

Taxation statistics 2010–11
Company tax
Detailed tables index

	Table 1			Table 2	Table 3	Table 4	Table 5	Table 6	Table 7
	Item	Label			A-E	A-E	A-D	A-E	
			Time Series	By net tax & company type	By taxable income, taxable status, residential status & company type	By industry	Financial ratios for companies, by size and broad industry	By total income,taxable status, residential status & company type	By broad industry and total income
Company tax rate			X						
Number of Companies			X	X	X	X	X	X	X
Company status			X						
Company type			X						
Information statement - Income									
Gross payments where ABN not quoted	6	A	X			A			
Gross payments subject to foreign resident withholding	6	B	X			A			
Other sales of goods & services	6	C	X		A	A	X	A	
Gross distribution from partnerships	6	D	X		A	A		A	
Gross distribution from trusts	6	E	X		A	A		A	
Forestry managed investment scheme income	6	X	X			A			
Gross interest	6	F	X		A	A		A	
Gross rent	6	G	X		A	A		A	
Gross dividends	6	H	X		A	A		A	
Fringe benefit employee contributions	6	I	X		A	A		A	
Assessable government industry payments	6	Q	X		A	A		A	
Unrealised gains on revaluation of assets to fair value	6	J	X			A			
TOFA (taxation of financial arrangements) income from financial arrangements	6	K	X			A			
Other gross income	6	R	X		A	A		A	
Total income	6	S	X	X	A	A		A	X
Information statement - Expenses									
Foreign resident withholding expenses	6	B	X			B			
Cost of sales	6	A	X		B	B		B	
Contractor/subcontractor & commission expenses	6	C	X		B	B		B	
Employee superannuation	6	D	X		B	B		B	
Bad debts	6	E	X		B	B		B	
Lease expenses within Australia	6	F	X		B	B		B	
Lease expenses overseas	6	I	X			B			
Total lease expenses	6	F,I	X						
Rent expenses	6	H	X		B	B		B	
Interest expenses within Australia	6	V	X		B	B	X	B	
Interest expenses overseas	6	J	X			B	X		
Royalty expenses within Australia	6	W	X			B			
Royalty expenses overseas	6	U	X			B			
Depreciation expenses	6	X	X		B	B		B	
Motor vehicle expenses	6	Y	X		B	B		B	
Repairs & maintenance	6	Z	X		B	B		B	

Taxation statistics 2010–11
Company tax
Detailed tables index

			Table 8	Table 9	Table 10
	Item	Label			
			By company size for non-membership period returns	lodgment numbers & method by company size	Petroleum resource rent tax multiple years
Company tax rate					
Number of Companies				X	
Company status					
Company type					
Information statement - Income					
Gross payments where ABN not quoted	6	A			
Gross payments subject to foreign resident withholding	6	B			
Other sales of goods & services	6	C			
Gross distribution from partnerships	6	D			
Gross distribution from trusts	6	E			
Forestry managed investment scheme income	6	X			
Gross interest	6	F			
Gross rent	6	G			
Gross dividends	6	H			
Fringe benefit employee contributions	6	I			
Assessable government industry payments	6	Q			
Unrealised gains on revaluation of assets to fair value	6	J			
TOFA (taxation of financial arrangements) income from financial arrangements	6	K			
Other gross income	6	R			
Total income	6	S			
Information statement - Expenses					
Foreign resident withholding expenses	6	B			
Cost of sales	6	A			
Contractor/subcontractor & commission expenses	6	C			
Employee superannuation	6	D			
Bad debts	6	E			
Lease expenses within Australia	6	F			
Lease expenses overseas	6	I			
Total lease expenses	6	F,I			
Rent expenses	6	H			
Interest expenses within Australia	6	V			
Interest expenses overseas	6	J			
Royalty expenses within Australia	6	W			
Royalty expenses overseas	6	U			
Depreciation expenses	6	X			
Motor vehicle expenses	6	Y			
Repairs & maintenance	6	Z			

Taxation statistics 2010–11
Company tax
Detailed tables index

	Table 1			Table 2	Table 3 A-E	Table 4 A-E	Table 5 A-D	Table 6 A-E	Table 7
	Item	Label							
			Time Series	By net tax & company type	By taxable income, taxable status, residential status & company type	By industry	Financial ratios for companies, by size and broad industry	By total income, taxable status, residential status & company type	By broad industry and total income
Unrealised losses on revaluation of assets to fair value	6	G	X			B			
TOFA expenses from financial arrangements	6	L	X			B			
Other expenses	6	S	X		B	B		B	
Total expenses	6	Q	X		B	B		B	
Total profit or loss	6	T	X		B	B		B	
Reconciliation to taxable income or loss									
Net capital gain	7	A	X	X	C	C		C	
Non-deductible exempt income expenditure	7	U	X			C			
Franking credits	7	J	X		C	C		C	
Australian franking credits from a New Zealand company	7	C	X			C			
TOFA income from financial arrangements not included elsewhere	7	E	X			C			
Other assessable income	7	B	X		C	C		C	
Non-deductible expenses	7	W	X		C	C		C	
R&D accounting expenditure claimed under R&D concession	7	D	X			C			
Section 46FA deduction for flow-on dividends	7	C	X			C			
Deduction for decline in value of depreciating assets	7	F	X		C	C		C	
Small business and general business tax break	7	G	X			C			
Forestry managed investment scheme deduction	7	U	X			C			
Immediate deduction for capital expenditure	7	E	X			C			
Deduction for project pool	7	H	X			C			
Capital works deductions	7	I	X		C	C		C	
Section 40-880 deduction	7	Z	X			C			
Australian owned R&D tax concession (not including item 7 label M)	7	L	X			C			
Foreign owned R&D tax concession (not including item 7 label K)	7	J	X						
Australian owned R&D - extra incremental 50% deduction	7	M	X			C			
Foreign owned R&D - extra incremental 75% deduction	7	K	X						
Landcare operations and deduction for decline in value of water facility (formerly land degradation expense)	7	N	X			C			
Environmental protection expenses	7	O	X						
Offshore banking unit adjustment	7	P	X						
Exempt income	7	V	X			C			
Other income not included in assessable income	7	Q	X		C	C		C	
TOFA deductions from financial arrangements not included elsewhere	7	W	X			C			
Other deductible expenses	7	X	X		C	C		C	
Tax losses deducted	7	R	X		C	C		C	
Tax losses transferred in	7	S	X			C			
Election to take R&D tax offset	7	Y				C			
Taxable income or loss	7	T			C	C		C	

Taxation statistics 2010–11
Company tax
Detailed tables index

	Item	Label	Table 8	Table 9	Table 10
			By company size for non-membership period returns	lodgment numbers & method by company size	Petroleum resource rent tax multiple years
Unrealised losses on revaluation of assets to fair value	6	G			
TOFA expenses from financial arrangements	6	L			
Other expenses	6	S			
Total expenses	6	Q			
Total profit or loss	6	T			
Reconciliation to taxable income or loss					
Net capital gain	7	A			
Non-deductible exempt income expenditure	7	U			
Franking credits	7	J			
Australian franking credits from a New Zealand company	7	C			
TOFA income from financial arrangements not included elsewhere	7	E			
Other assessable income	7	B			
Non-deductible expenses	7	W			
R&D accounting expenditure claimed under R&D concession	7	D			
Section 46FA deduction for flow-on dividends	7	C			
Deduction for decline in value of depreciating assets	7	F			
Small business and general business tax break	7	G			
Forestry managed investment scheme deduction	7	U			
Immediate deduction for capital expenditure	7	E			
Deduction for project pool	7	H			
Capital works deductions	7	I			
Section 40-880 deduction	7	Z			
Australian owned R&D tax concession (not including item 7 label M)	7	L			
Foreign owned R&D tax concession (not including item 7 label K)	7	J			
Australian owned R&D - extra incremental 50% deduction	7	M			
Foreign owned R&D - extra incremental 75% deduction	7	K			
Landcare operations and deduction for decline in value of water facility (formerly land degradation expense)	7	N			
Environmental protection expenses	7	O			
Offshore banking unit adjustment	7	P			
Exempt income	7	V			
Other income not included in assessable income	7	Q			
TOFA deductions from financial arrangements not included elsewhere	7	W			
Other deductible expenses	7	X			
Tax losses deducted	7	R			
Tax losses transferred in	7	S			
Election to take R&D tax offset	7	Y			
Taxable income or loss	7	T			

Taxation statistics 2010–11
Company tax
Detailed tables index

	Table 1			Table 2	Table 3 A-E	Table 4 A-E	Table 5 A-D	Table 6 A-E	Table 7
	Item	Label							
			Time Series	By net tax & company type	By taxable income, taxable status, residential status & company type	By industry	Financial ratios for companies, by size and broad industry	By total income, taxable status, residential status & company type	By broad industry and total income
Financial and other information									
Opening stock	8	A	X		D	D		D	
Purchases & other costs	8	S	X		D	D		D	
Closing stock	8	B	X		D	D		D	
Trade debtors	8	C	X		D	D		D	
Current assets	8	D	X		D	D		D	
Total assets	8	E	X		D	D		D	
Trade creditors	8	F	X		D	D		D	
Current liabilities	8	G	X		D	D		D	
Total liabilities	8	H	X		D	D		D	
Total liabilities excluding non-membership period returns							X		
Total debt	8	J	X		D	D		D	
Commercial debt forgiveness	8	K	X			D			
Shareholders' funds	8	R	X		D	D		D	
Shareholders' funds excluding non-membership period returns							X		
Shareholders' funds for non-membership period returns							X		
Dividends franked	8	J	X		D	D		D	
Dividends unfranked	8	K	X			D			
Class C franking account balance	8	M	X						
Total dividends			X						
Franking account balance	8	M	X		D	D		D	
Balance of conduit foreign income	8	F	X			D			
Conduit foreign income distributed during income year	8	G	X			D			
Excess franking offsets (previously excess franking rebate)	8	H	X			D			
Balance of unfranked non-portfolio dividend account at year end	8	L	X						
Loans to shareholders & associates	8	N	X		D	D		D	
Intangible depreciating assets first deducted	8	Z	X			D			
Other depreciating assets first deducted	8	A	X		D	D		D	
Termination value of intangible depreciating assets	8	P	X			D			
Termination value of other depreciating assets	8	E	X		D	D		D	
Total salary & wage expenses	8	D	X		D	D		D	
Payments to associated persons	8	Q	X		D	D		D	
Net foreign income	8	R	X		D	D		D	
Tax spared foreign tax credits	8	S	X			D			
AFI - Listed country	8	B	X			D			
AFI - Section 404 country	8	C	X						
AFI - Unlisted country	8	U	X			D			
AFI - Transferor trust	8	V	X						
AFI - FIF income	8	W	X						
AFI - FLP income	8	X	X						
Section 128F exempt interest paid	8	O	X			D			
Interest to financial institution exempt from withholding DTA	8	I	X						

Taxation statistics 2010–11
Company tax
Detailed tables index

	Item	Label	Table 8	Table 9	Table 10
			By company size for non-membership period returns	lodgment numbers & method by company size	Petroleum resource rent tax multiple years
Financial and other information					
Opening stock	8	A	X		
Purchases & other costs	8	S	X		
Closing stock	8	B	X		
Trade debtors	8	C	X		
Current assets	8	D	X		
Total assets	8	E	X		
Trade creditors	8	F	X		
Current liabilities	8	G	X		
Total liabilities	8	H	X		
Total liabilities excluding non-membership period returns					
Total debt	8	J	X		
Commercial debt forgiveness	8	K			
Shareholders' funds	8	R	X		
Shareholders' funds excluding non-membership period returns					
Shareholders' funds for non-membership period returns					
Dividends franked	8	J	X		
Dividends unfranked	8	K	X		
Class C franking account balance	8	M			
Total dividends					
Franking account balance	8	M	X		
Balance of conduit foreign income	8	F			
Conduit foreign income distributed during income year	8	G			
Excess franking offsets (previously excess franking rebate)	8	H			
Balance of unfranked non-portfolio dividend account at year end	8	L			
Loans to shareholders & associates	8	N			
Intangible depreciating assets first deducted	8	Z	X		
Other depreciating assets first deducted	8	A	X		
Termination value of intangible depreciating assets	8	P			
Termination value of other depreciating assets	8	E	X		
Total salary & wage expenses	8	D	X		
Payments to associated persons	8	Q	X		
Net foreign income	8	R	X		
Tax spared foreign tax credits	8	S			
AFI - Listed country	8	B			
AFI - Section 404 country	8	C			
AFI - Unlisted country	8	U			
AFI - Transferor trust	8	V			
AFI - FIF income	8	W			
AFI - FLP income	8	X			
Section 128F exempt interest paid	8	O			
Interest to financial institution exempt from withholding DTA	8	I			

Taxation statistics 2010–11
Company tax
Detailed tables index

	Table 1			Table 2	Table 3 A-E	Table 4 A-E	Table 5 A-D	Table 6 A-E	Table 7
	Item	Label	Time Series	By net tax & company type	By taxable income, taxable status, residential status & company type	By industry	Financial ratios for companies, by size and broad industry	By total income, taxable status, residential status & company type	By broad industry and total income
Total TOFA gains	8	T	X			D			
Total TOFA losses	8	U	X			D			
TOFA transitional balancing adjustment	8	R	X			D			
TOFA gains from unrealised movements in value of financial arrangements	8	S	X						
Additional information									
STS Depreciation deduction - Low cost assets (less than \$1000)	10	A	X		E	E		E	
STS Depreciation deduction - General pool assets (less than 25 years)	10	B	X		E	E		E	
STS Depreciation deduction - Long-life pool assets (more than 25 years)	10	C	X			E			
Small business entity aggregate turnover	11	D	X						
Net small business entity income	11	E	X						
Entrepreneurs' tax offset	11	F	X						
National rental affordability scheme (tax offset entitlement)	12	J	X						
Tax losses carried forward	13	U	X		E	E		E	
Net capital losses carried forward	13	V	X		E	E		E	
Calculation statement									
Taxable or net income	Calc S ²	A	X	X	E	E		E	X
Gross tax	Calc S	B	X		E	E		E	
Rebates/tax offsets	Calc S	C	X						
Tax assessed	Calc S		X						
Foreign tax credits	Calc S	D	X		E	E		E	
Franking deficit tax offset	Calc S	E	X			E			
Non-refundable tax offsets & credits	Calc S	G	X	X	E	E		E	
Net tax ¹	Calc S		X	X	E	E	X	E	X
S102AAM interest	Calc S	H	X						
PAYG instalments raised (previously known as Instalments paid)	Calc S	T	X		E	E		E	
Credit for interest on early payments	Calc S	V	X			E			
Credit for tax withheld - foreign resident withholding	Calc S	I	X			E			
Credit for tax withheld where ABN not quoted	Calc S	W	X			E			
Tax withheld from interest/investments	Calc S	Y	X		E	E		E	
R&D tax offset	Calc S	U	X			E			
Other refundable credits	Calc S	Z	X		E	E		E	
Total refundable tax offsets & credits (previously known as Refundable tax offsets & credits)	Calc S	R	X	X	E	E		E	
Total amount of tax payable/refundable	Calc S	S	X		E	E		E	

Taxation statistics 2010–11
Company tax
Detailed tables index

	Item	Label	Table 8	Table 9	Table 10
			By company size for non-membership period returns	lodgment numbers & method by company size	Petroleum resource rent tax multiple years
Total TOFA gains	8	T			
Total TOFA losses	8	U			
TOFA transitional balancing adjustment	8	R			
TOFA gains from unrealised movements in value of financial arrangements	8	S			
Additional information					
STS Depreciation deduction - Low cost assets (less than \$1000)	10	A			
STS Depreciation deduction - General pool assets (less than 25 years)	10	B			
STS Depreciation deduction - Long-life pool assets (more than 25 years)	10	C			
Small business entity aggregate turnover	11	D			
Net small business entity income	11	E			
Entrepreneurs' tax offset	11	F			
National rental affordability scheme (tax offset entitlement)	12	J			
Tax losses carried forward	13	U			
Net capital losses carried forward	13	V			
Calculation statement					
Taxable or net income	Calc S ²	A			
Gross tax	Calc S	B			
Rebates/tax offsets	Calc S	C			
Tax assessed	Calc S				
Foreign tax credits	Calc S	D			
Franking deficit tax offset	Calc S	E			
Non-refundable tax offsets & credits	Calc S	G			
Net tax ¹	Calc S				
S102AAM interest	Calc S	H			
PAYG instalments raised (previously known as Instalments paid)	Calc S	T			
Credit for interest on early payments	Calc S	V			
Credit for tax withheld - foreign resident withholding	Calc S	I			
Credit for tax withheld where ABN not quoted	Calc S	W			
Tax withheld from interest/investments	Calc S	Y			
R&D tax offset	Calc S	U			
Other refundable credits	Calc S	Z			
Total refundable tax offsets & credits (previously known as Refundable tax offsets & credits)	Calc S	R			
Total amount of tax payable/refundable	Calc S	S			

Taxation statistics 2010–11
Company tax
Detailed tables index

	Item	Label	Table 1	Table 2	Table 3 A-E	Table 4 A-E	Table 5 A-D	Table 6 A-E	Table 7
			Time Series	By net tax & company type	By taxable income, taxable status, residential status & company type	By industry	Financial ratios for companies, by size and broad industry	By total income, taxable status, residential status & company type	By broad industry and total income
Other reported items									
EBIT	Calc						X		
Return on assets	Calc						X		
Net profit margin	Calc						X		
Gearing	Calc						X		
Interest cover	Calc						X		
Tax to profit	Calc						A,B		
Total assets for non-membership period returns							X		
Total assets excluding non-membership period returns							X		
Total liabilities for non-membership period returns							X		
Tax losses transferred out	LOSS ⁴		X						
Net capital losses transferred out	LOSS		X						
Selected old return items reported in the multi-year table									
Gross prescribed payments system (PPS) income			X						
Gross reportable payments system (RPS) income			X						
Extraordinary revenue or expenses			X						
Depreciation deducted			X						
Drought investment allowance			X						
Development allowance			X						
Research & development non-syndicated			X						
Research & development syndicated			X						
Class A franking account balance			X						
Depreciable assets sold			X						
Foreign exchange gains or losses of a capital nature			X						
Deficit deferral tax offset			X						
PPS credit			X						
RPS credit			X						
Lodgments									
Paper Return Lodgment									
Electronic Return Lodgment									

Taxation statistics 2010–11
Company tax
Detailed tables index

	Item	Label	Table 8	Table 9	Table 10
			By company size for non-membership period returns	lodgment numbers & method by company size	Petroleum resource rent tax multiple years
Other reported items					
EBIT	Calc				
Return on assets	Calc				
Net profit margin	Calc				
Gearing	Calc				
Interest cover	Calc				
Tax to profit	Calc				
Total assets for non-membership period returns					
Total assets excluding non-membership period returns					
Total liabilities for non-membership period returns					
Tax losses transferred out	LOSS ⁴				
Net capital losses transferred out	LOSS				
Selected old return items reported in the multi-year table					
Gross prescribed payments system (PPS) income					
Gross reportable payments system (RPS) income					
Extraordinary revenue or expenses					
Depreciation deducted					
Drought investment allowance					
Development allowance					
Research & development non-syndicated					
Research & development syndicated					
Class A franking account balance					
Depreciable assets sold					
Foreign exchange gains or losses of a capital nature					
Deficit deferral tax offset					
PPS credit					
RPS credit					
Lodgments					
Paper Return Lodgment				X	
Electronic Return Lodgment				X	

Taxation statistics 2010–11
Company tax
Detailed tables index

	Table 1		Table 2	Table 3 A-E	Table 4 A-E	Table 5 A-D	Table 6 A-E	Table 7
	Item	Label						
	Time Series		By net tax & company type	By taxable income, taxable status, residential status & company type	By industry	Financial ratios for companies, by size and broad industry	By total income,taxable status, residential status & company type	By broad industry and total income
Petroleum Resource Rent Tax Return Forms								
Number of PRRT returns	PRRT ⁵							
Assessable receipts	PRRT							
Expenditure-Class 2 General	PRRT							
Expenditure-Class 2 Exploration	PRRT							
Expenditure-Other	PRRT							
Transferred expenditure-Section 45A	PRRT							
Transferred expenditure-Section 45B	PRRT							
Taxable profit	PRRT							
Carry forward expenditure	PRRT							
PRRT tax paid on taxable profit	PRRT							

* All Item and Label descriptions, unless otherwise footnoted, refer to the item and label as per the 2011 company income tax return

1. Please refer to the 'Company net tax' section in the 'Company tax' chapter of Taxation statistics 2010–11.
2. Calculation Statement of Company tax return
3. Refers to calculations from the capital gains tax schedule
4. Refers to calculations from the loss schedule
5. Refers to items reported in the petroleum resource rent tax return

Taxation statistics 2010–11
Company tax
Detailed tables index

	Item	Label	Table 8	Table 9	Table 10
			By company size for non-membership period returns	lodgment numbers & method by company size	Petroleum resource rent tax multiple years
Petroleum Resource Rent Tax Return Forms					
Number of PRRT returns	PRRT ⁵				X
Assessable receipts	PRRT				X
Expenditure-Class 2 General	PRRT				X
Expenditure-Class 2 Exploration	PRRT				X
Expenditure-Other	PRRT				X
Transferred expenditure-Section 45A	PRRT				X
Transferred expenditure-Section 45B	PRRT				X
Taxable profit	PRRT				X
Carry forward expenditure	PRRT				X
PRRT tax paid on taxable profit	PRRT				X

* All Item and Label descriptions, unless otherwise footnoted, refer to the item and label as per the following:

1. Please refer to the 'Company net tax' section in the 'Company tax' chapter of Taxation statistics 2010–11
2. Calculation Statement of Company tax return
3. Refers to calculations from the capital gains tax schedule
4. Refers to calculations from the loss schedule
5. Refers to items reported in the petroleum resource rent tax return