	782,911,431	396,678,388	704,911,785	916,671,020	1,302,205,852
Taxable or net income	no.	342,485	350,225	359,240	367,450	344,195
	\$	168,355,567,735	201,816,914,190	243,080,141,815	241,962,596,384	240,171,683,104
Gross tax	no.	342,200	349,890	358,700	366,810	342,020
	\$	48,385,902,704	57,982,244,947	69,795,550,363	69,484,088,276	70,315,268,645

# ***Taxation statistics 2010–11***

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		2009-10	2010-11
COMPANY TAX RATE		30%	30%
<b>Losses information</b>			
Tax losses carried forward to later income years	no.		
		360,685	329,920
	\$	198,775,475,686	203,391,405,550
Net capital losses carried forward to later income years	no.		
		49,510	48,710
	\$	69,019,544,135	69,807,142,876
<b>Calculation statement</b>			
Foreign tax credits	no.	8,505	8,365
	\$	399,940,681	398,116,193
Franking deficit tax offset	no.	655	690
	\$	178,990,379	220,360,881
Deficit deferral tax offset	no.	n.a.	n.a.
	\$	n.a.	n.a.
Instalments paid	no.	324,050	304,125
	\$	45,968,092,690	48,849,341,147
Credit for interest on early payments	no.	40	110
	\$	9,973	2,160,071
Credit for tax withheld - foreign resident withholding	no.		
		1,125	1,070
	\$	101,547,100	93,529,494
Credit for tax withheld where ABN not quoted	no.	235	225
	\$	794,698	2,060,512
PPS credit	no.	n.a.	n.a.
	\$	n.a.	n.a.
RPS credit	no.	n.a.	n.a.
	\$	n.a.	n.a.
Tax withheld from interest/investments	no.	16,150	16,785
	\$	21,587,685	25,086,558
R&D tax offset	no.	3,820	3,940
	\$	568,005,570	614,470,140
Other refundable credits	no.	12,840	11,595
	\$	934,274,857	1,331,927,120
Taxable or net income	no.	331,110	335,025
	\$	217,749,845,408	260,237,932,091
Gross tax	no.	328,115	332,525
	\$	63,140,815,920	75,879,594,789



# ***Taxation statistics 2010–11***

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		1979-80	1980-81	1981-82	1982-83	1983-84
COMPANY TAX RATE		46%	46%	46%	46%	46%
Rebates/tax offsets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax assessed	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Non-refundable tax offsets & credits	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
S102AAM interest	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Refundable tax offsets & credits	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax payable/refundable	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net tax	\$	4,601,729,000	5,163,784,000	4,667,583,000	4,108,483,000	5,458,185,000

# ***Taxation statistics 2010–11***

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		1984-85	1985-86	1986-87	1987-88 <sup>2</sup>	1988-89 <sup>2</sup>
COMPANY TAX RATE		46%	46%	49%	49%	39%
Rebates/tax offsets	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax assessed	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Non-refundable tax offsets & credits	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
S102AAM interest	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Refundable tax offsets & credits	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Tax payable/refundable	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
Net tax	\$	5,952,414,000	6,699,337,000	8,552,183,000	10,072,000,000	11,843,000,000

# ***Taxation statistics 2010–11***

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		1989-90	1990-91	1991-92	1992-93	1993-94
COMPANY TAX RATE		39%	39%	39%	39%	33%
Rebates/tax offsets	no.	n.a.	16,190	17,655	19,170	22,280
	\$	n.a.	7,959,284,684	7,502,311,171	8,718,151,457	7,363,562,897
Tax assessed	no.	n.a.	n.a.	n.a.	1,285	119,695
	\$	n.a.	n.a.	n.a.	61,877,871	3,050,381,671
Non-refundable tax offsets & credits	no.	n.a.	n.a.	n.a.	n.a.	n.a.
	\$	n.a.	n.a.	n.a.	n.a.	n.a.
S102AAM interest	no.	n.a.	60	60	50	55
	\$	n.a.	226,665	115,555	45,941	55,232
Refundable tax offsets & credits	no.	n.a.	n.a.	n.a.	195	23,160
	\$	n.a.	n.a.	n.a.	815,761	125,283,826
Tax payable/refundable	no.	165,505	161,810	169,955	179,930	217,660
	\$	6,627,391,523	6,072,074,606	6,354,762,834	5,981,317,640	4,111,611,627
Net tax	\$	10,558,465,607	12,030,961,127	12,973,379,446	13,299,465,377	14,748,539,102

# ***Taxation statistics 2010–11***

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		1994-95	1995-96	1996-97	1997-98	1998-99
COMPANY TAX RATE		33%	36%	36%	36%	36%
Rebates/tax offsets	no.	21,795	24,720	25,035	31,015	33,290
	\$	8,800,481,712	13,596,383,637	15,487,765,860	18,939,210,448	32,734,260,434
Tax assessed	no.	181,070	196,180	243,345	253,170	269,460
	\$	4,426,224,114	4,804,670,088	19,871,107,827	22,160,254,118	24,466,530,643
Non-refundable tax offsets & credits	no.	n.a.	n.a.	4,885	5,340	5,635
	\$	n.a.	n.a.	430,704,619	483,870,009	547,929,474
S102AAM interest	no.	60	65	75	75	65
	\$	345,025	57,212	215,859	107,848	177,116
Refundable tax offsets & credits	no.	38,145	40,970	148,695	161,445	172,505
	\$	225,618,691	225,971,059	13,671,623,426	15,559,707,610	17,086,488,700
Tax payable/refundable	no.	238,125	251,345	266,140	279,330	297,360
	\$	8,180,819,434	2,622,300,186	6,031,457,771	6,516,442,888	6,163,293,802
Net tax	\$	16,458,307,582	16,855,858,790	19,011,408,543	21,795,076,858	22,963,171,999

# ***Taxation statistics 2010–11***

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		1999-00	2000-01	2001-02	2002-03	2003-04
COMPANY TAX RATE		36%	34%	30%	30%	30%
Rebates/tax offsets	no.	37,150	36,105	36,305	37,465	38,400
	\$	21,736,066,773	21,389,705,635	16,117,266,216	14,817,439,264	6,500,064,589
Tax assessed	no.	291,455	273,345	284,580	303,010	322,445
	\$	30,486,069,152	28,975,080,592	29,589,145,516	33,414,099,141	37,977,347,747
Non-refundable tax offsets & credits	no.	5,910	6,545	7,460	8,730	9,800
	\$	555,375,593	671,902,234	722,360,318	583,618,377	594,100,919
S102AAM interest	no.	65	30	35	20	25
	\$	319,476	33,196	277,160	82,624	46,469
Refundable tax offsets & credits	no.	157,600	254,840	257,540	278,125	318,345
	\$	18,411,775,383	24,849,812,968	26,134,158,580	29,277,865,003	30,782,306,585
Tax payable/refundable	no.	318,605	346,600	355,820	376,275	411,635
	\$	11,520,757,108	3,452,003,376	2,741,031,249	3,552,899,801	6,600,883,852
Net tax	\$	28,660,255,535	27,634,209,455	28,212,759,772	31,462,927,723	36,788,059,093

# ***Taxation statistics 2010–11***

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		2004-05	2005-06	2006-07	2007-08	2008-09
COMPANY TAX RATE		30%	30%	30%	30%	30%
Rebates/tax offsets	no.	39,635	50,360	51,555	50,690	46,630
	\$	5,350,733,579	7,424,684,727	8,835,443,379	8,719,775,603	9,145,855,451
Tax assessed	no.	334,325	340,505	349,320	357,175	332,070
	\$	43,035,175,711	50,557,665,805	60,960,299,388	60,764,758,682	61,182,118,259
Non-refundable tax offsets & credits	no.	11,455	12,590	12,785	12,180	9,845
	\$	512,021,871	637,736,819	812,235,053	763,273,671	636,791,414
S102AAM interest	no.	20	20	30	30	40
	\$	101,638	16,477	180,784	161,133	1,114,767
Refundable tax offsets & credits	no.	335,155	346,050	353,795	357,560	352,630
	\$	34,972,742,959	39,961,486,450	47,964,291,102	51,622,052,348	51,277,934,197
Tax payable/refundable	no.	427,570	438,305	449,040	456,250	438,850
	\$	7,550,516,919	9,958,845,022	12,195,711,337	8,379,461,005	9,326,949,552
Net tax	\$	41,739,083,417	49,521,772,464	59,441,095,911	59,084,489,411	59,253,291,125

# ***Taxation statistics 2010–11***

## **Table 1: Company tax**

### **Selected items for income years 1979–80 to 2010–11<sup>1</sup>**

		2009-10	2010-11
COMPANY TAX RATE		30%	30%
Rebates/tax offsets	no.	42,875	41,810
	\$	7,709,663,634	11,676,991,092
Tax assessed	no.	319,185	324,210
	\$	55,495,383,709	64,240,797,386
Non-refundable tax offsets & credits	no.	9,110	9,010
	\$	578,931,060	1,220,068,883
S102AAM interest	no.	50	40
	\$	5,500,911	17,680,202
Refundable tax offsets & credits	no.	339,995	320,530
	\$	47,594,302,600	50,922,293,885
Tax payable/refundable	no.	422,920	409,865
	\$	7,272,754,615	11,909,010,765
Net tax	\$	53,983,174,261	61,691,009,207