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*1973—Parliamentary Paper No. 10*

# TAXATION STATISTICS

## 1971-72

**SUPPLEMENT TO THE FIFTY-FIRST REPORT TO PARLIAMENT  
OF THE COMMISSIONER OF TAXATION**

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*Presented by Command and  
ordered to be printed 11 September 1973*

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EXPLANATION  
1971-72

SUPPLEMENT TO THE FINANCIAL REPORT TO PARLIAMENT  
OF THE COMMISSIONER OF TAXATION



**AUSTRALIA**

**Taxation Office,  
Canberra, A.C.T. 2600  
1 September 1973**

I have the honour to submit to you for presentation to the Parliament 'Taxation Statistics 1971-72', the supplement to the Fifty-first Report of the Commissioner of Taxation which was presented to the Parliament on 26 September 1972.

**E. T. CAIN,  
Commissioner of Taxation**

**The Honourable the Treasurer,  
Parliament House,  
Canberra, A.C.T. 2600**

## FOREWORD

This volume of taxation statistics has been prepared as the supplement to the Fifty-first Report to Parliament of the Commissioner of Taxation. It contains statistics relating in general to the financial year 1971-72 for the various taxes administered by the Commissioner of Taxation. The levies and the periods to which the statistics relate are:

### Income Tax—

Individuals, partnerships, trusts, companies and superannuation funds:

Assessment year 1971-72 (income year 1970-71).

Individuals, final tabulation:

Assessment year 1968-69 (income year 1967-68).

Assessment year 1969-70 (income year 1968-69).

Assessment year 1970-71 (income year 1969-70).

Amount debited, amount credited and amount outstanding:

Financial years 1970-71 and 1971-72.

Sampling results:

Income year 1970-71.

Sales Tax—Financial year 1971-72.

Pay-roll Tax—Financial year 1971-72.

Estate Duty—Assessments issued from 1 July 1971 to 30 June 1972.

Gift Duty—Assessments issued from 1 July 1971 to 30 June 1972.

Australian Capital Territory Stamp Duty and Tax—Financial years 1970-71 and 1971-72.

Wool Tax—Financial year 1971-72.

Stevedoring Industry Charge—Financial year 1971-72.

Tobacco Charge—Financial year 1971-72.

Canning-Fruit Charge—Financial year 1971-72.

Discrepancies between totals shown in any table and the sums of their component figures are due to rounding.

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**REVENUE FROM TAXES AND CHARGES ADMINISTERED BY THE  
COMMISSIONER OF TAXATION**

**FINANCIAL YEARS 1970-71 AND 1971-72**

Levy	1970-71		1971-72	
	Amount	Per cent	Amount	Per cent
	\$		\$	
<b>Income Tax—</b>				
<b>Individuals—</b>				
P.A.Y.E. (net) .. .. .	2,432,061,730	43.4	2,888,546,552	47.1
Other .. .. .	746,074,961	13.3	880,037,208	14.4
<b>Companies</b> .. .. .	1,395,389,387	24.9	1,477,481,713	24.1
<b>Withholding Tax—</b>				
Dividends .. .. .	35,956,313	0.6	42,002,270	0.7
Interest .. .. .	12,317,739	0.2	15,649,559	0.3
<b>Total Income Tax</b> .. .. .	<b>4,621,800,130</b>	<b>82.5</b>	<b>5,303,717,302</b>	<b>86.6</b>
<b>Sales Tax</b> .. .. .	633,159,391	11.3	682,800,737	11.1
<b>Pay-roll Tax (net)</b> .. .. .	247,677,262	4.4	40,395,804	0.7
<b>Estate Duty</b> .. .. .	70,072,780	1.3	67,205,917	1.1
<b>Gift Duty</b> .. .. .	7,795,240	0.1	8,529,580	0.1
<b>A.C.T. Stamp Duty and Tax</b> .. .. .	2,474,972	..	2,561,058	..
<b>Wool Tax</b> .. .. .	5,566,952	0.1	5,495,704	0.1
<b>Stevedoring Industry Charge</b> .. .. .	13,242,436	0.2	16,276,741	0.3
<b>Tobacco Charge</b> .. .. .	502,372	..	567,244	..
<b>Canning-Fruit Charge</b> .. .. .	218,403	..	170,568	..
<b>Total</b> .. .. .	<b>5,602,509,938</b>	<b>100.0</b>	<b>6,127,720,655</b>	<b>100.0</b>



# PART A. INCOME TAX

## EXPLANATORY NOTES

### STATISTICS OF ASSESSMENTS

The statistics of income tax assessments contained in this volume have been compiled mainly from 1970–71 income year returns, most of which were assessed in the financial year 1971–72.

The statistics of individuals, both taxable and non-taxable in respect of the 1970–71 income year were obtained from returns assessed in the period 1 July 1971 to 30 September 1972. Statistics of taxable individuals for the 1967–68, 1968–69 and 1969–70 income years ('final' tabulations) are summarized in Schedules 1.38 to 1.43. The main tabulation includes assessments issued up to 15 months after the end of the income year. Final tabulations of non-taxable returns are not compiled.

The partnership and trust statistics relate to returns for the 1970–71 income year assessed in the period 1 July 1971 to 31 August 1972.

The statistics of companies relate to both taxable and non-taxable returns for the 1970–71 income year assessed in the period 1 July 1971 to 30 November 1972. Statistics of company assessments issued after the closing date of the main tabulation are not tabulated, but the number of such assessments is not significant.

The superannuation fund statistics relate to taxable funds for the 1970–71 income year, assessed during the period 1 July 1971 to 31 December 1972.

Except for Schedule 5.1, income tax statistics in Part A relate only to original returns and assessments; no adjustment for amendments to assessments is made in these statistics.

The classification 'office' used in the statistics indicates the office in which the returns were assessed. However, returns of Northern Territory taxpayers were assessed in South Australia and those of Australian Capital Territory taxpayers in New South Wales.

#### A. Individuals

*General*—Taxable returns of individuals for which statistics are presented in this volume, are those in which the taxable income exceeded \$416 and the tax assessed was not extinguished by rebates. However, for the 1970–71 income year, returns of taxpayers who qualified for the age allowance were taxable only if the taxpayer's taxable income exceeded \$1,326, or, in the case of a married taxpayer, if the combined taxable income of the taxpayer and spouse exceeded \$2,314. For convenience, assessments of those trusts of which the trustees are liable to pay income tax have been included with the statistics of individual taxpayers.

As from the 1970–71 income year the standard basis of classifying individual taxpayers by size of income was changed from actual income to net income. The change was made to facilitate compilation of the statistics and to improve their accuracy. Net income is total assessable income less total deductions for expenses incurred in gaining assessable income and deductions under sections 62AA, 62AB, 75 and 76. It differs from actual income in that it excludes exempt income and is net of deductions under sections 62AA, 62AB, 75 and 76. However, the change does not greatly affect year to year comparisons as the total of these amounts excluded is not considerable in the context of the total amount of net income. For taxable individuals in respect of the 1969–70 income year the total amount of exempt income and deductions under sections 62AA, 62AB, 75 and 76 was \$58 million compared with total actual income of \$18,149 million.

The statistics of certain items include amounts representing partners' and beneficiaries' shares in partnerships and trusts. These items are as follows:

- Net income
- Rebate, section 160AB
- Net partnership or trust income
- Export market development allowance

Statistics of individuals do not otherwise include any amounts relating to partnerships or trusts except to the extent that in some cases, certain expenses of partnerships are claimed as deductions in returns of individual partners.

The items tabulated and classifications employed are set out in the key to schedules 1.1 to 1.47 at page 20.

*Income sizes*—Changes were made in the income size classifications employed in the 1970–71 income year statistics. The main changes from the sizes that had been in use since 1963–64 income year were the provision of a larger number of grades of net income in the ranges \$4,000 to \$7,999.

*Occupation coding*—The occupation classification for taxable individuals adopted for the 1970–71 income year is as follows:

- Taxpayers not subject to provisional tax . . . . . Code 1
- Taxpayers subject to provisional tax—
  - (a) with assessable income from property, but with no taxable income from 'other personal exertion' (i.e. other than salaries and wages) . . . . . Codes 6 and 7
  - (b) with assessable income from other personal exertion . . . . . Codes 8 and 9

A taxpayer was classified as subject to provisional tax if his taxable income from sources other than salary or wages was \$400 or more.

*Industry coding*—Individual taxpayers subject to provisional tax and with assessable income from personal exertion other than salaries or wages (that is, taxpayers in occupation codes 8 and 9) have been coded to the industry which provided the main source of their personal exertion income other than salaries and wages.

It should be noted that each taxpayer is coded to one industry only for statistical purposes.

*Sampling*—Statistics of assessments are obtained by sampling. This method of compilation of statistics has been used since the 1951–52 income year for certain salary and wage earners and some statistics of taxpayers subject to provisional tax have been obtained by sampling methods since the 1964–65 income year.

For the 1970–71 income year, statistics were compiled as follows:

- (a) Taxable returns—Sampling was used to compile statistics of assessments issued by computer process.

The stratified sample of 1970–71 income year returns of taxpayers subject to provisional tax was selected by sex, industry code and grade of net income. The upper limit of net income used in the sample was \$19,999. In total, the sample included approximately 35 per cent of the taxpayers subject to provisional tax.



The sample of taxpayers not subject to provisional tax was stratified by sex and grade of net income with upper limits of net income as follows:

Office	Net income	
	Males	Females
	\$	\$
New South Wales and Victoria .. .. .	9,999	4,999
Queensland, South Australia and Western Australia .. .. .	8,999	2,999
Tasmania .. .. .	7,999	2,599

In total, approximately 18 per cent of taxpayers not subject to provisional tax were included in the sample.

For all taxpayers the following items were completely enumerated:

- Number of taxpayers
- Net income
- Taxable income
- Net tax assessed
- Total deductions

All statistics of Australian Capital Territory and Northern Territory assessments were obtained by complete enumeration.

The statistical items compiled by sampling methods were:

- Exempt income
- Salary and wages included in assessable income
- Net partnership or trust income
- Profit from sale of real estate, etc.
- Stock at beginning
- Stock at end
- Total business income
- Salary and wages paid
- Depreciation allowed
- Deductions, sections 75 and 76
- Investment allowance
- Net business income
- Purchases of depreciable assets
- Disposals of depreciable assets
- Deductions—
  - Dependants
  - Net medical expenses
  - Education expenses
  - Medical expenses—Amount recouped from funds
  - Rates and taxes on non-income-producing property
  - Medical and hospital benefits funds payments

(b) Non-taxable returns—Sampling methods were used to compile statistics of taxpayers in South Australia, Western Australia and Tasmania whose income was derived principally from business activities and in all States where the taxpayers' income was derived principally from dividends, rent or interest. In total the sample included approximately 75 per cent of such taxpayers.

In New South Wales, Victoria and Queensland where the taxpayer's main source of income was business activities and in all States where the taxpayer's main source of income was salaries or wages, the statistics were obtained by complete enumeration.

Statistics relating to the items subject to sampling are subject to sampling errors. Where total figures are shown by grade of net income, as in Schedule 1.3, any errors are small and may be ignored. However, where figures are obtained from different schedules by subtraction, they may be subject to considerable sampling errors.

*Final and Supplementary tables*—Final tables of assessments of individuals in respect of the 1967–68, 1968–69 and 1969–70 income years are presented in Schedules 1.38 to 1.43 of this part.

The information tabulated relates to:

1967–68 income year (Schedules 1.38 and 1.39)

- (a) the main tabulation, i.e. statistics of assessments issued up to 30 September 1969 and recorded in detail in the supplement to the 48th Report; and
- (b) a supplementary tabulation of assessments issued from 1 October 1969 to 30 June 1972

Assessments issued more than four years after the close of the year of income were not tabulated.

1968–69 income year (Schedules 1.40 and 1.41)

- (a) The main tabulation, i.e. statistics of assessments issued up to 30 September 1970 and recorded in detail in the supplement to the 49th Report; and
- (b) a supplementary tabulation of assessments issued from 1 October 1970 to 30 June 1972

Assessments issued more than three years after the close of the year of income were not tabulated.

1969–70 income year (Schedules 1.42 and 1.43)

- (a) the main tabulation, i.e. statistics of assessments issued up to 30 September 1971 and recorded in detail in the supplement to the 50th Report; and
- (b) a final tabulation of assessments of taxpayers subject to provisional tax issued up to 30 June 1972.

Final tabulations are now prepared only in respect of taxpayers subject to provisional tax and include only assessments issued up to two years after the close of the year of income.

## **B. Partnerships and Trusts**

The net income of a partnership or trust is the assessable income, calculated as if the partnership or trust were a taxpayer, less all allowable deductions except concessional deductions and, in the case of a partnership, losses in respect of previous years. Losses of previous years of a trust are allowable deductions except in certain circumstances when such losses are required to be met out of corpus. Net income is, broadly, the amount normally available for distribution to the partners or beneficiaries for inclusion as assessable income in their returns.

A partner's share of the partnership loss incurred in the year of income is a deduction allowable to the partner.



Partnerships and trusts are required to lodge income tax returns; but they are not liable to pay tax. A partner is assessable on his individual interest in the income of the partnership, and a beneficiary is assessable on the income from a trust to which he is presently entitled. A trustee of a trust is liable to pay tax on certain trust income.

Partners' and beneficiaries' shares in the net income, Government loan interest (section 160AB) and export market development expenditure are transferred to the returns of the partners and beneficiaries and included in the statistics for individuals. Otherwise statistics of individual taxpayers do not include any amounts relating to the partnerships or trusts.

Partnerships and trusts have been coded to industry in the same manner as individuals subject to provisional tax. Those deriving income solely from property have been described as 'Property Owners' while the remainder have been coded according to the main source of personal exertion income.

As indicated above—(A) Individuals—*General*—assessments of trusts the trustees of which are liable to pay income tax have been tabulated with individuals.

### C. Companies

Statistics are given separately for—

Private companies—

Normal tax

Division 7

Public companies

Special section assessments

Non-profit companies

Co-operative companies.

Definitions of the above, with the exception of public companies, are given below under 'Explanation of Terms used'. The term 'public companies', as used in the tables, refers to cases not included in the other four categories.

Companies have been coded to the industry which provided the main source of assessable income.

The various items tabulated and classifications employed are set out in the key to Schedules 3.1 (1) to 3.30 (4) on page 22.

### D. Superannuation Funds

Statistics of superannuation funds relate to all superannuation funds whose trustees were liable to be assessed and pay tax on all or part of certain income of the funds for the 1970-71 income year, in accordance with the provisions of sections 121CA, 121CB, 121D and 121DA of the Assessment Act.

The statistics of taxable funds are classified by grade of total assets, type of fund and office of assessment. The assets to which these statistics relate do not include life insurance policies.

## STATISTICS OF AMOUNT DEBITED, AMOUNT CREDITED AND AMOUNT OUTSTANDING—SCHEDULE 5.1

This schedule sets out by office the amount debited, amount credited and the amount outstanding for the financial years 1970-71 and 1971-72.

## INCOME AND COST SURVEYS—SCHEDULES 6.1 TO 6.3

These schedules summarize the results of sample surveys for the 1969–70 income year of income, cost, etc., items of partnerships coded to the sheep-grazing, sheep-grain, finance and business services and entertainment, recreation, restaurants and personal services industries.

### EXPLANATION OF TERMS USED

The following notes on various items in the schedules of Part A are included as an aid to the interpretation of the statistics. In some cases, the definitions used may differ slightly from those used in prior years. When comparisons are made between years, regard should be had to definitions of terms for the particular years to which the statistics relate.

Assessment Act means the *Income Tax Assessment Act* 1936–1971, and all references to sections, divisions, etc., in these notes are, unless otherwise indicated, references to that Act.

- Actual income .. Actual income, which was tabulated for individual taxpayers and used as a basis of classification in the statistical tables for 1969–70 and prior income years, is briefly gross income (including exempt income) less the expenditure incurred in gaining that income. Actual income is obtained by adding taxable income, exempt income, deductions under sections 62AA, 62AB, 75 and 76 and ‘total deductions’ as defined below. Deductions under sections 62AA, 62AB, 75 and 76 are deductions of a special or capital nature while ‘total deductions’ as defined includes mainly deductions of a concessional nature.
- Chemist expenses .. Amounts paid to chemists and included in ‘net medical expenses’ allowed as deductions under section 82F.
- Commonwealth securities Bonds, debentures, stock or other securities issued under an Act but not including securities issued in respect of a loan raised outside Australia unless there is in force a declaration by the Treasurer, published in the *Gazette*, that those securities shall be Commonwealth securities for the purposes of the Act. (No declaration had been published as at 31 December 1972.)
- Concessional deductions Concessional deductions are those allowed under sections 82B to 82J of the Assessment Act and include deductions for:
- Dependants—Section 82B.
  - Housekeeper—Section 82D.
  - Medical expenses—Section 82F.
  - Funeral expenses—Section 82G.
  - Life insurance, etc.—Section 82H.
  - Payments to medical and hospital benefits funds—Section 82HA.
  - Education expenses—Section 82J.
- Contributions .. In relation to a superannuation fund this means contributions from employers, employees and self-employed persons.



**Co-operative company.** . . A co-operative company is defined in section 117 of the Assessment Act. Broadly, a co-operative company is one in which the number of shares held by one person is limited, the shares are not quoted on the Stock Exchange and the business is carried on primarily for one or more of the following purposes:

- (a) the acquisition of commodities or animals for disposal or distribution among its shareholders;
- (b) the acquisition of commodities or animals from its shareholders for disposal or distribution;
- (c) the storage, marketing, packing or processing of commodities of its shareholders;
- (d) the rendering of services to its shareholders;
- (e) the obtaining of funds from shareholders for the purpose of making loans to its shareholders to enable them to acquire land or buildings to be used for the purpose of residence or of residence and business.

**Deemed distribution—**

Section 106 . . . See 'Excess distribution'

**Dependants** . . . . . Dependants in respect of whom a taxpayer is allowed concessional deductions are classified according to the maximum deduction allowable. For the income year 1970-71:

Maximum deduction \$312—spouse, parent, parent-in-law and daughter-housekeeper;

Maximum deduction \$208—one child, invalid relative and student child;

Maximum deduction \$156—other children.

The definition of 'child' for income tax purposes includes an adopted child, step-child or ex-nuptial child of the taxpayer.

Numbers of dependants were estimated from the amounts allowed as deductions for the maintenance of each class of dependant.

**Depreciation—**

**depreciated value** . . . . . Broadly, the depreciated value of a unit of plant is its cost price (as reduced by any balancing charge adjustment) less the total amount of depreciation allowed or allowable in respect of that unit.

A balancing charge is, briefly, the excess of any consideration received on the disposal of plant over its depreciated value, but not exceeding the depreciation allowed or allowable on that unit of plant.

Depreciation—*continued*

A taxpayer is afforded a choice between the inclusion of a balancing charge in his assessable income of the year in which the asset is disposed of, or the deduction of a corresponding amount from the value of the replacement asset or other assets in respect of which he is entitled to depreciation. When the latter course is chosen, the cost or the depreciated value is reduced and depreciation allowances on the asset or assets against which the balancing charge is set-off are calculated on the reduced value.

depreciation allowed

Two methods of calculating depreciation are used—Prime Cost and Diminishing Value. Under the first method, the same amount is allowable as a deduction each year, the amount being a fixed percentage of the cost price of the asset reduced when necessary by any balancing charge adjustment. Under the diminishing value method, a reducing amount is allowable as a deduction each year, the amount being a percentage of the depreciated value of the asset.

The rate of depreciation allowed under the diminishing value method is one and one-half times the rate under the prime cost method.

A special rate of 20 per cent is allowed on the cost of certain assets (excluding motor cars) used wholly and exclusively in agricultural, pastoral, fishing and pearling pursuits.

depreciable assets purchased

For individuals, partnerships and trusts the amount shown represents the cost of depreciable assets purchased less the amount of any balancing charge offset against the cost of those assets. For companies the amount shown is the cost of the assets purchased before offsetting any amount of balancing charge. Where an asset is used partly for private purposes the cost of that asset is for statistical purposes reduced proportionately.

depreciable assets disposed of during year

For companies disposals of assets include any amounts of balancing charges offset against the value of new or existing assets. For individuals, partnerships and trusts, disposals of assets do not include balancing charges offset against the value of other assets. However, purchases of depreciable assets have been reduced to the extent to which balancing charges have been offset against the cost of those purchases.

Distributable income .. See Division 7

Dividends—

exempt .. ..

This item includes dividends paid out of exempt income, or from profits arising from the sale or re-valuation of assets not acquired for re-sale at a profit and dividends which are tax-free by virtue of section 107.

included in assessable income

This item consists of the gross amount of dividends included in the assessable income and includes assessable bonus shares but excludes exempt dividends.



Dividends—*continued*

- subject to rebate .. Under section 46 of the Assessment Act a rebate of tax is allowed in respect of dividends included in the taxable income of a company which is a resident of Australia.
- Division 7 .. .. Under Division 7 of Part III of the Assessment Act, private companies are liable for additional tax if there is an insufficient distribution of taxable income by way of dividends. Tax on the undistributed amount as defined, is imposed at the rate of 50 per cent. The undistributed amount is the amount by which the sum of the dividends paid or deemed to have been paid by the company within the prescribed period (i.e., the period of one year commencing 2 months before the end of the year of income or such additional period as is allowed by the Commissioner) and the retention allowance falls short of the distributable income. The distributable income is, broadly, the amount ascertained by deducting from the taxable income the normal tax payable in respect of that income and the amount of any net loss incurred outside Australia.
- Education expenses .. Deductions under section 82J. Maximum of \$300 allowable for each dependant or child of the taxpayer under 21 years of age for expenses in connection with full-time education. Where two or more taxpayers are entitled to deductions in respect of the one student, the total of such deductions may not exceed \$300 in respect of that student.
- Excess Distribution .. See Division 7. This item represents dividends paid by private companies, within the prescribed period or such additional period as is determined by the Commissioner, in excess of a sufficient distribution for the purposes of Division 7. The excess distribution is deemed to be a dividend paid in the prescribed period of the next succeeding income year.
- Exempt Income .. A number of sections of the Assessment Act provide for the exemption or part exemption of certain types of income (cf. sections 23, 23AAA, 23AA, 23AB, 23AC, 23A, 23C, 23D, 23E, 23F, 44, 97, 107, 111 and 112A). Income derived by non-residents wholly outside Australia (section 23 (q)) and premiums received by life insurance companies are not treated as exempt income for statistical purposes. Exempt income includes exempt dividends and income from gold-mining in Australia and Papua New Guinea.
- Expenditure sections 75 and 76 .. Under sections 75 and 76 of the Assessment Act, deductions are allowed for expenditure incurred by a taxpayer, carrying on a business of primary production, in respect of eradication of pests, destruction of timber, scrub and weeds, preparation of land for agriculture and grazing, draining land, combating soil erosion, erection of fences to exclude live

Expenditure—*continued*

stock from areas affected by soil erosion and to subdivide the land for primary production purposes, construction of dams, etc., construction of levee banks, expenditure on underground pipes (section 75); and expenditure in purchasing wire, netting, posts or other material for fences and for their erection or alteration for protection against animal pests and in connection with land adversely affected by natural mineral deposits (section 76).

- Export market development expenditure .. Expenditure in respect of which rebates are allowable under section 160AC.
- Family partnerships .. Partnerships were classified as family partnerships where partners shared the same surname.
- First child .. .. One dependent child under sixteen years of age—maximum deduction \$208.
- Gifts .. .. Deductions under section 78 (1.) (a) for gifts of \$2 and upwards to various specified institutions and to public hospitals, public benevolent institutions and public educational and research institutions.
- Housekeeper .. Person in respect of whom a deduction is allowed under section 82D—maximum deduction \$312.
- Interest—
- allowed on debentures Includes all payments of interest on loans that are customarily regarded as debentures or notes.
- allowed, total .. Subject to the modification imposed by section 51AB, interest incurred in respect of money borrowed for the purpose of gaining or producing assessable income.
- government loan interest The interest on Commonwealth Loans issued since 1 January 1940 is taxable at current rates. The taxpayer is entitled, however, to a rebate of tax of 10c for each \$1 of such interest on loans issued before 1 November 1968 included in his taxable income.
- other .. .. Total interest other than government loan interest.
- Investment allowance .. Special deductions under sections 62AA and 62AB.
- Investment income .. The amount that would be the assessable income of a superannuation fund to which section 121D applies if it were an ordinary taxpayer, less the deductions (other than concessional deductions) that would normally be allowable in respect of that income.



Losses	..	..	Losses, as described in section 80 of the Assessment Act, incurred by a taxpayer in any of the seven years preceding the year of income are, subject to certain conditions, allowable deductions. In the case of a business of primary production, the seven-year limit does not apply and under section 80AA such losses are allowed if incurred in the 1957-58 income year or a subsequent year.
section 80 loss carried forward			This item represents the amount of losses which have been accumulated at the end of the year of income and which will rank as allowable deductions in the following year.
section 80 loss recouped			This item represents the losses of previous years which were allowed as deductions in the current year of income.
Medical and hospital expenses recouped			Amounts in respect of payments by a government, public authority, society, association or fund applied in reduction of gross medical and hospital expenses, etc., in determination of deductions under section 82F.
Net business income	..		The total income from business less business deductions (including section 75 and 76 deductions) and investment allowance.
Net income—			
individuals	..		Total assessable income less total deductions for expenses incurred in gaining assessable income (including sections 62AA, 62AB, 75 and 76).
partnerships and trusts			See page 4.
superannuation funds			For funds meeting the tests in sections 23(ja) and 23F, net income comprises investment income, income received from private companies and income other than dividends derived from transactions not at arm's length. For section 121DA funds net income equals taxable income, and for section 79 funds net income is the sum of taxable income and section 79 deductions. Net income for superannuation purposes does not include income exempt under the normal provisions of the Act.
Net medical expenses	..		This item represents gross medical, chemist, dental, optical, funeral expenses, etc., less amounts paid or payable by a government, public authority, society, association or fund. In the case of funeral expenses it is subject to a maximum of \$100 per dependant.
Net tax	..	..	Net tax is ascertained by deducting from the tax otherwise payable, the amount of any rebates arising from the assessment.

- Non-profit company .. A non-profit company is a company which is not carried on for the purpose of profit or gain to its individual members. The terms of the memorandum or articles of association, rules or other documents constituting the company or governing its activities, must prohibit it from making any distribution in money, property or otherwise to its members. Statistics of non-profit companies include assessments of friendly society dispensaries.
- Non-taxable companies Companies are non-taxable if their taxable income is less than \$1 or if they are allowed rebates which equal or exceed the tax otherwise payable. Non-profit companies and companies in the capacity of trustees for which statistics are presented in this supplement were non-taxable if their taxable income did not exceed \$416.
- Private companies are non-taxable under Division 7 of Part III. of the Act if they make a sufficient distribution. A sufficient distribution is made if the amount paid in dividends during the prescribed period or such additional period as is allowed by the Commissioner is not less than the excess of the distributable income over the retention allowance.
- Numbers of dependants For method of counting dependants *see* 'Dependants'.
- Other children .. Dependent children under 16 years of age other than the child for whom a deduction of \$208 is allowed—maximum deduction for each 'other child' is \$156.
- Other personal exertion income The amount of personal exertion income other than salary and wages included in the taxable income.
- Other public securities.. This item consists of—
- (a) bonds, debentures, stock or other securities issued by—
    - (i) a State;
    - (ii) a Territory of Australia; or
    - (iii) a municipal corporation, other local governing body or public authority constituted by or under an Act or by or under the law of a State or Territory of Australia,
 but does not include securities in respect of a loan raised outside Australia and the Territories of Australia unless there is in force a declaration by the Treasurer, published in the *Gazette*, that those securities shall be public securities for the purposes of this Act (*see* 'Commonwealth securities'); and
  - (b) securities issued in respect of a loan to a company, the principal business of which is the supply and distribution, by a system of reticulation, in Australia or a Territory of Australia, of water, gas or electricity.



Payments to medical and hospital benefits funds	Deductions allowed under section 82HA.
Primary production income	Taxpayers were identified as having income from primary production if they were eligible to have the averaging provisions applied in their assessments, if they had elected to withdraw from averaging or if they had primary production income for one year only.
Private company	.. In broad terms a private company is one the shares in which are not quoted on the Stock Exchange, and which is capable of being controlled by a relatively few individuals. A subsidiary of a public company is not classed as a private company.
Provisional tax	.. Individuals are classified as subject to provisional tax if their taxable income from sources other than salary or wages is \$400 or more. For the income years 1964-65 to 1968-69 the relevant amount of non-salary or wage taxable income was \$300.
Resident	.. A resident is defined in section 6 of the Assessment Act. Briefly 'resident' or 'resident of Australia' means <ul style="list-style-type: none"> <li>(a) a person, other than a company, who resides in Australia;</li> <li>(b) a company which is incorporated in Australia, or which, not being incorporated in Australia, carries on business in Australia, and has either its central management and control in Australia, or its voting power controlled by shareholders who are residents of Australia.</li> </ul>
Salary and wages included in assessable income	.. This income consists of salary, wages, commission, bonuses or allowances received by an employee as such and includes directors' fees, superannuation and pension payments and any payments made under a contract which is substantially for the labour of the person to whom the payments are made.
Salaries and wages paid	Amounts paid to employees other than for domestic assistance, fencing, clearing or for alterations or new works, or amounts paid to contractors.
Section 46	.. Rebate on dividends derived by a resident company.
Section 51A	.. Deduction in respect of living-away-from-home allowances.
Sections 62AA, 62AB	.. Investment allowance.
Section 73	.. Deduction for subscriptions to trade, business or professional associations.

Section 73A	..	..	Deduction for expenditure on scientific research.
Section 74	..	..	Deduction for the election expenses of a candidate for Parliament.
Sections 75, 76	..	..	Deduction for certain expenditure on land used for primary production. <i>See</i> 'Expenditure sections 75 and 76' above.
Section 77B	..	..	Calls paid by certain holding companies.
Section 77C	..	..	Calls paid on shares for the purposes of exploration or prospecting for minerals or of afforestation.
Section 77D	..	..	Moneys paid on shares for the purposes of certain exploration, prospecting or mining.
Section 78	..	..	Deduction for gifts, one-third of calls paid to mining, prospecting and afforestation companies, and payments of pensions to employees, etc.
Section 79	..	..	Deduction of 5 per cent for contributions to pension funds for the benefit of employees of persons other than the taxpayer.
Section 79A	..	..	Deduction for residents of isolated areas, viz., Zone A and Zone B.
Section 79B	..	..	Deduction for members of the Defence Force serving overseas.
Section 80	..	..	Deduction for losses incurred in previous years.
Section 82B	..	..	Deduction for spouse, daughter-housekeeper, children under sixteen years of age, student children and invalid relatives, parents and parents-in-law of the taxpayer.
Section 82D	..	..	Deduction for housekeeper.
Section 82F	..	..	Deduction for medical, dental expenses, etc.
Section 82G	..	..	Deduction for funeral expenses.
Section 82H	..	..	Deduction for life insurance premiums, etc.
Section 82HA	..	..	Deduction for payments to medical and hospital benefits funds.
Section 82J	..	..	Deduction for education expenses.
Section 88	..	..	Deduction to lessee.
Section 115	..	..	Deduction based on calculated liabilities of life assurance company.
Section 160AB	..	..	Rebate on Government loan interest. <i>See</i> 'Government loan interest'.

- Section 160AC .. Rebate for export market development expenditure.
- Special section assessments .. Statistics of special section assessments include assessments made under the following sections of the Assessment Act:
- Section 121—Mutual insurance association.
  - Section 126—Tax payable on interest paid by a company on bearer debentures.
  - Section 129—Determination of taxable income of oversea shipowner or charterer.
  - Section 136—Determination of taxable income of Australian business controlled abroad.
  - Section 138—Tax payable on income of non-resident derived from film business carried on in Australia and controlled abroad.
  - Section 143—Tax payable on income of non-resident insurer.
  - Section 148—Reinsurance with non-residents.
  - Section 219—Authority to make consolidated assessments where several persons are agent for a non-resident.
  - Section 255—Person in receipt or control of money for non-resident liable to pay tax.
  - Section 256—Person paying royalty to a non-resident taxpayer to retain tax from such payments.
- Stock on hand .. Trading stock on hand is generally valued at the option of the taxpayer at (a) cost price, or (b) market selling value, or (c) the price at which the stock could have been replaced. Stock at the end of one year may be valued on a different basis from that adopted at the end of the previous year, but the stock on hand at the beginning of the year is brought to account at the figure at which it was valued at the end of the previous year. For statistical purposes stock on hand does not include live stock owned by individuals, partnerships, trusts or companies. Stocks of wool, wheat and produce owned by individuals, partnerships or trusts are also excluded for statistical purposes.
- Student children .. Children 16 to 20 years receiving full-time education at a school, college or university. *See also* 'Dependants'.
- Superannuation—  
net deduction allowed .. Amount allowed as deductions under sections 82AAA to 82AAR.  
total contributions .. The total amount set apart or paid in the year of income under section 82AAC.
- Superannuation fund .. A provident, benefit, superannuation or retirement fund.



- Taxable income** .. Taxable income is the amount remaining after deducting from the assessable income all allowable deductions.
- Taxpayer** .. A person, including a company, deriving income.
- Total business income** .. Total income from business including net profits from share farming.
- Total business receipts** .. This item represents broadly, the total revenue receipts of a company other than dividend income and income from a partnership, consortium or joint venture. For insurance companies total business receipts includes premiums.
- Total deductions** .. This item consists of concessional deductions, rates and taxes on non-income-producing property, gifts, one-third of the amount of calls paid to mining, prospecting and afforestation companies and deductions under section 51 (in respect of taxpayers coded to occupation code 1 only), 51A, 73, 74, 77C, 77D, 78(1)(c), 79A, 79B and 80 of the Assessment Act. Deductions under sections 62AA, 62AB, 75 and 76 are not included.

## STATISTICAL ITEMS INCLUDED IN SCHEDULES

The following tables show the items which have appeared in the income tax schedules of the Supplements to the Forty-seventh, Forty-eighth, Forty-ninth, Fiftieth and Fifty-first Reports.

### ITEMS INCLUDED IN THE STATISTICAL SCHEDULES 1967-68 TO 1971-72

Individuals	Supplement				
	Taxation Statistics 1967-68 †	Taxation Statistics 1968-69	Taxation Statistics 1969-70	Taxation Statistics 1970-71	Taxation Statistics 1971-72
Actual income .. .. .	*	*	*	*	(a)
Chemist expenses .. .. .	..	..	..	*	..
Deductions—					
Total (excluding sections 75 and 76) .. .. .	*	*	*	*	*
Total, for dependants and housekeeper .. .. .	*	*	..	*	*
Dental expenses .. .. .	*	..	..	..	..
Dependants—					
Spouses, parents, housekeepers, daughter-housekeepers .. .. .	..	*	*	*	*
Spouses, daughter-housekeepers .. .. .	*	..	..	..	..
Parents, housekeepers .. .. .	*	..	..	..	..
Children, student children, invalid relatives .. .. .	..	..	..	*	..
Children under 16 years .. .. .	..	..	..	..	*
First children .. .. .	*	*	*	..	*
Student children, invalid relatives .. .. .	*	*	*	..	*
Other children .. .. .	*	*	*	..	..
Depreciable assets purchased during year .. .. .	*	*	*	*	*
Depreciable assets disposed of during year .. .. .	*	*	*	*	*
Depreciation allowed .. .. .	*	*	*	*	*
Dividends included in assessable income .. .. .	*	..	..	*	..
Education expenses .. .. .	*	*	*	*	*
Number of children for whom allowed .. .. .	*	..	*	..	..
Number of children for whom maximum allowed .. .. .	..	*	..	..	..
Exempt income .. .. .	*	*	*	*	*
Expenditure by primary producers, sections 75 and 76 .. .. .	*	*	*	*	*
Gifts .. .. .	..	*	..	..	..
Interest included in assessable income .. .. .	*	*	..	*	*
Investment allowance, sections 62AA and 62AB .. .. .	*	*	*	*	*
Life insurance and superannuation payments .. .. .	..	*	..	*	..
Medical and hospital expenses recouped .. .. .	..	..	*	..	*
Medical expenses—Net .. .. .	*	*	*	*	*
Net business income (or loss) .. .. .	*	*	*	*	*
Net income .. .. .	..	..	..	..	..
Net partnership or trust income .. .. .	*	*	*	*	*
Net tax .. .. .	*	*	*	*	*
Number of taxpayers .. .. .	..	..	*	*	*
With income from partnerships and trusts .. .. .	..	..	*	..	*
With primary production income .. .. .	..	..	*	*	*
Payments to medical and hospital benefits funds .. .. .	..	..	*	..	*
Profit from sale of real estate, shares, etc. .. .. .	..	..	..	*	*
Rates and taxes, non-income-producing property .. .. .	..	..	..	..	*
Rebates—total allowed .. .. .	..	..	..	*	..

† Second supplement to Forty-seventh Report.

(a) See page 1.

	Supplement				
	Taxation Statistics 1967-68 †	Taxation Statistics 1968-69	Taxation Statistics 1969-70	Taxation Statistics 1970-71	Taxation Statistics 1971-72
<b>Individuals—continued</b>					
Salary and wages in assessable income .. ..	*	*	*	*	*
Salaries and wages paid .. ..	*	*	*	*	*
Section 80 loss unrecouped at end of year .. ..	..	..	..	..	..
Section 160AB rebate .. ..	*	*	*	..	..
Stock—					
At beginning of year .. ..	*	*	*	*	*
At end of year .. ..	*	*	*	*	*
Taxable income .. ..	*	*	*	*	*
Total business income .. ..	*	*	*	*	*
<b>Partnerships and trusts</b>					
Depreciable assets purchased .. ..	*	*	*	*	*
Depreciable assets disposed of during year .. ..	*	*	*	*	*
Depreciation allowed .. ..	*	*	*	*	*
Dividends included in assessable income .. ..	*	..	..	*	*
Interest included in assessable income .. ..	*	..	..	*	*
Net business income (or loss) .. ..	*	*	*	*	*
Net income or loss—					
From property .. ..	*	..	..	..	..
Total .. ..	*	*	*	*	*
Number of family partnerships .. ..	..	..	..	..	..
Number of husband and wife partnerships .. ..	..	..	*	..	..
Number of partnerships or trusts .. ..	*	*	*	*	*
Number of partners or beneficiaries .. ..	*	*	*	*	*
Profit from sale of real estate, shares, etc. .. ..	..	..	..	*	*
Salaries and wages paid .. ..	*	*	*	*	*
Stock at beginning of year .. ..	*	*	*	*	*
Stock at end of year .. ..	*	*	*	*	*
Total business income .. ..	*	*	*	*	*
<b>Companies</b>					
Deductions—					
Combined sections 73, 73A, 75, 76, 77A, 77AA, 77B, 78, 80, 88 and 115 .. ..	*	*	..	..	..
Combined sections 73, 73A, 77A, 77AA, 77B, 77C, 78 (1) (b), 78 (1) (c), 80, 88, 115 .. ..	..	..	*	..	..
Combined sections 73, 73A, 77B, 77C, 77D, 78 (1) (b), 78 (1) (c), 80, 88, 115 .. ..	..	..	..	*	*
Section 73A—Scientific research .. ..	..	..	*	*	*
Section 78—Gifts .. ..	..	..	*	*	*
Sections 75 and 76—Expenditure by primary producers .. ..	..	..	*	*	*
Depreciation allowed .. ..	*	*	*	*	*
Depreciable assets—					
Depreciated value at beginning of year .. ..	*	*	*	*	*
Purchases .. ..	*	*	*	*	*
Disposed of during year .. ..	*	*	*	*	*
Depreciated value at end of year .. ..	*	*	*	*	*
Number of taxpayers with depreciable assets .. ..	*	*	*	*	*
Dividends included in assessable income .. ..	*	*	*	*	*
Dividends paid .. ..	..	..	..	..	..
Exempt income—					
Dividends .. ..	*	*	*	*	*
Total .. ..	*	*	..	..	..
Export market development allowance, section 51AC .. ..	*	*	..	..	..

† Second supplement to Forty-seventh Report.



	Supplement				
	Taxation Statistics 1967-68†	Taxation Statistics 1968-69	Taxation Statistics 1969-70	Taxation Statistics 1970-71	Taxation Statistics 1971-72
<b>Companies—continued</b>					
Export market development expenditure, section 160AC— Amount subject to rebate .. .. .	..	..	*	*	*
Interest allowed .. .. .	*	*	*	*	*
Interest included in assessable income, other .. .. .	*	*	*	..	..
Interest included in assessable income, total .. .. .	..	..	..	*	*
Interest paid on debentures .. .. .	*	..	..	..	..
Investment allowance, sections 62AA and 62AB .. .. .	*	*	*	*	*
Loss for year .. .. .	*	*	*	*	*
Net partnership or trust income .. .. .	*	..	..	..	..
Net tax .. .. .	*	*	*	*	*
Number of companies .. .. .	*	*	*	*	*
Rebates—					
Section 46 .. .. .	*	*	*	*	*
Government loan interest included in taxable income, section 160AB .. .. .	*	*	*	*	*
Export market development expenditure, section 160AC— Amount subject to rebate .. .. .	..	..	*	*	*
Stock—					
At beginning .. .. .	*	*	*	*	*
At end .. .. .	*	*	*	*	*
Number of taxpayers with stock .. .. .	*	*	*	*	*
Superannuation—					
Total contributions .. .. .	..	..	*	*	*
Net deduction allowed .. .. .	..	..	*	*	*
Taxable income .. .. .	*	*	*	*	*
Total business receipts .. .. .	..	..	..	*	*
Unrecouped loss .. .. .	*	*	*	*	*
Division 7 assessments					
Additional tax .. .. .	*	*	*	..	*
Deductions—Total .. .. .	*	*	*	..	*
Deemed distribution— Section 106 .. .. .	*	*	*	..	*
Distributable income—					
Dividends from private companies .. .. .	*	*	*	..	*
Other property income .. .. .	*	*	*	..	*
Total .. .. .	*	*	*	..	*
Dividends paid during prescribed period .. .. .	*	*	*	..	*
Excess distribution .. .. .	*	*	*	..	*
Number of companies .. .. .	*	*	*	..	*
Retention allowance .. .. .	*	*	*	..	*
Taxable income—					
Dividends from private companies .. .. .	*	*	*	..	*
Other property income .. .. .	*	*	*	..	*
Total .. .. .	*	*	*	..	*
Undistributed amount .. .. .	*	*	*	..	*

† Second supplement to Forty-seventh Report.





With education expenses—															
Size of education expenses and grade of net income	1.39	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Primary production, manufacturing, wholesale and retail trade, professions and other industries—															
Sub-industry and grade of net income	1.27	..	..	..	..	..	1.27	..	..	1.27	..	..	..	..	..
Sub-industry and office	..	1.28	..	..	..	..	1.28	..	..	1.28	..	..	..	..	..
Final tabulation taxpayers by—															
Office	..	1.39, 1.41, 1.43	..	..	..	..	1.39, 1.41, 1.43	..	..	1.39, 1.41, 1.43	..	..	..	..	..
Office and grade of net income	..	1.38, 1.40, 1.42	..	..	..	..	..	..	..	..	..	..	..	..	..
Industry or occupation	..	1.39, 1.41, 1.43	..	..	..	..	1.39, 1.41, 1.43	..	..	1.39, 1.41, 1.43	..	..	..	..	..
Non-taxable															
All taxpayers by—															
Grade of net income	..	1.44, 1.45	..	..	..	1.44, 1.45	1.45	1.44, 1.45	..	..	..	1.45	..	1.45	1.45
Sex and grade of net income	..	1.44	..	..	..	1.44	..	1.44	..	..	..	..	..	..	..
Office of assessment and grade of net income	..	1.46	..	..	..	..	..	1.46	..	..	..	..	..	..	..
With assessable income—															
Industry and office of assessment	1.47	1.47	1.47	..	1.47	1.47	1.47	1.47	..	..	..	..	1.47	1.47	1.47

• Total business income.  
 Salaries and wages paid.  
 Profit from sale of real estate, shares, etc.  
 Net business income (or loss).  
 Salary and wages in assessable income.  
 Net partnership or trust income.  
 Expenditure sections 75 and 76.  
 Investment allowance.

† Spouse, parents, parents-in-law, housekeeper and daughter-housekeeper.  
 Children under 16 years. Student children and invalid relatives.  
 Total deductions for dependants and housekeeper.  
 First children.  
 Medical and hospital benefits funds payments.  
 Net medical expenses.  
 Education expenses.  
 Medical and hospital expenses recouped.

## INCOME TAX—COMPANIES

### KEY TO SCHEDULES 3.1(1) TO 3.30(4)

The suffixes (1) to (4) in each schedule number serve as a key to the information presented in the schedules. The data are presented in the following four groups:

Group 1	Group 2	Group 3	Group 4 <i>Division 7 assessments—</i>
Number of taxpayers Taxable income Loss for year Net tax	Number of taxpayers Taxable income Loss for year Section 80 losses carried forward Net tax Total business receipts Exempt income: Dividends Total Income subject to rebates: Government loan interest (section 160AB) Dividends (section 46) Interest, total included in assessable income Dividends: Included in assessable income Paid Amount subject to rebate— Export market development expenditure Superannuation—total contributions Deductions: Interest allowed Superannuation—net deduction allowed Investment allowance Expenditure section 75 and 76 Gifts Total of sections 73, 73A, 77B, 77C, 77D, 78 (1) (b), 78 (1) (c), 80, 88 and 115	Number of taxpayers Taxable income (co-operative and non-profit companies only) Net tax Depreciable assets: Number of companies with depreciable assets Depreciated value at beginning of year Purchased during year Disposed of during year Depreciation allowed Depreciated value at end of year Trading stock: Number of companies with trading stock Stock on hand at beginning of year Stock on hand at end of year	Number of taxpayers Taxable income: Dividends from private companies Other property income Total Deductions Distributable income: Dividends from private companies Other property income Total Retention allowance Deemed distribution (section 106) Dividends paid during prescribed period Undistributed amount Additional tax

The information in these groups is classified primarily according to type of company (private, public, special section, etc.) and class of company (resident or non-resident) and as to whether the company's return was taxable or non-taxable.

The schedule or schedules in which the above groups of items appear for any particular type or class of company may be ascertained from the following table—

Type of company	Information in groups 1 to 4 classified according to:		
	Grade of taxable income and/or office		Industry, grade of taxable income or office
	Resident	Resident and non-resident combined	Resident and non-resident combined
Private— Taxable .. .. .	3.13(2), 3.15(2)	3.4(1), 3.13(2), 3.15(2), 3.20(3), 3.22(3), 3.30(4)	3.9(1), 3.10(1), 3.26(3)
Non-taxable .. .. .	3.14(2), 3.16(2)	3.14(2), 3.16(2), 3.21(3), 3.23(3)	..
Public— Taxable .. .. .	3.13(2), 3.15(2)	3.5(1), 3.13(2), 3.15(2), 3.20(3), 3.22(3)	3.11(1), 3.12(1), 3.27(3)
Non-taxable .. .. .	3.14(2), 3.16(2)	3.14(2), 3.16(2), 3.21(3), 3.23(3)	..
Co-operative— Taxable .. .. .	..	3.17(2)	3.28(3)
Non-profit— Taxable .. .. .	..	3.17(2)	3.29(3)
Special section assessments— Taxable .. .. .	..	..	3.6(1)
Private and public combined— Taxable .. .. .	..	..	3.7(1), 3.8(1), 3.18(2), 3.24(3)
Non-taxable .. .. .	..	..	3.19(2), 3.25(3)
All types (i.e., private, public, co-operative, non-profit and special section)— Taxable .. .. .	..	3.1(1), 3.2(1)	..
Non-taxable .. .. .	..	3.1(1), 3.3(1)	..
Total .. .. .	..	3.1(1)	..

The particular classifications in which the above tables are presented, i.e., according to office, grade of taxable income or industry, may be ascertained from the following list:

*Schedule No.*

- 3.1 (1) .. .. . By grade of taxable income.
- 3.2 (1) to 3.5 (1) .. .. . By grade of taxable income by office.
- 3.6 (1) .. .. . By section of assessment act.

*Schedule No.*

- 3.7 (1) .. .. By industry by grade of taxable income.
- 3.8 (1) .. .. By industry by office.
- 3.9 (1) .. .. By industry by grade of taxable income.
- 3.10 (1) .. .. By industry by office.
- 3.11 (1) .. .. By industry by grade of taxable income.
- 3.12 (1) .. .. By industry by office.
- 3.13 (2) and 3.14 (2) .. By grade of taxable income.
- 3.15 (2) and 3.16 (2) .. By office.
- 3.17 (2) .. .. (i) By grade of taxable income.  
(ii) By office.
- 3.18 (2) and 3.19 (2) .. By industry.
- 3.20 (3) and 3.21 (3) .. By grade of taxable income.
- 3.22 (3) and 3.23 (3) .. By office.
- 3.24 (3) to 3.29 (3) .. By industry.
- 3.30 (4) .. .. (i) By grade of taxable income.  
(ii) By office.



TAXABLE

INCOME TAX  
INDIVIDUALS  
Schedule 1.1

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

25

Grade of net income		Males				Females				Total			
		Number of taxpayers	Net income	Taxable income	Net tax	Number of taxpayers	Net income	Taxable income	Net tax	Number of taxpayers	Net income	Taxable income	Net tax
\$	\$	\$'000	\$'000	\$'000		\$'000	\$'000	\$'000		\$'000	\$'000	\$'000	
417-	599	41,420	21,141	20,260	430	84,429	43,512	42,047	755	125,849	64,654	62,307	1,186
600-	799	53,930	37,695	34,669	1,036	111,261	77,808	73,007	2,139	165,191	115,503	107,675	3,175
800-	999	53,324	47,993	42,905	1,784	109,637	98,543	91,482	3,740	162,961	146,535	134,387	5,524
1,000-	1,199	56,056	61,582	53,423	2,685	114,376	125,650	115,476	5,944	170,432	187,232	168,898	8,629
1,200-	1,399	62,974	81,913	69,973	4,130	116,356	151,243	138,287	8,410	179,330	233,156	208,260	12,540
1,400-	1,599	68,031	102,053	86,176	5,677	122,719	184,200	169,039	11,592	190,750	286,254	255,215	17,269
1,600-	1,799	73,460	124,899	104,392	7,627	122,719	220,607	202,805	15,579	203,195	345,506	307,196	23,206
1,800-	1,999	77,374	146,904	122,357	9,910	140,134	266,246	245,383	21,012	217,508	413,151	367,739	30,922
2,000-	2,199	82,779	173,769	143,464	12,628	146,430	307,436	283,720	26,753	229,209	481,205	427,184	39,382
2,200-	2,399	91,427	210,466	172,965	16,554	135,847	312,099	287,913	29,654	227,274	522,565	460,878	46,208
2,400-	2,599	103,535	258,917	212,377	21,849	122,473	305,863	282,462	31,461	226,008	564,779	494,839	53,309
2,600-	2,799	119,507	322,694	263,583	28,785	110,504	297,887	274,836	32,724	230,011	620,581	538,419	61,509
2,800-	2,999	135,977	394,535	321,474	36,932	93,117	269,622	248,135	31,239	229,094	664,157	569,610	68,171
3,000-	3,199	154,396	478,782	387,792	46,710	74,222	229,689	210,442	27,874	228,618	708,471	598,234	74,584
3,200-	3,399	166,593	549,705	443,318	55,971	57,464	189,333	172,465	23,884	224,057	739,038	615,784	79,854
3,400-	3,599	173,478	607,181	487,522	64,431	46,068	161,038	145,935	21,060	219,546	768,219	633,457	85,491
3,600-	3,799	176,919	654,534	523,520	72,235	36,825	136,036	122,648	18,407	213,744	790,570	646,168	90,642
3,800-	3,999	172,917	674,095	537,760	77,255	30,276	117,853	105,893	16,492	203,195	791,948	643,653	93,747
4,000-	4,249	209,032	861,880	685,971	102,933	30,871	127,087	113,897	18,457	239,903	988,967	799,868	121,390
4,250-	4,499	193,459	845,849	671,851	105,443	24,997	109,158	97,476	16,478	218,456	955,007	769,327	121,921
4,500-	4,749	172,127	795,520	630,463	103,141	20,363	94,018	83,617	14,695	192,490	889,538	714,080	117,836
4,750-	4,999	150,816	734,526	581,089	98,874	16,437	79,953	70,980	12,926	167,253	814,479	652,070	111,799
5,000-	5,249	129,971	665,594	525,036	92,585	13,992	71,665	63,405	11,952	143,963	737,258	588,441	104,536
5,250-	5,499	113,117	607,281	477,618	87,005	11,919	63,937	56,388	10,964	125,036	671,217	534,005	97,969
5,500-	5,749	96,749	543,744	426,803	80,291	9,707	54,552	48,124	9,636	106,456	598,296	474,926	89,927
5,750-	5,999	82,421	483,880	379,649	73,613	8,194	48,101	42,451	8,736	90,615	531,981	422,100	82,349
6,000-	6,499	130,497	813,800	636,990	128,617	12,897	80,452	70,968	15,212	143,394	894,253	707,958	143,829
6,500-	6,999	95,337	642,120	502,575	106,770	9,836	66,277	58,263	13,067	105,175	708,397	560,838	119,837
7,000-	7,499	70,902	512,902	401,377	89,281	7,376	53,346	46,987	11,051	78,278	566,248	448,363	100,331
7,500-	7,999	53,007	409,909	321,106	74,514	5,784	44,630	39,283	9,582	58,791	454,539	360,389	84,095
8,000-	8,999	71,482	604,212	475,207	116,711	7,868	66,439	59,081	15,276	79,350	670,651	534,288	131,987
9,000-	9,999	43,514	411,383	325,533	85,710	5,119	48,388	43,243	12,042	48,630	459,771	368,777	97,753
10,000-	14,999	77,162	913,762	742,321	226,767	10,161	120,683	109,285	35,074	87,323	1,034,445	851,606	261,841
15,000-	19,999	20,186	343,881	291,485	110,189	2,574	43,686	40,228	15,800	22,760	387,567	331,713	125,989
20,000-	29,999	10,863	257,732	226,377	103,260	1,349	31,981	29,363	13,743	12,212	289,713	255,740	117,004
30,000-	49,999	3,281	120,873	109,675	59,241	449	16,546	15,454	8,431	3,730	137,419	125,129	67,672
50,000-	99,999	721	46,219	43,408	26,177	92	6,090	5,792	3,501	813	52,309	49,201	29,679
100,000 and over		99	15,853	14,808	9,637	22	3,117	2,933	1,890	121	18,971	17,741	11,527
<b>Total</b>		<b>3,588,840</b>	<b>15,579,780</b>	<b>12,497,270</b>	<b>2,347,388</b>	<b>1,981,881</b>	<b>4,724,768</b>	<b>4,309,193</b>	<b>587,230</b>	<b>5,570,721</b>	<b>20,304,548</b>	<b>16,806,463</b>	<b>2,934,618</b>



# TAXABLE

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

**INCOME TAX  
INDIVIDUALS  
Schedule 1.2**

Grade of net income— \$        \$	Number of taxpayers				Net income		Taxable income		Net tax	
	Males	Females	Total		\$'000	%	\$'000	%	\$'000	%
417- 599 .. ..	41,420	84,429	125,849	2.26	64,654	0.32	62,307	0.37	1,186	0.04
600- 799 .. ..	53,930	111,261	165,191	2.97	115,503	0.57	107,675	0.64	3,175	0.11
	<b>953,50</b>	<b>195,690</b>	<b>291,040</b>	<b>5.22</b>	<b>180,157</b>	<b>0.89</b>	<b>169,982</b>	<b>1.01</b>	<b>4,361</b>	<b>0.15</b>
800- 999 .. ..	53,324	109,637	162,961	2.93	146,535	0.72	134,387	0.80	5,524	0.19
	<b>148,674</b>	<b>305,327</b>	<b>454,001</b>	<b>8.15</b>	<b>326,692</b>	<b>1.61</b>	<b>304,369</b>	<b>1.81</b>	<b>9,885</b>	<b>0.34</b>
1,000- 1,199 .. ..	56,056	114,376	170,432	3.06	187,232	0.92	168,898	1.00	8,629	0.29
	<b>204,730</b>	<b>419,703</b>	<b>624,433</b>	<b>11.21</b>	<b>513,924</b>	<b>2.53</b>	<b>473,267</b>	<b>2.82</b>	<b>18,514</b>	<b>0.63</b>
1,200- 1,399 .. ..	62,974	116,356	179,330	3.22	233,156	1.15	208,260	1.24	12,540	0.43
	<b>267,704</b>	<b>536,059</b>	<b>803,763</b>	<b>14.43</b>	<b>747,080</b>	<b>3.68</b>	<b>681,527</b>	<b>4.06</b>	<b>31,054</b>	<b>1.06</b>
1,400- 1,599 .. ..	68,031	122,719	190,750	3.24	286,254	1.41	255,215	1.52	17,269	0.59
	<b>335,735</b>	<b>658,778</b>	<b>994,513</b>	<b>17.85</b>	<b>1,033,334</b>	<b>5.09</b>	<b>936,742</b>	<b>5.57</b>	<b>48,323</b>	<b>1.65</b>
1,600- 1,799 .. ..	73,460	129,735	203,195	3.65	345,506	1.70	307,196	1.83	23,206	0.79
	<b>409,195</b>	<b>788,513</b>	<b>1,197,708</b>	<b>21.50</b>	<b>1,378,840</b>	<b>6.79</b>	<b>1,243,938</b>	<b>7.40</b>	<b>71,529</b>	<b>2.44</b>
1,800- 1,999 .. ..	77,374	140,134	217,508	3.90	413,151	2.03	367,739	2.19	30,922	1.05
	<b>486,569</b>	<b>928,647</b>	<b>1,415,216</b>	<b>25.40</b>	<b>1,791,991</b>	<b>8.83</b>	<b>1,611,677</b>	<b>9.59</b>	<b>102,451</b>	<b>3.49</b>
2,000- 2,199 .. ..	82,779	146,430	229,209	4.11	481,205	2.37	427,184	2.54	39,382	1.34
	<b>569,348</b>	<b>1,075,077</b>	<b>1,644,425</b>	<b>29.52</b>	<b>2,273,196</b>	<b>11.20</b>	<b>2,038,861</b>	<b>12.13</b>	<b>141,833</b>	<b>4.83</b>
2,200- 2,399 .. ..	91,427	135,847	227,274	4.08	522,565	2.57	460,878	2.74	46,208	1.57
	<b>660,775</b>	<b>1,210,924</b>	<b>1,871,699</b>	<b>33.60</b>	<b>2,795,761</b>	<b>13.77</b>	<b>2,499,739</b>	<b>14.87</b>	<b>188,041</b>	<b>6.41</b>
2,400- 2,599 .. ..	103,535	122,473	226,008	4.06	564,779	2.78	494,839	2.94	53,309	1.82
	<b>764,310</b>	<b>1,333,397</b>	<b>2,097,707</b>	<b>37.66</b>	<b>3,360,540</b>	<b>16.55</b>	<b>2,994,578</b>	<b>17.82</b>	<b>241,350</b>	<b>8.22</b>
2,600- 2,799 .. ..	119,507	110,504	230,011	4.13	620,581	3.06	538,419	3.20	61,509	2.10
	<b>883,817</b>	<b>1,443,901</b>	<b>2,327,718</b>	<b>41.78</b>	<b>398,1121</b>	<b>19.61</b>	<b>3,532,997</b>	<b>21.02</b>	<b>302,859</b>	<b>10.32</b>
2,800- 2,999 .. ..	135,977	93,117	229,094	4.11	664,157	3.37	569,610	3.39	68,171	2.32
	<b>1,019,794</b>	<b>1,537,018</b>	<b>2,556,812</b>	<b>45.90</b>	<b>4,645,278</b>	<b>22.88</b>	<b>4,102,607</b>	<b>24.41</b>	<b>371,030</b>	<b>12.64</b>
3,000- 3,199 .. ..	154,396	74,222	228,618	4.10	708,471	3.49	598,234	3.56	74,584	2.54
	<b>1,174,190</b>	<b>1,611,240</b>	<b>2,785,430</b>	<b>50.00</b>	<b>5,353,749</b>	<b>26.37</b>	<b>4,700,841</b>	<b>27.97</b>	<b>445,614</b>	<b>15.18</b>
3,200- 3,399 .. ..	166,593	57,464	224,057	4.02	739,038	3.64	615,784	3.66	79,854	2.72
	<b>1,340,783</b>	<b>1,668,704</b>	<b>3,009,487</b>	<b>54.02</b>	<b>6,092,787</b>	<b>30.01</b>	<b>5,316,625</b>	<b>31.63</b>	<b>525,468</b>	<b>17.91</b>
3,400- 3,599 .. ..	173,478	46,068	219,546	3.94	768,219	3.78	633,457	3.77	85,491	2.91
	<b>1,514,261</b>	<b>1,714,772</b>	<b>3,229,033</b>	<b>57.96</b>	<b>6,861,006</b>	<b>33.79</b>	<b>5,950,082</b>	<b>35.40</b>	<b>610,959</b>	<b>20.82</b>
3,600- 3,799 .. ..	176,919	36,825	213,744	3.84	790,570	3.89	646,168	3.84	90,642	3.09
	<b>1,691,180</b>	<b>1,751,597</b>	<b>3,442,777</b>	<b>61.80</b>	<b>7,651,576</b>	<b>37.68</b>	<b>6,596,250</b>	<b>39.25</b>	<b>701,601</b>	<b>23.91</b>
3,800- 3,999 .. ..	172,917	30,278	203,195	3.65	791,948	3.90	643,653	3.83	93,747	3.19





**TAXABLE**  
**INDIVIDUALS NOT SUBJECT TO PROVISIONAL TAX**  
**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

**INCOME TAX**  
**INDIVIDUALS**  
**Schedule 1.3**

Grade of net income	Males					Total				
	Number of taxpayers	Net income	Salary and wages in assessable income	Taxable income	Net tax	Number of taxpayers	Net income	Salary and wages in assessable income	Taxable income	Net tax
\$ \$		\$'000	\$'000	\$'000	\$'000		\$'000	\$'000	\$'000	\$'000
47- 599 .. ..	34,282	17,688	17,635	16,893	305	104,708	54,005	53,603	51,912	924
600- 799 .. ..	44,535	31,104	31,216	28,682	810	137,413	96,063	95,716	89,666	2,575
800- 999 .. ..	41,836	37,631	37,717	34,090	1,346	133,053	119,617	119,269	110,664	4,456
1,000- 1,199 .. ..	42,176	46,341	46,659	41,242	2,052	137,281	150,844	150,815	138,200	7,052
1,200- 1,399 .. ..	46,681	60,726	61,272	53,716	3,191	143,637	186,746	186,831	170,256	10,341
1,400- 1,599 .. ..	48,872	73,317	73,894	64,372	4,340	149,512	224,387	224,453	204,803	14,205
1,600- 1,799 .. ..	51,717	87,943	88,689	76,662	5,782	157,953	268,642	268,716	245,095	19,103
1,800- 1,999 .. ..	53,734	102,071	102,802	88,784	7,427	170,834	324,631	324,676	296,608	25,665
2,000- 2,199 .. ..	57,509	120,794	122,991	103,837	9,454	180,855	379,864	381,433	345,809	32,754
2,200- 2,399 .. ..	65,879	151,730	152,688	129,051	12,714	180,045	414,024	414,129	374,018	38,390
2,400- 2,599 .. ..	77,615	194,188	194,921	163,704	17,222	179,881	449,592	449,504	402,462	44,191
2,600- 2,799 .. ..	93,397	252,252	253,099	210,473	23,423	185,150	499,626	499,608	441,407	51,267
2,800- 2,999 .. ..	110,310	320,157	320,820	265,003	30,934	185,825	538,807	538,807	468,731	56,937
3,000- 3,199 .. ..	128,398	398,277	398,733	326,326	39,832	186,021	576,623	576,290	491,875	62,086
3,200- 3,399 .. ..	141,492	466,964	468,001	379,662	48,445	183,781	606,292	606,736	508,320	66,554
3,400- 3,599 .. ..	149,153	522,097	521,803	421,750	56,257	181,250	634,287	633,489	524,838	71,410
3,600- 3,799 .. ..	153,628	568,380	568,639	456,336	63,438	177,868	657,926	657,694	538,163	75,955
3,800- 3,999 .. ..	150,505	586,795	586,260	469,499	67,939	169,464	660,581	659,642	536,710	78,620
4,000- 4,249 .. ..	182,698	753,355	752,846	600,409	80,583	200,947	828,469	827,579	668,552	101,854
4,250- 4,499 .. ..	169,108	739,372	739,032	587,282	92,574	182,917	799,678	799,012	641,619	101,944
4,500- 4,749 .. ..	149,754	692,079	691,866	547,863	90,000	160,255	740,577	740,078	591,336	97,801
4,750- 4,999 .. ..	130,402	635,176	634,245	501,430	85,609	138,130	672,767	671,603	534,985	91,846
5,000- 5,249 .. ..	111,457	570,851	570,398	448,776	79,332	117,754	603,134	602,503	477,355	84,820
5,250- 5,499 .. ..	96,268	516,964	516,602	404,750	73,917	101,699	546,115	545,564	430,392	78,987
5,500- 5,749 .. ..	81,939	460,566	460,411	359,439	67,715	85,648	481,447	481,154	377,709	71,434
5,750- 5,999 .. ..	68,754	403,632	403,358	314,613	61,106	71,500	419,756	419,356	328,677	64,047
6,000- 6,499 .. ..	106,950	666,952	667,237	517,590	104,603	110,987	692,183	692,331	539,476	109,359
6,500- 6,999 .. ..	76,058	512,286	512,123	396,729	84,353	78,896	531,422	531,132	413,096	88,054
7,000- 7,499 .. ..	54,386	393,351	393,129	303,780	67,561	56,051	405,394	405,087	314,024	69,972
7,500- 7,999 .. ..	39,333	304,181	303,991	234,381	54,320	40,521	313,354	313,094	242,075	56,194
8,000- 8,999 .. ..	49,486	417,795	418,061	321,673	78,734	50,417	425,617	425,836	328,284	80,440
9,000- 9,999 .. ..	27,291	257,750	258,009	198,173	51,827	27,658	261,228	261,472	201,038	52,606
10,000-14,999 .. ..	36,630	426,528	428,793	332,140	99,080	37,006	430,795	433,223	335,679	100,157
15,000-19,999 .. ..	5,246	88,201	91,947	70,981	25,832	5,267	88,557	92,302	71,242	25,925
20,000-29,999 .. ..	1,692	39,248	39,941	32,639	14,022	1,698	39,393	40,086	32,767	14,073
30,000-49,999 .. ..	277	10,193	10,756	8,947	4,530	279	10,263	10,826	8,996	4,554
50,000-99,999 .. ..	31	2,031	2,206	1,782	1,071	31	2,031	2,206	1,782	1,071
100,000 and over .. ..	3	507	596	489	320	3	507	596	489	320
<b>Total</b> .. ..	<b>2,879,482</b>	<b>11,929,470</b>	<b>11,943,386</b>	<b>9,513,951</b>	<b>1,622,004</b>	<b>4,413,105</b>	<b>15,125,211</b>	<b>15,125,211</b>	<b>11,929,470</b>	<b>1,622,004</b>



**INDIVIDUALS SUBJECT TO PROVISIONAL TAX**  
**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

**INDIVIDUALS**  
**Schedule 1.4**

Grade of net income	Males					Total				
	Number of taxpayers	Net income	Salary and wages in assessable income	Taxable income	Net tax	Number of taxpayers	Net income	Salary and wages in assessable income	Taxable income	Net tax
\$ \$		\$'000	\$'000	\$'000	\$'000		\$'000	\$'000	\$'000	\$'000
417- 599 .. ..	7,138	3,454	22	3,367	125	21,141	10,649	63	10,395	261
600- 799 .. ..	9,395	6,591	115	5,986	226	27,778	19,440	367	18,009	600
800- 999 .. ..	11,488	10,362	321	8,815	438	29,908	26,918	947	23,722	1,068
1,000- 1,199 .. ..	13,880	15,241	661	12,181	633	33,151	36,387	1,774	30,699	1,577
1,200- 1,399 .. ..	16,293	21,188	1,161	16,256	939	35,693	46,410	2,820	33,005	2,199
1,400- 1,599 .. ..	19,159	28,736	1,793	21,804	1,337	41,238	61,867	4,492	50,412	3,064
1,600- 1,799 .. ..	21,743	36,957	2,772	27,730	1,845	45,242	76,864	6,512	62,102	4,103
1,800- 1,999 .. ..	23,640	44,833	3,864	33,572	2,483	46,674	88,519	8,484	71,132	5,257
2,000- 2,199 .. ..	25,270	52,976	4,746	39,627	3,174	48,354	101,341	10,509	81,374	6,627
2,200- 2,399 .. ..	25,548	58,736	5,949	43,913	3,840	47,229	108,541	12,506	86,860	7,818
2,400- 2,599 .. ..	25,920	64,729	7,022	48,673	4,626	46,127	115,187	14,495	92,378	9,118
2,600- 2,799 .. ..	26,110	70,441	8,679	53,110	5,362	44,861	120,955	16,915	97,012	10,242
2,800- 2,999 .. ..	25,667	74,378	10,397	56,471	5,998	43,269	125,350	19,577	100,878	11,234
3,000- 3,199 .. ..	25,998	80,505	12,758	61,466	6,878	42,597	131,848	22,970	106,359	12,498
3,200- 3,399 .. ..	25,101	82,741	14,859	63,656	7,525	40,276	132,746	25,277	107,464	13,301
3,400- 3,599 .. ..	24,325	85,084	16,988	65,771	8,174	38,296	133,932	27,583	108,619	14,081
3,600- 3,799 .. ..	23,291	86,154	19,256	67,183	8,797	35,876	132,644	29,558	108,005	14,687
3,800- 3,999 .. ..	22,412	87,299	20,568	68,261	9,315	33,731	131,367	30,689	106,943	15,127
4,000- 4,249 .. ..	26,334	108,525	28,917	85,562	12,350	38,956	160,498	40,944	131,316	19,536
4,250- 4,499 .. ..	24,351	106,477	29,612	84,569	12,869	35,539	155,329	40,698	127,708	19,977
4,500- 4,749 .. ..	22,373	103,441	29,730	82,600	13,141	32,235	148,961	40,085	122,744	20,036
4,750- 4,999 .. ..	20,414	99,350	31,357	79,659	13,265	29,123	141,712	40,984	117,084	19,953
5,000- 5,249 .. ..	18,514	94,742	30,901	76,260	13,252	26,209	134,124	40,020	111,086	19,716
5,250- 5,499 .. ..	16,849	90,317	29,429	72,867	13,088	23,337	125,102	37,356	103,613	18,982
5,500- 5,749 .. ..	14,810	83,178	28,068	67,364	12,576	20,808	116,849	36,080	97,217	18,493
5,750- 5,999 .. ..	13,667	80,248	28,180	65,036	12,507	19,115	112,225	35,413	93,423	18,301
6,000- 6,499 .. ..	23,547	146,849	53,604	119,400	24,013	32,407	202,070	65,659	168,482	34,470
6,500- 6,999 .. ..	19,279	129,834	49,291	105,846	22,417	26,279	176,975	59,111	147,742	31,783
7,000- 7,499 .. ..	16,516	119,551	45,369	97,597	21,720	22,227	160,853	53,817	134,339	30,360
7,500- 7,999 .. ..	13,674	105,728	41,362	86,725	20,194	18,270	141,185	48,702	118,314	27,901
8,000- 8,999 .. ..	21,997	186,417	75,113	153,534	37,977	28,933	245,034	86,768	206,005	51,548
9,000- 9,999 .. ..	16,223	153,634	62,618	127,360	33,884	20,972	198,543	70,967	167,739	45,147
10,000-14,999 .. ..	40,532	487,235	187,815	410,181	127,686	50,317	603,649	204,122	515,926	161,684
15,000-19,999 .. ..	14,940	255,681	80,927	220,505	84,357	17,493	299,010	85,236	260,472	100,063
20,000-29,999 .. ..	9,171	218,484	54,866	193,738	89,238	10,514	250,320	57,059	222,972	102,931
30,000-49,999 .. ..	3,004	110,680	24,772	100,728	54,711	3,451	127,156	25,473	116,134	63,118
50,000-99,999 .. ..	690	44,188	9,281	41,626	25,107	782	50,278	9,389	47,418	28,608
100,000 and over .. ..	96	15,346	1,582	14,319	9,316	118	18,463	1,601	17,252	11,206
<b>Total .. ..</b>	<b>709,358</b>	<b>3,650,309</b>	<b>1,054,724</b>	<b>2,983,318</b>	<b>725,384</b>	<b>1,158,526</b>	<b>5,169,304</b>	<b>1,315,026</b>	<b>4,327,354</b>	<b>976,675</b>

# TAXABLE

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

**INCOME TAX  
INDIVIDUALS  
Schedule 1.5**

Grade of net income	Males					Total				
	Number of taxpayers	Net income	Salary and wages in assessable income	Taxable income	Net tax	Number of taxpayers	Net income	Salary and wages in assessable income	Taxable income	Net tax
\$ \$		\$'000	\$'000	\$'000	\$'000		\$'000	\$'000	\$'000	\$'000
417- 599 .. ..	41,420	21,141	17,658	20,260	430	125,849	64,654	53,666	62,307	1,186
600- 799 .. ..	53,930	37,695	31,332	34,669	1,036	165,191	115,503	96,083	107,675	3,175
800- 999 .. ..	53,324	47,993	38,038	42,905	1,784	162,961	146,535	120,217	134,387	5,524
1,000- 1,199 .. ..	56,056	61,583	47,320	53,423	2,685	170,432	187,232	152,589	168,898	8,629
1,200- 1,399 .. ..	62,974	81,913	62,433	69,973	4,130	179,330	233,156	189,651	208,260	12,540
1,400- 1,599 .. ..	68,031	102,053	75,687	86,176	5,677	190,750	286,254	228,946	255,215	17,269
1,600- 1,799 .. ..	73,460	124,899	91,461	104,392	7,627	203,195	345,506	275,228	307,196	23,206
1,800- 1,999 .. ..	77,374	146,904	106,665	122,357	9,910	217,508	413,151	333,160	367,739	30,922
2,000- 2,199 .. ..	82,779	173,769	127,736	143,464	12,628	229,209	481,205	391,942	427,184	39,382
2,200- 2,399 .. ..	91,427	210,466	158,637	172,965	16,554	227,274	522,565	426,635	460,878	46,208
2,400- 2,599 .. ..	103,535	258,917	201,942	212,377	21,849	226,008	564,779	463,999	494,839	53,309
2,600- 2,799 .. ..	119,507	322,694	261,779	263,583	28,785	230,011	620,581	516,523	538,419	61,509
2,800- 2,999 .. ..	135,977	394,535	331,217	321,474	36,932	229,094	664,157	558,209	569,610	68,171
3,000- 3,199 .. ..	154,396	478,782	411,490	387,792	46,710	228,618	708,471	599,260	598,234	74,584
3,200- 3,399 .. ..	166,593	549,705	482,860	443,318	55,971	224,057	739,038	632,013	615,784	79,854
3,400- 3,599 .. ..	173,478	607,181	538,791	487,522	64,423	219,546	768,219	661,071	633,457	85,491
3,600- 3,799 .. ..	176,919	654,534	587,896	523,520	72,235	213,744	790,570	687,253	646,168	90,642
3,800- 3,999 .. ..	172,917	674,095	606,828	537,760	77,255	203,195	791,948	690,331	643,653	93,747
4,000- 4,249 .. ..	209,032	861,880	781,763	685,971	102,933	239,903	988,967	868,523	799,868	121,390
4,250- 4,499 .. ..	193,459	845,849	768,643	671,851	105,443	218,456	955,007	839,711	769,327	121,921
4,500- 4,749 .. ..	172,127	795,520	721,596	630,463	103,141	192,490	889,538	780,163	714,080	117,836
4,750- 4,999 .. ..	150,816	734,526	665,601	581,089	98,874	167,253	814,479	712,588	652,070	111,799
5,000- 5,249 .. ..	129,971	665,594	601,299	525,036	92,585	143,963	737,258	642,524	588,441	104,536
5,250- 5,499 .. ..	113,117	607,281	546,032	477,618	87,005	125,036	671,217	582,920	534,005	97,969
5,500- 5,749 .. ..	96,749	543,744	488,479	426,803	80,291	106,456	598,296	517,234	474,926	89,927
5,750- 5,999 .. ..	82,421	483,880	431,538	379,649	73,613	90,615	531,981	454,769	422,100	82,349



6,000- 6,499	..	..	130,497	813,800	720,841	636,990	128,617	143,394	894,253	757,990	707,958	143,829
6,500- 6,999	..	..	95,337	642,120	561,413	502,575	106,770	105,175	708,397	590,243	560,838	119,837
7,000- 7,499	..	..	70,902	512,902	438,498	401,377	89,281	78,278	566,248	458,904	448,363	100,331
7,500- 7,999	..	..	53,007	409,909	345,353	321,106	74,514	58,791	454,539	361,796	360,389	84,095
8,000- 8,999	..	..	71,482	604,212	493,173	475,207	116,711	79,350	670,651	512,604	534,288	131,987
9,000- 9,999	..	..	43,514	411,383	320,627	325,533	85,710	48,620	459,771	332,439	368,777	97,753
10,000-14,999	..	..	77,162	913,762	616,608	742,321	226,767	87,323	1,034,445	637,345	851,606	261,841
15,000-19,999	..	..	20,186	343,881	172,874	291,485	110,189	22,760	387,567	177,539	331,713	125,989
20,000-29,999	..	..	10,863	257,732	94,807	226,377	103,260	12,212	289,713	97,145	255,740	117,004
30,000-49,999	..	..	3,281	120,873	35,528	109,675	59,241	3,730	137,419	36,299	125,129	67,672
50,000-99,999	..	..	721	46,219	11,487	43,408	26,177	813	52,309	11,595	49,201	29,679
100,000 and over	..	..	99	15,853	2,178	14,808	9,637	121	18,971	2,197	17,741	11,527
<b>Total ..</b>	<b>..</b>	<b>..</b>	<b>3,588,840</b>	<b>15,579,780</b>	<b>12,998,110</b>	<b>12,497,270</b>	<b>2,347,388</b>	<b>5,570,721</b>	<b>20,304,548</b>	<b>16,451,303</b>	<b>16,806,463</b>	<b>2,934,618</b>
<b>Office—</b>												
New South Wales	..	..	1,301,914	5,830,766	4,948,282	4,722,469	908,532	2,037,982	7,634,779	6 330,489	6,375,730	1,137,031
Victoria	..	..	1,010,584	4,447,726	3,672,230	3,564,446	681,658	1,596,534	5,869,936	4,699,303	4,861,725	861,422
Queensland	..	..	487,609	1,976,871	1,578,904	1,558,131	275,906	728,572	2,531,860	1,947,841	2,057,700	342,279
South Australia	..	..	333,156	1,336,858	1,123,980	1,061,841	184,277	515,178	1,731,172	1,404,069	1 421,251	229,091
Western Australia	..	..	293,523	1,252,761	1,032,191	1,013,428	187,862	447,510	1,604,597	1,269,378	1,335,068	231,662
Tasmania	..	..	107,078	436,891	373,290	342,882	59,141	159,252	550,670	458,581	446,520	72,323
Northern Territory	..	..	18,018	90,472	81,431	66,512	12,852	25,655	111,572	99,212	82,912	15,069
Australian Capital Territory	..	..	36,958	207,436	187,802	167,561	37,160	60,038	269,962	242,430	225,556	45,741
<b>Australia</b>	<b>..</b>	<b>..</b>	<b>3,588,840</b>	<b>15,579,780</b>	<b>12,998,110</b>	<b>12,497,270</b>	<b>2,347,388</b>	<b>5,570,721</b>	<b>20,304,548</b>	<b>16,451,303</b>	<b>16,806,463</b>	<b>2,934,618</b>



# TAXABLE

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

INCOME TAX  
INDIVIDUALS  
Schedule 1.6

Grade of net income	Number of taxpayers	Salary and wages in assessable income	Concessional deductions									Total deductions	Medical and hospital expenses recouped
			Spouse, parents-in-law, house-keeper and daughter-house-keeper	Children under 16 years	Student children and invalid relatives	Total deductions for dependants and house-keeper	First children	Medical and hospital benefits funds payments	Net medical expenses	Rates and land taxes on non-income producing property	Education expenses		
		\$'000	\$'000	\$'000	\$'000	\$'000	Number	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
417- 599 ..	125,849	53,666	159	11	1	42	1,169	355	813	457	264	2,370	579
600- 799 ..	165,191	96,083						993	2,316				
800- 999 ..	162,961	120,217	525	944	49	1,519	4,253	1,417	3,310	642	397	12,223	887
1,000- 1,199 ..	170,432	152,589	1,042	1,833	109	2,984	7,654	1,962	4,559	936	701	18,389	1,286
1,200- 1,399 ..	179,330	189,651	1,506	2,836	200	4,542	11,277	2,616	5,656	1,220	1,152	25,153	1,773
1,400- 1,599 ..	190,750	228,946	2,107	3,992	267	6,367	14,742	3,248	6,877	1,587	1,561	31,017	2,314
1,600- 1,799 ..	203,195	275,228	2,901	5,364	352	8,616	18,816	3,914	8,273	2,164	1,975	38,434	2,985
1,800- 1,999 ..	217,508	333,160	3,463	6,607	395	10,465	22,515	4,473	9,738	2,745	2,510	45,399	3,406
2,000- 2,199 ..	229,209	391,942	4,472	8,267	542	13,282	27,064	4,992	11,008	3,380	3,186	53,965	3,868
2,200- 2,399 ..	227,274	426,635	5,878	10,093	668	16,639	31,319	5,401	11,679	3,810	3,892	61,779	4,236
2,400- 2,599 ..	226,008	463,999	7,528	11,823	713	20,064	35,890	5,926	12,621	4,309	4,373	70,277	4,843
2,600- 2,799 ..	230,011	516,523	10,027	15,029	913	25,970	43,376	6,729	13,992	5,405	5,646	83,348	5,556
2,800- 2,999 ..	229,094	558,209	12,974	17,486	1,045	31,504	50,453	7,431	14,936	6,534	6,509	95,080	6,168
3,000- 3,199 ..	228,618	599,260	16,181	21,826	1,239	39,246	60,749	8,332	16,422	7,954	8,115	111,551	6,995
3,200- 3,399 ..	224,057	632,013	18,167	24,634	1,312	44,113	68,819	9,155	17,424	8,961	8,947	123,614	7,964
3,400- 3,599 ..	219,546	661,071	20,503	27,290	1,563	49,356	75,121	9,745	18,253	10,054	10,269	135,681	8,530
3,600- 3,799 ..	213,744	687,253	22,082	29,537	1,695	53,314	81,337	10,198	19,141	10,991	11,293	145,495	9,144
3,800- 3,999 ..	203,195	690,331	22,186	29,717	1,842	53,745	80,661	10,248	18,817	11,179	11,793	148,640	9,579
4,000- 4,249 ..	239,903	868,523	27,986	39,242	2,324	69,552	105,756	12,764	23,872	14,538	15,774	191,606	12,187
4,250- 4,499 ..	218,456	839,711	27,200	37,967	2,237	67,404	100,987	12,415	22,212	14,280	15,133	186,363	11,830
4,500- 4,749 ..	192,490	780,163	25,066	35,556	2,160	62,783	93,586	11,125	20,797	13,410	14,732	176,963	11,388
4,750- 4,999 ..	167,253	712,588	22,804	31,564	2,120	56,487	84,294	10,075	18,774	12,091	13,455	162,760	10,696
5,000- 5,249 ..	143,963	642,524	19,934	28,828	1,998	50,760	75,710	8,802	16,480	11,375	12,909	149,877	9,291
5,250- 5,499 ..	125,036	582,920	18,358	25,777	1,758	45,892	67,324	7,924	14,884	10,251	11,604	138,689	8,709
5,500- 5,749 ..	106,456	517,234	15,788	22,085	1,621	39,494	57,416	6,851	12,961	8,922	10,342	123,121	7,621
5,750- 5,999 ..	90,615	454,769	13,548	19,446	1,461	34,456	49,672	5,915	11,296	7,910	9,491	109,584	6,617
6,000- 6,499 ..	143,394	757,990	21,957	31,700	2,401	56,058	79,759	9,400	18,366	13,010	16,247	186,658	11,056
6,500- 6,999 ..	105,175	590,243	15,917	23,221	2,035	41,174	58,835	6,985	13,659	10,089	12,491	147,859	8,193
7,000- 7,499 ..	78,278	458,904	11,824	17,541	1,731	31,096	44,061	5,222	10,588	7,746	10,207	118,397	6,341
7,500- 7,999 ..	58,791	361,796	9,013	13,122	1,327	23,463	33,019	4,024	8,321	6,211	8,051	94,621	5,154
8,000- 8,999 ..	79,350	512,604	11,731	17,465	2,053	31,249	43,338	5,422	11,802	8,959	11,813	136,546	6,993
9,000- 9,999 ..	48,630	332,439	6,829	10,369	1,456	18,655	25,466	3,352	7,667	6,072	7,985	90,306	4,475
10,000-14,999 ..	87,323	637,345	10,479	17,539	3,091	31,109	43,653	6,056	15,637	13,270	17,425	182,708	8,162
15,000-19,999 ..	22,760	177,539	1,985	4,379	895	7,259	10,417	1,606	4,995	4,568	5,599	55,605	2,212
20,000-29,999 ..	12,212	97,145	815	2,321	502	3,638	5,293	866	3,134	3,052	3,380	33,821	1,225
30,000-49,999 ..	3,730	36,299	181	634	156	972	1,435	264	1,196	1,272	1,106	12,277	368
50,000-99,999 ..	813	11,595	31	103	33	167	241	53	321	392	227	3,104	94
100,000 and over ..	121	2,197	2	14	2	17	30	7	107	120	26	1,229	8
<b>Total</b> ..	<b>5,570,721</b>	<b>16,451,303</b>	<b>413,153</b>	<b>596,455</b>	<b>44,274</b>	<b>1,053,882</b>	<b>1,615,987</b>	<b>216,269</b>	<b>422,924</b>	<b>240,224</b>	<b>228,222</b>	<b>2,229,222</b>	<b>112,222</b>



# NEW SOUTH WALES—TAXABLE

## INCOME TAX INDIVIDUALS Schedule 1.7

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Grade of net income	Number of taxpayers		Net income	Salary and wages in assessable income	Net Tax	Concessional deductions								Total deductions	Medical and hospital expenses re-couped
	Males	Total				Spouse, parents-in-law, house-keeper and daughter-house-keeper	Children under 16 years	Student children and invalid relatives	Total deductions for dependants and house-keeper	Medical and hospital benefits funds payments	Net medical expenses	Rates and land taxes on non-income producing property	Education expenses		
417- 599	13,680	42,509	21,809	17,961	401									760	
600- 799	19,047	56,821	39,824	33,272	1,101									2,541	
800- 999	19,225	58,259	52,318	43,707	1,964	615	916							4,108	
1,000- 1,199	19,429	58,974	64,736	53,502	3,041									5,688	
1,200- 1,399	21,046	60,574	78,765	64,984	4,332									7,856	
1,400- 1,599	22,325	64,486	96,830	79,311	5,974									9,601	
1,600- 1,799	24,274	68,673	116,791	95,534	8,005									12,500	
1,800- 1,999	25,656	74,198	140,963	116,671	10,745	1,218	1,150							14,509	
2,000- 2,199	27,842	81,490	171,169	143,384	14,250		956	1,158						18,175	1,678
2,200- 2,399	30,551	80,114	184,306	155,146	16,595		1,588	1,03						20,722	
2,400- 2,599	34,278	82,563	206,412	175,230	19,965		1,938	132						23,516	
2,600- 2,799	38,959	84,337	227,606	195,459	23,294		2,643	180						27,225	
2,800- 2,999	44,232	84,499	245,016	211,723	28,083		3,141	230						31,385	
3,000- 3,199	50,776	83,003	257,240	222,014	34,994		3,638	248						36,236	
3,200- 3,399	55,252	79,192	261,233	226,715	39,979		4,602	306						40,104	
3,400- 3,599	58,041	77,051	269,732	234,696	46,579		5,715	370						43,303	
3,600- 3,799	60,728	75,187	278,187	244,776	54,974		6,255	458						47,365	
3,800- 3,999	61,856	73,703	287,364	253,554	64,579		6,255	548						50,432	
4,000- 4,249	77,671	89,669	369,730	329,229	81,784		8,994	608						57,432	
4,250- 4,499	73,698	83,809	366,444	326,762	97,974		9,529	637						67,489	
4,500- 4,749	66,702	74,836	345,958	308,282	46,937		13,322	891						72,125	
4,750- 4,999	59,828	66,382	323,381	288,709	35,535		13,732	855						75,432	
5,000- 5,249	51,862	57,495	294,457	262,451	27,715		12,622	865						81,293	
5,250- 5,499	44,697	48,976	263,018	232,443	19,263		8,611	782						86,959	
5,500- 5,749	38,828	42,694	240,064	211,963	13,973		10,789	814						92,174	
5,750- 5,999	33,383	36,609	214,930	186,994	9,540		9,385	683						96,720	
6,000- 6,499	52,736	57,706	360,005	311,167	59,169		8,035	617						103,382	
6,500- 6,999	38,277	42,059	283,406	241,435	48,846		7,460	547						111,111	
7,000- 7,499	28,518	31,305	226,512	187,703	40,747		12,077	833						118,846	
7,500- 7,999	20,857	23,091	178,569	145,975	33,473		8,925	775						126,774	
8,000- 8,999	27,230	30,100	254,402	199,309	50,683		6,878	681						133,557	
9,000- 9,999	16,653	18,592	175,946	131,121	37,778		4,984	484						143,282	
10,000- 14,999	30,229	33,893	401,462	262,051	101,941		8,904	484						150,959	
15,000- 19,999	7,806	8,738	148,804	73,782	48,332		6,307	748						161,871	
20,000- 29,999	4,174	4,625	109,546	41,780	43,867		3,700	552						171,648	
30,000- 49,999	1,274	1,438	53,310	16,224	26,188		3,435	484						183,495	
50,000- 99,999	259	290	18,158	4,397	10,279		4,364	748						193,211	
100,000 and over	35	42	6,387	1,076	3,832		2,531	3,740						203,493	
<b>Total</b>	<b>1,301,914</b>	<b>2,037,982</b>	<b>7,634,779</b>	<b>6,330,489</b>	<b>1,137,031</b>	<b>147,271</b>	<b>206,149</b>	<b>16,317</b>	<b>369,737</b>	<b>88,787</b>	<b>167,570</b>	<b>104,628</b>	<b>96,631</b>	<b>1,267,132</b>	<b>84,630</b>

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# VICTORIA—TAXABLE

## INCOME TAX INDIVIDUALS Schedule 1.8

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Grade of net income	Number of taxpayers		Net income	Salary and wages in assessable income	Net Tax	Concessional deductions								Total deductions	Medical and hospital expenses re-couped		
	Males	Total				Spouse, parents, in-law, house-keeper and daughter-house-keeper	Children under 16 years	Student children and invalid relatives	Total deductions for dependants and house-keeper	Medical and hospital benefits funds payments	Net medical expenses	Rates and land taxes on non-income producing property	Education expenses				
																\$	\$
417- 599 ..	11,970	34,766	17,859	14,797	333						299	241				659	
600- 799 ..	15,389	47,861	33,420	27,861	902						289	736				2,434	
800- 999 ..	14,346	44,418	39,922	32,449	1,485	450	1,768				350	966				3,340	
1,000- 1,199 ..	15,050	45,571	50,070	40,268	2,304						847	493	1,341	252	797	4,737	
1,200- 1,399 ..	17,203	49,953	65,003	52,314	3,462		849				1,351	730	1,743	354		7,095	
1,400- 1,599 ..	18,799	54,574	81,887	64,578	4,884	997	1,175				1,843	918	2,179	454		9,071	
1,600- 1,799 ..	20,431	59,637	101,458	79,659	6,758		790				2,465	1,118	2,657	652	1,213	11,227	
1,800- 1,999 ..	21,387	64,326	122,195	96,950	9,090		966				3,130	1,255	3,183	817		13,421	
2,000- 2,199 ..	22,793	66,212	139,016	111,096	11,357		1,226				3,774	1,372	3,482	930		15,202	
2,200- 2,399 ..	24,957	66,603	153,146	122,891	13,556		1,495				4,715	1,512	3,736	1,101	1,284	17,789	
2,400- 2,599 ..	28,152	65,599	163,915	131,473	15,532		1,982				5,625	1,661	3,953	1,195	1,345	19,917	
2,600- 2,799 ..	32,771	67,178	181,273	148,442	18,058		2,650				7,212	1,865	4,468	1,578	1,701	23,739	
2,800- 2,999 ..	37,036	64,994	188,484	155,284	19,401		3,333				8,499	1,978	4,522	1,833	1,950	26,107	
3,000- 3,199 ..	42,911	65,395	202,688	168,566	21,385		4,387				11,134	2,285	5,187	2,318	2,510	26,107	
3,200- 3,399 ..	46,583	64,270	212,024	179,637	22,991		4,714				12,081	2,489	5,460	2,486	2,698	26,107	
3,400- 3,599 ..	48,547	62,332	218,116	185,029	24,315		5,522				13,689	2,567	5,575	2,942	3,133	26,107	
3,600- 3,799 ..	49,904	61,282	226,655	193,918	26,077		6,053				15,220	2,702	5,946	3,018	3,488	26,107	
3,800- 3,999 ..	48,824	58,369	227,491	196,601	27,073		5,882				14,693	2,714	5,815	3,139	3,646	26,107	
4,000- 4,249 ..	59,771	68,950	284,324	248,418	34,971		7,634				19,645	3,447	7,355	4,169	4,879	26,107	
4,250- 4,499 ..	55,318	62,812	274,634	240,146	35,118		7,091				18,673	3,353	6,830	4,095	5,280	26,107	
4,500- 4,749 ..	50,157	56,166	259,499	226,327	34,275		6,918				18,072	3,037	6,556	3,917	4,477	26,107	
4,750- 4,999 ..	42,924	47,768	232,617	201,506	31,775		6,251				16,228	2,744	5,729	3,474	4,329	26,107	
5,000- 5,249 ..	37,079	40,868	209,281	180,233	29,430		5,763				14,805	2,385	5,059	3,232	3,814	26,107	
5,250- 5,499 ..	32,814	36,731	197,186	170,970	28,628		5,206				13,608	2,248	4,695	3,015	3,683	26,107	
5,500- 5,749 ..	27,990	30,763	172,919	149,216	25,737		4,608				11,940	1,936	4,161	2,631	3,394	26,107	
5,750- 5,999 ..	23,151	25,499	149,724	127,702	23,030		3,627				9,760	1,586	3,420	2,236	2,974	26,107	
6,000- 6,499 ..	36,658	40,387	251,870	214,448	40,144		6,136				16,368	2,580	5,514	3,743	5,133	26,107	
6,500- 6,999 ..	26,645	29,645	199,638	165,673	33,503		4,435				11,763	1,917	4,197	2,853	3,924	26,107	
7,000- 7,499 ..	19,641	21,885	158,287	127,648	27,846		3,264				8,687	1,412	3,121	2,243	3,155	26,107	
7,500- 7,999 ..	14,988	16,757	129,722	102,820	23,813		2,550				6,867	1,136	2,527	1,875	2,593	26,107	
8,000- 8,999 ..	20,171	22,549	190,711	146,382	37,311		3,277				8,999	1,549	3,515	2,653	3,807	26,107	
9,000- 9,999 ..	12,355	13,873	131,241	94,209	27,764		1,940				5,354	954	2,315	1,806	2,540	26,107	
10,000-14,999 ..	22,452	25,584	303,710	187,675	77,164		2,986				1,733	4,864	4,194	5,726	5,767	26,107	
15,000-19,999 ..	6,311	7,158	122,022	58,682	39,840		600				2,271	490	1,729	1,611	2,001	26,107	
20,000-29,999 ..	3,592	4,058	96,521	34,646	39,292		277				1,203	275	1,187	1,169	1,209	26,107	
30,000-49,999 ..	1,169	1,341	49,394	14,122	24,262		65				334	89	445	519	429	26,107	
50,000-99,999 ..	338	338	22,178	5,643	12,564		16				72	21	129	171	132	26,107	
100,000 and over ..	345	62	9,834	1,022	5,990		1				6	3	66	103	597	26,107	
<b>Total</b> ..	<b>1,010,584</b>	<b>1,596,534</b>	<b>5,869,936</b>	<b>4,699,725</b>	<b>861,422</b>		<b>13,093</b>				<b>300,563</b>	<b>59,292</b>	<b>134,601</b>	<b>73,023</b>	<b>88,441</b>	<b>1,015,452</b>	<b>59,148</b>



QUEENSLAND—TAXABLE

INCOME TAX  
INDIVIDUALS  
Schedule 1.9

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

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Grade of net income	Number of taxpayers		Net income	Salary and wages in assessable income	Net Tax	Concessional deductions								Total deductions	Medical and hospital expenses re-couped
	Males	Total				Spouse, parents, in-law, house-keeper and daughter-house-keeper	Children under 16 years	Student children and invalid relatives	Total deductions for dependants and house-keeper	Medical and hospital benefits funds payments	Net medical expenses	Rates and land taxes on non-income producing property	Education expenses		
417- 599 ..	6,022	17,515	9,075	7,341	162					24	135			400	
600- 799 ..	8,001	23,230	16,216	13,035	426					71	367			1,291	
800- 999 ..	7,713	21,998	19,788	15,449	713	555	506		828	107	498	317	430	1,917	444
1,000-1,199 ..	8,188	24,997	27,502	21,908	1,204					163	752			3,342	
1,200-1,399 ..	10,011	26,133	33,974	26,925	1,774		510		792	167	916	191		4,101	
1,400-1,599 ..	11,526	28,114	42,155	33,180	2,479		662		1,082	103	1,120	237		5,069	494
1,600-1,799 ..	11,733	28,655	48,689	38,018	3,178	902	921		1,468	313	1,258	307		6,184	
1,800-1,999 ..	12,717	30,368	57,683	45,736	4,184	598	1,108	40	1,747	362	1,474	388	405	7,243	336
2,000-2,199 ..	13,273	30,560	64,137	51,711	5,037	778	1,367	56	2,201	392	1,568	488	511	8,379	333
2,200-2,399 ..	15,223	31,416	72,187	58,200	6,105	1,115	1,696	66	2,877	437	1,712	540	640	10,023	379
2,400-2,599 ..	17,432	30,707	76,721	62,702	6,879	1,457	2,105	46	3,608	484	1,820	658	750	11,401	441
2,600-2,799 ..	20,317	31,571	85,172	70,035	7,906	1,939	2,784	108	4,832	588	2,078	863	1,051	14,172	579
2,800-2,999 ..	23,476	32,660	94,667	79,456	9,055	2,766	3,240	102	6,108	643	2,368	1,098	1,154	16,678	577
3,000-3,199 ..	24,818	31,725	98,317	83,367	9,710	2,987	3,749	158	6,894	692	2,429	1,180	1,180	18,449	1,482
3,200-3,399 ..	25,961	31,835	104,983	89,606	10,689	3,379	4,078	137	7,594	777	2,689	1,342	2,888	20,284	
3,400-3,599 ..	26,965	31,673	110,744	95,440	11,602	3,775	4,677	149	8,600	867	2,779	1,342		22,660	
3,600-3,799 ..	25,895	29,892	110,502	96,010	12,002	3,851	4,721	170	8,742	920	2,785	1,551	5,417	22,919	2,640
3,800-3,999 ..	23,355	26,630	103,693	88,939	11,608	3,346	4,508	171	8,025	838	2,633	1,455		21,922	
4,000-4,249 ..	26,008	29,410	121,137	103,788	14,069	3,881	5,428	243	9,552	964	3,103	1,717		26,127	
4,250-4,499 ..	22,369	25,020	109,289	92,819	13,234	3,545	4,722	211	8,478	892	2,671	1,461	4,206	23,625	1,950
4,500-4,749 ..	19,057	21,290	98,385	82,708	12,413	3,274	4,339	174	7,786	773	2,509	1,325		21,694	1,878
4,750-4,999 ..	16,314	18,147	88,315	73,538	11,504	2,862	3,743	204	6,809	714	2,119	1,176	3,604	19,620	
5,000-5,249 ..	14,050	15,857	81,240	67,720	11,037	2,488	3,340	144	5,971	646	1,936	1,122	2,991	18,066	1,542
5,250-5,499 ..	12,315	13,800	74,016	60,703	10,241	2,190	3,015	128	4,532	601	1,705	974		16,430	
5,500-5,749 ..	10,260	11,442	64,244	51,423	9,178	1,777	2,586	131	4,493	485	1,422	816	2,461	14,424	1,177
5,750-5,999 ..	8,918	9,970	58,559	46,455	8,632	1,597	2,241	119	3,958	440	1,308	740		13,134	
6,000-6,499 ..	14,368	15,989	99,615	78,292	15,273	2,629	3,736	213	6,579	727	2,106	1,220	2,047	22,326	861
6,500-6,999 ..	10,398	11,559	77,788	59,091	12,585	1,874	2,671	176	4,721	538	1,523	914	1,498	17,353	680
7,000-7,499 ..	7,873	8,796	63,653	46,641	10,897	1,369	1,980	153	3,503	421	1,232	712	1,195	13,656	580
7,500-7,999 ..	5,952	6,638	51,241	36,139	9,204	1,078	1,498	129	2,623	325	990	551	923	10,898	487
8,000-8,999 ..	8,557	9,609	81,143	54,145	15,445	1,503	2,193	213	3,909	476	1,487	838	1,485	16,807	705
9,000-9,999 ..	5,065	5,791	54,705	33,196	11,395	822	1,276	132	2,231	288	939	549	939	10,675	411
10,000-14,999 ..	9,226	10,725	127,164	59,345	31,603	1,214	2,179	307	3,701	560	1,902	1,192	1,943	21,633	866
15,000-19,999 ..	2,487	2,835	48,380	14,950	15,502	233	611	85	929	156	559	422	666	6,564	260
20,000-29,999 ..	1,329	1,524	36,172	7,048	14,576	85	327	58	470	87	324	280	411	4,142	130
30,000-49,999 ..	368	417	15,188	2,245	7,605	21	84	18	123	22	101	107	117	1,111	33
50,000-99,999 ..		7	4,660	520	2,690		2		15		23	25	17	225	9
100,000 and over ..	69	70	764	18	485						2	1		27	1
Total ..	487,609	728,572	2,531,860	1,947,841	342,279	59,894	82,530	4,157	146,581	17,272	57,344	28,217	38,318	474,974	19,276

# SOUTH AUSTRALIA—TAXABLE

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

**INCOME TAX  
INDIVIDUALS  
Schedule 1.10**

Grade of net income	Number of taxpayers		Net income	Salary and wages in assessable income	Net Tax	Concessional deductions								Total deductions	Medical and hospital expenses re-couped	
	Males	Total				Spouse, parents, in-law, house-keeper and daughter-house-keeper	Children under 16 years	Student children and invalid relatives	Total deductions for dependants and house-keeper	Medical and hospital benefits funds pay-ments	Net medical expenses	Rates and land taxes on non-income producing property	Educa-tion expenses			
																\$
417- 599 ..	4,205	13,412	6,858	5,709	129					41	61				245	
600- 799 ..	4,809	16,345	11,428	9,388	338					109	170				715	
800- 999 ..	5,167	17,014	15,347	12,391	642					193	290				1,357	
1,000- 1,199 ..	5,874	18,236	20,028	16,018	944	492	377			553	185		439		2,078	969
1,200- 1,399 ..	6,524	18,912	24,543	19,484	1,321		359			25	374				2,717	
1,400- 1,599 ..	6,620	19,644	28,558	21,883	1,714		506			29	449			248	3,207	
1,600- 1,799 ..	7,172	20,245	34,384	26,275	2,286		325			47	986				3,973	
1,800- 1,999 ..	7,556	21,945	41,658	32,455	3,110		473			43	1,094				4,535	801
2,000- 2,199 ..	8,066	23,286	48,796	38,748	4,000		411			59	1,358				5,393	473
2,200- 2,399 ..	9,092	22,405	51,453	40,514	4,530		535			76	1,678				6,153	523
2,400- 2,599 ..	10,519	20,827	51,950	41,122	4,801		765			75	2,066				6,735	574
2,600- 2,799 ..	12,113	20,264	54,603	43,665	5,252		1,088			104	2,690				7,911	
2,800- 2,999 ..	14,192	20,605	48,886	48,886	5,886		1,429			111	3,330				9,283	1,535
3,000- 3,199 ..	16,981	21,776	67,445	56,601	7,677		1,882			135	4,511				11,620	
3,200- 3,399 ..	18,626	22,543	74,309	63,317	7,674		2,072			183	5,120				13,454	2,078
3,400- 3,599 ..	19,256	22,668	79,262	68,843	8,533		2,486			221	5,971				15,194	
3,600- 3,799 ..	19,139	21,810	80,626	70,843	8,902		2,508			208	6,274				15,931	
3,800- 3,999 ..	17,929	20,101	78,300	69,075	8,941		2,537			212	6,274				15,931	3,660
4,000- 4,249 ..	20,598	23,629	94,852	84,011	11,262		3,212			243	7,813				18,800	
4,250- 4,499 ..	18,798	20,671	90,333	80,407	11,158		3,010			241	7,191				18,929	3,069
4,500- 4,749 ..	15,308	16,767	77,369	68,210	9,921		2,549			243	7,191				19,200	
4,750- 4,999 ..	13,100	14,292	69,492	61,113	9,209		2,271			242	6,412				16,474	2,398
5,000- 5,249 ..	10,686	11,674	59,724	51,918	8,224		1,824			207	5,338				14,652	
5,250- 5,499 ..	9,050	9,887	53,004	46,074	7,544		1,603			207	4,611				12,619	1,761
5,500- 5,749 ..	7,426	8,087	45,387	39,183	6,675		1,346			154	3,083				11,320	
5,750- 5,999 ..	6,121	6,702	39,263	33,524	5,943		1,129			152	3,260				9,680	1,284
6,000- 6,499 ..	9,999	6,265	62,265	51,580	9,800		1,718			152	2,812				8,286	
6,500- 6,999 ..	6,584	7,273	48,886	40,546	8,093		1,199			154	4,153				13,266	1,531
7,000- 7,499 ..	4,661	5,176	37,311	29,939	6,488		825			120	2,944				10,293	
7,500- 7,999 ..	3,523	3,948	30,428	23,825	5,594		659			91	1,644				7,927	843
8,000- 8,999 ..	4,502	5,060	42,740	31,822	8,425		759			127	1,943				6,410	
9,000- 9,999 ..	2,772	3,075	28,970	20,869	6,113		440			94	1,192				5,886	464
10,000-14,999 ..	4,864	5,537	65,492	38,619	16,572		614			198	4,372				8,860	313
15,000-19,999 ..	1,313	1,489	25,351	9,814	8,253		116			58	459				11,468	540
20,000-29,999 ..	625	783	18,657	5,116	7,577		41			31	124				3,650	145
30,000-49,999 ..	220	236	8,685	1,854	4,284		9			10	64				2,175	74
50,000-99,999 ..	48	48	3,084	488	1,750		1			8	10				774	22
100,000 and over ..	48	6	667	1	412		1			2	3				155	4
<b>Total ..</b>	<b>333,156</b>	<b>515,178</b>	<b>1,731,172</b>	<b>1,404,069</b>	<b>229,091</b>	<b>40,141</b>	<b>57,006</b>	<b>4,189</b>	<b>101,337</b>	<b>24,256</b>	<b>33,052</b>	<b>20,865</b>	<b>23,393</b>	<b>308,810</b>	<b>23,062</b>	



# WESTERN AUSTRALIA—TAXABLE

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

INCOME TAX  
INDIVIDUALS  
Schedule 1.11

Grade of net income		Number of taxpayers		Net income	Salary and wages to assessable income	Net Tax	Concessional deductions							Total deductions	Medical and hospital expenses re-couped	
		Males	Total				Spouse, parents, in-law, house-keeper and daughter-house-keeper	Children under 16 years	Student children and invalid relatives	Total deductions for dependants and house-keeper	Medical and hospital benefits funds payments	Net medical expenses	Rates and land taxes on non-income producing property			Educational expenses
\$	\$			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
417- 599	...	3,806	11,829	6,067	5,266	108									200	
600- 799	...	4,432	13,960	9,745	8,350	276									567	
800- 999	...	4,791	14,686	11,139	9,501	501									1,603	
1,000- 1,199	...	5,232	15,293	16,807	13,971	783	416	475							1,567	706
1,200- 1,399	...	5,619	16,152	21,005	17,490	1,146									2,129	
1,400- 1,599	...	5,939	16,547	24,834	19,865	1,514									2,633	
1,600- 1,799	...	6,695	17,596	29,294	23,820	2,041									3,232	
1,800- 1,999	...	6,855	18,108	34,390	27,497	2,606									3,701	618
2,000- 2,199	...	7,362	18,628	39,109	31,034	3,232									4,391	
2,200- 2,399	...	7,808	17,730	40,762	32,213	3,634									4,843	352
2,400- 2,599	...	8,643	16,880	42,205	33,088	3,973									5,447	395
2,600- 2,799	...	9,962	17,024	45,923	36,128	4,520									6,357	488
2,800- 2,999	...	11,109	16,815	48,749	38,706	4,995									7,097	531
3,000- 3,199	...	12,156	16,937	52,490	42,000	5,549	1,148								8,082	599
3,200- 3,399	...	12,965	16,558	54,617	44,483	5,926	1,424								8,993	659
3,400- 3,599	...	13,373	16,444	57,550	47,480	6,436	1,609								9,599	746
3,600- 3,799	...	13,707	16,227	60,046	50,403	6,962	1,695								10,374	
3,800- 3,999	...	13,539	15,596	60,805	50,965	7,243	1,731								10,724	1,490
4,000- 4,249	...	16,272	18,435	76,025	64,402	9,422	2,230								11,276	
4,250- 4,499	...	15,070	16,793	73,408	62,893	9,453	2,142								14,221	2,067
4,500- 4,749	...	13,703	15,111	69,889	60,107	9,342	1,980								13,810	
4,750- 4,999	...	12,043	13,253	64,557	55,058	8,959	1,790								13,551	1,626
5,000- 5,249	...	10,512	11,585	59,331	50,490	8,550	1,596								12,506	
5,250- 5,499	...	9,158	10,008	53,763	45,699	7,985	1,440								11,540	1,351
5,500- 5,749	...	7,932	8,681	48,764	41,361	7,468	1,283								10,518	
5,750- 5,999	...	7,544	44,301	37,685	6,986	1,139	1,596								9,595	1,216
6,000- 6,499	...	11,030	12,064	75,240	62,468	12,332	1,836								8,703	
6,500- 6,999	...	8,204	8,953	60,377	49,067	10,403	1,371								11,171	879
7,000- 7,499	...	6,230	6,823	49,410	40,067	8,916	1,603								12,033	685
7,500- 7,999	...	4,557	5,005	38,685	30,503	7,324	1,144								9,824	511
8,000- 8,999	...	6,206	6,906	58,287	43,752	11,767	1,767								598	7,642
9,000- 9,999	...	3,601	4,054	38,299	26,847	8,339	1,010								912	407
10,000- 14,999	...	5,800	6,650	78,488	46,068	20,154	789								11,171	531
15,000- 19,999	...	1,384	1,593	26,909	11,335	8,856	125								607	333
20,000- 29,999	...	665	772	18,267	4,862	7,461	41								1,205	562
30,000- 49,999	...	172	209	7,607	1,460	3,738	8								314	133
50,000- 99,999	...	54	7	3,418	509	1,954	3								188	77
100,000 and over	...	54	7	1,319	81	808	1								314	133
															53	15
															33	7
															17	1
															89	
Total	...	293,523	447,510	1,604,597	1,269,378	231,662	32,750	49,120	2,569	84,379	16,854	28,371	13,541	20,242	269,694	17,429

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# TASMANIA—TAXABLE

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

**INCOME TAX  
INDIVIDUALS  
Schedule 1.12**

Grade of net income	Number of taxpayers		Net income	Salary and wages in assessable income	Net Tax	Concessional deductions								Total deductions	Medical and hospital expenses re-couped	
	Males	Total				Spouse, parents-in-law, house-keeper and daughter-house-keeper	Children under 16 years	Student children and invalid relatives	Total deductions for dependants and house-keeper	Medical and hospital benefits funds payments	Net medical expenses	Rates and land taxes on non-income producing property	Educa-tion expenses			
																\$
417- 599 ..	1,180	4,198	2,163	1,877	37	..	..	..	..	16	29	..	..	..	88	..
600- 799 ..	1,656	5,172	3,609	3,090	96	..	..	..	..	37	76	..	..	..	263	..
800- 999 ..	1,467	4,792	4,318	3,675	158	..	..	..	..	48	101	..	..	..	366	..
1,000- 1,199 ..	1,584	5,135	5,642	4,793	257	..	..	..	..	287	37	..	..	..	366	201
1,200- 1,399 ..	1,811	5,415	7,021	5,891	370	175	175	1	3	74	140	..	..	..	554	..
1,400- 1,599 ..	1,993	5,615	8,437	6,959	503	..	..	5	5	91	181	..	..	..	775	..
1,600- 1,799 ..	2,335	6,001	10,204	8,306	678	..	117	5	5	109	202	44	..	..	908	..
1,800- 1,999 ..	2,473	6,270	11,905	9,885	878	105	601	6	6	279	241	60	139	..	1,164	185
2,000- 2,199 ..	2,616	6,474	13,613	11,186	1,090	127	209	10	10	346	147	79	..	..	1,374	..
2,200- 2,399 ..	2,973	6,486	14,911	12,469	1,287	177	276	12	12	465	161	312	99	99	1,637	106
2,400- 2,599 ..	3,557	6,671	16,670	14,040	1,443	242	341	15	15	599	171	330	112	132	1,917	113
2,600- 2,799 ..	4,301	6,654	17,951	15,396	1,681	443	442	20	20	789	194	364	134	166	2,326	135
2,800- 2,999 ..	4,726	6,492	18,811	16,112	1,796	670	579	19	19	1,042	225	398	190	475	2,842	331
3,000- 3,199 ..	5,392	6,785	21,010	18,253	2,071	559	704	27	27	1,290	248	443	217	443	3,297	..
3,200- 3,399 ..	5,774	6,867	22,665	19,824	2,278	767	852	25	25	1,547	280	504	294	672	3,928	470
3,400- 3,599 ..	5,749	6,593	23,067	20,515	2,387	772	1,032	28	28	1,826	320	545	335	429	4,575	..
3,600- 3,799 ..	5,876	6,702	24,775	22,225	2,669	894	1,077	28	28	1,877	335	555	378	1,279	4,716	930
3,800- 3,999 ..	5,554	6,192	24,140	21,495	2,665	861	1,186	36	36	2,117	353	593	429	..	5,293	..
4,000- 4,249 ..	6,236	7,080	29,168	25,943	3,268	995	1,150	38	38	2,049	349	584	448	..	6,264	715
4,250- 4,499 ..	5,688	6,231	27,247	24,044	3,226	966	1,413	53	53	2,461	393	695	518	1,144	5,261	..
4,500- 4,749 ..	4,745	5,303	24,490	21,672	3,081	842	1,319	48	48	2,331	376	647	501	984	6,171	610
4,750- 4,999 ..	4,203	4,578	22,315	19,857	2,912	749	1,207	49	49	2,099	320	555	419	..	5,429	..
5,000- 5,249 ..	3,435	3,752	19,231	16,806	2,603	614	1,028	52	52	1,829	281	502	392	..	4,895	452
5,250- 5,499 ..	2,984	3,257	17,467	15,274	2,454	530	858	44	44	1,516	229	427	331	794	4,191	..
5,500- 5,749 ..	2,456	2,724	15,306	13,372	2,240	467	788	45	45	1,363	211	365	274	..	3,838	..
5,750- 5,999 ..	2,164	2,339	13,739	11,874	2,042	430	640	40	40	1,148	168	308	245	634	3,346	332
6,000- 6,499 ..	3,413	3,695	23,053	19,553	3,608	652	911	72	72	1,065	149	271	211	..	3,056	..
6,500- 6,999 ..	2,486	2,732	18,380	15,220	3,084	477	650	39	39	1,635	243	435	351	503	4,983	234
7,000- 7,499 ..	1,727	1,889	13,689	11,073	2,401	333	472	51	51	1,177	173	332	256	377	3,876	188
7,500- 7,999 ..	1,365	1,480	11,411	9,300	2,063	248	372	37	37	844	126	234	180	286	2,903	127
8,000- 8,999 ..	1,705	1,871	15,814	11,814	3,068	312	462	46	46	820	91	186	152	264	2,462	110
9,000- 9,999 ..	1,054	1,154	10,879	8,181	2,289	186	273	36	36	495	76	251	200	316	3,226	151
10,000- 14,999 ..	1,781	1,966	23,288	14,386	5,929	269	411	87	87	767	126	155	142	230	2,205	89
15,000- 19,999 ..	391	426	7,251	2,978	2,371	37	82	20	20	139	27	289	274	443	4,084	159
20,000- 29,999 ..	180	202	4,721	1,025	1,967	12	36	6	6	55	13	74	70	101	1,023	46
30,000- 49,999 ..	44	52	1,879	204	945	2	13	..	..	18	..	40	49	33	459	9
50,000- 99,999 ..	4	7	433	15	254	..	1	..	..	..	..	12	22	22	140	2
100,000 and over ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16	..
<b>Total ..</b>	<b>107,078</b>	<b>159,252</b>	<b>550,670</b>	<b>458,581</b>	<b>72,232</b>	<b>14,237</b>	<b>19,840</b>	<b>1,047</b>	<b>35,124</b>	<b>6,420</b>	<b>11,641</b>	<b>7,493</b>	<b>9,228</b>	<b>103,850</b>	<b>5,697</b>	<b>..</b>

NORTHERN TERRITORY—TAXABLE

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

INCOME TAX  
INDIVIDUALS  
Schedule 1.13

Grade of net income	Number of taxpayers		Net income \$'000	Salary and wages in assessable income \$'000	Net Tax \$'000	Concessional deductions								Total deductions \$'000	Medical and hospital expenses re-couped \$'000	
	Males	Total				Spouse, parents, parents-in-law, house-keeper and daughter-house-keeper \$'000	Children under 16 years \$'000	Student children and invalid relatives \$'000	Total deductions for dependants and house-keeper \$'000	Medical and hospital benefits funds payments \$'000	Net medical expenses \$'000	Rates and land taxes on non-income producing property \$'000	Education expenses \$'000			
																\$
417- 599 ..	114	237	120	111	2	..	..	..	..	1	..	1	..	..	3	..
600- 799 ..	101	221	154	145	4	..	1	..	1	2	1	2	..	..	9	..
800- 999 ..	156	333	306	279	9	1	..	1	2	4	1	4	..	..	59	1
1,000- 1,199 ..	328	761	836	739	17	1	1	..	2	3	3	8	..	..	326	2
1,200- 1,399 ..	338	765	995	903	29	3	8	..	4	4	4	12	1	..	367	3
1,400- 1,599 ..	322	783	1,173	1,044	44	6	9	1	16	5	5	17	2	..	345	2
1,600- 1,799 ..	291	737	1,251	1,128	55	8	15	..	22	7	7	21	2	..	380	4
1,800- 1,999 ..	285	721	1,371	1,273	71	10	16	..	26	8	8	23	2	..	390	3
2,000- 2,199 ..	343	877	1,836	1,636	110	11	21	1	33	11	11	29	3	..	479	5
2,200- 2,399 ..	314	804	1,849	1,700	121	14	18	1	32	10	10	30	3	..	465	5
2,400- 2,599 ..	343	835	2,087	1,922	147	18	29	1	48	12	12	33	3	..	528	7
2,600- 2,799 ..	424	891	2,405	2,189	181	22	44	1	67	14	14	38	4	..	619	7
2,800- 2,999 ..	442	887	2,573	2,320	208	28	51	1	80	16	16	40	6	10	661	9
3,000- 3,199 ..	501	926	2,869	2,669	247	39	58	2	99	18	18	42	7	11	724	8
3,200- 3,399 ..	491	798	2,632	2,369	240	33	55	1	89	18	18	41	7	10	659	9
3,400- 3,599 ..	546	781	2,733	2,543	259	41	65	3	110	19	19	45	8	14	701	9
3,600- 3,799 ..	560	810	2,998	2,813	296	46	73	2	121	21	21	49	10	19	769	11
3,800- 3,999 ..	657	830	3,236	2,998	330	47	85	3	136	22	22	52	14	19	834	13
4,000- 4,249 ..	826	1,051	4,334	4,050	464	76	116	4	195	31	31	68	17	26	1,116	19
4,250- 4,499 ..	849	1,013	4,431	4,158	484	81	136	3	220	34	34	71	20	32	1,189	18
4,500- 4,749 ..	824	974	4,504	4,180	517	84	128	4	215	34	34	74	24	28	1,195	19
4,750- 4,999 ..	820	935	4,555	4,289	546	88	137	4	230	34	34	75	21	33	1,200	22
5,000- 5,249 ..	799	906	4,639	4,323	575	87	140	5	233	34	34	75	21	36	1,234	22
5,250- 5,499 ..	773	854	4,585	4,251	598	80	149	4	224	34	34	69	25	41	1,192	23
5,500- 5,749 ..	670	711	3,995	3,688	526	79	127	3	211	31	31	63	23	36	1,080	22
5,750- 5,999 ..	636	678	3,980	3,615	548	76	127	4	206	29	29	61	22	32	1,046	19
6,000- 6,499 ..	1,175	1,232	7,702	7,155	1,102	146	237	9	392	56	56	116	53	69	2,052	41
6,500- 6,999 ..	950	995	6,705	6,202	999	135	222	8	365	45	45	105	47	67	1,806	40
7,000- 7,499 ..	743	780	5,648	5,041	900	106	172	9	287	38	38	78	35	59	1,478	26
7,500- 7,999 ..	539	561	4,337	3,843	725	74	129	7	209	26	26	62	27	42	1,121	24
8,000- 8,999 ..	775	806	6,808	6,086	1,202	114	190	13	317	42	42	83	45	77	1,777	33
9,000- 9,999 ..	397	417	3,940	3,458	767	59	107	7	173	21	21	50	27	45	965	17
10,000-14,999 ..	542	590	6,892	5,003	1,631	74	147	11	232	30	30	73	43	70	1,463	24
15,000-19,999 ..	95	101	1,735	781	591	8	18	3	29	4	4	13	6	14	220	4
20,000-29,999 ..	45	50	1,188	304	447	2	12	2	16	3	3	8	6	7	179	2
30,000-49,999 ..	4	4	169	3	78	..	1	..	..	..	2	..	2	..	30	..
50,000-99,999 ..																
100,000 and over ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	18,018	25,655	111,572	99,212	15,069	1,697	2,834	117	4,649	718	1,631	534	822	28,660	472	



# AUSTRALIAN CAPITAL TERRITORY—TAXABLE

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

**INCOME TAX  
INDIVIDUALS  
Schedule 1.14**

Grade of net income	Number of taxpayers		Net income	Salary and wages in assessable income	Net Tax	Concessional deductions									Total deductions	Medical and hospital expenses re-couped	
	Males	Total				Spouse, parents, parents-in-law, house-keeper and daughter-house-keeper	Children under 16 years	Student children and invalid relatives	Total deductions for dependants and house-keeper	Medical and hospital benefits funds payments	Net medical expenses	Rates and land taxes on non-income producing property	Educa-tion expenses				
														\$			\$
417- 599 ..	443	1,383	703	605	14												
600- 799 ..	495	1,581	1,106	942	32	1	1				3	5				15	1
800- 999 ..	459	1,461	1,308	1,128	51					2	7	14				45	3
1,000- 1,199 ..	371	1,465	1,611	1,391	79	2	5					19	1			72	5
1,200- 1,399 ..	422	1,426	1,851	1,659	105	4	8				12	13	2	2	2	96	7
1,400- 1,599 ..	507	1,587	2,380	2,124	156	6	14			1	21	15	3	3	6	136	12
1,600- 1,799 ..	529	1,651	2,804	2,488	205	9	16				25	18	3	3	5	162	13
1,800- 1,999 ..	445	1,572	2,986	2,692	239	12	23			1	37	24	4	6	9	205	17
2,000- 2,199 ..	484	1,682	3,530	3,148	306	14	27			2	42	27	5	9	13	234	27
2,200- 2,399 ..	509	1,716	3,951	3,501	379	22	45			3	70	33	6	12	16	310	24
2,400- 2,599 ..	611	1,926	4,818	4,423	493	22	39			3	64	37	6	15	18	317	27
2,600- 2,799 ..	660	2,092	5,648	5,210	616	35	54			3	86	44	8	14	23	407	35
2,800- 2,999 ..	764	2,141	6,205	5,723	708	49	66			5	106	51	9	15	31	482	39
3,000- 3,199 ..	861	2,071	6,414	5,789	754	59	83			3	135	58	10	19	29	572	47
3,200- 3,399 ..	941	1,994	6,575	6,062	811	63	91			4	154	64	11	24	38	659	56
3,400- 3,599 ..	1,001	2,004	7,016	6,525	890	81	113			7	165	66	10	25	37	697	58
3,600- 3,799 ..	1,110	1,834	6,780	6,265	865	103	159			9	202	75	12	30	50	806	64
3,800- 3,999 ..	1,203	1,774	6,921	6,704	897	119	178			10	270	74	12	37	60	911	76
4,000- 4,249 ..	1,650	2,279	9,396	8,677	1,255	173	263			16	457	85	13	46	72	1,020	79
4,250- 4,499 ..	1,669	2,107	9,221	8,481	1,274	180	273			17	471	116	11	51	108	1,450	115
4,500- 4,749 ..	1,631	2,043	9,445	8,678	1,350	177	286			16	471	115	18	59	106	1,481	117
4,750- 4,999 ..	1,584	1,898	9,248	8,515	1,359	181	288			21	491	119	18	61	114	1,554	136
5,000- 5,249 ..	1,548	1,826	9,357	8,582	1,403	196	323			18	537	117	18	66	119	1,578	116
5,250- 5,499 ..	1,326	1,523	8,179	7,506	1,258	179	283			15	476	112	18	64	128	1,673	128
5,500- 5,749 ..	1,187	1,354	7,616	6,928	1,211	150	265			16	432	98	16	58	107	1,497	121
5,750- 5,999 ..	1,112	1,274	7,485	6,922	1,214	150	261			15	426	89	15	53	107	1,392	109
6,000- 6,499 ..	2,070	2,322	14,503	13,327	2,403	292	491			38	821	85	14	52	111	1,409	106
6,500- 6,999 ..	1,793	1,959	13,218	12,351	2,323	255	427			32	714	166	105	218	2,864	204	
7,000- 7,499 ..	1,509	1,624	11,738	10,792	2,136	221	386			28	634	121	93	196	2,588	185	
7,500- 7,999 ..	1,226	1,311	10,156	9,389	1,898	186	327			34	547	104	83	175	2,338	157	
8,000- 8,999 ..	2,336	2,449	20,747	19,294	4,086	391	661			62	1,115	194	72	170	2,104	140	
9,000- 9,999 ..	1,617	1,674	15,791	14,621	3,308	275	483			68	825	136	140	344	4,338	272	
10,000- 14,999 ..	2,268	2,378	27,949	24,197	6,847	359	635			125	1,119	193	111	317	3,371	194	
15,000- 19,999 ..	399	420	7,114	5,217	2,241	55	94			26	175	34	539	5,564	263		
20,000- 29,999 ..	183	198	4,630	2,364	1,817	19	51			10	80	33	109	1,223	44		
30,000- 49,999 ..	35	34	1,236	187	600	9	9			1	10	7	18	56	643	18	
50,000- 99,999 ..		5	328	23	161	2	2				3	3	4	9	133	3	
100,000 and over ..																	
<b>Total</b> ..	<b>36,958</b>	<b>60,038</b>	<b>269,962</b>	<b>242,430</b>	<b>45,741</b>	<b>4,069</b>	<b>6,823</b>	<b>621</b>	<b>11,513</b>	<b>2,663</b>	<b>4,693</b>	<b>1,563</b>	<b>3,447</b>	<b>44,404</b>	<b>3,018</b>		



# TAXABLE

## INCOME TAX INDIVIDUALS Schedule 1,15

### ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Occupation code and industry	Number of taxpayers		Net income	Exempt income	Investment allowance (sections 62AA, 62A9)	Expenditure (sections 75 and 76)	Profit (or loss) from sale of real estate shares, etc.	Net business income	Salary and wages in assessable income	Net partnership or trust income	Taxpayers with primary production income(a)	Taxable income	Net tax
		%	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	No.	\$'000	\$'000
<b>INDIVIDUALS NOT SUBJECT TO PROVISIONAL TAX</b>													
Occupation code 1 .. .. .	4,412,195	77.20	15,135,244	251	213	1,279	9,938	35,076	15,136,277	6,310	25,915	12,479,109	1,957,944
<b>INDIVIDUALS SUBJECT TO PROVISIONAL TAX</b>													
Occupation codes 6 and 7 .. .. .	392,210	7.04	1,869,016	4,716	483	612	2,118	11,396	924,080	240,821	9,389	1,613,468	387,013
Occupation codes 8 and 9—													
Primary production .. .. .	255,397	4.58	914,706	373	3,047	5,506	50	209,976	84,662	545,632	233,180	741,873	117,157
Mining .. .. .	1,980	0.04	9,620	11	13	12	14	2,860	1,694	4,215	..	8,203	2,310
Manufacturing .. .. .	37,704	0.67	168,948	41	154	110	118	38,571	20,616	101,959	1,772	141,118	31,285
Construction .. .. .	97,536	1.75	380,882	18	303	110	12	145,262	38,158	186,408	2,316	299,800	53,231
Transport and communication .. .. .	59,630	1.07	210,715	22	161	30	8	88,670	25,228	89,072	3,648	167,153	27,578
Wholesale and retail trade .. .. .	174,502	3.13	705,820	145	323	276	363	160,726	66,041	442,605	6,219	588,186	121,646
Finance, insurance, etc. .. .. .	52,366	0.94	395,145	421	298	451	13,642	94,656	85,569	175,076	2,466	332,622	107,110
Health, welfare, education, etc. .. .. .	29,788	0.53	275,351	309	301	739	1,162	128,087	27,215	106,697	1,702	233,083	85,051
Other industries .. .. .	53,269	0.95	220,995	84	142	85	110	64,748	35,930	106,414	1,617	186,466	40,398
Industry not stated .. .. .	4,144	0.07	18,105	11	3	8	102	4,493	5,833	5,676	367	15,382	3,894
Total .. .. .	766,316	13.75	3,300,288	1,435	4,745	7,327	12,022	938,051	390,946	1,763,753	253,287	2,713,886	589,662
All individuals subject to provisional tax .. .. .	1,158,526	20.79	5,169,304	6,151	5,228	7,938	9,904	926,655	1,315,026	2,004,574	262,676	4,327,354	976,675
All individuals .. .. .	5,570,721	100.00	20,304,548	6,402	5,440	9,217	34	891,579	16,451,303	1,998,264	288,591	16,806,463	2,934,618

(a) Taxpayers engaged in business regarded for income tax purposes as primary production.

TAXABLE

OCCUPATION

ASSESSMENT YEAR 1971-72

Industry (Occupation codes 8 and 9)	Number of taxpayers	Total business income	Salaries and wages paid	Depreciation allowed	Expenditure sections 75 and 76
			\$'000	\$'000	\$'000
<b>PRIMARY PRODUCTION—</b>					
Sheep grazing .. .. .	34,678	50,441	4,312	8,260	462
Sheep/grain growing .. .. .	75,738	166,127	8,590	22,552	1,500
Fishing, hunting, trapping and forestry .. .. .	10,622	40,887	3,224	3,725	46
Other primary production .. .. .	134,319	334,070	31,409	33,075	3,497
<b>Total Primary Production .. .. .</b>	<b>255,397</b>	<b>591,524</b>	<b>47,535</b>	<b>67,612</b>	<b>5,506</b>
<b>MINING .. .. .</b>	<b>1,980</b>	<b>5,961</b>	<b>466</b>	<b>442</b>	<b>12</b>
<b>MANUFACTURING—</b>					
Metal products, transport equipment, machinery, etc. .. .. .	12,285	40,115	12,178	1,737	53
Textiles, clothing and footwear .. .. .	3,733	11,849	5,113	326	..
Food, beverages and tobacco .. .. .	5,240	11,471	4,580	530	2
Paper, paper products, printing and publishing .. .. .	2,784	8,270	2,544	397	..
Wood, wood products and furniture .. .. .	5,973	20,358	5,009	1,124	34
Other manufacturing .. .. .	7,689	22,606	5,806	832	21
<b>Total Manufacturing .. .. .</b>	<b>37,704</b>	<b>114,669</b>	<b>35,231</b>	<b>4,948</b>	<b>110</b>
<b>CONSTRUCTION .. .. .</b>	<b>97,536</b>	<b>336,634</b>	<b>73,729</b>	<b>15,556</b>	<b>110</b>
<b>TRANSPORT, STORAGE AND COMMUNICATION .. .. .</b>	<b>59,630</b>	<b>231,959</b>	<b>21,336</b>	<b>20,167</b>	<b>30</b>
<b>WHOLESALE TRADE—</b>					
Wholesale trade, n.e.i. .. .. .	14,964	43,734	7,578	2,061	17
Wholesaling agricultural products and farm supplies .. .. .	2,678	7,911	1,395	365	19
<b>Total Wholesale Trade .. .. .</b>	<b>17,642</b>	<b>51,645</b>	<b>8,973</b>	<b>2,426</b>	<b>36</b>
<b>RETAIL TRADE—</b>					
Pharmacies .. .. .	6,649	94,996	30,439	2,094	44
Motor vehicles, service stations, etc. .. .. .	33,578	75,698	22,030	2,509	33
Meat .. .. .	10,338	221,127	6,506	922	11
Other food .. .. .	55,688	66,575	13,349	3,136	126
Household appliances and hardware .. .. .	10,393	22,843	5,157	881	1
Books, newspapers, etc. .. .. .	5,862	6,954	1,817	226	2
Other retail trade .. .. .	34,352	80,803	16,656	2,794	23
<b>Total Retail Trade .. .. .</b>	<b>156,860</b>	<b>369,995</b>	<b>95,953</b>	<b>12,564</b>	<b>240</b>
<b>FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES—</b>					
Real estate agents, operators, etc. .. .. .	8,010	32,434	5,314	1,321	20
Security brokers, dealers, other finance .. .. .	9,176	15,241	4,696	393	39
Insurance .. .. .	2,498	5,516	519	300	1
Architectural services .. .. .	3,177	18,726	4,056	590	26
Consultant engineering, surveying, etc. .. .. .	2,148	19,872	5,853	571	37
Legal services .. .. .	5,662	56,363	12,790	1,936	195
Accounting, auditing and bookkeeping .. .. .	7,037	42,298	12,606	1,717	97
Other business services .. .. .	14,658	39,142	7,294	1,638	37
<b>Total Finance, Insurance, etc. .. .. .</b>	<b>52,366</b>	<b>229,592</b>	<b>49,128</b>	<b>8,466</b>	<b>451</b>
<b>HEALTH, EDUCATION, WELFARE, ETC., SERVICES—</b>					
Medical practice .. .. .	10,434	150,555	22,728	5,179	601
Dental practice .. .. .	3,009	59,851	11,321	1,359	70
Hospitals and other health services .. .. .	5,791	30,911	7,609	897	24
Veterinary services .. .. .	629	10,482	2,272	315	35
Education, libraries, other community services .. .. .	5,601	16,077	2,470	867	7
Welfare, charitable, religious activities .. .. .	4,324	13,445	155	776	2
<b>Total Health, Education, etc. .. .. .</b>	<b>29,788</b>	<b>281,320</b>	<b>46,555</b>	<b>9,412</b>	<b>739</b>
<b>ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES—</b>					
Entertainment, etc. .. .. .	12,616	69,485	10,210	1,860	44
Hairdressing .. .. .	10,915	42,445	13,231	825	23
Hotels, motels, etc. .. .. .	11,383	38,667	12,293	1,251	16
Cafes and restaurants .. .. .	9,173	19,085	6,912	695	..
Other personal services .. .. .	9,182	28,862	5,630	1,505	1
<b>Total Entertainment, etc. .. .. .</b>	<b>53,269</b>	<b>198,543</b>	<b>48,276</b>	<b>6,135</b>	<b>85</b>
<b>INDUSTRY NOT STATED .. .. .</b>	<b>4,144</b>	<b>7,634</b>	<b>1,127</b>	<b>249</b>	<b>8</b>
<b>Total .. .. .</b>	<b>766,316</b>	<b>2,419,476</b>	<b>428,308</b>	<b>147,976</b>	<b>7,327</b>



**CODES 8 AND 9**  
**(INCOME YEAR 1970-71)**

**INCOME TAX**  
**INDIVIDUALS**  
**Schedule 1.16**

Investment allowance (sections 62AA, 62AB)	Profit (or loss) from sale of real estate, shares, etc.	Net business income	Salary and wages in assessable income	Net partnership or trust income	Exempt income	Net income	Taxable income	Net tax
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
166	57	10,330	8,126	104,725	162	138,247	109,981	20,642
930	16	59,446	22,421	141,514	87	248,963	199,176	28,725
118	3	18,222	4,121	16,398	1	40,066	32,090	4,987
1,833	88	121,978	49,995	282,995	124	487,430	400,627	62,804
3,047	50	209,976	84,662	545,632	373	914,706	741,873	117,157
13	14	2,860	1,694	4,215	11	9,620	8,203	2,310
111	27	14,647	9,134	32,888	21	59,277	49,239	11,246
3	30	3,230	1,501	8,842	1	14,366	12,361	2,590
14	27	2,681	1,399	18,681	5	23,686	20,003	4,581
10	27	2,653	2,246	8,196	3	13,985	11,864	2,887
6	1	6,448	2,324	15,265	2	25,050	20,492	4,155
10	8	8,911	4,013	18,087	8	32,582	27,160	5,827
154	118	38,571	20,616	101,959	41	168,948	141,118	31,285
303	12	145,262	38,158	186,408	18	380,882	299,800	53,231
161	8	88,670	25,228	89,072	22	210,715	167,153	27,578
35	42	17,561	9,304	40,632	29	73,067	61,103	14,847
1	22	2,438	1,690	7,535	8	12,693	10,465	2,383
36	20	19,999	10,993	48,167	36	85,760	71,568	17,229
49	132	36,933	2,965	24,711	31	69,107	59,648	20,690
34	58	25,097	12,069	92,824	9	134,818	109,801	20,935
21	42	6,940	2,642	30,246	3	41,652	34,152	6,481
53	25	26,869	16,755	125,816	10	175,538	145,984	23,185
51	68	9,398	4,144	25,546	6	41,263	33,544	6,344
2	1	2,714	1,725	21,739	5	26,855	22,841	4,723
78	60	32,776	14,748	73,911	43	130,828	110,641	22,059
287	383	140,728	55,047	394,433	72	620,060	516,615	104,417
41	3,018	12,814	10,845	21,678	51	52,675	44,905	12,825
21	11,272	11,873	28,810	12,180	158	65,904	55,885	17,560
11	1	3,204	4,398	3,134	22	13,577	10,966	2,712
5	44	7,051	5,524	10,597	12	24,187	20,318	6,405
66	75	6,376	5,112	10,382	19	23,203	19,329	7,039
70	340	21,173	4,764	53,065	66	83,001	71,231	28,890
47	157	14,255	11,027	41,512	60	71,659	59,386	20,484
36	30	17,909	15,089	22,528	32	60,940	60,602	11,195
298	13,642	94,656	85,569	175,076	421	395,145	332,622	107,110
207	880	68,109	15,578	80,148	210	171,755	147,609	61,852
33	180	25,871	1,378	8,737	49	37,417	31,196	11,213
19	61	13,066	3,923	11,108	19	30,153	25,830	6,523
2	25	3,146	548	2,403	2	6,331	5,252	1,703
25	20	7,507	5,049	4,048	20	18,248	15,176	2,834
14	3	9,388	738	252	10	11,447	8,019	926
301	1,162	128,087	27,215	106,697	309	275,351	233,083	85,051
53	116	25,845	21,265	13,659	54	66,434	54,729	23,724
40	2	15,623	2,672	9,956	9	29,790	24,845	3,451
22	11	7,951	4,055	44,023	10	59,147	52,001	13,362
1	23	5,179	2,714	22,910	5	32,065	27,049	4,852
26	15	10,150	5,224	15,866	6	33,558	27,842	5,010
142	110	64,748	35,930	106,414	84	220,995	186,466	40,398
3	102	4,493	5,833	5,676	11	18,105	15,382	3,894
4,745	12,022	938,051	390,946	1,763,753	1,435	3,300,288	2,713,886	589,662

## TAXABLE

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

INCOME TAX  
INDIVIDUALS  
Schedule 1.17

Occupation Code and Industry*	New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Northern Territory	Australian Capital Territory	Australia
<b>NET INCOME (\$'000)</b>									
Occupation code 1 .. .. .	5,825,872	4,297,582	1,792,636	1,302,033	1,173,875	428,767	92,596	221,884	15,135,244
Occupation codes 6 and 7 .. .. .	739,249	591,974	203,236	142,857	120,232	40,981	8,058	22,429	1,869,016
Occupation codes 8 and 9—									
Primary production—									
Sheep grazing .. .. .	48,595	29,207	7,612	14,441	35,187	2,718	32	455	138,247
Sheep/grain growing .. .. .	76,897	77,870	18,677	43,889	23,491	7,767	42	331	248,963
Other primary production .. .. .	111,032	149,144	172,296	40,949	36,701	15,860	1,022	493	527,496
Total primary production .. .. .	236,523	256,221	198,585	99,279	95,379	26,344	1,096	1,279	914,706
Mining .. .. .	2,663	2,198	1,381	1,711	1,393	131	59	84	9,620
Manufacturing .. .. .	51,091	61,906	22,225	12,183	16,728	3,526	349	940	168,948
Construction .. .. .	117,339	108,995	55,841	34,397	45,930	9,094	2,972	6,314	380,882
Transport and communication .. .. .	76,309	61,688	30,339	15,428	18,821	5,470	1,203	1,458	210,715
Wholesale and retail trade .. .. .	245,809	211,578	107,396	56,342	59,170	17,734	2,390	5,401	705,820
Finance, insurance, etc. .. .. .	151,699	128,588	46,464	22,566	35,327	5,947	922	3,633	395,145
Health, education, welfare, etc. .. .. .	100,852	81,877	36,354	27,043	19,136	5,881	539	3,668	275,351
Other industries .. .. .	78,195	62,826	35,826	16,278	17,738	6,527	1,233	2,371	220,995
Industry not stated .. .. .	9,177	4,503	1,577	1,056	868	268	156	501	18,105
Total .. .. .	1,069,658	980,380	535,988	286,282	310,490	80,922	10,918	25,649	3,300,288
Total occupation codes 6 to 9 .. .. .	1,808,907	1,572,355	739,224	429,139	430,722	121,903	18,976	48,078	5,169,304
All individuals .. .. .	7,634,779	5,869,936	2,531,860	1,731,172	1,604,597	550,670	111,572	269,962	20,304,548



**TAXABLE INCOME (\$'000)**

Occupation code 1 .. .. .	4,853,991	3,543,529	1,442,378	1,064,179	975,710	345,767	68,330	185,225	12,479,109
Occupation codes 6 and 7 .. .. .	638,505	513,340	173,773	122,977	104,439	35,164	6,294	18,977	1,613,468
Occupation codes 8 and 9—									
Primary production—									
Sheep grazing .. .. .	39,254	23,563	6,000	11,510	27,079	2,174	28	374	109,981
Sheep/grain growing .. .. .	62,218	62,325	14,594	35,272	18,338	6,139	34	254	199,176
Other primary production .. .. .	90,243	122,152	142,419	33,930	30,170	12,646	751	406	432,717
Total primary production .. .. .	191,716	208,040	163,011	80,712	75,587	20,959	813	1,034	741,873
Mining .. .. .	2,249	1,921	1,147	1,422	1,241	105	46	71	8,203
Manufacturing .. .. .	42,681	51,729	18,527	10,073	14,194	2,874	252	790	141,118
Construction .. .. .	92,331	84,570	44,470	27,288	36,834	7,030	2,185	5,091	299,800
Transport and communication .. .. .	60,880	48,256	24,005	12,390	15,214	4,336	918	1,154	167,153
Wholesale and retail trade .. .. .	205,596	176,312	89,085	46,289	49,844	14,610	1,844	4,607	588,186
Finance, insurance, etc. .. .. .	127,976	108,445	38,928	18,709	29,849	4,894	738	3,083	332,622
Health, education, welfare, etc. .. .. .	85,894	69,035	30,672	22,699	16,328	4,917	406	3,132	233,083
Other industries .. .. .	66,151	52,651	30,334	13,635	15,092	5,659	964	1,979	186,466
Industry not stated .. .. .	7,761	3,897	1,370	879	736	205	120	414	15,382
Total .. .. .	883,234	804,856	441,549	234,095	254,919	65,589	8,288	21,355	2,713,886
Total occupation codes 6 to 9 .. .. .	1,521,739	1,318,196	615,322	357,072	359,358	100,753	14,582	40,332	4,327,354
All individuals .. .. .	6,375,730	4,861,725	2,057,700	1,421,251	1,335,068	446,520	82,912	225,556	16,806,463

\* Dissection by industry not available for occupation codes 1, 6 and 7.

# TAXABLE

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

**INCOME TAX  
INDIVIDUALS  
Schedule 1.18(a)**

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9										All occupation codes		
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated		Total	
<b>NUMBER OF TAXPAYERS</b>															
\$	\$														
417- 599 ..	104,708	13,421	2,750	54	357	350	371	1,903	625	369	789	152	7,720	125,849	
600- 799 ..	137,413	14,687	5,405	99	558	637	627	3,027	785	615	1,186	152	13,091	165,191	
800- 999 ..	133,053	12,878	7,377	73	704	1,062	912	3,683	840	672	1,551	156	17,030	162,961	
1,000- 1,199 ..	137,281	11,982	9,049	73	926	1,562	1,332	4,661	1,006	677	1,731	152	21,169	170,432	
1,200- 1,399 ..	143,637	10,608	10,643	88	1,018	2,077	1,722	5,772	1,040	638	1,922	165	25,085	179,330	
1,400- 1,599 ..	149,512	12,416	11,877	93	1,255	2,580	2,128	6,628	1,223	691	2,194	153	28,822	190,750	
1,600- 1,799 ..	157,953	13,552	12,711	100	1,386	3,178	2,498	7,428	1,125	705	2,392	167	31,690	203,195	
1,800- 1,999 ..	170,834	13,062	13,087	79	1,456	3,726	2,781	7,871	1,240	682	2,530	158	33,612	217,508	
2,000- 2,199 ..	180,855	13,241	13,054	84	1,460	4,274	3,091	8,433	1,289	766	2,467	195	35,113	229,209	
2,200- 2,399 ..	180,045	12,321	12,554	65	1,471	4,573	3,377	8,304	1,240	720	2,443	161	34,908	227,274	
2,400- 2,599 ..	179,881	11,654	12,073	73	1,530	4,823	3,214	8,278	1,262	725	2,331	164	34,473	226,008	
2,600- 2,799 ..	185,150	11,199	11,582	62	1,522	4,845	3,360	7,859	1,284	756	2,232	160	33,662	230,011	
2,800- 2,999 ..	185,825	10,968	11,025	50	1,374	5,036	3,167	7,496	1,175	753	2,086	139	32,301	229,094	
3,000- 3,399 ..	369,802	22,333	20,113	109	2,767	9,812	5,925	13,980	2,402	1,374	3,766	292	60,540	452,675	
3,400- 3,999 ..	528,582	31,348	24,816	124	3,593	13,200	7,190	17,526	3,365	1,702	4,674	365	76,555	636,485	
4,000- 4,999 ..	682,249	44,744	28,688	194	5,075	15,202	8,177	20,607	5,115	1,949	5,688	414	91,109	818,102	
5,000- 5,999 ..	376,601	33,297	17,176	128	3,382	8,480	4,264	12,986	4,318	1,377	3,785	276	56,172	466,070	
6,000- 6,999 ..	189,883	23,881	10,395	86	2,301	4,530	2,192	7,902	3,674	1,097	2,445	183	34,805	248,569	
7,000- 7,999 ..	96,572	17,341	6,609	69	1,524	2,623	1,211	5,342	2,914	1,002	1,729	133	23,156	137,069	
8,000- 8,999 ..	50,417	13,083	4,223	42	996	1,635	648	3,572	2,498	935	1,209	92	15,850	79,350	
9,000- 9,999 ..	27,658	9,649	2,723	34	725	928	396	2,554	2,036	956	899	72	11,323	48,630	
10,000-14,999 ..	37,006	22,533	5,299	124	1,577	1,835	756	5,735	6,048	4,226	2,045	139	27,784	87,323	
15,000-19,999 ..	5,267	6,799	1,317	38	453	362	183	1,772	2,788	3,099	628	54	10,694	22,760	
20,000-29,999 ..	1,698	3,625	600	25	209	160	77	945	2,055	2,383	404	31	6,889	12,212	
30,000-49,999 ..	279	1,228	201	11	61	38	8	207	790	768	110	19	2,223	3,730	
50,000 and over ..	34	360	50	3	24	8	29	31	229	151	33	540	934		
<b>Total</b> ..	<b>4,412,195</b>	<b>392,210</b>	<b>255,397</b>	<b>1,980</b>	<b>37,704</b>	<b>97,536</b>	<b>59,630</b>	<b>174,502</b>	<b>52,366</b>	<b>29,788</b>	<b>53,269</b>	<b>4,144</b>	<b>766,316</b>	<b>5,570,721</b>	



TAXABLE

INCOME TAX  
INDIVIDUALS  
Schedule 1.18(b)

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9										All occupation codes	
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated		Total
<b>NUMBER OF TAXPAYERS (MALES ONLY)</b>														
\$ 417- 599 ..	34,282	4,979	1,131	46	60	123	74	261	99	104	219	42	2,159	41,420
600- 799 ..	44,535	4,700	2,574	67	154	322	192	679	141	213	324	29	4,695	53,930
800- 999 ..	41,836	4,305	3,784	56	234	568	380	1,122	191	305	498	45	7,183	53,324
1,000- 1,199 ..	42,176	3,955	4,953	53	388	942	613	1,719	271	294	657	35	9,925	56,056
1,200- 1,399 ..	46,681	3,555	6,159	66	474	1,286	888	2,399	326	284	792	64	12,738	62,974
1,400- 1,599 ..	48,872	3,815	6,928	70	620	1,710	1,216	2,998	416	335	989	62	15,344	68,031
1,600- 1,799 ..	51,717	3,992	7,764	70	754	2,142	1,460	3,585	429	319	1,169	59	17,751	73,460
1,800- 1,999 ..	53,734	3,941	8,126	61	819	2,637	1,778	3,985	542	337	1,346	68	19,699	77,374
2,000- 2,199 ..	57,509	4,080	8,290	58	854	3,078	2,056	4,485	587	396	1,312	74	21,190	82,779
2,200- 2,399 ..	65,879	3,799	8,105	49	911	3,394	2,282	4,563	631	393	1,345	76	21,749	91,427
2,400- 2,599 ..	77,615	3,800	7,996	46	966	3,713	2,275	4,683	642	386	1,341	72	22,120	103,535
2,600- 2,799 ..	93,397	3,763	7,878	48	991	3,813	2,486	4,577	694	449	1,337	74	22,347	119,507
2,800- 2,999 ..	110,310	3,885	7,529	37	903	4,046	2,399	4,410	659	490	1,247	62	21,782	135,977
3,000- 3,399 ..	269,890	9,018	13,965	80	1,900	8,103	4,521	8,682	1,417	914	2,351	148	42,081	320,989
3,400- 3,999 ..	453,286	14,912	17,827	82	2,539	11,235	5,720	11,276	2,119	1,191	2,920	207	55,116	523,314
4,000- 4,999 ..	631,962	25,735	21,062	141	3,733	13,147	6,773	13,906	3,580	1,340	3,784	271	67,737	725,434
5,000- 5,999 ..	358,418	21,404	12,782	95	2,555	7,343	3,665	8,947	3,308	949	2,595	197	42,436	422,258
6,000- 6,999 ..	183,008	16,302	7,871	64	1,734	3,860	1,843	5,517	2,963	841	1,697	134	26,524	225,834
7,000- 7,999 ..	93,718	12,391	5,079	51	1,153	2,210	1,022	3,754	2,415	801	1,221	93	17,799	123,909
8,000- 8,999 ..	49,486	9,678	3,263	30	736	1,336	519	2,592	2,147	790	846	59	12,318	714,821
9,000- 9,999 ..	27,291	7,315	2,115	29	551	771	322	1,842	1,764	839	621	54	8,908	43,514
10,000-14,999 ..	36,630	17,624	4,196	103	1,192	1,493	605	4,321	5,461	3,912	1,521	104	22,908	77,162
15,000-19,999 ..	5,246	5,491	1,062	30	348	286	156	1,447	2,601	2,981	488	50	9,449	20,186
20,000-29,999 ..	1,692	2,894	477	20	162	118	63	806	1,961	2,314	327	29	6,277	10,863
30,000-49,999 ..	277	948	155	9	53	31	26	181	757	749	89	14	2,056	3,281
50,000 and over ..	34	284	41	3	18	8	8	29	220	145	30	30	502	820
<b>Total ..</b>	<b>2,879,482</b>	<b>196,565</b>	<b>171,112</b>	<b>1,464</b>	<b>24,802</b>	<b>77,715</b>	<b>43,334</b>	<b>102,766</b>	<b>36,341</b>	<b>22,071</b>	<b>31,066</b>	<b>2,122</b>	<b>512,793</b>	<b>3,588,840</b>

# TAXABLE

**INCOME TAX  
INDIVIDUALS  
Schedule 1.18(c)**

**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9										All occupation codes	
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated		Total
<b>TAXABLE INCOME (\$'000)</b>														
\$ 417- 599	51,912	6,551	1,366	27	178	175	188	953	314	183	384	76	3,844	62,307
600- 799	89,666	9,737	3,343	61	361	401	396	1,939	521	391	758	101	8,272	107,675
800- 999	110,664	10,747	5,463	57	548	804	689	2,846	691	531	1,218	128	12,976	134,387
1,000- 1,199	138,200	11,984	7,722	68	847	1,326	1,182	4,193	983	640	1,612	142	18,715	168,898
1,200- 1,399	170,256	12,454	10,517	90	1,059	2,039	1,739	5,990	1,167	706	2,062	180	25,551	208,260
1,400- 1,599	204,803	16,916	13,489	112	1,456	2,869	2,442	7,841	1,540	864	2,683	197	33,496	255,215
1,600- 1,799	245,095	20,640	16,238	130	1,842	4,003	3,239	9,921	1,596	983	3,274	235	41,462	307,196
1,800- 1,999	296,608	22,039	18,731	114	2,166	5,233	3,995	11,790	1,904	1,045	3,865	251	49,092	367,739
2,000- 2,199	345,809	24,694	20,669	138	2,365	6,643	4,881	13,943	2,238	1,263	4,192	347	56,680	427,184
2,200- 2,399	374,018	25,093	21,855	115	2,615	7,751	5,895	15,075	2,310	1,303	4,542	307	61,767	460,878
2,400- 2,599	402,462	25,819	22,961	143	2,979	8,925	6,063	16,395	2,575	1,455	4,719	345	66,559	494,839
2,600- 2,799	441,407	26,709	23,924	128	3,193	9,719	6,912	16,846	2,794	1,603	4,823	362	70,303	538,419
2,800- 2,999	468,731	28,031	24,756	122	3,133	10,886	7,010	17,349	2,737	1,648	4,872	334	72,847	569,610
3,000- 3,399	1,000,195	62,666	50,062	276	6,962	23,523	14,529	35,793	6,169	3,330	9,733	780	151,156	1,214,018
3,400- 3,999	1,599,711	100,627	72,342	385	10,555	36,865	20,536	52,213	9,991	4,795	14,120	1,139	222,941	1,923,278
4,000- 4,999	2,436,492	171,887	103,582	710	18,417	52,440	28,765	75,336	18,463	6,774	20,952	1,525	326,965	2,935,345
5,000- 5,999	1,614,133	154,482	77,175	588	15,188	36,741	18,663	58,894	19,066	6,050	17,247	1,245	250,857	2,019,472
6,000- 6,999	952,572	129,956	55,987	459	12,435	23,928	11,497	42,840	19,157	5,697	13,292	977	186,268	1,268,796
7,000- 7,999	556,099	108,373	41,493	432	9,653	16,218	7,450	33,764	17,595	5,974	10,876	825	144,280	808,752
8,000- 8,999	328,284	92,932	30,531	303	7,159	11,716	4,679	25,822	17,160	6,324	8,706	673	113,073	534,288
9,000- 9,999	201,038	76,793	22,242	260	5,948	7,516	3,249	20,928	15,671	7,319	7,224	590	90,946	368,777
10,000-14,999	335,679	229,758	54,666	1,312	16,667	19,185	7,796	59,960	60,787	43,163	21,212	1,420	286,168	851,606
15,000-19,999	71,242	100,935	19,902	559	6,931	5,634	2,733	27,029	41,079	45,465	9,399	804	159,537	331,713
20,000-29,999	32,767	76,966	12,653	536	4,548	3,456	1,689	20,367	43,338	49,931	8,827	662	146,006	255,740
30,000-49,999	8,996	41,211	6,811	403	2,124	1,219	937	7,003	26,785	25,731	3,718	1,737	74,922	125,129
50,000 and over	2,272	25,469	3,394	672	1,790	584		3,155	15,992	9,916	2,153		39,201	66,942
<b>Total</b>	<b>12,479,109</b>	<b>1,613,468</b>	<b>741,873</b>	<b>8,203</b>	<b>141,118</b>	<b>299,800</b>	<b>167,153</b>	<b>588,186</b>	<b>332,622</b>	<b>253,083</b>	<b>186,466</b>	<b>15,382</b>	<b>2,713,886</b>	<b>16,806,463</b>



# TAXABLE

## INCOME TAX INDIVIDUALS Schedule 1.18(d)

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9										All occupation codes		
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated		Total	
<b>NET TAX (\$'000)</b>															
\$ 417- 599 ..	924	169	41	2	3	4	4	20	6	3	9	2	92	1,186	
\$ 600- 799 ..	2,575	326	131	2	10	11	11	58	15	11	22	3	274	3,175	
800- 999 ..	4,456	517	255	2	22	30	26	112	29	20	48	5	551	5,524	
1,000- 1,199 ..	7,052	645	411	4	41	59	55	197	52	31	77	7	932	8,629	
1,200- 1,399 ..	10,341	757	615	6	58	105	93	329	70	40	116	10	1,442	12,540	
1,400- 1,599 ..	14,205	1,001	835	7	89	169	148	482	98	53	169	13	2,063	17,269	
1,600- 1,799 ..	19,103	1,269	1,103	9	127	267	222	682	113	67	229	17	2,835	23,206	
1,800- 1,999 ..	25,665	1,556	1,380	9	170	389	301	906	146	80	302	20	3,701	30,922	
2,000- 2,199 ..	32,754	1,954	1,644	12	200	542	399	1,185	195	104	361	32	4,673	39,382	
2,200- 2,399 ..	38,390	2,292	1,867	10	238	685	531	1,397	221	118	430	29	5,526	46,208	
2,400- 2,599 ..	44,191	2,701	2,106	14	294	849	585	1,639	265	146	483	36	6,417	53,309	
2,600- 2,799 ..	51,267	3,019	2,312	13	337	991	717	1,809	308	170	525	40	7,223	61,509	
2,800- 2,999 ..	56,937	3,325	2,513	16	353	1,178	771	1,979	315	180	565	39	7,909	68,171	
3,000- 3,399 ..	128,640	8,033	5,457	33	848	2,778	1,731	4,442	764	394	1,218	101	17,766	154,439	
3,400- 3,999 ..	225,984	14,487	8,698	55	1,460	4,918	2,768	7,313	1,394	644	1,995	163	29,408	269,880	
4,000- 4,999 ..	393,445	28,987	14,336	115	3,008	8,263	4,583	12,386	3,026	1,081	3,466	250	50,514	472,947	
5,000- 5,999 ..	299,289	30,181	12,265	113	2,904	6,853	3,497	11,342	3,622	1,144	3,335	238	45,312	374,782	
6,000- 6,999 ..	197,413	28,315	9,908	98	2,698	5,110	2,438	9,310	4,070	1,203	2,894	209	37,938	263,666	
7,000- 7,999 ..	126,166	25,816	8,084	100	2,317	3,829	1,747	8,059	4,116	1,394	2,602	196	32,445	184,427	
8,000- 8,999 ..	80,440	23,951	6,389	75	1,866	3,021	1,204	6,697	4,324	1,589	2,257	174	27,597	131,987	
9,000- 9,999 ..	52,606	21,195	5,023	71	1,656	2,096	896	5,837	4,240	1,972	2,000	159	23,952	97,753	
10,000-14,999 ..	100,157	73,388	14,222	416	5,417	6,195	2,482	19,356	19,234	13,771	6,754	449	88,296	261,841	
15,000-19,999 ..	25,925	39,269	6,428	213	2,748	2,242	1,053	10,698	15,916	17,629	3,576	292	60,794	125,989	
20,000-29,999 ..	14,073	35,819	5,470	246	2,138	1,629	799	9,566	20,111	23,102	3,741	310	67,112	117,004	
30,000-49,999 ..	4,554	22,406	3,620	224	1,170	657	517	3,834	14,646	14,024	1,925	1,099	40,712	67,672	
50,000 and over ..	1,391	15,636	2,045	446	1,112	363	363	2,012	9,812	6,082	1,301	1,301	24,178	41,205	
<b>Total</b> ..	<b>1,957,944</b>	<b>387,012</b>	<b>117,157</b>	<b>2,310</b>	<b>31,285</b>	<b>53,231</b>	<b>27,578</b>	<b>121,646</b>	<b>107,110</b>	<b>85,051</b>	<b>40,398</b>	<b>3,894</b>	<b>589,662</b>	<b>2,934,618</b>	

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# NEW SOUTH WALES—TAXABLE

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

**INCOME TAX  
INDIVIDUALS  
Schedule 1.19(a)**

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9											All occupation codes	
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated	Total		
<b>NUMBER OF TAXPAYERS</b>															
\$ 417- 599 ..	35,103	4,976	848	25	68	101	128	602	221	116	237	84	2,430	42,509	
600- 799 ..	47,396	5,483	1,570	41	135	162	199	933	254	225	360	63	3,942	56,821	
800- 999 ..	48,518	4,742	2,016	23	180	245	299	1,181	267	234	481	73	4,999	58,259	
1,000- 1,199 ..	48,269	4,528	2,460	26	224	406	405	1,429	325	266	545	91	6,177	58,974	
1,200- 1,399 ..	49,291	4,070	2,879	23	285	465	525	1,732	351	238	629	86	7,213	60,574	
1,400- 1,599 ..	51,861	4,472	3,196	33	302	497	663	2,104	366	238	662	92	8,153	64,486	
1,600- 1,799 ..	54,955	4,866	3,381	30	343	712	773	2,189	346	243	744	91	8,852	68,673	
1,800- 1,999 ..	60,010	4,825	3,345	19	369	833	915	2,377	385	252	796	72	9,363	74,198	
2,000- 2,199 ..	66,454	4,851	3,365	19	414	1,036	1,011	2,713	425	271	829	102	10,185	81,490	
2,200- 2,399 ..	65,649	4,544	3,209	25	369	1,049	1,129	2,594	377	250	833	86	9,921	80,114	
2,400- 2,599 ..	68,160	4,420	3,154	23	403	1,188	1,011	2,705	400	253	765	81	9,983	82,563	
2,600- 2,799 ..	70,352	4,206	2,988	17	384	1,207	1,098	2,599	406	258	734	88	9,779	84,337	
2,800- 2,999 ..	70,763	4,108	3,009	15	382	1,318	996	2,492	402	260	676	78	9,628	84,499	
3,000- 3,399 ..	135,207	8,519	5,306	36	761	2,742	2,032	4,852	803	454	1,340	143	18,469	162,195	
3,400- 3,999 ..	189,999	12,049	6,621	26	1,040	4,001	2,562	6,094	1,149	573	1,641	186	23,893	225,941	
4,000- 4,999 ..	26,535	17,260	7,799	56	1,614	4,941	3,190	7,420	1,883	715	2,061	222	29,901	314,696	
5,000- 5,999 ..	153,595	13,609	4,482	32	1,069	2,897	1,686	4,789	1,589	477	1,402	147	18,570	185,774	
6,000- 6,999 ..	78,107	9,827	2,647	31	822	1,671	894	3,041	1,351	377	892	105	11,831	99,765	
7,000- 7,999 ..	39,320	7,106	1,799	21	486	890	496	2,043	1,168	358	631	78	7,970	54,396	
8,000- 8,999 ..	19,375	5,453	997	17	342	559	247	1,312	991	320	435	52	5,272	30,100	
9,000- 9,999 ..	10,811	3,957	640	10	236	343	155	968	796	332	298	46	3,824	18,592	
10,000-14,999 ..	15,386	9,092	1,295	34	456	641	284	2,038	2,459	1,426	706	76	9,415	33,893	
15,000-19,999 ..	2,355	2,754	262	12	127	88	58	575	1,103	1,166	209	29	3,629	8,738	
20,000-29,999 ..	857	1,369	108	}	55	42	22	280	818	878	167	}	2,399	4,625	
30,000-49,999 ..	134	493	50		17	16	8	55	313	300	48		23	811	1,438
50,000 and over ..	15	127	12		7	3	..	8	76	71	11		190	332	
<b>Total</b> ..	<b>1,649,477</b>	<b>151,706</b>	<b>67,438</b>	<b>606</b>	<b>10,890</b>	<b>28,053</b>	<b>20,786</b>	<b>59,125</b>	<b>19,024</b>	<b>10,551</b>	<b>18,132</b>	<b>2,194</b>	<b>236,799</b>	<b>2,037,982</b>	



# NEW SOUTH WALES—TAXABLE

**INCOME TAX  
INDIVIDUALS  
Schedule 1.19(b)**

**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9										All occupation codes		
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated		Total	
<b>TAXABLE INCOME (\$'000)</b>															
\$ 417- 599 ..	17,435	2,417	422	12	34	50	65	303	112	57	119	42	1,217	21,070	
600- 799 ..	31,171	3,646	977	27	88	101	129	595	168	142	230	42	2,499	37,317	
800- 999 ..	40,489	3,965	1,501	19	144	183	229	913	222	185	381	62	3,837	48,291	
1,000- 1,199 ..	49,002	4,556	2,117	25	207	347	368	1,296	323	252	514	87	5,535	59,093	
1,200- 1,399 ..	58,905	4,784	2,863	24	299	454	545	1,820	399	270	679	96	7,450	71,139	
1,400- 1,599 ..	71,581	6,090	3,659	40	358	539	764	2,509	469	296	808	119	9,562	87,234	
1,600- 1,799 ..	85,735	7,412	4,261	42	466	886	1,017	2,978	495	349	1,017	131	11,643	104,790	
1,800- 1,999 ..	104,686	8,133	4,769	30	551	1,163	1,326	3,612	600	384	1,227	117	13,779	126,597	
2,000- 2,199 ..	127,701	9,035	5,240	36	687	1,603	1,619	4,533	754	457	1,406	186	16,520	153,256	
2,200- 2,399 ..	137,162	9,244	5,524	43	651	1,765	1,983	4,751	709	451	1,565	167	17,608	164,014	
2,400- 2,599 ..	154,072	9,769	5,932	42	799	2,169	1,934	5,394	821	515	1,550	168	19,325	183,165	
2,600- 2,799 ..	170,318	10,024	6,174	35	817	2,371	2,276	5,605	903	550	1,613	203	20,549	200,891	
2,800- 2,999 ..	182,058	10,465	6,726	35	873	2,835	2,219	5,796	947	572	1,611	193	21,808	214,330	
3,000- 3,399 ..	373,064	23,936	13,168	92	1,927	6,553	5,011	12,441	2,093	1,109	3,475	383	46,253	443,254	
3,400- 3,999 ..	585,895	38,788	19,316	85	3,059	11,168	7,375	18,300	3,454	1,639	5,024	587	70,008	694,692	
4,000- 4,999 ..	971,530	66,575	28,188	207	5,913	16,980	11,339	27,252	6,885	2,497	7,625	825	107,711	1,145,817	
5,000- 5,999 ..	667,872	63,317	20,279	146	4,795	12,520	7,408	21,813	7,138	2,093	6,403	671	83,265	814,454	
6,000- 6,999 ..	397,179	53,647	14,358	171	4,462	8,781	4,703	16,575	7,090	1,976	4,860	564	63,541	514,367	
7,000- 7,999 ..	228,393	44,509	11,414	128	3,109	5,453	3,089	12,978	7,109	2,160	3,985	488	49,912	322,815	
8,000- 8,999 ..	127,141	38,707	7,333	127	2,455	4,002	1,780	9,422	6,858	2,206	3,127	384	37,693	203,541	
9,000- 9,999 ..	79,082	31,583	5,342	72	1,956	2,747	1,256	7,901	6,201	2,525	2,393	379	30,773	141,437	
10,000-14,999 ..	140,215	92,497	13,439	375	4,816	6,699	2,902	21,342	24,771	14,617	7,352	795	97,108	329,820	
15,000-19,999 ..	31,623	40,908	3,975	180	1,877	1,361	853	8,893	16,350	17,301	3,142	433	54,365	126,896	
20,000-29,999 ..	16,341	28,982	2,270	} 256	1,189	873	456	6,013	17,349	18,392	3,695	} 641	50,822	96,145	
30,000-49,999 ..	4,187	16,732	1,652		583	500	233	1,922	10,613	10,214	1,637		27,449	48,368	
50,000 and over ..	1,152	8,784	817		..	566	224	..	640	5,140	4,685		714	13,002	22,937
<b>Total ..</b>	<b>4,853,991</b>	<b>638,505</b>	<b>191,716</b>	<b>2,249</b>	<b>42,681</b>	<b>92,331</b>	<b>60,880</b>	<b>205,596</b>	<b>127,976</b>	<b>85,894</b>	<b>66,151</b>	<b>7,761</b>	<b>883,234</b>	<b>6,375,730</b>	

# NEW SOUTH WALES—TAXABLE

**INCOME TAX  
INDIVIDUALS  
Schedule 1.19(c)**

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9											All occupation codes		
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated	Total			
<b>NET TAX (\$'000)</b>																
\$	\$															
417- 599	..	312	60	13	2	1	1	1	6	2	1	2	1	30	401	
600- 799	..	904	114	40	1	3	3	4	17	5	4	7	1	83	1,101	
800- 999	..	1,634	166	74	1	6	7	9	34	9	7	15	3	164	1,964	
1,000- 1,199	..	2,517	240	121	2	10	15	18	61	16	12	25	4	283	3,041	
1,200- 1,399	..	3,603	296	178	2	17	23	30	100	23	16	38	6	433	4,332	
1,400- 1,599	..	4,996	371	242	2	22	32	47	154	31	18	51	8	607	5,974	
1,600- 1,799	..	6,712	474	307	3	33	59	70	208	35	24	71	9	819	8,005	
1,800- 1,999	..	9,087	591	373	2	44	87	100	280	46	29	96	10	1,067	10,745	
2,000- 2,199	..	12,138	725	430	4	59	130	134	388	66	38	121	17	1,387	14,250	
2,200- 2,399	..	14,143	849	490	4	59	156	179	444	68	40	148	16	1,604	16,595	
2,400- 2,599	..	17,045	1,020	567	4	80	205	188	543	84	52	158	18	1,901	19,965	
2,600- 2,799	..	20,013	1,130	622	4	87	239	238	604	99	59	176	23	2,151	23,294	
2,800- 2,999	..	22,464	1,242	714	5	98	307	244	663	110	64	188	23	2,416	26,122	
3,000- 3,399	..	48,711	3,089	1,482	11	235	772	599	1,548	262	132	437	50	5,528	57,328	
3,400- 3,999	..	83,895	5,629	2,400	12	423	1,491	995	2,579	485	222	713	85	9,406	98,929	
4,000- 4,999	..	158,799	11,287	4,028	33	972	2,672	1,814	4,489	1,135	400	1,259	137	16,939	187,025	
5,000- 5,999	..	125,108	12,399	3,304	28	917	2,334	1,390	4,208	1,368	397	1,240	130	15,316	152,823	
6,000- 6,999	..	83,070	11,722	2,623	38	973	1,869	1,002	3,615	1,508	419	1,056	120	13,223	108,015	
7,000- 7,999	..	52,134	10,635	2,312	29	749	1,283	727	3,109	1,668	505	956	116	11,452	74,221	
8,000- 8,999	..	31,324	9,958	1,592	33	638	1,034	459	2,446	1,738	557	805	100	9,401	50,683	
9,000- 9,999	..	20,815	8,721	1,236	19	546	760	348	2,211	1,679	676	659	107	8,242	37,778	
10,000-14,999	..	42,125	29,405	3,613	126	1,568	2,174	918	6,904	7,882	4,674	2,297	255	30,411	101,941	
15,000-19,999	..	11,640	15,765	1,309	69	734	538	335	3,541	6,368	6,744	1,129	161	20,927	48,332	
20,000-29,999	..	7,202	13,478	993	}	559	408	214	2,823	8,069	8,518	1,341	}	23,186	43,867	
30,000-49,999	..	2,172	9,126	878		320	268	129	1,065	5,805	5,589	790		334	14,891	26,188
50,000 and over	..	713	5,410	501		354	140	..	400	3,156	2,877	420		7,987	14,110	
<b>Total</b>	..	<b>783,274</b>	<b>153,904</b>	<b>30,442</b>	<b>547</b>	<b>9,507</b>	<b>17,007</b>	<b>10,191</b>	<b>42,441</b>	<b>41,716</b>	<b>32,073</b>	<b>14,197</b>	<b>1,732</b>	<b>199,853</b>	<b>1,137,031</b>	



# VICTORIA—TAXABLE

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

INCOME TAX  
INDIVIDUALS  
Schedule 1.20(a)

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9										All occupation codes	
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated		Total
<b>NUMBER OF TAXPAYERS</b>														
\$	\$													
417- 599 ..	28,896	3,750	610	2	130	90	93	614	202	106	241	32	2,120	34,766
600- 799 ..	39,924	4,287	1,395	2	206	165	154	898	245	182	355	48	3,650	47,861
800- 999 ..	35,970	3,825	1,941	7	251	269	228	1,024	252	198	417	36	4,623	44,418
1,000- 1,199 ..	36,198	3,408	2,517	8	330	373	363	1,398	297	172	482	25	5,965	45,571
1,200- 1,399 ..	39,588	3,077	3,081	9	335	568	489	1,746	309	177	545	29	7,288	49,953
1,400- 1,599 ..	42,195	3,731	3,610	11	453	730	571	1,982	418	188	653	32	8,648	54,574
1,600- 1,799 ..	45,743	4,204	3,947	15	490	897	735	2,288	353	224	707	34	9,690	59,637
1,800- 1,999 ..	49,763	4,003	4,296	16	537	1,093	779	2,432	390	214	769	34	10,560	64,326
2,000- 2,199 ..	51,442	4,008	4,194	8	526	1,222	867	2,525	409	244	724	43	10,762	66,212
2,200- 2,399 ..	51,825	3,780	4,108	6	549	1,420	963	2,561	428	229	694	40	10,998	66,603
2,400- 2,599 ..	50,975	3,574	3,942	14	572	1,464	1,001	2,625	416	242	738	36	11,050	65,599
2,600- 2,799 ..	53,154	3,484	3,734	8	601	1,441	1,062	2,319	430	245	670	30	10,540	67,178
2,800- 2,999 ..	51,543	3,329	3,435	12	446	1,571	1,033	2,303	413	226	659	24	10,122	64,994
3,000- 3,399 ..	104,276	6,618	6,162	19	1,043	3,040	1,873	4,191	803	491	1,080	69	18,771	129,665
3,400- 3,999 ..	149,253	9,360	7,570	37	1,284	3,895	2,228	5,234	1,089	603	1,369	61	23,370	181,983
4,000- 4,999 ..	195,234	13,529	8,210	41	1,804	4,514	2,464	5,951	1,564	664	1,631	90	26,933	235,696
5,000- 5,999 ..	107,603	9,931	4,738	26	1,236	2,407	1,232	3,744	1,376	462	1,049	57	16,327	133,861
6,000- 6,999 ..	53,369	7,003	2,694	18	790	1,179	571	2,165	1,148	353	711	31	9,660	70,032
7,000- 7,999 ..	26,976	5,195	1,621	11	577	761	309	1,529	877	294	467	25	6,471	38,642
8,000- 8,999 ..	14,318	3,969	996	13	324	402	145	1,031	758	252	321	20	4,262	22,549
9,000- 9,999 ..	7,774	2,966	680	9	243	208	79	715	648	284	257	10	3,133	13,873
10,000-14,999 ..	10,496	7,308	1,102	26	551	451	174	1,719	1,856	1,268	605	28	7,780	25,584
15,000-19,999 ..	1,661	2,298	278	9	177	108	69	587	851	958	156	6	3,199	7,158
20,000-29,999 ..	539	1,430	135	3	86	45	22	339	661	691	102	5	2,089	4,058
30,000-49,999 ..	113	513	45	7	32	15	11	73	300	206	26	6	715	1,341
50,000 and over ..	14	177	17		15			15	110	30	11	6	209	6
<b>Total</b> ..	<b>1,248,842</b>	<b>118,757</b>	<b>75,058</b>	<b>337</b>	<b>13,588</b>	<b>28,324</b>	<b>17,518</b>	<b>52,008</b>	<b>16,603</b>	<b>9,203</b>	<b>15,439</b>	<b>857</b>	<b>228,935</b>	<b>1,596,534</b>

# VICTORIA—TAXABLE

**INCOME TAX  
INDIVIDUALS  
Schedule 1.20(b)**

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9										All occupation codes	
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated		Total
<b>TAXABLE INCOME (\$'000)</b>														
\$ 417- 599 ..	14,312	1,841	301	1	65	46	47	308	101	52	109	16	1,046	17,198
\$ 600- 799 ..	25,825	2,851	856	1	135	103	98	580	163	116	228	32	2,313	30,990
800- 999 ..	29,881	3,209	1,424	5	196	205	173	793	208	156	327	29	3,517	36,608
1,000- 1,199 ..	36,599	3,438	2,144	8	305	320	319	1,262	292	164	449	23	5,286	45,322
1,200- 1,399 ..	46,874	3,643	3,034	10	349	565	488	1,829	343	197	593	31	7,439	57,956
1,400- 1,599 ..	57,639	5,117	4,096	14	533	835	640	2,357	524	239	805	42	10,084	72,840
1,600- 1,799 ..	71,111	6,464	5,082	17	652	1,106	932	3,061	514	305	972	47	12,688	90,263
1,800- 1,999 ..	86,585	6,814	6,169	23	816	1,516	1,108	3,635	600	332	1,167	53	15,420	108,818
2,000- 2,199 ..	98,751	7,526	6,731	13	866	1,872	1,344	4,191	703	409	1,249	77	17,454	123,731
2,200- 2,399 ..	108,229	7,748	7,208	11	986	2,375	1,667	4,662	788	413	1,304	77	19,491	135,468
2,400- 2,599 ..	114,875	7,949	7,583	26	1,122	2,694	1,865	5,214	851	493	1,509	76	21,433	144,257
2,600- 2,799 ..	127,560	8,386	7,792	16	1,249	2,857	2,145	5,008	930	537	1,445	67	22,045	157,991
2,800- 2,999 ..	130,809	8,570	7,842	30	1,028	3,339	2,254	5,358	958	517	1,543	57	22,926	162,306
3,000- 3,399 ..	283,544	18,656	15,440	48	2,614	7,176	4,541	10,791	2,049	1,216	2,790	177	46,841	349,041
3,400- 3,999 ..	453,894	30,215	22,303	117	3,768	10,687	6,266	15,611	3,203	1,696	4,092	182	67,925	552,036
4,000- 4,999 ..	697,123	52,266	29,894	150	6,541	15,346	8,581	21,758	5,666	2,336	5,986	334	96,592	845,982
5,000- 5,999 ..	458,654	46,227	21,427	122	5,557	10,278	5,367	16,989	5,972	2,038	4,752	247	72,749	577,630
6,000- 6,999 ..	265,649	38,271	14,619	95	4,282	6,207	2,992	11,704	5,953	1,838	3,819	168	51,678	355,598
7,000- 7,999 ..	154,156	32,607	10,239	73	3,672	4,695	1,877	9,699	5,286	1,758	2,900	151	40,350	227,113
8,000- 8,999 ..	92,413	28,321	7,278	95	2,319	2,864	1,060	7,491	5,187	1,720	2,305	146	30,465	151,200
9,000- 9,999 ..	56,057	23,642	5,597	77	2,014	1,658	640	5,880	4,983	2,223	2,036	78	25,186	104,885
10,000-14,999 ..	94,910	74,956	11,319	283	5,838	4,661	1,831	17,930	18,573	13,018	6,161	270	79,884	249,750
15,000-19,999 ..	22,722	34,043	4,205	138	2,719	1,670	1,035	8,805	12,570	13,958	2,309	88	47,496	104,261
20,000-29,999 ..	10,731	30,480	2,932	60	1,897	998	500	7,280	13,905	14,430	2,175	117	44,294	85,506
30,000-49,999 ..	3,754	17,034	1,466	487	1,101	495	488	2,431	10,319	6,808	882	195	24,119	44,907
50,000 and over ..	871	13,067	1,062		1,104		1,683	7,804	2,065	1,119	16,135	30,073		
<b>Total</b> ..	<b>3,543,529</b>	<b>513,340</b>	<b>208,040</b>	<b>1,921</b>	<b>51,729</b>	<b>84,570</b>	<b>48,256</b>	<b>176,312</b>	<b>108,445</b>	<b>69,035</b>	<b>52,651</b>	<b>3,897</b>	<b>804,856</b>	<b>4,861,725</b>



# VICTORIA—TAXABLE

**INCOME TAX  
INDIVIDUALS  
Schedule 1.20(c)**

**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9										All occupation codes		
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated		Total	
<b>NET TAX (\$'000)</b>															
\$	\$														
417- 599	254	54	9	..	1	1	1	7	2	1	4	..	25	333	
600- 799	731	93	32	..	4	3	3	19	5	3	7	1	77	902	
800- 999	1,200	138	62	..	8	8	6	35	8	6	13	1	147	1,485	
1,000- 1,199	1,871	177	107	..	16	14	14	58	17	8	21	1	256	2,304	
1,200- 1,399	2,837	214	166	1	19	29	26	102	21	11	34	2	411	3,462	
1,400- 1,599	3,978	293	243	1	33	49	38	148	33	15	51	3	614	4,884	
1,600- 1,799	5,528	387	322	1	45	73	64	209	38	20	68	3	843	6,758	
1,800- 1,999	7,479	475	430	2	65	111	83	279	45	26	91	4	1,135	9,090	
2,000- 2,199	9,356	586	512	1	74	151	108	358	61	35	108	8	1,415	11,357	
2,200- 2,399	11,138	706	587	1	91	208	150	431	76	38	124	7	1,713	13,556	
2,400- 2,599	12,669	834	658	2	111	254	177	522	90	50	156	8	2,029	15,532	
2,600- 2,799	14,875	959	717	2	130	289	219	541	104	58	156	7	2,224	18,058	
2,800- 2,999	15,931	1,023	760	3	117	356	245	612	110	57	179	6	2,447	19,401	
3,000- 3,399	36,577	2,386	1,603	6	316	837	537	1,343	255	146	349	22	5,414	44,376	
3,400- 3,999	64,308	4,335	2,592	16	519	1,406	839	2,180	443	227	575	26	8,822	77,465	
4,000- 4,999	112,556	8,817	4,010	24	1,060	2,391	1,356	3,572	929	375	991	56	14,766	136,139	
5,000- 5,999	84,733	9,041	3,341	24	1,055	1,893	997	3,270	1,122	387	916	46	13,050	106,824	
6,000- 6,999	54,776	8,359	2,561	21	929	1,323	630	2,535	1,261	388	828	36	10,513	73,647	
7,000- 7,999	34,800	7,773	1,966	18	879	1,103	436	2,314	1,234	409	691	36	9,086	51,659	
8,000- 8,999	22,515	7,334	1,530	23	602	730	272	1,944	1,291	433	598	37	7,462	37,311	
9,000- 9,999	14,577	6,520	1,281	23	561	459	172	1,640	1,349	600	563	21	6,667	27,764	
10,000-14,999	28,206	24,079	2,963	92	1,893	1,494	584	5,796	5,855	4,163	1,955	83	24,879	771,634	
15,000-19,999	8,268	13,315	1,408	51	1,073	673	405	3,470	4,859	5,386	901	33	18,257	39,840	
20,000-29,999	4,535	14,226	1,311	28	898	471	239	3,410	6,455	6,665	1,000	57	20,532	39,292	
30,000-49,999	1,867	9,235	786	300	605	287	268	1,329	5,657	3,696	480	105	13,160	24,262	
50,000 and over	531	8,019	617		685		1,080	4,797	1,273	458	737	10,003	18,554		
<b>Total</b>	<b>556,096</b>	<b>129,381</b>	<b>30,574</b>	<b>639</b>	<b>11,790</b>	<b>14,614</b>	<b>7,869</b>	<b>37,206</b>	<b>36,117</b>	<b>24,475</b>	<b>11,316</b>	<b>1,346</b>	<b>175,945</b>	<b>861,422</b>	

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# QUEENSLAND—TAXABLE

INCOME TAX  
INDIVIDUALS  
Schedule 1.21(a)

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9										All occupation codes	
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated		Total
<b>NUMBER OF TAXPAYERS</b>														
\$ 417- 599	14,208	1,894	655	4	75	59	57	285	75	60	128	15	1,413	17,515
\$ 600- 799	18,664	2,136	1,115	10	98	124	110	532	108	103	212	18	2,430	23,230
800- 999	17,083	1,720	1,454	10	124	230	167	643	125	129	290	23	3,195	21,998
1,000- 1,199	19,640	1,580	1,645	6	189	313	245	795	144	119	306	15	3,777	24,997
1,200- 1,399	20,354	1,401	1,839	11	200	394	295	1,019	155	104	340	21	4,378	26,133
1,400- 1,599	21,645	1,670	1,911	14	201	509	390	1,076	172	110	407	9	4,799	28,114
1,600- 1,799	21,734	1,798	1,956	4	239	574	408	1,238	188	103	401	12	5,123	28,655
1,800- 1,999	23,308	1,723	1,939	9	219	666	450	1,269	209	105	445	26	5,337	30,368
2,000- 2,199	23,287	1,743	1,986	4	209	723	491	1,367	189	122	416	23	5,530	30,560
2,200- 2,399	24,486	1,577	1,870	7	243	757	476	1,303	179	98	407	13	5,353	31,416
2,400- 2,599	24,242	1,364	1,787	11	214	731	526	1,183	175	105	349	20	5,101	30,707
2,600- 2,799	25,017	1,351	1,746	17	208	757	530	1,271	191	108	363	12	5,203	31,571
2,800- 2,999	26,453	1,431	1,660	9	210	718	469	1,088	155	115	342	10	4,776	32,660
3,000- 3,399	51,950	2,816	3,086	15	397	1,338	811	2,026	322	179	589	31	8,794	63,560
3,400- 3,999	72,717	4,080	4,036	27	520	1,815	1,000	2,538	471	214	715	62	11,398	88,195
4,000- 4,999	74,625	5,578	5,064	32	632	2,024	1,074	2,989	651	234	924	40	13,664	93,867
5,000- 5,999	38,254	3,826	3,601	18	435	1,184	542	1,837	533	181	628	30	8,989	51,069
6,000- 6,999	18,978	2,759	2,486	14	279	663	290	1,132	438	140	355	14	5,811	27,548
7,000- 7,999	9,559	1,897	1,737	12	182	379	171	741	328	123	292	13	3,978	15,434
8,000- 8,999	5,312	1,324	1,328	4	119	229	107	510	301	133	233	9	2,973	9,609
9,000- 9,999	2,711	646	609	5	103	140	58	377	229	130	177	6	2,134	5,791
10,000-14,999	3,330	2,152	2,005	16	229	302	133	929	685	620	319	5	5,243	10,725
15,000-19,999	382	585	568	7	53	68	23	324	350	362	107	6	1,868	2,835
20,000-29,999	90	282	266	3	3	31	14	162	254	335	59	3	1,152	1,524
30,000-49,999	13	95	81	3	34	9	9	40	84	84	19	..	325	417
50,000 and over		12	..	..				..	7	12	19	4	..	..
<b>Total</b>	<b>558,042</b>	<b>47,728</b>	<b>46,742</b>	<b>272</b>	<b>5,412</b>	<b>14,737</b>	<b>8,837</b>	<b>26,681</b>	<b>6,723</b>	<b>4,135</b>	<b>8,827</b>	<b>436</b>	<b>122,802</b>	<b>728,572</b>



# QUEENSLAND—TAXABLE

**INCOME TAX  
INDIVIDUALS  
Schedule 1.21(b)**

**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9											All occupation codes	
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated	Total		
<b>TAXABLE INCOME (\$'000)</b>															
\$	\$														
417- 599	..	7,035	940	324	2	37	29	29	141	38	30	64	7	701	8,678
600- 799	..	12,021	1,393	687	6	61	77	67	335	70	65	133	12	1,512	14,926
800- 999	..	14,042	1,404	1,070	7	93	172	123	493	99	100	222	18	2,397	17,843
1,000- 1,199	..	19,313	1,553	1,403	6	170	258	211	702	134	112	279	14	3,290	24,155
1,200- 1,399	..	23,889	1,614	1,814	9	211	376	302	1,019	166	112	354	21	4,384	29,887
1,400- 1,599	..	29,324	2,247	2,132	17	224	560	441	1,247	211	135	494	11	5,472	37,043
1,600- 1,799	..	33,215	2,705	2,483	4	305	741	529	1,613	251	144	555	17	6,641	42,561
1,800- 1,999	..	39,833	2,879	2,738	11	321	919	643	1,855	313	158	673	40	7,671	50,383
2,000- 2,199	..	43,549	3,218	3,162	6	331	1,121	767	2,210	320	192	703	38	8,849	55,615
2,200- 2,399	..	49,525	3,168	3,222	12	429	1,283	833	2,325	321	182	745	22	9,375	62,068
2,400- 2,599	..	52,467	3,011	3,368	23	413	1,350	983	2,350	359	206	689	44	9,786	65,263
2,600- 2,799	..	57,295	3,170	3,569	34	426	1,531	1,081	2,674	405	228	773	26	10,748	71,213
2,800- 2,999	..	63,727	3,632	3,685	23	465	1,580	1,055	2,490	352	247	782	24	10,702	78,061
3,000- 3,399	..	135,016	7,807	7,615	39	993	3,239	1,973	5,136	822	416	1,509	83	21,825	164,647
3,400- 3,999	..	211,605	12,932	11,667	79	1,495	5,102	2,855	7,525	1,371	607	2,128	201	33,030	257,568
4,000- 4,999	..	256,366	21,176	18,208	108	2,273	7,058	3,774	10,919	2,277	815	3,413	147	48,991	326,533
5,000- 5,999	..	158,280	17,589	16,144	83	1,932	5,189	2,402	8,360	2,313	794	2,853	145	40,217	216,086
6,000- 6,999	..	91,980	14,780	13,344	69	1,482	3,501	1,537	6,104	2,259	728	1,925	77	31,027	137,787
7,000- 7,999	..	53,839	11,676	10,852	72	1,129	2,382	1,059	4,636	1,963	723	1,868	84	24,770	90,285
8,000- 8,999	..	33,875	9,297	9,512	30	857	1,629	762	3,676	2,028	908	1,677	67	21,147	64,319
9,000- 9,999	..	19,435	7,448	7,381	36	810	1,158	496	3,084	1,774	1,013	1,435	53	17,240	44,123
10,000-14,999	..	29,626	21,844	20,802	161	2,371	3,152	1,377	9,668	6,869	6,325	3,339	53	54,116	105,586
15,000-19,999	..	5,024	8,650	8,565	109	827	1,064	370	4,932	5,131	5,448	1,584	93	28,122	41,796
20,000-29,999	..	1,661	6,048	5,526	75	75	664	338	3,487	5,303	7,043	1,289	73	24,312	32,021
30,000-49,999	..	436	2,828	2,828	129	871	664	338	1,327	2,800	2,790	609	..	10,931	14,080
50,000 and over	..		3,591	908	..	334	..	779	980	1,151	236	..	..	..	4,295
<b>Total</b>	..	<b>1,442,378</b>	<b>173,773</b>	<b>163,011</b>	<b>1,147</b>	<b>18,527</b>	<b>44,470</b>	<b>24,005</b>	<b>89,085</b>	<b>38,928</b>	<b>30,672</b>	<b>30,334</b>	<b>1,370</b>	<b>441,549</b>	<b>2,057,700</b>

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# QUEENSLAND—TAXABLE

**INCOME TAX  
INDIVIDUALS  
Schedule 1.21(c)**

**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9										All occupation codes			
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated		Total		
<b>NET TAX (\$'000)</b>																
\$ 417- 599 ..	125	19	10	..	1	1	1	2	1	1	1	..	17	162		
\$ 600- 799 ..	338	41	24	..	2	2	2	9	2	2	4	..	47	426		
800- 999 ..	558	58	49	..	4	6	5	18	4	4	8	1	98	713		
1,000- 1,199 ..	965	79	71	..	8	11	10	34	6	5	13	1	160	1,204		
1,200- 1,399 ..	1,440	93	103	1	11	19	17	54	10	6	19	1	241	1,774		
1,400- 1,599 ..	2,020	130	128	1	14	33	26	74	13	8	31	1	328	2,479		
1,600- 1,799 ..	2,567	160	169	..	20	50	36	109	17	10	39	1	452	3,178		
1,800- 1,999 ..	3,415	200	197	1	24	67	49	140	24	12	52	3	569	4,184		
2,000- 2,199 ..	4,070	250	248	..	27	91	62	183	27	15	60	3	717	5,037		
2,200- 2,399 ..	4,991	286	270	1	39	112	75	213	29	17	70	2	828	6,105		
2,400- 2,599 ..	5,630	310	307	2	41	129	95	233	36	21	70	5	939	6,879		
2,600- 2,799 ..	6,468	352	333	4	45	157	112	282	44	24	84	3	1,086	7,906		
2,800- 2,999 ..	7,482	431	358	3	53	173	118	280	39	27	90	3	1,141	9,055		
3,000- 3,399 ..	16,876	990	806	5	121	387	234	633	100	48	188	10	2,533	20,398		
3,400- 3,999 ..	29,074	1,853	1,344	11	206	685	384	1,050	191	82	301	30	4,285	35,212		
4,000- 4,999 ..	40,276	3,554	2,384	17	377	1,127	600	1,792	372	129	567	24	7,390	51,220		
5,000- 5,999 ..	28,639	3,426	2,418	16	374	982	454	1,612	436	148	554	29	7,022	39,087		
6,000- 6,999 ..	18,639	3,193	2,214	14	319	752	328	1,322	479	154	426	17	6,026	27,858		
7,000- 7,999 ..	12,046	2,755	1,992	15	273	568	249	1,104	457	169	453	20	5,300	20,101		
8,000- 8,999 ..	8,197	2,380	1,872	6	225	420	194	953	512	228	439	18	4,868	15,445		
9,000- 9,999 ..	5,048	2,046	1,589	9	224	328	136	857	476	274	400	9	4,302	11,395		
10,000-14,999 ..	8,762	6,967	5,212	48	766	1,018	438	3,111	2,168	2,011	1,085	17	15,874	31,603		
15,000-19,999 ..	1,785	3,382	2,687	42	328	425	147	1,946	1,979	2,129	615	37	10,335	15,502		
20,000-29,999 ..	676	2,820	2,333	37	436	315	165	1,637	2,450	3,264	611	36	11,081	14,576		
30,000-49,999 ..	233	2,005	1,480	74				187	722	1,525	1,517	329	..	..	5,887	7,605
50,000 and over ..			554	..				..	499	614	699	143	..	..	2,655	3,175
<b>Total</b> ..	<b>210,319</b>	<b>37,779</b>	<b>29,154</b>	<b>307</b>	<b>3,937</b>	<b>8,045</b>	<b>3,933</b>	<b>18,870</b>	<b>12,009</b>	<b>11,004</b>	<b>6,651</b>	<b>272</b>	<b>94,182</b>	<b>342,279</b>		



## SOUTH AUSTRALIA—TAXABLE

## INCOME TAX

## INDIVIDUALS

## Schedule 1.22(a)

## ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9										All occupation codes															
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated		Total														
<b>NUMBER OF TAXPAYERS</b>																												
\$	\$																											
417- 599 ..	11,158	1,380	369	19	34	46	36	197	43	29	94	7	874	13,412														
600- 799 ..	13,467	1,327	742	37	56	89	62	332	54	44	128	7	1,551	16,345														
800- 999 ..	13,584	1,228	1,138	25	56	151	112	426	59	44	179	12	2,202	17,014														
1,000- 1,199 ..	14,377	1,136	1,371	24	83	218	135	561	74	49	198	10	2,723	18,236														
1,200- 1,399 ..	14,758	908	1,575	35	88	317	191	675	77	47	232	9	3,246	18,912														
1,400- 1,599 ..	14,224	1,121	1,756	30	122	391	223	791	69	72	239	6	3,699	19,044														
1,600- 1,799 ..	14,991	1,208	1,832	44	139	449	282	903	83	63	237	14	4,046	20,245														
1,800- 1,999 ..	16,569	1,180	1,871	26	140	555	276	932	86	51	246	13	4,196	21,945														
2,000- 2,199 ..	17,931	1,233	1,752	41	127	591	316	930	69	60	228	8	4,122	23,286														
2,200- 2,399 ..	17,071	1,135	1,707	22	146	600	356	963	71	71	251	12	4,199	22,405														
2,400- 2,599 ..	15,881	1,074	1,557	19	120	626	277	911	65	60	227	10	3,872	20,827														
2,600- 2,799 ..	15,536	1,048	1,510	18	143	582	292	795	65	61	199	15	3,680	20,264														
2,800- 2,999 ..	16,172	1,019	1,320	10	144	588	277	749	49	80	184	14	3,415	20,606														
3,000- 3,399 ..	35,982	2,033	2,621	31	262	1,016	512	1,246	139	136	319	22	6,304	44,319														
3,400- 3,999 ..	54,351	2,693	2,961	21	307	1,295	544	1,627	194	157	411	18	7,535	64,579														
4,000- 4,999 ..	62,809	3,782	3,164	39	443	1,333	533	1,708	279	193	451	25	8,168	74,759														
5,000- 5,999 ..	29,228	2,608	1,685	29	244	653	247	1,022	234	118	267	15	4,514	36,350														
6,000- 6,999 ..	12,909	1,763	989	13	151	300	132	531	222	98	152	12	2,600	17,272														
7,000- 7,999 ..	6,196	1,317	539	12	100	164	69	338	179	85	118	7	1,611	9,124														
8,000- 8,999 ..	3,036	946	347	3	69	104	35	227	140	85	65	3	1,078	5,060														
9,000- 9,999 ..	1,651	684	193	1	36	51	35	147	141	91	42	3	740	3,075														
10,000-14,999 ..	2,189	1,501	360	22	101	81	46	301	399	397	131	9	1,847	5,537														
15,000-19,999 ..	254	465	90	3	16	25	6	87	188	322	28	5	770	1,489														
20,000-29,999 ..	63	231	44	}	4	13	7	}	51	116	238	14	}	3	489	783												
30,000-49,999 ..	9	89	14														..	..	..	}	16	24	94	4	}	..	156	236
50,000 and over ..			8																									
<b>Total</b> ..	<b>404,396</b>	<b>33,109</b>	<b>31,515</b>	<b>528</b>	<b>3,140</b>	<b>10,232</b>	<b>4,999</b>	<b>16,466</b>	<b>3,125</b>	<b>2,760</b>	<b>4,649</b>	<b>259</b>	<b>77,673</b>	<b>515,178</b>														

# SOUTH AUSTRALIA—TAXABLE

**INCOME TAX  
INDIVIDUALS  
Schedule 1.22(b)**

**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9										All occupation codes				
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated		Total			
<b>TAXABLE INCOME (\$'000)</b>																	
\$ 417- 599 ..	5,531	648	186	9	17	23											
\$ 600- 799 ..	8,846	884	461	22	37	55	18	98	22	15	48	4	440	6,618	10,708	13,995	10,708
800- 999 ..	11,300	1,032	841	19	44	116	37	213	36	29	83	5	978	10,708	13,995	10,708	13,995
1,000- 1,199 ..	14,484	1,136	1,151	21	74	189	84	325	48	36	141	10	1,663	13,995	17,979	17,979	17,979
1,200- 1,399 ..	17,472	1,062	1,547	37	90	313	116	499	70	46	184	9	2,359	17,979	21,795	21,795	21,795
1,400- 1,599 ..	19,545	1,533	2,000	35	140	439	184	695	90	50	245	10	3,261	21,795	25,351	25,351	25,351
1,600- 1,799 ..	23,295	1,826	2,371	58	183	570	263	923	89	92	286	7	4,273	25,351	30,399	30,399	30,399
1,800- 1,999 ..	28,880	1,986	2,708	37	195	800	362	1,201	113	86	314	20	5,278	30,399	37,003	37,003	37,003
2,000- 2,199 ..	34,413	2,305	2,782	62	191	950	403	1,398	129	79	368	21	6,136	37,003	43,336	43,336	43,336
2,200- 2,399 ..	35,540	2,321	3,042	41	256	1,058	503	1,522	111	101	382	14	6,618	43,336	45,346	45,346	45,346
2,400- 2,599 ..	35,215	2,373	3,024	39	223	1,188	633	1,734	134	125	441	24	7,486	45,346	45,049	45,049	45,049
2,600- 2,799 ..	36,487	2,470	3,169	38	303	1,219	521	1,750	127	110	459	20	7,461	45,049	46,696	46,696	46,696
2,800- 2,999 ..	39,891	2,592	2,985	25	331	1,319	614	1,687	135	125	413	36	7,739	46,696	50,191	50,191	50,191
3,000- 3,399 ..	94,668	5,668	6,674	75	647	2,496	1,272	3,157	345	166	411	31	7,707	50,191	116,185	116,185	116,185
3,400- 3,999 ..	160,867	8,533	8,732	65	909	3,707	1,272	4,722	563	319	802	62	15,849	116,185	191,368	191,368	191,368
4,000- 4,999 ..	219,176	14,194	11,587	151	1,565	4,740	1,551	6,123	972	427	1,239	51	21,967	191,368	262,724	262,724	262,724
5,000- 5,999 ..	123,104	11,913	7,604	134	1,094	2,871	1,852	4,531	1,015	649	1,631	82	29,353	262,724	20,088	155,105	155,105
6,000- 6,999 ..	63,720	9,496	5,308	66	796	1,622	1,043	4,531	1,015	517	1,211	67	20,088	155,105	13,896	87,112	87,112
7,000- 7,999 ..	35,205	8,181	3,427	79	590	1,031	687	2,837	1,174	493	857	57	13,896	87,112	9,943	53,329	53,329
8,000- 8,999 ..	19,674	6,718	2,530	19	491	764	399	2,099	1,034	485	754	44	9,943	53,329	7,724	34,116	34,116
9,000- 9,999 ..	11,948	5,421	1,541	8	285	419	254	1,656	953	546	489	22	7,724	34,116	5,781	23,150	23,150
10,000-14,999 ..	19,852	15,345	3,709	228	1,036	869	291	1,193	1,027	644	345	28	5,781	23,150	18,854	54,051	54,051
15,000-19,999 ..	3,477	6,967	1,322	48	253	386	454	3,179	4,004	3,942	1,339	94	18,854	54,051	11,235	21,679	21,679
20,000-29,999 ..	1,242	4,900	934			146	92	1,342	2,767	4,525	421	79	11,235	21,679			
30,000-49,999 ..			517	106	321												
50,000 and over ..	347	3,472	561						581	1,155	1,067						
<b>Total</b> ..	<b>1,064,179</b>	<b>122,977</b>	<b>80,712</b>	<b>1,422</b>	<b>10,073</b>	<b>27,288</b>	<b>12,390</b>	<b>46,289</b>	<b>18,709</b>	<b>22,699</b>	<b>13,635</b>	<b>879</b>	<b>234,095</b>	<b>1,421,251</b>			

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# SOUTH AUSTRALIA—TAXABLE

**INCOME TAX  
INDIVIDUALS  
Schedule 1.22(c)**

**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9										All occupation codes	
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated		Total
<b>NET TAX (\$'000)</b>														
\$ 417- 599 ..	97	22	5	..	..	..	..	2	..	..	1	..	10	129
600- 799 ..	259	44	20	1	1	1	1	6	1	1	2	..	35	338
800- 999 ..	459	109	39	1	3	4	3	13	3	1	7	..	75	642
1,000- 1,199 ..	744	82	61	1	3	9	5	23	3	2	9	..	118	944
1,200- 1,399 ..	1,064	73	92	2	5	16	9	38	6	3	14	1	184	1,321
1,400- 1,599 ..	1,360	95	122	2	8	26	16	56	6	6	18	..	260	1,714
1,600- 1,799 ..	1,817	111	162	4	13	38	24	82	8	6	21	1	359	2,286
1,800- 1,999 ..	2,512	135	200	3	15	61	31	107	10	6	29	2	463	3,110
2,000- 2,199 ..	3,271	181	225	5	15	79	42	129	9	8	33	1	548	4,000
2,200- 2,399 ..	3,649	212	261	4	23	96	58	160	12	11	41	2	669	4,530
2,400- 2,599 ..	3,837	247	284	4	22	115	51	171	13	10	47	2	717	4,801
2,600- 2,799 ..	4,179	276	313	4	33	127	64	180	14	13	45	4	797	5,252
2,800- 2,999 ..	4,751	297	306	3	38	145	67	195	13	17	50	3	838	5,886
3,000- 3,399 ..	11,893	726	733	7	79	298	152	386	41	36	99	9	1,841	14,461
3,400- 3,999 ..	22,302	1,208	1,054	9	128	498	210	652	77	56	175	7	2,865	26,376
4,000- 4,999 ..	34,690	2,348	1,645	26	251	758	298	1,000	153	101	269	12	4,513	41,551
5,000- 5,999 ..	22,476	2,302	1,239	26	210	540	197	863	191	98	233	12	3,608	28,387
6,000- 6,999 ..	13,033	2,047	967	13	173	348	150	615	251	102	184	12	2,814	17,894
7,000- 7,999 ..	7,906	1,941	693	20	140	249	94	496	241	113	178	10	2,234	12,082
8,000- 8,999 ..	4,806	1,730	559	5	128	202	67	428	237	134	125	6	1,890	8,425
9,000- 9,999 ..	3,101	1,493	360	2	79	118	81	329	275	173	96	7	1,520	6,113
10,000-14,999 ..	5,863	4,908	992	70	332	282	147	1,015	1,254	1,248	434	29	5,802	16,572
15,000-19,999 ..	1,260	2,731	434	20	103	155	30	526	1,070	1,737	165	23	4,262	8,253
20,000-29,999 ..	530	2,279	408	} 53	160	67	} 79	525	1,147	2,292	147	} 44	4,768	7,577
30,000-49,999 ..	} 172	} 1,958	288		..	..		318	434	1,654	69		2,848	4,284
50,000 and over ..			345		..	..		..	190	659	207		1,468	2,162
<b>Total</b> ..	<b>156,029</b>	<b>27,555</b>	<b>11,804</b>	<b>285</b>	<b>1,960</b>	<b>4,232</b>	<b>1,877</b>	<b>8,315</b>	<b>5,662</b>	<b>8,486</b>	<b>2,697</b>	<b>188</b>	<b>45,507</b>	<b>229,091</b>

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# WESTERN AUSTRALIA—TAXABLE

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

**INCOME TAX  
INDIVIDUALS  
Schedule 1.23(a)**

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9											All occupation codes	
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated	Total		
<b>NUMBER OF TAXPAYERS</b>															
\$ 417- 599 ..	10,295	907	200	3	34	50	39	134	65	35	64	3	627	11,829	
600- 799 ..	11,956	964	387	7	52	87	57	208	101	34	94	13	1,040	13,960	
800- 999 ..	12,280	892	621	3	78	142	79	294	108	45	136	8	1,514	14,686	
1,000- 1,199 ..	12,542	873	778	9	88	207	135	330	125	45	155	6	1,878	15,293	
1,200- 1,399 ..	13,205	765	945	8	92	277	159	400	116	46	127	12	2,182	16,152	
1,400- 1,599 ..	12,970	911	1,060	3	142	391	209	465	156	51	180	9	2,666	16,547	
1,600- 1,799 ..	13,650	979	1,166	2	146	466	212	551	131	42	239	12	2,967	17,596	
1,800- 1,999 ..	14,051	905	1,232	8	145	472	265	622	139	35	225	9	3,152	18,108	
2,000- 2,199 ..	14,322	908	1,334	9	144	564	316	610	162	46	204	9	3,398	18,628	
2,200- 2,399 ..	13,534	862	1,245	2	132	629	337	604	148	42	192	3	3,334	17,738	
2,400- 2,599 ..	12,649	831	1,283	1	167	661	292	601	169	44	173	9	3,400	16,850	
2,600- 2,799 ..	12,852	762	1,277	1	155	679	285	586	167	51	202	7	3,410	17,024	
2,800- 2,999 ..	12,797	725	1,223	3	154	666	302	591	125	42	178	9	3,293	16,815	
3,000- 3,399 ..	25,745	1,549	2,309	4	210	1,327	514	1,183	275	55	311	13	6,201	33,495	
3,400- 3,999 ..	38,296	2,096	2,871	9	357	1,669	624	1,472	377	95	385	16	7,875	48,267	
4,000- 4,999 ..	51,459	3,045	3,454	18	424	1,672	631	1,760	587	90	429	23	9,088	63,592	
5,000- 5,999 ..	30,047	2,177	2,108	21	290	862	370	1,086	458	97	290	12	5,594	37,818	
6,000- 6,999 ..	15,970	1,562	1,223	8	195	428	190	737	399	82	211	12	3,485	21,017	
7,000- 7,999 ..	8,516	1,127	696	10	146	238	97	479	289	89	137	4	2,185	11,828	
8,000- 8,999 ..	4,473	828	399	4	114	218	78	358	235	113	85	1	1,605	6,906	
9,000- 9,999 ..	2,348	614	232	8	89	122	52	261	166	84	74	4	1,092	4,054	
10,000-14,999 ..	2,797	1,440	394	24	188	242	85	521	462	351	142	4	2,413	6,650	
15,000-19,999 ..	346	410	83	4	65	51	22	146	210	189	64	3	837	1,593	
20,000-29,999 ..	79	186	29	22	28	11	74	155	57	152	32	3	507	772	
30,000-49,999 ..	} 14	66	6	6	5	6	..	..	24	65	10	}	3	151	209
50,000 and over ..														39	61
<b>Total</b> ..	<b>347,193</b>	<b>26,384</b>	<b>26,555</b>	<b>175</b>	<b>3,634</b>	<b>12,154</b>	<b>5,361</b>	<b>14,085</b>	<b>5,406</b>	<b>2,020</b>	<b>4,339</b>	<b>204</b>	<b>73,933</b>	<b>447,510</b>	



# WESTERN AUSTRALIA—TAXABLE

**INCOME TAX  
INDIVIDUALS  
Schedule 1.23(b)**

**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9										All occupation codes		
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated		Total	
<b>TAXABLE INCOME (\$'000)</b>															
\$	\$														
417- 599 ..	5,103	448	99	2	17	25	20	66	33	18	32	1	313	5,865	
600- 799 ..	7,881	638	236	5	33	57	36	137	67	22	60	8	661	9,181	
800- 999 ..	10,305	742	467	3	60	108	60	234	90	37	107	6	1,173	12,219	
1,000- 1,199 ..	12,682	869	669	9	82	175	124	304	125	44	144	5	1,682	15,233	
1,200- 1,399 ..	15,722	900	949	8	91	276	163	424	132	50	141	14	2,247	18,869	
1,400- 1,599 ..	17,844	1,242	1,212	3	161	427	248	561	195	62	224	11	3,104	22,190	
1,600- 1,799 ..	21,298	1,470	1,497	3	199	605	278	733	191	61	331	15	3,913	26,680	
1,800- 1,999 ..	24,506	1,512	1,775	12	216	691	383	940	213	53	358	16	4,656	30,674	
63 2,000- 2,199 ..	27,546	1,682	2,109	16	235	896	512	1,011	286	67	342	15	5,487	34,716	
2,200- 2,399 ..	28,331	1,745	2,150	2	243	1,079	588	1,100	286	80	367	6	5,904	35,980	
2,400- 2,599 ..	28,446	1,846	2,405	2	319	1,241	559	1,187	337	91	355	19	6,516	36,808	
2,600- 2,799 ..	30,686	1,818	2,570	3	331	1,387	605	1,270	362	104	440	15	7,087	39,591	
2,800- 2,999 ..	32,419	1,863	2,701	7	353	1,454	677	1,377	297	88	424	21	7,397	41,679	
3,000- 3,399 ..	70,023	4,360	5,664	12	549	3,241	1,292	3,052	707	141	830	36	15,523	89,906	
3,400- 3,999 ..	116,568	6,762	8,180	29	1,074	4,762	1,847	4,433	1,149	280	1,174	51	22,983	146,311	
4,000- 4,999 ..	185,196	11,776	12,242	65	1,572	5,903	2,223	6,484	2,123	309	1,578	88	32,587	229,559	
5,000- 5,999 ..	130,484	10,182	9,263	96	1,332	3,843	1,624	4,935	2,068	428	1,348	52	24,990	165,657	
6,000- 6,999 ..	81,329	8,564	6,466	46	1,077	2,314	982	4,057	2,081	422	1,163	66	18,674	108,568	
7,000- 7,999 ..	49,934	7,112	4,232	66	954	1,493	600	3,045	1,767	532	854	23	13,567	70,613	
8,000- 8,999 ..	29,715	6,002	2,776	25	841	1,592	569	2,621	1,639	726	599	6	11,394	47,110	
9,000- 9,999 ..	17,342	4,963	1,850	59	738	1,035	434	2,166	1,264	640	607	30	8,822	31,127	
10,000-14,999 ..	25,535	14,797	3,988	244	2,056	2,580	851	5,468	4,698	3,581	1,530	39	25,035	65,367	
15,000-19,999 ..	4,792	6,175	1,270	44	1,006	818	306	2,233	3,030	2,762	980	43	12,493	23,460	
20,000-29,999 ..	1,544	3,928	621	} 479	486	621	} 235	1,608	3,221	3,216	742	} 148	10,850	16,322	
30,000-49,999 ..	} 479	} 3,041	194		169	211		395	1,832	1,832	361		4,991	6,929	
50,000 and over ..			..		..	..		..	..	1,658	2,515		..	2,871	4,453
<b>Total</b> ..	<b>975,710</b>	<b>104,439</b>	<b>75,587</b>	<b>1,241</b>	<b>14,194</b>	<b>36,834</b>	<b>15,214</b>	<b>49,844</b>	<b>29,849</b>	<b>16,328</b>	<b>15,092</b>	<b>736</b>	<b>254,919</b>	<b>1,335,068</b>	

# WESTERN AUSTRALIA—TAXABLE

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

**INCOME TAX  
INDIVIDUALS  
Schedule 1.23(c)**

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9										All occupation codes		
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated		Total	
<b>NET TAX (\$'000)</b>															
\$	\$														
417- 599 ..	92	9	3	..	..	..	..	1	1	1	..	..	..	7	108
600- 799 ..	229	24	9	..	..	1	2	1	1	1	..	..	..	7	276
800- 999 ..	420	30	24	..	..	2	4	2	2	2	1	2	..	22	501
1,000- 1,199 ..	650	46	40	..	..	4	8	6	14	6	2	7	..	88	783
1,200- 1,399 ..	959	55	60	..	..	5	14	9	24	8	3	8	..	132	1,146
1,400- 1,599 ..	1,245	73	79	..	..	10	25	16	35	12	4	14	1	196	1,514
1,600- 1,799 ..	1,675	91	107	..	..	14	42	19	51	14	4	23	1	276	2,041
1,800- 1,999 ..	2,138	105	141	1	..	16	53	29	73	16	4	29	1	364	2,606
2,000- 2,199 ..	2,627	137	181	1	..	20	74	43	86	25	5	29	1	467	3,232
2,200- 2,399 ..	2,928	160	200	..	..	23	97	53	102	28	8	35	1	546	3,634
2,400- 2,599 ..	3,135	200	233	..	..	31	120	54	119	33	9	36	2	638	3,973
2,600- 2,799 ..	3,565	206	267	..	..	35	143	64	138	40	11	48	2	749	4,520
2,800- 2,999 ..	3,949	221	296	1	..	40	159	75	159	34	9	49	2	824	4,995
3,000- 3,399 ..	9,030	559	671	2	..	69	390	157	383	88	17	104	5	1,885	11,475
3,400- 3,999 ..	16,539	979	1,060	5	..	151	648	256	627	164	39	166	7	3,123	20,641
4,000- 4,999 ..	30,052	1,994	1,810	11	..	258	944	359	1,076	350	49	259	14	5,130	37,176
5,000- 5,999 ..	24,395	1,993	1,581	19	..	259	730	305	954	399	82	262	10	4,600	30,989
6,000- 6,999 ..	17,003	1,868	1,220	11	..	236	501	206	887	444	89	256	14	3,864	22,735
7,000- 7,999 ..	11,446	1,703	875	15	..	230	355	141	726	416	125	203	5	3,092	16,240
8,000- 8,999 ..	7,358	1,562	617	6	..	222	413	148	679	422	182	156	2	2,847	11,767
9,000- 9,999 ..	4,572	1,384	437	16	..	208	294	123	603	349	175	170	8	2,382	8,339
10,000-14,999 ..	7,557	4,771	1,066	73	..	681	837	270	1,761	1,486	1,137	502	11	7,825	20,154
15,000-19,999 ..	1,646	2,429	408	17	..	407	321	110	885	1,167	1,064	391	12	4,781	8,856
20,000-29,999 ..	606	1,803	273	..	..	228	295	..	760	1,489	1,488	360	..	5,052	7,461
30,000-49,999 ..	235	1,761	105	299	..	93	117	..	214	993	1,419	201	88	2,722	7,461
50,000 and over ..			..			..			..	..		..		..	..
<b>Total</b> ..	<b>154,052</b>	<b>24,164</b>	<b>11,762</b>	<b>479</b>	<b>3,242</b>	<b>6,585</b>	<b>2,561</b>	<b>10,371</b>	<b>9,013</b>	<b>5,929</b>	<b>3,315</b>	<b>189</b>	<b>53,446</b>	<b>231,662</b>	



# TASMANIA—TAXABLE

## INCOME TAX INDIVIDUALS Schedule 1.24(a)

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9										All occupation codes														
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated		Total													
<b>NUMBER OF TAXPAYERS</b>																											
\$	\$																										
417- 599	..	3,653	338	65	1	12	2	14	59	11	16	22	5	207	4,198												
600- 799	..	4,449	316	190	1	10	9	40	97	13	13	32	2	407	5,172												
800- 999	..	4,068	290	202	1	12	23	24	97	17	13	43	2	434	4,792												
1,000- 1,199	..	4,336	253	266	..	10	39	46	120	16	14	32	3	546	5,135												
1,200- 1,399	..	4,490	262	316	1	15	42	53	167	18	12	31	8	663	5,415												
1,400- 1,599	..	4,545	343	338	2	28	38	63	169	28	23	35	3	727	5,615												
1,600- 1,799	..	4,789	354	412	5	24	59	70	217	11	15	43	2	858	6,001												
1,800- 1,999	..	5,081	316	393	1	40	83	86	206	16	11	35	2	873	6,270												
2,000- 2,199	..	5,185	335	410	..	33	103	75	242	19	15	51	6	954	6,474												
2,200- 2,399	..	5,272	299	398	1	28	83	86	222	25	19	49	4	915	6,486												
2,400- 2,599	..	5,495	303	335	3	43	107	86	205	19	16	56	3	873	6,671												
2,600- 2,799	..	5,544	257	316	..	24	128	64	234	14	22	47	4	853	6,654												
2,800- 2,999	..	5,404	229	356	..	33	116	71	217	14	17	34	1	859	6,492												
3,000- 3,399	..	11,521	576	601	1	66	214	142	378	24	37	86	6	1,555	13,652												
3,400- 3,999	..	16,779	765	721	3	64	309	170	464	62	39	101	10	1,943	19,487												
4,000- 4,999	..	19,674	1,055	948	3	133	342	179	594	88	37	134	5	2,463	23,192												
5,000- 5,999	..	9,930	720	530	..	79	173	108	344	56	28	99	5	1,422	12,072												
6,000- 6,999	..	4,940	565	328	..	50	109	79	184	56	33	79	4	922	6,427												
7,000- 7,999	..	2,409	390	194	2	19	72	37	122	34	35	55	..	570	3,369												
8,000- 8,999	..	1,157	299	142	..	18	48	19	73	43	25	47	..	415	1,871												
9,000- 9,999	..	684	219	55	1	11	32	8	58	29	25	31	1	251	1,154												
10,000-14,999	..	825	488	112	..	39	59	17	119	122	94	87	4	653	1,966												
15,000-19,999	..	78	112	25	..	8	8	..	33	57	62	39	..	236	426												
20,000-29,999	..	9	73	9	3	4	5	10	23	30	43	14	..	135	202												
30,000-49,999	..															4	..	..	..	..	6	4	..	..	..	37	52
50,000 and over	..															4	..	..	..	..	..	..	..	20	4	..	3
<b>Total</b>	..	<b>130,317</b>	<b>9,161</b>	<b>7,666</b>	<b>29</b>	<b>803</b>	<b>2,203</b>	<b>1,547</b>	<b>4,650</b>	<b>826</b>	<b>684</b>	<b>1,286</b>	<b>80</b>	<b>19,774</b>	<b>159,252</b>												

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# TASMANIA—TAXABLE

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

**INCOME TAX  
INDIVIDUALS  
Schedule 1.24 (b)**

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9										All occupation codes									
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated		Total								
<b>TAXABLE INCOME (\$'000)</b>																						
\$ 417- 599	1,803	168	32	..	6	1	7	30	5	8	11	3	103	2,074								
600- 799	2,879	208	121	..	6	6	25	61	9	8	21	1	261	3,348								
800- 999	3,368	243	156	1	10	18	18	75	14	10	36	2	339	3,950								
1,000- 1,199	4,364	252	227	..	8	32	40	107	16	12	30	3	475	5,091								
1,200- 1,399	5,274	310	304	1	16	39	52	177	22	13	34	8	665	6,248								
1,400- 1,599	6,214	471	383	3	33	42	77	194	35	31	47	4	848	7,534								
1,600- 1,799	7,374	548	524	6	31	72	98	283	15	20	59	3	1,112	9,034								
1,800- 1,999	8,748	537	556	2	58	113	117	305	25	17	53	2	1,247	10,532								
2,000- 21,99	9,810	637	626	..	47	155	116	406	37	24	86	8	1,506	11,953								
2,200- 2,399	10,800	617	680	2	42	134	139	398	46	30	90	6	1,567	12,983								
2,400- 2,599	11,975	677	622	6	81	201	165	408	39	28	116	7	1,673	14,325								
2,600- 2,799	12,716	627	628	..	49	253	132	489	34	41	105	8	1,741	15,084								
2,800- 2,999	13,033	591	775	..	71	236	153	495	32	36	73	3	1,874	15,499								
3,000- 3,399	29,794	1,628	1,434	1	168	507	348	959	64	86	229	16	3,812	35,233								
3,400- 3,999	48,690	2,434	2,050	8	196	845	477	1,357	186	90	308	26	5,542	56,665								
4,000- 4,999	67,673	4,028	3,302	11	466	1,144	630	2,158	310	116	504	16	8,657	80,358								
5,000- 5,999	41,597	3,329	2,329	..	356	740	481	1,540	247	124	460	24	6,303	51,229								
6,000- 6,999	24,574	3,080	1,744	..	264	593	411	971	289	167	433	18	4,892	32,546								
7,000- 7,999	13,878	2,394	1,182	8	117	447	237	737	199	208	352	..	3,487	19,760								
8,000- 8,999	7,514	2,108	1,008	..	123	334	136	532	284	170	353	..	2,940	12,562								
9,000- 9,999	4,958	1,719	428	7	89	241	64	472	226	195	255	7	1,983	8,660								
10,000-14,999	7,504	4,917	1,114	..	413	634	198	1,260	1,207	997	931	42	6,795	19,217								
15,000-19,999	1,040	1,672	388	..	134	121	..	499	807	898	602	..	3,504	6,216								
20,000-29,999	186	1,725	204	..	..	91	..	213	..	..	..	..	..	..								
30,000-49,999			143												..	122	503	616	880	291	2,845	4,262
50,000 and over			246												..	..	195	127	705	182	1,247	1,739
<b>Total</b>	<b>345,767</b>	<b>35,164</b>	<b>20,959</b>	<b>105</b>	<b>2,874</b>	<b>7,030</b>	<b>4,336</b>	<b>14,610</b>	<b>4,894</b>	<b>4,917</b>	<b>5,659</b>	<b>205</b>	<b>65,589</b>	<b>446,520</b>								



# TASMANIA—TAXABLE

**INCOME TAX  
INDIVIDUALS  
Schedule 1.24(c)**

**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9										All occupation codes					
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated		Total				
<b>NET TAX (\$'000)</b>																		
\$	\$																	
417- 599	..	32	3	1	..	..	..	..	1	..	..	..	..	2	37			
600- 799	..	81	6	5	..	..	..	1	2	..	..	1	..	8	96			
800- 999	..	135	10	7	..	..	1	1	3	1	..	1	..	14	158			
1,000- 1,199	..	222	13	11	..	..	1	2	5	1	..	1	..	23	257			
1,200- 1,399	..	317	18	16	..	1	2	3	10	1	1	2	..	36	370			
1,400- 1,599	..	428	26	21	..	2	2	5	12	2	2	3	..	50	503			
1,600- 1,799	..	573	31	34	..	2	5	7	19	1	2	4	..	74	678			
1,800- 1,999	..	752	36	38	..	4	8	9	23	2	1	4	..	89	878			
2,000- 2,199	..	922	49	47	..	4	12	9	35	3	2	7	1	119	1,090			
2,200- 2,399	..	1,097	55	56	..	3	11	12	37	4	2	8	..	135	1,287			
2,400- 2,599	..	1,290	70	55	1	8	18	16	41	4	3	12	1	158	1,517			
2,600- 2,799	..	1,435	72	59	..	5	26	13	52	4	4	11	1	175	1,681			
2,800- 2,999	..	1,530	71	75	..	7	24	16	57	4	4	8	..	195	1,796			
3,000- 3,399	..	3,705	204	154	..	20	59	39	118	7	10	29	2	440	4,348			
3,400- 3,999	..	6,666	344	238	1	26	111	62	189	26	10	43	3	711	7,721			
4,000- 4,999	..	10,623	672	436	2	74	174	98	354	50	18	84	2	1,292	12,587			
5,000- 5,999	..	7,577	648	361	..	67	133	91	297	47	24	89	5	1,114	9,339			
6,000- 6,999	..	5,057	669	296	..	53	127	84	211	61	35	94	4	966	6,691			
7,000- 7,999	..	3,144	564	215	1	28	105	55	173	45	48	85	..	756	4,464			
8,000- 8,999	..	1,834	540	198	..	31	84	35	140	71	43	94	..	694	3,068			
9,000- 9,999	..	1,294	471	95	2	24	67	18	132	61	53	71	2	524	2,289			
10,000-14,999	..	2,240	1,564	290	..	131	205	65	410	381	325	304	13	2,125	5,929			
15,000-19,999	..	382	654	122		56	48		198	309	347	234	..	1,335	2,371			
20,000-29,999	..	80	839	88	20	43	61	100	238	282	404	135	..	1,312	1,967			
30,000-49,999	78			..					..					105	68	..	680	945
50,000 and over	..			150					..					..	..	..	104	254
<b>Total</b>	..	<b>51,416</b>	<b>7,777</b>	<b>2,995</b>	<b>28</b>	<b>592</b>	<b>1,284</b>	<b>740</b>	<b>2,861</b>	<b>1,437</b>	<b>1,728</b>	<b>1,433</b>	<b>34</b>	<b>13,131</b>	<b>72,323</b>			

# NORTHERN TERRITORY—TAXABLE

**INCOME TAX  
INDIVIDUALS  
Schedule 1.25(a)**

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9										All occupation codes			
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated		Total		
<b>NUMBER OF TAXPAYERS</b>																
\$ 417- 599 ..	221	15	..	..	..	..	..	..	..	..	..	..	1	..	1	237
600- 799 ..	208	12	..	..	..	..	..	..	..	..	..	..	1	..	1	221
800- 999 ..	302	25	1	1	..	..	..	1	..	..	..	..	1	..	6	333
1,000- 1,199 ..	663	72	3	..	..	..	3	..	7	5	3	3	3	2	26	761
1,200- 1,399 ..	690	34	2	..	1	4	4	4	12	4	3	11	..	..	41	765
1,400- 1,599 ..	681	60	3	..	5	4	4	4	10	5	4	7	..	..	42	783
1,600- 1,799 ..	648	33	4	..	3	11	6	6	9	6	6	9	2	2	56	737
1,800- 1,999 ..	658	21	3	..	1	6	8	13	2	2	3	6	..	..	42	721
2,000- 2,199 ..	764	60	2	..	4	13	6	12	5	4	7	7	..	..	53	877
2,200- 2,399 ..	728	37	4	..	1	7	6	10	1	2	7	7	1	1	39	804
2,400- 2,599 ..	752	31	4	2	3	11	4	15	3	1	7	7	2	2	52	835
2,600- 2,799 ..	795	30	3	..	1	20	5	18	4	6	9	9	..	..	66	891
2,800- 2,999 ..	780	34	5	1	1	17	8	21	9	5	6	6	..	..	73	887
3,000- 3,399 ..	1,542	50	11	1	12	41	16	19	3	9	18	18	..	..	132	1,724
3,400- 3,999 ..	2,193	62	9	1	8	61	23	35	6	6	17	17	2	2	166	2,421
4,000- 4,999 ..	3,587	140	19	4	7	83	44	56	15	3	14	14	1	1	246	3,973
5,000- 5,999 ..	2,785	122	16	..	14	89	30	50	15	2	20	20	..	..	242	3,149
6,000- 6,999 ..	1,938	120	11	..	2	67	15	36	13	2	19	19	..	..	169	2,227
7,000- 7,999 ..	1,095	106	6	3	7	48	20	32	11	1	13	13	..	..	140	1,341
8,000- 8,999 ..	649	77	4	..	2	29	12	18	8	..	7	7	..	..	80	806
9,000- 9,999 ..	303	70	7	..	..	10	6	8	4	1	4	4	15	15	44	417
10,000-14,999 ..	315	141	17	..	5	22	8	45	9	10	17	17	..	..	134	590
15,000-19,999 ..	27	42	5	..	..	7	4	8	6	4	3	3	..	..	32	101
20,000-29,999 ..	4	12	..	..	..	..	..	..	6	7	9	9	..	..	34	50
30,000-49,999 ..	..	..	10	..	..	..	..	..	..	..	..	..	..	..	4	4
50,000 and over ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
<b>Total ..</b>	<b>22,328</b>	<b>1,406</b>	<b>149</b>	<b>13</b>	<b>77</b>	<b>553</b>	<b>230</b>	<b>434</b>	<b>141</b>	<b>84</b>	<b>215</b>	<b>25</b>	<b>1,921</b>	<b>25,655</b>		



# NORTHERN TERRITORY—TAXABLE

**INCOME TAX  
INDIVIDUALS  
Schedule 1.25(b)**

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9										All occupation codes		
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated		Total	
<b>TAXABLE INCOME (\$'000)</b>															
\$	\$														
417- 599	109	7	..	..	..	..	..	..	..	..	..	..	..	..	116
600- 799	136	8	..	..	..	..	..	..	..	..	1	..	..	1	145
800- 999	223	19	1	1	..	..	..	..	..	1	1	1	..	5	246
1,000- 1,199	452	44	2	..	..	2	..	..	4	2	2	2	1	15	510
1,200- 1,399	588	32	2	..	1	3	3	3	8	3	2	9	..	30	650
1,400- 1,599	707	64	3	..	4	3	3	3	9	5	3	6	..	36	807
1,600- 1,799	774	39	5	..	3	11	6	9	6	6	6	10	2	58	871
1,800- 1,999	908	27	3	..	1	5	11	14	2	3	3	6	..	45	981
2,000- 2,199	1,195	93	3	..	5	16	7	16	6	5	5	10	..	68	1,357
2,200- 2,399	1,263	66	6	..	1	9	9	15	1	2	11	11	2	56	1,384
2,400- 2,599	1,422	59	6	4	5	16	5	25	5	1	8	8	3	78	1,559
2,600- 2,799	1,616	62	4	..	2	33	10	31	7	7	15	15	..	108	1,786
2,800- 2,999	1,701	78	6	2	2	33	15	41	17	5	10	10	..	133	1,912
3,000- 3,399	3,735	123	21	2	27	80	32	40	6	13	36	36	5	261	4,119
3,400- 3,999	6,082	177	21	3	18	150	55	81	16	12	47	47	..	402	6,662
4,000- 4,999	11,865	479	55	14	25	259	146	172	50	9	47	47	3	782	13,125
5,000- 5,999	11,170	493	60	4	53	352	127	209	70	7	86	86	..	986	12,648
6,000- 6,999	9,119	608	56	..	9	320	75	176	60	9	96	96	..	822	10,549
7,000- 7,999	5,953	623	35	20	42	277	117	193	65	4	67	67	..	810	7,386
8,000- 8,999	4,020	469	22	..	12	201	82	126	56	..	44	44	..	543	5,032
9,000- 9,999	2,127	508	50	..	..	80	46	62	30	8	32	32	106	339	2,975
10,000-14,999	2,719	1,352	165	..	40	216	92	468	89	100	169	169	..	1,358	5,430
15,000-19,999	377	631	82	..	..	..	..	..	89	63	41	41	..	507	1,515
20,000-29,999	71	234	..	..	..	123	77	147	..	142	..	..	..	705	1,009
30,000-49,999	..	..	205	..	..	..	..	..	152	..	209	..	..	139	139
50,000 and over	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
<b>Total</b>	<b>68,330</b>	<b>6,294</b>	<b>813</b>	<b>46</b>	<b>252</b>	<b>2,186</b>	<b>918</b>	<b>1,844</b>	<b>738</b>	<b>406</b>	<b>964</b>	<b>120</b>	<b>8,288</b>	<b>82,912</b>	

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# NORTHERN TERRITORY—TAXABLE

**INCOME TAX  
INDIVIDUALS  
Schedule 1.25(c)**

**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9										All occupation codes		
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated		Total	
<b>NET TAX (\$'000)</b>															
\$ 417- 599	2	..	..	..	..	..	..	..	..	..	..	..	..	..	2
600- 799	4	..	..	..	..	..	..	..	..	..	..	..	..	..	4
800- 999	8	1	..	..	..	..	..	..	..	..	..	..	..	..	9
1,000- 1,199	16	1	..	..	..	..	..	..	..	..	..	..	..	..	17
1,200- 1,399	26	1	..	..	..	..	..	..	..	..	..	..	..	..	29
1,400- 1,599	39	4	..	..	..	..	..	..	..	..	..	..	..	1	44
1,600- 1,799	49	2	..	..	..	1	..	..	..	..	..	..	..	2	55
1,800- 1,999	66	2	..	..	..	..	1	1	1	..	..	1	..	3	71
2,000- 2,199	97	8	..	..	..	1	1	1	..	..	..	1	..	5	110
2,200- 2,399	111	6	1	..	..	1	1	1	..	..	..	1	..	4	121
2,400- 2,599	136	5	1	..	..	1	..	2	..	..	..	1	..	6	147
2,600- 2,799	166	6	..	..	..	3	1	3	1	1	..	1	..	10	181
2,800- 2,999	186	9	1	..	..	3	1	4	2	..	..	1	..	13	208
3,000- 3,399	446	14	2	..	3	8	3	4	1	1	4	..	1	27	487
3,400- 3,999	812	24	3	..	2	18	7	10	2	1	6	..	1	48	885
4,000- 4,999	1,820	75	7	2	4	38	23	25	8	1	7	..	..	117	2,012
5,000- 5,999	1,985	89	7	..	9	62	23	37	12	1	16	..	..	174	2,247
6,000- 6,999	1,811	124	10	..	2	64	15	36	12	2	20	..	..	165	2,102
7,000- 7,999	1,299	142	7	6	10	63	27	45	15	1	14	..	..	184	1,625
8,000- 8,999	954	112	4	..	3	51	21	32	14	..	11	..	..	136	1,202
9,000- 9,999	545	133	11	..	..	22	12	17	8	2	9	..	27	89	767
10,000-14,999	777	419	51	..	11	68	32	152	28	32	54	..	..	435	1,631
15,000-19,999	130	267	23	..	..	..	13	43	35	25	16	..	..	195	591
20,000-29,999	28	104	..	..	..	52	..	..	..	..	..	..	..	..	..
30,000-49,999	..	..	86	..	..	..	21	21	76	65	102	..	..	315	447
50,000 and over	..	..	..	..	..	..	..	..	..	..	..	..	..	78	78
<b>Total</b>	<b>11,512</b>	<b>1,547</b>	<b>215</b>	<b>9</b>	<b>45</b>	<b>456</b>	<b>203</b>	<b>435</b>	<b>217</b>	<b>134</b>	<b>264</b>	<b>31</b>	<b>2,009</b>	<b>15,069</b>	

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# AUSTRALIAN CAPITAL TERRITORY—TAXABLE

**INCOME TAX  
INDIVIDUALS  
Schedule 1.26(a)**

**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9										All occupation codes			
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated		Total		
<b>NUMBER OF TAXPAYERS</b>																
\$	\$															
417- 599	..	1,174	161	3	..	4	2	4	12	8	7	2	6	48	1,383	
600- 799	..	1,349	162	6	1	1	1	5	27	10	13	5	1	70	1,581	
800- 999	..	1,248	156	4	3	3	2	2	18	11	8	4	2	57	1,461	
1,000- 1,199	..	1,256	132	9	..	2	3	3	21	20	9	10	..	77	1,465	
1,200- 1,399	..	1,261	91	6	1	2	10	6	21	10	11	7	..	74	1,426	
1,400- 1,599	..	1,391	108	3	..	2	20	5	31	9	5	11	2	88	1,587	
1,600- 1,799	..	1,443	110	13	..	2	10	12	33	7	9	12	..	98	1,651	
1,800- 1,999	..	1,394	89	8	..	5	18	4	20	13	11	8	2	89	1,572	
2,000- 2,199	..	1,470	103	11	3	3	22	9	34	11	4	8	4	109	1,682	
2,200- 2,399	..	1,480	87	13	2	3	28	24	47	11	9	10	2	149	1,716	
2,400- 2,599	..	1,727	57	11	..	8	35	17	33	15	4	16	3	142	1,926	
2,600- 2,799	..	1,900	61	8	1	6	31	24	37	7	5	8	4	131	2,092	
2,800- 2,999	..	1,913	93	17	..	4	42	11	35	8	8	7	3	135	2,141	
3,000- 3,399	..	3,579	172	17	2	16	94	25	85	33	13	23	6	314	4,065	
3,400- 3,999	..	4,994	243	27	..	13	155	39	62	17	15	35	12	375	5,612	
4,000- 4,999	..	7,326	355	30	1	18	293	62	129	48	13	44	8	646	8,327	
5,000- 5,999	..	5,159	304	16	1	15	215	49	114	57	12	30	5	514	5,977	
6,000- 6,999	..	3,672	282	17	1	12	113	21	76	47	12	26	2	327	4,281	
7,000- 7,999	..	2,501	203	17	1	7	71	12	58	28	17	16	4	231	2,935	
8,000- 8,999	..	2,097	187	10	..	8	46	5	43	22	7	16	..	165	2,449	
9,000- 9,999	..	1,376	193	7	3	4	22	3	20	23	9	16	..	105	1,674	
10,000-14,999	..	1,668	411	14	..	11	37	..	63	56	60	38	23	299	2,378	
15,000-19,999	..	164	133	7	..	7	..	10	14	23	36	22	..	123	420	
20,000-29,999	..	58	56	..	..	4	..	..	14	16	39	8	..	84	198	
30,000-49,999	..	..	..	..	..	..	..	..	6	..	..	..	..	..	34	
50,000 and over	..	..	10	..	..	..	..	..	..	8	15	..	..	29	5	
<b>Total</b>	..	<b>51,600</b>	<b>3,959</b>	<b>274</b>	<b>20</b>	<b>160</b>	<b>1,280</b>	<b>352</b>	<b>1,053</b>	<b>518</b>	<b>351</b>	<b>382</b>	<b>89</b>	<b>4,479</b>	<b>60,038</b>	

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# AUSTRALIAN CAPITAL TERRITORY—TAXABLE

**INCOME TAX  
INDIVIDUALS  
Schedule 1.26(b)**

**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9										All occupation codes		
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated		Total	
<b>TAXABLE INCOME (\$'000)</b>															
\$ 417- 599 ..	584	81	2	..	2	1	2	6	4	4	4	1	3	24	688
600- 799 ..	906	109	4	1	1	1	3	18	7	9	3	3	1	47	1,061
800- 999 ..	1,057	134	3	3	2	2	2	13	9	7	3	2	46	1,237	
1,000- 1,199 ..	1,304	137	8	..	1	3	3	19	21	9	7	..	74	1,515	
1,200- 1,399 ..	1,531	109	6	1	2	12	4	19	13	11	7	..	75	1,715	
1,400- 1,599 ..	1,950	151	4	..	3	25	6	42	12	6	14	3	116	2,217	
1,600- 1,799 ..	2,292	178	15	..	3	12	17	44	10	11	16	..	129	2,599	
1,800- 1,999 ..	2,461	152	13	..	9	26	4	31	21	19	13	3	138	2,752	
2,000- 2,199 ..	2,845	197	16	6	3	31	13	56	21	8	14	8	177	3,220	
2,200- 2,399 ..	3,168	184	23	5	6	49	44	90	24	19	19	4	282	3,634	
2,400- 2,599 ..	3,992	134	20	..	17	66	32	67	35	9	33	7	286	4,412	
2,600- 2,799 ..	4,728	151	18	3	15	67	49	81	18	11	20	8	288	5,166	
2,800- 2,999 ..	5,093	240	34	..	11	91	26	80	18	16	18	6	300	5,633	
3,000- 3,399 ..	10,351	489	45	6	37	230	62	218	83	30	62	18	792	11,632	
3,400- 3,999 ..	16,109	784	73	..	36	443	110	183	50	44	108	40	1,087	17,980	
4,000- 4,999 ..	27,562	1,393	105	5	63	1,008	220	470	180	43	169	30	2,292	31,247	
5,000- 5,999 ..	22,972	1,431	68	2	68	948	211	517	243	47	133	21	2,260	26,664	
6,000- 6,999 ..	19,022	1,509	91	6	63	590	109	416	250	62	138	12	1,736	22,268	
7,000- 7,999 ..	14,741	1,271	111	5	39	440	71	377	172	103	95	25	1,440	17,451	
8,000- 8,999 ..	13,932	1,309	71	..	61	330	36	298	154	49	113	..	1,167	16,408	
9,000- 9,999 ..	10,089	1,509	54	..	32	178	23	170	166	71	120	..	823	12,421	
10,000-14,999 ..	15,318	4,050	130	29	119	375	..	645	576	584	391	223	3,018	22,385	
15,000-19,999 ..	2,186	1,888	118	..	115	164	105	224	334	511	321	..	1,816	5,890	
20,000-29,999 ..	1,033	1,120	..	..	84	..	..	317	351	857	158	..	1,834	3,987	
30,000-49,999 ..	..	265	..	..	..	..	..	205	311	492	..	..	1,109	1,104	
50,000 and over ..	..	..	..	..	..	..	..	..	..	..	..	..	..	270	
<b>Total ..</b>	<b>185,225</b>	<b>18,977</b>	<b>1,034</b>	<b>71</b>	<b>790</b>	<b>5,091</b>	<b>1,154</b>	<b>4,607</b>	<b>3,083</b>	<b>3,132</b>	<b>1,979</b>	<b>414</b>	<b>21,355</b>	<b>225,556</b>	



# AUSTRALIAN CAPITAL TERRITORY—TAXABLE

**INCOME TAX  
INDIVIDUALS  
Schedule 1.26(c)**

**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

Grade of net income	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9										All occupation codes		
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated		Total	
<b>NET TAX (\$'000)</b>															
\$	\$														
417- 599	11	2	..	..	..	..	..	..	..	..	..	..	..	..	14
600- 799	27	3	..	..	..	..	..	..	1	..	..	..	..	1	32
800- 999	43	6	..	..	..	..	..	..	..	..	..	..	..	2	51
1,000- 1,199	68	7	..	..	..	..	..	..	1	1	..	..	..	4	79
1,200- 1,399	95	6	..	..	..	1	..	..	1	1	1	..	..	4	105
1,400- 1,599	138	10	..	..	..	2	..	..	3	1	..	1	..	8	156
1,600- 1,799	183	13	1	..	..	1	..	1	3	1	1	1	..	9	205
1,800- 1,999	216	12	1	..	1	2	..	..	2	2	1	1	..	11	239
2,000- 21,99	273	18	1	1	..	2	1	5	5	2	1	1	1	15	306
2,200- 2,399	333	19	2	1	1	4	4	9	9	2	2	2	..	27	379
2,400- 2,599	449	15	2	..	2	6	3	7	7	4	1	3	1	29	493
2,600- 2,799	567	18	2	..	2	7	5	9	9	2	1	2	1	31	616
2,800- 2,999	644	30	4	..	1	10	3	9	9	2	2	2	1	34	708
3,000- 3,399	1,402	64	6	1	4	28	8	27	27	11	4	8	3	98	1,564
3,400- 3,999	2,388	115	8	..	5	61	15	25	25	7	6	15	6	149	2,652
4,000- 4,999	4,630	240	16	1	10	159	36	76	76	30	6	29	5	367	5,237
5,000- 5,999	4,376	282	13	..	13	179	39	100	100	45	8	25	4	427	5,086
6,000- 6,999	4,023	333	18	1	11	125	23	90	90	54	13	30	3	370	4,726
7,000- 7,999	3,391	303	24	1	9	105	16	92	92	41	24	22	6	341	4,035
8,000- 8,999	3,452	334	17	9	17	86	9	76	76	40	12	29	70	300	4,086
9,000- 9,999	2,655	427	14		9	50	6	49	49	44	20	32		226	3,308
10,000-14,999	4,627	1,275	35		40	116	32	208	180	181	123	125		946	6,847
15,000-19,999	813	726	47	48	66	89		130	196	196	125		702	2,241	
20,000-29,999	439	512		..	..	39	..	..	152	152	164	406	72	..	865
30,000-49,999	..	138	..	..	..	..	..	113	113	176	335	..	..	623	600
50,000 and over	..		..	..	..	..	..	..	..			..	..	..	..
<b>Total</b>	<b>35,246</b>	<b>4,907</b>	<b>211</b>	<b>15</b>	<b>212</b>	<b>1,009</b>	<b>204</b>	<b>1,147</b>	<b>940</b>	<b>1,223</b>	<b>525</b>	<b>101</b>	<b>5,589</b>	<b>45,741</b>	

**TAXABLE**  
**OCCUPATION CODES 8 AND 9**  
**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

**INCOME TAX**  
**INDIVIDUALS**  
**Schedule 1.27(a)**

Grade of net income	Primary production				Manufacturing						Wholesale trade		
	Sheep grazing	Sheep/grain growing	Fishing, hunting, trapping and forestry	Other primary production	Metal products, transport equipment, machinery, etc.	Textiles, clothing and footwear	Food, beverages and tobacco	Paper, paper products, printing and publishing	Wood, wood products and furniture	Other manufacturing	Wholesale trade, n.e.i.	Wholesaling agricultural products and farm supplies	
<b>NUMBER OF TAXPAYERS</b>													
\$	\$												
417- 599	..	235	706	87	1,722	83	85	28	39	37	85	171	31
600- 799	..	445	1,607	152	3,201	121	140	51	42	72	132	228	56
800- 999	..	697	2,277	243	4,160	179	145	77	59	81	163	252	72
1,000- 1,199	..	881	2,993	283	4,892	220	178	116	55	154	203	304	69
1,200- 1,399	..	1,079	3,563	368	5,633	260	151	128	59	173	247	383	85
1,400- 1,599	..	1,336	3,936	410	6,195	332	177	190	76	186	294	408	81
1,600- 1,799	..	1,527	4,155	473	6,556	424	176	161	84	241	300	522	89
1,800- 1,999	..	1,563	4,320	467	6,737	426	177	172	106	253	320	512	80
2,000- 2,199	..	1,628	4,182	492	6,752	424	200	209	73	238	316	568	90
2,200- 2,399	..	1,527	4,092	510	6,425	411	155	227	84	301	293	568	106
2,400- 2,599	..	1,609	3,850	463	6,151	471	148	226	91	283	311	567	96
2,600- 2,799	..	1,553	3,550	459	6,020	452	141	216	82	282	349	549	100
2,800- 2,999	..	1,492	3,426	468	5,639	432	122	210	92	230	288	575	77
3,000- 3,399	..	2,724	6,159	906	10,324	849	233	469	177	461	578	1,072	171
3,400- 3,999	..	3,669	7,235	1,117	12,795	1,146	259	514	280	650	744	1,401	245
4,000- 4,999	..	4,471	8,023	1,359	14,835	1,794	338	746	400	808	989	1,877	346
5,000- 5,999	..	2,803	4,581	905	8,887	1,218	245	480	280	502	657	1,310	228
6,000- 6,999	..	1,747	2,613	538	5,497	884	159	325	183	294	456	951	160
7,000- 7,999	..	1,200	1,532	318	3,559	589	159	168	122	188	298	677	125
8,000- 8,999	..	738	967	215	2,303	389	84	130	102	111	180	468	93
9,000- 9,999	..	474	575	125	1,549	284	77	80	65	107	112	368	57
10,000-14,999	..	914	1,027	233	3,125	638	125	212	143	226	233	804	152
15,000-19,999	..	189	256	52	820	170	37	62	57	62	65	241	37
20,000-29,999	..	118	78	14	390	61	19	24	26	25	54	133	25
30,000-49,999	..	41	35	5	128	19	3	10	4	19	41	14	7
50,000 and over	..	18			24	9	..	9	3	..	3		
<b>Total</b>	..	<b>34,678</b>	<b>75,738</b>	<b>10,662</b>	<b>134,319</b>	<b>12,285</b>	<b>3,733</b>	<b>5,240</b>	<b>2,784</b>	<b>5,973</b>	<b>7,689</b>	<b>14,964</b>	<b>2,678</b>



**TAXABLE**  
**OCCUPATION CODES 8 AND 9**  
**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

**INCOME TAX**  
**INDIVIDUALS**  
**Schedule 1.27(b)**

Grade of net income	Retail trade						Finance, insurance, real estate and business services							
	Pharmacies	Motor vehicles, service stations, etc.	Meat	Other food	Household appliances and hardware	Books, newspapers, etc.	Other retail trade	Real estate agents, operators, lessors and developers	Security brokers, dealers, other finance, etc.	Insurance	Architectural services	Consultant engineering, surveying, etc.		
<b>NUMBER OF TAXPAYERS</b>														
\$ 417- 599 ..	161	157	38	589	67	25	664	60	158	32	26	5		
600- 799 ..	134	322	78	1,068	136	37	968	88	199	37	25	12		
800- 999 ..	83	465	129	1,425	172	63	1,022	128	183	32	38	15		
1,000- 1,199 ..	51	673	192	1,887	236	67	1,182	118	223	58	32	9		
1,700- 1,399 ..	40	874	261	2,360	287	116	1,366	137	199	65	48	13		
1,400- 1,599 ..	37	1,105	311	2,731	362	132	1,461	166	239	81	32	14		
1,600- 1,799 ..	42	1,258	348	3,052	392	170	1,555	163	209	64	51	22		
1,800- 1,999 ..	25	1,409	426	3,197	398	201	1,623	195	203	74	41	24		
2,000- 2,199 ..	40	1,534	510	3,491	442	191	1,567	186	222	78	55	17		
2,200- 2,399 ..	21	1,543	505	3,281	495	206	1,579	192	169	85	72	19		
2,400- 2,599 ..	40	1,573	487	3,240	493	221	1,561	206	183	77	48	12		
2,600- 2,799 ..	30	1,532	517	2,959	524	226	1,422	204	201	95	77	17		
2,800- 2,999 ..	46	1,537	441	2,760	461	212	1,387	183	189	63	61	29		
3,000- 3,399 ..	111	2,973	913	4,983	858	458	2,441	390	398	148	146	52		
3,400- 3,999 ..	167	3,889	1,220	5,690	1,190	610	3,114	609	584	194	218	83		
4,000- 4,999 ..	337	4,678	1,437	5,878	1,412	907	3,735	956	945	304	374	142		
5,000- 5,999 ..	450	2,865	922	3,149	902	662	2,498	768	805	226	378	173		
6,000- 6,999 ..	438	1,785	503	1,580	541	476	1,468	629	702	207	309	167		
7,000- 7,999 ..	499	1,082	372	911	364	279	1,033	500	563	140	226	168		
8,000- 8,999 ..	502	683	225	502	214	204	681	416	495	77	172	173		
9,000- 9,999 ..	444	459	158	300	105	144	519	322	363	73	125	136		
10,000-14,999 ..	1,594	891	253	522	245	194	1,080	855	959	190	333	462		
15,000-19,999 ..	781	181	69	83	63	41	276	307	377	45	135	152		
20,000-29,999 ..	474	91	14	} 50	26	} 20	120	163	256	} 46	87	150		
30,000-49,999 ..	95	19	9		8		25	55	104		48	7	42	61
50,000 and over ..	7	..	..		..		5	..	14		..	..	26	21
<b>Total ..</b>	<b>6,649</b>	<b>33,578</b>	<b>10,338</b>	<b>55,688</b>	<b>10,393</b>	<b>5,862</b>	<b>34,352</b>	<b>8,010</b>	<b>9,176</b>	<b>2,498</b>	<b>3,177</b>	<b>2,148</b>		

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**TAXABLE**  
**OCCUPATION CODES 8 AND 9**  
**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

**INCOME TAX**  
**INDIVIDUALS**  
**Schedule 1.27(c)**

Grade of net income	Finance, insurance, etc.— <i>continued</i>			Health, education, welfare and other community services						Entertainment, recreation, restaurants, hotels and personal services				
	Legal services	Accounting, auditing and book-keeping	Other business services	Medical practice	Dental practice	Hospitals and other health services	Veterinary services	Education, libraries, other community services	Welfare, charitable, religious activities	Entertainment, sport and recreation	Hair-dressing	Hotels, motels and boarding houses	Cafes and restaurants	Other personal services
<b>NUMBER OF TAXPAYERS</b>														
\$ 417- 599 ..	10	36	298	9	..	63	..	191	106	184	181	96	120	208
600- 799 ..	6	33	385	12	..	98	2	310	193	257	283	197	180	269
800- 999 ..	10	39	395	7	3	129	..	274	259	317	410	264	255	305
1,000- 1,199 ..	9	31	526	14	4	150	2	285	222	348	473	257	287	366
1,200- 1,399 ..	10	45	523	19	6	134	3	268	208	340	537	270	391	384
1,400- 1,599 ..	24	56	611	24	7	164	10	277	209	340	663	353	392	446
1,600- 1,799 ..	16	40	560	23	10	198	3	289	182	370	746	368	477	431
1,800- 1,999 ..	20	52	631	31	9	184	4	259	195	400	704	369	552	505
2,000- 2,199 ..	17	49	665	29	17	214	6	295	205	432	750	394	453	438
2,200- 2,399 ..	20	71	612	27	16	198	5	277	197	416	744	380	464	439
2,400- 2,599 ..	19	59	658	36	15	208	7	248	211	373	675	397	430	456
2,600- 2,799 ..	19	65	606	35	19	206	2	252	242	378	607	401	410	436
2,800- 2,999 ..	26	81	543	45	18	180	4	223	283	370	573	342	405	396
3,000- 3,399 ..	59	188	1,021	74	32	361	13	393	501	727	902	723	723	691
3,400- 3,999 ..	103	285	1,289	122	61	500	19	406	594	1,036	960	980	946	752
4,000- 4,999 ..	256	495	1,643	257	128	655	50	515	344	1,637	825	1,356	952	918
5,000- 5,999 ..	284	559	1,125	325	144	508	53	259	88	1,182	397	974	636	596
6,000- 6,999 ..	333	617	710	350	153	344	55	163	32	829	203	719	394	300
7,000- 7,999 ..	307	570	440	381	169	282	44	109	17	576	118	573	231	231
8,000- 8,999 ..	289	544	332	431	174	198	41	79	12	411	69	427	163	139
9,000- 9,999 ..	300	463	254	471	179	207	38	56	5	346	36	344	81	92
10,000-14,999 ..	1,316	1,385	548	2,602	938	420	142	112	12	855	48	744	176	222
15,000-19,999 ..	993	634	145	2,317	562	98	79	..	..	269	7	251	34	67
20,000-29,999 ..	833	438	82	1,978	285	62	41	} 60 }	} 7 }	152	4	154	17	77
30,000-49,999 ..	321	164	} 56 }	681	56	21	6			45	..	43	4	18
50,000 and over ..	62	38		134	4	..	..			26	..	..	..	..
<b>Total</b> ..	<b>5,662</b>	<b>7,037</b>	<b>14,658</b>	<b>10,434</b>	<b>3,009</b>	<b>5,791</b>	<b>629</b>	<b>5,601</b>	<b>4,324</b>	<b>12,616</b>	<b>10,915</b>	<b>11,383</b>	<b>9,173</b>	<b>9,182</b>



**TAXABLE**

**OCCUPATION CODES 8 AND 9  
ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

**INCOME TAX  
INDIVIDUALS  
Schedule 1.27(d)**

Grade of net income	Primary production				Manufacturing						Wholesale trade	
	Sheep grazing	Sheep/ grain growing	Fishing, hunting, trapping and forestry	Other primary production	Metal products, transport equipment, machinery, etc.	Textiles, clothing and footwear	Food, beverages and tobacco	Paper, paper products, printing and publishing	Wood, wood products and furniture	Other manufacturing	Wholesale trade, n.e.i.	Wholesaling agricultural products and farm supplies

**TAXABLE INCOME (\$'000)**

\$	\$												
417- 599	..	116	349	43	858	42	42	14	19	18	42	84	15
600- 799	..	268	968	97	2,009	78	92	33	28	45	85	147	36
800- 999	..	495	1,666	183	3,118	138	117	59	47	58	129	197	56
1,000- 1,199	..	744	2,472	247	4,259	194	177	99	52	135	191	271	60
1,700- 1,399	..	1,019	3,441	367	5,691	260	174	132	61	170	263	394	89
1,400- 1,599	..	1,448	4,377	473	7,191	375	223	216	91	204	346	470	103
1,600- 1,799	..	1,876	5,208	601	8,553	552	253	208	115	312	401	683	122
1,800- 1,999	..	2,149	6,101	635	9,846	630	286	255	155	355	484	758	119
2,000- 2,199	..	2,421	6,554	740	10,955	678	341	337	125	373	511	911	146
2,200- 2,399	..	2,562	7,067	854	11,372	724	290	404	146	515	535	1,001	176
2,400- 2,599	..	2,917	7,235	841	11,967	896	304	459	179	536	604	1,081	186
2,600- 2,799	..	3,103	7,262	914	12,646	920	313	471	179	581	729	1,132	203
2,800- 2,999	..	3,225	7,675	1,019	12,837	967	293	482	217	511	663	1,310	178
3,000- 3,399	..	6,540	15,249	2,142	26,130	2,083	601	1,198	454	1,151	1,474	2,637	432
3,400- 3,999	..	10,317	21,046	3,171	37,808	3,324	812	1,531	820	1,871	2,197	4,052	704
4,000- 4,999	..	15,748	28,987	4,804	54,043	6,472	1,292	2,727	1,478	2,873	3,576	6,741	1,203
5,000- 5,999	..	12,297	20,543	4,030	40,305	5,434	1,139	2,169	1,289	2,213	2,943	5,856	1,003
6,000- 6,999	..	9,254	14,085	2,809	29,838	4,711	879	1,764	1,005	1,589	2,488	5,066	842
7,000- 7,999	..	7,378	9,681	1,948	22,486	3,706	1,046	1,081	770	1,177	1,871	4,194	761
8,000- 8,999	..	5,237	7,046	1,514	16,735	2,786	624	937	740	795	1,277	3,363	648
9,000- 9,999	..	3,800	4,680	1,018	12,745	2,321	648	641	543	864	930	2,976	442
10,000-14,999	..	9,224	10,608	2,377	32,456	6,694	1,333	2,203	1,537	2,449	2,451	8,278	1,613
15,000-19,999	..	2,817	3,878	813	12,393	2,578	567	944	886	975	981	3,642	556
20,000-29,999	..	2,542	1,592	243	8,276	1,337	426	543	547	524	1,172	2,870	524
30,000-49,999	..	1,370	1,406	206	4,405	659	91	370	170	196	638	1,448	247
50,000 and over	..	1,114			1,705	681		723	207		179	1,541	
<b>Total</b>	..	<b>109,981</b>	<b>199,176</b>	<b>32,090</b>	<b>400,627</b>	<b>49,239</b>	<b>12,361</b>	<b>20,003</b>	<b>11,864</b>	<b>20,492</b>	<b>27,160</b>	<b>61,103</b>	<b>10,465</b>

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**TAXABLE**  
**OCCUPATION CODES 8 AND 9**  
**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

**INCOME TAX**  
**INDIVIDUALS**  
**Schedule 1.27(e)**

Grade of net income	Retail trade						Finance, insurance, real estate and business services					
	Pharmacies	Motor vehicles, service stations, etc.	Meat	Other food	Household appliances and hardware	Books, newspapers, etc.	Other retail trade	Real estate agents, operators, lessors and developers	Security brokers, dealers, other finance, etc.	Insurance	Architectural services	Consultant engineering, surveying, etc.
<b>TAXABLE INCOME (\$'000)</b>												
\$ 417- 599 ..	81	78	18	297	34	13	333	30	80	16	13	2
600- 799 ..	89	202	50	682	87	24	624	58	130	25	17	8
800- 999 ..	68	345	96	1,098	131	48	806	105	151	24	32	12
1,000- 1,199 ..	51	570	164	1,698	204	63	1,113	112	225	56	33	8
1,200- 1,399 ..	46	852	255	2,466	291	119	1,479	152	234	72	53	15
1,400- 1,599 ..	50	1,225	347	3,267	418	157	1,803	207	320	103	41	16
1,600- 1,799 ..	62	1,584	452	4,113	510	238	2,157	222	314	93	72	31
1,800- 1,999 ..	38	2,021	601	4,870	574	307	2,503	305	327	110	68	34
2,000- 2,199 ..	72	2,413	812	5,868	708	322	2,691	325	402	130	98	26
2,200- 2,399 ..	37	2,687	897	6,060	867	392	2,958	364	330	161	140	31
2,400- 2,599 ..	81	3,040	923	6,530	946	440	3,169	420	394	156	103	22
2,600- 2,799 ..	69	3,189	1,066	6,471	1,113	502	3,101	447	464	203	173	38
2,800- 2,999 ..	105	3,446	1,009	6,458	1,051	506	3,286	420	474	148	142	66
3,000- 3,399 ..	269	7,395	2,308	13,020	2,155	1,211	6,366	990	1,079	375	386	115
3,400- 3,999 ..	489	11,372	3,570	17,252	3,457	1,842	9,476	1,816	1,834	553	649	230
4,000- 4,999 ..	1,215	16,758	5,143	21,871	5,121	3,375	13,909	3,489	3,566	1,071	1,383	485
5,000- 5,999 ..	2,001	12,829	4,150	14,500	3,976	3,104	11,474	3,465	3,727	979	1,673	718
6,000- 6,999 ..	2,329	9,529	2,737	8,746	2,895	2,635	8,061	3,448	3,784	1,071	1,596	826
7,000- 7,999 ..	3,102	6,804	2,335	5,913	2,270	1,779	6,606	3,158	3,463	830	1,363	982
8,000- 8,999 ..	3,542	4,937	1,626	3,689	1,553	1,506	4,958	2,922	3,466	514	1,197	1,148
9,000- 9,999 ..	3,602	3,753	1,275	2,527	842	11,81	4,329	2,592	2,865	563	961	1,033
10,000-14,999 ..	16,652	9,311	2,628	5,531	2,563	2,022	11,363	8,826	9,641	1,803	3,271	4,462
15,000-19,999 ..	11,896	2,786	1,057	1,299	964	613	4,216	4,608	5,527	645	1,972	2,295
20,000-29,999 ..	10,176	1,983	324	1,726	570	444	2,605	3,457	5,441	917	1,825	3,193
30,000-49,999 ..	3,096	696	308		248		896	1,894	3,503	347	1,474	2,154
50,000 and over ..	430	..	..	..	..	..	359	1,074	4,143		1,583	1,380
<b>Total</b> ..	<b>59,648</b>	<b>109,804</b>	<b>34,152</b>	<b>145,984</b>	<b>33,548</b>	<b>22,841</b>	<b>110,641</b>	<b>44,905</b>	<b>55,885</b>	<b>10,966</b>	<b>20,318</b>	<b>19,329</b>



**TAXABLE**  
**OCCUPATION CODES 8 AND 9**  
**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

**INCOME TAX**  
**INDIVIDUALS**  
**Schedule 1.27(f)**

Grade of net income	Finance, insurance, etc.— <i>continued</i>			Health, education, welfare and other community services						Entertainment, recreation, restaurants, hotels and personal services				
	Legal services	Accounting, auditing and book-keeping	Other business services	Medical practice	Dental practice	Hospitals and other health services	Veterinary services	Education, libraries, other community services	Welfare, charitable, religious activities	Entertainment, sport and recreation	Hair-dressing	Hotels, motels and boarding houses	Cafes and restaurants	Other personal services

**TAXABLE INCOME (\$'000)**

\$	\$																		
417-	599	..	5	18	149	5	..	32	..	96	50	93	91	48	60	93			
600-	799	..	4	21	257	7	..	63	1	203	115	163	182	125	117	171			
800-	999	..	8	33	326	5	2	104	..	225	195	259	327	196	199	237			
1,000-	1,199	..	7	28	513	12	3	144	2	278	200	325	445	240	258	343			
1,200-	1,399	..	11	52	577	21	6	155	3	302	218	376	583	293	404	406			
1,400-	1,599	..	32	64	758	30	8	216	13	354	243	414	828	434	475	532			
1,600-	1,799	..	22	57	784	31	15	281	4	418	234	517	1,018	497	674	568			
1,800-	1,999	..	30	75	953	48	15	297	7	409	270	607	1,095	560	830	773			
2,000-	2,199	..	29	86	1,143	50	32	381	11	510	279	751	1,281	659	778	723			
2,200-	2,399	..	34	131	1,119	46	31	387	9	531	299	764	1,402	717	876	783			
2,400-	2,599	..	39	106	1,335	76	33	459	13	515	359	742	1,389	817	880	891			
2,600-	2,799	..	36	136	1,296	77	37	481	5	563	440	811	1,331	877	915	889			
2,800-	2,999	..	54	191	1,243	102	37	443	6	532	528	844	1,359	805	970	894			
3,000-	3,399	..	137	468	2,619	184	77	956	30	1,020	1,062	1,835	2,346	1,918	1,907	1,725			
3,400-	3,999	..	285	795	3,829	336	166	1,556	52	1,205	1,479	3,109	2,928	2,992	2,888	2,203			
4,000-	4,999	..	865	1,712	5,892	874	432	2,400	168	1,836	1,064	5,905	3,045	5,163	3,540	3,299			
5,000-	5,999	..	1,196	2,360	4,949	1,394	600	2,319	217	1,171	349	5,225	1,818	4,635	2,923	2,646			
6,000-	6,999	..	1,671	3,050	3,711	1,782	778	1,848	274	851	163	4,329	1,141	4,038	2,172	1,611			
7,000-	7,999	..	1,840	3,268	2,692	2,235	954	1,745	259	678	104	3,501	769	3,695	1,468	1,445			
8,000-	8,999	..	2,009	3,575	2,330	2,868	1,153	1,389	273	561	80	2,843	510	3,184	1,179	990			
9,000-	9,999	..	2,257	3,404	1,996	3,576	1,309	1,655	300	442	37	2,666	291	2,860	678	728			
10,000-	14,999	..	13,606	13,648	5,529	26,702	9,420	4,394	1,407	1,119	121	8,457	469	8,083	1,834	2,369			
15,000-	19,999	..	14,732	9,192	2,107	34,031	8,223	1,469	1,133			3,788	109	3,875	516	1,111			
20,000-	29,999	..	17,591	9,136	1,778	41,545	5,832	1,352	841	} 1,356 }	} 128 }	3,190	88	3,405	365	1,779			
30,000-	49,999	..	10,945	5,395	} 1,451 }	22,794	1,838	734	224			1,454	..	1,494	..	1,494	141	630	
50,000 and over	..	..	3,788	2,380			8,780	197	568	..	..	..	1,762	..	391	..	..		
<b>Total</b>	..	..	<b>71,231</b>	<b>59,386</b>	<b>50,602</b>	<b>147,609</b>	<b>31,196</b>	<b>25,830</b>	<b>5,252</b>	<b>15,176</b>	<b>8,019</b>	<b>54,729</b>	<b>24,845</b>	<b>52,001</b>	<b>27,049</b>	<b>27,842</b>			

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**TAXABLE**  
**OCCUPATION CODES 8 AND 9**  
**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

**INCOME TAX**  
**INDIVIDUALS**  
**Schedule 1.27(g)**

Grade of net income	Primary production				Manufacturing						Wholesale trade	
	Sheep grazing	Sheep/ grain growing	Fishing, hunting, trapping and forestry	Other primary production	Metal products, transport equipment, machinery, etc.	Textiles, clothing and footwear	Food, beverages and tobacco	Paper, paper products, printing and publishing	Wood, wood products and furniture	Other manufac- turing	Wholesale trade, n.e.i.	Wholesaling agricultural products and farm supplies
<b>NET TAX (\$'000)</b>												
\$ 417- 599 ..	6	12	1	22	1	1						
600- 799 ..	15	44	3	68	2	3						
800- 999 ..	31	85	8	131	5	5	1	1	1	1	2	
1,000- 1,199 ..	52	141	12	206	9	9	2	3	2	2	4	1
1,200- 1,399 ..	75	210	21	310	14	10	4	2	6	5	8	2
1,400- 1,599 ..	110	272	29	423	22	15	7	3	9	10	14	3
1,600- 1,799 ..	151	352	41	559	37	19	13	6	12	15	21	5
1,800- 1,999 ..	182	456	46	696	49	23	19	8	21	28	46	8
2,000- 2,199 ..	222	527	60	836	56	30	29	13	27	39	58	10
2,200- 2,399 ..	256	601	72	938	65	27	37	12	31	43	75	13
2,400- 2,599 ..	311	668	76	1,051	87	31	47	13	46	50	91	16
2,600- 2,799 ..	347	709	89	1,167	96	34	51	18	52	60	105	18
2,800- 2,999 ..	385	783	100	1,245	108	34	55	20	59	76	118	20
3,000- 3,399 ..	813	1,663	235	2,745	251	75	148	25	56	75	148	19
3,400- 3,999 ..	1,418	2,523	383	4,374	458	117	212	56	137	180	320	55
4,000- 4,999 ..	2,441	4,004	675	7,216	1,056	220	451	114	253	305	561	96
5,000- 5,999 ..	2,174	3,240	656	6,195	1,036	222	419	244	452	585	1,098	190
6,000- 6,999 ..	1,835	2,475	502	5,096	1,019	195	385	253	409	563	1,123	188
7,000- 7,999 ..	1,595	1,887	385	4,217	890	259	263	337	337	541	1,088	179
8,000- 8,999 ..	1,210	1,475	327	3,376	725	165	244	184	274	447	988	176
9,000- 9,999 ..	937	1,057	225	2,804	648	184	175	195	206	331	866	165
10,000-14,999 ..	2,603	2,803	604	8,212	2,167	438	709	152	236	262	827	119
15,000-19,999 ..	961	1,280	236	3,951	1,026	223	372	506	799	797	2,664	502
20,000-29,999 ..	1,138	679	83	3,569	633	203	260	382	382	388	1,450	214
30,000-49,999 ..	710	779	115	2,355	362	49	209	254	240	548	1,349	238
50,000 and over ..	663			1,042	424		453		98	105	108	806
<b>Total</b> ..	<b>20,642</b>	<b>28,725</b>	<b>4,987</b>	<b>62,804</b>	<b>11,246</b>	<b>2,590</b>	<b>4,581</b>	<b>2,887</b>	<b>4,155</b>	<b>5,827</b>	<b>14,847</b>	<b>2,383</b>

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**TAXABLE**  
**OCCUPATION CODES 8 AND 9**  
**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

**INCOME TAX**  
**INDIVIDUALS**  
**Schedule 1.27(h)**

Grade of net income	Retail trade							Finance, insurance, real estate and business services						
	Pharmacies	Motor vehicles, service stations, etc.	Meat	Other food	Household appliances and hardware	Books, newspapers, etc.	Other retail trade	Real estate agents, operators, lessors and developers	Security brokers, dealers, other finance, etc.	Insurance	Architectural services	Consultant engineering, surveying, etc.		
<b>NET TAX (\$'000)</b>														
\$ 417- 599 ..	2	2	1	5	1	..	7	1	1	..	..	..		
600- 799 ..	3	6	1	19	2	1	20	2	4	1	1	..		
800- 999 ..	3	13	4	45	5	2	32	4	7	1	1	..		
1,000- 1,199 ..	3	26	8	78	9	3	53	8	11	3	2	..		
1,700- 1,399 ..	3	44	13	137	16	7	83	10	14	4	3	1		
1,400- 1,599 ..	3	74	21	202	25	10	113	13	21	6	3	1		
1,600- 1,799 ..	5	105	31	286	34	17	149	15	23	6	5	2		
1,800- 1,999 ..	3	151	46	380	43	24	193	24	26	8	6	2		
2,000- 2,199 ..	7	199	68	505	59	27	233	29	35	10	9	2		
2,200- 2,399 ..	4	242	81	569	79	38	278	37	32	16	14	3		
2,400- 2,599 ..	8	298	91	661	93	45	321	46	41	15	11	2		
2,600- 2,799 ..	9	334	112	704	118	55	338	52	53	21	19	4		
2,800- 2,999 ..	12	383	113	744	118	59	382	49	57	17	16	8		
3,000- 3,399 ..	32	901	282	1,637	262	154	798	124	138	45	49	12		
3,400- 3,999 ..	68	1,569	493	2,447	473	261	1,343	257	266	74	91	30		
4,000- 4,999 ..	200	2,716	832	3,637	835	565	2,312	578	604	172	232	76		
5,000- 5,999 ..	381	2,448	791	2,814	753	613	2,231	668	726	184	318	132		
6,000- 6,999 ..	501	2,062	593	1,925	624	582	1,755	745	820	227	340	171		
7,000- 7,999 ..	732	1,621	552	1,432	540	431	1,588	758	818	192	320	227		
8,000- 8,999 ..	907	1,281	423	962	403	396	1,295	744	885	128	299	287		
9,000- 9,999 ..	997	1,048	353	713	234	331	1,215	713	782	154	258	277		
10,000-14,999 ..	5,398	3,000	831	1,785	829	656	3,691	2,818	3,054	559	1,025	1,389		
15,000-19,999 ..	4,707	1,096	416	523	384	235	1,672	1,803	2,128	249	763	893		
20,000-29,999 ..	4,771	930	155	} 973	273	} 212	1,237	1,615	2,521	} 417	845	1,487		
30,000-49,999 ..	1,673	388	169		133		497	1,041	1,907		2,585	203	813	1,186
50,000 and over ..	262	..	..		..		222	669	..		..	..	961	844
<b>Total</b> ..	<b>20,690</b>	<b>20,935</b>	<b>6,481</b>	<b>23,185</b>	<b>6,344</b>	<b>4,723</b>	<b>22,059</b>	<b>12,825</b>	<b>17,560</b>	<b>2,712</b>	<b>6,405</b>	<b>7,039</b>		

**TAXABLE**  
**OCCUPATION CODES 8 AND 9**  
**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

**INCOME TAX**  
**INDIVIDUALS**  
**Schedule 1.27(i)**

Grade of net income	Finance, insurance, etc.— <i>continued</i>			Health, education, welfare and other community services						Entertainment, recreation, restaurants, hotels and personal services				
	Legal services	Accounting, auditing and book-keeping	Other business services	Medical practice	Dental practice	Hospitals and other health services	Veterinary services	Education, libraries, other community services	Welfare, charitable, religious activities	Entertainment, sport and recreation	Hair-dressing	Hotels, motels and boarding houses	Cafes and restaurants	Other personal services
<b>NET TAX (\$'000)</b>														
\$ 417– 599	..	..	3	..	..	1	..	2	1	2	2	1	1	3
600– 799	..	1	8	..	..	2	..	6	3	4	5	3	4	5
800– 999	..	1	14	..	..	4	..	9	7	10	14	7	8	9
1,000– 1,199	..	1	26	1	..	7	..	14	9	15	21	11	12	16
1,200– 1,399	..	1	34	1	..	9	..	18	12	22	33	17	22	22
1,400– 1,599	..	2	49	2	..	14	1	22	14	26	54	27	30	33
1,600– 1,799	..	1	56	2	1	19	..	29	15	36	72	33	48	39
1,800– 1,999	..	2	73	4	1	24	1	32	19	47	88	43	65	59
2,000– 2,199	..	2	100	4	3	33	1	43	20	64	112	57	68	60
2,200– 2,399	..	3	105	4	3	37	1	50	23	71	135	69	84	71
2,400– 2,599	..	4	136	8	3	50	1	53	31	75	144	86	91	88
2,600– 2,799	..	4	140	9	3	54	..	62	42	87	147	97	102	93
2,800– 2,999	..	6	141	11	3	53	1	62	49	95	159	95	114	103
3,000– 3,399	..	16	326	22	8	122	3	128	110	224	296	246	243	208
3,400– 3,999	..	39	535	45	22	225	7	169	176	433	417	428	413	303
4,000– 4,999	..	138	955	140	68	398	26	296	154	961	506	881	590	529
5,000– 5,999	..	221	937	260	110	450	39	224	61	989	354	922	572	498
6,000– 6,999	..	350	791	374	161	400	53	181	35	916	254	900	480	344
7,000– 7,999	..	426	637	517	217	415	60	161	24	812	187	902	357	343
8,000– 8,999	..	505	595	716	285	357	67	143	20	717	134	844	309	252
9,000– 9,999	..	607	548	954	349	459	79	121	10	720	81	813	192	194
10,000–14,999	..	4,372	1,766	8,530	2,998	1,425	431	350	36	2,640	151	2,672	593	698
15,000–19,999	..	5,716	819	13,197	3,192	576	430	..	..	1,452	44	1,534	207	339
20,000–29,999	..	8,178	830	19,249	2,673	635	378	} 660	} 56	1,452	42	1,616	171	460
30,000–49,999	..	5,996	1,573	12,420	997	405	125			785	..	822	78	240
50,000 and over	..	2,300	..	5,382	116	349	..	..	..	1,067	..	..	..	..
<b>Total</b>	..	<b>28,890</b>	<b>11,195</b>	<b>61,852</b>	<b>11,213</b>	<b>6,523</b>	<b>1,703</b>	<b>2,834</b>	<b>926</b>	<b>13,724</b>	<b>3,451</b>	<b>13,362</b>	<b>4,852</b>	<b>5,010</b>



**TAXABLE**  
**OCCUPATION CODES 8 AND 9**  
**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

**INCOME TAX**  
**INDIVIDUALS**  
**Schedule 1.28(a)**

Industry	Number of taxpayers Taxable income Net tax	New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Northern Territory	Australian Capital Territory	Australia
<b>PRIMARY PRODUCTION—</b>										
Sheep grazing .. ..	Number .. ..	12,128	7,258	1,553	3,774	9,320	552	3	90	34,678
	Taxable income \$'000	39,254	23,563	6,000	11,510	27,079	2,174	28	374	109,981
	Net tax .. \$'000	7,396	4,567	1,381	2,224	4,517	467	9	81	20,642
Sheep/grain growing ..	Number .. ..	22,390	23,607	5,295	14,750	7,213	2,394	6	83	75,738
	Taxable income \$'000	62,218	62,325	14,594	35,272	18,338	6,139	34	254	199,176
	Net tax .. \$'000	9,448	8,615	2,461	4,768	2,548	829	10	44	28,725
Fishing, hunting, trapping and forestry	Number .. ..	3,063	1,304	1,690	1,415	2,332	822	25	11	10,662
	Taxable income \$'000	8,969	3,294	4,647	4,103	8,489	2,461	93	34	32,090
	Net tax .. \$'000	1,403	431	708	580	1,475	366	17	6	4,987
Other primary production ..	Number .. ..	29,857	42,889	38,204	11,576	7,690	3,898	115	90	134,319
	Taxable income \$'000	81,274	118,858	137,770	29,827	21,682	10,185	658	372	400,627
	Net tax .. \$'000	12,195	16,961	24,603	4,233	3,222	1,332	179	81	62,804
<b>MANUFACTURING—</b>										
Metal products, transport equipment, machinery, etc.	Number .. ..	3,733	4,060	1,739	1,130	1,324	208	42	49	12,285
	Taxable income \$'000	15,949	17,337	6,151	3,688	4,934	792	131	258	49,239
	Net tax .. \$'000	3,726	4,157	1,332	710	1,069	160	22	69	11,246
Textiles, clothing and footwear	Number .. ..	705	2,077	569	180	185	12	*	*	3,733
	Taxable income \$'000	2,510	7,277	1,559	457	503	40	*	*	12,361
	Net tax .. \$'000	537	1,563	306	76	97	9	*	*	2,590
Food, beverages and tobacco	Number .. ..	1,698	1,634	871	404	484	130	10	9	5,240
	Taxable income \$'000	6,366	6,569	3,175	1,355	1,985	490	37	26	20,003
	Net tax .. \$'000	1,350	1,696	683	270	472	100	7	4	4,581
Paper, paper-products, print- ing and publishing	Number .. ..	897	1,022	277	223	264	68	*	*	2,784
	Taxable income \$'000	3,929	4,163	1,106	863	1,383	260	*	*	11,864
	Net tax .. \$'000	939	983	244	222	401	56	*	*	2,887

\* Not available for publication separately.

**TAXABLE**  
**OCCUPATION CODES 8 AND 9**  
**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

**INCOME TAX**  
**INDIVIDUALS**  
**Schedule 1.28(b)**

Industry	Number of taxpayers Taxable income Net tax	New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Northern Territory	Australian Capital Territory	Australia
<b>MANUFACTURING—continued</b>										
Wood, wood products and furniture	Number .. ..	1,269	2,034	1,126	467	746	287	5	39	5,973
	Taxable income \$'000	4,366	6,532	3,882	1,522	2,931	1,025	22	212	20,492
	Net tax .. \$'000	863	1,242	806	302	649	225	5	63	4,155
Other manufacturing ..	Number .. ..	2,588	2,761	830	736	631	98	17	28	7,689
	Taxable income \$'000	9,560	9,851	2,654	2,187	2,459	268	59	123	27,160
	Net tax .. \$'000	2,092	2,148	566	380	555	43	10	33	5,827
<b>WHOLESALE TRADE—</b>										
Wholesale trade, n.e.i ..	Number .. ..	5,624	3,190	2,085	1,870	1,656	379	52	108	14,964
	Taxable income \$'000	23,505	14,877	9,018	5,509	6,351	1,169	175	500	61,103
	Net tax .. \$'000	5,660	3,864	2,442	1,059	1,435	225	35	128	14,847
Wholesaling agricultural pro- ducts and farm supplies	Number .. ..	1,056	641	577	220	140	36	3	5	2,678
	Taxable income \$'000	4,133	2,953	1,846	802	586	127	8	11	10,465
	Net tax .. \$'000	918	753	365	177	140	27	1	1	2,383
<b>RETAIL TRADE—</b>										
Pharmacies .. ..	Number .. ..	2,678	2,034	940	422	431	91	3	50	6,649
	Taxable income \$'000	22,323	18,477	9,013	4,289	3,857	1,142	22	526	59,648
	Net tax .. \$'000	7,187	6,723	3,312	1,500	1,325	450	7	188	20,690
Motor vehicles, service sta- tions, etc.	Number .. ..	10,028	9,238	5,840	3,528	3,555	1,066	133	190	33,578
	Taxable income \$'000	34,701	29,145	19,344	9,617	12,368	3,413	551	665	109,804
	Net tax .. \$'000	6,900	5,473	3,738	1,554	2,382	636	126	127	20,935
Meat .. ..	Number .. ..	3,033	3,155	1,631	1,200	953	320	5	41	10,338
	Taxable income \$'000	10,839	9,747	5,633	3,257	3,275	1,054	9	338	34,152
	Net tax .. \$'000	2,116	1,755	1,131	518	646	191	1	123	6,481
Other food .. ..	Number .. ..	21,211	16,918	8,821	5,007	2,529	768	85	349	55,688
	Taxable income \$'000	57,268	45,761	21,138	11,003	7,196	1,944	346	1,329	145,984
	Net tax .. \$'000	9,023	7,670	3,153	1,479	1,201	289	76	295	23,185



**TAXABLE**  
**OCCUPATION CODES 8 AND 9**  
**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

**INCOME TAX**  
**INDIVIDUALS**  
**Schedule 1.28(c)**

Industry	Number of taxpayers Taxable income Net tax	New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Northern Territory	Australian Capital Territory	Australia
RETAIL TRADE— <i>continued</i> Household appliances and hardware	Number .. ..	3,383	3,151	1,782	838	924	215	32	68	10,393
	Taxable income \$'000	11,487	9,788	5,833	2,405	2,893	742	110	289	33,548
	Net tax .. \$'000	2,213	1,787	1,130	436	544	139	22	74	6,344
Books, newspapers, etc. ..	Number .. ..	1,818	1,565	1,131	521	674	127	3	23	5,862
	Taxable income \$'000	8,156	6,297	4,043	1,665	2,106	441	32	102	22,841
	Net tax .. \$'000	1,817	1,334	806	282	371	81	10	20	4,723
Other retail trade .. ..	Number .. ..	10,294	12,116	3,874	2,860	3,223	1,648	118	219	34,352
	Taxable income \$'000	33,184	39,267	13,217	7,742	11,214	4,577	591	848	110,641
	Net tax .. \$'000	6,606	7,848	2,793	1,311	2,328	823	157	192	22,059
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES— Real estate agents, operators, etc.	Number .. ..	2,545	2,746	1,441	497	569	156	12	44	8,010
	Taxable income \$'000	15,185	16,439	6,821	2,660	2,683	705	69	342	44,905
	Net tax .. \$'000	4,295	5,022	1,758	708	741	162	21	118	12,825
Security brokers, dealers, other finance	Number .. ..	3,924	1,690	780	533	2,016	128	27	78	9,176
	Taxable income \$'000	24,267	12,751	3,989	3,118	10,530	594	208	428	55,885
	Net tax .. \$'000	7,588	4,639	1,122	952	2,928	146	67	120	17,560
Insurance .. ..	Number .. ..	619	1,277	319	105	126	29	5	18	2,498
	Taxable income \$'000	2,650	5,781	1,352	468	494	131	19	72	10,966
	Net tax .. \$'000	630	1,504	305	111	107	31	3	20	2,712
Architectural services ..	Number .. ..	1,184	1,060	296	216	345	36	7	33	3,177
	Taxable income \$'000	7,785	5,800	2,076	1,351	2,819	268	29	190	20,318
	Net tax .. \$'000	2,409	1,652	663	436	1,103	81	7	54	6,405
Consultant engineering, sur- veying, etc.	Number .. ..	785	581	288	143	279	33	*	*	2,148
	Taxable income \$'000	7,575	5,168	2,900	904	2,182	306	*	*	19,329
	Net tax .. \$'000	2,836	1,896	1,084	253	764	116	*	*	7,039
Legal services .. ..	Number .. ..	2,325	1,914	738	313	231	96	10	35	5,662
	Taxable income \$'000	29,639	24,697	8,648	3,469	2,882	1,229	156	512	71,231
	Net tax .. \$'000	12,070	10,218	3,397	1,266	1,173	470	69	226	28,890

\* Not available for publication separately.

**TAXABLE**  
**OCCUPATION CODES 8 AND 9**  
**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-72)**

**INCOME TAX**  
**INDIVIDUALS**  
**Schedule 1.28(d)**

Industry	Number of taxpayers Taxable income Net tax	New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Northern Territory	Australian Capital Territory	Australia
<b>FINANCE, INSURANCE, ETC.—</b>										
<i>continued</i>										
Accounting, auditing and bookkeeping	Number .. .. Taxable income \$'000 Net tax .. \$'000	2,786 24,120 8,401	2,139 18,374 6,467	821 6,738 2,251	536 4,433 1,498	553 4,200 1,395	138 1,003 301	11 50 12	53 468 159	7,037 59,386 20,484
Other business services ..	Number .. .. Taxable income \$'000 Net tax .. \$'000	4,856 16,754 3,488	5,196 19,434 4,718	2,040 6,404 1,428	782 2,306 438	1,287 4,060 801	210 659 130	* * *	* * *	14,658 50,602 11,195
<b>HEALTH, EDUCATION, WELFARE, ETC., SERVICES—</b>										
86 Medical practice .. ..	Number .. .. Taxable income \$'000 Net tax .. \$'000	3,702 55,313 23,717	3,176 42,563 17,357	1,357 19,211 8,022	1,056 15,022 6,321	751 9,980 4,116	243 3,123 1,257	16 244 100	133 2,154 962	10,434 147,609 61,852
Dental practice .. ..	Number .. .. Taxable income \$'000 Net tax .. \$'000	1,182 11,650 4,084	762 8,765 3,309	467 4,514 1,542	264 2,993 1,146	252 2,504 873	45 416 140	* * *	* * *	3,009 31,196 11,213
Hospitals and other health services .. ..	Number .. .. Taxable income \$'000 Net tax .. \$'000	1,990 8,767 2,190	1,954 8,281 2,009	751 3,079 746	536 2,454 635	388 2,253 647	135 836 258	6 16 2	31 144 36	5,791 25,830 6,523
Veterinary services ..	Number .. .. Taxable income \$'000 Net tax .. \$'000	226 2,034 684	184 1,714 596	100 627 162	52 387 117	41 290 85	16 90 20	* * *	* * *	629 5,252 1,703
Education, libraries, other community services	Number .. .. Taxable income \$'000 Net tax .. \$'000	1,860 5,182 1,051	1,879 5,186 896	885 2,306 434	381 949 167	393 999 181	87 187 27	20 28 3	96 338 76	5,601 15,176 2,834
Welfare, charitable, religious activities	Number .. .. Taxable income \$'000 Net tax .. \$'000	1,591 2,949 346	1,248 2,526 307	575 934 98	471 894 100	195 301 28	158 266 26	34 41 3	52 110 16	4,324 8,019 926

\* Not available for publication separately.



ENTERTAINMENT, RECREATION,  
RESTAURANTS, HOTELS AND  
PERSONAL SERVICES—

Entertainment, sport and recreation	Number .. ..	4,757	3,651	1,950	842	926	259	57	174	12,616
	Taxable income \$'000	20,324	16,521	7,504	3,523	3,654	1,531	417	1,255	54,729
	Net tax .. \$'000	4,997	4,231	1,743	939	810	469	149	386	13,724
Hairdressing .. ..	Number .. ..	3,801	3,384	1,423	1,220	719	269	25	74	10,915
	Taxable income \$'000	9,031	7,578	3,069	2,512	1,727	649	68	210	24,845
	Net tax .. \$'000	1,286	1,033	407	350	238	93	12	32	3,451
Hotels, motels and boarding houses	Number .. ..	3,504	2,873	2,571	941	988	429	42	35	11,383
	Taxable income \$'000	15,841	13,174	11,804	3,462	5,020	2,379	170	150	52,001
	Net tax .. \$'000	4,011	3,343	3,098	758	1,440	641	39	32	13,362
Cafes and restaurants ..	Number .. ..	3,185	2,515	1,796	677	696	187	58	59	9,173
	Taxable income \$'000	9,868	7,340	5,019	1,662	2,115	598	224	225	27,049
	Net tax .. \$'000	1,786	1,321	889	251	391	117	50	47	4,852
Other personal services ..	Number .. ..	2,885	3,016	1,087	969	1,010	142	33	40	9,182
	Taxable income \$'000	11,087	8,038	2,938	2,476	2,576	503	84	139	27,842
	Net tax .. \$'000	2,118	1,387	515	399	436	113	14	28	5,010

# TAXABLE

**INCOME TAX  
INDIVIDUALS  
Schedule 1.29**

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9											All occupation codes	
		Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated	Total		
<b>Grade of net income—</b>														
<b>DEPRECIABLE ASSETS PURCHASED DURING YEAR (\$'000)</b>														
\$ 417- 599 ..	167	104	151	3	23	24	99	129	20	24	63	1	538	809
600- 799 ..	381	173	361	6	42	60	125	275	73	75	94	5	1,116	1,670
800- 999 ..	377	249	773	6	142	73	130	346	44	104	139	11	1,767	2,393
1,000- 1,199 ..	515	209	1,084	3	58	196	199	469	67	58	291	3	2,429	3,153
1,200- 1,399 ..	565	185	1,510	3	103	199	425	356	102	113	272	5	3,087	3,837
1,400- 1,599 ..	800	181	1,448	12	70	342	487	511	132	99	243	2	3,347	4,328
1,600- 1,799 ..	778	167	1,999	45	238	480	935	611	151	153	336	16	4,964	5,909
1,800- 1,999 ..	855	276	2,107	14	231	517	930	694	174	157	327	4	5,156	6,286
2,000- 2,199 ..	916	283	2,125	9	143	680	915	649	199	127	339	12	5,198	6,398
2,200- 2,399 ..	915	262	2,253	9	135	800	1,167	617	253	196	342	5	5,779	6,956
2,400- 2,599 ..	1,017	325	2,058	35	160	894	1,245	691	245	220	416	3	5,966	7,309
2,600- 2,799 ..	1,169	282	2,464	7	150	1,127	1,415	818	191	252	405	4	6,831	8,286
2,800- 2,999 ..	835	199	2,086	25	231	1,093	1,389	691	229	259	500	14	6,518	7,552
3,000- 3,399 ..	2,082	515	5,086	34	582	2,224	2,849	1,636	411	385	673	15	13,895	16,492
3,400- 3,999 ..	3,245	617	6,736	23	628	3,391	4,697	2,249	616	559	908	36	19,844	23,706
4,000- 4,999 ..	4,286	999	8,491	67	1,123	4,632	5,148	2,926	1,056	728	1,229	71	25,468	30,753
5,000- 5,999 ..	2,792	981	6,261	64	804	2,721	3,058	2,437	1,160	578	914	45	18,042	21,815
6,000- 6,999 ..	2,220	789	4,817	44	789	1,689	2,027	1,725	1,076	521	828	14	13,531	16,539
7,000- 7,999 ..	1,185	651	3,379	47	433	1,378	1,164	1,454	886	539	578	17	9,874	11,710
8,000- 8,999 ..	906	384	2,333	8	354	587	1,044	936	593	444	433	163	6,896	8,186
9,000- 9,999 ..	715	437	1,626	21	289	621	428	969	619	542	270	7	5,392	6,544
10,000-14,999 ..	1,784	1,198	4,525	70	620	1,183	869	2,620	2,166	2,792	1,031	24	15,901	18,883
15,000-19,999 ..	535	517	1,517	31	205	559	452	1,158	1,257	2,439	249	27	7,896	8,948
20,000-29,999 ..	291	445	955	19	141	93	177	967	1,069	2,044	356	12	5,834	6,570
30,000-49,999 ..	115	180	364	1	103	118	9	165	505	979	198	2	2,444	2,739
50,000 and over ..	44	247	164	50	34	11	32	31	301	390	67	3	1,083	1,375
<b>Total</b> ..	<b>29,490</b>	<b>10,857</b>	<b>66,674</b>	<b>656</b>	<b>7,832</b>	<b>25,694</b>	<b>31,415</b>	<b>26,131</b>	<b>13,595</b>	<b>14,779</b>	<b>11,500</b>	<b>521</b>	<b>198,796</b>	<b>239,143</b>



New South Wales ..	10,167	5,342	18,168	140	2,735	10,257	12,285	10,763	5,488	5,592	4,320	170	69,919	85,428
Victoria ..	9,919	2,759	15,965	178	3,030	6,394	8,637	7,074	4,044	4,607	3,197	58	53,184	65,862
Queensland ..	3,469	763	18,858	88	851	3,084	4,271	3,511	1,709	1,808	1,834	186	36,200	40,432
South Australia ..	2,120	659	5,879	157	456	1,794	1,789	1,936	688	1,405	861	48	15,015	17,793
Western Australia ..	2,451	692	4,858	72	546	2,563	2,440	1,913	1,191	908	913	25	15,428	18,571
Tasmania ..	722	251	2,769	18	125	638	1,400	564	266	217	204	4	6,206	7,179
Northern Territory	137	107	102	3	36	357	358	135	56	59	86	5	1,196	1,440
Australian Capital Territory ..	504	285	75	..	53	606	235	234	153	182	86	25	1,648	2,437
Australia ..	29,490	10,857	66,674	656	7,832	25,694	31,415	26,131	13,595	14,779	11,500	521	198,796	239,143

# TAXABLE

## INCOME TAX INDIVIDUALS Schedule 1.30

### ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9										All occupation codes			
			Primary production	Mining	Manufacturing	Construction	Transport and communication	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated		Total		
<b>Grade of net income—</b>																
	\$	\$	<b>DEPRECIABLE ASSETS DISPOSED OF DURING YEAR (\$'000)</b>													
	417- 599	..	32	4	21	1	1	15	10	54	5	2	13	..	123	159
	600- 799	..	91	13	41	1	13	23	35	80	11	13	47	1	266	371
	800- 999	..	60	50	163	1	14	17	28	61	4	27	56	..	371	481
	1,000- 1,199	..	84	37	112	2	14	45	84	153	18	9	62	..	498	619
	1,200- 1,399	..	147	19	159	1	11	38	138	120	16	26	54	3	566	732
	1,400- 1,599	..	161	44	261	..	16	78	186	156	28	14	52	1	793	998
	1,600- 1,799	..	196	62	291	2	44	126	221	132	31	42	81	1	971	1,229
	1,800- 1,999	..	171	42	384	1	33	194	228	187	69	49	100	1	1,244	1,456
	2,000- 2,199	..	198	33	402	3	31	173	320	203	34	57	86	3	1,314	1,545
	2,200- 2,399	..	211	98	365	1	24	195	313	191	92	53	64	2	1,299	1,608
	2,400- 2,599	..	204	105	318	25	30	251	357	233	58	45	91	1	1,408	1,718
	2,600- 2,799	..	291	74	423	1	42	224	395	221	54	80	54	1	1,495	1,859
	2,800- 2,999	..	175	48	448	4	62	265	383	239	68	67	128	16	1,679	1,902
	3,000- 3,399	..	386	90	727	3	68	524	709	419	87	104	147	6	2,794	3,270
	3,400- 3,999	..	647	199	1,131	13	160	904	1,136	616	156	143	197	17	4,473	5,319
	4,000- 4,999	..	722	265	1,631	26	198	1,078	1,620	888	324	168	263	14	6,208	7,196
	5,000- 5,999	..	663	244	1,099	20	183	712	735	534	342	184	237	8	4,054	4,961
	6,000- 6,999	..	555	233	716	8	159	381	636	570	328	140	261	12	3,212	4,002
	7,000- 7,999	..	365	255	711	8	123	376	442	400	307	84	185	7	2,643	3,263
	8,000- 8,999	..	340	108	452	1	107	309	355	206	181	139	140	8	1,900	2,348
	9,000- 9,999	..	186	113	322	5	93	161	193	249	157	132	86	11	1,408	1,706
	10,000-14,999	..	506	413	941	12	156	404	474	704	700	755	288	17	4,451	5,370
	15,000-19,999	..	180	144	359	1	88	139	91	331	481	735	82	5	2,312	2,636
	20,000-29,999	..	79	61	203	11	22	61	71	233	357	674	82	10	1,724	1,863
	30,000-49,999	..	8	63	73	..	6	21	3	53	138	281	34	2	610	680
	50,000 and over	..	3	6	20	8	6	4	10	14	90	72	10	1	233	242
	<b>Total</b>	..	<b>6,662</b>	<b>2,822</b>	<b>11,772</b>	<b>160</b>	<b>1,703</b>	<b>6,718</b>	<b>9,172</b>	<b>7,244</b>	<b>4,139</b>	<b>4,095</b>	<b>2,899</b>	<b>147</b>	<b>48,048</b>	<b>57,532</b>



Office—

New South Wales ..	2,784	1,598	3,863	42	654	2,937	4,278	3,425	1,852	1,696	1,341	77	20,165	24,547
Victoria ..	1,974	544	2,193	40	503	1,485	2,018	1,528	1,089	1,084	648	26	10,613	13,131
Queensland ..	627	178	3,212	22	170	793	1,147	972	416	485	344	7	7,568	8,373
South Australia ..	426	251	1,052	30	139	414	545	600	244	494	254	20	3,793	4,471
Western Australia ..	538	139	820	18	149	716	586	450	386	208	213	7	3,553	4,229
Tasmania ..	133	54	594	..	58	189	374	158	92	75	53	2	1,596	1,784
Northern Territory	21	19	4	4	10	45	143	36	16	10	22	..	291	330
Australian Capital Territory ..	158	40	35	3	20	139	80	74	44	42	23	9	469	667
<b>Australia</b>	<b>6,662</b>	<b>2,822</b>	<b>11,772</b>	<b>160</b>	<b>1,703</b>	<b>6,718</b>	<b>9,172</b>	<b>7,244</b>	<b>4,139</b>	<b>4,095</b>	<b>2,899</b>	<b>147</b>	<b>48,048</b>	<b>57,532</b>

# TAXABLE

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

INCOME TAX  
INDIVIDUALS  
Schedule 1.31

Grade of net income— \$ \$	Occupation code 1	Occupation codes 6 and 7	Occupation codes 8 and 9										All occupation codes	
			Primary production	Mining	Manufacturing	Construction	Transport and communications	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated		Total
<b>DEPRECIATION ALLOWED (\$'000)</b>														
417- 599 ..	84	59	134	1	9	13	38	72	9	12	35	1	324	467
600- 799 ..	178	167	415	5	34	36	84	136	24	47	53	1	835	1,180
800- 999 ..	196	170	801	4	50	54	101	140	30	45	89	2	1,316	1,682
1,000- 1,199 ..	273	187	1,165	5	43	124	176	198	27	64	102	1	1,906	2,366
1,200- 1,399 ..	345	153	1,551	9	71	154	284	224	50	81	123	4	2,551	3,048
1,400- 1,599 ..	434	159	1,634	6	74	211	383	279	76	66	129	3	2,860	3,454
1,600- 1,799 ..	443	216	1,929	23	142	269	460	337	84	93	188	3	3,528	4,187
1,800- 1,999 ..	500	281	2,087	9	130	347	530	376	86	85	149	5	3,805	4,586
2,000- 2,199 ..	547	198	2,282	11	129	458	657	400	113	86	200	7	4,342	5,086
2,200- 2,399 ..	521	212	2,213	8	116	499	703	423	109	114	169	4	4,357	5,091
2,400- 2,599 ..	585	238	2,514	41	122	593	847	442	120	116	206	5	5,007	5,830
2,600- 2,799 ..	662	192	2,580	9	123	593	840	434	113	135	179	5	5,010	5,864
2,800- 2,999 ..	594	263	2,410	9	151	691	911	456	135	160	194	14	5,130	5,988
3,000- 3,399 ..	1,338	410	5,259	16	298	1,407	1,726	970	218	251	325	13	10,483	12,231
3,400- 3,999 ..	1,780	600	6,691	13	361	2,026	2,681	1,332	369	334	461	23	14,290	16,670
4,000- 4,999 ..	2,298	885	9,035	43	729	2,813	3,342	1,793	671	432	640	29	19,528	22,710
5,000- 5,999 ..	1,688	756	6,395	26	484	1,662	2,193	1,373	634	359	501	24	13,650	16,094
6,000- 6,999 ..	1,077	644	4,323	20	426	980	1,263	950	615	300	415	9	9,302	11,023
7,000- 7,999 ..	813	589	3,535	52	247	696	911	804	506	307	365	11	7,436	8,838
8,000- 8,999 ..	610	481	2,421	7	184	377	531	538	428	340	240	39	5,105	6,196
9,000- 9,999 ..	445	364	1,605	11	182	395	285	492	436	344	176	4	3,929	4,738
10,000-14,999 ..	1,106	1,056	4,036	41	487	756	824	1,526	1,398	1,846	522	13	11,450	13,612
15,000-19,999 ..	364	665	1,338	21	140	279	265	609	913	1,576	200	13	5,354	6,383
20,000-29,999 ..	155	326	812	16	115	63	118	516	771	1,427	337	5	4,180	4,662
30,000-49,999 ..	83	225	339	8	78	51	6	133	356	605	102	6	1,684	1,992
50,000 and over ..	52	136	109	27	23	11	6	34	175	184	38	3	612	799
<b>Total ..</b>	<b>17,172</b>	<b>9,632</b>	<b>67,612</b>	<b>442</b>	<b>4,946</b>	<b>15,556</b>	<b>20,167</b>	<b>14,990</b>	<b>8,466</b>	<b>9,412</b>	<b>6,135</b>	<b>249</b>	<b>147,976</b>	<b>174,780</b>

## Office—

New South Wales ..	4,893	4,351	19,355	99	1,534	5,472	7,596	5,792	3,036	3,338	2,356	86	48,666	57,910
Victoria ..	6,636	3,020	17,267	155	2,097	4,659	6,132	4,225	3,032	3,089	1,731	42	42,428	52,084
Queensland ..	2,096	625	16,435	42	596	1,926	2,810	2,226	1,079	1,179	910	55	27,259	29,980
South Australia ..	1,290	544	5,865	95	244	1,095	1,144	1,106	462	897	441	37	11,384	13,219
Western Australia ..	1,430	648	6,024	34	347	1,548	1,424	1,111	654	638	483	18	12,280	14,358
Tasmania ..	467	212	2,490	11	94	338	750	350	104	144	138	5	4,425	5,104
Northern Territory	70	68	75	6	14	169	161	70	25	21	27	2	569	707
Australian Capital Territory ..	290	164	100	..	20	349	151	109	74	106	49	7	964	1,418
<b>Australia ..</b>	<b>17,172</b>	<b>9,632</b>	<b>67,612</b>	<b>442</b>	<b>4,946</b>	<b>15,556</b>	<b>20,167</b>	<b>14,990</b>	<b>8,466</b>	<b>9,412</b>	<b>6,135</b>	<b>249</b>	<b>147,976</b>	<b>174,780</b>



TAXABLE

INCOME TAX  
INDIVIDUALS  
Schedule 1.32

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Occupation codes 8 and 9

Primary production	Mining	Manu- facturing	Construction	Transport and communi- cation	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated	Total
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Grade of net income—

STOCK ON HAND AT BEGINNING OF YEAR (\$'000)

94

\$	\$												
417- 599	..	..	7	..	14	15	..	297	4	..	92	..	430
600- 799	..	..	..	..	48	3	5	636	24	2	117	3	839
800- 999	..	..	7	..	59	27	5	875	9	15	66	1	1,063
1,000- 1,199	..	..	11	1	60	107	..	1,194	26	19	128	..	1,546
1,200- 1,399	..	..	52	2	121	21	1	1,211	21	35	100	1	1,565
1,400- 1,599	..	..	19	..	308	101	30	1,832	16	7	113	..	2,425
1,600- 1,799	..	..	26	2	84	88	12	1,650	31	21	159	2	2,076
1,800- 1,999	..	..	53	..	114	150	40	1,868	34	3	136	1	2,400
2,000- 2,199	..	..	35	3	179	485	19	2,490	79	5	170	1	3,465
2,200- 2,399	..	..	30	..	219	248	19	2,281	34	9	141	1	2,982
2,400- 2,599	..	..	81	..	105	185	6	1,856	46	8	193	1	2,482
2,600- 2,799	..	..	25	4	260	336	25	1,835	53	12	185	1	2,736
2,800- 2,999	..	..	9	..	158	334	46	2,320	369	20	176	2	3,434
3,000- 3,399	..	..	59	1	511	784	26	5,318	61	33	276	1	7,070
3,400- 3,999	..	..	168	..	865	927	219	6,490	108	114	466	4	9,363
4,000- 4,999	..	..	296	..	1,153	3,150	143	10,677	357	81	644	57	16,559
5,000- 5,999	..	..	171	9	855	1,849	78	8,530	172	74	592	15	12,345
6,000- 6,999	..	..	26	1	640	1,530	38	7,686	226	39	450	5	10,641
7,000- 7,999	..	..	142	..	582	1,538	76	6,547	303	74	382	11	9,655
8,000- 8,999	..	..	44	..	250	878	21	4,905	218	138	233	2	6,689
9,000- 9,999	..	..	63	..	451	407	10	5,232	115	33	321	3	6,635
10,000-14,999	..	..	97	13	1,310	2,470	26	17,158	328	338	712	7	22,458
15,000-19,999	..	..	8	..	396	742	14	9,347	329	124	326	..	11,287
20,000-29,999	..	..	70	45	319	700	..	7,554	310	75	238	46	9,358
30,000-49,999	..	..	..	..	158	481	..	2,114	37	27	313	..	3,129
50,000 and over	..	..	138	..	27	271	..	478	153	2	36	..	1,103
Total	..	..	1,637	82	9,250	17,827	859	112,381	3,462	1,306	6,766	166	153,736

## Office—

New South Wales ..	389	2	3,424	7,880	529	41,579	1,190	466	2,634	85	58,177
Victoria ..	482	14	3,443	6,342	146	35,006	1,690	396	1,992	21	49,533
Queensland ..	336	..	1,133	1,272	65	16,413	226	215	852	5	20,517
South Australia ..	250	63	608	527	47	8,019	195	75	583	54	10,422
Western Australia ..	111	..	425	1,147	25	7,050	143	113	419	1	9,435
Tasmania ..	38	..	166	243	43	3,310	7	20	217	..	4,044
Northern Territory ..	..	..	3	32	3	423	..	5	34	..	502
Australian Capital Territory	30	3	47	383	1	581	11	18	33	..	1,107
<b>Australia ..</b>	<b>1,637</b>	<b>82</b>	<b>9,250</b>	<b>17,827</b>	<b>859</b>	<b>112,381</b>	<b>3,462</b>	<b>1,306</b>	<b>6,766</b>	<b>166</b>	<b>153,736</b>

# TAXABLE

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

**INCOME TAX  
INDIVIDUALS  
Schedule 1.33**

Occupation codes 8 and 9

Primary production	Mining	Manu- facturing	Construction	Transport and communi- cation	Wholesale and retail trade	Finance, insurance, etc.	Health, education, welfare, etc.	Other industries	Industry not stated	Total
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Grade of net income—

STOCK ON HAND AT END OF YEAR (\$'000)

\$ 417– 599 .. ..	5	2	15	15	..	313	5	..	93	..	448
\$ 600– 799 .. ..	1	..	41	3	20	686	16	2	77	3	849
800– 999 .. ..	9	..	59	26	4	1,037	6	15	64	2	1,220
1,000– 1,199 .. ..	12	2	56	94	1	1,220	39	26	108	..	1,557
1,200– 1,399 .. ..	90	2	113	10	..	1,394	57	58	109	1	1,834
1,400– 1,599 .. ..	23	1	301	60	20	2,252	32	11	108	2	2,809
1,600– 1,799 .. ..	52	2	86	142	46	1,841	58	13	177	2	2,417
1,800– 1,999 .. ..	92	..	120	151	36	2,267	30	9	144	3	2,851
2,000– 2,199 .. ..	79	5	173	368	17	2,591	91	3	209	3	3,538
2,200– 2,399 .. ..	5	..	263	485	21	2,506	71	9	161	2	2,523
2,400– 2,599 .. ..	93	..	105	161	11	2,112	42	11	193	7	2,736
2,600– 2,799 .. ..	75	6	297	277	193	1,896	30	9	221	2	3,007
2,800– 2,999 .. ..	31	..	169	241	42	2,610	369	19	267	2	3,751
3,000– 3,399 .. ..	56	5	505	925	30	5,775	98	21	314	3	7,733
3,400– 3,999 .. ..	146	1	837	869	73	6,950	121	148	485	23	9,653
4,000– 4,999 .. ..	449	2	1,322	2,559	287	11,652	316	93	737	66	17,485
5,000– 5,999 .. ..	228	12	935	1,748	93	9,268	227	84	745	19	13,358
6,000– 6,999 .. ..	57	1	591	1,603	53	8,232	157	54	460	4	11,212
7,000– 7,999 .. ..	158	1	662	1,184	35	7,260	155	71	385	16	9,928
8,000– 8,999 .. ..	18	..	285	669	20	5,468	233	155	236	..	7,083
9,000– 9,999 .. ..	68	..	508	613	9	5,347	170	34	347	3	7,099
10,000–14,999 .. ..	248	22	1,476	2,047	58	18,075	307	415	653	7	23,309
15,000–19,999 .. ..	9	..	406	816	23	10,433	488	178	361	..	12,714
20,000–29,999 .. ..	63	46	388	416	..	8,055	273	96	229	55	9,621
30,000–49,999 .. ..	..	..	226	418	..	2,410	16	81	307	..	3,457
50,000 and over .. ..	193	..	6	126	..	484	351	1	46	..	1,209
<b>Total .. ..</b>	<b>2,258</b>	<b>112</b>	<b>9,945</b>	<b>16,027</b>	<b>1,091</b>	<b>122,132</b>	<b>3,759</b>	<b>1,618</b>	<b>7,236</b>	<b>225</b>	<b>164,402</b>



## Office—

New South Wales ..	375	11	3,732	7,227	698	44,466	1,202	592	2,720	86	61,109
Victoria .. ..	950	21	3,678	5,474	221	38,524	1,899	552	2,115	30	53,465
Queensland .. ..	464	..	1,150	1,238	62	17,953	259	218	978	3	22,326
South Australia .. ..	263	75	674	615	26	8,722	200	79	657	102	11,414
Western Australia .. ..	116	1	498	670	25	7,774	123	123	409	2	9,740
Tasmania .. ..	47	..	143	262	53	3,468	7	30	258	..	4,269
Northern Territory .. ..	1	..	12	64	6	478	7	7	59	..	634
Australian Capital Territory ..	42	5	57	475	..	748	61	16	40	..	1,445
<b>Australia ..</b>	<b>2,258</b>	<b>112</b>	<b>9,945</b>	<b>16,027</b>	<b>1,091</b>	<b>122,132</b>	<b>3,759</b>	<b>1,618</b>	<b>7,236</b>	<b>225</b>	<b>164,402</b>

# TAXABLE

## NUMBERS OF TAXPAYERS AND TAXABLE INCOME BY GRADE OF TAXABLE INCOME ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

INCOME TAX  
INDIVIDUALS  
Schedule 1.34

Grade of taxable income	Australia		New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Northern Territory	Australian Capital Territory									
	Number of taxpayers	Taxable income									Numbers of taxpayers								
		\$'000																	
\$      \$																			
Under 500 .. ..	86,956	39,288	27,835	24,257	13,366	9,543	7,800	2,869	498	788									
500- 599 .. ..	105,348	57,856	34,502	29,744	16,360	10,682	9,206	3,412	510	932									
600- 799 .. ..	208,285	145,611	71,322	57,666	30,501	21,652	18,031	6,311	989	1,813									
800- 999 .. ..	203,889	183,380	70,107	56,036	28,949	21,355	18,575	6,245	991	1,631									
1,000- 1,199 .. ..	209,782	230,640	70,320	58,925	31,323	21,720	18,473	6,443	903	1,675									
1,200- 1,399 .. ..	221,493	288,185	74,030	62,084	33,776	22,628	19,554	6,871	874	1,676									
1,400- 1,599 .. ..	240,435	360,816	81,140	68,843	36,203	23,788	20,087	7,429	1,041	1,904									
1,600- 1,799 .. ..	257,728	438,340	86,692	75,214	38,001	25,584	21,243	8,111	1,011	1,872									
1,800- 1,999 .. ..	277,926	528,200	94,594	80,261	40,800	28,599	22,066	8,604	1,094	1,908									
2,000- 2,399 .. ..	590,584	1,299,625	204,445	170,472	85,033	60,325	45,096	18,706	2,248	4,259									
2,400- 2,799 .. ..	603,621	1,568,747	217,913	173,907	82,976	58,945	44,072	18,430	2,204	5,174									
2,800- 3,199 .. ..	559,200	1,674,689	206,795	161,511	71,731	53,705	41,898	16,087	2,098	5,375									
3,200- 3,599 .. ..	470,946	1,597,660	178,981	137,083	55,676	43,748	35,722	12,824	2,011	4,901									
3,600- 3,999 .. ..	381,595	1,447,490	150,671	111,024	41,341	32,789	29,760	9,779	1,861	4,370									
4,000- 4,799 .. ..	487,025	2,123,275	199,479	140,371	49,803	36,893	39,286	11,668	2,773	6,752									
4,800- 5,599 .. ..	258,919	1,335,629	107,492	72,651	26,352	17,461	22,307	6,178	1,831	4,647									
5,600- 6,399 .. ..	141,122	841,229	58,106	39,360	14,682	8,940	12,288	3,364	1,097	3,285									
6,400- 7,199 .. ..	80,271	543,088	31,503	22,536	8,930	5,051	7,193	1,972	633	2,453									
7,200- 7,999 .. ..	48,309	365,586	19,020	13,459	5,631	3,021	4,237	1,098	305	1,538									
8,000- 8,799 .. ..	31,432	263,179	12,283	8,968	3,786	1,942	2,666	682	192	913									
8,800- 9,999 .. ..	30,220	282,576	11,865	8,537	3,821	1,919	2,501	688	151	738									
10,000-11,999 .. ..	28,530	310,687	11,086	8,447	3,583	1,829	2,138	619	155	673									
12,000-15,999 .. ..	25,139	343,488	9,533	7,791	3,216	1,665	1,847	511	99	477									
16,000-19,999 .. ..	10,195	180,824	3,841	3,259	1,330	654	729	166	61	155									
20,000 and over .. ..	11,771	356,376	4,427	4,128	1,402	740	735	185	25	129									
<b>Total .. ..</b>	<b>5,570,721</b>	<b>16,806,463</b>	<b>2,037,982</b>	<b>1,596,534</b>	<b>728,572</b>	<b>515,178</b>	<b>447,510</b>	<b>159,252</b>	<b>25,655</b>	<b>60,038</b>									

**TAXABLE**  
**NUMBERS OF TAXPAYERS BY GRADE OF NET INCOME BY DEPENDANT GROUP**  
**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

**INCOME TAX**  
**INDIVIDUALS**  
**Schedule 1.35**

Grade of net income	000	010	011, 020	012, 021, 030	OXX	100	110	111, 120	112, 121, 130	IXX	XXX	Total	
\$ 417- 599 .. ..	125,824											125,849	
600- 799 .. ..	163,841	5,047				1,333						165,191	
800- 999 .. ..	157,388		461									162,961	
1,000- 1,199 .. ..	160,016	6,017	1,294	193		2,366	555		494			170,432	
1,200- 1,399 .. ..	164,435	7,674	2,113	419	124	2,940		1,154				179,330	
1,400- 1,599 .. ..	171,560	8,500	3,054	833	214	3,664		1,736	845			190,750	
1,600- 1,799 .. ..	179,034	9,612	3,863	1,051	402	4,464		2,277	1,660	596	268	203,195	
1,800- 1,999 .. ..	189,064	11,272	4,183	1,326	539	4,879		2,851	1,986	900	484	217,508	
2,000- 2,199 .. ..	194,902	12,513	5,110	1,630	640	5,919		3,495	2,615	1,492	863	30	229,209
2,200- 2,399 .. ..	187,031	12,797	5,383	1,987	996	7,318		4,716	3,601	1,901	1,500	44	227,274
2,400- 2,599 .. ..	179,072	13,470	5,893	2,182	1,150	9,376		5,923	4,244	2,660	1,962	76	226,008
2,600- 2,799 .. ..	172,791	13,592	6,987	2,620	1,646	11,863		7,797	6,063	3,385	3,131	136	230,011
2,800- 2,999 .. ..	159,589	14,798	7,464	3,282	1,843	16,837		10,209	7,253	4,242	3,446	131	229,094
3,000- 3,199 .. ..	145,152	15,616	9,429	3,839	2,271	20,074		11,390	10,533	5,337	4,847	130	228,618
3,200- 3,399 .. ..	131,277	16,988	9,928	4,756	2,400	21,451		13,590	11,681	6,702	5,094	190	224,057
3,400- 3,599 .. ..	118,285	16,921	10,376	5,020	2,599	22,788		15,900	13,770	7,304	6,346	237	219,546
3,600- 3,799 .. ..	105,424	17,698	11,327	5,294	2,938	23,353		17,059	15,926	8,131	6,357	237	213,744
3,800- 3,999 .. ..	96,556	15,490	11,721	5,167	2,649	22,436		17,060	15,965	8,988	6,794	369	203,195
4,000- 4,249 .. ..	102,939	20,435	14,977	6,644	4,484	26,896		21,172	22,007	11,592	8,480	277	239,903
4,250- 4,499 .. ..	89,397	17,110	14,327	6,505	3,674	24,231		19,965	21,889	12,687	8,252	419	218,456
4,500- 4,749 .. ..	74,288	15,005	12,997	5,878	3,479	20,570		18,501	21,397	11,822	8,199	348	192,490
4,750- 4,999 .. ..	59,629	13,457	11,756	5,486	3,186	19,240		17,838	18,948	10,723	6,784	206	167,253
5,000- 5,499 .. ..	90,779	20,410	19,157	9,828	5,266	28,830		28,888	33,545	19,234	12,574	488	268,999
5,500- 5,999 .. ..	62,559	14,512	13,681	7,115	4,104	22,228		20,851	26,200	15,230	10,184	407	197,071
6,000- 6,499 .. ..	43,313	10,635	10,117	5,457	2,876	15,915		14,400	19,608	12,227	8,644	202	143,394
6,500- 6,999 .. ..	31,321	7,969	7,681	4,376	2,479	11,612		10,358	14,139	9,325	5,824	91	105,175
7,000- 7,999 .. ..	40,359	9,837	10,399	5,703	3,686	14,908		13,375	18,633	12,084	7,873	212	137,069
8,000- 9,999 .. ..	38,870	9,494	9,994	6,095	3,344	14,274		10,729	319,893	11,248	7,575	98	127,980
10,000-14,999 .. ..	29,947	7,273	7,755	5,092	3,334	8,854		6,057	8,444	6,231	4,252	84	87,323
15,000-19,999 .. ..	9,210	1,794	2,125	1,741	1,456	1,924		1,075	1,474	1,081	866	14	22,760
20,000-29,999 .. ..	5,386	954	1,169	1,045	1,025	825		449	580	447	325	7	12,212
30,000 and over .. ..	2,458	351	381	405	387	245		118	134	110	74	1	4,664
<b>Total</b> .. ..	<b>3,481,696</b>	<b>347,241</b>	<b>235,102</b>	<b>110,969</b>	<b>63,191</b>	<b>391,613</b>	<b>299,494</b>	<b>319,893</b>	<b>186,037</b>	<b>130,998</b>	<b>4,487</b>	<b>5,570,721</b>	

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Explanation of code numbers for dependant groups—

First digit: number of dependants for whom a deduction of \$312 was allowed.

Second digit: number of dependants for whom a deduction of \$208 was allowed.

Third digit: number of dependants for whom a deduction of \$156 was allowed.

The symbol OXX indicates all other groups of dependants where no deduction at \$312 was allowed; IXX indicates all other groups of dependants where one deduction at \$312 was allowed and XXX indicates all dependant groups where two or more deductions at \$312 were allowed.



# TAXABLE—NUMBERS OF TAXPAYERS WITH ASSESSABLE SALARY AND WAGE INCOME

BY GRADE OF ASSESSABLE SALARY AND WAGE INCOME BY OFFICE  
ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

INCOME TAX  
INDIVIDUALS  
Schedule 1.36

Grade of assessable salary and wage income		New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Northern Territory	Australian Capital Territory	Australia
\$	\$									
1- 399 .. .. .		17,018	13,100	9,463	7,220	5,161	1,466	115	350	53,893
400- 599 .. .. .		41,670	34,418	17,416	13,566	12,223	4,255	273	1,283	125,104
600- 799 .. .. .		52,555	44,282	21,084	15,122	13,503	4,808	250	1,452	153,056
800- 999 .. .. .		53,503	39,623	19,242	15,102	13,573	4,428	363	1,364	147,198
1,000- 1,199 .. .. .		54,494	40,955	22,155	16,165	14,024	4,804	727	1,396	154,720
1,200- 1,399 .. .. .		54,171	43,498	22,474	16,103	14,472	4,792	729	1,368	157,607
1,400- 1,599 .. .. .		57,323	46,343	23,558	15,515	14,128	4,845	737	1,487	163,936
1,600- 1,799 .. .. .		58,893	49,056	23,220	16,062	14,595	5,044	675	1,570	169,115
1,800- 1,999 .. .. .		63,643	52,987	24,995	17,710	14,897	5,276	700	1,470	181,678
2,000- 2,199 .. .. .		71,599	55,146	24,840	19,303	15,392	5,502	818	1,578	194,178
2,200- 2,399 .. .. .		70,194	55,208	26,404	18,025	14,497	5,594	761	1,584	192,267
2,400- 2,599 .. .. .		72,748	53,949	26,017	17,095	13,557	5,766	796	1,833	191,761
2,600- 2,799 .. .. .		75,147	56,487	27,190	16,628	13,771	5,866	826	2,031	197,946
2,800- 2,999 .. .. .		75,056	54,771	28,387	17,394	13,739	5,609	828	2,008	197,792
3,000- 3,199 .. .. .		74,125	55,991	27,742	18,731	13,863	6,033	884	1,914	199,283
3,200- 3,399 .. .. .		69,842	54,729	27,762	19,391	13,566	6,033	739	1,863	193,925
3,400- 3,599 .. .. .		68,143	53,226	27,539	19,915	13,755	5,992	764	1,901	191,235
3,600- 3,799 .. .. .		67,597	53,517	25,606	19,414	13,738	5,946	773	1,711	188,302
3,800- 3,999 .. .. .		64,826	50,912	22,700	17,530	12,915	5,655	777	1,654	176,969
4,000- 4,999 .. .. .		281,412	204,847	78,741	65,635	53,814	20,471	3,784	7,694	716,398
5,000- 5,999 .. .. .		162,749	114,916	41,277	30,853	31,778	10,417	2,920	5,496	400,406
6,000- 6,999 .. .. .		84,404	57,803	20,713	14,038	16,878	5,288	2,046	3,967	205,137
7,000- 7,999 .. .. .		43,392	30,623	10,657	7,098	9,410	2,696	1,180	2,675	107,731
8,000- 8,999 .. .. .		22,323	16,503	6,163	3,447	5,102	1,352	703	2,302	57,895
9,000- 9,999 .. .. .		12,778	9,704	3,266	1,972	2,761	809	360	1,532	33,182
10,000-11,999 .. .. .		12,826	9,310	2,893	1,897	2,437	726	263	1,113	31,465
12,000-13,999 .. .. .		5,662	4,039	1,187	871	974	317	96	643	13,789
14,000-15,999 .. .. .		3,147	2,137	619	411	469	125	39	299	7,246
16,000-19,999 .. .. .		2,290	1,802	401	288	327	75	15	167	5,365
20,000 and over .. .. .		1,804	1,474	231	174	176	26	10	94	3,989
<b>Total .. .. .</b>		<b>1,795,334</b>	<b>1,361,356</b>	<b>613,942</b>	<b>442,675</b>	<b>379,495</b>	<b>140,016</b>	<b>23,951</b>	<b>55,799</b>	<b>4,812,568</b>

**NUMBERS OF TAXPAYERS BY GRADE OF NET INCOME BY SIZE OF RATES AND LAND TAXES  
ON NON-INCOME-PRODUCING PROPERTY  
ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

**INCOME TAX  
INDIVIDUALS  
Schedule 1.37**

Grade of net income		Size of rates and land taxes on non-income-producing property							
		Nil	\$1-49	\$50-99	\$100-199	\$200-299	\$300-399	\$400 and over	Total
\$	\$								
417-	599	124,615	544	557	133	..	..	..	125,849
600-	799	160,500	1,188	1,844	1,554	97	8	..	165,191
800-	999	155,779	1,772	2,631	2,499	245	34	1	162,961
1,000-	1,199	160,554	2,313	3,606	3,452	383	84	40	170,432
1,200-	1,399	166,906	2,581	4,325	4,786	605	99	28	179,330
1,400-	1,599	174,855	3,285	5,560	6,110	700	164	76	190,750
1,600-	1,799	182,175	3,844	7,275	8,585	997	234	85	203,195
1,800-	1,999	191,594	4,602	8,333	11,246	1,299	320	114	217,508
2,000-	2,199	197,235	5,493	10,463	13,870	1,766	257	125	229,209
2,200-	2,399	191,984	5,998	11,295	15,559	1,837	423	178	227,274
2,400-	2,599	186,025	6,603	13,230	17,307	2,148	463	232	226,008
2,600-	2,799	179,476	7,889	16,803	22,708	2,489	401	245	230,011
2,800-	2,999	168,578	8,733	19,938	28,289	2,717	570	269	229,094
3,000-	3,199	155,675	9,553	24,345	34,843	3,219	683	300	228,618
3,200-	3,399	142,309	10,550	26,592	39,945	3,470	752	439	224,057
3,400-	3,599	128,029	11,143	29,204	46,191	3,990	622	367	219,546
3,600-	3,799	115,331	11,587	30,029	51,382	4,245	854	316	213,744
3,800-	3,999	104,396	11,024	29,410	52,559	4,781	681	344	203,195
4,000-	4,249	113,697	12,415	37,688	68,309	6,262	1,028	504	239,903
4,250-	4,499	96,625	11,393	34,246	68,457	6,284	1,027	424	218,456
4,500-	4,749	79,154	9,848	32,562	63,294	6,111	982	539	192,490
4,750-	4,999	65,522	9,417	29,375	56,301	5,275	886	477	167,253
5,000-	5,249	53,361	6,741	23,328	52,125	6,509	1,372	527	143,963
5,250-	5,499	43,090	5,932	21,370	47,590	5,641	886	527	125,036
5,500-	5,749	35,384	5,268	18,105	41,358	5,181	812	348	106,456
5,750-	5,999	29,190	4,304	15,110	35,943	4,855	827	386	90,615
6,000-	6,499	44,547	6,836	22,854	58,694	8,138	1,520	805	143,394
6,500-	6,999	31,662	5,410	15,438	43,269	7,161	1,452	783	105,175
7,000-	7,499	23,718	3,761	11,194	31,369	6,282	1,204	750	78,278
7,500-	7,999	17,100	2,602	7,810	23,933	5,443	1,248	655	58,791
8,000-	8,999	22,008	3,695	9,917	31,774	8,522	2,149	1,285	79,350
9,000-	9,999	13,059	1,891	5,543	18,572	6,727	1,735	1,103	48,630
10,000-	14,999	22,491	2,531	7,278	29,668	15,691	5,368	4,296	87,323
15,000-	19,999	5,628	454	1,208	5,789	4,764	2,327	2,590	22,760
20,000-	29,999	2,788	210	533	2,403	2,512	1,547	2,219	12,212
30,000-	49,999	792	59	105	499	679	530	1,066	3,730
50,000-	99,999	180	3	13	79	94	101	343	813
100,000 and over		31	..	1	10	15	8	56	121
<b>Total ..</b>		<b>3,586,043</b>	<b>201,472</b>	<b>539,118</b>	<b>1,040,454</b>	<b>147,134</b>	<b>33,658</b>	<b>22,842</b>	<b>5,570,721</b>



**RESIDENT—TAXABLE**  
**ASSESSMENT YEAR 1968-69 (INCOME YEAR 1967-68)**  
**FINAL TABULATION\*—NUMBER OF TAXPAYERS**

**INCOME TAX**  
**INDIVIDUALS**  
**Schedule 1.38**

Grade of net income		Central Office	New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Northern Territory	Australian Capital Territory	Australia
\$	\$										
417-	599	255	47,027	39,704	17,997	14,659	11,708	4,733	168	1,474	137,725
600-	799	317	61,254	47,123	23,612	18,086	14,453	5,364	214	1,660	172,083
800-	999	343	65,819	50,191	28,414	19,731	16,337	5,933	255	1,613	188,636
1,000-	1,199	332	76,288	58,912	32,128	21,507	16,892	7,140	580	1,908	215,687
1,200-	1,399	399	81,974	65,148	31,930	22,746	17,611	7,045	620	1,865	229,338
1,400-	1,599	421	92,919	75,178	33,811	25,528	17,808	7,398	689	1,939	255,691
1,600-	1,799	398	98,359	76,377	35,505	26,437	19,150	7,906	735	2,073	266,940
1,800-	1,999	460	101,442	76,315	36,671	24,699	17,428	7,897	784	2,248	267,944
2,000-	2,199	449	99,687	75,210	37,867	23,347	17,472	7,793	791	2,403	265,019
2,200-	2,399	432	98,988	74,889	40,275	24,581	18,248	8,278	840	2,345	268,876
2,400-	2,599	421	98,487	74,739	40,888	26,525	18,543	8,426	817	2,378	271,224
2,600-	2,799	410	98,194	75,736	39,968	27,815	18,963	8,799	812	2,350	273,047
2,800-	2,999	344	95,945	73,052	36,476	26,666	18,783	8,690	807	2,046	262,809
3,000-	3,199	383	94,674	70,644	32,898	24,315	13,286	7,713	828	2,080	251,821
3,200-	3,399	420	86,970	66,439	28,200	21,595	17,026	6,997	741	2,078	230,466
3,400-	3,599	371	78,175	59,491	23,338	18,157	14,734	5,909	780	1,864	202,819
3,600-	3,799	376	70,557	52,364	19,433	15,361	13,565	5,156	676	1,809	179,297
3,800-	3,999	348	60,153	44,635	16,941	13,235	11,587	4,392	671	1,651	153,613
4,000-	4,999	1,554	190,260	141,113	51,965	37,506	36,483	13,471	2,948	6,365	481,665
5,000-	5,999	1,255	82,938	61,875	23,200	15,277	17,130	5,782	1,576	3,863	212,896
6,000-	6,999	949	38,981	29,631	12,024	7,063	9,269	2,733	757	2,684	104,091
7,000-	7,999	837	21,384	16,582	7,107	3,800	5,331	1,500	381	1,733	58,655
8,000-	8,999	604	13,036	9,514	4,272	2,229	3,061	856	172	889	34,633
9,000-	9,999	508	8,456	6,365	2,761	1,477	2,022	576	109	553	22,827
10,000-	11,999	747	10,144	7,644	3,484	1,670	2,400	653	130	616	27,488
12,000-	13,999	485	5,547	4,448	2,009	985	1,376	360	53	292	15,555
14,000-	15,999	328	3,252	2,700	1,210	521	729	199	25	152	9,116
16,000-	17,999	231	2,095	1,797	772	337	489	126	18	87	5,952
18,000-	19,999	180	1,323	1,055	530	217	275	79	6	35	3,702
20,000-	29,999	499	2,434	2,224	992	425	498	138	29	81	7,320
30,000-	39,999	180	583	535	200	88	135	30	7	21	1,779
40,000-	49,999	87	185	209	58	36	42	7	..	10	634
50,000-	59,999	35	88	95	31	15	27	..	..	2	295
60,000-	79,999	38	82	89	22	5	16	..	1	1	256
80,000-	99,999	9	49	30	10	3	8	..	..	1	110
100,000 and over		33	59	54	9	5	8	..	..	..	168
<b>Total</b>		<b>15,438</b>	<b>1,887,808</b>	<b>1,442,107</b>	<b>667,008</b>	<b>466,649</b>	<b>377,893</b>	<b>152,082</b>	<b>18,023</b>	<b>53,169</b>	<b>5,080,177</b>

\* See Explanatory Notes page 4.



**RESIDENT—TAXABLE**  
**ASSESSMENT YEAR 1968-69 (INCOME YEAR 1967-68)**  
**MAIN, SUPPLEMENTARY AND FINAL TABULATION\***

**INCOME TAX**  
**INDIVIDUALS**  
**Schedule 1.39**

103

Industry	Main			Supplementary			Final		
	Number of taxpayers	Taxable income	Tax	Number of taxpayers	Taxable income	Tax	Number of taxpayers	Taxable income	Tax
		\$'000	\$'000		\$'000	\$'000		\$'000	\$'000
<b>Not subject to provisional tax—</b>									
Occupation code 1 .. .. .	3,931,544	8,536,817	1,193,205	47,873	104,817	15,101	3,979,417	8,641,634	1,208,306
<b>Subject to provisional tax—</b>									
Occupation code 6 .. .. .	194,509	842,971	214,815	2,585	10,661	2,660	197,094	853,632	217,475
Occupation code 7 .. .. .	154,642	385,535	80,685	5,775	13,101	2,865	160,417	398,636	83,550
<b>Occupation codes 8 and 9—</b>									
Primary production .. .. .	249,183	656,105	114,330	5,457	14,121	2,545	254,640	670,226	116,875
Mining .. .. .	1,331	4,165	1,070	106	289	69	1,437	4,454	1,139
Manufacturing .. .. .	56,933	172,981	36,975	1,784	4,531	882	58,717	177,512	37,857
Building and construction .. .. .	82,765	222,457	40,321	4,033	9,539	1,592	86,798	231,996	41,913
Transport and communication .. .. .	54,088	135,013	23,129	2,217	4,941	778	56,305	139,954	23,907
Wholesale and retail trade .. .. .	147,587	451,357	97,736	4,358	11,793	2,531	151,945	463,150	100,267
Professions .. .. .	49,604	324,014	111,649	1,462	8,553	2,856	51,066	332,567	114,505
Other industries .. .. .	74,474	261,832	70,151	5,073	14,937	3,527	79,547	276,769	73,678
Industry not stated .. .. .	2,763	6,717	1,225	31	153	38	2,794	6,870	1,263
Sub-total (Occupation codes 8, 9) .. .. .	718,728	2,234,641	496,587	24,521	68,856	14,818	743,249	2,303,497	511,405
<b>Total subject to provisional tax</b> .. .. .	<b>1,067,879</b>	<b>3,463,147</b>	<b>792,688</b>	<b>32,881</b>	<b>92,618</b>	<b>20,343</b>	<b>1,100,760</b>	<b>3,555,765</b>	<b>812,431</b>
<b>All Individuals</b> .. .. .	<b>4,999,423</b>	<b>11,999,963</b>	<b>1,985,293</b>	<b>80,754</b>	<b>197,435</b>	<b>35,444</b>	<b>5,080,177</b>	<b>12,197,398</b>	<b>2,020,737</b>
<b>Office of assessment—</b>									
Central Office .. .. .	15,006	92,300	32,310	432	1,930	553	15,438	94,230	32,863
New South Wales .. .. .	1,848,792	4,507,992	744,636	39,016	97,242	17,764	1,887,808	4,605,234	762,400
Victoria .. .. .	1,424,351	3,482,050	587,862	17,756	41,104	6,732	1,442,107	3,523,154	594,594
Queensland .. .. .	657,640	1,464,514	228,006	9,368	19,428	2,972	667,008	1,483,942	230,978
South Australia .. .. .	462,411	1,016,030	153,322	4,238	9,366	1,579	466,649	1,025,396	154,901
Western Australia .. .. .	371,433	904,692	151,263	6,460	18,855	3,991	377,893	923,547	155,254
Tasmania .. .. .	150,375	335,090	51,114	1,707	4,480	882	152,082	339,570	51,996
Northern Territory .. .. .	17,372	44,537	7,622	651	1,597	270	18,023	46,134	7,892
Australian Capital Territory .. .. .	52,043	152,759	29,158	1,126	3,432	699	53,169	156,191	29,857
<b>Australia</b> .. .. .	<b>4,999,423</b>	<b>11,999,963</b>	<b>1,985,293</b>	<b>80,754</b>	<b>197,435</b>	<b>35,444</b>	<b>5,080,177</b>	<b>12,197,398</b>	<b>2,020,737</b>

\* See Explanatory Notes page 4.

# RESIDENT—TAXABLE

ASSESSMENT YEAR 1969-70 (INCOME YEAR 1968-69)  
FINAL TABULATION\*—NUMBER OF TAXPAYERS

INCOME TAX  
INDIVIDUALS  
Schedule 1.40

Grade of actual income		Central Office	New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Northern Territory	Australian Capital Territory	Australia
\$	\$										
417-	599	205	47,096	38,336	18,242	14,425	11,880	4,647	209	1,678	136,718
600-	799	262	61,445	47,843	23,410	17,417	14,722	5,336	212	1,699	172,346
800-	999	205	59,800	46,308	26,478	18,423	15,997	5,516	289	1,701	174,717
1,000-	1,199	281	67,497	53,110	31,335	20,015	16,773	6,443	564	1,682	197,700
1,200-	1,399	257	73,072	61,296	30,396	21,043	17,352	6,512	713	1,797	212,438
1,400-	1,599	348	81,156	68,098	30,876	23,226	17,577	6,813	758	1,924	230,776
1,600-	1,799	356	90,315	73,240	34,321	25,482	18,781	7,478	733	1,979	252,685
1,800-	1,999	358	94,376	74,309	34,812	25,211	18,875	7,759	826	2,248	258,774
2,000-	2,199	334	97,349	74,500	34,719	22,769	17,682	7,371	889	2,465	258,078
2,200-	2,399	348	94,012	72,653	36,870	22,806	17,778	7,754	896	2,451	255,568
2,400-	2,599	379	94,000	71,050	37,098	23,696	17,849	7,807	892	2,271	255,042
2,600-	2,799	367	93,146	71,504	37,142	25,251	17,817	7,890	877	2,353	256,347
2,800-	2,999	351	91,517	69,532	36,484	26,075	17,836	7,841	832	2,186	252,654
3,000-	3,199	334	89,597	69,203	34,435	25,014	17,870	8,254	855	2,021	247,583
3,200-	3,399	325	86,754	66,598	30,993	23,929	17,402	7,460	834	1,938	236,233
3,400-	3,599	336	82,570	62,513	26,717	21,289	16,580	6,628	739	1,917	219,289
3,600-	3,799	310	77,248	58,499	23,090	18,332	15,525	5,795	785	1,856	201,440
3,800-	3,999	302	69,776	50,469	20,095	15,629	13,882	5,034	777	1,831	177,795
4,000-	4,999	1,458	239,069	173,615	63,911	49,876	46,083	16,340	3,116	7,468	600,936
5,000-	5,999	1,143	113,792	81,330	30,180	21,760	23,012	7,606	2,105	4,796	285,724
6,000-	6,999	1,011	53,900	40,467	15,226	10,363	12,314	3,538	1,094	3,398	141,311
7,000-	7,999	836	28,638	21,325	8,802	5,434	7,149	1,808	563	2,232	76,787
8,000-	8,999	622	16,895	11,910	5,301	3,235	4,320	1,061	274	1,061	44,679
9,000-	9,999	475	10,836	7,588	3,496	2,025	2,883	644	134	606	28,687
10,000-	11,999	761	13,004	9,120	4,257	2,288	3,390	690	146	696	34,352
12,000-	13,999	528	6,964	5,115	2,537	1,308	1,897	423	77	333	19,182
14,000-	15,999	344	4,147	3,197	1,434	734	1,156	246	28	166	11,452
16,000-	17,999	248	2,637	2,045	940	439	711	161	156	89	7,300
18,000-	19,999	217	1,700	1,259	610	285	454	84	18	51	4,678
20,000-	29,999	519	3,123	2,641	1,181	522	743	177	26	116	9,048
30,000-	39,999	208	688	682	281	111	159	27	8	22	2,186
40,000-	49,999	76	229	212	90	27	47	8	6	9	704
50,000-	59,999	45	114	102	34	18	23	2	..	2	340
60,000-	79,999	45	87	88	23	9	24	4	2	..	282
80,000-	99,999	20	30	23	9	1	6	..	1	1	91
100,000 and over		21	42	56	7	4	5	..	8	1	145
<b>Total</b>		<b>14,235</b>	<b>1,946,621</b>	<b>1,489,836</b>	<b>685,832</b>	<b>488,471</b>	<b>406,554</b>	<b>155,157</b>	<b>20,442</b>	<b>57,044</b>	<b>5,264,066</b>

\* See Explanatory Notes, page 4.



**RESIDENT—TAXABLE**  
**ASSESSMENT YEAR 1969-70 (INCOME YEAR 1968-69)**  
**MAIN, SUPPLEMENTARY AND FINAL TABULATION\***

**INCOME TAX**  
**INDIVIDUALS**  
**Schedule 1.41**

Industry	Main			Supplementary			Final		
	Number of Taxpayers	Taxable Income	Tax	Number of Taxpayers	Taxable Income	Tax	Number of Taxpayers	Taxable Income	Tax
		\$'000	\$'000		\$'000	\$'000		\$'000	\$'000
<b>Not subject to provisional tax—</b>									
Occupation code 1 .. .. .	4,062,357	9,486,074	1,410,054	39,141	92,118	14,084	4,101,498	9,578,192	1,424,138
<b>Subject to provisional tax—</b>									
Occupation code 6 .. .. .	204,081	913,752	235,558	2,183	10,304	2,828	206,264	924,056	238,386
Occupation code 7 .. .. .	154,892	400,864	85,544	3,780	9,425	2,140	158,672	410,289	87,684
Occupation codes 8 and 9—									
Primary production .. .. .	291,914	917,421	165,611	3,807	12,212	2,357	295,721	929,633	167,968
Mining .. .. .	1,465	4,975	1,335	84	218	53	1,549	5,193	1,388
Manufacturing .. .. .	59,094	186,677	40,544	1,181	3,134	607	60,275	189,811	41,061
Building and construction .. .. .	87,861	251,731	47,276	2,892	7,385	1,314	90,753	259,116	48,590
Transport and communication .. .. .	57,051	150,460	26,515	1,472	3,655	618	58,523	154,115	27,133
Wholesale and retail trade .. .. .	150,078	479,684	106,795	3,288	10,659	2,753	153,366	490,343	109,548
Professions .. .. .	51,914	356,190	125,315	1,132	7,583	2,404	53,046	363,773	127,719
Other industries .. .. .	76,966	271,490	68,870	3,257	11,177	2,939	80,223	282,667	71,809
Industry not stated .. .. .	4,156	13,024	3,122	20	101	26	4,176	13,125	3,148
Sub-total (Occupation codes 8, 9) .. .. .	780,499	2,631,651	585,295	17,133	56,124	13,071	797,632	2,687,775	598,366
<b>Total subject to provisional tax .. .. .</b>	<b>1,139,472</b>	<b>3,946,267</b>	<b>906,397</b>	<b>23,096</b>	<b>75,853</b>	<b>18,039</b>	<b>1,162,568</b>	<b>4,022,120</b>	<b>924,436</b>
<b>All individuals .. .. .</b>	<b>5,201,829</b>	<b>13,432,342</b>	<b>2,316,451</b>	<b>62,237</b>	<b>167,972</b>	<b>32,123</b>	<b>5,264,066</b>	<b>13,600,313</b>	<b>2,348,573</b>
<b>Office of assessment—</b>									
Central Office .. .. .	14,235	93,291	32,651	..	..	..	14,235	93,291	32,651
New South Wales .. .. .	1,916,313	5,057,071	874,693	30,308	85,186	16,768	1,946,621	5,142,257	891,461
Victoria .. .. .	1,476,754	3,837,528	670,576	13,082	32,787	5,770	1,489,836	3,870,314	676,346
Queensland .. .. .	678,691	1,621,584	263,684	7,141	16,686	2,853	685,832	1,638,270	266,538
South Australia .. .. .	485,410	1,162,316	183,702	3,061	7,475	1,340	488,471	1,169,791	185,042
Western Australia .. .. .	400,388	1,064,824	187,554	6,166	18,739	3,988	406,554	1,083,562	191,542
Tasmania .. .. .	154,030	366,062	58,520	1,127	3,133	635	155,157	369,195	59,155
Northern Territory .. .. .	19,629	55,303	10,844	687	1,870	341	20,316	57,173	11,185
Australian Capital Territory .. .. .	56,379	174,364	34,227	665	2,096	427	57,044	176,460	34,654
<b>Australia .. .. .</b>	<b>5,201,829</b>	<b>13,432,342</b>	<b>2,316,451</b>	<b>62,237</b>	<b>167,972</b>	<b>32,123</b>	<b>5,264,066</b>	<b>13,600,313</b>	<b>2,348,573</b>

\* See Explanatory Notes, page 4.



# TAXABLE—INDIVIDUALS SUBJECT TO PROVISIONAL TAX

ASSESSMENT YEAR 1970-71 (INCOME YEAR 1969-70)  
FINAL TABULATION\*—NUMBER OF TAXPAYERS

INCOME TAX  
INDIVIDUALS  
Schedule 1.42

Grade of Actual Income	New South Wales(a)	Victoria	Queens-land	South Australia(b)	Western Australia	Tasmania	Australia
\$ 417- 599 .. ..	7,617	6,010	3,189	2,224	1,558	583	21,181
600- 799 .. ..	9,649	7,631	4,427	2,944	2,125	728	27,504
800- 999 .. ..	10,062	8,448	4,980	3,435	2,328	826	30,079
1,000- 1,199 .. ..	10,837	9,442	5,510	3,972	2,678	900	33,339
1,200- 1,399 .. ..	11,623	10,666	6,108	4,226	2,993	1,038	36,654
1,400- 1,599 .. ..	13,459	12,806	6,716	5,162	3,468	1,184	42,795
1,600- 1,799 .. ..	14,581	14,166	7,223	5,492	3,814	1,212	46,488
1,800- 1,999 .. ..	15,417	14,827	7,228	5,690	3,995	1,380	48,537
2,000- 2,199 .. ..	15,719	15,433	7,473	5,629	4,174	1,406	49,834
2,200- 2,399 .. ..	15,758	15,008	7,101	5,510	4,124	1,384	48,885
2,400- 2,599 .. ..	15,444	14,749	6,929	5,299	4,174	1,311	47,906
2,600- 2,799 .. ..	15,358	14,282	6,762	5,157	4,091	1,247	46,897
2,800- 2,999 .. ..	15,088	14,094	6,405	4,805	3,940	1,312	45,644
3,000- 3,999 .. ..	67,163	58,592	26,933	19,796	17,551	5,473	195,508
4,000- 5,999 .. ..	80,574	64,622	29,704	19,365	19,886	5,823	219,974
6,000- 7,999 .. ..	35,593	26,828	13,187	7,566	8,335	2,467	93,976
8,000- 9,999 .. ..	17,719	13,337	6,518	3,616	3,938	1,133	46,261
10,000-11,999 .. ..	10,003	7,670	3,575	1,907	2,199	616	25,970
12,000-13,999 .. ..	6,299	4,673	2,201	1,162	1,300	377	16,012
14,000-15,999 .. ..	4,024	3,109	1,455	745	847	244	10,424
16,000-17,999 .. ..	2,697	2,143	906	497	582	161	6,986
18,000-19,999 .. ..	1,790	1,517	610	362	365	106	4,750
20,000-29,999 .. ..	3,615	3,165	1,280	690	771	}	9,721
30,000-39,999 .. ..	950	862	}	157	}	} 257	2,457
40,000 and over .. ..	733	754	434	135	}	}	1,940
<b>Total .. ..</b>	<b>401,772</b>	<b>344,834</b>	<b>166,833</b>	<b>115,543</b>	<b>99,551</b>	<b>31,168</b>	<b>1,159,722</b>

(a) Includes Australian Capital Territory. (b) Includes Northern Territory.

\* See Explanatory Notes, page 4.

# TAXABLE—INDIVIDUALS SUBJECT TO PROVISIONAL TAX

ASSESSMENT YEAR 1970-71 (INCOME YEAR 1969-70)

MAIN AND FINAL TABULATION\*

INCOME TAX  
INDIVIDUALS  
Schedule 1.43

Industry	Main			Final		
	Number of taxpayers	Taxable income	Tax	Number of taxpayers	Taxable income	Tax
		\$'000	\$'000		\$'000	\$'000
<b>Occupation codes 6 and 7</b> .. ..	<b>353,725</b>	<b>1,360,816</b>	<b>340,646</b>	<b>360,397</b>	<b>1,387,861</b>	<b>348,025</b>
<b>Occupation codes 8 and 9—</b>						
Primary production .. ..	266,083	766,968	130,848	270,783	782,225	134,090
Mining .. ..	1,636	6,833	2,019	1,716	7,144	2,110
Manufacturing .. ..	38,038	137,968	32,677	39,063	141,439	33,476
Construction .. ..	92,256	276,271	53,045	96,037	287,067	55,097
Transport and communication .. ..	57,206	158,092	28,616	59,216	163,393	29,543
Wholesale and retail trade .. ..	168,414	545,325	120,630	173,346	560,457	123,925
Finance, insurance, etc. .. ..	63,283	415,988	143,844	66,084	442,208	153,963
Health, education, welfare, etc. .. ..	29,152	201,951	72,292	30,136	210,656	75,752
Other industries .. ..	52,240	171,755	38,917	54,317	178,464	40,512
Industry not stated .. ..	8,626	25,763	5,172	8,627	25,766	5,172
Sub-total (Occupation codes 8, 9)	776,934	2,706,915	628,059	799,325	2,798,819	653,639
<b>Total subject to Provisional tax ..</b>	<b>1,130,659</b>	<b>4,067,731</b>	<b>968,705</b>	<b>1,159,722</b>	<b>4,186,680</b>	<b>1,001,664</b>
<b>Office of assessment—</b>						
New South Wales .. ..	375,870	1,412,834	339,547	401,772	1,527,957	372,364
Victoria .. ..	340,836	1,251,301	309,672	344,834	1,264,184	312,598
Queensland .. ..	165,388	560,187	125,635	166,854	564,042	126,339
South Australia .. ..	110,533	346,510	75,256	115,543	367,217	80,711
Western Australia .. ..	96,908	349,310	84,124	99,551	359,317	86,728
Tasmania .. ..	30,513	101,132	22,113	31,168	103,962	22,921
Northern Territory .. ..	2,831	11,962	3,079	(b)	(b)	(b)
Australian Capital Territory .. ..	7,780	34,493	9,276	(a)	(a)	(a)
<b>Australia .. ..</b>	<b>1,130,659</b>	<b>4,067,731</b>	<b>968,705</b>	<b>1,159,722</b>	<b>4,186,680</b>	<b>1,001,664</b>

(a) Included in New South Wales. (b) Included in South Australia.

\* See Explanatory Notes page 4.

NON-TAXABLE\*

INCOME TAX  
INDIVIDUALS  
Schedule I. 44

ASSESSMENT YEAR 1971-72 (INCOME YEAR) 1970-71

Grade of net income	Males			Females			Total		
	Number of taxpayers	Net income	Taxable income (or loss)†	Number of taxpayers	Net income	Taxable income (or loss)†	Number of taxpayers	Net income	Taxable income (or loss)†
\$ \$		\$'000	\$'000		\$'000	\$'000		\$'000	\$'000
Loss .. .. .	24,103	48,489	60,646	21,130	25,791	29,504	45,233	74,280	90,150
Nil income .. .. .	264	..	139	183	..	60	447	..	199
1- 199 .. .. .	51,323	5,636	2,531	90,944	10,149	8,537	142,267	15,785	11,069
200- 399 .. .. .	52,625	15,815	11,068	104,170	31,302	28,183	156,795	47,118	39,251
400- 599 .. .. .	26,781	12,777	5,892	36,982	17,235	12,081	63,763	30,012	17,973
600- 799 .. .. .	14,686	10,215	2,881	14,321	9,907	5,168	29,007	20,122	8,048
800- 999 .. .. .	12,941	11,580	3,803	10,623	9,511	5,379	23,564	21,091	9,183
1,000-1,199 .. .. .	10,720	11,714	4,231	8,748	9,584	6,168	19,468	21,297	10,399
1,200-1,399 .. .. .	8,846	11,446	4,464	7,532	9,721	6,911	16,378	21,167	11,375
1,400-1,599 .. .. .	6,910	10,301	3,935	4,331	6,408	3,979	11,241	16,709	7,915
1,600-1,799 .. .. .	5,242	8,853	3,383	1,779	2,977	1,410	7,021	11,829	4,794
1,800-1,999 .. .. .	4,355	8,232	3,326	1,090	2,057	769	5,445	10,289	4,095
2,000-2,199 .. .. .	3,860	8,065	3,881	855	1,779	653	4,715	9,844	4,534
2,200-2,399 .. .. .	3,540	8,114	4,216	553	1,260	505	4,093	9,373	4,721
2,400-2,599 .. .. .	3,204	7,983	4,525	427	1,056	253	3,631	9,038	4,778
2,600-2,799 .. .. .	3,330	8,958	5,305	341	913	192	3,671	9,871	5,497
2,800-2,999 .. .. .	2,138	6,162	3,350	225	648	151	2,363	6,809	3,501
3,000-3,999 .. .. .	2,718	9,066	2,426	492	1,667	157	3,210	10,733	2,583
4,000-5,999 .. .. .	1,128	5,337	6	331	1,554	65	1,459	6,891	70
6,000-7,999 .. .. .	338	2,284	9	94	620	68	432	2,904	77
8,000-9,999 .. .. .	134	1,168	46	42	368	5	176	1,536	51
10,000 and over .. .. .	209	3,853	70	33	756	20	242	4,609	91
<b>Total .. .. .</b>	<b>239,395</b>	<b>119,069</b>	<b>8,331</b>	<b>305,226</b>	<b>93,680</b>	<b>51,041</b>	<b>544,621</b>	<b>212,749</b>	<b>59,371</b>

\* These statistics relate only to those non-taxable individuals who have lodged returns in respect of the income year 1970-71. † Total adjusted by subtraction of loss.



NON-TAXABLE\*

INCOME TAX  
INDIVIDUALS  
Schedule 1.45

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Grade of net income	Number of taxpayers	Net income	Salary and wages included in assessable income	Taxable income (or loss)†	Section 80 loss unrecouped at end of year	Number of dependants claimed			Salaries and wages paid	Depreciable assets purchased during year	Depreciable assets disposed of during year	Depreciation allowed
						Spouse parents, parents-in-law, house-keeper and daughter housekeeper	Children under 16	Student children and invalid relatives				
\$ \$		\$'000	\$'000	\$'000	\$'000				\$'000	\$'000	\$'000	\$'000
Loss .. .. .	45,233	74,280	9,915	90,150	175,206	5,354	8,586	7,325	18,080	20,759	4,502	23,335
Nil Income .. .. .	447	..	196	199	50	81	95	72	..	..	..	1
1- 199 .. .. .	142,267	15,785	15,319	11,069	8,392	1,972	2,479	1,914	1,432	1,845	458	2,023
200- 399 .. .. .	156,795	47,118	43,254	39,251	5,281	2,869	4,061	3,008	1,951	2,286	542	2,402
400- 599 .. .. .	63,763	30,012	22,334	17,973	4,918	3,984	6,622	4,255	1,806	2,412	464	2,302
600- 799 .. .. .	29,007	20,122	11,572	8,048	4,483	4,985	7,966	5,632	1,859	1,941	518	2,087
800- 999 .. .. .	23,564	21,091	11,383	9,183	4,279	5,149	7,465	6,634	1,480	1,881	467	2,154
1,000-1,199 .. .. .	19,468	21,297	10,480	10,399	3,750	4,678	6,403	6,967	1,462	1,564	402	1,820
1,200-1,399 .. .. .	16,378	21,167	10,101	11,375	3,466	4,060	5,053	6,522	1,311	1,371	476	1,614
1,400-1,599 .. .. .	11,241	16,709	7,678	7,915	3,262	3,642	3,897	5,671	1,326	1,222	406	1,446
1,600-1,799 .. .. .	7,021	11,829	5,989	4,794	2,625	3,250	2,819	4,795	952	1,016	233	1,126
1,800-1,999 .. .. .	5,445	10,289	5,476	4,095	2,629	2,897	2,224	3,881	782	721	168	867
2,000-2,199 .. .. .	4,715	9,844	5,553	4,534	2,090	2,621	1,589	3,040	918	541	157	780
2,200-2,399 .. .. .	4,093	9,373	5,803	4,721	1,562	2,520	1,278	2,337	564	405	175	611
2,400-2,599 .. .. .	3,631	9,038	5,905	4,778	1,614	2,560	968	1,793	713	405	96	433
2,600-2,799 .. .. .	3,671	9,871	6,812	5,497	1,888	2,856	823	1,494	570	407	85	489
2,800-2,999 .. .. .	2,363	6,809	4,814	3,501	1,374	1,805	657	1,238	297	296	80	369
3,000-3,999 .. .. .	3,210	10,733	6,039	2,583	5,009	1,936	1,609	2,551	1,131	817	200	1,012
4,000-5,999 .. .. .	1,459	6,891	2,459	70	5,927	523	781	1,084	899	765	215	1,000
6,000-7,999 .. .. .	432	2,904	784	77	3,191	141	221	240	562	237	110	429
8,000-9,999 .. .. .	176	1,536	371	51	1,342	45	70	88	281	202	56	245
10,000 and over .. .. .	242	4,609	879	91	4,519	65	95	118	663	520	258	673
<b>Total .. .. .</b>	<b>544,621</b>	<b>212,749</b>	<b>193,115</b>	<b>59,371</b>	<b>246,858</b>	<b>57,993</b>	<b>65,761</b>	<b>70,659</b>	<b>39,040</b>	<b>41,613</b>	<b>10,069</b>	<b>47,218</b>

\* These statistics relate only to those non-taxable individuals who have lodged returns in respect of the income year 1970-71. † Total adjusted by subtraction of loss.

# NON-TAXABLE\*

## INCOME TAX INDIVIDUALS Schedule 1.46

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Grade of net income		New South Wales		Victoria		Queensland		South Australia		Western Australia	
		Number of taxpayers	Taxable income (or loss)†	Number of taxpayers	Taxable income (or loss)†	Number of taxpayers	Taxable income (or loss)†	Number of taxpayers	Taxable income (or loss)†	Number of taxpayers	Taxable income (or loss)†
\$	\$		\$'000		\$'000		\$'000		\$'000		\$'000
Loss	.. .. .	12,350	21,753	12,570	23,590	10,364	25,846	7,156	12,925	1,152	2,711
Nil income	.. .. .	52	20	114	56	168	67	38	8	19	5
1- 199	.. .. .	49,206	4,494	37,686	3,072	20,756	1,044	17,691	1,149	11,377	1,113
200- 399	.. .. .	55,755	14,813	40,868	10,286	22,789	4,974	17,903	4,258	12,410	3,443
400- 599	.. .. .	20,194	6,200	17,161	4,940	10,903	2,660	7,868	2,105	4,295	1,409
600- 799	.. .. .	8,028	2,616	8,824	2,693	4,926	990	3,671	876	1,425	421
800- 999	.. .. .	6,705	3,039	7,168	2,971	3,949	1,086	2,786	1,016	1,109	470
1,000-1,199	.. .. .	5,501	3,389	6,351	3,634	3,251	1,236	2,480	1,325	685	364
1,200-1,399	.. .. .	4,894	3,747	5,437	4,010	2,629	1,497	1,988	1,327	610	385
1,400-1,599	.. .. .	3,346	2,588	3,697	2,763	1,866	979	1,324	935	399	286
1,600-1,799	.. .. .	2,087	1,730	2,218	1,495	1,327	692	719	506	284	184
1,800-1,999	.. .. .	1,578	1,328	1,838	1,498	974	582	566	326	216	171
2,000-2,199	.. .. .	1,451	1,535	1,471	1,503	842	663	481	481	206	160
2,200-2,399	.. .. .	1,189	1,488	1,416	1,692	701	652	377	417	200	234
2,400-2,599	.. .. .	1,143	1,574	1,172	1,561	603	687	373	488	155	231
2,600-2,799	.. .. .	1,177	1,879	1,190	1,887	584	683	365	525	190	311
2,800-2,999	.. .. .	778	1,259	751	1,169	394	491	213	305	126	158
3,000-3,999	.. .. .	980	856	1,019	1,005	643	348	253	146	163	117
4,000-5,999	.. .. .	405	86	431	128	367	36	109	186	55	11
6,000-7,999	.. .. .	132	8	108	64	112	11	39	1	18	..
8,000-9,999	.. .. .	55	61	45	87	51	71	12	3	7	..
10,000 and over	.. .. .	72	50	69	17	70	11	11	5	6	..
<b>Total</b>	.. .. .	<b>177,078</b>	<b>30,729</b>	<b>151,604</b>	<b>22,831</b>	<b>88,269</b>	<b>6,682</b>	<b>66,423</b>	<b>3,056</b>	<b>35,107</b>	<b>6,751</b>

\* These statistics relate only to those non-taxable individuals who have lodged returns in respect of the income year 1970-71. † Total adjusted by subtraction of loss.

Grade of net income		Tasmania		Northern Territory		Australian Capital Territory		Commonwealth	
		Number of taxpayers	Taxable income (or loss)†	Number of taxpayers	Taxable income (or loss)†	Number of taxpayers	Taxable income (or loss)†	Number of taxpayer	Taxable income (or loss)†
\$	\$		\$'000		\$'000		\$'000		\$'000
Loss .. .. .		1,348	2,620	142	425	151	279	45,233	90,150
Nil Income .. .. .		5	6	34	20	17	17	447	199
1- 199 .. .. .		3,835	287	873	144	843	53	142,267	11,069
200- 399 .. .. .		4,839	1,222	1,096	24	1,135	280	156,795	39,251
400- 599 .. .. .		2,155	638	857	57	330	77	63,763	17,973
600- 799 .. .. .		1,073	331	841	50	219	73	29,007	8,048
800- 999 .. .. .		880	363	785	166	182	72	23,564	9,183
1,000-1,199 .. .. .		774	452	306	63	120	62	19,468	10,399
1,200-1,399 .. .. .		517	342	208	4	95	71	16,378	11,375
1,400-1,599 .. .. .		395	303	136	1	78	62	11,241	7,915
1,600-1,799 .. .. .		268	176	88	2	30	12	7,021	4,794
1,800-1,999 .. .. .		213	163	35	3	25	24	5,445	4,095
2,000-2,199 .. .. .		208	210	36	35	20	16	4,715	4,534
2,200-2,399 .. .. .		170	208	21	..	19	30	4,093	4,721
2,400-2,599 .. .. .		151	207	19	7	15	23	3,631	4,778
2,600-2,799 .. .. .		139	184	12	5	14	22	3,671	5,497
2,800-2,999 .. .. .		72	104	16	5	13	10	2,363	3,501
3,000-3,999 .. .. .		84	96	28	10	40	4	3,210	2,583
4,000-5,999 .. .. .		34	78	23	9	35	65	1,459	70
6,000-7,999 .. .. .		}	3	7	7	}	1	432	77
8,000-9,999 .. .. .	18		..	2	5		..	176	51
10,000 and over .. .. .	..		..	10	41		..	242	91
Total .. .. .		17,178	2,585	5,575	558	3,387	661	544,621	59,371

\* These statistics relate only to those non-taxable individuals who have lodged returns in respect of the income year 1970-71.

† Total adjusted by subtraction at loss.



## NON-TAXABLE\*

### ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71) INDIVIDUALS WITH ASSESSABLE INCOME INCLUDING OTHER PERSONAL EXERTION INCOME

**INCOME TAX  
INDIVIDUALS  
Schedule 1.48**

Industry	Number of taxpayers	Salaries and wages paid	Depreciation allowed	Expenditure sections 75 and 76	Net business income (or loss)	Salary and wages in assessable income	Net income	Taxable income (or loss) †	Depreciable assets		Stock on hand	
									Purchased during year	Disposed of during year	At beginning of year	At end of year
PRIMARY PRODUCTION .. .. .	75,780	\$'000 12,681	\$'000 31,335	\$'000 2,775	\$'000 14,335	\$'000 15,566	\$'000 10,140	\$'000 45,285	\$'000 24,260	\$'000 4,143	\$'000 387	\$'000 430
MINING .. .. .	1,231	155	137	..	120	241	523	228	131	43	15	21
MANUFACTURING—												
Metal products, transport equipment, machinery, etc. .. .. .	769	577	191	5	179	148	161	280	244	41	318	343
Textiles, clothing and footwear .. .. .	435	646	46	..	35	56	192	20	57	22	276	260
Food, beverages and tobacco .. .. .	337	187	48	2	76	119	103	118	11	31	28	21
Paper, paper products, printing and publishing .. .. .	218	241	36	..	184	150	4	100	49	13	47	57
Wood, wood products and furniture .. .. .	462	323	121	5	18	107	224	113	118	38	143	89
Other manufacturing .. .. .	624	220	60	..	18	81	230	67	124	36	208	219
Total manufacturing .. .. .	2,845	2,194	502	12	368	661	906	658	603	181	1,020	989
CONSTRUCTION .. .. .	4,435	3,476	1,018	31	1,243	821	2,521	969	1,188	350	1,027	861
TRANSPORT, STORAGE AND COMMUNICATION	4,097	1,645	2,272	21	393	973	1,728	1,103	3,239	1,339	104	72
WHOLESALE TRADE—												
Wholesale trade, n.e.i. .. .. .	1,696	576	223	..	146	457	623	274	396	112	756	772
Wholesale agricultural products and farm supplies .. .. .	388	115	84	7	21	64	144	65	97	21	82	85
Total wholesale trade .. .. .	2,084	691	307	7	125	521	767	339	493	133	838	857
RETAIL TRADE—												
Pharmacies .. .. .	636	312	66	2	30	169	187	13	107	37	493	535
Motor vehicles, service stations .. .. .	2,291	1,219	219	15	20	413	809	655	259	145	972	703
Meat .. .. .	611	688	102	2	39	123	220	238	67	68	117	102
Other food .. .. .	4,099	1,090	422	5	68	659	1,282	332	645	306	1,532	1,262
Household appliances and hardware .. .. .	865	213	72	..	14	116	255	125	77	23	667	495
Books, newspapers, etc. .. .. .	300	56	15	..	13	59	66	43	20	27	135	117
Other retail trade .. .. .	4,902	1,591	507	9	370	938	1,132	777	679	263	4,791	4,357
Total retail .. .. .	13,704	5,169	1,403	33	500	2,477	3,951	2,183	1,854	869	8,707	7,571

FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES—													
Real estate agents, operators .. .. .	671	281	124	34	263	316	286	272	159	57	158	147	
Security brokers, dealers, other finance ..	2,512	291	235	12	4,661	3,147	2,032	3,921	260	105	541	573	
Insurance .. .. .	320	14	37	..	27	189	273	47	71	14	51	38	
Architectural services .. .. .	134	55	27	4	12	125	75	3	34	6	1	4	
Consultant engineering, surveying, etc. ..	81	48	28	5	36	44	98	20	25	4	26	27	
Legal services .. .. .	89	290	84	15	57	68	135	77	180	28	..	..	
Accounting, auditing and bookkeeping ..	250	208	44	1	10	189	259	42	51	14	47	30	
Other business services .. .. .	1,346	429	212	9	55	395	603	45	206	45	72	121	
<b>Total finance, insurance, etc. .. .. .</b>	<b>5,403</b>	<b>1,616</b>	<b>791</b>	<b>80</b>	<b>4,919</b>	<b>4,473</b>	<b>303</b>	<b>4,203</b>	<b>986</b>	<b>273</b>	<b>896</b>	<b>940</b>	
HEALTH, EDUCATION, WELFARE, ETC. SERVICES—													
Medical practice .. .. .	131	154	82	17	131	74	99	103	112	45	12	1	
Dental practice .. .. .	52	61	16	8	47	13	76	7	38	4	43	15	
Hospitals and other health services .. ..	376	57	38	3	99	55	230	106	60	27	13	11	
Veterinary services .. .. .	28	52	7	..	7	97	12	16	7	2	1	1	
Education, libraries and other community services .. .. .	697	79	52	3	215	88	367	172	121	30	7	6	
Welfare, charities, religious activities ..	444	9	49	2	284	78	415	182	73	36	4	..	
<b>Total health, education .. .. .</b>	<b>1,728</b>	<b>412</b>	<b>264</b>	<b>30</b>	<b>237</b>	<b>405</b>	<b>1,199</b>	<b>348</b>	<b>411</b>	<b>144</b>	<b>80</b>	<b>34</b>	
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES—													
Entertainment, sport and recreation .. ..	1,499	596	222	11	242	702	497	414	210	72	61	70	
Hairdressing .. .. .	1,065	1,073	115	2	158	131	347	3	214	82	127	135	
Hotels, motels and boarding houses .. ..	1,041	745	157	..	49	130	424	137	198	154	209	163	
Cafés and restaurants .. .. .	944	516	115	..	136	168	55	289	200	92	130	100	
Other personal services .. .. .	991	322	178	1	10	237	460	27	317	59	87	88	
<b>Total entertainment, etc. .. .. .</b>	<b>5,540</b>	<b>3,252</b>	<b>787</b>	<b>14</b>	<b>259</b>	<b>1,368</b>	<b>1,783</b>	<b>810</b>	<b>1,139</b>	<b>459</b>	<b>614</b>	<b>556</b>	
INDUSTRY NOT STATED .. .. .	10,152	6,994	7,443	547	6,202	2,786	2,384	9,294	6,436	1,858	1,820	1,693	
<b>Total .. .. .</b>	<b>126,999</b>	<b>38,287</b>	<b>46,257</b>	<b>3,552</b>	<b>24,671</b>	<b>30,292</b>	<b>20,831</b>	<b>64,720</b>	<b>40,742</b>	<b>9,788</b>	<b>15,508</b>	<b>14,023</b>	
Office of assessment—													
New South Wales .. .. .	30,084	8,810	10,655	733	7,683	9,477	3,286	14,717	8,805	2,767	2,458	2,342	
Victoria .. .. .	40,840	13,964	12,112	744	7,138	10,058	10,460	16,521	10,523	2,711	7,992	7,174	
Queensland .. .. .	27,001	8,460	15,477	1,693	6,280	4,746	459	20,183	14,022	2,365	2,435	2,114	
South Australia .. .. .	20,728	4,095	4,962	216	2,894	3,991	4,041	9,022	4,598	1,188	1,848	1,568	
Western Australia .. .. .	3,364	927	1,323	96	1,095	877	273	2,457	937	211	188	184	
Tasmania .. .. .	4,192	1,401	1,339	47	316	857	1,724	1,198	1,348	408	443	441	
Northern Territory .. .. .	516	395	294	15	127	165	405	477	375	90	96	124	
Australian Capital Territory .. .. .	274	236	95	7	25	122	183	146	134	49	48	75	
<b>Australia .. .. .</b>	<b>126,999</b>	<b>38,287</b>	<b>46,257</b>	<b>3,552</b>	<b>24,671</b>	<b>30,292</b>	<b>20,831</b>	<b>64,720</b>	<b>40,742</b>	<b>9,788</b>	<b>15,508</b>	<b>14,023</b>	

\* These statistics relate only to those non-taxable individuals who have lodged returns in respect of the income year 1970-71.

† Total adjusted by subtraction of loss.

# PARTNERSHIPS

INCOME TAX

PARTNERSHIPS AND TRUSTS

Schedule 2.1

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Grade of net income of partnership	New South Wales			Victoria			Queensland			South Australia			Western Australia		
	Number of partnerships	Number of partners	Net income*	Number of partnerships	Number of partners	Net income*	Number of partnerships	Number of partners	Net income*	Number of partnerships	Number of partners	Net income*	Number of partnerships	Number of partners	Net income*
	\$	\$	\$'000			\$'000			\$'000			\$'000			\$'000
Loss .. ..	16,858	40,927	48,537	12,273	29,068	30,909	12,701	30,045	38,009	6,111	15,071	14,619	6,084	17,457	21,255
Nil income ..	904	2,196	..	880	1,936	..	666	666	..	120	283	..	262	710	..
1- 599 .. ..	12,410	27,828	3,662	10,576	23,655	3,163	7,216	16,201	2,096	5,008	11,657	1,402	3,031	7,438	877
600- 999 ..	7,144	15,468	5,667	6,107	13,252	4,820	3,770	8,205	2,981	2,319	5,095	1,840	1,658	3,891	1,315
1,000- 1,999 ..	12,847	28,013	18,898	11,653	25,365	17,407	7,501	16,203	11,094	4,714	10,188	7,012	3,443	7,936	5,172
2,000- 3,999 ..	20,806	45,246	61,784	21,768	46,956	65,125	12,138	26,100	35,897	8,561	18,349	25,504	6,866	15,521	20,574
4,000- 5,999 ..	16,382	35,867	81,013	17,912	38,590	88,368	8,757	19,128	43,156	6,201	13,558	30,385	5,763	13,052	28,429
6,000- 7,999 ..	10,808	24,197	74,832	11,285	24,717	77,989	5,682	12,757	39,385	3,463	7,916	23,900	3,938	9,323	27,276
8,000- 9,999 ..	6,787	15,628	60,437	6,586	14,971	58,737	3,626	8,425	32,348	1,941	4,652	17,283	2,610	6,546	23,319
10,000-11,999 ..	4,227	10,200	46,204	4,103	9,786	44,834	2,371	5,676	25,947	1,202	3,082	13,122	1,690	4,435	18,473
12,000-13,999 ..	2,819	7,122	36,440	2,550	6,350	32,968	1,616	4,024	20,935	737	1,958	9,489	1,124	3,216	14,518
14,000-15,999 ..	1,920	4,781	28,674	1,652	4,308	24,643	1,122	2,916	16,776	483	1,339	7,219	803	2,373	11,982
16,000-17,999 ..	1,315	3,495	22,289	1,124	3,053	19,034	890	2,389	15,109	311	897	5,251	564	1,801	9,561
18,000-19,999 ..	933	2,516	17,619	783	2,146	14,817	661	1,853	12,524	204	650	3,873	433	1,398	8,194
20,000-29,999 ..	2,320	6,614	55,600	1,793	5,251	43,060	1,562	4,658	37,431	465	1,569	11,288	928	3,255	22,298
30,000-39,999 ..	791	2,515	27,175	681	2,226	23,298	538	1,807	18,418	187	622	6,385	287	1,035	9,803
40,000 and over ..	1,299	5,018	105,959	1,046	4,875	92,424	726	3,289	52,271	324	1,412	24,876	381	1,824	30,471
<b>Total ..</b>	<b>120,570</b>	<b>277,631</b>	<b>597,716</b>	<b>112,772</b>	<b>256,505</b>	<b>579,778</b>	<b>71,153</b>	<b>164,342</b>	<b>328,361</b>	<b>42,351</b>	<b>98,298</b>	<b>174,208</b>	<b>39,865</b>	<b>101,211</b>	<b>211,008</b>

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Grade of net income of partnership	Tasmania			Northern Territory			Australian Capital Territory			Australia		
	Number of partnerships	Number of partners	Net income*	Number of partnerships	Number of partners	Net income*	Number of partnerships	Number of partners	Net income*	Number of partnerships	Number of partners	Net income*
	\$	\$	\$'000			\$'000			\$'000			\$'000
Loss .. ..	1,219	2,847	2,744	213	512	1,338	165	405	1,335	55,624	136,332	158,746
Nil income ..	53	113	..	8	21	..	10	21	..	2,513	5,946	..
1- 599 .. ..	1,151	2,636	326	197	400	58	196	434	56	39,785	90,249	11,640
600- 999 ..	536	1,179	424	99	203	78	130	289	102	21,763	47,582	17,227
1,000- 1,999 ..	1,073	2,340	1,591	143	300	205	140	313	196	41,514	90,658	61,574
2,000- 3,999 ..	1,829	3,911	5,452	157	366	456	161	336	472	72,286	156,785	215,263
4,000- 5,999 ..	1,429	3,059	7,003	116	257	572	157	342	771	56,717	123,853	279,698
6,000- 7,999 ..	921	2,015	6,390	107	236	737	110	242	770	36,314	81,402	251,279
8,000- 9,999 ..	535	1,162	4,743	73	162	658	90	195	816	22,248	51,741	198,341
10,000-11,999 ..	355	827	3,884	57	124	623	50	150	554	14,055	34,280	153,640
12,000-13,999 ..	217	538	2,796	34	74	443	52	121	679	9,149	23,403	118,269
14,000-15,999 ..	125	318	1,870	20	72	448	26	62	385	6,161	16,169	91,996
16,000-17,999 ..	104	263	1,770	18	45	305	25	90	423	4,351	12,033	73,743
18,000-19,999 ..	72	197	1,370	16	41	298	19	50	358	3,121	8,851	59,054
20,000-29,999 ..	167	469	4,005	28	74	678	41	138	1,001	7,304	22,028	175,362
30,000-39,999 ..	65	195	2,222	16	48	571	28	87	972	2,593	8,533	88,843
40,000 and over ..	87	333	5,255	19	65	1,188	54	366	9,414	3,936	17,182	321,856
<b>Total ..</b>	<b>9,938</b>	<b>22,402</b>	<b>46,356</b>	<b>1,331</b>	<b>2,999</b>	<b>5,979</b>	<b>1,454</b>	<b>3,641</b>	<b>15,633</b>	<b>399,434</b>	<b>927,029</b>	<b>1,959,038</b>



ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

PARTNERSHIPS AND TRUSTS  
Schedule 2.2

Grade of net income of trust	New South Wales			Victoria			Queensland			South Australia			Western Australia		
	Number of trusts	Number of beneficiaries†	Net income*	Number of trusts	Number of beneficiaries†	Net income*	Number of trusts	Number of beneficiaries†	Net income*	Number of trusts	Number of beneficiaries†	Net income*	Number of trusts	Number of beneficiaries†	Net income*
\$ \$			\$'000			\$'000			\$'000			\$'000			\$'000
Loss ..	2,175	..	2,429	1,565	..	1,448	1,056	..	1,786	265	..	595	226	..	304
Nil income ..	327	..	..	236	..	..	15	..	..	11	..	..	47	..	..
1- 599 ..	15,534	24,944	3,711	14,378	25,508	3,277	4,926	7,410	1,066	7,880	12,046	1,472	1,697	2,554	352
600- 999 ..	4,854	7,759	3,805	4,362	6,886	3,438	990	1,703	781	1,436	2,243	1,134	354	613	277
1,000- 1,999 ..	6,505	10,491	9,237	6,350	10,448	9,137	1,370	2,434	1,964	1,639	2,760	2,309	546	979	777
2,000- 3,999 ..	4,989	8,795	13,902	5,184	9,055	14,655	1,027	1,892	2,852	1,250	2,212	3,495	507	868	1,451
4,000- 5,999 ..	1,748	3,699	8,451	1,914	3,701	9,371	364	768	1,765	372	732	1,802	182	310	882
6,000- 7,999 ..	862	1,874	5,912	888	1,872	6,127	182	395	1,248	181	490	1,243	89	165	616
8,000- 9,999 ..	422	984	3,771	560	1,293	4,980	105	254	949	85	204	752	46	97	408
10,000-11,999 ..	227	471	2,488	351	835	3,851	63	154	692	53	119	589	34	83	371
12,000-13,999 ..	141	410	1,827	203	935	2,633	34	79	435	47	103	609	17	41	220
14,000-15,999 ..	113	266	1,690	153	437	2,274	37	152	553	24	63	358	12	35	177
16,000-17,999 ..	73	180	1,233	115	365	1,954	34	146	572	14	29	237	7	20	120
18,000-19,999 ..	49	147	927	80	195	1,513	14	58	266	7	10	130	3	3	56
20,000-29,999 ..	148	379	3,521	249	794	5,958	38	114	943	21	86	501	17	22	426
30,000-39,999 ..	61	252	2,108	104	333	3,599	17	61	589	15	37	522	4	21	142
40,000 and over ..	125	1,480	18,434	165	1,186	18,630	28	230	2,166	12	65	894	2	9	154
Total ..	38,353	62,131	78,588	36,857	63,843	89,948	10,300	15,850	15,056	13,312	21,199	15,451	3,790	5,820	6,126

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Grade of net income of trust	Tasmania			Northern Territory			Australian Capital Territory			Australia		
	Number of trusts	Number of beneficiaries†	Net income*	Number of trusts	Number of beneficiaries†	Net income*	Number of trusts	Number of beneficiaries†	Net income*	Number of trusts	Number of beneficiaries†	Net income*
\$ \$			\$'000			\$'000			\$'000			\$'000
Loss ..	84	..	105	17	..	18	94	..	128	5,482	..	6,811
Nil income ..	6	..	..	..	..	..	8	..	..	650	..	..
1- 599 ..	1,562	2,818	371	42	50	7	518	690	139	46,537	76,020	10,396
600- 999 ..	432	718	337	8	7	7	185	219	148	12,621	20,148	9,926
1,000- 1,999 ..	595	943	853	12	23	18	260	334	376	17,277	28,412	24,671
2,000- 3,999 ..	435	830	1,220	10	25	30	239	383	660	13,641	24,060	38,266
4,000- 5,999 ..	137	262	672	7	10	32	67	113	322	4,791	9,595	23,297
6,000- 7,999 ..	60	167	416	8	23	53	42	71	301	2,312	5,057	15,915
8,000- 9,999 ..	32	70	285	1	2	8	43	81	398	1,294	2,985	11,552
10,000-11,999 ..	21	56	228	2	2	24	14	42	149	765	1,762	8,390
12,000-13,999 ..	14	47	181	..	..	..	14	30	178	470	1,645	6,094
14,000-15,999 ..	7	19	103	..	..	..	10	26	149	356	998	5,305
16,000-17,999 ..	3	13	53	..	..	..	6	28	104	265	794	4,489
18,000-19,999 ..	6	21	112	13	13	216	4	14	75	163	448	3,078
20,000-29,999 ..	18	43	438	..	1	..	11	33	262	503	1,472	12,074
30,000-39,999 ..	2	17	200	..	..	..	7	26	232	214	747	7,392
40,000 and over ..	4	17	220	..	..	..	8	31	566	344	3,020	41,064
Total ..	3,422	6,043	5,586	121	156	403	1,530	2,121	3,932	107,685	177,163	215,090

\* Total net income adjusted by subtraction of loss. † Excludes beneficiaries of unit trusts.

## PARTNERSHIPS

### INCOME TAX

### PARTNERSHIPS AND TRUSTS Schedule 2.3

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Number of partners per partnership	Number of partnerships Net income	Grade of net income of partnership												Total*
		Loss	Nil income	\$1-\$599	\$600-\$999	\$1,000-\$1,999	\$2,000-\$3,999	\$4,000-\$5,999	\$6,000-\$7,999	\$8,000-\$9,999	\$10,000-\$19,999	\$20,000-\$39,999	\$40,000 and over	
2 ..	Partnerships Net income \$'000	45,289 105,287	2,048 ..	35,121 10,390	19,537 15,470	37,255 55,253	65,230 194,381	50,683 249,722	31,355 216,761	18,175 161,852	25,934 344,360	5,192 137,114	1,110 77,893	336,929 1,357,909
3 ..	Partnerships Net income \$'000	5,221 21,432	231 ..	2,535 697	1,274 1,007	2,507 3,723	4,062 11,994	3,425 17,020	2,688 18,663	2,073 18,568	4,820 66,345	1,807 48,750	872 56,197	31,515 221,532
4 ..	Partnerships Net income \$'000	2,956 14,013	151 ..	1,331 370	689 543	1,312 1,953	2,248 6,697	2,006 9,986	1,752 12,224	1,564 14,019	4,547 63,779	1,745 46,481	747 52,574	21,048 194,613
5 ..	Partnerships Net income \$'000	735 5,444	40 ..	277 70	132 102	205 300	343 1,011	306 1,500	242 1,699	207 1,847	691 9,983	455 12,593	359 30,749	3,992 54,411
6 ..	Partnerships Net income \$'000	470 3,701	22 ..	177 45	56 43	102 148	187 543	146 720	132 925	127 1,147	509 7,383	385 10,649	313 26,955	2,626 44,857
7 ..	Partnerships Net income \$'000	175 1,592	7 ..	47 10	18 14	31 47	67 196	32 159	44 310	29 260	108 1,552	97 2,563	155 15,225	810 18,743
8 ..	Partnerships Net income \$'000	135 1,200	1 ..	44 10	11 9	15 22	45 137	32 161	31 220	21 186	52 769	83 2,299	93 9,882	563 12,494
9 ..	Partnerships Net income \$'000	73 905	4 ..	25 6	8 7	14 19	25 74	7 36	12 86	10 92	30 431	34 990	64 8,535	306 9,371
10 and over	Partnerships Net income \$'000	567 5,171	9 ..	228 42	38 30	73 110	79 230	81 394	58 391	42 371	146 2,100	99 2,765	223 43,847	1,643 45,109
Total ..	Partnerships Net income \$'000	55,624 158,746	2,513 ..	39,785 11,640	21,763 17,227	41,514 61,574	72,286 215,263	56,717 279,698	36,314 251,279	22,248 198,341	36,837 496,702	9,897 264,205	3,936 321,856	399,434 1,959,038

\* Total net income adjusted by subtraction of loss.

**TRUSTS**

**INCOME TAX  
PARTNERSHIPS AND TRUSTS  
Schedule 2.4**

**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

Number of beneficiaries per trust	Number of trusts	Net income	Grade of net income of trust											Total*	
			Loss	Nil income	\$1-\$599	\$600-\$999	\$1,000-\$1,999	\$2,000-\$3,999	\$4,000-\$5,999	\$6,000-\$7,999	\$8,000-\$9,999	\$10,000-\$19,999	\$20,000-\$39,999		\$40,000 and over
0	..	Trusts .. Net income \$'000	5,476 6,803	644	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	6,120 6,803
1	..	Trusts .. Net income \$'000	2	..	37,109 8,190	9,694 7,620	13,037 18,586	9,597 26,752	2,988 14,509	1,314 9,023	667 5,963	935 12,324	258 6,818	74 6,194	75,675 115,979
2	..	Trusts .. Net income \$'000	..	..	3,684 894	1,219 957	1,783 2,556	1,715 4,881	721 3,522	399 2,755	222 1,970	332 4,522	114 3,096	26 1,915	10,215 27,066
3	..	Trusts .. Net income \$'000	..	..	2,129 487	710 563	1,051 1,515	939 2,685	452 2,196	255 1,743	149 1,332	232 3,234	81 2,109	28 1,994	6,026 17,857
4	..	Trusts .. Net income \$'000	..	..	1,334 304	406 320	573 824	555 1,558	245 1,196	137 953	111 987	184 2,490	79 2,168	21 1,862	3,645 12,662
5	..	Trusts .. Net income \$'000	..	..	793 184	219 174	303 435	308 879	133 650	67 465	51 453	93 1,330	39 1,127	12 951	2,018 6,648
6	..	Trusts .. Net income \$'000	..	..	496 108	128 101	157 229	185 541	61 299	35 239	33 296	66 923	28 787	12 956	1,201 4,480
7	..	Trusts .. Net income \$'000	..	..	287 66	76 60	108 153	100 296	54 259	30 214	13 118	47 650	22 604	15 1,449	752 3,869
8	..	Trusts .. Net income \$'000	..	..	172 39	47 36	68 94	70 192	36 173	15 108	8 72	23 327	7 189	11 573	457 1,803
9	..	Trusts .. Net income \$'000	..	..	145 37	32 25	46 66	43 118	24 117	14 98	10 89	21 291	11 318	6 733	352 1,892
10 and over†	..	Trusts .. Net income \$'000	4 8	6	388 87	90 69	151 213	129 365	77 376	46 317	30 272	86 1,256	78 2,250	139 24,438	1,224 29,639
<b>Total</b>	..	Trusts .. Net income \$'000	5,482 6,811	650	46,537 10,396	12,621 9,926	17,277 24,671	13,641 38,266	4,791 23,297	2,312 15,915	1,294 11,552	2,019 27,347	717 19,466	344 41,064	107,685 215,090

\* Total net income adjusted by subtraction of loss. † Includes unit trusts.



# PARTNERSHIPS

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

INCOME TAX

PARTNERSHIPS AND TRUSTS  
Schedule 2.5

Industry	Number of partnerships	Number of partners	Number of family partnerships*	Total business income	Salaries and wages paid	Expenditure (sections 75 and 76)	Investment allowance (sections 62AA and 62AB)	Net business income (or loss)†	Net income (or loss)†	Exempt income	Depreciable assets			Stock on hand		
											Purchases during year	Disposals during year	Depreciation allowed	At beginning of year	At end of year	
				\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PRIMARY PRODUCTION—</b>																
Sheep grazing .. .. .	19,838	52,983	18,139	448,852	35,296	5,834	2,335	97,091	99,542	6	35,649	5,613	50,263	232	399	
Sheep, grain growing .. .	41,804	95,539	40,079	517,781	26,756	7,616	4,298	134,872	141,301	31	63,460	9,216	74,525	1,923	844	
Fishing, hunting, trapping and forestry .. .	2,919	6,680	2,479	51,258	5,224	233	435	14,217	14,616	..	8,924	1,960	6,236	211	209	
Other primary production .. .	63,452	143,086	59,031	885,991	88,256	13,222	7,038	254,906	264,930	6	121,924	15,569	90,849	2,036	2,170	
<b>Total Primary Production .. .</b>	<b>128,013</b>	<b>298,288</b>	<b>119,728</b>	<b>1,903,833</b>	<b>155,533</b>	<b>26,905</b>	<b>14,196</b>	<b>501,086</b>	<b>520,389</b>	<b>43</b>	<b>229,958</b>	<b>32,358</b>	<b>221,874</b>	<b>4,402</b>	<b>3,621</b>	
<b>MINING .. .. .</b>	<b>725</b>	<b>2,072</b>	<b>462</b>	<b>22,999</b>	<b>5,116</b>	<b>151</b>	<b>29</b>	<b>3,574</b>	<b>3,774</b>	<b>37</b>	<b>2,575</b>	<b>655</b>	<b>1,246</b>	<b>364</b>	<b>401</b>	
<b>MANUFACTURING—</b>																
Metal products, transport equipment, machinery, etc. .. .	5,053	11,677	3,955	138,775	41,337	47	181	37,801	38,978	..	12,061	2,069	4,587	12,754	14,579	
Textiles, clothing and footwear .. .	1,505	3,799	1,070	83,731	37,957	5	388	14,865	15,416	..	9,829	702	4,587	16,398	17,844	
Food, beverages and tobacco .. .	2,449	5,787	2,122	77,955	25,673	22	136	20,653	21,329	1	5,692	1,535	3,155	4,528	4,939	
Paper, paper products, printing and publishing .. .	1,355	3,294	931	40,510	12,430	6	113	9,424	9,638	..	3,362	719	1,315	2,893	4,229	
Wood, wood products and furniture .. .	2,322	5,514	1,863	68,608	23,417	52	83	17,259	17,937	..	4,567	1,020	2,681	7,693	8,035	
Other manufacturing .. .	3,139	7,205	2,454	68,156	19,871	10	47	21,457	22,400	..	4,200	1,182	2,026	10,197	10,385	
<b>Total Manufacturing .. .</b>	<b>15,823</b>	<b>37,276</b>	<b>12,395</b>	<b>477,734</b>	<b>160,626</b>	<b>142</b>	<b>948</b>	<b>121,459</b>	<b>125,698</b>	<b>2</b>	<b>39,712</b>	<b>7,228</b>	<b>16,285</b>	<b>54,463</b>	<b>60,011</b>	
<b>CONSTRUCTION .. .</b>	<b>29,837</b>	<b>66,059</b>	<b>22,993</b>	<b>600,491</b>	<b>149,985</b>	<b>305</b>	<b>74</b>	<b>199,346</b>	<b>206,354</b>	<b>3</b>	<b>47,497</b>	<b>10,745</b>	<b>22,789</b>	<b>74,170</b>	<b>89,071</b>	
<b>TRANSPORT, STORAGE AND COMMUNICATION .. .</b>	<b>18,661</b>	<b>39,853</b>	<b>17,168</b>	<b>363,223</b>	<b>54,447</b>	<b>233</b>	<b>110</b>	<b>92,190</b>	<b>94,511</b>	<b>25</b>	<b>60,353</b>	<b>16,746</b>	<b>33,748</b>	<b>2,768</b>	<b>3,095</b>	
<b>WHOLESALE AND RETAIL TRADE—</b>																
Wholesale trade, n.e.i. .. .	6,677	15,707	5,300	147,704	34,374	113	32	48,817	50,835	3	10,798	2,907	5,328	42,029	52,419	
Wholesaling agricultural products and farm supplies .. .	1,151	2,820	888	30,365	6,477	39	15	8,514	8,979	..	1,768	565	1,135	4,462	4,048	
Pharmacies .. .	1,710	5,013	1,165	53,549	15,511	44	3	23,684	24,322	1	1,867	626	1,061	21,192	23,298	
Motor vehicles, service stations, etc. .. .	15,203	33,842	12,824	311,446	97,099	79	23	98,195	101,042	1	18,253	7,190	8,258	56,174	62,367	
Meat .. .	4,779	10,652	4,253	96,640	29,068	126	33	30,712	31,701	1	6,701	1,695	3,471	3,421	3,723	
Other food .. .	27,456	58,535	25,148	282,850	51,492	89	29	121,211	128,862	3	30,534	10,885	13,002	59,044	64,003	
Household appliances and hardware .. .	4,498	9,892	3,668	66,756	15,275	61	1	20,940	21,593	..	4,632	1,217	2,332	29,709	32,482	
Books, newspapers, etc. .. .	2,845	6,160	2,641	49,894	12,480	8	1	26,233	27,243	..	3,791	1,132	1,534	15,281	17,322	
Other retail trade .. .	14,040	30,917	11,580	195,427	43,405	154	48	72,703	77,123	2	12,504	3,408	5,904	97,403	115,996	
<b>Total Wholesale and Retail .. .</b>	<b>78,359</b>	<b>173,538</b>	<b>67,667</b>	<b>1,234,632</b>	<b>305,192</b>	<b>714</b>	<b>185</b>	<b>451,009</b>	<b>471,701</b>	<b>12</b>	<b>90,847</b>	<b>29,627</b>	<b>42,024</b>	<b>328,716</b>	<b>375,658</b>	

<b>FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES—</b>															
Estate agents, etc., security brokers, other finance .. .. .	5,851	20,901	2,885	122,761	22,922	88	6	40,259	46,465	131	3,536	878	1,590	26,056	33,858
Insurance .. .. .	487	1,152	339	7,776	1,212	1	..	2,527	2,875	1	406	110	159	80	66
Architectural services .. .. .	862	1,993	526	34,932	9,816	26	..	11,797	11,942	..	1,029	257	356	163	88
Consultant engineering, surveying, etc. . . . .	487	1,345	160	52,215	16,362	6	2	12,615	12,614	..	1,188	596	446	301	189
Legal services .. .. .	1,434	4,377	256	145,750	44,114	1	..	60,040	60,703	..	2,665	646	1,149	41	36
Accounting, auditing and book-keeping .. .. .	1,491	4,423	372	138,153	55,128	17	6	45,936	46,753	13	2,195	633	1,395	373	516
Other business services .. .. .	5,081	11,307	3,508	66,269	20,309	157	9	21,934	23,229	1	6,140	1,724	2,744	645	869
<b>Total Finance, Insurance, etc. . . . .</b>	<b>15,693</b>	<b>45,498</b>	<b>8,046</b>	<b>567,856</b>	<b>169,863</b>	<b>298</b>	<b>23</b>	<b>195,108</b>	<b>204,579</b>	<b>146</b>	<b>17,158</b>	<b>4,844</b>	<b>7,839</b>	<b>27,658</b>	<b>35,621</b>
<b>HEALTH, EDUCATION, WELFARE, ETC., SERVICES—</b>															
Medical practice .. .. .	2,045	5,860	365	127,157	22,784	10	..	87,018	86,384	3	1,758	704	778	25	33
Dental practice .. .. .	351	767	108	17,705	3,376	28	1	8,747	8,657	..	379	212	211	62	72
Hospitals, etc. other health services .. .. .	1,102	2,478	801	36,404	14,135	43	1	11,408	11,670	..	1,885	607	742	481	534
Veterinary services .. .. .	123	305	29	6,214	1,178	3	..	2,681	2,697	..	215	106	77	102	120
Education, libraries, other community services .. .. .	829	1,768	634	11,598	3,271	2	7	3,436	3,577	1	1,291	331	511	187	193
Welfare, charitable, religious activities .. .. .	14	28	13	76	..	..	..	37	35	..	5	2	3	..	..
<b>Total Health, Education, etc. . . . .</b>	<b>4,464</b>	<b>11,206</b>	<b>1,950</b>	<b>209,155</b>	<b>44,744</b>	<b>86</b>	<b>10</b>	<b>113,327</b>	<b>113,020</b>	<b>4</b>	<b>5,532</b>	<b>1,961</b>	<b>2,321</b>	<b>856</b>	<b>954</b>
<b>ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES—</b>															
Entertainment, sport and recreation .. .. .	2,759	6,796	1,950	40,093	7,453	19	9	13,267	13,972	6	3,223	565	1,450	806	907
Hairdressing .. .. .	2,689	5,601	2,101	29,959	11,163	30	2	9,072	9,607	..	1,703	558	752	1,522	1,611
Hotels, motels and boarding houses .. .. .	5,725	13,107	4,926	209,750	61,211	116	4	46,615	48,817	2	16,606	5,972	6,487	12,396	13,625
Cafes and restaurants .. .. .	4,627	10,404	3,574	74,012	22,077	26	5	22,282	23,457	..	6,587	2,123	2,667	3,825	4,255
Other personal services .. .. .	2,755	6,063	2,307	49,843	13,469	20	2	12,951	13,479	..	5,739	1,190	2,563	1,206	1,339
<b>Total Entertainment, etc. . . . .</b>	<b>18,555</b>	<b>41,971</b>	<b>14,858</b>	<b>403,658</b>	<b>115,373</b>	<b>211</b>	<b>22</b>	<b>104,187</b>	<b>109,332</b>	<b>8</b>	<b>33,857</b>	<b>10,409</b>	<b>13,919</b>	<b>19,756</b>	<b>21,736</b>
PROPERTY, ETC. .. .. .	88,867	210,245	75,340	183,083	41,548	4,738	1,533	67,688	168,281	141	49,982	19,900	41,705	24,745	25,336
INDUSTRY NOT STATED .. .. .	437	1,023	356	4,431	586	32	17	1,298	1,400	..	759	97	457	149	190
<b>Total .. .. .</b>	<b>399,434</b>	<b>927,029</b>	<b>340,963</b>	<b>5,970,244</b>	<b>1,203,061</b>	<b>33,815</b>	<b>17,056</b>	<b>1,714,897</b>	<b>1,959,038</b>	<b>420</b>	<b>578,231</b>	<b>125,570</b>	<b>404,207</b>	<b>538,047</b>	<b>615,693</b>

\* See Explanatory Notes, page 10. † Total adjusted by subtraction of loss.

# TRUSTS

## INCOME TAX PARTNERSHIPS AND TRUSTS Schedule 2.6

ASSESSMENT YEAR 1970-71 (INCOME YEAR 1969-70)

Industry	Number of trusts	Number of beneficiaries†	Total business income	Salaries and wages paid	Expenditure sections 75 and 76	Investment allowance (sections 62AA and 62AB)	Net business income (or loss) *	Net income (or loss) *	Exempt income	Depreciable assets			Stock on hand	
										Purchases during year	Disposals during year	Depreciation allowed	At beginning of year	At end of year
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PRIMARY PRODUCTION—</b>														
Sheep grazing .. .. .	1,674	2,499	11,654	1,907	126	27	2,296	3,563	9					
Sheep/grain growing ..	2,788	4,647	8,643	840	80	36	2,891	4,336	2	540	287	836	1	1
Fishing, hunting, trapping and forestry .. .. .	33	53	434	51	5	1	117	152		491	232	741		3
Other primary production ..	2,817	4,118	14,755	1,706	161	69	5,106	6,494		41	19	29		
<b>Total Primary Production</b>	<b>7,312</b>	<b>11,317</b>	<b>35,486</b>	<b>4,504</b>	<b>372</b>	<b>133</b>	<b>10,405</b>	<b>14,545</b>	<b>13</b>	<b>1,066</b>	<b>322</b>	<b>1,045</b>	<b>1</b>	<b>2</b>
<b>Mining .. .. .</b>	<b>39</b>	<b>80</b>	<b>194</b>	<b>13</b>	<b>..</b>	<b>..</b>	<b>162</b>	<b>230</b>	<b>..</b>	<b>54</b>	<b>3</b>	<b>4</b>	<b>..</b>	<b>..</b>
<b>MANUFACTURING—</b>														
Metal products, transport equipment, machinery, etc.	54	100	1,875	360	..	9	697	760	..	170	37	53	376	453
Textiles, clothing and footwear	43	87	1,661	622	..	1	303	394	..	46	18	26	620	740
Food, beverages and tobacco	48	81	902	279	..	..	379	514	..	8	10	16	24	60
Paper, paper products, printing and publishing .. .. .	39	52	428	204	..	..	96	154	..	37	3	12	26	21
Wood, wood products and furniture .. .. .	30	57	239	99	..	..	93	112	..	1	..	4	19	40
Other manufacturing .. .. .	60	132	1,182	366	..	1	388	482	1	11	..	12	170	367
<b>Total Manufacturing</b>	<b>274</b>	<b>509</b>	<b>6,287</b>	<b>1,928</b>	<b>..</b>	<b>11</b>	<b>1,957</b>	<b>2,417</b>	<b>1</b>	<b>272</b>	<b>68</b>	<b>122</b>	<b>1,235</b>	<b>1,682</b>
<b>CONSTRUCTION .. .. .</b>	<b>115</b>	<b>213</b>	<b>2,260</b>	<b>521</b>	<b>..</b>	<b>..</b>	<b>512</b>	<b>672</b>	<b>..</b>	<b>49</b>	<b>30</b>	<b>38</b>	<b>557</b>	<b>392</b>
<b>TRANSPORT, STORAGE AND COMMUNICATION .. .. .</b>	<b>175</b>	<b>276</b>	<b>2,076</b>	<b>575</b>	<b>..</b>	<b>..</b>	<b>507</b>	<b>598</b>	<b>..</b>	<b>171</b>	<b>70</b>	<b>168</b>	<b>2</b>	<b>1</b>
<b>WHOLESALE AND RETAIL TRADE—</b>														
Wholesale trade, n.e.i. ..	124	718	4,873	1,436	..	..	1,282	1,620	..	261	29	105	1,991	2,066
Wholesaling agricultural products and farm supplies ..	37	64	145	37	..	..	53	107	..	17	1	4	51	47
Pharmacies .. .. .	58	78	674	289	..	..	204	299	..	28	31	10	370	364
Motor vehicles, service stations, etc. .. .. .	120	127	610	276	..	..	167	392	..	19	5	6	198	186
Meat .. .. .	60	76	280	123	..	..	69	155	..	17	9	8	11	9
Other food .. .. .	152	258	1,136	412	1	1	268	354	2	85	8	28	429	479
Household appliances and hardware .. .. .	63	110	875	330	..	..	210	305	..	67	17	18	630	672
Books, newspapers, etc. ..	40	57	283	84	..	..	110	143	..	4	7	6	117	109
Other retail trade .. .. .	343	365	1,835	631	7	..	585	1,072	..	57	21	32	841	983
<b>Total Wholesale and Retail</b>	<b>997</b>	<b>1,853</b>	<b>10,712</b>	<b>3,618</b>	<b>8</b>	<b>1</b>	<b>2,949</b>	<b>4,447</b>	<b>3</b>	<b>555</b>	<b>128</b>	<b>219</b>	<b>4,637</b>	<b>4,915</b>



FINANCE INSURANCE, REAL ESTATE AND BUSINESS SERVICES—														
Estate agents, etc., security brokers, other finance ..	581	1,085	2,447	160	..	..	1,470	3,002	2	29	8	21	1,097	1,893
Insurance .. ..	29	42	92	40	..	..	25	77	..	..	..	3	..	..
Architectural services ..	6	6	15	..	..	..	14	28	..	..	..	..	..	..
Consultant engineering, surveying, etc. .. ..	3	3	..	..	..	..	..	25	..	1	..	..	..	..
Legal services .. ..	28	45	925	403	..	..	217	301	..	..	1	4	..	..
Accounting, auditing and book-keeping .. ..	24	38	168	56	..	..	84	142	1	..	1	3	..	..
Other business services ..	88	131	885	73	..	..	725	976	..	18	29	14	..	7
<b>Total Finance, Insurance, etc. .. ..</b>	<b>759</b>	<b>1,350</b>	<b>4,532</b>	<b>731</b>	<b>..</b>	<b>..</b>	<b>2,534</b>	<b>4,551</b>	<b>3</b>	<b>49</b>	<b>39</b>	<b>44</b>	<b>1,098</b>	<b>1,901</b>
HEALTH, EDUCATION, WELFARE, ETC., SERVICES—														
Medical practice .. ..	47	51	150	39	..	..	42	73	1	17	22	8	..	..
Dental practice .. ..	5	6	21	5	..	..	13	16	..	8	7	1	..	..
Hospitals, etc., other health services .. ..	22	30	246	132	..	..	54	88	..	7	9	5	1	..
Veterinary services .. ..	2	2	8	2	..	..	4	6	..	3	2	..	..	..
Education, libraries, other community services ..	8	18	66	29	..	..	7	15	..	2	2	3	1	..
Welfare, charitable, religious activities .. ..	1	9	..	..	..	..	..	1	..	..	..	..	..	..
<b>Total Health, Education, etc. .. ..</b>	<b>85</b>	<b>116</b>	<b>490</b>	<b>207</b>	<b>..</b>	<b>..</b>	<b>120</b>	<b>199</b>	<b>1</b>	<b>37</b>	<b>41</b>	<b>17</b>	<b>2</b>	<b>..</b>
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES—														
Entertainment, sport and recreation .. ..	80	297	2,860	615	..	..	1,309	1,500	8	9	3	28	378	351
Hairdressing .. ..	12	11	91	52	..	..	4	6	..	4	7	5	2	2
Hotels, motels and boarding houses .. ..	152	397	2,932	1,011	..	..	748	997	..	61	71	42	265	253
Cafes and restaurants ..	27	30	171	67	..	..	16	42	..	1	15	5	12	3
Other personal services ..	279	593	1,070	345	..	..	330	560	1	84	7	44	37	25
<b>Total Entertainment, etc. . .</b>	<b>550</b>	<b>1,328</b>	<b>7,124</b>	<b>2,090</b>	<b>..</b>	<b>..</b>	<b>2,407</b>	<b>3,105</b>	<b>9</b>	<b>159</b>	<b>101</b>	<b>123</b>	<b>694</b>	<b>633</b>
PROPERTY, ETC. .. ..	97,281	159,994	9,612	2,999	145	41	3,693	184,119	1,786	1,641	521	1,734	925	1,197
INDUSTRY NOT STATED ..	98	135	243	55	..	..	59	207	..	7	9	15	39	61
<b>Total .. ..</b>	<b>107,685</b>	<b>177,171</b>	<b>79,016</b>	<b>17,242</b>	<b>525</b>	<b>186</b>	<b>17,919</b>	<b>215,090</b>	<b>1,817</b>	<b>5,134</b>	<b>1,870</b>	<b>5,134</b>	<b>9,189</b>	<b>10,787</b>

\* Total adjusted by subtraction of loss. † Excludes beneficiaries of unit trusts.

## PARTNERSHIPS

### INCOME TAX

### PARTNERSHIPS AND TRUSTS Schedule 2.7

#### ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Grade of net income	Number of partnerships	Number of partners	Number of family partnerships*	Total business income	Salaries and wages paid	Expenditure (sections 75 and 76)	Investment allowance (sections 62AA and 62AB)	Net business income (or loss)†	Net income (or loss)†	Exempt income	Depreciable assets			Stock on hand	
											Purchases during year	Disposals during year	Depreciation allowed	At beginning of year	At end of year
\$	\$			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Loss .. .. .	55,624	136,332	45,793	419,025	98,094	11,375	3,562	159,963	158,746	70	102,581	21,268	80,445	44,015	44,142
Nil income ..	2,513	5,946	1,632	22,307	5,192	132	75	5,055	..	113	2,199	2,882	1,826	2,912	5,550
1- 199 .. .	13,754	32,473	11,346	25,103	4,476	254	117	206	1,339	3	6,364	2,024	3,781	2,530	2,872
200- 399 ..	13,394	30,122	11,491	27,502	4,437	262	146	1,382	4,007	17	6,787	1,651	3,867	2,591	2,964
400- 599 ..	12,637	27,654	11,030	29,689	4,532	231	142	2,449	6,294	6	6,655	1,913	4,100	3,076	3,598
600- 799 ..	11,503	25,163	9,988	33,916	5,253	242	131	3,393	8,026	5	6,939	1,828	4,242	3,207	3,655
800- 999 ..	10,260	22,419	8,919	35,246	5,712	272	137	4,416	9,201	5	6,780	1,635	4,240	3,364	3,408
1,000- 1,999 ..	41,514	90,658	36,498	206,884	29,643	1,527	822	38,215	61,574	12	35,400	10,554	23,789	17,090	28,982
2,000- 2,999 ..	37,337	81,112	33,420	273,793	39,218	1,769	1,070	69,640	93,165	20	42,006	8,640	28,009	23,076	25,924
3,000- 3,999 ..	34,949	75,673	31,765	328,573	47,919	1,823	965	100,152	122,098	10	38,914	8,506	27,663	27,685	29,884
4,000- 5,999 ..	56,717	123,853	51,437	719,374	110,956	3,211	1,980	242,967	279,698	18	73,436	15,338	51,930	56,778	63,089
6,000- 7,999 ..	36,314	81,402	32,051	614,098	106,623	2,671	1,619	223,283	251,279	37	54,672	11,629	39,807	50,277	55,810
8,000- 9,999 ..	22,248	51,741	18,921	486,961	92,020	2,004	1,179	178,220	198,341	13	39,283	7,361	28,269	43,748	47,789
10,000-11,999 ..	14,055	34,280	11,590	376,732	74,954	1,357	981	139,023	153,640	6	29,502	5,576	20,936	34,296	36,883
12,000-13,999 ..	9,149	23,403	7,295	293,657	60,154	1,173	684	108,682	118,269	4	21,309	4,516	14,737	27,626	31,102
14,000-15,999 ..	6,161	16,169	4,850	228,230	49,037	811	598	84,075	91,996	4	15,402	3,049	11,096	21,693	24,065
16,000-17,999 ..	4,351	12,033	3,301	188,539	41,475	673	404	67,580	73,743	3	12,276	2,597	8,843	19,676	22,032
18,000-19,999 ..	3,121	8,851	2,310	149,000	32,941	494	320	54,197	59,054	8	9,691	2,291	6,331	15,326	15,918
20,000-29,999 ..	7,304	22,028	4,888	439,342	103,081	1,549	942	161,931	175,362	10	26,040	4,648	17,599	42,720	47,258
30,000-39,999 ..	2,593	8,535	1,354	229,654	55,587	762	316	83,807	88,843	26	10,567	2,111	6,709	23,400	26,007
40,000-49,999 ..	1,275	4,415	525	138,439	34,569	232	193	53,075	56,588	6	8,165	1,082	4,087	12,174	14,146
50,000 59,999 ..	765	2,897	215	97,649	25,030	182	135	40,283	41,829	1	3,619	707	1,938	10,431	12,014
60,000-79,999 ..	839	3,489	205	143,152	37,997	321	159	55,013	57,571	2	4,725	1,286	2,785	13,463	15,291
80,000-99,999 ..	392	1,794	64	80,428	19,923	106	91	33,661	34,831	..	3,570	427	1,414	7,672	8,536
100,000 and over	665	4,587	75	382,950	114,238	384	288	124,155	131,036	23	11,350	2,050	5,764	29,221	44,774
<b>Total .. .</b>	<b>399,434</b>	<b>927,029</b>	<b>340,963</b>	<b>5,970,244</b>	<b>1,203,062</b>	<b>33,815</b>	<b>17,056</b>	<b>1,714,897</b>	<b>1,959,038</b>	<b>420</b>	<b>578,231</b>	<b>125,570</b>	<b>404,207</b>	<b>538,047</b>	<b>615,693</b>

\* See Explanatory Notes, page 10.

† Total adjusted by subtraction of loss.

## TRUSTS

INCOME TAX  
PARTNERSHIPS AND TRUSTS  
Schedule 2.8

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Grade of net income	Number of trusts	Number of beneficiaries†	Total business income	Salaries and wages paid	Expenditure (sections 75 and 76)	Investment allowance (sections 62AA and 62AB)	Net business income (or loss)*	Net income (or loss)*	Exempt income	Depreciable assets			Stock on hand	
										Purchases during year	Disposals during year	Depreciation allowed	At beginning of year	At end of year
\$	\$		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Loss .. ..	5,482	8	9,489	3,136	180	48	4,573	6,811	9	1,267	442	1,383	1,091	972
Nil income .. ..	650	..	2,238	568	12	5	5	..	63	114	179	215	234	391
1- 199 .. ..	24,262	40,408	782	170	4	1	38	2,037	23	69	66	70	71	73
200- 399 .. ..	13,137	20,511	867	206	12	3	47	3,856	31	91	64	104	61	61
400- 599 .. ..	9,138	15,101	941	186	7	2	74	4,502	33	92	81	93	34	30
600- 799 .. ..	6,912	11,151	1,032	223	19	1	151	4,812	33	67	42	89	70	78
800- 999 .. ..	5,709	8,997	812	97	13	4	157	5,114	30	88	19	91	24	54
1,000 - 1,999 .. ..	17,277	28,412	4,409	725	36	11	1,152	24,671	176	322	125	378	295	296
2,000- 2,999 .. ..	8,818	15,297	4,992	817	35	12	1,536	21,559	157	256	95	354	404	354
3,000- 3,999 .. ..	4,823	8,763	3,768	662	24	6	1,232	16,706	103	304	103	269	295	847
4,000- 5,999 .. ..	4,791	9,595	6,253	1,162	28	11	2,312	23,297	162	272	98	346	385	375
6,000- 7,999 .. ..	2,312	5,057	5,086	978	32	16	1,736	15,915	116	366	61	296	380	405
8,000- 9,999 .. ..	1,294	2,985	3,471	690	13	7	1,313	11,552	120	271	53	187	471	666
10,000-11,999 .. ..	765	1,762	2,669	565	7	1	1,075	8,390	64	146	45	131	360	453
12,000-13,999 .. ..	470	1,645	1,786	254	16	4	757	6,084	40	81	28	96	97	92
14,000-15,999 .. ..	356	998	2,622	481	7	5	790	5,305	40	91	13	78	301	275
16,000-17,999 .. ..	265	794	2,623	702	16	4	825	4,489	40	118	22	87	278	379
18,000-19,999 .. ..	163	448	1,331	333	..	1	462	3,078	23	84	16	74	41	184
20,000-29,999 .. ..	503	1,472	4,347	869	20	9	1,740	12,074	103	233	66	201	474	729
30,000-39,999 .. ..	214	747	3,698	850	13	15	1,274	7,392	76	162	51	154	713	918
40,000-49,999 .. ..	94	414	2,767	716	20	7	853	4,187	12	156	33	100	621	578
50,000-59,999 .. ..	43	179	1,271	430	2	5	352	2,365	8	154	2	109	110	164
60,000-79,999 .. ..	73	213	2,462	604	8	..	710	4,977	16	106	25	75	760	646
80,000-99,999 .. ..	29	257	1,044	431	..	..	298	2,564	10	6	14	11	47	61
100,000 and over .. ..	105	1,957	8,258	1,388	1	10	3,617	26,971	328	216	129	143	1,574	1,705
<b>Total</b> .. ..	<b>107,685</b>	<b>177,171</b>	<b>79,016</b>	<b>17,242</b>	<b>525</b>	<b>188</b>	<b>17,919</b>	<b>215,090</b>	<b>1,817</b>	<b>5,134</b>	<b>1,870</b>	<b>5,134</b>	<b>9,189</b>	<b>10,787</b>

Total adjusted by subtraction of loss. † Excludes beneficiaries of unit trusts.



# RESIDENT AND NON-RESIDENT—TAXABLE AND NON-TAXABLE(a)

**INCOME TAX  
COMPANIES  
Schedule 3.1(1)**

**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

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Grade of taxable income		Number of taxpayers						Taxable income or loss						Net tax	
		Taxable		Non-taxable		Total		Taxable		Non-taxable		Total			
		Number	%	Number	%	Number	%	\$'000	%	\$'000	%	\$'000	%		
\$	\$	..	..	48,509	58.55	48,509	26.27	..	..	451,347	..	451,347	..	..	..
Loss	Nil	..	..	20,693	24.97	20,693	11.21	..	..	..	..	..	..	..	..
		..	..	<b>69,202</b>	<b>83.52</b>	<b>69,202</b>	<b>37.48</b>	..	..	..	..	..	..	..	..
1-	1,999	..	..	4,545	5.49	34,970	18.94	20,214	0.49	3,472	1.27	23,686	0.54	7,322	0.50
		<b>30,425</b>	<b>29.90</b>	<b>73,747</b>	<b>89.01</b>	<b>104,172</b>	<b>56.42</b>	<b>20,214</b>	<b>0.49</b>	<b>3,472</b>	<b>1.27</b>	<b>23,686</b>	<b>0.54</b>	<b>7,322</b>	<b>0.50</b>
2,000-	9,999	..	..	5,494	6.63	42,473	23.01	204,629	4.98	27,527	10.05	232,156	5.30	72,615	5.00
		<b>36,979</b>	<b>36.33</b>	<b>5,494</b>	<b>6.63</b>	<b>42,473</b>	<b>23.01</b>	<b>204,629</b>	<b>4.98</b>	<b>27,527</b>	<b>10.05</b>	<b>232,156</b>	<b>5.30</b>	<b>72,615</b>	<b>5.00</b>
10,000-	19,999	..	..	1,747	2.11	17,704	9.59	224,843	5.47	30,999	11.32	255,842	5.84	79,937	5.50
		<b>67,404</b>	<b>66.23</b>	<b>79,241</b>	<b>95.64</b>	<b>146,645</b>	<b>79.43</b>	<b>224,843</b>	<b>5.47</b>	<b>30,999</b>	<b>11.32</b>	<b>255,842</b>	<b>5.84</b>	<b>79,937</b>	<b>5.50</b>
		<b>15,957</b>	<b>15.68</b>	<b>1,747</b>	<b>2.11</b>	<b>17,704</b>	<b>9.59</b>	<b>219,819</b>	<b>5.35</b>	<b>24,464</b>	<b>8.93</b>	<b>244,283</b>	<b>5.57</b>	<b>80,167</b>	<b>5.52</b>
20,000-	39,999	..	..	945	1.14	9,368	5.07	444,662	10.82	55,463	20.25	500,125	11.41	160,104	11.02
		<b>83,361</b>	<b>81.91</b>	<b>80,988</b>	<b>97.75</b>	<b>164,349</b>	<b>89.02</b>	<b>444,662</b>	<b>10.82</b>	<b>55,463</b>	<b>20.25</b>	<b>500,125</b>	<b>11.41</b>	<b>160,104</b>	<b>11.02</b>
		<b>8,423</b>	<b>8.28</b>	<b>945</b>	<b>1.14</b>	<b>9,368</b>	<b>5.07</b>	<b>234,632</b>	<b>5.71</b>	<b>25,994</b>	<b>9.49</b>	<b>260,626</b>	<b>5.95</b>	<b>87,718</b>	<b>6.04</b>
40,000-	99,999	..	..	541	0.65	5,966	3.23	679,294	16.53	81,457	29.74	760,751	17.36	247,822	17.06
		<b>91,784</b>	<b>90.19</b>	<b>81,933</b>	<b>98.89</b>	<b>173,717</b>	<b>94.09</b>	<b>679,294</b>	<b>16.53</b>	<b>81,457</b>	<b>29.74</b>	<b>760,751</b>	<b>17.36</b>	<b>247,822</b>	<b>17.06</b>
		<b>5,425</b>	<b>5.33</b>	<b>541</b>	<b>0.65</b>	<b>5,966</b>	<b>3.23</b>	<b>333,428</b>	<b>8.12</b>	<b>33,034</b>	<b>12.07</b>	<b>366,462</b>	<b>8.36</b>	<b>125,846</b>	<b>8.66</b>
100,000-	199,999	..	..	205	0.25	2,331	1.26	1,012,722	24.65	114,491	41.81	1,127,213	25.72	373,668	25.72
		<b>97,209</b>	<b>95.52</b>	<b>82,474</b>	<b>99.54</b>	<b>179,683</b>	<b>97.32</b>	<b>1,012,722</b>	<b>24.65</b>	<b>114,491</b>	<b>41.81</b>	<b>1,127,213</b>	<b>25.72</b>	<b>373,668</b>	<b>25.72</b>
		<b>2,126</b>	<b>2.09</b>	<b>205</b>	<b>0.25</b>	<b>2,331</b>	<b>1.26</b>	<b>294,476</b>	<b>7.17</b>	<b>28,412</b>	<b>10.38</b>	<b>322,888</b>	<b>7.37</b>	<b>109,805</b>	<b>7.55</b>
200,000-	399,999	..	..	99	0.12	1,243	0.68	1,307,198	31.82	142,903	52.19	1,450,101	33.09	483,473	33.27
		<b>99,335</b>	<b>97.61</b>	<b>82,679</b>	<b>99.79</b>	<b>182,014</b>	<b>98.58</b>	<b>1,307,198</b>	<b>31.82</b>	<b>142,903</b>	<b>52.19</b>	<b>1,450,101</b>	<b>33.09</b>	<b>483,473</b>	<b>33.27</b>
		<b>1,144</b>	<b>1.12</b>	<b>99</b>	<b>0.12</b>	<b>1,243</b>	<b>0.68</b>	<b>322,201</b>	<b>7.84</b>	<b>26,486</b>	<b>9.67</b>	<b>348,687</b>	<b>7.96</b>	<b>119,666</b>	<b>8.24</b>
400,000-	999,999	..	..	57	0.07	827	0.45	1,629,399	39.66	169,389	61.86	1,798,788	41.05	603,139	41.51
		<b>100,479</b>	<b>98.73</b>	<b>82,778</b>	<b>99.91</b>	<b>183,257</b>	<b>99.26</b>	<b>1,629,399</b>	<b>39.66</b>	<b>169,389</b>	<b>61.86</b>	<b>1,798,788</b>	<b>41.05</b>	<b>603,139</b>	<b>41.51</b>
		<b>770</b>	<b>0.76</b>	<b>57</b>	<b>0.07</b>	<b>827</b>	<b>0.45</b>	<b>474,966</b>	<b>11.57</b>	<b>32,266</b>	<b>11.78</b>	<b>507,232</b>	<b>11.58</b>	<b>166,732</b>	<b>11.47</b>
1,000,000-	1,999,999	..	..	9	0.01	272	0.14	2,104,365	51.23	201,655	73.64	2,306,020	52.63	769,871	52.98
		<b>101,249</b>	<b>99.49</b>	<b>82,835</b>	<b>99.98</b>	<b>184,084</b>	<b>99.71</b>	<b>2,104,365</b>	<b>51.23</b>	<b>201,655</b>	<b>73.64</b>	<b>2,306,020</b>	<b>52.63</b>	<b>769,871</b>	<b>52.98</b>
		<b>263</b>	<b>0.26</b>	<b>9</b>	<b>0.01</b>	<b>272</b>	<b>0.14</b>	<b>364,427</b>	<b>8.87</b>	<b>12,527</b>	<b>4.57</b>	<b>376,954</b>	<b>8.60</b>	<b>124,442</b>	<b>8.56</b>
2,000,000 and over	..	..	..	11	0.01	270	0.15	2,468,792	60.10	214,182	78.21	2,682,974	61.23	894,313	61.54
		<b>101,512</b>	<b>99.75</b>	<b>82,844</b>	<b>99.99</b>	<b>184,356</b>	<b>99.85</b>	<b>2,468,792</b>	<b>60.10</b>	<b>214,182</b>	<b>78.21</b>	<b>2,682,974</b>	<b>61.23</b>	<b>894,313</b>	<b>61.54</b>
		<b>259</b>	<b>0.25</b>	<b>11</b>	<b>0.01</b>	<b>270</b>	<b>0.15</b>	<b>1,639,100</b>	<b>39.90</b>	<b>59,656</b>	<b>21.79</b>	<b>1,698,756</b>	<b>38.77</b>	<b>558,803</b>	<b>38.46</b>
<b>Total</b>	..	<b>101,771</b>	<b>100.00</b>	<b>82,855</b>	<b>100.00</b>	<b>184,626</b>	<b>100.00</b>	<b>4,107,892</b>	<b>100.00</b>	<b>273,838</b>	<b>100.00</b>	<b>4,381,730</b>	<b>100.00</b>	<b>1,453,116</b>	<b>100.00</b>

(a) Includes private, public, co-operative and non-profit companies and special section assessments.

RESIDENT AND NON-RESIDENT—TAXABLE(a)

INCOME TAX COMPANIES Schedule 3.2(1)

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Grade of taxable income		Number of taxpayers Taxable income Net tax	New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Northern Territory	Australian Capital Territory	Australia
\$ 1- \$ 1,999	..	Number ..	14,099	8,744	2,719	2,442	1,363	497	108	453	30,425
	..	Taxable income .. \$'000	9,104	5,840	1,790	1,770	962	350	87	311	20,214
	..	Net tax .. \$'000	3,290	2,149	648	619	354	126	32	104	7,322
2,000- 9,999	..	Number ..	16,215	10,348	4,037	3,075	1,924	645	202	533	36,979
	..	Taxable income .. \$'000	89,185	57,334	23,227	16,716	10,598	3,546	1,120	2,902	204,629
	..	Net tax .. \$'000	31,628	20,672	8,303	5,719	3,762	1,300	413	819	72,615
10,000- 19,999	..	Number ..	6,852	4,541	1,687	1,272	916	319	104	266	15,957
	..	Taxable income .. \$'000	94,263	62,828	23,053	17,407	12,672	4,337	1,477	3,783	219,819
	..	Net tax .. \$'000	34,563	23,147	8,462	6,020	4,713	1,628	569	1,065	80,167
20,000- 39,999	..	Number ..	3,452	2,487	876	611	584	184	64	165	8,423
	..	Taxable income .. \$'000	95,958	69,656	24,219	16,936	16,339	5,109	1,807	4,608	234,632
	..	Net tax .. \$'000	35,859	25,927	9,325	6,321	6,299	2,006	660	1,321	87,718
40,000- 99,999	..	Number ..	2,244	1,695	554	355	364	99	40	74	5,425
	..	Taxable income .. \$'000	137,690	105,013	33,784	21,465	22,785	6,036	2,404	4,249	333,428
	..	Net tax .. \$'000	52,393	39,444	13,110	7,989	8,563	2,268	950	1,129	125,846
100,000- 199,999	..	Number ..	877	713	180	136	157	32	8	23	2,126
	..	Taxable income .. \$'000	122,157	98,837	24,530	18,464	21,452	4,705	1,101	3,229	294,476
	..	Net tax .. \$'000	45,437	36,648	9,469	6,932	8,106	1,890	478	844	109,805
200,000- 399,999	..	Number ..	484	399	82	71	74	16	7	11	1,144
	..	Taxable income .. \$'000	137,006	113,369	22,554	18,995	20,990	4,408	1,707	3,174	322,201
	..	Net tax .. \$'000	50,246	41,543	9,023	7,652	8,127	1,702	646	728	119,666
400,000- 999,999	..	Number ..	309	274	58	44	60	9	..	16	770
	..	Taxable income .. \$'000	195,442	166,712	35,487	26,073	35,663	5,678	..	9,911	474,966
	..	Net tax .. \$'000	66,903	58,899	13,856	10,228	13,300	1,696	..	1,850	166,732
1,000,000-1,999,999	..	Number ..	106	106	12	26	9	*	..	*	263
	..	Taxable income .. \$'000	148,108	145,093	16,511	37,090	12,109	*	..	*	364,427
	..	Net tax .. \$'000	47,706	49,270	6,218	14,374	5,637	*	..	*	124,442
2,000,000 and over	..	Number ..	110	117	10	10	8	*	..	*	259
	..	Taxable income .. \$'000	534,917	945,803	76,606	39,165	31,041	*	..	*	1,639,100
	..	Net tax .. \$'000	184,186	323,268	20,941	12,477	14,000	*	..	*	558,803
Total	..	Number ..	44,748	29,424	10,215	8,042	5,459	1,807	533	1,543	101,771
	..	Taxable income .. \$'000	1,563,830	1,770,485	281,762	214,081	184,610	46,984	9,705	36,437	4,107,892
	..	Net tax .. \$'000	552,212	620,967	99,355	78,331	72,861	16,622	3,749	9,021	1,453,116

(a) Includes private, public, co-operative and non-profit companies and special section assessments.  
\* Not available for publication separately.



## RESIDENT AND NON-RESIDENT—NON-TAXABLE(a)

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

**INCOME TAX  
COMPANIES  
Schedule 3.3(1)**

Grade of taxable income		Number of taxpayers, loss for year, taxable income	New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Northern Territory	Australian Capital Territory	Australia
\$ Nil	\$ Nil										
		Number ..	29,845	17,062	7,180	6,608	5,399	1,431	332	1,345	69,202
		Loss for year .. \$'000	204,857	139,341	29,988	27,241	31,412	5,454	3,123	9,931	451,347
1-	1,999	Number ..	2,056	1,015	376	488	213	89	8	300	4,545
		Taxable income .. \$'000	1,521	777	258	412	167	49	9	279	3,472
2,000-	9,999	Number ..	2,206	1,316	463	669	282	53	40	465	5,494
		Taxable income .. \$'000	10,949	6,635	2,296	3,296	1,406	275	240	2,460	27,527
10,000-	19,999	Number ..	616	513	141	154	85	16	18	204	1,747
		Taxable income .. \$'000	8,589	7,215	1,935	2,184	1,207	216	272	2,846	24,464
20,000-	39,999	Number ..	332	288	75	83	44	*	*	95	945
		Taxable income .. \$'000	9,094	8,153	2,039	2,211	1,229	*	*	2,495	25,994
40,000-	99,999	Number ..	208	181	22	52	20	*	*	50	541
		Taxable income .. \$'000	12,962	11,061	1,295	3,108	1,128	*	*	2,995	33,034
100,000-	199,999	Number ..	80	70	15	11	*	*	..	13	205
		Taxable income .. \$'000	11,073	9,732	2,046	1,456	*	*	..	1,750	28,412
200,000-	399,999	Number ..	43	38	*	*	*	*	..	10	99
		Taxable income .. \$'000	11,991	9,997	*	*	*	*	..	2,430	26,486
400,000-	999,999	Number ..	24	25	*	*	*	..	..	4	57
		Taxable income .. \$'000	13,094	14,787	*	*	*	..	..	2,292	32,266
1,000,000-	1,999,999	Number ..	5	*	*	..	..	..	..	*	9
		Taxable income .. \$'000	6,447	*	*	..	..	..	..	*	12,527
2,000,000 and over		Number ..	4	*	..	..	..	..	..	*	11
		Taxable income .. \$'000	14,788	*	..	..	..	..	..	*	59,656
<b>Total</b>		Number ..	35,419	20,515	8,277	8,070	6,058	1,618	409	2,489	82,855
		Taxable income .. \$'000	100,508	110,221	12,616	14,169	7,938	2,151	836	25,398	273,838
		Loss for year .. \$'000	204,857	139,341	29,988	27,241	31,412	5,454	3,123	9,931	451,347

(a) Includes private, public, co-operative and non-profit companies and special section assessments.  
\* Not available for publication separately.



# RESIDENT AND NON-RESIDENT—PRIVATE—TAXABLE

**INCOME TAX  
COMPANIES  
Schedule 3.4(1)**

**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

Grade of taxable income	Number of taxpayers Taxable income Net tax	New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Northern Territory	Australian Capital Territory	Australia
\$ 1- \$ 1,999 .. ..	Number .. ..	10,647	6,608	2,145	2,229	1,151	399	105	408	23,692
	Taxable income .. \$'000	7,810	5,025	1,619	1,635	856	295	86	285	17,610
	Net tax .. \$'000	2,782	1,821	580	561	308	104	32	93	6,281
2,000- 9,999 .. ..	Number .. ..	14,612	9,298	3,829	2,837	1,734	576	198	506	33,590
	Taxable income .. \$'000	80,477	51,372	22,153	15,413	9,540	3,166	1,101	2,757	185,979
	Net tax .. \$'000	28,078	18,111	7,813	5,142	3,294	1,128	406	762	64,734
10,000- 19,999 .. ..	Number .. ..	5,886	3,918	1,511	1,137	779	269	99	241	13,840
	Taxable income .. \$'000	80,803	54,290	20,595	15,479	10,764	3,630	1,414	3,457	190,431
	Net tax .. \$'000	28,782	19,434	7,359	5,185	3,854	1,313	540	941	67,408
20,000- 39,999 .. ..	Number .. ..	2,766	2,005	716	501	477	141	62	145	6,813
	Taxable income .. \$'000	76,643	55,814	19,625	13,733	13,306	3,862	1,756	4,008	188,748
	Net tax .. \$'000	27,733	20,154	7,297	4,901	4,922	1,441	641	1,085	68,174
40,000- 99,999 .. ..	Number .. ..	1,510	1,171	390	231	272	68	33	62	3,737
	Taxable income .. \$'000	90,407	70,546	23,305	13,557	16,975	4,037	2,025	3,496	224,349
	Net tax .. \$'000	33,239	25,368	8,565	4,583	6,105	1,526	793	842	81,022
100,000- 199,999 .. ..	Number .. ..	386	319	101	67	94	10	*	*	993
	Taxable income .. \$'000	52,638	43,017	13,314	8,950	12,848	1,266	*	*	134,222
	Net tax .. \$'000	19,371	15,063	4,880	3,107	4,531	387	*	*	48,092
200,000- 399,999 .. ..	Number .. ..	124	105	30	18	21	*	*	*	309
	Taxable income .. \$'000	33,084	29,739	8,074	5,206	5,721	*	*	*	84,688
	Net tax .. \$'000	12,300	10,654	2,760	1,851	2,401	*	*	*	30,845
400,000- 999,999 .. ..	Number .. ..	44	39	*	*	*	*	*	*	118
	Taxable income .. \$'000	25,616	22,420	*	*	*	*	*	*	67,236
	Net tax .. \$'000	9,305	7,756	*	*	*	*	*	*	24,553
1,000,000-1,999,999 .. ..	Number .. ..	*	*	*	*	*	*	*	*	19
	Taxable income .. \$'000	*	*	*	*	*	*	*	*	26,718
	Net tax .. \$'000	*	*	*	*	*	*	*	*	7,648
2,000,000 and over .. ..	Number .. ..	*	*	*	*	*	*	*	*	5
	Taxable income .. \$'000	*	*	*	*	*	*	*	*	16,712
	Net tax .. \$'000	*	*	*	*	*	*	*	*	6,324
<b>Total .. ..</b>	Number .. ..	35,983	23,475	8,732	7,030	4,546	1,465	509	1,376	83,116
	Taxable income .. \$'000	464,595	353,277	115,412	80,460	80,405	17,376	8,706	16,460	1,136,691
	Net tax .. \$'000	166,879	124,820	42,058	28,017	29,281	6,344	3,305	4,376	405,081

\* Not available for publication separately.

# RESIDENT AND NON-RESIDENT—PUBLIC—TAXABLE(a)

**INCOME TAX  
COMPANIES  
Schedule 3.5(1)**

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Grade of taxable income		Number of taxpayers Taxable income Net tax	New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Northern Territory	Australian Capital Territory	Australia
\$	1- 1,999	Number .. ..	764	417	453	154	178	68	2	21	2,057
		Taxable income .. \$'000	403	283	74	100	73	27	1	12	975
		Net tax .. \$'000	187	132	34	47	35	13	..	6	453
2,000-	9,999	Number .. ..	734	589	143	174	133	56	3	13	1,845
		Taxable income .. \$'000	4,265	3,612	768	982	759	320	14	81	10,800
		Net tax .. \$'000	1,961	1,669	360	446	347	148	7	31	4,970
10,000-	19,999	Number .. ..	639	430	149	110	116	44	4	22	1,514
		Taxable income .. \$'000	8,902	5,836	2,075	1,577	1,627	621	50	4	22
		Net tax .. \$'000	4,051	2,671	960	695	746	288	23	108	20,972
20,000-	39,999	Number .. ..	484	320	134	89	86	41	2	16	1,172
		Taxable income .. \$'000	13,711	9,211	3,850	2,650	2,495	1,195	51	488	33,652
		Net tax .. \$'000	5,906	4,007	1,756	1,187	1,155	544	20	186	14,759
40,000-	99,999	Number .. ..	596	414	155	113	82	27	6	12	1,405
		Taxable income .. \$'000	38,506	27,488	9,934	7,263	5,188	1,696	318	753	91,147
		Net tax .. \$'000	15,582	11,346	4,342	3,115	2,189	623	151	287	37,634
100,000-	199,999	Number .. ..	431	339	73	65	58	21	*	*	1,001
		Taxable income .. \$'000	61,117	48,018	10,338	8,953	7,831	3,257	*	*	141,553
		Net tax .. \$'000	23,015	18,624	4,175	3,675	3,234	1,418	*	*	54,662
200,000-	399,999	Number .. ..	315	269	51	48	51	14	*	*	756
		Taxable income .. \$'000	91,224	76,744	14,188	12,423	14,721	3,918	*	*	215,507
		Net tax .. \$'000	32,863	28,081	6,124	5,184	5,592	1,595	*	*	80,019
400,000-	999,999	Number .. ..	251	223	45	36	42	8	..	15	620
		Taxable income .. \$'000	161,724	137,205	27,409	22,214	25,614	4,829	..	9,471	388,467
		Net tax .. \$'000	54,314	48,153	10,344	8,650	9,543	1,336	..	1,641	133,981
1,000,000-	1,999,999	Number .. ..	96	94	11	7	*	..	..	*	236
		Taxable income .. \$'000	134,253	128,481	15,155	34,461	9,352	*	..	*	327,218
		Net tax .. \$'000	43,341	45,350	5,642	13,266	4,392	*	..	*	113,228
2,000,000 and over	..	Number .. ..	107	112	10	10	8	*	..	*	251
		Taxable income .. \$'000	522,256	932,703	76,606	39,165	31,041	*	..	*	1,613,339
		Net tax .. \$'000	179,276	317,572	20,941	12,477	14,000	*	..	*	548,196
<b>Total</b> .. ..		Number .. ..	4,417	3,207	1,224	823	761	285	20	120	10,857
		Taxable income .. \$'000	1,036,362	1,369,581	160,397	129,789	98,703	28,679	919	19,202	2,843,631
		Net tax .. \$'000	360,496	477,605	54,678	48,741	41,234	9,972	431	4,289	997,447

(a) Excludes co-operative and non-profit company assessments and special section assessments (other than section 136).

\* Not available for publication separately.

**SPECIAL SECTION ASSESSMENTS<sup>(a)</sup>—RESIDENT AND  
NON-RESIDENT—TAXABLE**

**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

**INCOME TAX  
COMPANIES  
Schedule 3.6(1)**

Section of Assessment Act	Description	Number of assessments	Taxable income	Net tax
			\$'000	\$'000
121	Mutual insurance associations .. .. .	*	*	*
126	Interest on bearer debentures .. .. .	..	..	..
129	Overseas ships freight .. .. .	381	10,746	4,560
136	Australian business controlled abroad† .. .. .	..	..	..
137, 138	Film business controlled abroad .. .. .	62	2,317	1,095
143, 144	Insurance with a non-resident .. .. .	159	6,004	2,813
148	Re-insurance with a non-resident .. .. .	138	4,937	2,330
219	Consolidation assessments .. .. .	..	..	..
255	Control of non-resident's money .. .. .	*	*	*
256	Royalties paid to non-residents .. .. .	2,765	71,794	25,537
	<b>Total special section assessments .. .. .</b>	<b>3,523</b>	<b>95,975</b>	<b>36,418</b>

(a) Special sections of the Income Tax Assessment Act. See Explanatory Notes, page 15.  
\* Not available for publication separately. † Included with statistics of public companies.



RESIDENT AND NON-RESIDENT—PRIVATE AND PUBLIC COMBINED—TAXABLE(a)

INCOME TAX COMPANIES Schedule 3.7(1)a

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Industry code no.	Industry	Number of taxpayers Taxable income Net tax	Grade of taxable income										Total
			\$1- \$1,999	\$2,000- \$9,999	\$10,000- \$19,999	\$20,000- \$39,999	\$40,000- \$99,999	\$100,000- \$199,999	\$200,000- \$399,999	\$400,000- \$999,999	\$1,000,000- \$1,999,999	\$2,000,000 and over	
00	PRIMARY PRODUCTION— Fishing and hunting	Number .. ..	15	21	10	11	4	*	*	*	..	..	66
		Taxable income \$'000	12	115	157	315	197	*	*	*	..	..	2,491
		Net tax .. \$'000	5	40	62	123	63	*	*	*	..	..	909
01	Agriculture and services to agriculture	Number .. ..	688	904	231	146	89	22	*	*	..	..	2,091
		Taxable income \$'000	516	4,721	3,158	3,954	5,396	2,869	*	*	..	..	25,440
		Net tax .. \$'000	189	1,726	1,185	1,565	2,200	1,125	*	*	..	..	10,064
02	Forestry and logging	Number .. ..	9	26	11	4	1	..	*	*	..	..	55
		Taxable income \$'000	7	152	163	118	50	*	..	*	*	..	2,595
		Net tax .. \$'000	3	60	66	50	21	*	..	*	*	..	599
Total Primary Production		Number .. ..	712	951	252	161	94	26	8	*	*	..	2,212
		Taxable income \$'000	535	4,988	3,478	4,387	5,644	3,473	2,252	*	*	..	30,527
		Net tax .. \$'000	196	1,826	1,313	1,738	2,284	1,405	824	*	*	..	11,572
03	MINING— Metallic and fuel minerals and services to mining	Number .. ..	67	65	29	28	34	14	8	10	*	*	266
		Taxable income \$'000	50	365	398	782	2,124	2,160	2,101	7,423	*	*	65,040
		Net tax .. \$'000	20	146	163	307	944	930	959	3,250	*	*	27,430
04	Construction materials and other non-metallic minerals	Number .. ..	41	103	41	35	22	8	10	10	*	*	273
		Taxable income \$'000	34	634	557	990	1,310	1,282	2,848	5,475	*	*	20,277
		Net tax .. \$'000	13	248	219	415	566	526	1,180	2,191	*	*	8,230
Total Mining .. ..		Number .. ..	108	168	70	63	56	22	18	20	5	9	539
		Taxable income \$'000	84	999	955	1,772	3,433	3,441	4,948	12,898	7,368	49,418	85,316
		Net tax .. \$'000	33	394	382	721	1,510	1,456	2,139	5,441	3,371	20,211	35,659
10	MANUFACTURING— Metal products and machinery	Number .. ..	995	2,025	1,111	652	526	242	142	103	38	37	5,871
		Taxable income \$'000	795	11,743	15,433	18,246	32,251	34,279	39,465	62,524	55,227	258,546	528,509
		Net tax .. \$'000	295	4,360	5,907	7,339	13,116	14,715	16,917	27,312	23,508	96,901	210,372
11	Transport equipment	Number .. ..	106	221	95	48	30	19	19	12	*	*	559
		Taxable income \$'000	76	1,296	1,295	1,331	1,913	2,826	5,730	8,740	*	*	114,956
		Net tax .. \$'000	28	486	503	534	820	1,270	2,487	3,862	*	*	50,678
12	Textiles .. ..	Number .. ..	58	207	91	58	71	29	24	15	2	3	558
		Taxable income \$'000	39	1,181	1,247	1,711	4,172	4,141	6,784	9,190	2,306	12,477	43,248
		Net tax .. \$'000	14	443	474	695	1,745	1,733	2,948	3,676	513	3,851	16,090
13	Clothing and footwear (in- cluding knitting mills)	Number .. ..	384	751	357	194	104	39	26	8	3	..	1,866
		Taxable income \$'000	331	4,520	5,025	5,700	6,210	5,379	7,164	5,401	4,672	..	44,401
		Net tax .. \$'000	124	1,668	1,956	2,291	2,548	2,156	2,873	2,426	2,054	..	18,096
14	Chemical, petroleum and coal products	Number .. ..	93	181	85	66	73	44	41	38	13	18	652
		Taxable income \$'000	74	1,015	1,200	1,906	4,578	6,423	12,088	24,279	18,260	84,226	154,049
		Net tax .. \$'000	28	386	469	785	1,942	2,689	5,368	10,746	7,810	33,353	63,576

15	Food, beverages and tobacco	Number .. ..	165	459	263	201	159	91	61	52	17	23	1,491	
		Taxable income \$'000	125	2,801	3,708	5,798	9,779	12,647	17,279	33,809	22,271	175,556	283,772	283,772
		Net tax .. \$'000	47	1,052	1,471	2,406	4,106	5,348	7,446	14,257	9,597	74,758	120,488	120,488
16	Wood, wood products and furniture	Number .. ..	327	621	360	193	105	46	17	6	*	*	1,677	
		Taxable income \$'000	262	3,552	4,914	5,293	6,548	5,923	4,704	3,685	*	*	38,631	38,631
		Net tax .. \$'000	98	1,319	1,912	2,120	2,712	2,458	1,866	1,477	*	*	15,403	15,403
17	Paper, paper products, printing and publishing	Number .. ..	350	639	323	163	147	60	40	24	9	12	1,767	
		Taxable income \$'000	253	3,568	4,497	4,665	9,310	8,445	11,440	14,434	12,056	60,238	128,904	128,904
		Net tax .. \$'000	95	1,327	1,754	1,908	3,850	3,557	4,912	5,640	5,130	19,838	48,011	48,011
18	All other manufacturing	Number .. ..	403	754	412	242	210	60	46	43	20	16	2,226	
		Taxable income \$'000	332	4,305	5,629	6,731	12,911	10,786	12,923	26,596	27,532	70,845	178,590	178,590
		Net tax .. \$'000	123	1,591	2,168	2,756	5,434	4,616	5,776	11,788	11,302	28,080	73,636	73,636
	Total Manufacturing	Number .. ..	2,881	5,858	3,097	1,817	1,425	650	416	301	110	112	16,667	
		Taxable income \$'000	2,287	33,980	42,947	51,382	87,672	90,848	117,577	188,657	153,290	746,420	1,515,060	1,515,060
		Net tax .. \$'000	854	12,633	16,613	20,834	36,272	38,542	50,593	81,185	64,339	294,485	616,350	616,350
19	ELECTRICITY, GAS AND WATER	Number .. ..	4	12	4	2	2	2	*	*	..	*	33	
		Taxable income \$'000	3	59	56	49	101	271	*	*	..	*	6,889	6,889
		Net tax .. \$'000	1	24	24	22	48	129	*	*	..	*	3,240	3,240
20	CONSTRUCTION	Number .. ..	2,184	3,118	1,262	614	273	103	28	17	7	3	7,609	
		Taxable income \$'000	1,632	17,483	17,500	16,906	16,431	13,765	7,810	9,243	9,412	10,105	120,287	120,287
		Net tax .. \$'000	612	6,507	6,759	6,806	6,809	5,910	3,277	4,102	4,449	4,470	49,700	49,700
30	TRANSPORT, STORAGE AND COMMUNICATION— Water transport	Number .. ..	30	52	34	26	24	11	16	11	4	..	208	
		Taxable income \$'000	24	285	481	763	1,537	1,623	4,108	6,749	5,242	..	20,812	20,812
		Net tax .. \$'000	9	112	192	323	637	714	1,607	2,434	1,835	..	7,863	7,863
31	Road transport	Number .. ..	586	960	431	221	122	35	22	5	*	*	2,386	
		Taxable income \$'000	456	5,505	5,918	6,133	7,590	4,869	6,161	3,175	*	*	51,726	51,726
		Net tax .. \$'000	172	2,077	2,301	2,505	3,166	2,016	2,706	1,508	*	*	21,835	21,835
32	All other transport, storage and communication	Number .. ..	100	157	99	51	28	18	9	2	..	4	468	
		Taxable income \$'000	72	918	1,397	1,456	1,708	2,434	2,569	1,081	..	46,767	58,402	58,402
		Net tax .. \$'000	27	347	550	591	728	941	1,131	481	..	16,977	21,774	21,774
	Total Transport, etc.	Number .. ..	716	1,169	564	298	174	64	47	18	5	7	3,062	
		Taxable income \$'000	552	6,708	7,795	8,351	10,836	8,926	12,838	11,005	6,475	57,453	130,940	130,940
		Net tax .. \$'000	208	2,536	3,043	3,419	4,531	3,671	5,444	4,423	2,421	21,777	51,472	51,472

(a) Excludes co-operative and non-profit company assessments and special section assessments (other than section 136).

\* Not available for publication separately.



RESIDENT AND NON-RESIDENT—PRIVATE AND PUBLIC COMBINED—TAXABLE(a)

INCOME TAX COMPANIES Schedule 3.7 (1)b

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Industry code no.	Industry	Number of taxpayers Taxable income Net tax	Grade of taxable income										Total
			\$1-- \$1,999	\$2,000-- \$9,999	\$10,000-- \$19,999	\$20,000-- \$39,999	\$40,000-- \$99,999	\$100,000-- \$199,999	\$200,000-- \$399,999	\$400,000-- \$999,999	\$1,000,000-- \$1,999,999	\$2,000,000 and over	
33	WHOLESALE AND RETAIL TRADE— Wholesaling petroleum and petroleum products	Number .. ..	33	47	19	8	7	1	6	1	2	9	133
		Taxable income \$'000	20	259	264	209	446	119	1,782	694	2,631	100,637	107,061
		Net tax .. \$'000	7	98	102	88	204	50	846	135	1,156	45,182	47,868
34	Wholesaling agricultural products and farm supplies (including woolbroking)	Number .. ..	138	242	110	73	46	20	8	4	*	*	645
		Taxable income \$'000	95	1,417	1,541	1,981	2,603	2,954	2,195	1,762	*	*	24,150
		Net tax .. \$'000	36	529	580	759	1,016	1,187	803	751	*	*	8,200
35	Wholesale trade, n.e.i. ..	Number .. ..	2,164	3,574	2,042	1,157	782	304	124	72	20	8	10,247
		Taxable income \$'000	1,673	20,980	28,094	32,757	47,637	41,193	34,475	43,828	27,200	34,473	312,310
		Net tax .. \$'000	628	7,821	10,860	13,277	19,710	17,284	14,790	18,036	11,369	15,718	129,494
36	Department, variety and gen- eral stores	Number .. ..	62	200	116	69	36	18	14	17	6	10	548
		Taxable income \$'000	45	1,339	1,642	1,948	2,337	2,786	3,887	11,458	8,132	73,705	107,279
		Net tax .. \$'000	18	513	670	808	963	1,219	1,529	5,169	3,852	31,543	46,282
37	Food retailing .. ..	Number .. ..	426	713	292	123	52	10	7	5	*	*	1,630
		Taxable income \$'000	357	4,000	3,960	3,416	3,231	1,342	1,936	3,172	*	*	25,900
		Net tax .. \$'000	135	1,507	1,522	1,391	1,302	556	785	1,405	*	*	10,667
38	Motor vehicles, service sta- tions, etc.	Number .. ..	1,085	1,899	837	391	193	77	40	15	*	*	4,543
		Taxable income \$'000	824	11,374	11,251	10,692	11,854	10,905	11,236	8,798	*	*	87,783
		Net tax .. \$'000	309	4,328	4,381	4,329	4,908	4,666	4,936	3,797	*	*	36,678
39	All other retailing .. ..	Number .. ..	1,466	2,355	1,084	486	242	61	28	14	*	*	5,745
		Taxable income \$'000	1,135	13,093	14,812	13,090	15,030	8,230	7,799	8,916	*	*	101,340
		Net tax .. \$'000	425	4,892	5,757	5,284	6,203	3,490	3,348	4,102	*	*	42,562
	Total Wholesale, etc. ..	Number .. ..	5,374	9,030	4,500	2,307	1,358	491	227	128	42	34	23,491
		Taxable income \$'000	4,149	52,462	61,563	64,092	83,139	67,530	63,310	78,628	55,864	235,085	765,829
		Net tax .. \$'000	1,559	19,688	23,872	25,936	34,304	28,453	27,037	33,394	24,630	102,878	321,751
40	FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SER- VICES— Banking .. ..	Number .. ..	..	..	..	1	..	1	..	3	1	12	18
		Taxable income \$'000	..	..	..	37	..	119	..	1,697	1,282	92,336	95,471
		Net tax .. \$'000	..	..	..	9	..	57	..	733	609	29,900	31,308
41	Other finance .. ..	Number .. ..	924	461	211	97	76	46	28	26	10	17	1,896
		Taxable income \$'000	317	2,429	2,836	2,801	4,647	6,530	8,097	15,960	14,008	105,133	162,758
		Net tax .. \$'000	123	915	1,134	1,118	2,073	2,779	3,437	6,513	6,350	43,751	68,193
42	Investment companies ..	Number .. ..	3,564	3,918	1,332	720	409	135	76	40	14	8	10,216
		Taxable income \$'000	2,466	20,518	18,585	19,951	25,349	18,321	21,281	23,698	19,578	31,630	201,377
		Net tax .. \$'000	723	4,452	3,462	3,246	3,672	2,361	2,111	1,939	2,010	3,488	27,464
43	Other investment .. ..	Number .. ..	534	324	106	68	36	17	*	*	..	..	1,096
		Taxable income \$'000	306	1,615	1,531	1,951	2,210	2,208	*	*	..	..	13,424
		Net tax .. \$'000	110	586	581	779	884	895	*	*	..	..	5,126



44	Life insurance .. ..	Number .. ..	..	..	..	1	1	3	*	3	*	7	25
		Taxable income \$'000	..	..	..	29	56	426	*	1,865	*	87,818	97,602
		Net tax .. \$'000	..	..	..	3	10	138	*	248	*	17,287	19,165
45	Other insurance .. ..	Number .. ..	177	150	63	41	48	19	23	20	4	7	552
		Taxable income \$'000	103	772	854	1,197	3,021	2,648	6,762	12,023	6,171	18,553	52,104
		Net tax .. \$'000	38	295	326	478	1,186	1,049	2,608	4,482	2,803	6,368	19,633
46	Real estate agents, operators, lessors and developers	Number .. ..	5,536	6,502	2,005	708	393	117	34	17	3	..	15,315
		Taxable income \$'000	4,104	33,839	27,026	19,424	23,937	16,351	8,969	10,171	3,672	..	147,493
		Net tax .. \$'000	1,518	12,419	10,188	7,679	9,590	6,975	3,791	4,318	1,513	..	57,991
47	Holding companies .. ..	Number .. ..	139	313	241	236	229	162	84	110	42	38	1,594
		Taxable income \$'000	111	1,780	3,474	6,613	14,308	22,543	24,612	69,104	60,848	188,452	391,842
		Net tax .. \$'000	26	245	470	709	1,402	1,302	1,304	2,722	3,269	6,787	18,237
49	Technical and other business services	Number .. ..	1,428	1,488	645	256	153	49	25	*	*	..	4,051
		Taxable income \$'000	898	8,229	8,905	7,043	9,537	6,740	7,038	*	*	..	53,842
		Net tax .. \$'000	335	3,061	3,363	2,745	3,601	2,769	2,750	*	*	..	21,017
	Total Finance, etc. ..	Number .. ..	12,302	13,156	4,603	2,128	1,345	549	286	225	80	89	34,763
		Taxable income \$'000	8,305	69,182	63,210	59,045	83,065	75,887	81,491	137,728	114,077	523,923	1,215,914
		Net tax .. \$'000	2,873	21,973	19,525	16,766	22,419	18,325	17,409	22,370	18,897	107,579	268,136
50	COMMUNITY SERVICES ..	Number .. ..	361	438	176	81	47	6	*	*	..	..	1,113
		Taxable income \$'000	234	2,425	2,458	2,185	2,631	791	*	*	..	..	12,120
		Net tax .. \$'000	92	930	982	905	1,118	309	*	*	..	..	4,882
60	ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES— Entertainment, sport and recreation	Number .. ..	246	279	148	102	104	31	16	12	*	*	944
		Taxable income \$'000	172	1,587	2,043	2,894	6,474	4,058	4,797	6,839	*	*	38,699
		Net tax .. \$'000	65	587	785	1,148	2,698	1,750	2,030	3,046	*	*	16,028
70	Restaurants, hotels, clubs and personal services	Number .. ..	799	1,216	661	407	262	50	13	5	..	..	3,413
		Taxable income \$'000	596	6,688	9,177	11,204	15,940	6,783	3,751	3,403	..	..	57,544
		Net tax .. \$'000	228	2,516	3,569	4,594	6,609	2,805	1,526	1,383	..	..	23,229
	Total Entertainment, etc.	Number .. ..	1,045	1,495	809	509	366	81	29	17	*	*	4,357
		Taxable income \$'000	769	8,275	11,220	14,098	22,414	10,842	8,548	10,242	*	*	96,243
		Net tax .. \$'000	292	3,103	4,354	5,742	9,306	4,554	3,556	4,430	*	*	39,257
80	INDUSTRY NOT STATED ..	Number .. ..	62	40	17	5	2	..	..	1	..	..	127
		Taxable income \$'000	35	217	221	132	131	..	..	467	..	..	1,203
		Net tax .. \$'000	13	90	84	45	55	..	..	222	..	..	509
	Total .. ..	Number .. ..	25,749	35,435	15,354	7,985	5,142	1,994	1,065	738	255	256	93,973
		Taxable income \$'000	18,585	196,779	211,404	222,400	315,496	275,775	300,195	455,703	353,936	1,630,051	3,980,322
		Net tax .. \$'000	6,734	69,703	76,951	82,934	118,656	102,754	110,864	158,534	120,876	554,521	1,402,528

(a) Excludes co-operative and non-profit company assessments and special section assessments (other than section 136).

\* Not available for publication separately.

RESIDENT AND NON-RESIDENT—PRIVATE AND PUBLIC COMBINED—TAXABLE(a)

INCOME TAX COMPANIES Schedule 3.8(I) a

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Industry code no.	Industry	Number of taxpayers Taxable income Net tax	Office									Australia
			New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Northern Territory	Australian Capital Territory		
00	PRIMARY PRODUCTION— Fishing and hunting .. ..	Number .. ..	29	*	*	*	*	*	5	..	66	
		Taxable income \$'000	355	*	*	*	*	..	225	..	2,491	
		Net tax .. \$'000	137	*	*	*	*	..	105	..	909	
01	Agriculture and services to agriculture ..	Number .. ..	827	323	244	313	298	53	9	24	2,091	
		Taxable income \$'000	7,942	6,798	4,594	2,980	2,326	519	87	194	25,440	
		Net tax .. \$'000	3,224	2,714	1,845	1,085	893	200	33	70	10,064	
02	Forestry and logging .. ..	Number .. ..	22	*	*	*	*	4	..	..	55	
		Taxable income \$'000	235	*	*	*	*	62	..	..	2,595	
		Net tax .. \$'000	96	*	*	*	*	25	..	..	599	
	Total Primary Production .. ..	Number .. ..	878	348	255	321	315	57	14	24	2,212	
		Taxable income \$'000	8,532	7,660	4,766	4,437	4,044	581	312	194	30,527	
		Net tax .. \$'000	3,456	3,040	1,915	1,241	1,486	225	139	70	11,572	
03	MINING— Metallic and fuel minerals and services to mining	Number .. ..	75	32	68	17	*	*	3	..	266	
		Taxable income \$'000	5,512	33,987	16,601	510	*	*	150	..	65,040	
		Net tax .. \$'000	2,512	14,104	6,758	232	*	*	62	..	27,430	
04	Construction materials and other non-metallic minerals	Number .. ..	82	88	31	52	*	*	..	5	273	
		Taxable income \$'000	6,598	9,275	403	2,196	*	*	..	60	20,277	
		Net tax .. \$'000	2,406	4,125	170	804	*	*	..	26	8,230	
	Total Mining .. ..	Number .. ..	157	120	99	69	81	5	3	5	539	
		Taxable income \$'000	12,110	43,263	17,004	2,707	9,968	55	150	60	85,316	
		Net tax .. \$'000	4,918	18,229	6,928	1,036	4,435	25	62	26	35,659	
10	MANUFACTURING— Metal products and machinery ..	Number .. ..	2,624	1,404	453	507	279	61	12	31	5,871	
		Taxable income \$'000	191,886	294,894	15,719	24,190	9,963	1,148	257	453	528,509	
		Net tax .. \$'000	81,477	406,850	6,551	10,550	4,201	449	109	184	210,372	
11	Transport equipment .. ..	Number .. ..	232	140	73	79	25	*	4	*	559	
		Taxable income \$'000	7,766	102,652	848	1,984	682	*	106	*	114,956	
		Net tax .. \$'000	3,360	45,455	340	783	293	*	49	*	50,678	
12	Textiles .. ..	Number .. ..	161	342	16	20	12	*	..	*	558	
		Taxable income \$'000	40,639	29,515	383	1,482	503	*	..	*	43,248	
		Net tax .. \$'000	4,159	10,638	155	591	217	*	..	*	16,090	
13	Clothing and footwear (including knitting mills)	Number .. ..	632	1,116	71	33	8	*	..	*	1,866	
		Taxable income \$'000	15,770	25,047	1,999	1,275	130	*	..	*	44,401	
		Net tax .. \$'000	6,456	10,254	711	558	53	*	..	*	18,096	

14	Chemical, petroleum and coal products ..	Number ..	333	199	46	42	28	4	652	..	..	154,049	
		Taxable income \$'000	79,652	59,633	1,606	4,421	5,937	2,800	..	..	..	..	63,576
		Net tax .. \$'000	35,130	23,371	712	708	2,498	1,157	..	..	..	..	..
15	Food, beverages and tobacco ..	Number ..	463	408	268	179	78	9	40	9	40	1,491	
		Taxable income \$'000	130,956	82,358	33,042	16,257	16,042	4,649	129	338	283,772	..	
		Net tax .. \$'000	53,381	36,337	14,893	6,963	6,781	1,944	51	139	120,488	..	
16	Wood, wood products and furniture ..	Number ..	612	454	292	127	86	88	4	14	14	1,677	
		Taxable income \$'000	12,590	11,519	6,492	3,877	2,735	1,301	29	89	38,631	..	
		Net tax .. \$'000	5,215	4,732	2,372	1,355	1,168	516	11	35	15,403	..	
17	Paper, paper products, printing and publishing	Number ..	830	552	158	124	71	21	3	8	8	1,767	
		Taxable income \$'000	42,400	54,755	8,433	11,867	6,521	4,455	142	333	128,904	..	
		Net tax .. \$'000	16,952	17,595	3,420	4,845	2,904	2,098	66	131	48,011	..	
18	All other manufacturing ..	Number ..	896	770	205	197	112	25	7	14	14	2,226	
		Taxable income \$'000	64,878	74,629	10,989	10,588	14,140	2,266	206	894	178,590	..	
		Net tax .. \$'000	28,510	27,934	4,521	4,682	6,432	1,057	80	419	73,636	..	
	Total Manufacturing ..	Number ..	6,783	5,885	1,582	1,308	699	289	39	82	82	16,667	
		Taxable income \$'000	556,535	725,002	79,512	75,938	56,654	18,264	868	2,286	1,515,060	..	
		Net tax .. \$'000	234,639	283,166	33,676	31,035	24,548	7,955	364	968	616,350	..	
19	ELECTRICITY, GAS AND WATER ..	Number ..	12	4	*	5	*	*	..	..	..	33	
		Taxable income \$'000	4,860	880	*	51	*	*	..	..	..	6,889	
		Net tax .. \$'000	2,306	414	*	21	*	*	..	..	..	3,240	
20	CONSTRUCTION ..	Number ..	2,982	2,140	969	619	511	120	90	178	178	7,609	
		Taxable income \$'000	40,431	42,599	12,714	7,022	12,372	1,467	1,563	2,119	120,287	..	
		Net tax .. \$'000	16,432	18,132	5,071	2,858	5,136	578	626	867	49,700	..	
30	TRANSPORT, STORAGE AND COMMUNICATION— Water transport ..	Number ..	75	36	43	12	24	11	*	*	*	208	
		Taxable income \$'000	7,548	5,856	3,320	2,337	1,316	339	*	*	*	20,812	
		Net tax .. \$'000	3,204	2,026	1,382	495	564	153	*	*	*	7,863	
31	Road transport ..	Number ..	994	629	331	204	129	50	36	13	13	2,386	
		Taxable income \$'000	21,188	15,748	4,388	3,218	5,609	954	504	117	51,726	..	
		Net tax .. \$'000	9,107	6,439	1,755	1,348	2,522	414	203	46	21,835	..	
32	All other transport, storage and communication	Number ..	194	153	40	32	31	8	*	*	*	468	
		Taxable income \$'000	19,166	36,636	1,257	407	622	98	*	*	*	58,402	
		Net tax .. \$'000	8,770	11,966	524	167	219	41	*	*	*	21,774	
	Total Transport, etc. ..	Number ..	1,263	818	414	248	184	69	47	19	19	3,062	
		Taxable income \$'000	47,901	58,239	8,965	5,962	7,546	1,391	753	182	130,940	..	
		Net tax .. \$'000	21,082	20,431	3,662	2,010	3,305	608	305	70	51,472	..	

(a) Excludes co-operative and non-profit company assessments and special section assessments (other than section 136).

\* Not available for publication separately.



RESIDENT AND NON-RESIDENT—PRIVATE AND PUBLIC COMBINED—TAXABLE(a)

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

INCOME TAX COMPANIES Schedule 3.8 (1) b

Industry code no.	Industry	Number of taxpayers Taxable income Net tax	Office									Australia
			New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Northern Territory	Australian Capital Territory		
33	WHOLESALE AND RETAIL TRADE— Wholesaling petroleum and petroleum products	Number .. .. Taxable income \$'000 Net tax .. \$'000	47 384 158	57 101,994 45,791	11 2,044 677	10 303 139	* * *	* * *	* * *	* * *	* * *	133 107,061 47,868
34	Wholesaling agricultural products and farm supplies (including woolbroking)	Number .. .. Taxable income \$'000 Net tax .. \$'000	313 6,986 2,780	153 5,231 2,065	75 1,137 421	44 9,239 2,321	37 960 356	* * *	.. .. ..	* * *	* * *	645 24,150 8,200
35	Wholesale trade, n.e.i. .. ..	Number .. .. Taxable income \$'000 Net tax .. \$'000	4,558 154,494 66,030	3,521 94,431 37,687	620 16,884 6,807	740 21,522 8,966	481 18,752 7,394	218 4,043 1,704	35 976 400	74 1,208 506	* * *	10,247 312,310 129,494
36	Department, variety and general stores ..	Number .. .. Taxable income \$'000 Net tax .. \$'000	110 40,609 16,546	83 32,645 14,458	245 14,302 6,370	43 11,218 5,102	36 6,014 2,655	18 1,532 712	10 169 68	3 790 372	* * *	548 107,279 46,282
37	Food retailing .. .. .	Number .. .. Taxable income \$'000 Net tax .. \$'000	599 6,789 2,755	546 10,818 4,566	208 2,643 1,034	138 2,542 1,039	62 2,303 953	57 513 203	9 144 59	11 147 59	* * *	1,630 25,900 10,667
38	Motor vehicles, service stations, etc. ..	Number .. .. Taxable income \$'000 Net tax .. \$'000	1,671 27,209 11,282	1,275 26,590 11,386	743 14,686 6,118	372 5,101 2,099	298 10,991 4,491	84 1,836 753	42 717 287	58 652 261	* * *	4,543 87,783 36,678
39	All other retailing .. .. .	Number .. .. Taxable income \$'000 Net tax .. \$'000	2,272 37,027 15,654	1,572 28,885 12,065	807 18,954 8,124	420 5,841 2,370	* * *	190 2,254 891	* * *	69 1,555 691	* * *	5,745 101,340 42,562
	Total Wholesale, etc. .. ..	Number .. .. Taxable income \$'000 Net tax .. \$'000	9,570 273,498 115,204	7,207 300,593 128,018	2,709 70,652 29,550	1,767 55,764 22,036	1,284 47,679 19,523	591 10,788 4,524	144 2,443 986	219 4,406 1,910	* * *	23,489 765,823 321,751
40	FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES— Banking .. .. .	Number .. .. Taxable income \$'000 Net tax .. \$'000	.. .. ..	* * *	* * *	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	18 95,471 31,308
41	Other finance .. .. .	Number .. .. Taxable income \$'000 Net tax .. \$'000	714 93,127 38,217	310 48,826 21,073	478 2,440 1,027	169 12,890 5,666	153 1,782 638	57 389 163	* * *	* * *	* * *	1,896 162,758 68,193
42	Investment companies .. .. .	Number .. .. Taxable income \$'000 Net tax .. \$'000	4,810 111,024 15,852	2,341 49,273 5,856	685 8,438 996	1,327 16,034 2,402	469 8,483 1,059	84 376 99	37 727 129	463 7,022 1,071	* * *	10,216 201,377 27,464
43	Other investment .. .. .	Number .. .. Taxable income \$'000 Net tax .. \$'000	566 7,936 2,997	200 2,469 946	* * *	49 387 148	174 1,261 494	10 152 70	* * *	38 274 97	* * *	1,096 13,424 5,126





# RESIDENT AND NON-RESIDENT—PRIVATE—TAXABLE

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

**INCOME TAX  
COMPANIES  
Schedule 3.9 (1) a**

Industry code no.	Industry	Number of taxpayers Taxable income Net tax	Grade of taxable income										Total	
			\$1-- \$1,999	\$2,000-- \$9,999	\$10,000-- \$19,999	\$20,000-- \$39,999	\$40,000-- \$99,999	\$100,000-- \$199,999	\$200,000-- \$399,999	\$400,000-- \$999,999	\$1,000,000-- \$1,999,999	\$2,000,000 and over		
00	PRIMARY PRODUCTION— Fishing and hunting ..	Number ..	15	21	10	*	*	*	..	*	..	..	..	62
		Taxable income \$'000	12	115	157	*	*	*	..	*	..	..	..	1,333
		Net tax .. \$'000	5	40	62	*	*	*	..	*	..	..	..	509
01	Agriculture and services to agriculture	Number ..	680	895	227	139	75	*	*	*	..	..	..	2,037
		Taxable income \$'000	512	4,678	3,106	3,734	4,501	*	*	*	..	..	..	21,239
		Net tax .. \$'000	187	1,706	1,160	1,470	1,776	*	*	*	..	..	..	8,150
02	Forestry and logging ..	Number ..	9	21	9	*	*	..	..	..	..	..	..	43
		Taxable income \$'000	7	122	132	*	*	..	..	..	..	..	..	405
		Net tax .. \$'000	3	46	51	*	*	..	..	..	..	..	..	158
<b>Total Primary Production</b>		Number ..	704	937	246	153	79	17	*	*	..	..	..	2,142
		Taxable income \$'000	531	4,915	3,395	4,142	4,708	2,078	*	*	..	..	..	22,978
		Net tax .. \$'000	194	1,792	1,273	1,632	1,840	743	*	*	..	..	..	8,817
03	MINING— Metallic and fuel minerals and services to mining	Number ..	52	47	19	22	15	9	*	*	..	..	..	168
		Taxable income \$'000	39	262	247	600	949	1,403	*	*	..	..	..	4,618
		Net tax .. \$'000	15	98	91	235	389	588	*	*	..	..	..	1,883
04	Construction materials and other non-metallic minerals	Number ..	36	83	37	25	15	1	*	*	..	..	..	200
		Taxable income \$'000	31	509	506	721	928	134	*	*	..	..	..	3,843
		Net tax .. \$'000	11	189	195	288	385	57	*	*	..	..	..	1,539
<b>Total Mining ..</b>		Number ..	88	130	56	47	30	10	*	*	..	..	..	368
		Taxable income \$'000	70	770	753	1,321	1,877	1,537	*	*	..	..	..	8,461
		Net tax .. \$'000	26	286	287	523	774	645	*	*	..	..	..	3,422
10	MANUFACTURING— Metal products and machinery	Number ..	953	1,956	1,046	560	380	128	41	*	*	..	..	5,088
		Taxable income \$'000	767	11,353	14,495	15,612	22,682	17,926	11,390	*	*	..	..	109,195
		Net tax .. \$'000	282	4,182	5,482	6,153	8,981	7,260	4,605	*	*	..	..	43,070
11	Transport equipment ..	Number ..	104	213	87	46	20	7	*	*	..	..	..	486
		Taxable income \$'000	74	1,247	1,183	1,279	1,207	1,079	5	*	*	..	..	11,343
		Net tax .. \$'000	27	463	450	509	487	451	691	*	*	..	..	4,616
12	Textiles ..	Number ..	55	198	82	48	57	15	*	*	..	..	..	461
		Taxable income \$'000	38	1,124	1,112	1,386	3,184	1,977	*	*	..	..	..	10,800
		Net tax .. \$'000	14	416	411	541	1,296	787	*	*	..	..	..	4,255
13	Clothing and footwear (in- cluding knitting mills)	Number ..	355	733	337	181	81	30	*	*	..	..	..	1,735
		Taxable income \$'000	305	4,419	4,741	5,304	4,715	4,129	*	*	..	..	..	28,636
		Net tax .. \$'000	112	1,620	1,823	2,104	1,872	1,632	*	*	..	..	..	11,162
14	Chemical, petroleum and coal products	Number ..	83	158	67	45	35	15	5	6	..	..	..	414
		Taxable income \$'000	64	877	927	1,273	2,117	2,172	1,104	3,309	..	..	..	11,843
		Net tax .. \$'000	24	324	346	507	826	871	449	1,281	..	..	..	4,627



15	Food, beverages and tobacco	Number .. ..	153	415	216	147	104	37	17	*	*	1,103	
		Taxable income \$'000	119	2,516	3,037	4,187	6,255	5,233	4,886	6,171	*	*	43,723
		Net tax .. \$'000	44	919	1,156	1,657	2,491	2,065	1,988	2,439	*	*	16,844
16	Wood, wood products and furniture	Number .. ..	315	605	323	168	80	28	*	*	..	1,526	
		Taxable income \$'000	253	3,468	4,377	4,603	4,758	3,579	*	*	..	23,233	
		Net tax .. \$'000	94	1,279	1,660	1,817	1,922	1,406	*	*	..	9,019	
17	Paper, paper products, printing and publishing	Number .. ..	326	606	274	131	96	23	8	8	..	1,472	
		Taxable income \$'000	236	3,384	3,762	3,719	5,800	3,328	1,930	4,470	..	26,630	
		Net tax .. \$'000	87	1,243	1,417	1,461	2,301	1,366	742	1,792	..	10,409	
18	All other manufacturing ..	Number .. ..	377	706	370	186	133	28	15	*	*	1,819	
		Taxable income \$'000	311	4,008	5,028	5,064	7,898	3,531	3,895	*	*	34,529	
		Net tax .. \$'000	114	1,457	1,891	2,001	3,172	1,611	1,611	*	*	13,614	
Total Manufacturing ..	Number .. ..	2,721	5,590	2,802	1,512	986	311	119	54	*	*	14,104	
	Taxable income \$'000	2,167	32,396	38,662	42,426	58,617	42,956	32,472	30,918	*	*	299,932	
	Net tax .. \$'000	799	11,903	14,635	16,750	23,348	17,299	13,071	12,367	*	*	117,615	
19	ELECTRICITY, GAS AND WATER	Number .. ..	3	8	*	*	..	..	..	..	..	14	
		Taxable income \$'000	3	43	*	*	..	..	..	..	..	96	
		Net tax .. \$'000	1	16	*	*	..	..	..	..	..	37	
20	CONSTRUCTION .. ..	Number .. ..	2,167	3,090	1,234	587	245	71	14	*	..	7,417	
		Taxable income \$'000	1,620	17,316	17,086	16,117	14,662	9,252	3,767	*	..	86,610	
		Net tax .. \$'000	606	6,428	6,565	6,432	5,980	3,844	1,586	*	..	34,301	
30	TRANSPORT, STORAGE AND COMMUNICATION— Water transport .. ..	Number .. ..	26	42	25	19	15	6	*	*	*	147	
		Taxable income \$'000	20	226	343	558	978	855	*	*	*	9,958	
		Net tax .. \$'000	7	84	127	226	379	352	*	*	*	3,954	
31	Road transport .. ..	Number .. ..	557	924	408	184	89	19	6	..	..	2,187	
		Taxable income \$'000	437	5,293	5,586	5,032	5,429	2,607	1,606	..	..	25,990	
		Net tax .. \$'000	163	1,976	2,144	1,992	2,177	1,010	675	..	..	10,137	
32	All other transport, storage and communication	Number .. ..	91	142	91	42	19	11	*	*	..	401	
		Taxable income \$'000	68	839	1,275	1,176	1,052	1,455	*	*	..	7,789	
		Net tax .. \$'000	25	310	492	459	425	514	*	*	..	3,038	
Total Transport, etc. ..	Number .. ..	674	1,108	524	245	123	36	18	*	*	..	2,735	
	Taxable income \$'000	526	6,357	7,204	6,767	7,459	4,917	4,929	*	*	..	43,737	
	Net tax .. \$'000	196	2,370	2,763	2,677	2,981	1,876	1,938	*	*	..	17,129	

\* Not available for publication separately.

RESIDENT AND NON-RESIDENT—PRIVATE—TAXABLE

INCOME TAX  
COMPANIES  
Schedule 3.9 (1) b

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Industry code no.	Industry	Number of taxpayers Taxable income Net tax	Grade of taxable income									Total		
			\$1- \$1,999	\$2,000- \$9,999	\$10,000- \$19,999	\$20,000- \$39,999	\$40,000- \$99,999	\$100,000- \$199,999	\$200,000- \$399,999	\$400,000- \$999,999	\$1,000,000- \$1,999,999		\$2,000,000 and over	
33	WHOLESALE AND RETAIL TRADE— Wholesaling petroleum and petroleum products	Number .. ..	33	44	18	6	*	*	..	..	..	..	105	
		Taxable income \$'000	20	244	250	160	*	*	..	..	..	..	933	
		Net tax .. \$'000	7	91	96	65	*	*	..	..	..	..	367	
34	Wholesaling agricultural prod- ucts and farm supplies (including woolbroking)	Number .. ..	127	224	102	68	37	*	*	..	..	..	571	
		Taxable income \$'000	85	1,320	1,444	1,857	1,964	*	*	..	..	..	8,620	
		Net tax .. \$'000	31	483	537	706	712	*	*	..	..	..	3,183	
35	Wholesale trade, n.e.i. ..	Number .. ..	1,996	3,343	1,812	972	578	159	36	*	*	*	8,912	
		Taxable income \$'000	1,553	19,621	24,851	27,376	34,565	21,453	9,739	*	*	*	151,293	
		Net tax .. \$'000	572	7,196	9,366	10,797	13,783	8,525	3,896	*	*	*	58,644	
36	Department, variety and general stores	Number .. ..	55	177	81	47	21	7	2	3	..	..	393	
		Taxable income \$'000	39	1,205	1,148	1,345	1,363	1,026	646	1,920	..	..	8,692	
		Net tax .. \$'000	14	450	439	522	524	419	266	757	..	..	3,391	
37	Food retailing .. ..	Number .. ..	404	671	271	116	40	*	5	3	*	..	1,515	
		Taxable income \$'000	333	3,783	3,682	3,232	2,489	*	1,504	2,005	*	..	18,907	
		Net tax .. \$'000	124	1,404	1,390	1,303	967	*	611	851	*	..	7,446	
38	Motor vehicles, service stations, etc.	Number .. ..	1,062	1,774	754	359	157	42	*	4	*	..	4,167	
		Taxable income \$'000	813	10,360	10,323	9,751	9,540	5,677	*	2,588	*	..	53,998	
		Net tax .. \$'000	304	3,847	3,939	3,882	3,809	2,310	*	1,096	*	..	21,272	
39	All other retailing ..	Number .. ..	1,425	2,284	993	432	191	39	12	*	*	..	5,378	
		Taxable income \$'000	1,105	12,675	13,539	11,651	11,605	5,173	3,351	*	*	..	60,603	
		Net tax .. \$'000	411	4,695	5,160	4,632	4,651	2,108	1,416	*	*	..	23,711	
	Total Wholesale, etc. ..	Number .. ..	5,102	8,517	4,031	2,000	1,027	264	70	25	*	*	21,041	
		Taxable income \$'000	3,947	49,207	55,238	55,371	61,667	35,725	19,048	14,543	*	*	303,046	
		Net tax .. \$'000	1,465	18,166	20,927	21,907	24,504	14,264	7,788	5,574	*	*	118,014	
40	FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SER- VICES— Banking .. ..	Number .. ..	..	..	..	..	..	..	..	..	..	..	..	
		Taxable income \$'000	..	..	..	..	..	..	..	..	..	..	..	..
		Net tax .. \$'000	..	..	..	..	..	..	..	..	..	..	..	..
41	Other finance .. ..	Number .. ..	378	395	144	62	26	7	*	*	..	..	1,020	
		Taxable income \$'000	243	2,122	1,949	1,746	1,564	1,018	*	*	..	..	11,128	
		Net tax .. \$'000	88	770	730	666	643	324	*	*	..	..	4,210	
42	Investment companies ..	Number .. ..	3,228	3,711	1,191	647	308	68	24	4	3	..	9,184	
		Taxable income \$'000	2,322	19,354	16,687	17,905	18,656	8,973	6,406	2,348	4,452	..	97,103	
		Net tax .. \$'000	657	3,958	2,721	2,600	2,315	1,017	919	109	121	..	14,417	
43	Other investment .. ..	Number .. ..	506	301	84	51	19	6	3	..	..	..	970	
		Taxable income \$'000	289	1,493	1,219	1,432	1,209	769	975	..	..	..	7,385	
		Net tax .. \$'000	102	534	447	544	458	318	382	..	..	..	2,784	





# RESIDENT AND NON-RESIDENT—PRIVATE—TAXABLE

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

**INCOME TAX  
COMPANIES  
Schedule 3.10 (1a)**

Industry code no.	Industry	Number of taxpayers Taxable income Net tax	Office									Australia
			New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Northern Territory	Australian Capital Territory		
00	PRIMARY PRODUCTION— Fishing and hunting .. .. .	Number .. .. .	29	*	*	6	14	..	*	..	62	
		Taxable income \$'000	355	*	*	65	754	..	*	..	1,333	
		Net tax .. \$'000	137	*	*	23	285	..	*	..	509	
01	Agriculture and services to agriculture ..	Number .. .. .	804	312	236	306	294	52	9	24	2,037	
		Taxable income \$'000	5,832	5,570	4,246	2,716	2,138	455	87	194	21,239	
		Net tax .. \$'000	2,231	2,200	1,680	962	804	170	33	70	8,150	
02	Forestry and logging .. .. .	Number .. .. .	16	*	*	*	*	4	..	..	43	
		Taxable income \$'000	184	*	*	..	*	62	..	..	405	
		Net tax .. \$'000	71	*	*	..	*	25	..	..	158	
	Total Primary Production .. .. .	Number .. .. .	849	333	247	312	309	56	12	24	2,142	
		Taxable income \$'000	6,371	5,684	4,418	2,782	2,901	518	110	194	22,978	
		Net tax .. \$'000	2,439	2,244	1,750	985	1,092	195	42	70	8,817	
03	MINING— Metallic and fuel minerals and services to mining	Number .. .. .	46	10	44	10	54	*	*	..	168	
		Taxable income \$'000	1,269	443	1,173	156	1,428	*	*	..	4,618	
		Net tax .. \$'000	521	185	470	64	581	*	*	..	1,883	
04	Construction materials and other non-metallic minerals	Number .. .. .	59	65	24	40	7	*	..	*	200	
		Taxable income \$'000	735	1,877	236	914	28	*	..	*	3,843	
		Net tax .. \$'000	294	747	91	375	11	*	..	*	1,539	
	Total Mining .. .. .	Number .. .. .	105	75	68	50	61	*	*	*	368	
		Taxable income \$'000	2,004	2,320	1,409	1,070	1,456	*	*	*	8,461	
		Net tax .. \$'000	815	932	561	438	592	*	*	*	3,422	
10	MANUFACTURING— Metal products and machinery .. .. .	Number .. .. .	2,292	1,615	410	438	242	52	10	29	5,088	
		Taxable income \$'000	51,817	35,017	6,860	7,631	6,609	627	193	442	109,195	
		Net tax .. \$'000	20,539	13,750	2,625	2,989	2,662	246	78	179	43,070	
11	Transport equipment .. .. .	Number .. .. .	209	103	71	76	20	*	*	*	486	
		Taxable income \$'000	3,386	6,010	789	643	452	*	*	*	11,343	
		Net tax .. \$'000	1,359	2,490	311	248	184	*	*	*	4,616	
12	Textiles .. .. .	Number .. .. .	127	289	14	17	11	*	..	*	461	
		Taxable income \$'000	2,083	7,624	254	408	295	*	..	*	10,800	
		Net tax .. \$'000	817	3,030	99	140	118	*	..	*	4,255	
13	Clothing and footwear (including knitting mills)	Number .. .. .	577	1,045	70	31	*	*	..	*	1,735	
		Taxable income \$'000	9,490	16,512	1,965	439	*	*	..	*	28,636	
		Net tax .. \$'000	3,690	6,525	695	161	*	*	..	*	11,162	
14	Chemical, petroleum and coal products ..	Number .. .. .	201	128	34	34	*	*	..	..	414	
		Taxable income \$'000	5,895	4,859	277	318	*	*	..	..	11,843	
		Net tax .. \$'000	2,326	1,869	105	125	*	*	..	..	4,627	

15	Food, beverages and tobacco .. ..	Number .. ..	355	295	211	133	46	46	7	10	1,103
		Taxable income \$'000	19,083	10,402	4,973	4,719	2,819	1,327	61	338	43,723
		Net tax .. \$'000	7,153	4,043	1,951	1,868	1,164	503	23	139	16,844
16	Wood, wood products and furniture ..	Number .. ..	564	415	270	111	78	71	4	13	1,526
		Taxable income \$'000	8,140	6,321	4,703	1,532	1,742	693	29	73	23,233
		Net tax .. \$'000	3,227	2,487	1,719	579	699	270	11	28	9,019
17	Paper, paper products, printing and publishing	Number .. ..	681	473	137	105	56	13	*	*	1,472
		Taxable income \$'000	11,464	9,820	2,302	1,548	1,163	163	*	*	26,630
		Net tax .. \$'000	4,442	3,859	910	608	457	66	*	*	10,409
18	All other manufacturing .. ..	Number .. ..	739	643	162	159	83	18	7	8	1,819
		Taxable income \$'000	12,972	13,541	2,529	2,598	2,390	225	206	68	34,529
		Net tax .. \$'000	5,109	5,350	974	1,028	959	88	80	27	13,614
	Total Manufacturing .. ..	Number .. ..	5,745	5,006	1,379	1,104	558	210	32	70	14,104
		Taxable income \$'000	124,330	110,106	24,652	19,837	16,082	3,214	538	1,174	299,932
		Net tax .. \$'000	48,662	43,403	9,390	7,745	6,492	1,243	212	467	117,615
19	ELECTRICITY, GAS AND WATER .. ..	Number .. ..	4	*	*	4	3	..	..	..	14
		Taxable income \$'000	32	*	*	35	17	..	..	..	96
		Net tax .. \$'000	12	*	*	14	6	..	..	..	37
20	CONSTRUCTION .. ..	Number .. ..	2,915	2,087	943	603	488	117	90	174	7,417
		Taxable income \$'000	32,823	23,659	10,072	5,589	9,656	1,440	1,563	1,808	86,610
		Net tax .. \$'000	13,031	9,376	3,929	2,177	3,877	566	626	720	34,301
30	TRANSPORT, STORAGE AND COMMUNICATION— Water transport .. ..	Number .. ..	54	27	29	7	19	4	*	*	147
		Taxable income \$'000	3,253	3,262	1,777	875	563	130	*	*	9,958
		Net tax .. \$'000	1,289	1,347	668	333	225	54	*	*	3,954
31	Road transport .. ..	Number .. ..	936	566	304	180	112	41	35	13	2,187
		Taxable income \$'000	10,765	7,121	3,071	1,949	1,965	511	492	117	25,990
		Net tax .. \$'000	4,198	2,757	1,172	769	794	204	197	46	10,137
32	All other transport, storage and communication	Number .. ..	170	127	36	28	25	6	*	*	401
		Taxable income \$'000	3,446	2,237	1,149	243	471	41	*	*	7,789
		Net tax .. \$'000	1,370	863	473	89	148	16	*	*	3,038
	Total Transport, etc. .. ..	Number .. ..	1,160	720	369	215	156	51	45	19	2,735
		Taxable income \$'000	17,464	12,620	5,997	3,068	2,999	683	724	182	43,737
		Net tax .. \$'000	6,857	4,968	2,313	1,191	1,166	273	292	70	17,129

\* Not available for publication separately.

# RESIDENT AND NON-RESIDENT—PRIVATE—TAXABLE

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

**INCOME TAX  
COMPANIES  
Schedule 3.10 (1b)**

Industry code no.	Industry	Number of taxpayers Taxable income Net tax	Office								Australia	
			New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Northern Territory	Australian Capital Territory		
33	WHOLESALE AND RETAIL TRADE— Wholesaling petroleum and petroleum products	Number .. ..	44	38	7	9	*	*	*		3	105
		Taxable income \$'000	278	475	50	52	*	*	*		51	933
		Net tax .. \$'000	108	190	18	20	*	*	*		21	367
34	Wholesaling agricultural products and farm supplies (including woolbroking)	Number .. ..	280	136	68	34	*	19	..	*		571
		Taxable income \$'000	4,256	2,229	973	329	*	218	..	*		8,620
		Net tax .. \$'000	1,607	833	343	125	*	82	..	*		3,183
35	Wholesale trade, n.e.i. .. ..	Number .. ..	3,981	3,124	530	611	393	179	31	64	8,913	
		Taxable income \$'000	66,184	54,276	9,175	9,801	7,716	2,335	892	914	151,294	
		Net tax .. \$'000	25,938	20,808	3,566	3,764	2,944	896	361	366	58,644	
36	Department, variety and general stores ..	Number .. ..	79	56	174	33	26	*	10	*	393	
		Taxable income \$'000	1,877	1,402	2,325	360	2,338	*	169	*	8,692	
		Net tax .. \$'000	756	535	879	143	925	*	68	*	3,391	
37	Food retailing .. ..	Number .. ..	577	474	204	129	62	49	9	11	1,515	
		Taxable income \$'000	5,580	5,484	2,528	2,276	2,303	444	144	147	18,907	
		Net tax .. \$'000	2,211	2,102	979	913	952	170	59	59	7,446	
38	Motor vehicles, service stations, etc. ..	Number .. ..	1,610	1,054	714	349	262	79	41	58	4,167	
		Taxable income \$'000	19,298	11,069	10,794	3,667	6,084	1,719	715	652	53,998	
		Net tax .. \$'000	7,603	4,295	4,277	1,418	2,434	698	286	261	21,272	
39	All other retailing .. ..	Number .. ..	2,156	1,501	724	389	309	187	47	65	5,378	
		Taxable income \$'000	23,153	16,463	8,970	4,245	4,598	2,154	428	592	60,603	
		Net tax .. \$'000	9,107	6,458	3,449	1,659	1,793	843	168	234	23,711	
	Total Wholesale, etc. .. ..	Number .. ..	8,727	6,383	2,421	1,554	1,086	528	139	204	21,042	
Taxable income \$'000		120,626	91,398	34,816	20,731	23,659	7,054	2,357	2,406	303,047		
Net tax .. \$'000		47,330	35,221	13,511	8,042	9,244	2,760	945	961	118,014		
40	FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES— Banking .. ..	Number .. ..	..	..	..	..	..	..	..	..	..	
		Taxable income \$'000	..	..	..	..	..	..	..	..	..	
		Net tax .. \$'000	..	..	..	..	..	..	..	..	..	
41	Other finance .. ..	Number .. ..	497	207	123	120	37	*	*	8	1,020	
		Taxable income \$'000	6,049	2,852	868	684	403	*	*	74	11,128	
		Net tax .. \$'000	2,314	1,081	317	254	142	*	*	27	4,210	
42	Investment companies .. ..	Number .. ..	4,160	2,151	659	1,255	408	70	36	445	9,184	
		Taxable income \$'000	37,900	28,233	7,212	12,227	5,213	283	727	5,308	97,103	
		Net tax .. \$'000	6,579	3,448	921	1,936	653	55	129	695	14,417	
43	Other investment .. ..	Number .. ..	509	160	58	42	165	*	*	31	970	
		Taxable income \$'000	4,210	940	927	208	907	*	*	152	7,385	
		Net tax .. \$'000	1,625	317	367	74	329	*	*	56	2,784	



44	Life insurance .. .. .	Number .. .. .	..	..	..	..	..	..	..	..	..	..	..
		Taxable income \$'000	..	..	..	..	..	..	..	..	..	..	..
		Net tax .. \$'000	..	..	..	..	..	..	..	..	..	..	..
45	Other insurance .. .. .	Number .. .. .	165	117	36	28	18	9	4	5	382		
		Taxable income \$'000	2,012	2,298	279	143	175	62	32	40	5,041		
		Net tax .. \$'000	776	890	109	54	68	24	12	15	1,949		
46	Real estate agents, operators, lessors and developers	Number .. .. .	7,215	3,566	1,267	986	660	189	68	223	14,174		
		Taxable income \$'000	50,717	27,345	9,495	5,259	5,210	762	887	1,589	101,264		
		Net tax .. \$'000	19,265	10,020	3,426	1,829	1,791	286	330	587	37,535		
47	Holding companies .. .. .	Number .. .. .	623	209	56	17	23	45	..	94	1,067		
		Taxable income \$'000	20,481	14,423	1,232	414	1,569	1,161	..	2,436	41,715		
		Net tax .. \$'000	1,574	706	146	36	38	97	..	288	2,885		
49	Technical and other business services ..	Number .. .. .	1,540	1,226	398	189	270	35	18	31	3,707		
		Taxable income \$'000	16,553	13,193	4,152	1,781	3,825	335	97	196	40,131		
		Net tax .. \$'000	6,464	5,002	1,446	670	1,375	131	37	69	15,195		
	Total Finance, etc. .. .. .	Number .. .. .	14,709	7,636	2,597	2,637	1,581	379	128	837	30,504		
		Taxable income \$'000	137,921	89,284	24,164	20,717	17,302	2,823	1,763	9,794	303,768		
		Net tax .. \$'000	38,598	21,464	6,732	4,854	4,396	678	516	1,737	78,975		
50	COMMUNITY SERVICES .. .. .	Number .. .. .	434	196	75	100	32	2	*	*	843		
		Taxable income \$'000	4,541	2,256	1,565	824	424	47	*	*	9,723		
		Net tax .. \$'000	1,800	896	638	313	171	19	*	*	3,863		
60	ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES— Entertainment, sport and recreation ..	Number .. .. .	297	196	127	58	73	18	10	12	791		
		Taxable income \$'000	5,240	3,734	2,203	693	1,475	418	462	231	14,457		
		Net tax .. \$'000	2,096	1,437	838	269	562	154	193	92	5,643		
70	Restaurants, hotels, clubs and personal services	Number .. .. .	1,012	808	503	367	193	100	43	27	3,053		
		Taxable income \$'000	13,003	12,075	6,105	4,985	4,407	1,165	925	599	43,263		
		Net tax .. \$'000	5,144	4,824	2,394	1,948	1,672	449	370	231	17,033		
	Total Entertainment, etc. .. .. .	Number .. .. .	1,309	1,004	630	425	266	118	53	39	3,844		
		Taxable income \$'000	18,243	15,809	8,308	5,678	5,882	1,583	1,388	830	57,721		
		Net tax .. \$'000	7,240	6,261	3,232	2,217	2,235	604	563	323	22,676		
80	INDUSTRY NOT STATED .. .. .	Number .. .. .	26	*	*	26	6	1	*	*	103		
		Taxable income \$'000	240	*	*	130	27	5	*	*	618		
		Net tax .. \$'000	93	*	*	40	11	2	*	*	231		
	Total .. .. .	Number .. .. .	35,983	23,475	8,732	7,030	4,546	1,465	509	1,376	83,116		
		Taxable income \$'000	464,595	353,277	115,412	80,460	80,405	17,376	8,706	16,460	1,136,691		
		Net tax .. \$'000	166,879	124,820	42,058	28,017	29,281	6,344	3,305	4,376	405,081		

\* Not available for publication separately.

# RESIDENT AND NON-RESIDENT—PUBLIC—TAXABLE(a)

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

**INCOME TAX  
COMPANIES  
Schedule 3.11 (1) a**

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Industry code no.	Industry	Number of taxpayers Taxable income Net tax	Grade of taxable income										Total	
			\$1- \$1,999	\$2,000- \$9,999	\$10,000- \$19,999	\$20,000- \$39,999	\$40,000- \$99,999	\$100,000- \$199,999	\$200,000- \$399,999	\$400,000- \$999,999	\$1,000,000- \$1,999,999	\$2,000,000 and over		
00	PRIMARY PRODUCTION— Fishing and hunting	Number .. ..	..	..	..	..	*	*	*	*	..	..	..	4
		Taxable income \$'000	..	..	..	..	*	*	*	*	..	..	..	1,158
		Net tax .. \$'000	..	..	..	..	*	*	*	*	..	..	..	401
01	Agriculture and services to agriculture	Number .. ..	8	9	4	*	14	6	*	*	..	..	..	54
		Taxable income \$'000	4	43	52	*	895	893	*	*	..	..	..	4,201
		Net tax .. \$'000	2	20	25	*	424	424	*	*	..	..	..	1,914
02	Forestry and logging	Number .. ..	..	5	2	*	..	*	*	*	..	..	..	12
		Taxable income \$'000	..	30	30	*	..	*	..	*	*	..	..	2,191
		Net tax .. \$'000	..	14	14	*	..	*	..	*	*	..	..	440
<b>Total Primary Production</b>		Number .. ..	8	14	6	8	*	9	6	*	*	..	..	70
		Taxable income \$'000	4	73	82	245	*	1,395	1,753	*	*	..	..	7,549
		Net tax .. \$'000	2	35	39	106	*	662	614	*	*	..	..	2,755
03	MINING— Metallic and fuel minerals and services to mining	Number .. ..	15	18	10	6	19	5	5	9	*	*	..	98
		Taxable income \$'000	11	103	151	181	1,175	757	1,400	7,005	*	*	..	60,422
		Net tax .. \$'000	5	48	72	72	555	342	665	3,077	*	*	..	25,547
04	Construction materials and other non-metallic minerals	Number .. ..	5	20	4	10	7	7	8	9	*	*	..	73
		Taxable income \$'000	3	125	51	270	382	1,148	2,310	4,999	*	*	..	16,434
		Net tax .. \$'000	1	59	24	127	181	470	968	1,989	*	*	..	6,690
<b>Total Mining .. ..</b>		Number .. ..	20	38	14	16	26	12	13	18	5	9	..	171
		Taxable income \$'000	14	228	202	451	1,556	1,905	3,710	12,004	7,368	49,418	..	76,855
		Net tax .. \$'000	7	107	96	199	736	812	1,633	5,066	3,371	20,211	..	32,237
10	MANUFACTURING— Metal products and machinery	Number .. ..	42	69	65	92	146	114	101	81	36	37	..	783
		Taxable income \$'000	28	389	938	2,634	9,569	16,353	28,075	50,500	52,280	258,546	419,313	..
		Net tax .. \$'000	13	179	425	1,185	4,136	7,455	12,312	22,412	22,282	96,901	167,301	..
11	Transport equipment	Number .. ..	2	8	8	2	10	12	14	9	*	*	..	73
		Taxable income \$'000	2	49	111	52	706	1,747	4,085	6,686	*	*	..	103,613
		Net tax .. \$'000	1	23	53	25	332	819	1,796	2,991	*	*	..	46,062
12	Textiles .. ..	Number .. ..	3	9	9	10	14	14	19	14	2	3	..	97
		Taxable income \$'000	1	56	135	325	988	2,164	5,210	8,786	2,306	12,477	3	32,448
		Net tax .. \$'000	..	27	63	154	448	946	2,329	3,505	513	3,851	..	11,836
13	Clothing and footwear (in- cluding knitting mills)	Number .. ..	29	18	20	13	23	9	9	7	3	..	..	131
		Taxable income \$'000	26	101	284	396	1,495	1,250	2,757	4,784	4,672	..	..	15,765
		Net tax .. \$'000	12	48	133	187	676	524	1,115	2,184	2,054	..	..	6,934
14	Chemical, petroleum and coal products	Number .. ..	10	23	18	21	38	29	36	32	13	18	..	238
		Taxable income \$'000	9	138	272	633	2,461	4,251	10,984	20,970	18,260	84,226	142,205	..
		Net tax .. \$'000	4	62	123	278	1,116	1,818	4,920	9,465	7,810	33,353	..	58,949

15	Food, beverages and tobacco	Number .. ..	12	44	47	54	55	54	44	42	15	21	388
		Taxable income \$'000	7	285	671	1,611	3,524	7,413	12,393	27,638	19,650	166,858	240,049
		Net tax .. \$'000	3	133	315	749	1,614	3,283	5,459	11,818	8,541	71,730	103,644
16	Wood, wood products and furniture	Number .. ..	12	16	37	25	25	18	11	5	*	*	151
		Taxable income \$'000	9	83	537	691	1,790	2,343	3,064	3,131	*	*	15,397
		Net tax .. \$'000	4	40	253	303	790	1,051	1,257	1,245	*	*	6,384
17	Paper, paper products, printing and publishing	Number .. ..	24	33	49	32	51	37	32	16	9	12	295
		Taxable income \$'000	17	184	735	946	3,510	5,116	9,510	9,963	12,056	60,238	102,274
		Net tax .. \$'000	8	83	337	447	1,549	2,191	4,170	3,848	5,130	19,838	37,602
18	All other manufacturing	Number .. ..	26	48	42	56	77	52	31	41	19	15	407
		Taxable income \$'000	20	297	601	1,667	5,012	7,255	9,028	25,281	26,259	68,640	144,062
		Net tax .. \$'000	9	134	277	735	2,262	3,155	4,165	11,350	10,761	27,153	60,022
	<b>Total Manufacturing</b>	Number .. ..	160	268	295	305	439	339	297	247	104	109	2,563
		Taxable income \$'000	119	1,584	4,285	8,956	29,055	47,892	85,105	157,739	144,876	735,517	1,215,128
		Net tax .. \$'000	55	730	1,978	4,084	12,925	21,243	37,523	68,818	60,850	290,530	498,734
19	ELECTRICITY, GAS AND WATER	Number .. ..	*	4	2	*	2	*	3	*	..	*	19
		Taxable income \$'000	*	16	30	*	101	*	661	*	..	*	6,793
		Net tax .. \$'000	*	8	14	*	48	*	308	*	..	*	3,203
20	CONSTRUCTION	Number .. ..	17	28	28	27	28	32	*	9	7	*	192
		Taxable income \$'000	12	167	414	789	1,768	4,514	*	4,975	9,412	*	33,677
		Net tax .. \$'000	6	79	194	374	828	2,066	*	2,313	4,449	*	15,398
30	TRANSPORT, STORAGE AND COMMUNICATION— Water transport	Number .. ..	4	10	9	7	9	5	8	*	*	..	61
		Taxable income \$'000	4	59	137	205	559	768	2,072	*	*	..	10,853
		Net tax .. \$'000	2	28	65	97	258	362	886	*	*	..	3,909
31	Road transport	Number .. ..	29	36	23	37	33	16	16	5	1	3	199
		Taxable income \$'000	19	212	331	1,101	2,162	2,262	4,554	3,175	1,233	10,686	25,735
		Net tax .. \$'000	9	101	157	513	989	1,006	2,030	1,508	586	4,799	11,698
32	All other transport, storage and communication	Number .. ..	9	15	8	9	9	7	5	*	..	*	67
		Taxable income \$'000	4	79	122	279	656	979	1,282	*	..	*	50,614
		Net tax .. \$'000	2	37	58	132	303	426	589	*	..	*	18,736
	<b>Total Transport, etc.</b>	Number .. ..	42	61	40	53	51	28	29	13	3	7	327
		Taxable income \$'000	27	351	591	1,584	3,376	4,009	7,909	8,246	3,656	57,453	87,202
		Net tax .. \$'000	13	167	281	741	1,549	1,795	3,505	3,292	1,224	21,777	34,344

(a) Excludes co-operative and non-profit company assessments and special section assessments (other than section 136).

\* Not available for publication separately.



RESIDENT AND NON-RESIDENT—PUBLIC—TAXABLE(a)

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

INCOME TAX COMPANIES Schedule 3.11 (1) b

Industry code no.	Industry	Number of taxpayers Taxable income Net tax	Grade of taxable income										Total
			\$1- \$1,999	\$2,000- \$9,999	\$10,000- \$19,999	\$20,000- \$39,999	\$40,000- \$99,999	\$100,000- \$199,999	\$200,000- \$399,999	\$400,000- \$999,999	\$1,000,000- \$1,999,999	\$2,000,000 and over	
33	WHOLESALE AND RETAIL TRADE— Wholesaling petroleum and petroleum products	Number .. ..	..	3	1	2	4	..	6	1	2	9	28
		Taxable income \$'000 .. ..	..	15	13	50	306	1,782	694	2,631	100,637	106,128	
		Net tax .. \$'000 .. ..	..	7	6	24	145	846	135	1,156	45,182	47,501	
34	Wholesaling agricultural products and farm supplies (including woolbroking)	Number .. ..	11	18	8	5	9	8	7	*	*	*	74
		Taxable income \$'000 .. ..	10	97	97	124	639	1,224	1,976	*	*	*	15,530
		Net tax .. \$'000 .. ..	5	46	43	54	304	565	710	*	*	*	5,018
35	Wholesale trade n.e.i. ..	Number .. ..	167	231	230	185	204	145	88	58	19	7	1,334
		Taxable income \$'000 .. ..	120	1,360	3,243	5,382	13,072	19,741	24,735	36,272	25,904	31,188	161,016
		Net tax .. \$'000 .. ..	56	625	1,494	2,480	5,926	8,759	10,894	15,369	10,826	14,421	70,850
36	Department, variety and general stores	Number .. ..	7	23	35	22	15	11	12	14	6	10	155
		Taxable income \$'000 .. ..	6	134	493	603	974	1,760	3,240	9,538	8,132	73,705	98,587
		Net tax .. \$'000 .. ..	3	63	231	286	439	800	1,263	4,412	3,852	31,543	42,891
37	Food retailing .. ..	Number .. ..	22	42	21	7	12	6	2	*	..	*	115
		Taxable income \$'000 .. ..	23	217	279	184	742	795	432	*	..	*	6,993
		Net tax .. \$'000 .. ..	11	103	132	87	335	326	174	*	..	*	3,221
38	Motor vehicles, service stations, etc.	Number .. ..	23	125	83	32	36	35	26	11	3	2	376
		Taxable income \$'000 .. ..	11	1,013	929	941	2,314	5,228	7,647	6,210	3,642	5,851	33,785
		Net tax .. \$'000 .. ..	5	481	441	447	1,098	2,356	3,429	2,697	1,707	2,743	15,406
39	All other retailing .. ..	Number .. ..	41	71	91	54	51	22	16	13	*	*	367
		Taxable income \$'000 .. ..	30	418	1,273	1,439	3,425	3,057	4,448	8,442	*	*	40,736
		Net tax .. \$'000 .. ..	14	197	596	652	1,552	1,383	1,932	3,901	*	*	18,850
	Total Wholesale, etc. ..	Number .. ..	271	513	469	307	331	227	157	103	38	33	2,449
		Taxable income \$'000 .. ..	201	3,255	6,326	8,721	21,472	31,805	44,261	64,086	50,849	231,800	462,775
		Net tax .. \$'000 .. ..	94	1,522	2,944	4,029	9,800	14,189	19,250	27,820	22,508	101,581	203,737
40	FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SER- VICES— Banking .. ..	Number .. ..	..	..	..	1	..	1	..	*	*	12	18
		Taxable income \$'000 .. ..	..	..	..	37	..	119	..	*	*	92,336	95,471
		Net tax .. \$'000 .. ..	..	..	..	9	..	57	..	*	*	29,900	31,308
41	Other finance .. ..	Number .. ..	546	66	67	35	50	39	22	24	10	17	876
		Taxable income \$'000 .. ..	74	307	887	1,055	3,083	5,512	6,489	15,081	14,008	105,133	151,630
		Net tax .. \$'000 .. ..	35	146	405	452	1,431	2,455	2,816	6,144	6,350	43,751	63,983
42	Investment companies ..	Number .. ..	336	207	141	73	101	67	52	36	11	8	1,032
		Taxable income \$'000 .. ..	143	1,164	1,899	2,046	6,693	9,348	14,875	21,350	15,126	31,630	104,274
		Net tax .. \$'000 .. ..	66	494	741	646	1,357	1,344	1,192	1,830	1,889	3,488	13,048
43	Other investment .. ..	Number .. ..	28	23	22	17	17	11	*	*	..	..	126
		Taxable income \$'000 .. ..	17	123	312	519	1,001	1,439	*	*	..	..	6,039
		Net tax .. \$'000 .. ..	8	52	134	235	426	577	*	*	..	..	2,342

44	Life insurance .. ..	Number .. ..	..	..	..	1	1	3	6	3	4	7	25	
		Taxable income \$'000 .. ..	..	..	..	29	56	426	1,670	1,865	5,738	87,818	97,602	
		Net tax .. .. \$'000 .. ..	..	..	..	3	10	138	326	248	1,153	17,287	19,165	
45	Other insurance .. ..	Number .. ..	17	18	12	25	33	14	22	18	4	7	170	
		Taxable income \$'000 .. ..	7	91	171	745	2,032	1,966	6,531	10,796	6,171	18,553	47,063	
		Net tax .. .. \$'000 .. ..	3	43	67	298	840	780	2,511	3,973	2,803	6,368	17,684	
46	Real estate agents, operators, lessors and developers	Number .. ..	230	297	255	136	111	65	28	16	3	..	1,141	
		Taxable income \$'000 .. ..	147	1,760	3,432	3,796	7,064	9,388	7,438	9,532	3,672	..	46,229	
		Net tax .. .. \$'000 .. ..	69	825	1,607	1,778	3,225	4,213	3,178	4,047	1,513	..	20,456	
47	Holding companies .. ..	Number .. ..	19	29	20	35	81	96	67	103	39	38	527	
		Taxable income \$'000 .. ..	15	148	272	1,023	5,442	13,813	19,463	65,083	56,417	188,452	350,127	
		Net tax .. .. \$'000 .. ..	7	56	96	118	636	833	947	2,656	3,215	6,787	15,352	
49	Technical and other business services	Number .. ..	101	97	57	28	27	20	*	3	*	..	344	
		Taxable income \$'000 .. ..	61	564	843	772	1,790	2,771	*	1,716	*	..	13,711	
		Net tax .. .. \$'000 .. ..	29	263	375	350	738	1,193	*	798	*	..	5,823	
	Total Finances, etc. .. ..	Number .. ..	1,277	737	574	351	421	316	213	207	74	89	4,259	
		Taxable income \$'000 .. ..	465	4,156	7,816	10,022	27,159	44,783	60,966	127,660	105,195	523,923	912,146	
		Net tax .. .. \$'000 .. ..	217	1,880	3,424	3,889	8,663	11,591	12,554	20,640	18,723	107,579	189,161	
50	COMMUNITY SERVICES	Number .. ..	146	64	31	17	9	*	*	..	..	..	270	
		Taxable income \$'000 .. ..	62	354	441	407	489	*	*	..	..	..	2,398	
		Net tax .. .. \$'000 .. ..	28	159	202	193	232	*	*	..	..	..	1,018	
60	ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES— Entertainment, sport and recreation	Number .. ..	22	15	10	20	40	17	13	11	*	*	153	
		Taxable income \$'000 .. ..	15	94	151	568	2,494	2,255	4,018	6,399	*	*	..	24,242
		Net tax .. .. \$'000 .. ..	7	41	72	246	1,166	1,006	1,736	2,860	*	*	..	10,385
70	Restaurants, hotels, clubs and personal services	Number .. ..	87	87	45	66	43	18	9	5	..	..	360	
		Taxable income \$'000 .. ..	55	429	634	1,859	2,740	2,587	2,572	3,403	..	..	..	14,280
		Net tax .. .. \$'000 .. ..	25	199	300	875	1,243	1,135	1,036	1,383	..	..	..	6,196
	Total Entertainment, etc. .. ..	Number .. ..	109	102	55	86	83	35	22	16	*	*	513	
		Taxable income \$'000 .. ..	69	523	785	2,428	5,234	4,843	6,590	9,802	*	*	..	38,522
		Net tax .. .. \$'000 .. ..	32	240	372	1,121	2,409	2,142	2,772	4,243	*	*	..	16,581
80	INDUSTRY NOT STATED	Number .. ..	*	16	..	*	..	..	..	*	..	..	24	
		Taxable income \$'000 .. ..	*	93	..	*	..	..	..	*	..	..	..	584
		Net tax .. .. \$'000 .. ..	*	44	..	*	..	..	..	*	..	..	..	277
	Total .. ..	Number .. ..	2,057	1,845	1,514	1,172	1,405	1,001	756	620	236	251	10,857	
		Taxable income \$'000 .. ..	975	10,800	20,972	33,652	91,147	141,553	215,507	388,467	327,218	1,613,339	2,843,631	
		Net tax .. .. \$'000 .. ..	453	4,970	9,544	14,759	37,634	54,662	80,019	133,981	113,228	548,196	997,447	

(a) Excludes co-operative and non-profit company assessments and special section assessments (other than section 136).

\* Not available for publication separately.



# RESIDENT AND NON-RESIDENT—PUBLIC—TAXABLE(a)

**INCOME TAX  
COMPANIES  
Schedule 3.12 (1)a**

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Industry code no.	Industry	Number of taxpayers Taxable income Net tax	Office								
			New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Northern Territory	Australian Capital Territory	Australia
00	PRIMARY PRODUCTION— Fishing and hunting .. ..	Number .. ..	..	..	..	..	*	..	*	..	4
		Taxable income \$'000	..	..	..	..	*	..	*	..	1,158
		Net tax .. \$'000	..	..	..	..	*	..	*	..	401
01	Agriculture and services to agriculture ..	Number .. ..	23	*	8	*	*	*	..	..	54
		Taxable income \$'000	2,110	*	348	*	*	*	..	..	4,201
		Net tax .. \$'000	993	*	165	*	*	*	..	..	1,914
02	Forestry and logging .. ..	Number .. ..	6	*	..	*	..	..	..	..	12
		Taxable income \$'000	51	*	..	*	..	..	..	..	2,191
		Net tax .. \$'000	24	*	..	*	..	..	..	..	440
<b>Total Primary Production .. ..</b>		Number .. ..	29	15	8	9	6	*	*	..	70
		Taxable income \$'000	2,161	1,976	348	1,656	1,142	*	*	..	7,549
		Net tax .. \$'000	1,017	796	165	257	393	*	*	..	2,755
03	MINING— Metallic and fuel minerals and services to mining	Number .. ..	29	22	24	7	16	..	..	..	98
		Taxable income \$'000	4,243	33,544	15,428	354	6,852	..	..	..	60,422
		Net tax .. \$'000	1,990	13,919	6,288	168	3,181	..	..	..	25,547
04	Construction materials and other non-metallic minerals	Number .. ..	23	23	7	12	4	*	..	*	73
		Taxable income \$'000	5,863	7,398	167	1,283	1,660	*	..	*	16,434
		Net tax .. \$'000	2,112	3,378	79	429	662	2,112	*	..	6,690
<b>Total Mining .. ..</b>		Number .. ..	52	45	31	19	20	*	..	*	171
		Taxable income \$'000	10,106	40,943	15,595	1,637	8,512	*	..	*	76,855
		Net tax .. \$'000	4,103	17,297	6,367	598	3,843	*	..	*	32,237
10	MANUFACTURING— Metal products and machinery ..	Number .. ..	332	289	43	69	37	9	*	*	783
		Taxable income \$'000	140,069	249,876	8,859	16,559	3,354	521	*	*	419,313
		Net tax .. \$'000	60,937	93,100	3,926	7,561	1,539	203	*	*	167,301
11	Transport equipment .. ..	Number .. ..	23	37	*	3	5	*	*	..	73
		Taxable income \$'000	4,379	96,642	*	1,340	231	*	*	..	103,613
		Net tax .. \$'000	2,000	42,964	*	535	110	*	*	..	46,062
12	Textiles .. ..	Number .. ..	34	53	*	3	*	4	..	..	97
		Taxable income \$'000	8,556	21,891	*	1,073	*	590	..	..	32,448
		Net tax .. \$'000	3,342	7,609	*	450	*	279	..	..	11,836
13	Clothing and footwear (including knitting mills)	Number .. ..	55	71	*	*	*	..	..	*	131
		Taxable income \$'000	6,280	8,535	*	*	*	..	..	*	15,765
		Net tax .. \$'000	2,765	3,730	*	*	*	..	..	*	6,934
14	Chemical, petroleum and coal products ..	Number .. ..	132	71	12	*	13	*	..	..	238
		Taxable income \$'000	73,757	54,774	1,329	*	5,443	*	..	..	142,205
		Net tax .. \$'000	32,805	21,502	607	*	2,296	*	..	..	58,949



15	Food, beverages and tobacco .. ..	Number .. ..	108	113	57	46	32	*	*	..	..	308
		Taxable income \$'000	111,873	71,956	28,069	11,538	13,223	*	*	..	..	240,049
		Net tax .. \$'000	46,228	32,294	12,943	5,095	5,617	*	*	..	..	103,644
16	Wood, wood products and furniture ..	Number .. ..	48	39	22	16	8	*	..	*	*	151
		Taxable income \$'000	4,449	5,198	1,789	2,345	993	*	..	*	*	15,397
		Net tax .. \$'000	1,988	2,244	652	776	470	*	..	*	*	6,384
17	Paper, paper products, printing and publishing	Number .. ..	149	79	21	19	15	8	*	*	*	295
		Taxable income \$'000	30,936	44,935	6,131	10,319	5,358	4,291	*	*	*	102,274
		Net tax .. \$'000	12,511	13,736	2,510	4,238	2,446	2,032	*	*	*	37,602
18	All other manufacturing .. ..	Number .. ..	157	127	43	38	29	7	..	..	6	407
		Taxable income \$'000	51,905	61,088	8,460	7,990	11,751	2,041	..	..	827	144,062
		Net tax .. \$'000	23,401	22,585	3,547	3,654	5,473	969	..	..	393	60,022
	<b>Total Manufacturing</b> .. ..	Number .. ..	1,038	879	203	204	141	79	7	..	12	2,563
		Taxable income \$'000	432,206	614,896	54,860	56,101	40,573	15,049	330	1,112	1,215,128	
		Net tax .. \$'000	185,977	239,762	24,287	23,289	18,056	6,711	152	500	498,734	
19	ELECTRICITY, GAS AND WATER .. ..	Number .. ..	8	*	5	*	*	*	..	..	..	19
		Taxable income \$'000	4,828	*	832	*	*	*	..	..	..	6,793
		Net tax .. \$'000	2,293	*	382	*	*	*	..	..	..	3,203
20	CONSTRUCTION .. ..	Number .. ..	67	53	26	16	*	*	..	..	4	192
		Taxable income \$'000	7,608	18,940	2,642	1,433	*	*	..	..	311	33,677
		Net tax .. \$'000	3,401	8,755	1,142	680	*	*	..	..	148	15,398
30	TRANSPORT, STORAGE AND COMMUNICATION— Water transport .. ..	Number .. ..	21	9	14	5	5	7	..	..	..	61
		Taxable income \$'000	4,294	2,594	1,543	1,461	753	208	..	..	..	10,853
		Net tax .. \$'000	1,915	678	715	162	339	99	..	..	..	3,909
31	Road transport .. ..	Number .. ..	58	63	27	24	17	*	*	..	..	199
		Taxable income \$'000	10,422	8,627	1,318	1,269	3,644	*	*	..	..	25,735
		Net tax .. \$'000	4,910	3,682	583	579	1,728	*	*	..	..	11,698
32	All other transport, storage and communication	Number .. ..	24	26	4	4	6	*	*	..	..	67
		Taxable income \$'000	15,720	34,399	107	164	151	*	*	..	..	50,614
		Net tax .. \$'000	7,400	11,103	51	78	72	*	*	..	..	18,736
	<b>Total Transport, etc.</b> .. ..	Number .. ..	103	98	45	33	28	*	*	..	..	327
		Taxable income \$'000	30,436	45,619	2,968	2,894	4,548	*	*	..	..	87,202
		Net tax .. \$'000	14,225	15,463	1,349	819	2,139	*	*	..	..	34,344

(a) Excludes co-operative and non-profit company assessments and special section assessments (other than section 136).

\* Not available for publication separately.

RESIDENT AND NON-RESIDENT—PUBLIC—TAXABLE(a)

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

INCOME TAX COMPANIES Schedule 3.12 (1)(b)

Industry code no.	Industry	Number of taxpayers Taxable income Net tax	Office								
			New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Northern Territory	Australian Capital Territory	Australia
WHOLESALE AND RETAIL TRADE—											
33	Wholesaling petroleum and petroleum products	Number .. .. Taxable income \$'000 Net tax .. \$'000	3 106 50	19 101,519 45,601	* * *	* * *	* * *	.. .. ..	.. .. ..	.. .. ..	28 106,128 47,501
34	Wholesaling agricultural products and farm supplies (including woolbroking)	Number .. .. Taxable income \$'000 Net tax .. \$'000	33 2,730 1,173	17 3,002 1,233	7 164 78	10 8,910 2,196	4 346 164	3 379 174	.. .. ..	.. .. ..	74 15,530 5,018
35	Wholesale trade, n.e.i. . . . .	Number .. .. Taxable income \$'000 Net tax .. \$'000	577 88,309 40,092	397 40,155 16,879	90 7,709 3,241	129 11,721 5,202	88 11,036 4,450	39 1,707 807	* * *	* * *	1,334 161,016 70,850
36	Department, variety and general stores . . . . .	Number .. .. Taxable income \$'000 Net tax .. \$'000	31 38,732 15,789	27 31,243 13,923	71 11,977 5,491	10 10,857 4,959	* * *	5 1,360 646	.. .. ..	.. * *	155 98,587 42,891
37	Food retailing . . . . .	Number .. .. Taxable income \$'000 Net tax .. \$'000	22 1,209 543	72 5,334 2,464	4 115 55	9 265 126	.. .. ..	8 69 33	.. .. ..	.. .. ..	115 6,993 3,221
38	Motor vehicles, service stations, etc. . . . .	Number .. .. Taxable income \$'000 Net tax .. \$'000	61 7,911 3,679	221 15,521 7,091	* * *	* * *	36 4,907 2,057	5 117 56	* * *	.. .. ..	376 33,785 15,406
39	All other retailing . . . . .	Number .. .. Taxable income \$'000 Net tax .. \$'000	116 13,874 6,547	71 12,421 5,606	83 9,985 4,675	31 1,596 711	59 1,797 807	3 100 48	.. .. ..	4 963 457	367 40,736 18,850
	Total Wholesale, etc. . . . .	Number .. .. Taxable income \$'000 Net tax .. \$'000	843 152,872 67,874	824 209,195 92,797	288 35,835 16,039	213 35,033 13,994	198 24,020 10,280	63 3,734 1,763	5 86 41	15 2,000 949	2,449 462,775 203,737
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES—											
40	Banking . . . . .	Number .. .. Taxable income \$'000 Net tax .. \$'000	* * *	* * *	* * *	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	18 95,471 31,308
41	Other finance . . . . .	Number .. .. Taxable income \$'000 Net tax .. \$'000	217 87,079 35,903	103 45,974 19,992	355 1,573 710	49 12,206 5,412	116 1,379 496	30 192 87	.. .. ..	6 3,228 1,383	876 151,630 63,983
42	Investment companies . . . . .	Number .. .. Taxable income \$'000 Net tax .. \$'000	650 73,124 9,272	190 21,040 2,408	* * *	72 3,806 466	61 3,270 407	14 93 44	* * *	18 1,714 375	1,032 104,274 13,048
43	Other investment . . . . .	Number .. .. Taxable income \$'000 Net tax .. \$'000	57 3,725 1,372	40 1,529 629	.. .. ..	7 179 74	9 354 165	6 129 61	.. .. ..	7 122 42	126 6,039 2,342

44	Life insurance .. .. .	Number .. .. .	25	..	..	..	..	..	..	..	..	25
		Taxable income \$'000	97,602	..	..	..	..	..	..	..	..	97,602
		Net tax .. \$'000	19,165	..	..	..	..	..	..	..	..	19,165
45	Other insurance .. .. .	Number .. .. .	*	*	8	4	5	*	..	*	..	170
		Taxable income \$'000	*	*	206	292	532	*	..	*	..	47,063
		Net tax .. \$'000	*	*	98	139	226	*	..	*	..	17,684
46	Real estate agents, operators, lessors and developers .. .. .	Number .. .. .	577	288	96	86	61	19	*	*	..	1,141
		Taxable income \$'000	20,924	15,683	2,179	3,242	3,346	143	*	*	..	46,229
		Net tax .. \$'000	9,532	6,607	958	1,517	1,437	68	*	*	..	20,456
47	Holding companies .. .. .	Number .. .. .	275	164	17	13	16	16	..	..	26	527
		Taxable income \$'000	170,525	116,468	36,145	7,976	2,751	6,963	..	..	9,299	350,127
		Net tax .. \$'000	9,230	5,066	523	58	88	159	..	..	229	15,352
49	Technical and other business services .. .. .	Number .. .. .	113	135	46	24	20	*	..	*	..	344
		Taxable income \$'000	4,564	6,864	963	666	621	*	..	*	..	13,711
		Net tax .. \$'000	2,138	2,836	448	207	179	*	..	*	..	5,823
	Total Finance, etc. .. .. .	Number .. .. .	1,950	1,051	549	255	288	91	*	*	..	4,259
		Taxable income \$'000	378,212	427,647	42,998	28,368	12,253	7,590	*	*	..	912,146
		Net tax .. \$'000	74,193	98,175	3,107	7,872	2,998	449	*	*	..	189,161
50	COMMUNITY SERVICES .. .. .	Number .. .. .	156	79	11	8	7	*	..	*	..	270
		Taxable income \$'000	1,439	666	230	9	31	*	..	*	..	2,398
		Net tax .. \$'000	679	242	78	4	4	*	..	*	..	1,018
	ENTERTAINMENT, RECREATION, RESTAURANT, HOTELS AND PERSONAL SERVICES—											
60	Entertainment, sport and recreation .. .. .	Number .. .. .	61	19	34	22	9	*	..	*	..	153
		Taxable income \$'000	11,194	5,400	3,063	1,686	1,577	*	..	*	..	24,242
		Net tax .. \$'000	4,589	2,330	1,376	789	725	*	..	*	..	10,385
70	Restaurants, hotels, clubs and personal services .. .. .	Number .. .. .	106	137	24	27	40	*	*	*	11	360
		Taxable income \$'000	4,802	3,420	1,026	869	3,106	*	*	*	257	14,280
		Net tax .. \$'000	1,910	1,574	387	391	1,436	*	*	*	122	6,196
	Total Entertainment, etc. .. .. .	Number .. .. .	167	156	58	49	49	19	*	*	..	513
		Taxable income \$'000	15,996	8,820	4,089	2,556	4,683	1,423	*	*	..	38,522
		Net tax .. \$'000	6,498	3,904	1,762	1,181	2,161	630	*	*	..	16,581
80	INDUSTRY NOT STATED .. .. .	Number .. .. .	4	*	..	*	..	..	..	..	..	24
		Taxable income \$'000	497	*	..	*	..	..	..	..	..	584
		Net tax .. \$'000	236	*	..	*	..	..	..	..	..	277
	Total .. .. .	Number .. .. .	4,417	3,207	1,224	823	761	285	20	120	..	10,857
		Taxable income \$'000	1,036,362	1,369,581	160,397	129,789	98,703	28,679	919	19,202	..	2,843,631
		Net tax .. \$'000	360,496	477,605	54,678	48,741	41,234	9,972	431	4,289	..	997,447

(a) Excludes co-operative and non-profit company assessments and special section assessments (other than section 136).

\* Not available for publication separately.



## RESIDENT AND NON-RESIDENT—TAXABLE

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

**INCOME TAX COMPANIES**  
Schedule 3.13(2)a

Grade of taxable income	Number of tax-payers	Taxable income	Net tax	Exempt income		Income subject to rebates		Total interest included in assess-able income	Dividends		Amount subject to rebate	Interest allowed	Super-annua-tion—total contribu-tions	Deductions				
				Div-idents	Total	Div-idents (section 46)	Government loan interest in taxable income		Included in assess-able income	Paid				Export market develop-ment expendi-ture	Super-annua-tion—net deduc-tion allowed	Invest-ment allow-ance	Expendi-ture sections 75 and 76	Gifts
\$	\$	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>RESIDENT—PRIVATE</b>																		
1- 1,999	23,661	17,589	6,273	56	204	811	32	10,390	1,135	21,176	35	27,614	4,099	4,024	425	195	112	7,957
2,000- 9,999	33,561	185,824	64,678	260	713	12,849	152	24,609	13,515	80,794	394	50,145	10,733	10,503	1,543	489	305	10,046
10,000- 19,999	13,828	190,254	67,339	183	578	16,314	144	17,405	16,986	73,361	530	31,083	8,079	7,641	1,092	364	183	4,504
20,000- 39,999	6,808	188,606	68,116	159	350	20,643	134	13,844	21,643	66,577	511	23,303	6,390	6,242	1,244	273	250	3,407
40,000- 99,999	3,733	224,121	80,930	217	768	28,484	235	15,300	28,942	82,779	1,337	25,243	7,534	2,151	540	516	3,412	
100,000- 199,999	989	133,701	47,873	86	391	18,901	218	8,468	19,245	47,739	1,119	13,610	4,295	4,164	1,387	121	196	2,383
200,000- 399,999	309	84,688	30,845	21	98	11,369	182	10,485	11,869	29,065	543	12,567	2,187	2,125	944	73	91	331
400,000- 999,999	117	66,607	24,286	29	85	8,436	12	2,523	8,452	23,325	901	4,424	1,956	1,918	1,181	316	227	230
1,000,000-1,999,999	19	26,718	7,648	103	317	8,590	..	493	8,592	13,553	116	968	679	679	207	..	27	105
2,000,000 and over	4	14,189	5,253	..	..	1,512	..	845	1,512	5,738	291	498	751	751	287	..	15	70
<b>Total ..</b>	<b>83,029</b>	<b>1,132,296</b>	<b>403,241</b>	<b>1,114</b>	<b>3,504</b>	<b>127,910</b>	<b>1,109</b>	<b>104,362</b>	<b>131,890</b>	<b>444,107</b>	<b>5,779</b>	<b>189,454</b>	<b>46,704</b>	<b>45,468</b>	<b>10,462</b>	<b>2,371</b>	<b>1,924</b>	<b>32,445</b>

### RESIDENT—PUBLIC

1- 1,999	2,038	964	449	1	91	13	14	10,508	19	4,866	3	10,643	365	364	101	2	8	3,550
2,000- 9,999	1,827	10,696	4,921	3	3,627	248	38	8,644	327	13,047	78	10,217	1,289	1,287	381	39	20	4,995
10,000- 19,999	1,507	20,862	9,492	8	105	734	39	9,462	795	14,088	157	11,989	1,056	1,055	478	5	21	2,115
20,000- 39,999	1,161	33,329	14,611	11	78	2,215	128	9,614	2,506	13,893	376	13,454	1,813	1,803	741	79	19	4,048
40,000- 99,999	1,391	90,283	37,253	21	4,335	10,748	333	19,892	10,863	34,622	1,206	25,102	4,071	4,028	2,177	76	66	3,808
100,000- 199,999	987	139,664	53,886	70	2,686	24,338	920	35,623	26,824	58,469	1,926	46,630	5,404	5,349	2,900	100	100	4,432
200,000- 399,999	739	210,600	77,757	182	956	43,345	2,184	67,527	43,664	77,058	3,535	52,410	9,145	9,085	4,833	129	172	7,498
400,000- 999,999	601	377,103	129,037	3,240	4,961	100,433	4,689	93,344	100,791	147,972	4,465	118,282	13,715	13,375	8,777	1,216	322	6,376
1,000,000-1,999,999	227	314,395	107,312	1,376	3,752	83,954	1,635	68,309	86,169	132,483	4,856	91,554	9,401	9,349	5,092	142	227	9,087
2,000,000 and over	243	1,580,089	534,436	32,023	213,818	408,773	116,624	1,073,423	411,474	572,379	19,978	627,445	80,668	80,453	38,455	973	2,471	147,241
<b>Total ..</b>	<b>10,721</b>	<b>2,777,987</b>	<b>969,156</b>	<b>36,934</b>	<b>234,409</b>	<b>674,801</b>	<b>126,603</b>	<b>1,396,346</b>	<b>683,431</b>	<b>1,068,878</b>	<b>36,581</b>	<b>1,007,725</b>	<b>126,929</b>	<b>126,148</b>	<b>63,936</b>	<b>2,760</b>	<b>3,428</b>	<b>193,151</b>

# RESIDENT AND NON-RESIDENT—TAXABLE

**INCOME TAX COMPANIES**  
Schedule 3.13 (2)**B**

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Grade of taxable income		Number of tax-payers	Taxable income	Net tax	Exempt income		Income subject to rebates		Total interest included in assess-able income	Dividends		Amount subject to rebate	Interest allowed	Super-annua-tion—total con-tributions	Deductions				Sections 73, 73A, 77B, 77C, 77D, 78(1)(b), 78(1)(c), 80, 88, 115
					Div- idends	Total	Div- idends (section 46)	Govern- ment loan interest in taxable income		Included in assess-able income	Paid				Export market develop- ment expenditure	Super-annua-tion— net deduction allowed	Invest- ment allow- ance	Expendi- ture sections 75 and 76	
\$	\$		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL PRIVATE</b>																			
1- 1,999	..	23,692	17,610	6,281	56	204	811	34	10,396	1,135	21,177	35	27,624	4,099	4,024	425	195	112	7,957
2,000- 9,999	..	33,590	185,979	64,734	260	713	12,849	159	24,620	13,518	80,802	394	50,170	10,733	10,503	1,543	489	305	10,124
10,000- 19,999	..	13,840	190,431	67,408	183	578	16,314	144	17,406	16,986	73,361	530	31,100	8,157	7,668	1,092	364	183	4,504
20,000- 39,999	..	6,813	188,748	68,174	159	350	20,643	144	13,847	21,643	66,587	511	23,319	6,390	6,242	1,244	273	250	3,438
40,000- 99,999	..	3,737	224,349	81,022	217	768	28,484	235	15,305	28,942	82,779	1,342	25,256	7,543	7,429	2,151	540	516	3,414
100,000- 199,999	..	993	134,222	48,092	86	391	18,901	218	8,491	19,245	48,000	1,119	13,633	4,308	4,177	1,387	121	197	2,573
200,000- 399,999	..	309	84,588	30,845	21	98	11,369	182	10,485	11,869	29,065	543	12,567	2,187	2,125	944	73	91	331
400,000- 999,999	..	118	67,236	24,553	29	87	8,436	12	2,555	8,452	23,325	901	4,624	1,973	1,935	1,237	316	227	230
1,000,000-1,999,999	..	19	26,718	7,648	103	317	8,590	..	493	8,592	13,553	116	9,628	679	679	207	..	27	105
2,000,000 and over	..	5	16,712	6,324	..	..	1,512	..	869	1,512	8,773	291	498	751	751	287	..	15	70
<b>Total ..</b>	<b>..</b>	<b>83,116</b>	<b>1,136,691</b>	<b>405,081</b>	<b>1,114</b>	<b>3,506</b>	<b>127,910</b>	<b>1,118</b>	<b>104,467</b>	<b>131,893</b>	<b>447,423</b>	<b>5,784</b>	<b>189,558</b>	<b>46,821</b>	<b>45,533</b>	<b>10,519</b>	<b>2,371</b>	<b>1,924</b>	<b>32,746</b>
<b>TOTAL PUBLIC</b>																			
1- 1,999	..	2,057	975	453	..	91	13	14	10,694	19	4,868	3	10,824	367	365	101	2	8	3,559
2,000- 9,999	..	1,845	10,800	4,970	3	3,681	248	38	8,654	327	13,047	78	10,217	1,289	1,287	381	39	21	4,997
10,000- 19,999	..	1,514	20,972	9,544	8	105	734	39	9,462	804	14,088	157	11,989	1,058	1,056	478	5	21	2,115
20,000- 39,999	..	1,172	33,652	14,759	11	78	2,215	150	9,683	2,514	13,893	376	13,473	1,836	1,826	741	79	19	4,064
40,000- 99,999	..	1,405	91,147	37,634	616	5,477	10,748	366	20,214	10,900	34,975	1,232	25,126	4,109	4,067	2,177	76	67	4,116
100,000- 199,999	..	1,001	141,553	54,662	77	3,006	24,338	1,028	36,946	27,164	58,683	1,971	46,690	6,038	5,983	2,918	100	102	4,812
200,000- 399,999	..	756	215,507	80,019	196	1,527	43,345	2,489	68,821	43,856	77,869	3,538	52,628	9,314	9,254	4,847	161	174	7,508
400,000- 999,999	..	620	388,467	133,981	3,281	5,395	100,433	5,056	99,174	103,156	155,649	4,465	120,982	15,132	14,759	8,778	1,216	326	7,205
1,000,000-1,999,999	..	236	327,218	113,228	1,612	5,833	83,954	2,722	74,763	86,685	133,790	4,861	92,608	10,123	10,071	5,120	204	245	11,483
2,000,000 and over	..	251	1,613,339	548,196	33,335	220,571	408,773	123,640	1,205,161	414,373	576,863	2,1204	684,402	86,747	86,530	38,484	973	2,568	152,581
<b>Total ..</b>	<b>..</b>	<b>10,857</b>	<b>2,843,631</b>	<b>997,447</b>	<b>39,139</b>	<b>245,763</b>	<b>674,801</b>	<b>135,543</b>	<b>1,543,572</b>	<b>689,798</b>	<b>1,083,725</b>	<b>37,885</b>	<b>1,086,938</b>	<b>136,015</b>	<b>135,199</b>	<b>64,026</b>	<b>2,854</b>	<b>3,551</b>	<b>202,440</b>
Private and public	..	93,973	3,980,322	1,402,528	40,253	249,269	802,711	136,661	1,648,039	821,691	1,531,147	43,670	1,258,497	182,836	180,732	74,545	5,225	5,475	235,186
Special section	..	3,523	95,975	36,418	384	579	..	108	..	2	14,022	..	45	..	..	..	..	..	6
Non-profit	..	743	7,700	3,236	8	355	208	89	1,580	230	6	..	1,593	663	638	..	..	308	108
Co-operative	..	3,532	23,895	10,936	..	2	235	719	97,505	436	22,550	158	69,117	1,695	1,571	807	8	34	353
<b>Total—All taxable companies</b>	<b>..</b>	<b>101,771</b>	<b>4,107,892</b>	<b>1,453,116</b>	<b>40,646</b>	<b>250,205</b>	<b>803,155</b>	<b>137,469</b>	<b>1,747,232</b>	<b>822,358</b>	<b>1,567,725</b>	<b>43,828</b>	<b>1,329,251</b>	<b>185,195</b>	<b>182,940</b>	<b>75,352</b>	<b>5,233</b>	<b>5,817</b>	<b>235,653</b>



## RESIDENT AND NON-RESIDENT—NON-TAXABLE

**INCOME TAX  
COMPANIES  
Schedule 3.14 (2)<sup>a</sup>**

**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

Grade of taxable income	Number of tax-payers	Taxable income	Loss for year	Section 80 loss carried forward	Exempt income		Income subject to rebates		Total interest included in assessable income	Dividends		Amount subject to rebate	Interest allowed	Super-annuation—total contributions	Deductions					
					Dividends	Total	Dividends (section 46)	Government loan interest in taxable income		Included in assessable income	Paid				Export market development expenditure	Super-annuation—net deduction allowed	Investment allowance	Expenditure sections 75 and 76	Gifts	Sections 73, 73A, 77B, 77C, 77D, 78 (1)(b), 78 (1)(c), 80, 83, 115
\$	\$	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000

### RESIDENT—PRIVATE

Nil																					
1- 1,999	61,454	3,355	250,942	664,684	397	1,484	3,300	6	35,336	9,262	39,416	2	133,432	9,694	9,405	4,612	4,935	325	57,408		
2,000- 9,999	4,118	27,054			192	203	3,300	8	1,749	6,062	5,656		3,668	317	305	38	120	7	783		
10,000- 19,999	5,400	23,456			658	715	26,857	8	2,103	30,763	23,858	71	4,246	313	297	32	38	15	632		
20,000- 39,999	1,676	23,622			713	747	23,334	3	1,078	25,373	19,642	195	2,254	127	124	93	6	19	247		
40,000- 99,999	862	23,931			171	262	23,389		1,123	25,376	18,836	135	2,223	166	161	48	8	10	209		
100,000- 199,999	401	12,980			96	96	23,733		899	25,073	19,263	219	1,828	83	81	111	88	6	48		
200,000- 399,999	96	9,272			32	32	12,980		408	13,612	9,142	145	557	17	17	4	61	13	24		
400,000- 999,999	34	6,973			3	3	9,032		124	9,115	6,841		162	13	13			6	1		
1,000,000-1,999,999	9				3	3	6,973		46	7,141	6,008	314	72					3			
2,000,000 and over																					
<b>Total</b>	<b>74,050</b>	<b>130,643</b>	<b>250,942</b>	<b>664,684</b>	<b>2,265</b>	<b>3,545</b>	<b>129,598</b>	<b>18</b>	<b>42,866</b>	<b>151,778</b>	<b>148,662</b>	<b>1,081</b>	<b>148,443</b>	<b>10,730</b>	<b>10,404</b>	<b>4,937</b>	<b>5,255</b>	<b>405</b>	<b>59,352</b>		

### RESIDENT—PUBLIC

Nil	5,328		190,138	586,533	382	3,135			51,351	3,902	45,526		137,866	11,865	11,693	18,758	844	103	72,669	
1- 1,999	93	54			1	27	50		533	147	370	6	567	24	24	9		1	29	
2,000- 9,999	89	448			4	8	403		611	610	764	62	933	125	125	35		1	217	
10,000- 19,999	67	951			3	148	904	10	656	1,028	1,028	54	1,015	163	163	7		12	311	
20,000- 39,999	81	2,319			12	216	2,224		499	2,496	2,392	107	427	113	111	46		4	287	
40,000- 99,999	140	9,103			41	631	8,665		1,161	11,074	6,082	551	1,479	281	281	62	30	4	329	
100,000- 199,999	108	15,285			576	743	15,024		3,270	16,113	9,755	528	4,276	694	694	123		4	819	
200,000- 399,999	64	16,956			35	35	16,719	2	1,166	20,516	9,982	276	1,376	103	103	21		2	26	
400,000- 999,999	48	26,338			57	107	25,771		2,007	27,882	20,608	1,303	5,567	946	946	1,069		40	77	
1,000,000-1,999,999	8	10,964			193	193	10,928		4,583	11,157	8,619	43	5,580	217	217	35		21	21	
2,000,000 and over	11	59,656			429	441	59,582		10,093	59,644	39,554	55	8,730	313	313	3		15	400	
<b>Total</b>	<b>6,037</b>	<b>142,074</b>	<b>190,138</b>	<b>586,533</b>	<b>1,733</b>	<b>5,683</b>	<b>140,270</b>	<b>12</b>	<b>75,930</b>	<b>154,568</b>	<b>144,679</b>	<b>2,985</b>	<b>167,815</b>	<b>14,844</b>	<b>14,670</b>	<b>20,167</b>	<b>874</b>	<b>183</b>	<b>75,184</b>	



RESIDENT AND NON-RESIDENT—NON-TAXABLE

INCOME TAX COMPANIES Schedule 3.14(2)b

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Grade of taxable income	Number of taxpayers	Taxable income	Loss for year	Section 80 loss carried forward	Exempt income		Income subject to rebates		Total interest included in assessable income	Dividends		Amount subject to rebate	Interest allowed	Super-annuation—total contributions	Deductions						
					Dividends	Total	Dividends (section 46)	Government loan interest in taxable income		Included in assessable income	Paid				Export market development expenditure	Super-annuation—net deduction allowed	Investment allowance	Expenditure sections 75 and 76	Gifts	Sections 73, 73A, 77B, 77C, 77D, 78 (1)(b), 78 (1)(c), 80, 88, 115	
\$	\$	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
<b>TOTAL PRIVATE</b>																					
Nil	61,481	..	251,534	666,147	397	1,523	..	35,351	9,292	39,416	2	133,507	9,746	9,457	4,613	4,937	325	57,620			
1-1,999	118	3,355	..	..	192	203	3,300	6	1,749	6,062	71	3,668	317	305	38	120	7	783			
2,000-9,999	4,400	27,054	..	..	658	715	26,857	8	2,103	30,763	195	4,246	313	297	32	38	15	632			
10,000-19,999	5,676	23,456	..	..	713	747	23,334	3	1,078	25,373	135	2,254	127	124	93	6	19	247			
20,000-39,999	1,862	23,622	..	..	171	262	23,389	..	1,123	25,376	219	2,223	166	161	48	8	10	209			
40,000-99,999	401	23,931	..	..	96	96	23,733	..	899	25,073	145	1,828	83	81	111	88	6	48			
100,000-199,999	96	12,980	..	..	32	32	12,980	..	408	13,612	9,142	..	557	17	17	4	61	13	24		
200,000-399,999	34	9,272	..	..	3	3	9,032	..	124	9,115	6,841	..	162	13	..	..	6	1			
400,000-999,999	9	6,973	..	..	3	3	6,973	..	46	7,141	6,008	314	72	..	..	..	3	..			
1,000,000-1,999,999	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..			
2,000,000 and over	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..			
<b>Total</b>	<b>74,077</b>	<b>130,643</b>	<b>251,534</b>	<b>666,147</b>	<b>2,266</b>	<b>3,584</b>	<b>129,598</b>	<b>18</b>	<b>42,882</b>	<b>151,808</b>	<b>148,662</b>	<b>1,081</b>	<b>148,518</b>	<b>10,782</b>	<b>10,456</b>	<b>4,938</b>	<b>5,257</b>	<b>405</b>	<b>59,565</b>		

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<b>TOTAL PUBLIC</b>																					
Nil	5,426	..	194,213	612,149	555	4,566	..	55,371	4,850	45,697	..	138,793	13,167	12,995	18,758	844	110	75,735			
1-1,999	93	54	..	..	1	27	50	..	533	147	370	6	567	24	24	9	..	1	29		
2,000-9,999	89	448	..	..	4	8	403	..	611	610	764	62	933	125	125	35	..	1	217		
10,000-19,999	67	951	..	..	3	148	904	10	656	1,028	54	1,015	163	163	7	..	12	311			
20,000-39,999	81	2,319	..	..	12	216	2,224	..	499	2,496	2,392	107	427	113	111	46	..	2	287		
40,000-99,999	140	9,103	..	..	41	631	8,665	..	1,161	11,074	6,082	551	1,479	281	281	62	30	4	329		
100,000-199,999	108	15,285	..	..	576	743	15,024	..	3,270	16,113	9,755	528	4,276	694	694	123	..	4	819		
200,000-399,999	64	16,956	..	..	35	35	16,719	2	1,166	20,516	9,982	276	1,376	103	103	21	..	2	26		
400,000-999,999	48	26,338	..	..	57	107	25,771	..	2,007	27,882	20,608	1,303	5,567	946	946	1,069	..	40	77		
1,000,000-1,999,999	8	10,964	..	..	193	193	10,928	..	4,583	11,157	8,619	43	5,580	217	217	35	..	..	21		
2,000,000 and over	11	59,656	..	..	429	441	59,582	..	10,093	59,644	39,554	55	8,730	313	313	3	..	15	400		
<b>Total</b>	<b>6,135</b>	<b>142,074</b>	<b>194,213</b>	<b>612,149</b>	<b>1,906</b>	<b>7,114</b>	<b>140,270</b>	<b>12</b>	<b>79,950</b>	<b>155,516</b>	<b>144,851</b>	<b>2,985</b>	<b>168,742</b>	<b>16,147</b>	<b>15,973</b>	<b>20,167</b>	<b>874</b>	<b>190</b>	<b>78,251</b>		
Private and public	80,212	272,717	445,747	1,278,297	4,171	10,698	269,868	30	122,831	307,324	293,513	4,066	317,261	26,928	26,428	25,105	6,131	595	137,815		
Special section	23	..	1,789	2,579	..	..	..	..	4	61	..	..	1,543	1,543	..	..	..	90			
Non-profit	1,223	100	1,677	5,033	..	472	43	2	660	128	..	..	1,323	481	474	..	1	153	400		
Co-operative	1,397	1,022	2,133	8,550	..	1,679	32	..	15,058	107	5,346	1,239	12,436	551	551	966	..	9	1,058		
<b>Total—All non-taxable companies</b>	<b>82,855</b>	<b>273,838</b>	<b>451,347</b>	<b>1,294,459</b>	<b>4,172</b>	<b>12,849</b>	<b>269,943</b>	<b>31</b>	<b>138,554</b>	<b>307,558</b>	<b>298,859</b>	<b>5,305</b>	<b>331,081</b>	<b>29,504</b>	<b>28,997</b>	<b>26,071</b>	<b>6,132</b>	<b>757</b>	<b>139,363</b>		

## RESIDENT AND NON-RESIDENT—TAXABLE

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

INCOME TAX  
COMPANIES  
Schedule 3.15 (2)a

Office	Number of taxpayers	Taxable income	Net tax	Exempt income		Income subject to rebates		Total interest included in assessable income	Dividends		Amount subject to rebate	Interest allowed	Super-annuation—total contributions	Deductions					
				Dividends	Total	Dividends (section 46)	Government loan interest in taxable income		Included in assessable income	Paid				Export market development expenditure	Super-annuation—net deduction allowed	Investment allowance	Expenditure sections 75 and 76	Gifts	Sections 73, 73A, 77B, 77C, 77D, 78 (1)(b), 78 (1)(c), 80, 88, 115
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>RESIDENT—PRIVATE</b>																			
158 New South Wales ..	35,920	463,699	166,519	332	1,480	48,259	635	49,300	49,378	180,203	2,521	89,045	21,226	20,813	3,806	922	516	16,180	
Victoria ..	23,455	349,780	123,342	411	1,163	42,770	246	29,606	43,928	142,730	2,397	55,961	15,674	15,374	4,522	582	788	8,235	
Queensland ..	8,731	115,411	42,058	108	337	10,489	61	6,943	10,922	42,518	335	13,938	2,944	2,935	868	416	93	2,987	
South Australia ..	7,030	80,460	28,017	126	174	10,550	69	8,311	11,205	30,812	176	12,102	3,637	3,201	615	142	61	2,358	
Western Australia ..	4,543	80,404	29,281	28	156	8,258	14	5,391	8,488	29,581	337	11,039	1,943	1,903	476	165	190	1,598	
Tasmania ..	1,465	17,376	6,344	4	48	1,513	4	1,171	1,566	6,438	12	3,247	875	862	125	30	25	429	
Northern Territory ..	509	8,706	3,305	1	20	564	1	315	569	2,781	..	1,185	149	128	37	26	5	235	
Australian Capital Territory ..	1,376	16,460	4,376	104	126	5,507	79	3,324	5,835	9,043	1	2,938	256	251	13	89	246	422	
Australia ..	83,029	1,132,296	403,241	1,111	3,504	127,910	1,109	104,362	131,890	444,107	5,779	189,454	46,704	45,468	10,462	2,371	1,924	32,445	

<b>RESIDENT—PUBLIC</b>																			
New South Wales ..	4,352	1,018,264	352,632	3,950	9,802	265,881	7,155	316,131	268,801	387,375	9,855	338,967	35,661	35,134	16,810	401	935	31,354	
Victoria ..	3,145	1,327,912	459,968	28,557	218,398	309,428	115,889	1,005,281	313,367	463,812	24,410	563,822	78,869	78,760	41,126	1,815	1,952	154,481	
Queensland ..	1,220	159,369	54,190	4,195	4,859	44,323	188	15,885	44,352	110,623	1,079	20,323	4,107	4,106	2,041	188	325	2,490	
South Australia ..	822	129,788	48,741	11	168	25,829	3,193	32,885	27,525	44,320	798	47,403	4,461	4,341	1,686	298	80	2,030	
Western Australia ..	756	93,854	38,933	221	1,148	11,661	165	11,095	11,679	36,108	229	13,953	2,595	2,583	1,431	50	104	1,768	
Tasmania ..	285	28,679	9,972	..	24	7,500	6	2,717	7,526	15,571	210	5,274	1,038	1,033	812	29	704		
Northern Territory ..	20	919	431	..	..	9	..	14	9	207	1	208	22	22	13	..	..	2	
Australian Capital Territory ..	120	19,202	4,289	..	10	10,171	7	12,336	10,171	10,862	..	17,776	176	170	17	..	3	322	
Australia ..	10,721	2,777,987	969,156	36,934	234,409	674,801	126,603	1,396,346	683,431	1,068,878	36,581	1,007,725	126,929	126,148	63,936	2,760	3,428	193,151	



# RESIDENT AND NON-RESIDENT—TAXABLE

INCOME TAX  
COMPANIES  
Schedule 3.15(2)b

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Office	Number of tax-payers	Taxable income	Net tax	Exempt income		Income subject to rebates		Total interest included in assessable income	Dividends		Amount subject to rebate		Super-annuation—total contributions	Deductions				
				Dividends	Total	Dividends (section 46)	Government loan interest in taxable income		Included in assessable income	Paid	Export market development expenditure	Interest allowed		Super-annuation—net deduction allowed	Investment allowance	Expenditure sections 75 and 76	Gifts	Sections 73, 73A, 77B, 77C, 77D, 78 (1)(b), 78 (1)(c), 80, 88, 115
<b>TOTAL PRIVATE</b>																		
New South Wales ..	35,983	464,595	166,879	332	1,480	48,259	636	49,319	49,381	180,421	2,526	89,109	21,236	20,823	3,806	922	517	16,441
Victoria ..	23,475	353,277	124,820	411	1,165	42,770	254	29,687	43,928	145,827	2,397	55,994	15,781	15,430	4,579	582	788	8,275
Queensland ..	8,732	115,412	42,058	108	337	10,489	61	6,945	10,922	42,518	335	13,938	2,944	2,935	868	416	93	2,987
South Australia ..	7,030	80,460	28,017	126	174	10,550	69	8,311	11,205	30,812	176	12,102	3,637	3,201	615	142	61	2,358
Western Australia ..	4,546	80,405	29,281	28	156	8,258	15	5,395	8,488	29,582	337	11,046	1,943	1,903	476	165	190	1,598
Tasmania ..	1,465	17,376	6,344	4	48	1,513	4	1,171	1,566	6,438	12	3,247	875	862	125	30	25	429
Northern Territory ..	509	8,706	3,305	1	20	564	1	315	569	2,781	..	1,185	149	128	37	26	5	235
Australian Capital Territory ..	1,376	16,460	4,376	104	126	5,507	79	3,324	5,835	9,043	1	2,938	256	251	13	89	246	422
<b>Australia ..</b>	<b>83,116</b>	<b>1,136,691</b>	<b>405,081</b>	<b>1,114</b>	<b>3,506</b>	<b>127,910</b>	<b>1,118</b>	<b>104,467</b>	<b>131,893</b>	<b>447,423</b>	<b>5,784</b>	<b>189,558</b>	<b>46,821</b>	<b>45,533</b>	<b>10,519</b>	<b>2,371</b>	<b>1,924</b>	<b>32,746</b>
<b>TOTAL PUBLIC</b>																		
New South Wales ..	4,417	1,036,362	360,496	4,068	10,019	265,881	7,680	318,901	269,591	388,163	10,982	339,606	37,238	36,675	16,841	434	941	31,451
Victoria ..	3,207	1,369,581	477,605	30,643	229,534	309,428	124,304	1,149,700	318,936	477,871	24,586	624,387	86,375	86,266	41,185	1,876	2,069	163,673
Queensland ..	1,224	160,397	54,678	4,195	4,859	44,323	188	15,894	44,352	110,623	1,079	20,323	4,110	4,109	2,041	188	325	2,490
South Australia ..	823	129,789	48,741	11	168	25,829	3,193	32,885	27,525	44,320	798	47,403	4,461	4,341	1,686	298	80	2,030
Western Australia ..	761	98,703	41,234	222	1,150	11,661	165	11,125	11,686	36,108	229	13,961	2,596	2,583	1,431	50	104	1,768
Tasmania ..	285	28,679	9,972	..	24	7,500	6	2,717	7,526	15,571	210	5,274	1,038	1,033	812	8	29	704
Northern Territory ..	20	919	431	..	..	9	..	14	9	207	1	208	22	22	13	..	..	2
Australian Capital Territory ..	120	19,202	4,289	..	10	10,171	7	12,336	10,171	10,862	..	17,776	176	170	17	..	3	322
<b>Australia ..</b>	<b>10,857</b>	<b>2,843,631</b>	<b>997,447</b>	<b>39,139</b>	<b>245,763</b>	<b>674,801</b>	<b>135,543</b>	<b>1,543,572</b>	<b>689,798</b>	<b>1,083,725</b>	<b>37,885</b>	<b>1,068,938</b>	<b>136,015</b>	<b>135,199</b>	<b>64,026</b>	<b>2,854</b>	<b>3,551</b>	<b>202,440</b>
Private and public ..	93,973	3,980,322	1,402,528	40,253	249,269	802,711	136,661	1,648,039	821,691	1,531,147	43,670	1,258,497	182,836	180,732	74,545	5,225	5,475	235,186
Special section ..	3,523	95,975	36,418	384	579	..	..	108	2	14,022	..	45	..	..	..	..	..	6
Non-profit ..	743	7,700	3,236	8	355	208	89	1,580	230	6	..	1,593	663	638	..	..	308	108
Co-operative ..	3,532	23,895	10,936	..	2	235	719	97,505	436	22,550	158	69,117	1,695	1,571	807	8	34	353
<b>Total—All taxable companies ..</b>	<b>101,771</b>	<b>4,107,892</b>	<b>1,453,116</b>	<b>40,646</b>	<b>250,205</b>	<b>803,155</b>	<b>137,469</b>	<b>1,747,232</b>	<b>822,358</b>	<b>1,567,725</b>	<b>43,828</b>	<b>1,329,251</b>	<b>185,194</b>	<b>182,940</b>	<b>75,352</b>	<b>5,233</b>	<b>5,817</b>	<b>235,653</b>



## RESIDENT AND NON-RESIDENT—NON-TAXABLE

**INCOME TAX  
COMPANIES  
Schedule 3.16 (2)a**

**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

Office	Number of tax-payers	Taxable income	Loss for year	Section 80 loss carried forward	Exempt income		Income subject to rebates		Total interest included in assessable income	Dividends		Amount subject to rebate	Interest allowed	Super-annuation—total contributions	Deductions					
					Dividends	Total	Dividends (section 46)	Government loan interest in taxable income		Included in assessable income	Paid				Export market development expenditure	Super-annuation—net deduction allowed	Investment allowance	Expenditure sections 75 and 76	Gifts	Sections 73, 73A, 77B, 77C, 77D, 78(1)(b), 78(1)(c), 80, 88, 115
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>RESIDENT—PRIVATE</b>																				
New South Wales	31,309	45,565	121,799	299,563	825	1,115	44,935	8	19,866	55,143	53,488	706	71,803	5,216	5,082	1,930	2,281	107	28,178	
Victoria ..	18,416	42,657	60,189	168,536	394	1,222	42,367	4	14,012	47,224	50,281	274	39,244	3,447	3,328	1,875	809	230	16,943	
Queensland ..	7,274	9,299	20,726	59,323	106	123	9,240	..	2,127	11,036	10,909	64	8,771	629	627	385	575	8	4,874	
South Australia ..	7,568	11,115	17,907	60,863	256	264	11,072	4	2,723	12,769	12,102	34	10,129	800	753	285	791	10	4,052	
Western Australia ..	5,385	6,536	20,995	48,425	40	97	6,533	..	2,233	7,714	7,161	2	10,486	382	372	301	567	2	3,030	
Tasmania ..	1,357	1,543	4,129	12,574	19	40	1,543	..	333	1,776	1,921	..	3,341	162	155	127	90	3	687	
Northern Territory	384	806	2,466	6,899	2	46	806	..	98	916	724	..	538	30	26	23	85	5	510	
Australian Capital Territory ..	2,357	13,121	2,732	8,502	624	638	13,102	2	1,473	15,201	12,077	..	4,131	66	60	11	57	41	1,079	
<b>Australia ..</b>	<b>74,050</b>	<b>130,643</b>	<b>250,942</b>	<b>664,684</b>	<b>2,265</b>	<b>3,545</b>	<b>129,598</b>	<b>18</b>	<b>42,866</b>	<b>151,778</b>	<b>148,662</b>	<b>1,081</b>	<b>148,443</b>	<b>10,730</b>	<b>10,404</b>	<b>4,937</b>	<b>5,255</b>	<b>405</b>	<b>59,352</b>	

### RESIDENT—PUBLIC

New South Wales	2,683	54,903	78,998	239,381	557	2,474	54,171	2	40,031	64,636	65,862	1,714	68,392	6,353	6,193	5,247	488	31	34,963
Victoria ..	1,452	66,676	74,838	222,194	643	1,527	65,942	10	25,918	68,480	54,978	876	58,947	6,874	6,868	13,267	33	137	29,383
Queensland ..	661	3,136	8,591	54,586	2	977	3,096	..	2,881	3,282	6,258	41	18,685	555	555	251	152	5	5,661
South Australia ..	368	3,051	8,747	18,775	2	6	2,813	..	3,198	3,303	3,367	278	7,373	542	537	618	11	4	1,642
Western Australia ..	600	1,400	9,847	32,481	520	649	1,344	..	2,585	1,802	2,965	71	6,647	347	345	695	190	3	2,378
Tasmania ..	158	601	1,296	3,106	..	..	597	..	168	664	678	4	1,061	106	106	68	..	1	367
Northern Territory	17	30	644	1,448	..	..	30	..	30	31	36	..	306	..	..	8	..	..	1
Australian Capital Territory ..	98	12,276	7,176	14,562	8	50	12,276	..	1,119	12,371	10,536	..	6,403	66	65	13	..	3	788
<b>Australia ..</b>	<b>6,037</b>	<b>142,074</b>	<b>190,138</b>	<b>586,533</b>	<b>1,733</b>	<b>5,683</b>	<b>140,270</b>	<b>12</b>	<b>75,930</b>	<b>154,568</b>	<b>144,679</b>	<b>2,985</b>	<b>167,815</b>	<b>14,844</b>	<b>14,670</b>	<b>20,167</b>	<b>874</b>	<b>183</b>	<b>75,184</b>

**RESIDENT AND NON-RESIDENT—NON-TAXABLE**

**INCOME TAX COMPANIES Schedule 3.16 (2)b**

**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

Office	Number of taxpayers	Taxable income	Loss for year	Section 80 loss carried forward	Exempt income		Income subject to rebates			Dividends		Amount subject to rebate	Interest allowed	Super-annuation—total contributions	Deductions					
					Dividends	Total	Dividends (section 46)	Government loan interest in taxable income	Total interest included in assessable income	Included in assessable income	Paid				Export market development expenditure	Super-annuation—net deduction allowed	Investment allowance	Expenditure sections 75 and 76	Gifts	Sections 73, 73A, 77B, 77C, 77D, 78(1)(b), 78(1)(c), 80, 88, 115
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL PRIVATE</b>																				
New South Wales	31,329	45,565	122,071	300,151	825	1,155	44,935	8	19,882	55,173	53,488	706	71,811	5,260	5,126	1,930	2,281	107	28,389	
Victoria	18,419	42,657	60,208	168,563	394	1,222	42,367	4	14,012	47,224	50,281	274	39,244	3,447	3,328	1,875	809	230	16,943	
Queensland	7,275	9,299	20,762	59,404	106	123	9,240	..	2,127	11,036	10,909	64	8,774	629	627	385	575	8	4,874	
South Australia	7,568	11,115	17,907	60,863	256	264	11,072	4	2,223	12,769	12,102	34	10,129	800	753	285	791	10	4,052	
Western Australia	5,388	6,536	21,258	49,192	40	97	6,533	..	2,233	7,714	7,161	2	10,550	389	380	301	569	..	3,031	
Tasmania	1,357	1,543	4,129	12,574	19	40	1,546	..	333	1,776	1,921	..	3,341	162	155	127	90	3	687	
Northern Territory	384	806	2,466	6,899	2	46	806	..	98	916	724	..	538	30	26	23	85	5	510	
Australian Capital Territory	2,357	13,121	2,732	8,502	624	638	13,102	2	1,473	15,201	12,077	..	4,131	66	60	11	57	41	1,079	
Australia	74,077	130,643	251,534	666,147	2,266	3,584	129,598	18	42,882	151,808	148,662	1,081	148,518	10,782	10,456	4,938	5,257	405	59,565	
<b>TOTAL PUBLIC</b>																				
New South Wales	2,730	54,903	81,035	245,408	557	2,554	54,171	2	40,154	64,679	65,922	1,714	68,576	7,123	6,964	5,247	488	31	35,368	
Victoria	1,495	66,676	76,766	237,870	816	2,877	65,942	10	29,705	69,384	55,090	876	59,310	7,406	7,400	13,267	33	144	31,688	
Queensland	662	3,136	8,598	55,124	2	977	3,096	..	2,881	3,282	6,258	41	18,703	555	555	251	152	5	5,661	
South Australia	369	3,051	8,747	18,775	2	6	2,813	..	3,233	3,303	3,367	278	7,728	542	537	618	11	4	1,642	
Western Australia	606	1,400	9,951	35,856	520	649	1,344	..	2,660	1,802	2,965	71	6,654	347	345	695	190	3	2,735	
Tasmania	158	601	1,296	3,106	..	..	597	..	168	664	678	4	1,061	106	106	68	..	1	367	
Northern Territory	17	30	644	1,448	..	..	30	..	30	31	36	..	306	..	..	8	..	..	1	
Australian Capital Territory	98	12,276	7,176	14,562	8	50	12,276	..	1,119	12,371	10,536	..	6,403	66	65	13	..	3	788	
Australia	6,135	142,074	194,213	612,149	1,906	7,114	140,270	12	79,950	155,516	144,851	2,985	168,742	16,147	15,973	20,167	874	190	78,251	
Private and public	80,212	272,717	445,747	1,278,297	4,171	10,698	269,868	30	122,831	307,324	293,513	4,066	317,261	26,928	26,428	25,105	6,131	595	137,815	
Special section	23	..	1,789	2,579	..	..	..	..	4	..	..	..	61	1,543	1,543	..	..	..	90	
Non-profit	1,223	1,100	1,677	5,033	..	472	43	..	660	128	..	..	1,323	481	474	..	1	153	400	
Co-operative	1,397	1,022	2,133	8,550	..	1,679	32	..	15,058	107	5,346	1,239	12,436	551	551	966	..	9	1,058	
<b>Total—All non-taxable companies</b>	<b>82,855</b>	<b>273,838</b>	<b>451,347</b>	<b>1,294,459</b>	<b>4,172</b>	<b>12,849</b>	<b>269,943</b>	<b>31</b>	<b>138,554</b>	<b>307,558</b>	<b>298,859</b>	<b>5,305</b>	<b>331,081</b>	<b>29,504</b>	<b>28,997</b>	<b>26,071</b>	<b>6,132</b>	<b>757</b>	<b>139,363</b>	



## RESIDENT AND NON-RESIDENT—TAXABLE

**INCOME TAX  
COMPANIES  
Schedule 3.17 (2)a**

**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

	Number of tax-payers	Taxable income	Net tax	Exempt income		Income subject to rebates		Total interest included in assessable income	Dividends		Amount subject to rebate	Interest allowed	Super-annuation—total contributions	Deductions				
				Dividends	Total	Dividends (section 46)	Government loan interest in taxable income		Included in assessable income	Paid				Export market development expenditure	Super-annuation—net deduction allowed	Investment allowance	Expenditure sections 75 and 76	Gifts
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CO-OPERATIVE</b>																		
<b>Grade of taxable income—</b>																		
\$	\$																	
1- 1,999	3,134	585	247	..	..	2	6	14,194	50	622	..	11,476	50	50	44	..	..	60
2,000- 9,999	215	967	408	..	..	4	9	7,495	9	1,271	..	5,037	84	83	12	..	1	54
10,000- 19,999	61	821	348	..	..	15	34	4,948	16	1,867	5	2,813	96	96	32	3	1	74
20,000- 39,999	55	1,576	700	..	..	10	22	9,372	73	3,051	35	4,700	126	125	80	1	2	29
40,000- 99,999	27	1,801	787	..	..	24	52	5,725	35	925	96	3,995	313	311	166	4	2	87
100,000- 199,999	18	2,463	1,119	..	..	47	118	6,207	91	686	19	6,074	217	217	248	..	9	15
200,000- 399,999	9	2,401	1,131	..	2	..	42	7,692	..	4,256	1	3,928	215	215	29	..	14	13
400,000- 999,999	9	6,475	3,016	..	..	90	121	20,438	118	3,432	3	13,578	245	245	186	..	4	12
1,000,000-1,999,999	4	6,806	3,178	..	..	44	315	21,433	44	6,440	..	17,518	349	229	10	..	1	8
2,000,000 and over																		
<b>Total ..</b>	<b>3,532</b>	<b>23,895</b>	<b>10,936</b>	<b>..</b>	<b>2</b>	<b>235</b>	<b>719</b>	<b>97,505</b>	<b>436</b>	<b>22,550</b>	<b>158</b>	<b>69,117</b>	<b>1,695</b>	<b>1,571</b>	<b>807</b>	<b>8</b>	<b>34</b>	<b>353</b>
<b>Office—</b>																		
New South Wales	2,034	8,733	3,941	..	2	151	476	62,605	221	16,316	12	41,496	533	531	92	1	5	85
Victoria	1,256	6,345	2,907	..	..	55	12	5,672	151	2,826	110	3,619	564	444	311	7	22	86
Queensland	110	3,986	1,868	..	..	11	3	3,414	13	2,086	2	2,695	232	232	272	..	5	103
South Australia	46	1,023	449	..	..	6	105	2,016	7	108	35	2,841	154	152	126	..	..	51
Western Australia	46	3,400	1,589	..	..	5	90	19,595	38	769	..	15,496	195	195	..	..	1	20
Tasmania	16	312	138	..	..	6	33	2,606	7	23	..	2,056	11	11	5	..	..	3
Northern Territory	24	97	43	..	..	..	..	1,597	..	422	..	914	6	6	..	..	..	4
Australian Capital Territory																		
<b>Australia ..</b>	<b>3,532</b>	<b>23,895</b>	<b>10,936</b>	<b>..</b>	<b>2</b>	<b>235</b>	<b>719</b>	<b>97,505</b>	<b>436</b>	<b>22,550</b>	<b>158</b>	<b>69,117</b>	<b>1,695</b>	<b>1,571</b>	<b>807</b>	<b>8</b>	<b>34</b>	<b>353</b>



RESIDENT AND NON-RESIDENT—TAXABLE

INCOME TAX COMPANIES Schedule 3.17 (2)(b)

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

	Number of tax-payers	Taxable income	Net tax	Exempt income		Income subject to rebates		Total interest included in assess-able income	Dividends		Amount subject to rebate	Interest allowed	Super-annuation—total contributions	Deductions						
				Div- idends	Total	Div- idends (section 46)	Government loan interest in taxable income		Included in assess-able income	Paid				Export market develop-ment expendi- ture	Super-annuation— net deduction allowed	Invest-ment allow-ance	Expendi- ture sections 75 and 76	Gifts	Sections 73, 73A, 77B, 77C, 77D, 78 (1)(b), 78 (1)(c), 80, 88, 115	
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000		
<b>Grade of taxable income—</b>																				
		\$	\$	<b>NON-PROFIT</b>																
163		1- 1,999	286	283	86	1	125	7	18	156	8	..	..	159	29	29	..	..	22	36
		2,000- 9,999	271	1,340	549	5	185	19	38	381	25	..	..	611	128	115	..	..	85	56
		10,000- 19,999	103	1,468	619	..	44	15	6	293	15	6	..	274	83	83	..	..	77	2
		20,000- 39,999	50	1,344	568	2	2	58	5	387	58	..	..	245	229	218	..	..	68	9
		40,000- 99,999	24	1,496	641	..	..	42	..	177	56	..	..	59	72	72	..	..	43	1
		100,000- 199,999	6	738	316	..	..	67	4	74	67	..	..	45	59	59	..	..	10	..
		200,000- 399,999	3	1,030	455	..	..	..	17	111	..	..	..	200	63	63	..	..	3	2
		400,000- 999,999																		
		1,000,000-1,999,999	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		2,000,000 and over	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		<b>Total</b>	<b>743</b>	<b>7,700</b>	<b>3,236</b>	<b>8</b>	<b>355</b>	<b>208</b>	<b>89</b>	<b>1,580</b>	<b>230</b>	<b>6</b>	<b>..</b>	<b>1,593</b>	<b>663</b>	<b>638</b>	<b>..</b>	<b>..</b>	<b>308</b>	<b>108</b>
<b>Office—</b>																				
		New South Wales	407	4,603	2,011	7	305	83	47	1,199	101	6	..	1,310	503	479	..	..	283	71
		Victoria	144	786	292	1	1	50	28	164	54	..	..	48	39	39	..	..	16	12
		Queensland	76	910	374	..	..	13	2	70	13	..	..	103	65	65	..	..	..	8
		South Australia	44	646	260	..	..	8	2	30	8	..	..	93	48	48	..	..	7	12
		Western Australia	30	490	184	..	4	50	4	82	50	..	..	17	1	1	..	..	2	1
		Tasmania	27	91	36	..	..	2	..	12	2	..	..	10	6	6	..	..	..	3
		Northern Territory	15	176	78	1	44	2	5	23	2	..	..	12	..	..	..	..	..	1
		Australian Capital Territory																		
		<b>Australia</b>	<b>743</b>	<b>7,700</b>	<b>3,236</b>	<b>8</b>	<b>355</b>	<b>208</b>	<b>89</b>	<b>1,580</b>	<b>230</b>	<b>6</b>	<b>..</b>	<b>1,593</b>	<b>663</b>	<b>638</b>	<b>..</b>	<b>..</b>	<b>308</b>	<b>108</b>

RESIDENT AND NON-RESIDENT—PRIVATE AND PUBLIC—TAXABLE(a)

INCOME TAX COMPANIES  
Schedule 3.18(2)

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Industry code no.	Industry	Number of tax-payers	Taxable income	Net tax	Total business receipts	Exempt income		Income subject to rebates		Total interest included in assessable income	Dividends		Amount subject to rebate	Deductions					
						Dividends	Total	Dividends (section 46)	Government loan interest in taxable income		Included in assessable income	Paid		Export market development expenditure	Interest allowed	Investment allowance	Scientific research	Expenditure sections 75 and 76	Sections 77B, 77C, 77D, 78(1)(b)
													\$'000						
00	PRIMARY PRODUCTION—		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	Fishing, hunting	66	2,491	909	18,549			381		44	381	1,046	27	53	46				133
02	Agriculture, etc.	2,091	25,440	10,064	183,909	32	73	1,014	38	2,487	1,204	8,318	97	4,871	697	12	1,543	15	2,212
	Forestry, logging	55	2,595	599	19,028			1,265	3	119	1,266	2,416		67	107		865		88
	Total Primary Production	2,212	30,527	11,572	221,486	32	73	2,661	41	2,650	2,851	11,781	124	4,991	849	12	2,409	15	2,433
03	MINING—																		
04	Metallic, fuel minerals	266	65,040	27,430	583,658	246	4,241	5,991	33	9,566	5,993	104,420	839	2,989	239	990	26	178	2,363
	Construction materials	273	20,277	8,230	167,745	1	329	2,390	11	657	2,390	10,642	25	1,900	229		1	600	450
	Total Mining	539	85,316	35,659	751,402	247	4,569	8,381	44	10,223	8,383	115,062	863	4,889	468	990	27	778	2,813
10	MANUFACTURING—																		
11	Metal products, etc.	5,871	528,509	210,372	6,540,601	14,311	16,192	63,072	4,125	29,183	65,072	176,260	8,113	68,939	22,488	412	160	16,770	7,464
12	Transport	559	114,956	50,678	1,400,230	1	437	4,626		3,724	4,857	38,977	2,540	5,491	4,256	24	5		457
13	Textiles	558	43,248	16,090	616,679	17	56	7,189	12	2,196	7,870	14,355	879	6,979	3,074		1		809
14	Clothing, etc.	1,866	44,401	18,096	722,322		127	1,522	5	1,073	1,529	16,045	810	4,803	1,165	1		17	942
15	Chemical, etc., products	652	154,049	63,576	1,479,175	39	203	15,448	109	5,020	15,462	48,135	3,805	17,245	7,230	282	976	2,010	2,819
16	Food, etc.	1,491	283,772	120,488	3,737,215	2	281	20,235	87	14,917	20,253	86,910	5,454	29,636	8,723	481	619	10,436	3,429
17	Wood products	1,677	38,631	15,403	597,590	91	121	2,708	10	1,375	2,804	14,635	143	4,887	1,327	25	40	2,287	1,287
18	Paper, printing, etc.	1,767	128,904	48,011	1,241,797	13	132	23,438	160	5,671	23,544	57,242	683	19,043	7,546	278	2	1,497	2,359
	All other	2,226	178,590	73,636	2,072,749	109	497	16,355	27	6,622	16,382	72,141	2,854	27,434	10,277	450	22	473	3,251
	Total Manufacturing	16,667	1,515,060	616,350	18,408,358	14,583	18,045	154,592	4,535	69,780	157,682	524,701	25,281	184,458	66,087	1,868	1,116	30,210	22,008
19	ELECTRICITY, GAS, WATER	33	6,889	3,240	54,966			49		3,771	49	2,358		5,121	163				87
20	CONSTRUCTION	7,609	120,287	49,700	2,481,029	4	406	2,315	19	5,028	2,330	36,352	150	16,068	115	1	79	868	5,047
30	TRANSPORT, ETC.—																		
31	Water transport	208	20,812	7,863	166,161	7	76	3,156	7	2,143	3,156	6,980	4	4,897	13			4	109
32	Road transport	2,386	51,726	21,835	785,586	3	170	1,761	2	1,145	1,768	19,678		9,146	291		122	45	973
	All other	468	58,402	21,774	663,082	12	1,384	561	1,213	3,373	562	12,091	12,688	15,592	91			26	544
	Total Transport, etc.	3,062	130,940	51,472	1,614,828	21	1,630	5,478	1,222	6,661	5,486	38,749	12,692	29,635	395		122	75	1,625
33	WHOLESALE, RETAIL—																		
	Wholesaling petroleum, etc.	133	107,061	47,868	1,660,894	1,527	2,356	6,057	1	7,613	6,057	9,573	88	31,671	3,638			10	7,326
34	Agricultural	645	24,150	8,200	684,708	13	163	4,446	2,621	19,308	4,452	12,130	741	12,720	142		316	12	889
35	Wholesale trade, n.e.i.	10,247	312,310	129,494	7,174,189	89	663	16,125	57	16,793	16,580	99,829	2,729	42,638	965	2	261	390	5,727
36	Department stores	548	107,279	46,282	2,184,693	6	194	8,671	9	12,252	8,678	43,464	4	19,297	100		7		4,572
37	Food retailing	1,630	25,900	10,667	805,982	1	17	607	2	582	616	9,297	7	2,182	136		9	22	809
38	Motor vehicles, etc.	4,543	87,783	36,678	3,186,401	9	102	2,438	5	3,425	2,513	27,023	25	17,260	94		39	32	2,212
39	All other retailing	5,745	101,340	42,562	1,966,868	57	112	2,305	19	5,918	3,022	28,887	70	13,154	97		47	51	2,100
	Total Wholesale, etc.	23,491	765,823	321,751	17,663,734	1,701	3,607	40,647	2,714	65,891	41,916	230,203	3,664	138,923	5,173	2	689	7,833	18,097





# RESIDENT AND NON-RESIDENT—PRIVATE AND PUBLIC—NON-TAXABLE(a)

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

**INCOME TAX  
COMPANIES  
Schedule 3.19(2)**

Industry code no.	Industry	Number of tax-payers	Taxable income	Loss for year	Section 80 loss carried forward	Total business receipts	Exempt income		Income subject to rebates		Total interest included in assessable income	Dividends		Amount subject to rebate	Interest allowed	Deductions									
							Dividends	Total	Dividends (section 46)	Government loan interest in taxable income		Included in assessable income	Paid			Export market development expenditure	Investment allowance	Scientific research	Expenditure sections 75 and 76	Sections 77B, 77C, 77D, 78(1)(b)	Sections 73, 78(1)(a), 80, 88, 115				
																						\$'000	\$'000	\$'000	\$'000
00	PRIMARY PRODUCTION—		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000		
01	Fishing, hunting ..	90	..	1,667	4,684	5,383	..	29	..	30	3	45	..	303	90	..	4	..	..	..	..	..	118		
02	Agriculture, etc. ..	5,278	208	38,635	149,636	198,515	117	228	..	2,224	1,377	4,862	..	17,706	1,066	9	4	..	..	..	..	..	18	6,525	
	Forestry, logging ..	74	1	1,510	6,123	6,654	..	..	..	11	9	27	..	169	61	..	49	..	..	..	..	..	..	58	
	<b>Total Primary Production</b> ..	<b>5,442</b>	<b>208</b>	<b>41,813</b>	<b>160,443</b>	<b>210,552</b>	<b>117</b>	<b>258</b>	<b>208</b>	<b>..</b>	<b>2,265</b>	<b>1,389</b>	<b>4,934</b>	<b>..</b>	<b>18,178</b>	<b>1,218</b>	<b>9</b>	<b>4,329</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>18</b>	<b>6,702</b>	
03	MINING—																								
04	Metallic, fuel minerals	658	4,688	25,661	59,270	366,291	742	2,132	4,688	5,926	5,204	18,007	..	13,283	1,334	793	66	3,328	..	..	..	..	..	8,550	
	Construction materials	191	..	3,555	7,801	18,515	..	5	..	61	3	137	..	861	80	..	6	..	..	..	..	..	..	434	
	<b>Total Mining</b> ..	<b>849</b>	<b>4,689</b>	<b>29,216</b>	<b>67,071</b>	<b>384,805</b>	<b>742</b>	<b>2,137</b>	<b>4,689</b>	<b>..</b>	<b>5,986</b>	<b>5,207</b>	<b>18,144</b>	<b>..</b>	<b>14,144</b>	<b>1,413</b>	<b>793</b>	<b>72</b>	<b>3,328</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>8,985</b>	
10	MANUFACTURING—																								
11	Metal products, etc. ..	2,632	1,479	34,624	99,786	1,119,128	72	205	550	2,595	690	11,464	1,206	18,292	4,142	61	3	1,301	..	..	..	..	..	12,785	
12	Transport ..	308	20	3,284	15,289	118,467	..	..	19	196	122	160	11	1,859	130	..	..	5	..	..	..	..	..	3,261	
13	Textiles ..	197	9	3,816	13,352	83,415	..	22	3	268	77	392	6	1,269	681	..	1	..	..	..	..	..	..	1,096	
14	Clothing, etc. ..	830	60	7,191	18,218	183,431	..	218	32	202	106	1,347	36	2,259	291	..	..	..	..	..	..	..	..	1,277	
	Chemical, etc., products ..	377	423	11,284	34,430	251,892	..	379	199	723	358	1,506	286	4,234	3,738	83	..	..	..	..	..	..	..	4,905	
15	Food, etc. ..	728	1,396	14,430	62,201	608,516	..	612	1,222	3,627	1,431	1,401	207	9,150	2,102	38	77	..	..	..	..	..	..	6,692	
16	Wood products ..	776	91	5,339	14,341	163,191	1	30	..	566	147	789	74	2,303	304	9	6	..	..	..	..	..	..	1,458	
17	Paper, printing, etc. ..	1,035	132	8,322	21,167	209,410	..	92	131	161	294	1,710	1	4,528	1,336	2	1,730	..	..	..	..	..	..	1,699	
18	All other ..	1,263	1,411	10,803	28,086	297,770	..	24	1,089	506	1,408	3,191	361	7,260	4,552	16	2	..	..	..	..	..	..	4,277	
	<b>Total Manufacturing</b>	<b>8,146</b>	<b>5,020</b>	<b>99,094</b>	<b>306,869</b>	<b>3,035,224</b>	<b>74</b>	<b>1,554</b>	<b>3,275</b>	<b>1</b>	<b>8,844</b>	<b>4,633</b>	<b>21,961</b>	<b>2,188</b>	<b>51,155</b>	<b>17,276</b>	<b>199</b>	<b>93</b>	<b>3,071</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>37,450</b>	
19	ELECTRICITY, GAS, WATER ..	47	..	1,928	7,103	33,485	..	..	..	473	..	203	..	3,318	48	..	..	..	..	..	..	..	..	1,510	
20	CONSTRUCTION ..	4,989	170	30,732	75,230	676,368	..	320	82	1,123	375	5,391	99	7,748	89	..	52	165	..	..	..	..	..	6,970	
30	TRANSPORT, ETC.—																								
31	Water transport ..	166	3	5,920	18,412	185,589	..	1	3	264	46	340	..	5,772	2	..	20	..	..	..	..	..	..	887	
32	Road transport ..	1,402	35	4,582	36,455	161,599	..	..	35	1,555	73	910	..	16,115	120	..	13	484	..	..	..	..	..	2,928	
	All other ..	455	2	2,959	9,363	70,857	..	..	2	119	35	142	..	849	3	..	..	..	..	..	..	..	..	634	
	<b>Total Transport, etc.</b>	<b>2,023</b>	<b>39</b>	<b>13,461</b>	<b>64,231</b>	<b>418,045</b>	<b>..</b>	<b>1</b>	<b>39</b>	<b>2</b>	<b>1,939</b>	<b>155</b>	<b>1,392</b>	<b>..</b>	<b>22,736</b>	<b>125</b>	<b>33</b>	<b>484</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>4,449</b>	

35	WHOLESALE, RETAIL— Wholesaling petroleum, etc. . . . .	53	8	2,005	6,788	46,839	..	..	8	..	409	8	68	..	294	4,046	..	..	1,150	769
34	Agricultural . . . . .	534	60	5,378	14,952	222,851	..	2	15	..	2,972	65	365	45	3,350	11	..	40	11	1,093
35	Wholesale trade, n.e.i. . . . .	5,349	1,227	32,044	83,901	1,307,720	5	195	629	..	3,710	1,300	5,687	698	15,887	170	1	113	108	12,223
36	Department stores . . . . .	192	..	3,342	20,654	110,786	..	..	..	..	627	16	299	..	2,127	3	..	1	..	333
37	Food retailing . . . . .	946	..	3,338	8,036	147,187	..	..	2	..	145	21	303	..	1,005	7	1	53	1	904
38	Motor vehicles, etc. . . . .	2,451	83	11,821	26,642	750,614	..	10	79	..	444	258	1,583	4	5,152	3	..	30	43	1,841
39	All other retailing . . . . .	3,148	33	10,309	27,768	358,170	..	..	26	..	532	373	1,890	6	2,763	5	3	3	22	2,902
	<b>Total Wholesale, etc.</b>	<b>12,673</b>	<b>1,412</b>	<b>68,236</b>	<b>188,741</b>	<b>2,944,167</b>	<b>9</b>	<b>208</b>	<b>758</b>	<b>4</b>	<b>8,839</b>	<b>2,043</b>	<b>10,194</b>	<b>753</b>	<b>30,579</b>	<b>4,246</b>	<b>5</b>	<b>241</b>	<b>1,334</b>	<b>20,064</b>
	FINANCE, INSURANCE, ETC.—																			
40	Banking . . . . .	3	..	370	376	2,960	..	..	..	..	2,659	..	..	..	2,000	..	..	..	..	1
41	Other finance . . . . .	1,196	1,060	2,901	8,892	381,141	3	6	1,060	..	21,657	1,395	1,342	..	18,440	2	..	20	71	1,441
42	Investment companies . . . . .	19,534	111,315	45,218	104,069	309,714	2,244	2,850	111,277	10	28,307	134,318	99,533	23	33,975	257	1	886	2,291	6,859
43	Other investment . . . . .	2,109	616	31,041	40,027	109,993	21	35	616	..	2,017	1,462	3,248	..	2,893	4	..	73	1,395	1,113
44	Life insurance, etc. . . . .	6	337	214	1,155	26,297	58	943	337	10	2,528	637	61	..	25	..	..	..	2	2,024
45	Other insurance . . . . .	464	448	10,687	34,969	263,036	184	856	448	..	7,488	2,242	795	..	1,195	..	..	2	140	2,818
46	Real estate, etc. . . . .	11,832	363	39,391	112,350	288,877	99	121	361	..	6,927	1,045	9,654	4	68,071	35	6	157	677	14,056
47	Holding companies . . . . .	2,792	146,394	3,029	7,967	166,461	618	935	146,137	2	18,880	151,279	111,538	929	27,281	315	3	56	477	1,163
49	Technical, etc., services . . . . .	2,704	204	13,145	32,397	159,629	1	156	146	1	1,919	453	2,102	65	5,626	24	..	49	89	2,201
	<b>Total Finance, etc.</b>	<b>40,640</b>	<b>260,736</b>	<b>145,996</b>	<b>342,203</b>	<b>1,699,109</b>	<b>3,228</b>	<b>5,901</b>	<b>260,382</b>	<b>23</b>	<b>92,323</b>	<b>292,831</b>	<b>228,274</b>	<b>1,021</b>	<b>159,506</b>	<b>636</b>	<b>10</b>	<b>1,243</b>	<b>5,142</b>	<b>31,676</b>
50	COMMUNITY SERVICES . . . . .	563	1	1,516	3,161	24,011	..	263	..	..	212	36	205	..	842	5	..	5	134	550
	ENTERTAINMENT, HOTELS, ETC.—																			
60	Entertainment, etc. . . . .	660	91	3,203	18,100	112,426	..	55	91	..	348	218	365	..	1,273	17	1	..	2	1,860
70	Restaurants, etc. . . . .	1,982	240	8,640	27,058	206,499	1	1	240	..	444	324	1,384	..	7,311	33	4	61	71	3,318
	<b>Total Entertainment, etc.</b>	<b>2,642</b>	<b>331</b>	<b>11,843</b>	<b>45,158</b>	<b>318,919</b>	<b>1</b>	<b>56</b>	<b>331</b>	<b>..</b>	<b>792</b>	<b>542</b>	<b>1,750</b>	<b>..</b>	<b>8,583</b>	<b>50</b>	<b>5</b>	<b>61</b>	<b>73</b>	<b>5,178</b>
80	INDUSTRY NOT STATED	2,198	110	1,912	18,087	4,602	..	1	104	..	36	112	1,066	6	472	..	..	2	..	105
	<b>Total</b>	<b>80,212</b>	<b>272,717</b>	<b>445,747</b>	<b>1,278,297</b>	<b>9,749,287</b>	<b>4,171</b>	<b>10,698</b>	<b>269,868</b>	<b>30</b>	<b>122,831</b>	<b>307,324</b>	<b>293,513</b>	<b>4,066</b>	<b>317,261</b>	<b>25,105</b>	<b>1,022</b>	<b>6,131</b>	<b>13,750</b>	<b>123,639</b>

(a) Excludes co-operative and non-profit company assessments and special section assessments (other than section 136).



# RESIDENT AND NON-RESIDENT—TAXABLE

**INCOME TAX COMPANIES  
Schedule 3.20(3)**

**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

Grade of taxable income		All companies		Companies with depreciable assets					Companies with trading stock			
		Number of taxpayers	Net tax	Number of taxpayers	Depreciable assets					Number of taxpayers	Stock on hand at beginning of year	Stock on hand at end of year
					Depreciated value at beginning of year	Purchased during year	Disposed of during year	Depreciation allowed	Depreciated value at end of year			
\$	\$	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
<b>PRIVATE</b>												
1- 1,999	..	23,692	6,281	14,962	88,785	44,428	10,899	19,061	103,254	9,333	114,325	132,415
2,000- 9,999	..	33,590	64,734	22,284	212,063	92,364	21,012	43,584	239,832	14,874	302,762	336,787
10,000- 19,999	..	13,840	67,408	9,735	165,941	60,873	15,202	32,748	178,865	6,976	243,618	266,003
20,000- 39,999	..	6,813	68,174	5,243	137,713	49,437	12,675	25,923	148,551	4,051	225,119	240,072
40,000- 99,999	..	3,737	81,022	3,091	165,927	61,784	11,838	31,365	184,508	2,442	266,123	301,728
100,000- 199,999	..	993	48,092	851	91,286	32,567	8,171	16,850	98,831	684	162,425	175,705
200,000- 399,999	..	309	30,845	271	60,496	19,437	2,837	10,888	66,205	220	98,361	110,217
400,000- 999,999	..	118	24,553	111	54,161	24,621	3,805	11,336	63,640	95	74,540	87,498
1,000,000-1,999,999	..	19	7,648	16	12,369	3,277	628	2,342	12,677	12	22,791	24,320
2,000,000 and over	..	5	6,324	5	11,779	3,404	150	1,748	13,286	4	9,117	13,778
<b>Total</b>	..	<b>83,116</b>	<b>405,081</b>	<b>56,569</b>	<b>1,000,520</b>	<b>392,187</b>	<b>87,215</b>	<b>195,844</b>	<b>1,109,647</b>	<b>38,691</b>	<b>1,519,178</b>	<b>1,688,521</b>
<b>PUBLIC</b>												
1- 1,999	..	2,057	453	608	17,326	3,601	4,587	2,624	13,717	350	33,234	39,112
2,000- 9,999	..	1,845	4,970	1,006	63,345	14,620	11,574	9,367	57,024	780	113,931	91,911
10,000- 19,999	..	1,514	9,544	853	53,000	14,963	5,036	8,790	54,139	655	75,896	74,883
20,000- 39,999	..	1,172	14,759	852	72,679	19,814	6,013	11,843	74,637	679	124,977	110,543
40,000- 99,999	..	1,405	37,634	1,102	163,452	47,017	27,565	25,659	157,245	866	209,584	234,471
100,000- 199,999	..	1,001	54,662	823	173,751	55,078	10,317	30,390	188,121	639	449,762	515,237
200,000- 399,999	..	756	80,019	642	304,168	86,650	17,665	51,980	321,169	508	446,205	517,128
400,000- 999,999	..	620	133,981	525	502,893	159,168	21,662	86,616	553,784	409	649,393	725,051
1,000,000-1,999,999	..	236	113,228	214	401,875	116,104	17,150	73,466	427,361	156	450,390	473,567
2,000,000 and over	..	251	548,196	228	2,802,090	838,026	81,915	483,892	3,074,306	163	1,498,067	1,737,903
<b>Total</b>	..	<b>10,857</b>	<b>997,447</b>	<b>6,853</b>	<b>4,554,576</b>	<b>1,355,039</b>	<b>203,488</b>	<b>784,629</b>	<b>4,921,500</b>	<b>5,205</b>	<b>4,051,436</b>	<b>4,519,807</b>
Private and public	..	93,973	1,402,528	63,422	5,555,096	1,747,226	290,702	980,472	6,031,148	43,896	5,570,616	6,208,329
Special section	..	3,523	36,418	13	1,873	545	124	322	1,973	..	..	..
Non-profit	..	743	3,236	525	28,945	9,022	311	4,863	32,793	380	3,214	3,677
Co-operative	..	3,532	10,936	696	130,332	21,037	1,065	13,843	136,462	277	45,272	48,437
<b>Total—All taxable companies</b>	..	<b>101,771</b>	<b>1,453,116</b>	<b>64,656</b>	<b>5,716,246</b>	<b>1,777,832</b>	<b>292,201</b>	<b>999,499</b>	<b>6,202,376</b>	<b>44,553</b>	<b>5,619,100</b>	<b>6,260,442</b>



## ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Grade of taxable income	All companies Number of taxpayers	Companies with depreciable assets						Companies with trading stock		
		Number of taxpayers	Depreciable assets				Number of taxpayers	Stock on hand at beginning of year	Stock on hand at end of year	
			Depreciated value at beginning of year	Purchased during year	Disposed of during year	Depreciation allowed				Depreciated value at end of year
\$ \$		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
<b>PRIVATE</b>										
Nil .. .. .	61,481	36,765	446,177	170,808	47,580	95,751	473,655	23,008	605,521	691,528
1- 1,999 .. ..	4,118	693	5,183	1,756	646	998	5,295	329	10,370	10,754
2,000- 9,999 .. ..	5,400	540	5,374	1,802	421	977	5,778	215	9,182	9,779
10,000- 19,999 .. ..	1,676	163	2,186	1,255	219	505	2,715	56	6,410	6,284
20,000- 39,999 .. ..	862	91	2,671	1,427	273	557	3,267	23	3,007	3,710
40,000- 99,999 .. ..	401	55	1,401	957	608	197	1,552	15	2,137	1,432
100,000- 199,999 .. ..	96	10	372	94	43	108	314	4	1,493	1,272
200,000- 399,999 .. ..	34	5	97	49	8	15	123			
400,000- 999,999 .. ..	9	..	..	..	..	..	..	..	..	..
1,000,000-1,999,999 .. ..		..	..	..	..	..	..	..	..	..
2,000,000 and over .. ..		..	..	..	..	..	..	..	..	..
<b>Total .. .. .</b>	<b>74,677</b>	<b>38,322</b>	<b>463,458</b>	<b>178,146</b>	<b>49,797</b>	<b>99,107</b>	<b>492,702</b>	<b>23,650</b>	<b>638,022</b>	<b>724,758</b>
<b>PUBLIC</b>										
Nil .. .. .	5,426	2,741	862,134	246,138	58,669	120,101	929,507	1,907	792,726	888,111
1- 1,999 .. ..	93	15	368	155	52	65	407	16	1,965	2,401
2,000- 9,999 .. ..	89	21	1,953	747	100	441	2,159	17	5,993	5,968
10,000- 19,999 .. ..	67	11	2,049	775	196	376	2,252	6	9,806	11,883
20,000- 39,999 .. ..	81	22	3,824	857	1,085	593	3,004	15	6,216	5,322
40,000- 99,999 .. ..	140	25	4,308	1,835	1,052	667	4,423	15	7,030	10,723
100,000- 199,999 .. ..	108	25	16,730	2,253	938	2,627	15,417	11	24,717	18,341
200,000- 399,999 .. ..	64	10	1,422	519	218	300	1,421	6	6,733	5,047
400,000- 999,999 .. ..	48	14	28,127	7,742	984	4,829	30,056	9	24,378	25,518
1,000,000-1,999,999 .. ..	8	2	4,864	1,207	1,863	637	3,571	3	5,760	2,923
2,000,000 and over .. ..	11	5	1,649	390	62	298	1,680			
<b>Total .. .. .</b>	<b>6,135</b>	<b>2,891</b>	<b>927,427</b>	<b>262,621</b>	<b>65,216</b>	<b>130,932</b>	<b>993,900</b>	<b>2,005</b>	<b>885,320</b>	<b>976,236</b>
Private and public .. ..	80,212	41,213	1,390,886	440,766	115,012	230,040	1,486,600	25,655	1,523,342	1,700,993
Special section .. ..	23	5	296	378	275	13	385	..	..	..
Non-profit .. .. .	1,223	669	19,479	3,143	198	2,703	19,720	320	1,857	2,477
Co-operative .. .. .	1,397	450	52,011	9,014	623	6,176	54,225	237	45,781	52,537
<b>Total—All non-taxable companies</b>	<b>82,855</b>	<b>42,337</b>	<b>1,462,671</b>	<b>453,302</b>	<b>116,108</b>	<b>238,934</b>	<b>1,560,931</b>	<b>26,212</b>	<b>1,570,978</b>	<b>1,756,008</b>

## RESIDENT AND NON-RESIDENT—TAXABLE<sup>(a)</sup>

**INCOME TAX  
COMPANIES  
Schedule 3.22(3)**

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Office	All companies		Companies with depreciable assets						Companies with trading stock		
	Number of taxpayers	Net tax	Number of taxpayers	Depreciable assets					Number of taxpayers	Stock on hand at beginning of year	Stock on hand at end of year
				Depreciated value at beginning of year	Purchased during year	Disposed of during year	Depreciation allowed	Depreciated value at end of year			
		\$'000		\$'000	\$'000	\$'000	\$'000	\$'000		\$'000	\$'000
<b>PRIVATE</b>											
New South Wales .. ..	35,983	166,879	25,417	401,799	156,842	36,316	77,541	444,784	16,999	637,099	711,542
Victoria .. ..	23,475	124,820	15,829	341,186	123,025	28,304	65,397	370,509	11,556	503,527	556,607
Queensland .. ..	8,732	42,058	5,246	88,170	38,132	7,457	18,130	100,716	3,481	126,232	133,383
South Australia .. ..	7,030	28,017	4,613	73,236	26,751	5,143	13,796	81,048	3,205	107,550	117,858
Western Australia .. ..	4,546	29,281	3,181	61,276	32,050	5,774	13,642	73,910	1,969	98,420	116,443
Tasmania .. ..	1,465	6,344	1,164	18,555	8,042	2,164	3,830	20,602	819	29,872	32,625
Northern Territory .. ..	509	3,305	407	9,269	4,265	1,167	2,145	10,222	249	7,802	8,575
Australian Capital Territory .. ..	1,376	4,376	712	7,029	3,080	890	1,363	7,856	413	8,676	11,488
<b>Australia .. ..</b>	<b>83,116</b>	<b>405,081</b>	<b>56,569</b>	<b>1,000,520</b>	<b>392,187</b>	<b>87,215</b>	<b>195,844</b>	<b>1,109,647</b>	<b>38,691</b>	<b>1,519,178</b>	<b>1,688,521</b>
<b>PUBLIC<sup>(a)</sup></b>											
New South Wales .. ..	4,417	360,496	2,764	1,264,132	493,915	90,598	247,060	1,420,389	2,072	1,615,220	1,857,276
Victoria .. ..	3,207	477,605	2,125	2,690,591	708,197	90,745	436,948	2,871,095	1,620	1,861,678	2,014,637
Queensland .. ..	1,224	54,678	681	177,246	43,393	4,730	26,553	189,357	514	172,122	207,983
South Australia .. ..	823	48,741	524	184,765	48,121	9,848	32,554	190,483	443	233,793	260,978
Western Australia .. ..	761	41,234	471	155,892	40,861	5,165	28,208	163,380	363	125,761	134,688
Tasmania .. ..	285	9,972	203	63,392	8,398	1,477	8,110	62,203	139	34,026	35,491
Northern Territory .. ..	20	431	17	1,904	351	141	279	1,836	17	1,732	2,217
Australian Capital Territory .. ..	120	4,289	68	16,654	11,803	784	4,917	22,757	37	7,104	6,537
<b>Australia .. ..</b>	<b>10,857</b>	<b>997,447</b>	<b>6,853</b>	<b>4,554,576</b>	<b>1,355,039</b>	<b>203,488</b>	<b>784,629</b>	<b>4,921,500</b>	<b>5,205</b>	<b>4,051,436</b>	<b>4,519,807</b>

<sup>(a)</sup> Excludes co-operative and non-profit company assessments and special section assessments (other than section 136).

# RESIDENT AND NON-RESIDENT—NON-TAXABLE(a)

INCOME TAX  
COMPANIES  
Schedule 3.23(3)

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Office	All companies		Companies with depreciable assets					Companies with trading stock		
	Number of taxpayers	Number of taxpayers	Depreciable assets					Number of taxpayers	Stock on hand at beginning of year	Stock on hand at end of year
			Depreciated value at beginning of year	Purchased during year	Disposed of during year	Depreciation allowed	Depreciated value at end of year			
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PRIVATE</b>										
New South Wales .. .. .	31,329	16,499	185,436	72,622	19,735	39,551	198,772	10,405	274,894	326,559
Victoria .. .. .	18,419	9,972	142,365	50,243	15,457	28,368	148,785	7,311	236,232	259,237
Queensland .. .. .	7,275	3,569	38,934	15,803	4,387	8,386	41,964	1,854	38,763	38,623
South Australia .. .. .	7,568	3,695	41,255	15,181	3,973	8,945	43,517	2,206	45,049	49,092
Western Australia .. .. .	5,388	2,962	34,574	15,447	3,539	8,855	37,627	1,147	25,882	30,135
Tasmania .. .. .	1,357	859	11,874	4,413	1,644	2,825	11,818	383	7,355	7,971
Northern Territory .. .. .	384	201	3,836	2,047	278	1,181	4,424	96	2,074	2,553
Australian Capital Territory .. .. .	2,357	565	5,184	2,390	784	996	5,795	248	7,773	10,588
<b>Australia .. .. .</b>	<b>74,077</b>	<b>38,322</b>	<b>463,458</b>	<b>178,146</b>	<b>49,797</b>	<b>99,107</b>	<b>492,702</b>	<b>23,650</b>	<b>638,022</b>	<b>724,758</b>
<b>PUBLIC(a)</b>										
New South Wales .. .. .	2,730	1,304	246,261	80,062	28,750	42,072	255,501	904	406,294	474,149
Victoria .. .. .	1,495	807	429,381	144,882	29,969	62,079	482,215	587	345,282	356,985
Queensland .. .. .	662	265	152,232	9,422	1,664	12,282	147,708	156	40,927	38,084
South Australia .. .. .	369	180	42,267	9,644	1,197	4,678	46,036	141	34,818	29,592
Western Australia .. .. .	606	230	42,843	15,049	2,330	7,472	48,090	157	48,189	67,716
Tasmania .. .. .	158	65	6,477	1,718	860	954	6,381	38	6,400	6,242
Northern Territory .. .. .	17	5	1,857	474	353	531	1,447	3	217	221
Australian Capital Territory .. .. .	98	35	6,109	1,370	93	864	6,522	19	3,193	3,247
<b>Australia .. .. .</b>	<b>6,135</b>	<b>2,891</b>	<b>927,427</b>	<b>262,621</b>	<b>65,216</b>	<b>130,932</b>	<b>993,900</b>	<b>2,005</b>	<b>885,320</b>	<b>976,236</b>

(a) Excludes co-operative and non-profit company assessments and special section assessments (other than section 136).



**RESIDENT AND NON-RESIDENT—PRIVATE AND PUBLIC COMBINED—TAXABLE(a)**

**INCOME TAX  
COMPANIES  
Schedule 3.24(3)**

**ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)**

Industry code no.	Industry	All companies		Companies with depreciable assets						Companies with trading stock			Industry code no.
		Number of taxpayers	Net tax	Number of taxpayers	Depreciable assets					Number of taxpayers	Stock on hand at beginning of year	Stock on hand at end of year	
					Depreciated value at beginning of year	Purchased during year	Disposed of during year	Depreciation allowed	Depreciated value at end of year				
			\$'000		\$'000	\$'000	\$'000	\$'000	\$'000		\$'000	\$'000	
00	PRIMARY PRODUCTION—												
01	Fishing, hunting .. ..	66	909	50	2,420	1,014	266	805	2,362	7	1,897	1,829	00
02	Agriculture, etc. .. ..	2,091	10,064	1,614	31,057	13,240	1,725	9,197	33,375	186	6,211	7,478	01
	Forestry, logging .. ..	55	598	44	3,016	1,375	262	862	3,266	11	474	567	02
	<b>Total Primary Production ..</b>	<b>2,212</b>	<b>11,572</b>	<b>1,708</b>	<b>36,493</b>	<b>15,629</b>	<b>2,253</b>	<b>10,865</b>	<b>39,004</b>	<b>204</b>	<b>8,582</b>	<b>9,874</b>	
03	MINING—												
04	Metallic, fuel minerals ..	266	27,430	170	30,112	12,619	2,573	6,546	33,611	69	66,054	93,090	03
	Construction materials ..	273	8,230	201	35,110	10,598	1,405	8,310	35,993	122	8,532	9,741	04
	<b>Total Mining .. ..</b>	<b>539</b>	<b>35,659</b>	<b>371</b>	<b>65,222</b>	<b>23,217</b>	<b>3,978</b>	<b>14,856</b>	<b>69,604</b>	<b>191</b>	<b>74,586</b>	<b>102,830</b>	
10	MANUFACTURING—												
11	Metal products, etc. .. ..	5,871	210,372	5,096	1,179,238	225,559	28,030	152,441	1,224,325	4,845	1,145,971	1,311,558	10
12	Transport .. ..	559	50,678	476	249,324	63,707	3,481	59,250	250,300	452	333,429	348,534	11
13	Textiles .. ..	558	16,090	386	85,469	26,031	2,997	16,807	91,696	370	118,743	127,218	12
14	Clothing, etc. .. ..	1,866	18,096	1,179	50,452	14,435	2,920	9,289	52,679	1,126	114,821	124,452	13
15	Chemical, etc., products ..	652	63,576	585	295,152	69,525	9,989	54,500	300,188	592	244,504	263,650	14
16	Food, etc. .. ..	1,491	120,488	1,295	448,016	99,011	13,183	62,216	471,628	1,234	377,110	411,831	15
17	Wood products .. ..	1,677	15,403	1,429	55,615	18,218	4,277	11,352	58,204	1,386	71,415	81,496	16
18	Paper, printing, etc. .. ..	1,767	48,011	1,517	277,237	59,887	6,675	39,844	290,604	1,389	153,798	168,364	17
	All other .. ..	2,226	73,636	1,879	400,463	101,108	20,892	68,089	412,591	1,848	311,857	306,342	18
	<b>Total Manufacturing ..</b>	<b>16,667</b>	<b>616,350</b>	<b>13,842</b>	<b>3,040,966</b>	<b>677,480</b>	<b>92,443</b>	<b>473,789</b>	<b>3,152,214</b>	<b>13,242</b>	<b>2,871,648</b>	<b>3,143,446</b>	
19	ELECTRICITY, GAS, WATER ..	33	3,240	29	55,030	5,056	74	3,534	56,478	23	1,979	2,515	19
20	CONSTRUCTION .. ..	7,609	49,700	5,902	102,344	53,705	11,151	25,977	118,920	4,859	299,899	337,478	20
30	TRANSPORT, ETC.—												
31	Water transport .. ..	208	7,863	178	75,414	11,483	3,356	9,277	74,264	40	1,389	559	30
32	Road transport .. ..	2,386	21,835	2,057	130,052	77,231	17,552	41,361	148,371	316	5,971	6,608	31
	All other .. ..	468	21,774	395	241,891	143,589	3,483	51,747	330,250	49	5,053	6,520	32
	<b>Total Transport, etc. ..</b>	<b>3,062</b>	<b>51,472</b>	<b>2,630</b>	<b>447,358</b>	<b>232,304</b>	<b>24,391</b>	<b>102,385</b>	<b>552,885</b>	<b>405</b>	<b>12,414</b>	<b>13,687</b>	

33	WHOLESALE, RETAIL—													
34	Wholesaling petroleum, etc. . .	133	47,868	118	323,276	87,756	10,121	47,949	352,962	87	156,886	187,944	33	
34	Agricultural . . .	645	8,200	535	27,261	8,686	2,526	5,124	28,296	332	51,691	45,625	34	
35	Wholesale trade, n.e.i. . .	10,247	129,494	7,501	250,216	115,709	21,835	54,929	289,162	6,643	758,887	874,235	35	
36	Department stores . . .	548	46,282	440	175,799	42,252	8,358	22,181	187,512	450	243,136	275,947	36	
37	Food retailing . . .	1,630	10,667	1,397	26,181	10,777	3,623	4,209	29,126	1,363	39,980	35,281	37	
38	Motor vehicles, etc. . .	4,543	36,678	3,544	53,119	29,662	9,112	12,102	61,566	3,593	240,028	269,984	38	
39	All other retailing . . .	5,745	42,562	4,739	76,261	28,764	5,769	14,734	84,522	4,693	248,726	273,376	39	
	<b>Total Wholesale, etc. . .</b>	<b>23,491</b>	<b>321,751</b>	<b>18,274</b>	<b>932,114</b>	<b>323,606</b>	<b>61,345</b>	<b>161,228</b>	<b>1,033,146</b>	<b>17,161</b>	<b>1,739,334</b>	<b>1,962,392</b>		
	<b>FINANCE, INSURANCE, ETC.—</b>													
40	Banking . . .	18	31,308	16	71,165	57,131	2,323	14,353	111,620	*	*	*	40	
41	Other finance . . .	1,896	68,193	664	279,003	196,082	39,728	91,081	344,276	100	174,720	221,870	41	
42	Investment companies . . .	10,216	27,464	2,628	57,316	21,319	9,580	10,027	59,027	1,004	96,818	111,070	42	
43	Other investment . . .	1,096	5,126	214	3,143	1,041	239	559	3,386	527	10,063	9,716	43	
44	Life insurance, etc. . .	25	19,165	24	85,938	23,414	604	11,192	97,555	*	*	*	44	
45	Other insurance . . .	552	19,633	374	23,539	6,683	1,992	3,932	24,297	*	*	*	45	
46	Real estate, etc. . .	15,315	57,991	8,890	128,971	27,648	23,756	15,318	117,545	2,478	194,397	172,897	46	
47	Holding companies . . .	1,594	18,237	642	46,051	22,181	4,317	8,025	55,889	156	50,361	76,516	47	
49	Technical, etc., services . . .	4,051	21,017	2,736	65,584	27,438	6,313	14,357	72,351	581	12,405	14,599	49	
	<b>Total Finance, etc. . .</b>	<b>34,763</b>	<b>268,136</b>	<b>16,188</b>	<b>760,708</b>	<b>382,938</b>	<b>88,855</b>	<b>168,845</b>	<b>885,946</b>	<b>4,875</b>	<b>539,637</b>	<b>609,156</b>		
50	<b>COMMUNITY SERVICES . . .</b>	<b>1,113</b>	<b>4,882</b>	<b>777</b>	<b>7,218</b>	<b>3,038</b>	<b>445</b>	<b>1,222</b>	<b>8,589</b>	<b>298</b>	<b>1,715</b>	<b>2,140</b>	<b>50</b>	
	<b>ENTERTAINMENT, HOTELS, ETC.—</b>													
60	Entertainment, etc. . .	944	16,028	782	29,146	7,947	1,370	6,076	29,647	331	1,495	1,710	60	
70	Restaurants, etc. . .	3,413	23,229	2,870	77,917	21,975	4,335	11,538	84,019	2,280	19,009	22,153	70	
	<b>Total Entertainment, etc. . .</b>	<b>4,357</b>	<b>39,257</b>	<b>3,652</b>	<b>107,063</b>	<b>29,923</b>	<b>5,705</b>	<b>17,614</b>	<b>113,666</b>	<b>2,611</b>	<b>20,504</b>	<b>23,864</b>		
80	<b>INDUSTRY NOT STATED . . .</b>	<b>127</b>	<b>509</b>	<b>49</b>	<b>581</b>	<b>333</b>	<b>62</b>	<b>157</b>	<b>695</b>	<b>27</b>	<b>318</b>	<b>947</b>	<b>80</b>	
	<b>Total . . .</b>	<b>93,973</b>	<b>1,402,528</b>	<b>63,422</b>	<b>5,555,096</b>	<b>1,747,226</b>	<b>290,702</b>	<b>980,472</b>	<b>6,031,148</b>	<b>43,896</b>	<b>5,570,616</b>	<b>6,208,329</b>		

(a) Excludes co-operative and non-profit company assessments and special section assessments (other than section 136).

\* Not available for publication separately.



RESIDENT AND NON-RESIDENT—PRIVATE AND PUBLIC COMBINED—NON-TAXABLE(a)

INCOME TAX COMPANIES Schedule 3.25(3)

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Industry code no.	Industry	All companies Number of taxpayers	Companies with depreciable assets						Companies with trading stock			Industry code no.
			Number of taxpayers	Depreciable assets					Number of taxpayers	Stock on hand at beginning of year	Stock on hand at end of year	
				Depreciated value at beginning of year	Purchased during year	Disposed of during year	Depreciation allowed	Depreciated value at end of year				
				\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000		
00	PRIMARY PRODUCTION—											
01	Fishing, hunting .. .. .	90	78	3,323	2,520	950	1,210	3,682	12	492	436	00
02	Agriculture, etc. .. .. .	5,278	4,380	85,829	23,599	3,096	24,051	82,283	289	7,574	9,104	01
	Forestry, logging .. .. .	74	53	2,059	1,130	183	724	2,282	5	28	84	02
	<b>Total Primary Production</b> .. .. .	<b>5,442</b>	<b>4,511</b>	<b>91,211</b>	<b>27,250</b>	<b>4,229</b>	<b>25,985</b>	<b>88,247</b>	<b>306</b>	<b>8,093</b>	<b>9,624</b>	
03	MINING—											
04	Metallic, fuel minerals .. .. .	658	280	36,191	13,475	1,119	7,431	41,117	105	15,945	21,203	03
	Construction materials .. .. .	191	144	12,394	3,846	700	2,066	13,474	78	3,961	1,095	04
	<b>Total Mining</b> .. .. .	<b>849</b>	<b>424</b>	<b>48,585</b>	<b>17,322</b>	<b>1,819</b>	<b>9,497</b>	<b>54,591</b>	<b>183</b>	<b>19,906</b>	<b>22,298</b>	
10	MANUFACTURING—											
11	Metal products, etc. .. .. .	2,632	2,213	159,671	42,095	7,516	24,978	169,271	2,070	323,641	351,739	10
12	Transport .. .. .	308	261	13,410	2,643	807	2,681	12,564	244	27,473	28,077	11
13	Textiles .. .. .	197	182	19,661	5,694	1,140	3,403	20,812	163	20,462	23,260	12
14	Clothing, etc. .. .. .	830	696	14,007	4,493	1,442	2,511	14,547	663	41,938	38,872	13
15	Chemical, etc., products .. .. .	377	322	95,342	23,825	7,150	13,147	98,871	313	46,828	47,384	14
16	Food, etc. .. .. .	728	622	86,323	27,431	3,027	12,092	98,634	579	63,876	69,314	15
17	Wood products .. .. .	776	663	17,509	6,053	1,632	3,263	18,667	628	25,210	27,642	16
18	Paper, printing, etc. .. .. .	1,035	839	34,944	14,046	2,487	6,724	39,779	717	20,162	22,760	17
18	All other .. .. .	1,263	1,052	58,789	33,595	7,440	10,102	74,843	1,015	49,057	53,221	18
	<b>Total Manufacturing</b> .. .. .	<b>8,146</b>	<b>6,850</b>	<b>499,657</b>	<b>159,874</b>	<b>32,641</b>	<b>78,901</b>	<b>547,989</b>	<b>6,392</b>	<b>618,646</b>	<b>662,269</b>	
19	ELECTRICITY, GAS, WATER .. .. .	47	27	43,804	5,750	398	2,578	46,578	12	3,318	3,526	19
20	CONSTRUCTION .. .. .	4,989	3,628	56,112	21,104	7,905	12,973	56,338	2,752	108,795	148,297	20
30	TRANSPORT, ETC.—											
31	Water transport .. .. .	166	124	107,621	32,649	2,052	12,069	126,149	26	931	1,105	30
32	Road transport .. .. .	1,402	1,147	140,019	17,202	4,380	13,105	139,736	156	1,686	1,843	31
	All other .. .. .	455	363	10,076	4,521	1,052	2,105	11,439	51	3,513	5,953	32
	<b>Total Transport, etc.</b> .. .. .	<b>2,023</b>	<b>1,634</b>	<b>257,715</b>	<b>54,372</b>	<b>7,484</b>	<b>27,279</b>	<b>277,325</b>	<b>233</b>	<b>6,130</b>	<b>8,901</b>	
33	WHOLESALE, RETAIL—											
34	Wholesaling petroleum, etc. .. .. .	53	45	32,719	22,767	167	5,563	49,756	34	8,489	9,831	33
35	Agricultural .. .. .	534	414	7,873	2,056	1,123	1,391	7,416	278	21,348	22,989	34
36	Wholesale trade, n.e.i. .. .. .	5,349	3,759	64,646	26,987	17,281	14,732	59,620	3,354	217,828	213,048	35
37	Department stores .. .. .	192	164	7,143	875	642	1,135	6,240	170	22,621	32,929	36
38	Food retailing .. .. .	946	831	8,036	2,746	1,057	1,346	8,378	758	6,990	7,772	37
39	Motor vehicles, etc. .. .. .	2,451	1,906	15,886	9,450	3,609	3,684	18,044	1,939	73,706	78,824	38
	All other retailing .. .. .	3,148	2,562	15,984	6,484	2,636	3,363	16,470	2,507	61,850	58,995	39
	<b>Total Wholesale, etc.</b> .. .. .	<b>12,673</b>	<b>9,681</b>	<b>152,288</b>	<b>71,365</b>	<b>26,515</b>	<b>31,214</b>	<b>165,924</b>	<b>9,040</b>	<b>412,832</b>	<b>424,387</b>	



40	FINANCE, INSURANCE, ETC.—														
41	Banking .. .. .	3	3	119	135	4	33	217	*	*	*				40
42	Other finance .. .. .	1,196	307	2,662	3,616	477	1,004	4,797	54	44,338	55,298				41
43	Investment companies .. .. .	19,534	2,646	29,348	9,730	4,427	5,472	29,179	1,698	61,658	73,996				42
44	Other investment .. .. .	2,109	311	1,142	1,021	334	355	1,474	919	19,044	23,046				43
45	Life insurance, etc. .. .. .	6	6	1,634	627	183	364	1,715	*	*	*				44
46	Other insurance .. .. .	464	317	9,292	3,612	1,633	1,740	9,532	31	817	1,076				45
47	Real estate, etc. .. .. .	11,832	6,168	89,806	30,116	12,676	12,532	94,714	1,926	166,155	214,223				46
48	Holding companies .. .. .	2,792	298	28,279	6,623	5,387	4,338	25,177	92	36,009	31,704				47
49	Technical, etc., services .. .. .	2,704	1,771	34,932	9,930	4,471	7,819	32,571	475	9,513	7,820				49
	<b>Total Finance, etc. .. .. .</b>	<b>40,641</b>	<b>11,827</b>	<b>197,214</b>	<b>65,413</b>	<b>29,593</b>	<b>33,658</b>	<b>199,375</b>	<b>5,195</b>	<b>337,532</b>	<b>407,163</b>				
50	COMMUNITY SERVICES .. .. .	563	371	2,337	1,892	367	487	3,375	92	552	661				50
60	ENTERTAINMENT, HOTELS, ETC.—														
70	Entertainment, etc. .. .. .	660	472	11,226	2,739	728	2,383	10,854	174	1,001	1,068				60
70	Restaurants, etc. .. .. .	1,982	1,559	29,732	13,099	3,076	4,900	34,855	1,107	4,528	5,528				70
	<b>Total Entertainment, etc. .. .. .</b>	<b>2,642</b>	<b>2,031</b>	<b>40,958</b>	<b>15,838</b>	<b>3,804</b>	<b>7,283</b>	<b>45,709</b>	<b>1,281</b>	<b>5,529</b>	<b>6,596</b>				
80	INDUSTRY NOT STATED .. .. .	2,198	229	1,005	587	258	185	1,150	169	2,008	7,272				80
	<b>Total .. .. .</b>	<b>80,212</b>	<b>41,213</b>	<b>1,390,886</b>	<b>440,766</b>	<b>115,012</b>	<b>230,040</b>	<b>1,486,600</b>	<b>25,655</b>	<b>1,523,342</b>	<b>1,700,993</b>				

(a) Excludes co-operative and non-profit company assessments and special section assessments (other than section 136).

\* Not available for publication separately.

# RESIDENT AND NON-RESIDENT—PRIVATE—TAXABLE

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

**INCOME TAX  
COMPANIES  
Schedule 3.26(3)**

Industry code no.	Industry	All companies		Companies with depreciable assets						Companies with trading stock			Industry code no.
		Number of taxpayers	Net tax	Number of taxpayers	Depreciable assets					Number of taxpayers	Stock on hand at beginning of year	Stock on hand at end of year	
					Depreciated value at beginning of year	Purchased during year	Disposed of during year	Depreciation allowed	Depreciated value at end of year				
			\$'000		\$'000	\$'000	\$'000	\$'000	\$'000		\$'000	\$'000	
	<b>PRIMARY PRODUCTION—</b>												
00	Fishing, hunting .. .. .	62	509	46	2,051	836	252	726	1,909	4	872	936	00
01	Agriculture, etc. .. .. .	2,037	8,150	1,566	25,910	11,438	1,481	7,727	28,140	176	4,799	5,717	01
02	Forestry, logging .. .. .	43	158	35	932	805	133	339	1,264	9	173	176	02
	<b>Total Primary Production .. .. .</b>	<b>2,142</b>	<b>8,817</b>	<b>1,647</b>	<b>28,893</b>	<b>13,080</b>	<b>1,867</b>	<b>8,792</b>	<b>31,313</b>	<b>189</b>	<b>5,843</b>	<b>6,829</b>	
	<b>MINING—</b>												
03	Metallic, fuel minerals .. .. .	168	1,883	110	4,758	3,173	235	1,658	6,037	31	1,172	966	03
04	Construction materials .. .. .	200	1,539	144	7,103	2,098	372	1,590	7,238	74	665	786	04
	<b>Total Mining .. .. .</b>	<b>368</b>	<b>3,422</b>	<b>254</b>	<b>11,861</b>	<b>5,271</b>	<b>607</b>	<b>3,249</b>	<b>13,275</b>	<b>105</b>	<b>1,837</b>	<b>1,752</b>	
	<b>MANUFACTURING—</b>												
10	Metal products, etc. .. .. .	5,088	43,070	4,361	127,889	42,535	8,008	20,393	142,023	4,109	159,289	182,050	10
11	Transport .. .. .	486	4,616	403	10,040	4,083	352	2,024	11,747	383	21,028	25,121	11
12	Textiles .. .. .	461	4,255	296	19,626	6,592	1,316	3,577	21,324	280	25,250	29,176	12
13	Clothing, etc. .. .. .	1,735	11,162	1,096	27,159	8,895	1,910	4,835	29,309	1,037	65,251	69,692	13
14	Chemical, etc., products .. .. .	414	4,627	370	12,298	4,734	584	2,229	14,219	377	19,129	23,191	14
15	Food, etc. .. .. .	1,103	16,844	924	72,766	19,174	2,366	10,684	78,890	877	39,694	47,808	15
16	Wood products .. .. .	1,526	9,019	1,296	27,371	9,807	2,199	5,671	29,308	1,249	37,218	41,849	16
17	Paper, printing, etc. .. .. .	1,472	10,409	1,265	50,538	14,159	2,476	7,588	54,633	1,151	28,576	31,598	17
18	All other .. .. .	1,819	13,614	1,503	45,945	15,821	2,367	7,933	51,465	1,475	44,326	52,217	18
	<b>Total Manufacturing .. .. .</b>	<b>14,104</b>	<b>117,615</b>	<b>11,514</b>	<b>393,633</b>	<b>125,799</b>	<b>21,580</b>	<b>64,933</b>	<b>432,919</b>	<b>10,938</b>	<b>439,761</b>	<b>502,702</b>	
19	<b>ELECTRICITY, GAS, WATER .. .. .</b>	<b>14</b>	<b>37</b>	<b>11</b>	<b>464</b>	<b>130</b>	<b>9</b>	<b>64</b>	<b>521</b>	<b>10</b>	<b>113</b>	<b>179</b>	<b>19</b>
20	<b>CONSTRUCTION .. .. .</b>	<b>7,417</b>	<b>34,301</b>	<b>5,751</b>	<b>77,549</b>	<b>40,737</b>	<b>9,051</b>	<b>19,620</b>	<b>89,616</b>	<b>4,717</b>	<b>217,697</b>	<b>240,961</b>	<b>20</b>
	<b>TRANSPORT, ETC.—</b>												
30	Water transport .. .. .	147	3,954	128	10,857	1,524	318	1,377	10,687	34	844	369	30
31	Road transport .. .. .	2,187	10,137	1,881	59,646	33,590	8,963	17,684	66,589	260	1,288	1,283	31
32	All other .. .. .	401	3,038	336	9,054	4,075	702	1,670	10,757	37	1,417	1,126	32
	<b>Total Transport, etc. .. .. .</b>	<b>2,735</b>	<b>17,129</b>	<b>2,345</b>	<b>79,557</b>	<b>39,189</b>	<b>9,982</b>	<b>20,731</b>	<b>88,033</b>	<b>331</b>	<b>3,549</b>	<b>2,777</b>	

33	WHOLESALE, RETAIL—												
34	Wholesaling petroleum, etc. . . . .	105	367	91	1,018	726	101	283	1,360	66	503	864	33
35	Agricultural . . . . .	571	3,183	472	6,749	2,480	595	1,399	7,234	295	22,639	18,877	34
36	Wholesale trade, n.e.i. . . . .	8,913	58,644	6,503	87,802	38,446	8,982	18,220	99,046	5,700	312,822	356,680	35
37	Department stores . . . . .	393	3,391	292	7,955	1,463	387	1,063	7,968	299	28,295	30,140	36
38	Food retailing . . . . .	1,515	7,446	1,297	19,628	6,721	2,943	3,224	20,182	1,267	26,042	25,445	37
39	Motor vehicles, etc. . . . .	4,167	21,272	3,338	31,034	19,471	5,495	7,551	37,458	3,382	132,558	150,204	38
	All other retailing . . . . .	5,378	23,711	4,468	36,428	15,729	3,293	7,111	41,752	4,407	156,852	174,492	39
	<b>Total Wholesale, etc. . . . .</b>	<b>21,042</b>	<b>118,014</b>	<b>16,461</b>	<b>190,613</b>	<b>85,035</b>	<b>21,796</b>	<b>38,851</b>	<b>215,001</b>	<b>15,416</b>	<b>679,710</b>	<b>756,702</b>	
	FINANCE, INSURANCE, ETC.—												
40	Banking . . . . .												40
41	Other finance . . . . .	1,020	4,210	450	18,003	10,938	2,975	4,784	21,182	70	1,299	1,078	41
42	Investment companies . . . . .	9,184	14,417	2,439	20,954	7,144	3,646	3,802	20,650	914	26,111	29,317	42
43	Other investment . . . . .	970	2,784	167	904	628	147	209	1,175	504	5,707	5,341	43
44	Life insurance, etc. . . . .												44
45	Other insurance . . . . .	382	1,949	279	2,492	1,392	459	544	2,881	26	872	1,131	45
46	Real estate, etc. . . . .	14,174	37,535	8,318	57,106	16,090	4,754	8,389	60,053	2,307	108,269	108,939	46
47	Holding companies . . . . .	1,067	2,885	402	10,084	3,390	1,640	1,660	10,173	99	9,690	8,581	47
49	Technical, etc., services . . . . .	3,707	15,195	2,530	36,906	20,027	4,330	8,681	43,922	516	4,368	5,288	49
	<b>Total Finance, etc. . . . .</b>	<b>30,504</b>	<b>78,975</b>	<b>14,585</b>	<b>146,447</b>	<b>59,608</b>	<b>17,951</b>	<b>28,069</b>	<b>160,036</b>	<b>4,436</b>	<b>156,317</b>	<b>159,675</b>	
50	COMMUNITY SERVICES . . . . .	843	3,863	704	6,479	2,783	419	1,115	7,729	191	875	1,204	50
	ENTERTAINMENT, HOTELS, ETC.—												
60	Entertainment, etc. . . . .	791	5,643	649	11,251	3,622	636	2,203	12,035	289	1,087	1,281	60
70	Restaurants, etc. . . . .	3,053	17,033	2,601	53,202	16,603	3,266	8,061	58,478	2,044	12,101	14,168	70
	<b>Total Entertainment, etc. . . . .</b>	<b>3,844</b>	<b>22,676</b>	<b>3,250</b>	<b>64,454</b>	<b>20,225</b>	<b>3,902</b>	<b>10,264</b>	<b>70,513</b>	<b>2,333</b>	<b>13,188</b>	<b>15,449</b>	
80	INDUSTRY NOT STATED . . . . .	103	231	47	568	333	51	156	693	25	288	291	80
	<b>Total . . . . .</b>	<b>83,116</b>	<b>405,081</b>	<b>56,569</b>	<b>1,000,520</b>	<b>392,187</b>	<b>87,215</b>	<b>195,844</b>	<b>1,109,647</b>	<b>38,691</b>	<b>1,519,178</b>	<b>1,688,521</b>	

\* Not available for publication separately.



# RESIDENT AND NON-RESIDENT—PUBLIC—TAXABLE(a)

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

INCOME TAX  
COMPANIES  
Schedule 3.27(3)

Industry code no.	Industry	All companies		Companies with depreciable assets						Companies with trading stock			Industry code no.
		Number of taxpayers	Net tax	Number of taxpayers	Depreciable assets					Number of taxpayers	Stock on hand at beginning of year	Stock on hand at end of year	
					Depreciated value at beginning of year	Purchased during year	Disposed of during year	Depreciation allowed	Depreciated value at end of year				
			\$'000		\$'000	\$'000	\$'000	\$'000	\$'000		\$'000	\$'000	
00	PRIMARY PRODUCTION—												
01	Fishing, hunting .. .. .	4	401	4	369	178	14	80	453	3	1,025	893	00
02	Agriculture, etc. .. .. .	54	1,914	48	5,147	1,801	243	1,470	5,235	10	1,412	1,761	01
	Forestry, logging .. .. .	12	440	9	2,084	570	129	523	2,002	2	301	391	02
	<b>Total Primary Production ..</b>	<b>70</b>	<b>2,755</b>	<b>61</b>	<b>7,600</b>	<b>2,549</b>	<b>386</b>	<b>2,073</b>	<b>7,690</b>	<b>15</b>	<b>2,738</b>	<b>3,044</b>	
	<b>MINING—</b>												
03	Metallic, fuel minerals .. .. .	98	25,547	60	25,354	9,446	2,337	4,888	27,574	38	64,883	92,123	03
04	Construction materials .. .. .	73	6,690	57	28,007	8,501	1,033	6,720	28,755	48	7,867	8,955	04
	<b>Total Mining .. .. .</b>	<b>171</b>	<b>32,237</b>	<b>117</b>	<b>53,361</b>	<b>17,946</b>	<b>3,370</b>	<b>11,608</b>	<b>56,329</b>	<b>86</b>	<b>72,749</b>	<b>101,078</b>	
	<b>MANUFACTURING—</b>												
10	Metal products, etc. .. .. .	783	167,301	735	1,051,349	183,023	20,022	132,048	1,082,302	736	986,682	1,129,508	10
11	Transport .. .. .	73	46,062	73	239,283	59,625	3,128	57,226	238,553	69	312,400	323,413	11
12	Textiles .. .. .	97	11,836	90	65,844	19,439	1,680	13,230	70,372	90	93,494	98,042	12
13	Clothing, etc. .. .. .	131	6,934	83	23,294	5,540	1,010	4,454	23,370	89	49,571	54,760	13
14	Chemical, etc., products .. .. .	238	58,949	215	282,854	64,791	9,405	52,271	285,969	215	225,376	240,459	14
15	Food, etc. .. .. .	388	103,644	371	375,249	79,837	10,816	51,532	392,738	357	337,416	364,023	15
16	Wood products .. .. .	151	6,384	133	28,245	8,411	2,078	5,681	28,896	137	34,197	39,647	16
17	Paper, printing, etc. .. .. .	295	37,602	252	226,699	45,728	4,199	32,257	235,971	238	125,222	136,766	17
18	All other .. .. .	407	60,022	376	354,518	85,288	18,524	60,156	361,125	373	267,531	254,125	18
	<b>Total Manufacturing .. .. .</b>	<b>2,563</b>	<b>498,734</b>	<b>2,328</b>	<b>2,647,334</b>	<b>551,681</b>	<b>70,863</b>	<b>408,856</b>	<b>2,719,296</b>	<b>2,304</b>	<b>2,431,887</b>	<b>2,640,743</b>	
19	ELECTRICITY, GAS, WATER .. .. .	19	3,203	18	54,566	4,925	65	3,470	55,956	13	1,867	2,337	19
20	CONSTRUCTION .. .. .	192	15,398	151	24,794	12,968	2,100	6,357	29,305	142	82,201	96,518	20
	<b>TRANSPORT, ETC.—</b>												
30	Water transport .. .. .	61	3,909	50	64,557	9,959	3,039	7,900	63,577	6	545	190	30
31	Road transport .. .. .	199	11,698	176	70,406	43,641	8,589	23,677	81,782	56	4,683	5,325	31
32	All other .. .. .	67	18,736	59	232,837	139,514	2,782	50,077	319,493	12	3,636	5,395	32
	<b>Total Transport, etc. .. .. .</b>	<b>327</b>	<b>34,344</b>	<b>285</b>	<b>367,800</b>	<b>193,115</b>	<b>14,409</b>	<b>81,654</b>	<b>464,852</b>	<b>74</b>	<b>8,865</b>	<b>10,910</b>	

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33	WHOLESALE, RETAIL—														
34	Wholesaling petroleum, etc.	28	47,501	27	322,258	87,031	10,021	47,666	351,602	21	156,383	187,080	33		
35	Agricultural .. .. .	74	5,018	63	20,512	6,206	1,931	3,725	21,062	37	29,052	26,748	34		
36	Wholesale trade, n.e.i. . . . .	1,334	70,850	998	162,415	77,264	12,853	36,709	190,116	943	446,065	517,556	35		
37	Department stores .. .. .	155	42,891	148	167,844	40,789	7,970	21,118	179,544	151	214,841	245,807	36		
38	Food retailing .. .. .	115	3,221	100	6,554	4,055	680	985	8,943	96	13,938	9,836	37		
39	Motor vehicles, etc. .. .. .	376	15,406	206	22,085	10,191	3,617	4,551	24,108	211	107,470	119,780	38		
	All other retailing .. .. .	367	18,850	271	39,834	13,035	2,476	7,623	42,770	286	91,874	98,884	39		
	<b>Total Wholesale, etc.</b> .. .. .	<b>2,449</b>	<b>203,737</b>	<b>1,813</b>	<b>741,500</b>	<b>238,571</b>	<b>39,549</b>	<b>122,377</b>	<b>818,145</b>	<b>1,745</b>	<b>1,059,623</b>	<b>1,205,690</b>			
40	FINANCE, INSURANCE, ETC.—														
41	Banking .. .. .	18	31,308	16	71,165	57,131	2,323	14,353	111,620	*	*	*	40		
42	Other finance .. .. .	876	63,983	214	261,001	185,145	36,754	86,297	323,095	30	173,420	220,792	41		
43	Investment companies .. .. .	1,032	13,048	189	36,362	14,175	5,934	6,226	38,377	90	70,707	81,753	42		
44	Other investment .. .. .	126	2,342	47	2,239	413	92	350	2,211	*	*	*	43		
45	Life insurance, etc. .. .. .	25	19,165	24	85,938	23,414	604	11,192	97,555	*	*	*	44		
46	Other insurance .. .. .	170	17,684	95	21,047	5,291	1,533	3,388	21,416	*	*	*	45		
47	Real estate, etc. .. .. .	1,141	20,456	572	71,865	11,558	19,003	6,929	57,492	171	86,128	63,958	46		
48	Holding companies .. .. .	527	15,352	240	35,967	18,791	2,677	6,365	45,716	57	40,671	67,935	47		
49	Technical, etc., services .. .. .	344	5,823	206	28,678	7,411	1,984	5,676	28,428	65	8,037	9,311	49		
	<b>Total Finance, etc.</b> .. .. .	<b>4,259</b>	<b>189,161</b>	<b>1,603</b>	<b>614,261</b>	<b>323,329</b>	<b>70,904</b>	<b>140,775</b>	<b>725,911</b>	<b>439</b>	<b>383,320</b>	<b>449,481</b>			
50	COMMUNITY SERVICES .. .. .	270	1,018	73	739	255	26	108	860	107	840	936	50		
60	ENTERTAINMENT, HOTELS, ETC.—														
70	Entertainment, etc. .. .. .	153	10,385	133	17,895	4,325	735	3,873	17,612	42	408	429	60		
	Restaurants, etc. .. .. .	360	6,196	269	24,714	5,373	1,069	3,477	25,541	236	6,908	7,986	70		
	<b>Total Entertainment, etc.</b> .. .. .	<b>513</b>	<b>16,581</b>	<b>402</b>	<b>42,609</b>	<b>9,698</b>	<b>1,804</b>	<b>7,350</b>	<b>43,153</b>	<b>278</b>	<b>7,317</b>	<b>8,415</b>			
80	INDUSTRY NOT STATED .. .. .	24	277	2	13	..	10	1	2	2	29	655	80		
	<b>Total</b> .. .. .	<b>10,857</b>	<b>997,447</b>	<b>6,853</b>	<b>4,554,576</b>	<b>1,355,039</b>	<b>203,488</b>	<b>784,629</b>	<b>4,921,500</b>	<b>5,205</b>	<b>4,051,436</b>	<b>4,519,807</b>			

(a) Excludes co-operative and non-profit company assessments and special section assessments (other than section 136).

\* Not available for publication separately.

# RESIDENT AND NON-RESIDENT—CO-OPERATIVE—TAXABLE

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

**INCOME TAX  
COMPANIES  
Schedule 3.28(3)**

Industry code no.	Industry	All companies			Companies with depreciable assets						Companies with trading stock			Industry code no.	
		Number of taxpayers	Taxable income	Net tax	Number of taxpayers	Depreciable assets					Number of taxpayers	Stock on hand at beginning of year	Stock on hand at end of year		
						De-preciated value at beginning of year	Purchased during year	Disposed of during year	Deprecia-tion allowed	De-preciated value at end of year					
			\$'000	\$'000		\$'000	\$'000	\$'000	\$'000	\$'000		\$'000	\$'000		
00	PRIMARY PRODUCTION—														
01	Fishing, hunting .. ..	5	19	8	5	170	8	2	20	156	5	38	45	00	
02	Agriculture, etc. .. ..	30	452	211	29	1,061	379	93	215	1,131	20	396	429	01	
	Forestry, logging .. ..	..	..	..	..	..	..	..	..	..	..	..	..	02	
	<b>Total Primary Production</b> ..	<b>35</b>	<b>471</b>	<b>218</b>	<b>34</b>	<b>1,230</b>	<b>387</b>	<b>95</b>	<b>235</b>	<b>1,287</b>	<b>25</b>	<b>433</b>	<b>474</b>		
03	MINING—														
04	Metallic, fuel minerals .. ..	..	..	..	..	..	..	..	..	..	..	..	..	03	
	Construction materials .. ..	..	..	..	..	..	..	..	..	..	..	..	..	04	
	<b>Total Mining</b> .. ..	..	..	..	..	..	..	..	..	..	..	..	..		
10	MANUFACTURING—														
11	Metal products, etc. .. ..	..	..	..	..	..	..	..	..	..	..	..	..	10	
12	Transport .. ..	..	..	..	..	..	..	..	..	..	..	..	..	11	
13	Textiles .. ..	..	..	..	..	..	..	..	..	..	..	..	..	12	
14	Clothing, etc. .. ..	..	..	..	..	..	..	..	..	..	..	..	..	13	
15	Chemical, etc., products .. ..	..	..	..	..	..	..	..	..	..	..	..	..	14	
16	Food, etc. .. ..	83	6,639	3,003	81	59,002	8,449	366	8,175	58,909	77	17,132	16,455	15	
17	Wood products .. ..	..	..	..	..	..	..	..	..	..	..	..	..	16	
18	Paper, printing, etc. .. ..	..	..	..	..	..	..	..	..	..	..	..	..	17	
	All other .. ..	..	..	..	..	..	..	..	..	..	..	..	..	18	
	<b>Total Manufacturing</b> .. ..	<b>86</b>	<b>9,653</b>	<b>4,433</b>	<b>84</b>	<b>66,641</b>	<b>13,122</b>	<b>392</b>	<b>9,456</b>	<b>69,916</b>	<b>80</b>	<b>20,523</b>	<b>21,097</b>		
19	ELECTRICITY, GAS, WATER .. ..	*	*	*	*	*	*	*	*	*	*	*	*	19	
20	CONSTRUCTION .. ..	..	..	..	..	..	..	..	..	..	..	..	..	20	
30	TRANSPORT, ETC.—														
31	Water transport .. ..	..	..	..	..	..	..	..	..	..	..	..	..	30	
32	Road transport .. ..	15	52	22	14	162	40	7	32	162	9	321	351	31	
	All other .. ..	3	1,496	709	3	48,450	3,989	40	2,132	50,266	1	3	5	32	
	<b>Total Transport, etc.</b> .. ..	<b>18</b>	<b>1,548</b>	<b>732</b>	<b>17</b>	<b>48,613</b>	<b>4,029</b>	<b>47</b>	<b>2,164</b>	<b>50,428</b>	<b>10</b>	<b>324</b>	<b>357</b>		





RESIDENT AND NON-RESIDENT—NON-PROFIT—TAXABLE

INCOME TAX COMPANIES Schedule 3.29(3)

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

Industry code no.	Industry	All companies			Companies with depreciable assets						Companies with trading stock			Industry code no.
		Number of taxpayers	Taxable income	Net tax	Number of taxpayers	Depreciable assets					Number of taxpayers	Stock on hand at beginning of year	Stock on hand at end of year	
						De-preciated value at beginning of year	Purchased during year	Disposed of during year	Deprecia-tion allowed	De-preciated value at end of year				
			\$'000	\$'000		\$'000	\$'000	\$'000	\$'000	\$'000		\$'000	\$'000	
	<b>PRIMARY PRODUCTION—</b>													
00	Fishing, hunting .. ..	..	..	..	..	..	..	..	..	..	..	..	..	00
01	Agriculture, etc. .. ..	..	..	..	..	..	..	..	..	..	..	..	..	01
02	Forestry, logging .. ..	..	..	..	..	..	..	..	..	..	..	..	..	02
	<b>Total Primary Production</b> .. ..	..	..	..	..	..	..	..	..	..	..	..	..	
	<b>MINING—</b>													
03	Metallic, fuel minerals .. ..	..	..	..	..	..	..	..	..	..	..	..	..	03
04	Construction materials .. ..	..	..	..	..	..	..	..	..	..	..	..	..	04
	<b>Total Mining</b> .. ..	..	..	..	..	..	..	..	..	..	..	..	..	
	<b>MANUFACTURING—</b>													
10	Metal products, etc. .. ..	..	..	..	..	..	..	..	..	..	..	..	..	10
11	Transport .. ..	..	..	..	..	..	..	..	..	..	..	..	..	11
12	Textiles .. ..	..	..	..	..	..	..	..	..	..	..	..	..	12
13	Clothing, etc. .. ..	..	..	..	..	..	..	..	..	..	..	..	..	13
14	Chemical, etc., products .. ..	..	..	..	..	..	..	..	..	..	..	..	..	14
15	Food, etc. .. ..	..	..	..	..	..	..	..	..	..	..	..	..	15
16	Wood products .. ..	..	..	..	..	..	..	..	..	..	..	..	..	16
17	Paper, printing, etc. .. ..	..	..	..	..	..	..	..	..	..	..	..	..	17
18	All other .. ..	..	..	..	..	..	..	..	..	..	..	..	..	18
	<b>Total Manufacturing</b> .. ..	..	..	..	..	..	..	..	..	..	..	..	..	
19	<b>ELECTRICITY, GAS, WATER</b> .. ..	..	..	..	..	..	..	..	..	..	..	..	..	19
20	<b>CONSTRUCTION</b> .. ..	..	..	..	..	..	..	..	..	..	..	..	..	20
	<b>TRANSPORT, ETC.—</b>													
30	Water transport .. ..	..	..	..	..	..	..	..	..	..	..	..	..	30
31	Road transport .. ..	..	..	..	..	..	..	..	..	..	..	..	..	31
32	All other .. ..	..	..	..	..	..	..	..	..	..	..	..	..	32
	<b>Total Transport, etc.</b> .. ..	..	..	..	..	..	..	..	..	..	..	..	..	

	WHOLESALE, RETAIL—															
33	Wholesaling petroleum, etc.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	33
34	Agricultural	..	..	..	..	..	..	..	..	..	..	..	..	..	..	34
35	Wholesale trade, n.e.i.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	35
36	Department stores	..	..	..	..	..	..	..	..	..	..	..	..	..	..	36
37	Food retailing	..	..	..	..	..	..	..	..	..	..	..	..	..	..	37
38	Motor vehicles, etc.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	38
39	All other retailing	..	65	1,419	533	12	67	3	..	5	65	17	481	446	39	
	Total Wholesale, etc.	..	65	1,419	533	12	67	3	..	5	65	17	481	446		
	FINANCE, INSURANCE, ETC.—															
40	Banking	..	..	..	..	..	..	..	..	..	..	..	..	..	..	40
41	Other finance	..	*	*	*	*	*	*	*	*	*	*	*	*	*	41
42	Investment companies	..	3	9	3	*	*	*	*	*	*	*	*	*	*	42
43	Other investment	..	*	*	*	*	*	*	*	*	*	*	*	*	*	43
44	Life insurance, etc.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	44
45	Other insurance	..	*	*	*	*	*	*	*	*	*	*	*	*	*	45
46	Real estate, etc.	..	6	58	25	6	73	..	..	6	66	..	..	..	46	
47	Holding companies	..	..	..	..	..	..	..	..	..	..	..	..	..	..	47
49	Technical, etc., services	..	7	12	4	*	*	*	*	*	*	*	*	*	*	49
	Total Finance, etc.	..	20	107	44	13	1,381	195	5	197	1,372	..	..	..		
50	COMMUNITY SERVICES	..	153	779	288	58	751	246	29	169	800	15	68	62	50	
	ENTERTAINMENT, HOTELS, ETC.—															
60	Entertainment, etc.	..	120	1,632	737	95	4,464	412	26	434	4,418	17	71	81	60	
70	Restaurants, etc.	..	385	3,763	1,634	347	22,280	8,164	250	4,059	26,137	331	2,593	3,087	70	
	Total Entertainment, etc.	..	505	5,395	2,371	442	26,746	8,578	276	4,493	30,555	348	2,665	3,169		
80	INDUSTRY NOT STATED	..	..	..	..	..	..	..	..	..	..	..	..	..	80	
	Total	..	743	7,700	3,236	525	28,945	9,022	311	4,863	32,793	380	3,214	3,677		

\* Not available for publication separately.



**RESIDENT AND NON-RESIDENT—PRIVATE—TAXABLE  
UNDER DIVISION 7**

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)

INCOME TAX  
COMPANIES  
Schedule 3.30 (4)

Grade of taxable income	Number of taxpayers	Taxable income			Deductions	Distributable income			Retention allowance	Deemed distribution section 106	Dividends paid during prescribed period*	Undistributed amount	Additional tax
		Dividends from private companies	Other property income	Total		Dividends from private companies	Other property income	Total					
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
\$ 1- 1,999 ..	774	34	148	429	111	33	110	318	98	13	89	116	58
2,000- 9,999 ..	613	383	826	3,253	874	369	620	2,379	753	79	1,015	525	263
10,000- 19,999 ..	302	607	748	4,309	1,231	566	580	3,078	1,021	83	1,272	688	344
20,000- 39,999 ..	182	1,136	592	5,141	1,492	1,111	433	3,649	1,052	154	1,586	853	427
40,000- 99,999 ..	133	1,440	1,103	7,966	2,522	1,372	790	5,444	1,542	194	2,072	1,626	813
100,000-199,999 ..	58	1,675	788	8,392	2,704	1,552	554	5,688	1,547	210	2,374	1,557	779
200,000-399,999 ..	14	332	127	3,952	1,466	308	82	2,486	866	17	873	728	364
400,000 and over ..	12	579	981	7,938	2,794	506	830	5,144	1,623	178	2,040	1,303	652
<b>Total ..</b>	<b>2,088</b>	<b>6,187</b>	<b>5,312</b>	<b>41,381</b>	<b>12,594</b>	<b>5,816</b>	<b>4,000</b>	<b>28,186</b>	<b>8,503</b>	<b>927</b>	<b>11,320</b>	<b>7,397</b>	<b>3,699</b>
<b>Office—</b>													
New South Wales ..	967	2,073	1,750	14,082	4,501	1,935	1,308	9,581	2,973	412	3,554	2,618	1,309
Victoria ..	591	2,030	1,681	14,338	4,733	1,944	1,166	9,605	2,961	320	3,672	2,643	1,321
Queensland ..	85	563	201	1,988	524	532	162	1,464	355	10	876	221	111
South Australia ..	117	263	293	2,511	849	231	207	1,663	558	10	514	580	290
Western Australia ..	205	563	480	5,736	2,044	506	353	3,692	1,249	38	1,394	1,010	505
Tasmania ..	65	297	37	937	241	280	27	696	185	27	409	74	37
Northern Territory ..	7	..	19	70	26	..	13	44	16	..	16	11	6
Australian Capital Territory ..	51	397	852	1,718	277	389	762	1,441	207	110	885	240	120
<b>Australia ..</b>	<b>2,088</b>	<b>6,187</b>	<b>5,312</b>	<b>41,381</b>	<b>13,194</b>	<b>5,816</b>	<b>4,000</b>	<b>28,186</b>	<b>8,503</b>	<b>927</b>	<b>11,320</b>	<b>7,397</b>	<b>3,699</b>

\* Excludes special fund dividends.

# SUPERANNUATION FUNDS

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)  
TAXABLE FUNDS

INCOME TAX  
SUPERANNUATION FUNDS  
Schedule 4.1

Grade of total assets at 30 June 1971(a)	Number of funds	Assets at 30 June 1971(a)				Total net income	Contri- butions (b)	Taxable income (c)	Net tax
		Common- wealth securities	Other public securities	Other assets	Total assets				
\$        \$		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
<b>SECTIONS 23(ja) AND 23F FUNDS COMBINED</b>									
Under 2,000 .. ..	289	8	..	242	251	67	507	63	22
2,000- 9,999 .. ..	1,167	180	12	6,456	6,648	260	2,249	247	76
10,000- 19,999 .. ..	697	208	16	9,771	9,996	448	1,763	425	130
20,000- 49,999 .. ..	477	488	46	13,722	14,257	747	1,819	649	200
50,000- 99,999 .. ..	89	266	15	5,542	5,823	279	716	224	72
100,000- 199,999 .. ..	18	70	11	2,335	2,417	148	144	124	40
200,000- 499,999 .. ..	8	80	..	2,063	2,143	114	265	92	32
500,000- 999,999 .. ..	3	119	126	3,905	4,150	170	121	77	28
1,000,000-1,999,999 .. ..									
2,000,000 and over .. ..									
<b>Total .. ..</b>	<b>2,748</b>	<b>1,420</b>	<b>227</b>	<b>44,039</b>	<b>45,685</b>	<b>2,231</b>	<b>7,583</b>	<b>1,901</b>	<b>600</b>
<b>Office—</b>									
New South Wales .. ..	1,272	681	63	20,190	20,935	1,045	3,873	927	298
Victoria .. ..	825	380	94	15,329	15,803	730	2,347	625	197
Queensland .. ..	115	22	4	1,175	1,201	66	253	58	17
South Australia* .. ..	436	194	5	6,073	6,271	296	882	233	71
Western Australia .. ..	30	120	61	597	778	48	126	12	4
Tasmania .. ..	68	23	..	670	693	47	102	46	14
<b>Total .. ..</b>	<b>2,748</b>	<b>1,420</b>	<b>227</b>	<b>44,039</b>	<b>45,685</b>	<b>2,231</b>	<b>7,583</b>	<b>1,901</b>	<b>600</b>

(a) Excluding life insurance policies.  
\$90,000.

(b) See footnote (b), Schedule 4.3.

(c) Includes income to which section 121CA applied—

\* Includes Northern Territory.

## SUPERANNUATION FUNDS

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)  
TAXABLE FUNDS

INCOME TAX  
SUPERANNUATION FUNDS  
Schedule 4.2

Grade of net assets at 30 June 1971	Number of funds	Net assets at 30 June 1971 (a)	Net income	Taxable income	Contri- butions (b)	Section 79 deduction	Net tax
\$      \$		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000

### SECTIONS 79 AND 121DA FUNDS COMBINED

Under 2,000 .. ..	675*	564	62	44	104	18	22
2,000- 9,999 .. ..	787	3,982	192	113	532	79	57
10,000- 19,999 .. ..	163	2,311	94	60	183	33	30
20,000- 49,999 .. ..	74	2,315	109	97	146	12	48
50,000- 99,999 .. ..	30	2,152	86	78	67	8	39
100,000- 199,999 .. ..	14	1,881	101	89	15	12	44
200,000- 499,999 .. ..	11	3,330	126	106	189	20	53
500,000- 999,999 .. ..	}	7,581	158	80	..	78	40
1,000,000-1,999,999 .. ..							
2,000,000 and over .. ..							
<b>Total .. ..</b>	<b>1,759</b>	<b>24,116</b>	<b>928</b>	<b>666</b>	<b>1,237</b>	<b>263</b>	<b>333</b>
<b>Office—</b>							
New South Wales .. ..	1,030	8,045	413	287	860	126	144
Victoria .. ..	413	9,283	254	226	224	28	113
Queensland .. ..	77	446	27	25	28	3	12
South Australia† .. ..	178	5,757	196	114	95	82	57
Western Australia .. ..	46	127	7	5	26	2	3
Tasmania .. ..	15	458	31	9	4	22	5
<b>Total .. ..</b>	<b>1,759</b>	<b>24,116</b>	<b>928</b>	<b>666</b>	<b>1,237</b>	<b>263</b>	<b>333</b>

(a) Excluding life insurance policies.

(b) See footnote (b), Schedule 4.3.

\* Includes 24 funds for which value of assets was not available.    † Includes Northern Territory.



## SUPERANNUATION FUNDS

ASSESSMENT YEAR 1971-72 (INCOME YEAR 1970-71)  
TAXABLE FUNDS

INCOME TAX  
SUPERANNUATION FUNDS  
Schedule 4.3

	Number of funds	Taxable income (a)	Contributions (b)	Net tax
		\$'000	\$'000	\$'000
<b>Type of fund—</b>				
<b>Section of Assessment Act—</b>				
23(ja) .. .. .	5	3	14	1
23F .. .. .	2,743	1,898	7,569	599
79 .. .. .	831	109	352	55
121DA .. .. .	928	557	886	279
<b>Total .. .. .</b>	<b>4,507</b>	<b>2,567</b>	<b>8,820</b>	<b>934</b>
<b>Office—</b>				
New South Wales .. .. .	2,302	1,214	4,733	441
Victoria .. .. .	1,238	851	2,571	310
Queensland .. .. .	192	82	281	30
South Australia* .. .. .	614	347	977	127
Western Australia .. .. .	76	18	152	6
Tasmania .. .. .	85	55	107	19
<b>Total .. .. .</b>	<b>4,507</b>	<b>2,567</b>	<b>8,820</b>	<b>934</b>

(a) Includes income of section 23F funds to which section 121CA applied—\$90,000. (b) At the time of compilation of these statistics the value of contributions (if any) of some 197 of the funds, having assets totalling \$7,659,000, was not available. Of the remaining funds, some 1072 with assets totalling \$14,120,000 disclosed nil contributions.

\* Includes Northern Territory.

## 2. AMOUNT DEBITED(a), AMOUNT CREDITED AND AMOUNT OUTSTANDING

INCOME TAX  
Schedule 5.1

FINANCIAL YEARS 1970-71 AND 1971-72

Office	Financial year 1970-71			Financial year 1971-72		
	Amount debited	Amount credited*	Amount outstanding	Amount debited	Amount credited*	Amount outstanding
	\$	\$	\$	\$	\$	\$
Australian Capital Territory ..	42,422,214	39,735,844	2,686,369	†	†	†
New South Wales ..	1,665,044,221	1,540,882,502	124,161,719	1,969,124,702	1,847,281,509	121,843,193
Victoria ..	1,505,086,740	1,432,275,936	72,810,804	1,592,035,667	1,544,248,294	47,787,373
Queensland ..	430,952,079	407,728,873	23,223,206	483,958,856	462,557,473	21,401,384
South Australia ..	310,471,761	291,592,767	18,878,993	340,851,853	323,588,305	17,263,547
Western Australia ..	304,500,099	289,057,138	15,442,961	334,900,314	321,942,077	12,958,237
Tasmania ..	91,413,711	84,954,669	6,459,042	100,179,811	94,477,430	5,702,381
Northern Territory ..	20,833,266	16,926,254	3,907,012	24,910,992	20,822,356	4,088,636
Australia ..	<b>4,370,724,090</b>	<b>4,103,153,984</b>	<b>267,570,106</b>	<b>4,845,962,195</b>	<b>4,614,917,444</b>	<b>231,044,751</b>

(a) Including amount outstanding at previous 30 June.

\* 'Amount credited' is mainly the tax received on account of assessments of income tax less any refunds of tax under the Audit Act. It does not include deductions of tax instalments made during the year from salaries and wages or deductions made in the year from dividends or interest derived by non-residents on account of withholding tax. It does, however, include amounts of instalment deductions applied during the year against tax payable. Revenue collections of income tax shown on page vi of this supplement include all revenue collected during the financial year (including tax instalment deductions and withholding tax deductions) less all refunds of tax and refunds of excess tax instalment deductions and withholding tax deductions. † Australian Capital Territory not available separately, included in New South Wales.

**INCOME AND COST SURVEYS**  
**RESULTS OF SAMPLE OF 1969-70 INCOME YEAR**  
**RETURNS OF PARTNERSHIPS**

INCOME AND COST, ETC., ITEMS AS PERCENTAGES  
 OF TOTAL BUSINESS INCOME

INCOME TAX  
 PARTNERSHIPS  
 SCHEDULE 6.1

Item	Grade of net income—1969-70 income year						State						Total
	Loss and nil	\$1- \$1,999	\$2,000- \$5,999	\$6,000- \$9,999	\$10,000 and over	Total	New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	
	%	%	%	%	%	%	%	%	%	%	%	%	
<b>SHEEP GRAZING</b>													
Wool income .. .. .	54.0	55.7	53.2	52.3	48.5	51.3	49.2	51.9	66.6	45.5	50.9	55.4	51.3
Wheat income .. .. .	15.9	20.8	15.9	17.6	14.7	16.1	14.4	8.5	3.4	19.1	29.0	0.3	16.1
Other grain income .. .. .	2.4	3.5	4.1	3.6	4.2	3.8	2.8	4.4	0.4	8.4	4.5	0.6	3.8
Income from dairy produce .. .. .	0.3	0.2	0.7	0.3	0.4	0.4	..	1.6	..	0.6	..	4.8	0.4
Income from fruit, vegetables and vineyards .. .. .	0.6	0.5	0.4	0.3	0.7	0.5	0.6	0.6	..	1.2	0.3	1.9	0.5
Income from industrial products .. .. .	0.7	0.6	1.0	0.5	0.6	0.7	0.4	0.8	..	1.7	0.8	0.1	0.7
Profit on livestock—													
Sheep .. .. .	6.1	9.7	11.3	11.9	13.9	11.9	16.1	14.9	4.0	11.9	5.6	15.1	11.9
Cattle .. .. .	12.1	6.0	8.1	10.3	12.5	10.7	12.5	12.7	21.2	6.9	3.6	16.8	10.7
Total .. .. .	18.9	16.1	20.4	21.8	26.8	23.0	28.6	27.7	25.6	19.7	10.3	32.7	23.0
Total primary production income .. .. .	94.1	98.4	96.4	97.1	97.4	96.9	96.4	99.1	96.6	96.9	96.2	97.6	96.9
Total business income .. .. .	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Net business income .. .. .	36.8	6.9	19.8	30.5	38.4	23.6	26.7	30.4	12.0	24.6	18.0	20.4	23.6
Salaries and wages paid .. .. .	14.3	9.0	7.4	5.7	7.2	7.8	7.7	7.6	10.6	7.4	6.5	13.0	7.8
Rent .. .. .	6.0	3.4	3.2	3.1	3.0	3.4	3.6	4.4	2.8	3.2	1.7	10.6	3.4
Rates and taxes .. .. .	4.0	3.8	3.5	3.2	2.8	3.2	3.5	3.3	4.5	3.3	2.3	2.1	3.2
Insurance .. .. .	2.7	2.2	2.0	1.7	1.4	1.8	1.7	1.8	1.5	1.9	2.0	1.4	1.8
Interest paid .. .. .	14.4	9.6	7.4	4.6	4.1	6.2	5.7	7.5	6.5	6.7	5.6	8.4	6.2
Depreciation allowed .. .. .	18.5	14.0	12.3	10.2	7.9	10.7	9.9	9.1	7.2	12.4	14.0	7.3	10.7
Repairs, etc. .. .. .	9.8	7.1	6.0	5.3	4.8	5.8	5.4	5.3	5.5	6.3	6.7	5.0	5.8
Motor vehicle and travelling expenses .. .. .	9.1	7.1	6.2	5.4	4.3	5.6	5.0	4.9	5.2	6.5	6.6	5.3	5.6
Printing, stationery, advertising, postage, etc. .. .. .	1.8	1.4	1.3	1.0	0.9	1.1	1.3	0.9	1.6	1.0	0.8	1.7	1.1
Seed .. .. .	0.8	0.5	0.5	0.4	0.3	0.4	0.2	0.3	0.3	0.6	0.6	0.6	0.4
Fodder .. .. .	3.1	1.5	1.1	0.8	0.8	1.2	0.5	1.1	4.2	0.7	1.5	0.4	1.2
Total seed, fodder and fertiliser .. .. .	12.0	9.5	8.6	6.9	6.0	7.5	4.4	6.9	5.0	8.2	13.5	9.4	7.5
Cartage and freight .. .. .	4.7	2.5	2.3	2.1	1.9	2.3	2.6	1.5	4.8	2.4	1.8	0.1	2.3
Shearing expenses .. .. .	10.5	8.1	7.0	6.9	6.1	7.0	7.9	5.3	9.9	4.7	6.8	7.1	7.0
Commission paid .. .. .	0.5	0.1	0.2	0.2	0.2	0.2	0.2	0.1	1.0	0.3	..	..	0.2
Total business deductions .. .. .	136.8	93.1	80.2	69.5	61.6	76.4	73.3	69.6	88.0	75.4	82.0	79.6	76.4



## INCOME AND COST SURVEYS

### RESULTS OF SAMPLE OF 1969-70 INCOME YEAR RETURNS OF PARTNERSHIPS

INCOME AND COST, ETC., ITEMS AS PERCENTAGES  
OF TOTAL BUSINESS INCOME

INCOME TAX  
PARTNERSHIPS  
Schedule 6.2

Item	Grade of net income—1969-70 income year						State						Total
	Loss and nil	\$1- \$1,999	\$2,000- \$5,999	\$6,000- \$9,999	\$10,000 and over	Total	New South Wales	Victoria	Queens-land	South Australia	Western Australia	Tas-mania	
	%	%	%	%	%	%	%	%	%	%	%	%	
<b>SHEEP/GRAIN GROWING</b>													
Wool income .. .. .	19.4	21.8	21.6	16.1	8.9	17.8	19.9	19.1	3.9	22.5	18.7	8.6	17.8
Wheat income .. .. .	29.9	26.1	26.0	20.7	17.6	23.6	26.8	22.0	8.3	27.7	36.5	0.1	23.6
Other grain income .. .. .	10.0	8.8	8.6	9.7	8.0	8.9	8.3	4.7	25.2	9.4	3.1	2.8	8.9
Income from dairy produce .. .. .	2.1	4.4	5.6	9.2	12.2	7.1	1.6	13.6	4.7	6.8	5.9	23.1	7.1
Income from fruit, vegetables and vineyards .. .. .	1.9	4.1	2.4	3.3	4.8	3.2	1.9	3.3	2.4	3.2	3.2	19.0	3.2
Income from industrial products .. .. .	4.2	1.7	2.2	3.7	6.5	3.4	3.4	0.4	13.1	3.7	0.5	0.3	3.4
Profit on livestock—													
Sheep .. .. .	3.3	8.5	10.0	8.9	6.7	8.3	10.9	11.5	0.5	7.1	3.9	8.1	8.3
Cattle .. .. .	14.1	12.2	12.8	15.2	23.1	15.3	15.6	15.5	26.1	7.0	15.2	20.2	15.3
Total .. .. .	21.8	24.3	25.9	27.8	32.3	26.9	28.1	29.5	32.2	20.1	21.7	32.5	26.9
Total primary production income .. .. .	91.9	79.9	95.4	95.2	94.3	94.6	93.3	98.4	91.6	95.3	91.1	93.9	94.6
Total business income .. .. .	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Net business income .. .. .	45.9	13.3	30.7	39.3	42.3	25.6	23.9	32.5	18.2	28.1	16.8	26.8	25.6
Salaries and wages paid .. .. .	8.7	4.6	3.5	4.8	5.9	4.8	5.0	4.2	5.5	4.6	4.7	8.4	4.8
Rent .. .. .	4.2	2.7	1.8	1.9	1.5	2.1	2.3	2.5	1.9	1.5	2.0	1.7	2.1
Rates and taxes .. .. .	4.3	3.7	3.2	2.8	2.5	3.1	3.4	3.8	2.7	2.9	2.4	1.8	3.1
Insurance .. .. .	2.8	1.9	1.6	1.3	1.2	1.6	1.7	1.4	0.9	1.9	2.1	1.2	1.6
Interest paid .. .. .	15.5	8.8	5.7	3.7	3.0	6.0	6.4	6.2	6.3	5.8	5.0	4.6	6.0
Depreciation allowed .. .. .	34.5	18.0	14.2	11.5	10.5	15.2	15.2	12.2	19.5	16.0	17.6	12.3	15.2
Repairs, etc. .. .. .	11.8	7.7	6.8	5.4	5.4	6.8	7.0	6.2	6.9	6.7	8.0	5.7	6.8
Motor vehicle and travelling expenses .. .. .	11.6	8.4	6.8	5.3	4.8	6.7	6.4	6.7	5.7	7.3	7.7	7.1	6.7
Printing, stationery, advertising, postage, etc. .. .. .	2.8	1.9	1.5	1.3	1.3	1.6	1.7	1.3	2.6	1.5	1.0	1.9	1.6
Seed .. .. .	1.5	1.0	0.7	0.8	0.8	0.9	0.4	0.6	2.5	0.9	0.7	0.9	0.9
Fodder .. .. .	2.1	1.5	1.5	2.0	1.2	1.6	0.8	1.8	1.8	2.3	1.7	2.1	1.6
Total seed, fodder and fertiliser .. .. .	13.9	9.1	7.5	7.4	7.2	8.2	6.2	7.7	7.8	8.9	13.9	12.0	8.2
Cartage and freight .. .. .	3.9	1.9	1.9	1.7	1.6	2.0	2.6	1.4	2.4	2.0	1.8	0.1	2.0
Shearing expenses .. .. .	3.3	2.5	2.4	1.9	1.2	2.2	3.1	1.9	0.4	2.1	2.5	1.4	2.2
Commission paid .. .. .	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.3	..	..	0.1	0.1
Total business deductions .. .. .	145.9	86.7	69.3	60.7	57.7	74.4	76.1	67.5	81.8	71.9	83.2	73.2	74.4

**INCOME AND COST SURVEYS**  
**RESULTS OF SAMPLE OF 1969-70 INCOME YEAR**  
**RETURNS OF PARTNERSHIPS**

INCOME AND COST, ETC., ITEMS AS PERCENTAGES  
OF TOTAL BUSINESS INCOME

INCOME TAX  
PARTNERSHIPS  
Schedule 6.3

Item	Grade of net income—1969-70 income year						State						Total	
	Loss and nil	\$1-\$1,999	\$2,000-\$5,999	\$6,000-\$9,999	\$10,000 and over	Total	New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania		
	%	%	%	%	%	%	%	%	%	%	%	%		%
<b>FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES</b>														
Total business income .. .. .	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Net business income .. .. .	44.8	28.5	38.3	42.3	37.3	36.4	36.6	34.9	39.0	39.4	40.3	35.9	36.4	36.4
Salaries and wages paid .. .. .	37.9	8.1	20.0	19.4	29.9	28.5	24.9	33.1	26.1	27.1	27.2	34.1	28.5	28.5
Rent paid .. .. .	6.2	2.9	2.7	2.5	4.0	3.9	3.6	4.4	3.9	3.8	2.8	4.9	3.9	
Rates and land taxes .. .. .	2.5	1.2	0.5	0.4	0.2	0.3	0.2	0.2	0.6	0.2	0.4	0.3	0.3	
Insurance paid .. .. .	1.4	0.6	0.9	0.7	0.7	0.7	0.6	0.9	0.6	0.7	0.5	1.0	0.7	
Interest paid .. .. .	26.4	5.1	2.4	2.1	1.1	1.7	1.1	2.0	3.2	0.7	1.2	2.9	1.7	
Depreciation .. .. .	7.2	6.6	3.4	2.4	0.9	1.3	1.0	1.3	1.7	1.5	1.7	1.1	1.3	
Repairs .. .. .	3.1	2.4	1.0	0.8	0.4	0.5	0.5	0.4	1.0	0.5	0.5	0.4	0.5	
Travelling and vehicle expenses .. .. .	9.2	6.8	6.7	4.8	2.3	2.9	2.7	2.7	3.1	3.2	3.4	3.3	2.9	
Printing, stationery, advertising, etc. .. .. .	9.8	5.0	5.6	5.5	4.9	5.0	3.8	5.6	5.0	5.4	6.9	6.1	5.0	
Licence fees .. .. .	0.3	..	0.1	0.4	..	0.1	..	0.1	0.2	0.2	0.1	..	0.1	
Total business deductions .. .. .	144.8	71.5	61.7	57.7	62.7	63.6	63.4	65.1	61.0	60.6	59.7	64.1	63.6	
<b>ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES</b>														
Total business income .. .. .	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Net business income .. .. .	18.0	16.9	29.2	29.9	22.6	23.9	17.9	28.1	27.8	26.5	26.6	26.9	23.9	
Salaries and wages paid .. .. .	41.8	29.4	24.3	29.4	32.5	30.1	31.4	29.9	26.6	29.9	31.9	32.3	30.1	
Rent paid .. .. .	18.7	9.6	11.4	7.4	10.0	10.1	12.2	8.4	10.3	6.9	8.7	8.4	10.1	
Rates and land taxes .. .. .	2.3	1.6	1.5	1.3	1.7	1.6	1.7	1.4	1.5	1.7	1.6	1.8	1.6	
Insurance paid .. .. .	2.6	1.4	1.4	1.2	1.3	1.4	1.6	1.4	1.1	1.4	1.1	1.1	1.4	
Interest paid .. .. .	4.8	2.6	1.8	2.1	2.0	2.1	1.9	2.2	1.8	3.9	1.6	2.0	2.1	
Depreciation .. .. .	7.2	6.4	4.0	4.1	3.0	3.8	3.5	3.5	3.5	5.0	5.2	3.4	3.8	
Repairs .. .. .	5.1	3.3	2.7	3.0	3.1	3.1	2.8	3.1	3.3	3.4	3.1	3.0	3.1	
Travelling and vehicles expenses .. .. .	2.7	3.6	2.6	2.5	1.3	2.1	2.2	1.8	1.7	2.5	2.0	2.0	2.1	
Printing, stationery, advertising, etc. .. .. .	9.2	8.2	6.4	6.2	5.8	6.3	7.0	5.9	5.9	6.4	5.0	6.0	6.3	
Licence fees .. .. .	4.5	1.2	2.2	2.1	3.5	2.8	3.0	2.7	3.1	2.5	2.2	3.3	2.8	
Total business deductions .. .. .	118.0	83.1	70.8	70.1	77.4	76.1	82.1	71.9	72.2	73.5	73.4	73.1	76.1	

## PART B. SALES TAX

### EXPLANATORY NOTE

Sales tax returns are required from all manufacturers and wholesalers of goods taxable under the Sales Tax Acts. The statistics in Schedules 7.2 to 7.5 have been compiled from sales tax returns lodged during the year ended 30 June 1972 but the collections figures include amounts collected by the Department of Customs and Excise in respect of which sales tax returns are not lodged. In most cases the returns lodged related to sales in the month immediately preceding the month of lodgment. The tax on imported goods subject to sales tax which are not imported for sale by wholesale is collected at the port of entry by the Department of Customs and Excise.

The amount of gross taxable sales represents the total sale value on which sales tax is payable and the amount of net taxable sales is the amount remaining after gross taxable sales have been adjusted for discounts, goods returned, bad debts, etc.



**SALE VALUE OF TAXABLE GOODS INCLUDED IN  
RETURNS AND NET COLLECTIONS BY MONTH**

FINANCIAL YEAR 1971-72

SALES TAX  
Schedule 7.1

Month in which return lodged	Gross taxable sales	Estimated net taxable sales(a)	Net collections		
			Taxation Office	Department of Customs and Excise	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
71—					
July .. .. .	315,330	299,168	46,316	1,801	48,117
August .. .. .	344,215	328,943	53,428	2,313	55,741
September .. .. .	396,601	380,060	60,140	1,792	61,932
October .. .. .	357,487	343,275	52,940	2,121	55,061
November .. .. .	404,446	388,089	60,100	1,863	61,964
December .. .. .	334,087	322,068	50,153	1,378	51,531
<b>Total for six months ..</b>	<b>2,152,167</b>	<b>2,061,603</b>	<b>323,077</b>	<b>11,269</b>	<b>334,346</b>
72—					
January .. .. .	466,072	445,990	66,751	1,511	68,261
February .. .. .	357,122	340,880	54,612	1,351	55,963
March .. .. .	344,724	328,266	51,694	2,051	53,745
April .. .. .	313,037	297,827	44,179	1,541	45,720
May .. .. .	403,624	384,448	61,515	1,875	63,390
June .. .. .	391,153	375,208	59,090	2,284	61,374
<b>Total for six months ..</b>	<b>2,275,733</b>	<b>2,172,619</b>	<b>337,841</b>	<b>10,613</b>	<b>348,454</b>
<b>Total for year .. .. .</b>	<b>4,427,900</b>	<b>4,234,222</b>	<b>660,919</b>	<b>21,882</b>	<b>682,801</b>

(a) Represents gross taxable sales less discounts, goods returned, bad debts and other adjustments.

**SALE VALUE OF GOODS INCLUDED IN RETURNS  
AND COLLECTIONS BY STATE**

FINANCIAL YEAR 1971-72

SALES TAX  
Schedule 7.2

State	Gross taxable sales	Estimated net taxable sales(a)	Net collections		
			Taxation Office	Department of Customs and Excise	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
New South Wales and A.C.T. ..	1,855,110	1,772,932	286,306	13,511	299,817
Victoria .. .. .	1,277,700	1,226,025	187,695	5,426	193,121
Queensland .. .. .	550,614	521,759	75,256	955	76,211
South Australia .. .. .	326,088	313,038	51,331*	810	52,141*
Western Australia .. .. .	331,655	315,977	46,654	1,123	47,778
Tasmania .. .. .	76,760	75,543	13,676	47	13,723
Northern Territory .. .. .	9,973	8,948	..	11	11
<b>Australia .. .. .</b>	<b>4,427,900</b>	<b>4,234,222</b>	<b>660,919</b>	<b>21,882</b>	<b>682,801</b>

(a) Represents gross taxable sales less discounts, goods returned, bad debts and other adjustments. Estimated.  
\* Includes Northern Territory Taxation Office collections.

**SALE VALUE OF TAXABLE GOODS INCLUDED IN RETURNS  
IN EACH RATE CLASS BY MONTH OF LODGMENT**

FINANCIAL YEAR 1971-72

SALES TAX  
Schedule 7.3

Month of lodgment of return	Gross sales of goods taxable at various rates				Total
	2½%	15%	27½%	Other	
	\$'000	\$'000	\$'000	\$'000	
1971—					
July .. .. .	67,824	162,887	84,305	314	315,330
August .. .. .	69,975	174,062	99,851	326	344,215
September .. .. .	85,982	200,584	109,903	131	396,601
October .. .. .	79,458	184,369	93,465	197	357,487
November .. .. .	87,556	210,788	106,010	92	404,446
December .. .. .	76,877	170,571	86,597	41	334,087
1972—					
January .. .. .	109,058	234,257	122,666	92	466,072
February .. .. .	75,050	191,693	89,947	431	357,122
March .. .. .	70,328	182,900	91,469	28	344,724
April .. .. .	70,899	164,809	77,037	293	313,037
May .. .. .	90,864	210,547	102,174	40	403,624
June .. .. .	82,669	205,630	102,788	66	391,153
<b>Australia .. .. .</b>	<b>966,540</b>	<b>2,293,097</b>	<b>1,166,212</b>	<b>2,051</b>	<b>4,427,900</b>

**GROSS SALE VALUE OF TAXABLE GOODS INCLUDED IN RETURNS  
IN EACH RATE CLASS BY STATE**

FINANCIAL YEAR 1971-72

SALES TAX  
Schedule 7.4

State	Gross sales of goods taxable at various rates				Total
	2½%	15%	27½%	Other	
	\$'000	\$'000	\$'000	\$'000	
New South Wales and A.C.T. ..	384,780	977,084	491,673	1,573	1,855,110
Victoria .. .. .	319,176	635,705	322,624	195	1,277,700
Queensland .. .. .	110,460	297,461	142,511	182	550,614
South Australia .. .. .	70,062	160,595	95,433	..	326,088
Western Australia .. .. .	63,208	177,873	90,574	..	331,655
Tasmania .. .. .	17,645	37,802	21,212	101	76,760
Northern Territory .. .. .	1,209	6,577	2,186	..	9,973
<b>Australia .. .. .</b>	<b>966,540</b>	<b>2,293,097</b>	<b>1,166,213</b>	<b>2,051</b>	<b>4,427,900</b>

**PERSONS REGISTERED UNDER THE SALES TAX ASSESSMENT ACTS  
SUBMITTING REGULAR MONTHLY RETURNS  
AT 30 JUNE 1971 AND 1972**

**SALES TAX  
Schedule 7.5**

State	Number of registrations in force		Number lodging regular monthly returns	
	At 30 June 1971	At 30 June 1972	At 30 June 1971	At 30 June 1972
New South Wales and A.C.T. ..	23,460	24,383	14,057	14,100
Victoria .. .. .	21,622	21,840	12,795	13,003
Queensland .. .. .	6,426	6,607	4,718	4,724
South Australia .. .. .	4,958	5,859*	3,658	3,664*
Western Australia .. .. .	3,758	4,046	3,090	3,423
Tasmania .. .. .	1,278	1,336	1,167	1,231
Northern Territory .. .. .	191	..	181	..
<b>Australia .. .. .</b>	<b>61,693</b>	<b>64,071</b>	<b>39,666</b>	<b>40,145</b>

\* Includes Northern Territory.

**AMOUNT DEBITED, AMOUNT CREDITED AND AMOUNT OUTSTANDING**

**FINANCIAL YEARS 1970-71 AND 1971-72**

**SALES TAX  
Schedule 7.6**

State	Financial year 1970-71			Financial year 1971-72		
	Amount debited(a)	Amount credited	Amount outstanding	Amount debited(a)	Amount credited	Amount outstanding
	\$	\$	\$	\$	\$	\$
New South Wales and A.C.T. .. .. .	273,810,143	271,172,096	2,638,048	294,641,184	290,781,299	3,859,886
Victoria .. .. .	180,279,709	177,686,423	2,593,287	194,869,260	191,708,804	3,160,456
Queensland .. .. .	74,342,468	73,990,281	352,188	82,513,122	82,210,705	302,417
South Australia .. .. .	49,611,162	49,026,730	584,433	52,253,340	51,555,188	698,152
Western Australia .. .. .	48,277,129	48,121,568	155,561	52,030,126	51,859,313	170,813
Tasmania .. .. .	11,691,287	11,518,222	173,065	12,625,393	12,417,669	207,724
Northern Territory .. .. .	1,416,247	1,408,781	7,466	1,565,275	1,564,630	644
<b>Australia .. .. .</b>	<b>639,428,147</b>	<b>632,924,101*</b>	<b>6,504,046</b>	<b>690,497,700</b>	<b>682,097,608*</b>	<b>8,400,092</b>

(a) Including amounts outstanding at 30 June.

\* The difference between these figures and collections—\$633,159,391 for 1970-71 and \$682,800,737 for 1971-72—represents amounts credited to and from other taxes and amounts in transit.





## PART C. PAY-ROLL TAX

### EXPLANATORY NOTES

Pay-roll tax levied at the rate of  $2\frac{1}{2}$  per cent applies to wages paid in the Australian Capital Territory and the Northern Territory in excess of the general exemption. The general exemption is \$1,733.33 per month, but where an employer is required under a State law to include wages in State pay-roll tax returns, only a proportionate part of the exemption is allowable. The Australian Government, which had levied pay-roll tax in respect of wages paid both in the States and the Territories, ceased as from 1 September 1971 to impose pay-roll tax on wages paid in the States.

The figures in schedules 8.1 to 8.3 are estimated from a sample of about 80 per cent of the returns lodged in respect of wages paid in each of the months of the financial year 1971-72. The industry classification is approximate, being based on the predominant activity of the taxpayer.

The export incentive rebate that applied in respect of exports for the years 1968-69 to 1970-71 was available to employers who produced goods for export or earned export income from certain industrial property rights, etc., and who increased their export sales above the average of the first three years of the eight financial years immediately preceding the rebate year. This scheme has been replaced by a system of direct grants, applicable in respect of export sales in the period from 1 July 1971 to 30 June 1973 and related to the pay-roll tax that would have been payable under the previous Commonwealth pay-roll tax legislation if it had continued at the rate of  $2\frac{1}{2}$  per cent.

The classification of pay-roll tax rebates by principal classes of goods exported used for 1968-69, 1969-70 and 1970-71 exports was based on the Australian Export Commodity Classification.

### EXPLANATION OF TERMS USED

Export sales ..	.. Up to and including the 1967-68 financial year, these include amounts received in respect of goods exported, consideration payable by persons abroad in respect of industrial property rights and amounts received in respect of certain re-exports. Thereafter, they also include amounts received in respect of certain know-how and professional services.
One-third base period exports	See paragraph 3 above.
Net increase in export sales	The excess of the value of export sales for the financial year over the average annual value of the base period exports plus the value of any export certificates received, less the value of any export certificates issued by the employer during the financial year.
Current year entitlement ..	This is the full rebate entitlement (10.5 per cent of the net increase in export sales). If a person's rebate entitlement for a rebate year exceeds his pay-roll tax liability for that year, a rebate may only be allowed up to the amount of tax paid in that year. He is permitted to carry forward the excess up to an amount not exceeding one-half of his pay-roll tax liability for that year and it may be absorbed by his pay-roll tax liability over the next three years.

**PAY-ROLL TAX STATISTICS  
AUSTRALIA**

1971-72 FINANCIAL YEAR

PAY-ROLL TAX  
Schedule 8.1

Industrial groups	Item	Month											
		July	August	September	October	November	December	January	February	March	April	May	June
Mining, quarrying, forestry, fishing, trapping and rural	Returns lodged .. ..	2,492	2,514	78 <sup>1</sup>	86	103	103	113	114	118	118	119	120
	Salaries and wages paid \$'000	41,499	40,537	1,380	1,662	1,842	1,769	1,753	1,852	2,327	2,152	2,292	2,230
	Employees—												
	Male .. ..	91,652	93,799	3,016	3,404	3,591	3,510	3,539	3,546	3,695	3,996	4,207	4,256
	Female .. ..	10,901	10,893	428	481	479	475	441	438	478	549	684	704
Total .. ..	102,553	104,692	3,444	3,885	4,070	3,985	3,980	3,984	4,173	4,545	4,891	4,960	
Manufacturing	Returns lodged .. ..	19,899	20,030	178	209	223	231	237	240	243	245	251	253
	Salaries and wages paid \$'000	434,096	431,696	1,666	1,737	1,976	2,113	1,835	1,775	2,037	1,989	2,181	2,287
	Employees—												
	Male .. ..	928,431	928,994	3,357	3,617	3,833	3,798	3,851	3,859	4,096	4,227	4,299	4,359
	Female .. ..	345,126	345,949	819	884	832	813	872	909	898	951	955	1,028
Total .. ..	1,273,557	1,274,943	4,176	4,501	4,665	4,611	4,723	4,768	4,994	5,178	5,254	5,387	
Building and construction	Returns lodged .. ..	6,743	6,824	309	343	364	372	390	387	392	399	407	416
	Salaries and wages paid \$'000	80,641	78,748	3,581	3,673	4,464	4,660	4,183	3,868	4,216	3,787	4,016	4,415
	Employees—												
	Male .. ..	178,030	176,667	6,358	7,186	8,137	8,123	8,119	7,628	7,406	7,430	7,385	7,392
	Female .. ..	13,476	13,448	396	442	422	432	443	422	426	426	439	445
Total .. ..	191,506	190,115	6,754	7,628	8,559	8,555	8,562	8,050	7,832	7,856	7,824	7,837	
Transport, storage and communication	Returns lodged .. ..	2,849	2,876	56	69	79	79	84	86	88	90	91	91
	Salaries and wages paid \$'000	92,592	92,342	628	638	754	809	757	708	753	748	856	857
	Employees—												
	Male .. ..	219,226	219,997	1,278	1,540	1,602	1,577	1,762	1,757	1,720	1,790	1,802	1,766
	Female .. ..	25,404	25,511	217	279	303	293	312	315	306	324	319	326
Total .. ..	244,630	245,508	1,495	1,819	1,905	1,870	2,074	2,072	2,026	2,114	2,121	2,092	
Finance and property..	Returns lodged .. ..	3,096	3,148	63	128	155	159	171	176	178	178	182	185
	Salaries and wages paid \$'000	76,775	72,446	778	920	974	1,077	1,028	1,043	1,172	1,086	1,136	1,163
	Employees—												
	Male .. ..	120,285	120,370	1,144	1,391	1,469	1,501	1,565	1,570	1,599	1,611	1,616	1,603
	Female .. ..	88,477	87,733	877	1,021	1,060	1,096	1,145	1,177	1,209	1,225	1,217	1,237
Total .. ..	208,762	208,103	2,021	2,412	2,529	2,597	2,710	2,747	2,808	2,836	2,833	2,840	



Wholesale trade and other commerce	Returns lodged .. ..	8,341	8,391	82	185	214	225	257	266	283	288	291	293
	Salaries and wages paid \$'000	102,514	96,215	526	769	818	976	952	1,018	1,110	1,098	1,197	1,266
	Employees—												
	Male .. ..	209,971	209,779	1,022	1,558	1,689	1,904	2,089	2,162	2,208	2,295	2,293	2,313
Female .. ..	76,901	76,818	267	401	418	418	436	450	455	472	486	496	
Total .. ..	286,872	286,597	1,289	1,959	2,107	2,322	2,525	2,612	2,663	2,767	2,779	2,809	
Retail trade .. ..	Returns lodged .. ..	7,736	7,829	194	221	223	228	232	239	246	246	247	251
	Salaries and wages paid \$'000	82,292	79,376	1,583	1,584	1,602	1,846	1,735	1,619	1,796	1,692	1,829	1,883
	Employees—												
	Male .. ..	160,953	161,540	2,914	3,112	3,090	3,194	3,127	3,193	3,233	3,189	3,171	3,191
Female .. ..	156,935	156,215	2,651	2,813	2,810	2,845	2,724	2,770	2,827	2,835	2,873	2,852	
Total .. ..	317,888	317,755	5,565	5,925	5,900	6,039	5,851	5,963	6,060	6,024	6,044	6,043	
Community and business services*	Returns lodged .. ..	6,252	6,321	91	126	138	141	152	152	153	157	161	166
	Salaries and wages paid \$'000	257,761	254,373	3,210	2,660	2,902	3,797	2,891	2,850	2,936	3,017	3,827	3,219
	Employees—												
	Male .. ..	473,085	474,474	4,000	3,861	4,067	4,062	4,064	4,133	4,015	4,054	4,217	4,204
Female .. ..	221,201	222,126	3,275	2,313	2,351	2,299	2,314	2,346	2,366	2,353	2,449	2,499	
Total .. ..	694,286	696,600	7,275	6,174	6,418	6,361	6,378	6,479	6,381	6,407	6,666	6,703	
Amusement, hotels, cafes, personal services, etc.	Returns lodged .. ..	6,229	6,290	139	156	160	164	170	168	167	168	171	169
	Salaries and wages paid \$'000	46,491	46,417	1,155	1,382	1,478	1,565	1,565	1,535	1,677	1,694	1,603	1,600
	Employees—												
	Male .. ..	103,752	104,954	2,168	2,436	2,646	2,709	2,723	2,632	2,672	2,654	2,671	2,628
Female .. ..	110,861	111,955	2,899	3,214	3,231	3,200	3,206	3,147	3,229	3,217	3,198	3,114	
Total .. ..	214,613	216,909	5,067	5,650	5,877	5,909	5,929	5,779	5,901	5,871	5,869	5,742	
All industry groups ..	Returns lodged .. ..	63,637	64,223	1,190	1,523	1,659	1,702	1,806	1,828	1,868	1,889	1,920	1,944
	Salaries and wages paid \$'000	1,214,661	1,192,150	14,507	15,026	16,810	18,613	16,700	16,268	18,024	17,263	18,937	18,919
	Employees—												
	Male .. ..	2,485,385	2,490,574	25,257	28,105	30,124	30,378	30,839	30,480	30,644	31,246	31,661	31,712
Female .. ..	1,049,282	1,050,648	11,829	11,848	11,906	11,871	11,893	11,974	12,194	12,352	12,620	12,701	
Total .. ..	3,534,667	3,541,222	37,086	39,953	42,030	42,249	42,732	42,454	42,838	43,598	44,281	44,413	

\* Includes—electricity, gas, water, sanitary services and public authority activities, n.e.i.

**PAY-ROLL TAX STATISTICS  
AUSTRALIAN CAPITAL TERRITORY**

1971-72 FINANCIAL YEAR

PAY-ROLL TAX  
Schedule 8.2

Industrial groups	Item	Month											
		July	August	September	October	November	December	January	February	March	April	May	June
Mining, quarrying, forestry, fishing, trapping and rural	Returns lodged .. ..	5	5	6	13	13	13	14	14	14	14	15	15
	Salaries and wages paid \$'000	23	22	23	44	44	47	50	47	50	49	55	59
	Employees—												
	Male .. ..	56	56	58	105	110	107	113	118	120	117	130	126
	Female .. ..	7	7	7	15	14	14	14	12	12	13	13	13
Total .. ..	63	63	65	120	124	121	127	130	132	130	143	139	
Manufacturing ..	Returns lodged .. ..	106	106	105	135	139	146	149	150	150	151	155	157
	Salaries and wages paid \$'000	1,029	1,043	1,039	1,141	1,200	1,331	1,156	1,118	1,210	1,189	1,259	1,305
	Employees—												
	Male .. ..	2,222	2,228	2,147	2,472	2,493	2,513	2,580	2,594	2,654	2,621	2,657	2,650
	Female .. ..	546	550	521	611	568	565	580	607	605	592	618	689
Total .. ..	2,768	2,778	2,668	3,083	3,061	3,078	3,160	3,201	3,259	3,213	3,275	3,339	
Building and construc- tion	Returns lodged .. ..	178	192	198	229	233	238	246	239	240	245	252	257
	Salaries and wages paid \$'000	1,321	1,372	1,367	1,718	1,905	2,152	1,792	1,571	1,977	1,772	2,083	2,272
	Employees—												
	Male .. ..	2,894	2,970	2,927	3,960	4,186	4,322	4,331	3,938	3,941	4,033	4,204	4,315
	Female .. ..	191	201	211	264	277	286	298	276	282	280	294	297
Total .. ..	3,085	3,171	3,138	4,224	4,463	4,608	4,629	4,214	4,223	4,313	4,498	4,612	
Transport, storage and communication	Returns lodged .. ..	15	15	17	29	31	33	36	34	35	36	37	37
	Salaries and wages paid \$'000	150	149	158	195	195	294	259	241	262	264	280	276
	Employees—												
	Male .. ..	267	266	295	573	582	567	599	565	544	591	587	553
	Female .. ..	80	85	90	150	155	160	167	166	156	171	169	169
Total .. ..	347	351	385	723	737	727	766	731	700	762	756	722	
Finance and property..	Returns lodged .. ..	42	43	42	106	112	114	120	122	123	124	125	128
	Salaries and wages paid \$'000	567	523	576	734	725	821	777	780	874	826	841	883
	Employees—												
	Male .. ..	839	838	839	1,084	1,100	1,119	1,166	1,163	1,185	1,194	1,182	1,169
	Female .. ..	693	690	675	801	826	852	897	924	952	967	953	963
Total .. ..	1,532	1,528	1,514	1,885	1,926	1,971	2,063	2,087	2,137	2,161	2,135	2,132	

Wholesale trade and other commerce	Returns lodged .. ..	45	43	45	147	153	163	185	189	197	201	201	203
	Salaries and wages paid \$'000	259	259	277	528	528	626	615	619	668	662	733	813
	Employees—												
	Male .. ..	564	568	591	1,115	1,134	1,157	1,289	1,302	1,324	1,371	1,380	1,398
	Female .. ..	147	138	145	281	286	285	302	304	306	318	330	337
	Total .. ..	711	706	736	1,396	1,420	1,442	1,591	1,606	1,630	1,689	1,710	1,735
Retail trade .. ..	Returns lodged .. ..	93	96	100	125	126	129	133	138	143	143	144	146
	Salaries and wages paid \$'000	972	947	1,036	1,073	1,101	1,275	1,170	1,124	1,274	1,174	1,310	1,309
	Employees—												
	Male .. ..	1,934	1,975	2,036	2,234	2,238	2,308	2,265	2,321	2,393	2,381	2,380	2,366
	Female .. ..	1,734	1,710	1,764	1,899	1,920	1,987	1,857	1,886	1,945	1,951	1,962	1,925
	Total .. ..	3,668	3,685	3,800	4,133	4,158	4,295	4,122	4,207	4,338	4,332	4,342	4,291
Community and business services*	Returns lodged .. ..	58	60	60	96	97	100	107	106	107	110	113	117
	Salaries and wages paid \$'000	3,760	2,987	2,969	2,425	2,548	3,449	2,533	2,537	2,616	2,715	3,524	2,911
	Employees—												
	Male .. ..	3,688	3,668	3,521	3,394	3,453	3,465	3,466	3,514	3,557	3,580	3,743	3,712
	Female .. ..	2,995	3,193	3,099	2,140	2,124	2,074	2,078	2,104	2,151	2,130	2,222	2,260
	Total .. ..	6,683	6,861	6,620	5,534	5,577	5,539	5,544	5,618	5,708	5,710	5,964	5,972
Amusement, hotels, cafes, personal services, etc.	Returns lodged .. ..	81	83	84	99	101	103	105	103	104	104	105	105
	Salaries and wages paid \$'000	846	854	856	954	989	1,031	996	970	1,093	1,053	1,037	1,032
	Employees—												
	Male .. ..	1,672	1,689	1,656	1,887	1,929	1,947	1,941	1,857	1,905	1,889	1,882	1,835
	Female .. ..	2,040	2,106	2,008	2,299	2,328	2,321	2,336	2,292	2,345	2,324	2,260	2,139
	Total .. ..	3,712	3,795	3,664	4,186	4,257	4,268	4,277	4,149	4,250	4,213	4,142	3,974
All industry groups ..	Returns lodged .. ..	623	643	657	979	1,005	1,039	1,095	1,095	1,113	1,128	1,147	1,165
	Salaries and wages paid \$'000	8,923	8,155	8,300	8,813	9,234	11,027	9,347	9,006	10,026	9,705	11,122	10,858
	Employees—												
	Male .. ..	14,136	14,258	14,070	16,824	17,225	17,505	17,750	17,372	17,623	17,777	18,144	18,124
	Female .. ..	8,433	8,680	8,520	8,460	8,498	8,544	8,529	8,571	8,754	8,746	8,821	8,792
	Total .. ..	22,569	22,938	22,590	25,284	25,723	26,049	26,279	25,943	26,377	26,523	26,965	26,916

\* Includes—electricity, gas, water, sanitary services and public authority activities, n.e.i.



**PAY-ROLL TAX STATISTICS  
NORTHERN TERRITORY**

1971-72 FINANCIAL YEAR

**PAY-ROLL TAX  
Schedule 8.3**

Industrial groups	Item	Month											
		July	August	September	October	November	December	January	February	March	April	May	June
Mining, quarrying, forestry, fishing, trapping and rural	Returns lodged .. ..	70	71	72	73	90	90	99	100	104	104	104	105
	Salaries and wages paid \$'000	1,322	1,473	1,357	1,618	1,798	1,722	1,704	1,806	2,276	2,102	2,237	2,172
	Employees—												
	Male .. ..	3,020	2,980	2,958	3,299	3,481	3,403	3,426	3,428	3,575	3,879	4,077	4,130
	Female .. ..	462	458	421	466	465	461	427	426	466	536	671	691
Total .. ..	3,482	3,438	3,379	3,765	3,946	3,864	3,853	3,854	4,041	4,415	4,748	4,821	
Manufacturing ..	Returns lodged .. ..	72	73	73	74	84	85	88	90	93	94	96	96
	Salaries and wages paid \$'000	662	630	627	596	776	782	678	657	826	800	922	983
	Employees—												
	Male .. ..	1,204	1,239	1,210	1,145	1,340	1,285	1,271	1,265	1,442	1,606	1,642	1,709
	Female .. ..	283	291	298	273	264	248	292	302	293	359	337	339
Total .. ..	1,487	1,530	1,508	1,418	1,604	1,533	1,563	1,567	1,735	1,965	1,979	2,048	
Building and construc- tion	Returns lodged .. ..	105	110	111	114	131	134	144	148	152	154	155	159
	Salaries and wages paid \$'000	1,987	1,999	2,214	1,954	2,559	2,508	2,391	2,297	2,240	2,015	1,933	2,143
	Employees—												
	Male .. ..	3,375	3,488	3,431	3,226	3,951	3,801	3,788	3,690	3,465	3,397	3,181	3,077
	Female .. ..	181	191	185	178	145	146	145	146	144	146	145	148
Total .. ..	3,556	3,679	3,616	3,404	4,096	3,947	3,933	3,836	3,609	3,543	3,326	3,225	
Transport, storage and communication	Returns lodged .. ..	40	40	39	40	48	46	48	52	53	54	54	54
	Salaries and wages paid \$'000	467	434	470	443	559	515	499	468	491	484	576	581
	Employees—												
	Male .. ..	991	1,009	983	967	1,020	1,010	1,163	1,192	1,176	1,199	1,215	1,213
	Female .. ..	127	123	127	129	148	133	145	149	150	153	150	157
Total .. ..	1,118	1,132	1,110	1,096	1,168	1,143	1,308	1,341	1,326	1,352	1,365	1,370	
Finance and property ..	Returns lodged .. ..	21	21	21	22	43	45	51	54	55	54	57	57
	Salaries and wages paid \$'000	203	203	202	186	249	256	252	263	297	260	295	280
	Employees—												
	Male .. ..	299	304	305	307	369	382	399	407	414	417	434	434
	Female .. ..	213	214	202	220	234	244	234	253	257	258	264	274
Total .. ..	512	518	507	527	603	626	647	660	671	675	698	708	

Wholesale trade and other commerce	Returns lodged .. ..	36	37	37	38	61	62	72	77	86	87	90	90
	Salaries and wages paid \$'000	234	240	249	241	290	350	337	399	443	436	464	454
	Employees—												
	Male .. ..	433	432	431	443	555	747	800	860	884	924	913	915
Female .. ..	111	117	122	120	132	133	134	146	149	154	156	159	
Total .. ..	544	549	553	563	687	880	934	1,006	1,033	1,078	1,069	1,074	
Retail trade .. ..	Returns lodged .. ..	87	90	94	96	97	99	99	101	103	103	103	105
	Salaries and wages paid \$'000	490	504	547	511	501	571	566	495	521	518	518	574
	Employees—												
	Male .. ..	840	862	878	878	852	886	862	872	840	808	791	825
Female .. ..	809	840	887	914	890	858	867	884	882	884	911	927	
Total .. ..	1,649	1,702	1,765	1,792	1,742	1,744	1,729	1,756	1,722	1,692	1,702	1,752	
Community and business services*	Returns lodged .. ..	23	29	31	30	41	41	45	46	46	47	48	49
	Salaries and wages paid \$'000	209	234	241	235	354	348	358	313	319	302	303	307
	Employees—												
	Male .. ..	417	474	479	467	614	597	598	619	458	474	475	492
Female .. ..	139	167	176	173	227	225	236	242	215	223	227	239	
Total .. ..	556	641	655	640	841	822	834	861	673	697	702	731	
Amusement, hotels, cafes, personal services, etc.	Returns lodged .. ..	55	55	55	57	59	61	65	65	63	64	66	64
	Salaries and wages paid \$'000	366	372	299	428	490	534	568	565	584	641	566	568
	Employees—												
	Male .. ..	577	578	512	549	717	762	782	775	767	765	789	793
Female .. ..	870	879	891	915	903	879	870	855	884	893	938	975	
Total .. ..	1,447	1,457	1,403	1,464	1,620	1,641	1,652	1,630	1,651	1,658	1,727	1,768	
All industry groups ..	Returns lodged .. ..	509	526	533	544	654	663	711	733	755	761	773	779
	Salaries and wages paid \$'000	5,941	6,087	6,207	6,213	7,576	7,586	7,353	7,262	7,998	7,558	7,815	8,061
	Employees—												
	Male .. ..	11,156	11,366	11,187	11,281	12,899	12,873	13,089	13,108	13,021	13,469	13,517	13,588
Female .. ..	3,195	3,280	3,309	3,388	3,408	3,327	3,364	3,403	3,440	3,606	3,799	3,909	
Total .. ..	14,351	14,646	14,496	14,669	16,307	16,200	16,453	16,511	16,461	17,075	17,316	17,497	

\* Includes—electricity, gas, water, sanitary services and public authority activities, n.e.i.

## REBATES OF TAX BY REFERENCE TO EXPORTS

1968-69, 1969-70 AND 1970-71 EXPORTS—CLAIMS ALLOWED TO 31 DECEMBER 1972

PAY-ROLL TAX  
Schedule 8.4

Principal class of goods exported	Number of claims allowed	One-third base period exports	Net increase in export sales	Pay-roll tax paid	Rebate allowed from current year entitlement
		\$'000	\$'000	\$'000	\$'000
<b>1968-69 EXPORTS</b>					
Food and live animals .. .. .	648	615,041	379,442	9,919	7,453
Beverages and tobacco .. .. .	40	4,824	5,855	1,645	565
Crude materials, inedible (except fuels) .. .. .	186	64,188	46,506	12,096	2,407
Mineral fuels, lubricants and related materials .. .. .	9	37	256	1,161	154
Animal and vegetable oils and fats .. .. .	19	1,626	1,552	192	94
Chemicals .. .. .	269	15,119	31,740	5,136	2,731
Manufactured goods (other than machinery and transport equipment) .. .. .	732	163,414	206,505	25,346	14,421
Machinery and transport equipment .. .. .	530	31,393	85,030	16,841	7,816
Miscellaneous manufactured articles and prescribed services	671	16,352	36,576	8,644	2,911
<b>Total .. .. .</b>	<b>3,104</b>	<b>911,994</b>	<b>793,462</b>	<b>80,980</b>	<b>38,552</b>
<b>1969-70 EXPORTS</b>					
Food and live animals .. .. .	665	742,622	427,712	11,699	8,693
Beverages and tobacco .. .. .	39	5,052	6,969	1,597	626
Crude materials, inedible (except fuels) .. .. .	247	81,063	56,399	15,784	2,158
Mineral fuels, lubricants and related materials .. .. .	12	17	85	1,460	312
Animal and vegetable oils and fats .. .. .	23	5,201	5,631	355	280
Chemicals .. .. .	308	18,596	40,676	6,008	3,699
Manufactured goods (other than machinery and transport equipment) .. .. .	871	171,967	335,325	28,002	18,836
Machinery and transport equipment .. .. .	616	37,961	133,024	19,499	11,416
Miscellaneous manufactured articles and prescribed services	699	22,197	43,925	9,161	3,488
<b>Total .. .. .</b>	<b>3,480</b>	<b>1,084,676</b>	<b>1,049,746</b>	<b>93,565</b>	<b>49,508</b>
<b>1970-71 EXPORTS</b>					
Food and live animals .. .. .	638	747,772	603,843	13,214	9,784
Beverages and tobacco .. .. .	35	4,477	10,759	1,941	885
Crude materials, inedible (except fuels) .. .. .	231	53,150	42,500	17,823	1,761
Mineral fuels, lubricants and related materials .. .. .	7	164	57	1,633	295
Animal and vegetable oils and fats .. .. .	20	4,743	4,815	619	381
Chemicals .. .. .	304	20,284	48,037	6,927	3,565
Manufactured goods (other than machinery and transport equipment) .. .. .	781	176,343	220,911	28,675	18,179
Machinery and transport equipment .. .. .	658	34,672	132,748	29,427	10,367
Miscellaneous manufactured articles and prescribed services	705	19,609	48,301	10,181	4,163
<b>Total .. .. .</b>	<b>3,379</b>	<b>1,061,214</b>	<b>1,111,971</b>	<b>110,440</b>	<b>49,380</b>



# AMOUNT DEBITED, AMOUNT CREDITED AND AMOUNT OUTSTANDING

FINANCIAL YEARS 1970-71 AND 1971-72

PAY-ROLL TAX  
Schedule 8.5

State	Financial year 1970-71			Financial year 1971-72		
	Amount debited (a)	Amount credited	Amount outstanding	Amount debited (a)	Amount credited	Amount outstanding
	\$	\$	\$	\$	\$	\$
New South Wales and A.C.T.	126,347,060	125,842,804	504,256	38,099,406	37,664,274	435,132
Victoria .. .. .	79,488,567	80,024,555	Cr. 535,988	34,324,025	33,976,455	347,571
Queensland .. .. .	32,926,683	32,873,871	52,812	9,690,614	9,654,685	35,929
South Australia .. .. .	24,547,047	24,554,783	Cr. 7,737	7,141,837	7,043,688	98,149
Western Australia .. .. .	23,124,683	23,019,358	105,325	6,971,696	6,857,082	114,615
Tasmania .. .. .	8,309,327	8,260,535	48,792	2,492,207	2,449,011	43,196
Northern Territory .. .. .	1,244,273	1,239,700	4,572	1,965,099	1,947,786	17,312
<b>Australia .. .. .</b>	<b>295,987,638</b>	<b>295,815,606*</b>	<b>172,032</b>	<b>100,684,883</b>	<b>99,592,981</b>	<b>1,091,903</b>

(a) Includes amounts outstanding at previous 30 June.

\* The difference between these figures and collections—\$247,677,262 for 1970-71 and \$40,395,804 for 1971-72—represents amounts of refunds and credits in respect of pay-roll tax rebates, amounts credited to other taxes and amounts in transit.



## PART D. ESTATE DUTY

### EXPLANATORY NOTES

The statistics of estate duty in this part have been compiled from estate duty returns, assessments for which have issued during the year ended 30 June 1972. For the purpose of assessing estate duty the assets of the deceased persons comprise—

- (a) where the deceased was domiciled in Australia at the time of death, his real property in Australia and his personal property whether in or out of Australia; or
- (b) where the deceased had foreign domicile at the time of his death, his real and personal property in Australia.

Estates have been classified by grade of net value of estate, by office of assessment, by State of location of assets, by sex and age group of deceased and by industry. The industry classification indicates the industry in which the deceased was last gainfully occupied during his lifetime. Where the deceased was engaged in more than one industry at death, the estate has been classified according to the predominant industry as disclosed by the assets of the estate. The age of the deceased has been taken as the age on the birthday nearer the date of death.

### EXPLANATION OF TERMS USED

- Dutiable value** .. This is the amount on which duty is calculated. It is the amount remaining after deducting from the net value of the estate the exempt estate (e.g., gifts to certain charitable institutions), all allowable deductions and the statutory exemption.
- Net value of estate** .. This amount represents the gross value of the estate as assessed (including exempt estate) less debts and other liabilities of the deceased person (including income tax and land tax to the date of death).
- Rebates** .. .. A rebate of estate duty may be allowable—
- (a) where a gift of property which is liable for gift duty is also included in the estate of the donor (section 8 (6.));
  - (b) when duty is paid outside Australia in respect of any part of the estate situate outside Australia (section 8 (7.)); or
  - (c) if the deceased was a beneficiary in an estate (upon which duty is payable or has been paid) of a person who pre-deceased him by not more than 5 years (section 8A).

In respect of estates of primary producers who died on or after 25 September 1969, a rebate of estate duty attributable to rural property may be allowable if the value of the estate (before deducting any statutory exemption) is less than \$250,000 and certain conditions are satisfied (section 9E).

(Sections mentioned are sections of the Estate Duty Assessment Act.)



**Statutory exemption** . . . The law provides for diminishing statutory exemptions which relieve small estates from duty and provide a measure of discrimination in favour of estates passing to close relatives.

Special exemptions apply to primary producer estates of persons who died on or after 25 September 1969.

As at 30 June 1972, the statutory exemptions were:

- (a) where the whole of the estate passes to the widow, widower, children or grandchildren of the deceased person—
  - (i) for qualifying estates of deceased primary producers—\$24,000
  - (ii) for other estates—\$20,000decreasing by \$2 for every \$8 by which the value of the estate exceeds \$24,000 or \$20,000 as the case may be;
- (b) where no part of the estate passes to the above-mentioned relatives—
  - (i) for qualifying estates of deceased primary producers—\$12,000
  - (ii) for other estates—\$10,000decreasing by \$2 for every \$8 by which the value of the estate exceeds \$12,000 or \$10,000 as the case may be; and
- (c) where part only of the estate passes to the above-mentioned relatives—an amount calculated proportionately under (a) and (b) above.

A primary producer estate is one in which—

- (a) the assets consist mainly of rural property, i.e., land used for farming and other specified assets associated with primary production; and
- (b) the estate arises from the death of a person who was domiciled in Australia at the time of his death and who, in the five years prior to death, derived most of his income from a business of primary production carried on by him in Australia.

The statutory exemptions were doubled by the Estate Duty Assessment Act 1972. The increased exemptions apply to the estates of persons whose death occurred on or after 16 August 1972.

Special exemptions are also allowed in respect of estates of defence personnel who have died on active service or within three years thereafter from injuries received or diseases contracted while on active service and prescribed personal property held in Australia by certain United States personnel who are in Australia solely for purposes connected with projects of the United States Government.

**ASSESSMENTS ISSUED FROM 1 JULY 1971 TO 30 JUNE 1972**

**ESTATE DUTY  
Schedule 9.1**

Grade of net value of estate—	Estates		Gross value as assessed			Net value of estate		Other deductions			Dutiable value		Rebates			Net duty assessed			
	Number	Per cent of total	Realty	Personality	Total	Debts		Exempt estate	State probate succession duties	Total	Statutory exemption	Amount	Per cent of total	Section 8 (6) and 8 (7)	Section 8A	Section 9E	Amount	Per cent of total	
						\$'000	\$'000												\$'000
\$ Under 10,000	6		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
10,000-19,999	2,933	15.8	21,340	24,057	45,397	1,484	43,913	4.4	187	3,582	3,769	29,094	11,050	1.7	1	1	1	328	0.5
20,000-29,999	2,939	15.8	21,368	24,067	45,435	1,485	43,950	4.4	192	3,584	3,776	29,107	11,066	1.7	1	1	1	328	0.5
	5,083	27.5	59,825	72,798	132,623	6,520	126,103	12.6	535	7,176	7,711	82,499	35,893	5.6	4	9	7	1,059	1.5
30,000-39,999	8,022	43.4	81,193	96,865	178,058	8,005	170,053	16.9	727	10,760	11,487	111,606	46,959	7.3	5	10	8	1,387	1.9
	2,892	15.6	40,612	64,862	105,474	5,476	99,998	10.0	460	7,848	7,848	49,668	17,848	7.7	14	17	37	1,562	2.2
40,000-49,999	10,914	59.0	121,805	161,727	283,532	13,481	270,051	26.9	1,187	18,148	19,335	154,087	96,627	15.0	19	27	45	2,949	4.1
	1,810	9.8	29,981	54,405	84,386	3,551	80,835	8.1	669	6,927	7,596	22,739	50,499	7.8	27	21	63	2,087	2.9
50,000-59,999	12,724	68.8	151,786	216,132	367,918	17,032	350,886	34.9	1,856	25,075	26,931	176,826	147,126	22.8	46	48	108	5,036	7.0
	1,282	6.9	25,218	47,985	73,203	2,941	70,262	7.0	706	6,591	7,297	13,785	49,180	7.6	32	21	122	2,678	3.7
60,000-79,999	14,006	75.7	177,004	264,117	441,121	19,973	421,148	41.9	2,562	31,666	34,228	190,611	196,306	30.4	78	69	230	7,714	10.8
	1,635	8.8	38,505	78,390	116,895	4,067	112,829	11.2	1,240	11,693	12,933	13,127	86,768	13.5	78	59	295	6,016	8.4
80,000-99,999	15,641	84.5	215,509	342,507	558,016	24,040	533,977	53.2	3,802	43,359	47,161	203,738	283,074	44.6	156	128	525	13,730	19.1
	879	4.7	24,628	56,708	81,336	2,899	78,437	7.8	831	9,561	10,392	4,184	63,861	9.9	52	45	310	5,586	7.8
100,000-119,999	16,520	89.3	240,137	399,215	639,352	26,939	612,414	61.0	4,633	52,920	57,553	207,922	346,935	53.9	208	173	833	19,316	26.9
	573	3.1	18,586	45,708	64,294	1,664	62,630	6.2	1,084	8,768	9,852	1,111	51,666	8.0	75	50	296	5,366	7.5
120,000-139,999	17,093	92.4	258,723	444,923	703,646	28,603	675,044	67.2	5,717	61,688	67,405	209,033	398,601	61.9	283	223	1,125	24,682	34.4
	354	1.9	12,217	34,683	46,900	1,269	45,632	4.5	917	6,692	7,609	139	37,884	5.9	67	45	218	4,568	6.4
140,000-199,999	17,447	94.3	270,940	479,606	750,546	29,872	720,676	71.8	6,634	68,380	75,014	209,172	436,485	67.8	350	268	1,347	29,250	40.8
	540	2.9	22,006	70,893	92,899	3,561	89,338	8.9	2,614	15,679	18,294	111	70,933	11.0	140	115	430	10,428	14.5
200,000-349,999	17,987	97.2	292,946	550,499	843,445	33,433	810,014	80.7	9,248	84,059	93,308	209,285	507,418	78.8	490	383	1,777	39,678	55.3
	354	1.9	21,451	70,697	92,148	2,606	89,541	8.9	2,792	18,344	21,136	66	68,340	10.6	163	126	153	14,445	20.1
350,000-499,999	18,341	99.1	314,397	621,196	935,593	36,039	899,555	89.6	12,040	102,403	114,444	209,349	575,758	89.4	653	509	1,930	54,123	75.4
	90	0.5	6,980	30,572	37,552	1,230	36,321	3.6	2,210	7,544	9,754	24	26,544	4.1	134	8	25	6,697	9.3
500,000-999,999	18,431	99.6	321,377	651,768	973,145	37,269	935,876	93.2	14,250	109,947	124,198	209,373	602,302	93.5	787	517	1,955	60,820	84.8
	58	0.3	6,958	34,820	41,777	3,598	38,179	3.8	2,599	8,885	11,484	..	26,695	4.1	164	29	..	6,895	9.6
1,000,000 and over	18,489	99.9	328,335	686,588	1,014,922	40,867	974,055	97.0	16,849	118,832	135,682	209,373	628,997	97.7	951	546	1	67,715	94.4
	16	0.1	2,711	27,784	30,495	572	29,923	3.0	10,529	4,366	14,894	2	15,027	2.3	46	45	..	4,036	5.6
<b>Total</b>	<b>18,505</b>	<b>100.0</b>	<b>331,045</b>	<b>714,372</b>	<b>1,045,418</b>	<b>41,440</b>	<b>1,003,978</b>	<b>100.0</b>	<b>27,379</b>	<b>123,198</b>	<b>150,577</b>	<b>209,377</b>	<b>644,024</b>	<b>100.0</b>	<b>998</b>	<b>591</b>	<b>1,956</b>	<b>71,750</b>	<b>100.0</b>
<b>Office—</b>																			
New South Wales and A.C.T.	7,942	42.9	156,654	276,459	433,113	17,471	415,642	41.4	6,937	51,932	58,868	91,008	265,766	41.3	488	228	715	28,535	39.8
Victoria	5,414	29.3	97,029	217,902	314,931	12,619	302,312	30.1	16,129	39,674	55,803	60,890	185,619	28.8	224	134	622	20,769	28.9
Queensland	2,246	12.1	31,725	98,748	130,473	4,815	125,658	12.5	1,819	11,819	13,638	24,362	87,657	13.6	130	99	326	10,577	15.0
South Australia	1,476	8.0	20,962	68,102	89,064	3,003	86,062	8.6	1,686	10,566	12,253	16,592	57,216	8.9	64	93	152	6,916	9.6
Western Australia	1,067	5.8	19,474	40,538	60,012	2,679	57,333	5.7	580	6,888	7,467	12,233	37,633	5.8	87	35	95	3,758	5.2
Tasmania	350	1.9	5,140	12,008	17,148	830	16,318	1.6	228	2,298	2,526	4,205	9,586	1.5	5	2	35	952	1.3
Northern Territory	10	..	62	615	677	23	654	0.1	..	22	22	87	545	0.1	..	..	11	62	0.1
<b>Australia</b>	<b>18,505</b>	<b>100.0</b>	<b>331,045</b>	<b>714,372</b>	<b>1,045,418</b>	<b>41,440</b>	<b>1,003,978</b>	<b>100.0</b>	<b>27,379</b>	<b>123,198</b>	<b>150,577</b>	<b>209,377</b>	<b>644,024</b>	<b>100.0</b>	<b>998</b>	<b>591</b>	<b>1,956</b>	<b>71,750</b>	<b>100.0</b>

NOTE: Progressive totals are in bold type.



# ASSESSMENTS ISSUED FROM 1 JULY 1971 TO 30 JUNE 1972

**ESTATE DUTY**  
Schedule 9.2(a)

Grade of net value of estate	Number of estates	Gross value as assessed			Debts	Net value of estate	Other deductions			Statutory exemption	Dutiable value	Rebates			Net duty assessed
		Realty	Personalty	Total			Exempt estate	State probate and succession duties	Total			Section 8 (6) and 8 (7)	Section 8A	Section 9E	
		\$'000	\$'000	\$'000			\$'000	\$'000	\$'000			\$'000	\$'000	\$'000	
<b>NEW SOUTH WALES AND AUSTRALIAN CAPITAL TERRITORY</b>															
Under 10,000 .. .. .	3	11	2	16	..	16	..	1	1	9	6	..	..	..	..
10,000- 19,999 .. .. .	1,227	10,368	8,802	19,170	652	18,518	63	1,217	1,279	12,198	5,041	..	..	1	150
20,000- 29,999 .. .. .	2,386	33,541	28,405	61,946	3,165	58,782	217	2,602	2,819	39,093	16,869	1	3	2	501
30,000- 39,999 .. .. .	1,191	19,886	23,467	43,352	2,286	41,066	157	2,779	2,935	17,184	20,946	2	6	10	678
40,000- 49,999 .. .. .	761	14,737	20,794	35,531	1,545	33,986	197	2,876	3,073	9,499	21,414	11	10	20	899
50,000- 59,999 .. .. .	483	10,971	16,778	27,749	1,261	26,488	239	2,460	2,699	5,157	18,632	8	5	46	1,027
60,000- 79,999 .. .. .	702	17,163	33,309	50,472	1,897	48,575	533	5,167	5,700	5,423	37,453	24	31	86	2,653
80,000- 99,999 .. .. .	374	11,202	23,562	34,764	1,436	33,328	174	4,355	4,528	1,790	27,009	25	11	109	2,371
100,000-119,999 .. .. .	243	8,428	18,931	27,359	808	26,551	204	3,862	4,066	534	21,950	26	20	139	2,270
120,000-139,999 .. .. .	139	5,202	13,287	18,489	625	17,864	279	2,805	3,084	51	14,728	38	15	74	1,756
140,000-199,999 .. .. .	229	10,215	29,060	39,275	1,229	38,046	607	7,603	8,210	28	29,808	62	47	166	4,316
200,000-349,999 .. .. .	142	9,203	27,619	36,823	1,285	35,538	1,360	7,961	9,321	38	26,180	81	63	61	5,322
350,000-499,999 .. .. .	36	3,200	12,411	15,612	531	15,080	533	3,450	3,982	1	11,097	50	6	..	2,830
500,000-999,999 .. .. .	21	1,628	13,527	15,155	374	14,780	807	3,767	4,574	..	10,207	155	7	..	2,559
1,000,000 and over .. .. .	5	897	6,501	7,398	377	7,021	1,568	1,029	2,596	..	4,426	5	4	..	1,203
<b>Total .. .. .</b>	<b>7,942</b>	<b>156,653</b>	<b>276,459</b>	<b>433,113</b>	<b>17,471</b>	<b>415,642</b>	<b>6,937</b>	<b>51,932</b>	<b>58,868</b>	<b>91,008</b>	<b>265,766</b>	<b>488</b>	<b>228</b>	<b>715</b>	<b>28,535</b>

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<b>VICTORIA</b>															
Under 10,000 .. .. .	2	15	1	16	1	15	5	1	6	4	6	..	..	..	..
10,000- 19,999 .. .. .	901	6,256	7,640	13,897	466	13,430	70	1,295	1,365	8,884	3,181	..	..	..	94
20,000- 29,999 .. .. .	1,414	14,865	22,150	37,015	1,762	35,253	179	2,563	2,742	22,580	9,930	..	..	3	292
30,000- 39,999 .. .. .	863	11,951	19,708	31,659	1,712	29,947	219	2,477	2,697	12,602	14,648	5	5	15	448
40,000- 49,999 .. .. .	538	8,733	16,473	25,206	1,266	23,940	305	2,154	2,459	6,741	14,740	7	6	22	597
50,000- 59,999 .. .. .	414	8,040	15,427	23,467	813	22,654	298	2,121	2,420	4,479	15,756	11	9	46	842
60,000- 79,999 .. .. .	475	12,574	21,207	33,781	1,073	32,708	340	3,452	3,792	3,938	24,978	12	15	128	1,684
80,000- 99,999 .. .. .	245	7,343	15,083	22,426	583	21,844	414	2,816	3,231	1,162	17,451	6	16	102	1,493
100,000-119,999 .. .. .	172	5,491	13,715	19,206	371	18,834	757	2,775	3,532	321	14,982	22	21	71	1,533
120,000-139,999 .. .. .	100	3,915	9,301	13,216	320	12,897	444	2,030	2,474	66	10,356	12	15	78	1,212
140,000-199,999 .. .. .	135	5,056	18,405	23,460	1,113	22,348	1,169	4,374	5,543	68	16,737	42	19	98	2,373
200,000-349,999 .. .. .	101	6,562	19,460	26,023	542	25,481	816	5,698	6,514	28	18,939	46	23	34	3,959
350,000-499,999 .. .. .	23	1,800	7,648	9,447	164	9,283	1,100	1,866	2,966	15	6,303	15	..	25	1,567
500,000-999,999 .. .. .	24	3,102	15,045	18,148	2,298	15,850	1,168	3,763	4,931	..	10,918	8	1	..	2,885
1,000,000 and over .. .. .	7	1,325	16,639	17,964	134	17,830	8,845	2,288	11,132	2	6,696	39	..	..	1,788
<b>Total .. .. .</b>	<b>5,414</b>	<b>97,029</b>	<b>217,902</b>	<b>314,931</b>	<b>12,619</b>	<b>302,312</b>	<b>16,129</b>	<b>39,674</b>	<b>55,803</b>	<b>60,890</b>	<b>185,619</b>	<b>224</b>	<b>134</b>	<b>622</b>	<b>20,769</b>



QUEENSLAND

Under 10,000 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10,000- 19,999 ..	401	2,224	3,841	6,066	181	5,885	28	454	482	3,991	1,411	..	..	..	..	..	42
20,000- 29,999 ..	531	4,560	9,692	14,252	860	13,392	71	980	1,051	8,475	3,866	1	1	1	1	114	
30,000- 39,999 ..	343	3,704	8,948	12,652	807	11,845	9	883	891	5,194	5,760	2	2	6	179		
40,000- 49,999 ..	234	2,775	7,990	10,765	291	10,474	60	848	908	2,978	6,589	2	3	9	276		
50,000- 59,999 ..	158	2,545	6,338	8,882	227	8,655	14	784	797	1,672	6,186	1	4	9	349		
60,000- 79,999 ..	177	3,198	9,294	12,492	396	12,096	173	1,059	1,232	1,392	9,470	7	8	28	670		
80,000- 99,999 ..	121	2,686	8,762	11,448	588	10,860	104	924	1,028	536	9,296	2	5	53	855		
100,000-119,999 ..	64	1,627	5,629	7,256	196	7,060	117	794	911	91	6,058	4	5	35	661		
120,000-139,999 ..	50	1,163	5,472	6,635	176	6,459	14	665	679	14	5,767	5	13	56	711		
140,000-199,999 ..	94	2,718	13,170	15,888	271	15,616	441	1,491	1,932	10	13,674	21	19	87	2,207		
200,000-349,999 ..	49	2,204	10,548	12,752	398	12,354	384	1,213	1,597	..	10,757	13	29	41	2,445		
350,000-499,999 ..	17	1,103	5,623	6,726	256	6,470	331	999	1,330	8	5,132	70	..	..	1,266		
500,000-999,999 ..	7	1,219	3,439	4,658	167	4,492	74	726	800	..	3,691	1	10	..	981		
1,000,000 and over ..																	
<b>Total ..</b>	<b>2,246</b>	<b>31,725</b>	<b>98,748</b>	<b>130,473</b>	<b>4,815</b>	<b>125,658</b>	<b>1,819</b>	<b>11,819</b>	<b>13,638</b>	<b>24,362</b>	<b>87,657</b>	<b>130</b>	<b>99</b>	<b>326</b>	<b>10,757</b>		

**ASSESSMENTS ISSUED FROM 1 JULY 1971 TO 30 JUNE 1972**

**ESTATE DUTY  
Schedule 9.2 (b)**

Grade of net value of estate	Number of estates	Gross value as assessed			Debts	Net value of estate	Other deductions			Statutory exemption	Dutiable value	Rebates			Net duty assessed
		Realty	Personalty	Total			Exempt estate	State probate and succession duties	Total			Section 8 (6) and 8 (7)	Section 8A	Section 9E	
\$	\$	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>SOUTH AUSTRALIA</b>															
Under 10,000 ..	1	2	3	5	..	5	..	..	..	5	..	..	..	..	..
10,000- 19,999 ..	211	1,167	2,105	3,272	84	3,187	15	362	377	2,119	691	..	..	..	20
20,000- 29,999 ..	340	2,681	6,117	8,797	276	8,521	18	613	631	5,447	2,443	..	1	1	70
30,000- 39,999 ..	254	2,214	6,815	9,029	227	8,802	35	721	756	3,941	4,105	2	2	4	124
40,000- 49,999 ..	154	1,814	5,322	7,136	225	6,911	72	627	700	1,979	4,232	5	1	7	167
50,000- 59,999 ..	127	1,862	5,409	7,272	316	6,956	99	751	850	1,383	4,723	4	3	11	249
60,000- 79,999 ..	147	2,275	8,260	10,534	361	10,173	93	1,070	1,162	1,287	7,724	18	5	27	520
80,000- 99,999 ..	70	1,468	4,940	6,408	98	6,310	86	753	839	351	5,120	7	6	25	442
100,000-119,999 ..	49	1,731	3,742	5,473	138	5,335	1	630	630	77	4,627	4	1	29	499
120,000-139,999 ..	33	1,094	3,279	4,372	90	4,282	63	522	586	2	3,694	2	1	10	474
140,000-199,999 ..	43	2,388	5,474	7,862	845	7,017	379	1,017	1,397	6	5,614	8	13	21	840
200,000-349,999 ..	30	1,197	6,832	8,029	84	7,945	123	1,341	1,464	..	6,480	9	9	16	1,481
350,000-499,999 ..	9	243	3,443	3,686	98	3,588	36	767	803	..	2,785	..	..	..	729
500,000-999,999 ..	5	339	2,946	3,285	102	3,183	550	594	1,144	..	2,039	..	12	..	526
1,000,000 and over ..	3	490	3,413	3,903	55	3,848	116	797	914	..	2,934	..	41	..	774
<b>Total</b> ..	<b>1,476</b>	<b>20,962</b>	<b>68,102</b>	<b>89,064</b>	<b>3,003</b>	<b>86,062</b>	<b>1,686</b>	<b>10,566</b>	<b>12,253</b>	<b>16,592</b>	<b>57,216</b>	<b>64</b>	<b>93</b>	<b>152</b>	<b>6,916</b>

<b>WESTERN AUSTRALIA</b>															
Under 10,000 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10,000- 19,999 ..	128	1,002	983	1,985	66	1,919	2	158	161	1,254	505	..	..	..	15
20,000- 29,999 ..	301	3,277	4,481	7,758	347	7,411	30	229	259	5,107	2,045	1	..	1	60
30,000- 39,999 ..	169	2,173	3,988	6,161	323	5,838	39	303	342	2,500	2,996	2	1	1	94
40,000- 49,999 ..	100	1,637	3,065	4,702	212	4,489	31	321	352	1,260	2,876	2	1	5	120
50,000- 59,999 ..	81	1,484	3,262	4,746	298	4,448	54	364	418	891	3,139	7	1	7	168
60,000- 79,999 ..	109	2,680	5,164	7,843	318	7,525	32	742	774	866	5,884	15	1	22	402
80,000- 99,999 ..	60	1,670	3,751	5,421	111	5,310	2	610	612	293	4,406	12	7	16	378
100,000-119,999 ..	36	1,114	2,929	4,042	140	3,902	4	564	568	62	3,272	20	3	15	327
120,000-139,999 ..	26	777	2,626	3,403	41	3,362	50	516	567	..	2,795	9	1	..	350
140,000-199,999 ..	26	1,097	3,186	4,284	42	4,242	15	808	823	..	3,419	7	16	28	471
200,000-349,999 ..	26	1,904	5,207	7,111	281	6,830	109	1,767	1,876	..	4,954	13	1	..	1,038
350,000-499,999 ..	5	660	1,897	2,557	498	2,059	211	505	716	..	1,342	..	2	..	336
500,000-999,999 ..															
1,000,000 and over ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
<b>Total</b> ..	<b>1,067</b>	<b>19,474</b>	<b>40,538</b>	<b>60,012</b>	<b>2,679</b>	<b>57,333</b>	<b>580</b>	<b>6,888</b>	<b>7,467</b>	<b>12,233</b>	<b>37,633</b>	<b>87</b>	<b>35</b>	<b>95</b>	<b>3,758</b>

TASMANIA

Under 10,000 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10,000- 19,999 ..	63	322	648	971	27	944	9	96	105	625	214	..	..	..	6
20,000- 29,999 ..	110	901	1,929	2,830	109	2,721	20	189	209	1,779	734	..	..	..	22
30,000- 39,999 ..	70	684	1,866	2,550	120	2,430	2	222	224	1,039	1,166	..	..	1	37
40,000- 49,999 ..	22	266	738	1,004	11	993	4	100	104	267	622	..	..	..	26
50,000- 59,999 ..	19	315	771	1,087	26	1,061	2	112	113	203	744	1	..	2	41
60,000- 79,999 ..	24	575	1,137	1,712	21	1,691	69	199	268	208	1,215	3	..	2	83
80,000- 99,999 ..	9	258	610	868	83	785	51	103	154	52	579	..	..	4	47
100,000-119,999 ..	8	196	651	848	10	837	1	143	145	26	667	..	..	7	62
120,000-139,999 ..	6	66	719	785	16	769	67	153	220	6	543	..	..	..	65
140,000-199,999 ..	11	532	1,267	1,799	46	1,753	3	373	377	..	1,376	..	1	19	180
200,000-349,999 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
350,000-499,999 ..	8	1,023	1,672	2,696	362	2,333	..	608	608	..	1,725	..	..	..	382
500,000-999,999 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1,000,000 and over ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
<b>Total ..</b>	<b>350</b>	<b>5,140</b>	<b>12,008</b>	<b>17,148</b>	<b>830</b>	<b>16,318</b>	<b>228</b>	<b>2,298</b>	<b>2,526</b>	<b>4,205</b>	<b>9,586</b>	<b>5</b>	<b>2</b>	<b>35</b>	<b>952</b>

NORTHERN TERRITORY

Under 10,000 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10,000- 19,999 ..	2	1	36	38	8	30	..	1	1	21	7	..	..	..	..
20,000- 29,999 ..	1	..	25	25	..	24	..	..	..	19	5	..	..	..	..
30,000- 39,999 ..	2	..	71	71	..	71	..	3	3	21	47	..	..	..	2
40,000- 49,999 ..	1	20	23	43	1	42	..	1	1	15	26	..	..	..	1
50,000- 59,999 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
60,000- 79,999 ..	1	40	20	60	..	60	..	4	4	11	45	..	..	..	3
80,000- 99,999 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
100,000-119,999 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
120,000-139,999 ..	3	..	440	440	14	426	..	12	12	..	414	..	..	11	55
140,000-199,999 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
200,000-349,999 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
350,000-499,999 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
500,000-999,999 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1,000,000 and over ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
<b>Total ..</b>	<b>10</b>	<b>62</b>	<b>615</b>	<b>677</b>	<b>23</b>	<b>653</b>	<b>..</b>	<b>22</b>	<b>22</b>	<b>87</b>	<b>545</b>	<b>..</b>	<b>..</b>	<b>11</b>	<b>62</b>



**ASSESSMENTS ISSUED FROM 1 JULY 1971  
TO 30 JUNE 1972**

**ESTATE DUTY  
Schedule 9.3(a)**

**AGE GROUP OF DECEASED**

Age group of deceased	Number of estates	Net value	Gross value as assessed	Dutiable value	Net duty assessed
Years		\$'000	\$'000	\$'000	\$'000
<b>AUSTRALIA</b>					
<b>MALES</b>					
Under 20 .. .. .	49	2,334	2,402	1,493	251
20-29 .. .. .	229	6,101	6,591	3,419	217
30-39 .. .. .	192	7,616	8,786	4,334	316
40-49 .. .. .	591	28,600	34,458	18,097	1,775
50-59 .. .. .	1,571	81,908	89,465	53,484	5,529
60-69 .. .. .	3,003	175,571	184,376	116,872	13,639
70-79 .. .. .	3,286	208,848	214,406	113,431	15,438
80 and over .. .. .	2,361	152,341	155,953	101,541	12,973
Age not stated .. .. .	235	14,829	15,523	10,308	1,326
<b>Total .. .. .</b>	<b>11,517</b>	<b>678,151</b>	<b>711,960</b>	<b>442,978</b>	<b>51,465</b>
<b>FEMALES</b>					
Under 20 .. .. .	8	127	127	40	1
20-29 .. .. .	16	905	924	559	72
30-39 .. .. .	34	1,216	1,415	698	47
40-49 .. .. .	140	6,665	7,115	4,151	447
50-59 .. .. .	534	22,224	23,503	13,191	1,099
60-69 .. .. .	1,191	55,628	57,260	35,760	3,830
70-79 .. .. .	2,274	107,119	109,169	66,636	6,752
80 and over .. .. .	2,640	124,216	125,986	75,180	7,523
Age not stated .. .. .	151	7,728	7,959	4,830	512
<b>Total .. .. .</b>	<b>6,988</b>	<b>325,827</b>	<b>333,457</b>	<b>201,046</b>	<b>20,285</b>

**ASSESSMENTS ISSUED FROM 1 JULY 1971  
TO 30 JUNE 1972**

ESTATE DUTY  
Schedule 9.3(b)

**AGE GROUP OF DECEASED**

Age group of deceased	Number of estates	Net value	Gross value as assessed	Dutiable value	Net duty assessed
Years		\$'000	\$'000	\$'000	\$'000

**NEW SOUTH WALES AND AUSTRALIAN CAPITAL TERRITORY**

**MALES**

Under 20	18	579	614	381	28
20-29	91	2,412	2,635	1,377	78
30-39	76	3,321	3,840	2,001	178
40-49	266	11,351	13,139	6,903	596
50-59	739	37,191	41,150	23,823	2,415
60-69	1,336	74,685	78,727	48,325	5,337
70-79	1,393	81,333	83,399	52,720	5,711
80 and over	965	61,660	63,104	41,101	5,331
Age not stated	79	5,109	5,274	3,558	500
<b>Total</b>	<b>4,963</b>	<b>277,641</b>	<b>291,883</b>	<b>180,188</b>	<b>20,174</b>

**FEMALES**

Under 20	5	78	78	21	1
20-29	7	436	450	337	44
30-39	12	380	450	215	12
40-49	60	2,743	2,853	1,800	190
50-59	229	9,072	9,691	5,334	445
60-69	490	22,743	23,421	14,906	1,437
70-79	998	45,664	46,604	28,779	2,876
80 and over	1,149	55,446	56,227	33,351	3,272
Age not stated	29	1,439	1,453	836	85
<b>Total</b>	<b>2,979</b>	<b>138,001</b>	<b>141,229</b>	<b>85,578</b>	<b>8,361</b>

**VICTORIA**

**MALES**

Under 20	10	1,242	1,264	826	206
20-29	54	1,241	1,299	547	31
30-39	42	1,316	1,543	617	22
40-49	139	7,595	10,490	4,943	563
50-59	397	22,112	24,065	14,469	1,557
60-69	824	50,804	53,508	34,045	4,128
70-79	926	65,635	66,808	37,766	4,211
80 and over	714	46,510	47,282	29,441	3,766
Age not stated	85	6,055	6,395	4,227	594
<b>Total</b>	<b>3,191</b>	<b>202,511</b>	<b>212,653</b>	<b>126,880</b>	<b>15,079</b>

**FEMALES**

Under 20	12	328	356	139	6
20-29	38	2,161	2,355	1,327	196
30-39	158	6,325	6,705	3,686	225
40-49	358	14,875	15,370	8,686	782
50-59	729	34,162	34,784	20,165	1,972
60-69	850	37,731	38,336	22,057	2,189
70-79	78	4,217	4,371	2,679	322
80 and over					
Age not stated					
<b>Total</b>	<b>2,223</b>	<b>99,801</b>	<b>102,277</b>	<b>58,739</b>	<b>5,690</b>

## ASSESSMENTS ISSUED FROM 1 JULY 1971 TO 30 JUNE 1972

ESTATE DUTY  
Schedule 9.3(c)

### AGE GROUP OF DECEASED

Age group of deceased	Number of estates	Net value	Gross value as assessed	Dutiable value	Net duty assessed
Years		\$'000	\$'000	\$'000	\$'000
<b>QUEENSLAND</b>					
<b>MALES</b>					
Under 20	12	290	298	159	11
20-29 .. .. .	36	1,120	1,259	695	61
30-39 .. .. .	35	1,430	1,637	784	53
40-49 .. .. .	90	4,175	4,677	2,575	230
50-59 .. .. .	203	10,327	11,020	7,156	736
60-69 .. .. .	382	22,113	23,004	15,562	1,973
70-79 .. .. .	416	27,404	28,278	19,706	2,791
80 and over .. .. .	286	18,943	19,351	13,969	1,910
Age not stated .. .. .	27	1,340	1,414	933	73
<b>Total .. .. .</b>	<b>1,487</b>	<b>87,142</b>	<b>90,939</b>	<b>61,540</b>	<b>7,838</b>

<b>FEMALES</b>					
Under 20	8	627	729	374	44
20-29 .. .. .	}	16	748	851	475
30-39 .. .. .					
40-49 .. .. .	60	2,540	2,643	1,548	160
50-59 .. .. .	155	8,162	8,401	5,873	817
60-69 .. .. .	227	11,686	11,953	8,020	833
70-79 .. .. .	279	13,873	14,063	9,177	978
80 and over .. .. .	14	881	895	650	54
Age not stated .. .. .					
<b>Total .. .. .</b>	<b>759</b>	<b>38,516</b>	<b>39,534</b>	<b>26,118</b>	<b>2,919</b>

<b>SOUTH AUSTRALIA</b>					
<b>MALES</b>					
Under 20	5	124	125	165	5
20-29 .. .. .	26	715	745	847	24
30-39 .. .. .	13	547	641	1,001	20
40-49 .. .. .	45	2,743	3,155	3,050	201
50-59 .. .. .	104	5,312	5,663	8,703	368
60-69 .. .. .	208	14,122	14,635	21,435	1,327
70-79 .. .. .	301	19,717	20,062	27,727	1,635
80 and over .. .. .	227	14,562	15,304	23,148	1,185
Age not stated .. .. .	4	258	267	1,583	22
<b>Total .. .. .</b>	<b>933</b>	<b>58,099</b>	<b>60,597</b>	<b>87,657</b>	<b>4,787</b>

<b>FEMALES</b>					
Under 20	5	84	85	36	1
20-29 .. .. .	}	4	195	196	127
30-39 .. .. .					
40-49 .. .. .	10	403	411	210	8
50-59 .. .. .	36	2,085	2,180	1,292	174
60-69 .. .. .	101	5,859	6,011	3,789	577
70-79 .. .. .	174	9,105	9,227	5,734	699
80 and over .. .. .	211	10,159	10,251	6,285	655
Age not stated .. .. .	2	74	106	54	3
<b>Total .. .. .</b>	<b>543</b>	<b>27,963</b>	<b>28,467</b>	<b>17,528</b>	<b>2,130</b>



## ASSESSMENTS ISSUED FROM 1 JULY 1971 TO 30 JUNE 1972

ESTATE DUTY  
Schedule 9.3(d)

### AGE GROUP OF DECEASED

Age group of deceased	Number of estates	Net value	Gross value as assessed	Dutiable value	Net duty assessed	
Years		\$'000	\$'000	\$'000	\$'000	
<b>WESTERN AUSTRALIA</b>						
<b>MALES</b>						
Under 20 .. .. .	}	13	382	411	257	13
20-29 .. .. .		22	866	978	542	40
30-39 .. .. .		40	2,253	2,505	1,538	162
40-49 .. .. .		101	5,705	6,109	3,801	388
50-59 .. .. .		194	11,011	11,580	7,280	693
60-69 .. .. .		168	9,745	10,434	6,486	697
70-79 .. .. .	120	8,031	8,219	5,535	618	
80 and over .. .. .	40	2,067	2,173	1,382	137	
Age not stated .. .. .						
<b>Total .. .. .</b>		<b>698</b>	<b>40,059</b>	<b>42,411</b>	<b>26,820</b>	<b>2,748</b>
<b>FEMALES</b>						
Under 20 .. .. .	}	4	78	82	17	..
20-29 .. .. .		13	535	569	315	18
30-39 .. .. .		46	2,049	2,129	1,282	93
40-49 .. .. .		67	3,326	3,379	2,155	198
50-59 .. .. .		112	5,061	5,145	3,164	312
60-69 .. .. .		100	5,093	5,178	3,273	339
70-79 .. .. .	27	1,101	1,119	606	49	
80 and over .. .. .						
Age not stated .. .. .						
<b>Total .. .. .</b>		<b>369</b>	<b>17,244</b>	<b>17,601</b>	<b>10,813</b>	<b>1,010</b>
<b>TASMANIA</b>						
<b>MALES</b>						
Under 20 .. .. .	}	11	282	292	126	10
20-29 .. .. .		3	111	122	71	4
30-39 .. .. .		11	453	492	267	22
40-49 .. .. .		25	1,049	1,234	563	34
50-59 .. .. .		57	2,763	2,840	1,657	177
60-69 .. .. .		80	4,867	5,276	3,148	377
70-79 .. .. .	48	2,491	2,543	1,510	152	
80 and over .. .. .						
Age not stated .. .. .						
<b>Total .. .. .</b>		<b>235</b>	<b>12,016</b>	<b>12,799</b>	<b>7,315</b>	<b>777</b>
<b>FEMALES</b>						
Under 20 .. .. .	}	4	113	113	57	2
20-29 .. .. .		5	153	154	49	2
30-39 .. .. .		20	663	677	351	20
40-49 .. .. .		34	1,442	1,455	773	61
50-59 .. .. .		51	1,916	1,933	1,037	90
60-69 .. .. .		1	15	15	5	..
70-79 .. .. .						
80 and over .. .. .						
Age not stated .. .. .						
<b>Total .. .. .</b>		<b>115</b>	<b>4,302</b>	<b>4,349</b>	<b>2,271</b>	<b>175</b>

**ASSESSMENTS ISSUED FROM 1 JULY 1971  
TO 30 JUNE 1972**

**AGE GROUP OF DECEASED**

ESTATE DUTY  
Schedule 9.3(e)

Age group of deceased Years	Number of estates	Net value	Gross value as assessed	Dutiable value	Net duty assessed
		\$'000	\$'000	\$'000	\$'000
<b>NORTHERN TERRITORY</b>					
<b>MALES</b>					
Under 20 .. .. .	..	..	..	..	..
20-29 .. .. .	..	..	..	..	..
30-39 .. .. .	..	73	76	39	1
40-49 .. .. .	..	..	..	..	..
50-59 .. .. .	..	..	..	..	..
60-69 .. .. .	..	580	604	506	61
70-79 .. .. .	..	..	..	..	..
80 and over .. .. .	..	..	..	..	..
Age not stated .. .. .	..	..	..	..	..
<b>Total .. .. .</b>	<b>10</b>	<b>654</b>	<b>677</b>	<b>545</b>	<b>62</b>
<b>FEMALES</b>					
Under 20 .. .. .	..	..	..	..	..
20-29 .. .. .	..	..	..	..	..
30-39 .. .. .	..	..	..	..	..
40-49 .. .. .	..	..	..	..	..
50-59 .. .. .	..	..	..	..	..
60-69 .. .. .	..	..	..	..	..
70-79 .. .. .	..	..	..	..	..
80 and over .. .. .	..	..	..	..	..
Age not stated .. .. .	..	..	..	..	..
<b>Total .. .. .</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>

**ASSESSMENTS ISSUED FROM 1 JULY 1971  
TO 30 JUNE 1972**

**LOCATION OF ASSETS**

ESTATE DUTY  
Schedule 9.4

State of location of assets	Gross value as assessed		
	Realty	Personalty	Total
	\$'000	\$'000	\$'000
New South Wales .. .. .	156,325	257,444	413,770
Victoria .. .. .	96,385	222,402	318,787
Queensland .. .. .	31,867	96,102	127,969
South Australia .. .. .	20,978	63,107	84,085
Western Australia .. .. .	19,506	39,728	59,234
Tasmania .. .. .	5,326	11,853	17,179
Northern Territory .. .. .	87	832	919
Australian Capital Territory .. .. .	572	18,319	18,890
Ex-Australia .. .. .	..	4,585	4,585
<b>Total .. .. .</b>	<b>331,046</b>	<b>714,372</b>	<b>1,045,418</b>

## ASSESSMENTS ISSUED FROM 1 JULY 1971 TO 30 JUNE 1972

## NUMBERS BY AGE GROUP OF DECEASED

ESTATE DUTY  
Schedule 9.5

Grade of net value of estate				Age group (years)								Total		
				Under 20	20-29	30-39	40-49	50-59	60-69	70-79	80 and over		Age not stated	
				<b>MALES</b>										
\$	\$													
Under 10,000	..	..	..	..	..	..	..	..	..	..	..	1	..	1
10,000- 19,999	..	..	..	29	115	25	71	150	301	347	315	31	31	1,384
20,000- 29,999	..	..	..	11	60	75	199	480	870	806	555	52	52	3,108
30,000- 39,999	..	..	..	1	21	40	108	267	466	540	375	39	39	1,857
40,000- 49,999	..	..	..	..	11	14	47	183	320	329	228	19	19	1,151
50,000- 59,999	..	..	..	1	6	11	36	130	215	264	174	16	16	853
60,000- 79,999	..	..	..	2	9	12	51	126	299	367	226	36	36	1,128
80,000- 99,999	..	..	..		2	8	30	74	158	212	127	9	9	623
100,000-119,999	..	..	..		2	2	13	49	108	119	94	12	12	400
120,000-139,999	..	..	..			2	12	29	64	73	61	6	6	248
140,000-199,999	..	..	..	5	3	..	11	47	113	103	104	6	6	386
200,000-349,999	..	..	..		..	3	10	26	56	87	63	5	5	250
350,000-499,999	..	..	..		..	..	3	10	22	21	19	1	1	73
500,000-999,999	..	..	..		..	..	..	..	7	14	..	3	3	44
1,000,000 and over	..	..	..		..	..	..	..	4	4	19	..	..	11
<b>Total</b>	..	..	..	49	229	192	591	1,571	3,003	3,286	2,361	235	235	11,517
				<b>TOTAL</b>										
Under 10,000	..	..	..	..	..	1	..	1	1	1	2	..	..	6
10,000- 19,999	..	..	..	36	123	29	96	242	553	854	941	59	59	2,933
20,000- 29,999	..	..	..	12	63	89	240	654	1,214	1,427	1,292	92	92	5,083
30,000- 39,999	..	..	..	1	22	46	131	359	653	873	738	69	69	2,892
40,000- 49,999	..	..	..	..	12	16	63	241	434	550	457	37	37	1,810
50,000- 59,999	..	..	..	1	6	15	48	162	284	409	331	26	26	1,282
60,000- 79,999	..	..	..	2	9	13	58	165	380	545	418	45	45	1,635
80,000- 99,999	..	..	..		2	8	37	88	201	289	238	13	13	879
100,000-119,999	..	..	..		3	3	15	63	144	184	145	15	15	573
120,000-139,999	..	..	..			3	12	37	79	109	106	7	7	354
140,000-199,999	..	..	..	5	5	..	14	53	142	147	170	11	11	540
200,000-349,999	..	..	..		..	3	13	28	70	122	111	6	6	354
350,000-499,999	..	..	..		..	..	4	9	23	25	28	2	2	90
500,000-999,999	..	..	..		..	..	..	3	11	19	20	4	4	58
1,000,000 and over	..	..	..		..	..	..	..	5	6	4	..	..	16
<b>Total</b>	..	..	..	57	245	226	731	2,105	4,194	5,560	5,001	386	386	18,505



ASSESSMENTS ISSUED FROM 1 JULY 1971 TO 30 JUNE 1972

ESTATE DUTY  
Schedule 9.6(a)

Grade of net value of estate—	Industry*												Total	
	Primary production	Mining	Manufacturing	Building and construction	Transport and communication	Wholesale and retail trade	Banking and insurance	Professions	Government employees	Other industries	Not gainfully occupied	Industry not stated		
	NUMBER OF ESTATES													
\$ \$														
Under 10,000 .. ..	1	..	..	..	..	..	..	..	..	..	1	4	..	6
10,000- 19,999 .. ..	190	13	135	88	71	111	17	139	198	436	1,496	39	2,933	
20,000- 29,999 .. ..	564	17	207	192	134	278	74	381	326	827	2,038	45	5,083	
30,000- 39,999 .. ..	566	13	99	92	66	168	45	230	142	480	964	27	2,892	
40,000- 49,999 .. ..	453	1	54	54	25	103	18	156	69	273	591	13	1,810	
50,000- 59,999 .. ..	379	1	41	35	20	68	17	98	40	170	402	11	1,282	
60,000- 79,999 .. ..	501	8	53	27	16	79	11	141	36	264	483	16	1,635	
80,000- 99,999 .. ..	309	1	28	17	16	44	4	52	18	153	231	6	879	
100,000-119,999 .. ..	178	2	13	8	12	42	2	41	10	99	166	..	573	
120,000-139,999 .. ..	140	1	9	5	3	14	..	23	4	49	105	..	354	
140,000-199,999 .. ..	186	5	15	6	..	27	..	58	6	92	141	..	540	
200,000-349,999 .. ..	108	3	17	..	..	24	3	34	3	62	95	..	354	
350,000-499,999 .. ..	19	..	7	10	5	11	..	19	..	13	14	..	90	
500,000-999,999 .. ..	..	..	..	..	..	..	..	2	5	..	15	..	58	
1,000,000 and, over .. ..	22	..	3	..	..	3	..	3	..	17	6	..	16	
<b>Total .. ..</b>	<b>3,616</b>	<b>65</b>	<b>681</b>	<b>534</b>	<b>368</b>	<b>972</b>	<b>191</b>	<b>1,377</b>	<b>857</b>	<b>2,936</b>	<b>6,751</b>	<b>157</b>	<b>18,505</b>	
<b>Office—</b>														
New South Wales and A.C.T. .. ..	1,141	19	225	233	149	348	78	724	367	1,541	3,055	62	7,942	
Victoria .. ..	1,040	12	290	148	80	291	52	369	234	755	2,083	60	5,414	
Queensland .. ..	624	16	50	55	75	113	20	110	90	395	675	23	2,246	
South Australia .. ..	443	9	66	54	26	109	18	78	78	127	467	1	1,476	
Western Australia .. ..	273	6	21	32	27	81	17	72	64	107	360	7	1,067	
Tasmania .. ..	92	3	..	..	11	..	6	24	..	111	..	4	350	
Northern Territory .. ..	3	..	29	12	..	30	..	..	24	11	..	..	10	
<b>Australia .. ..</b>	<b>3,616</b>	<b>65</b>	<b>681</b>	<b>534</b>	<b>368</b>	<b>972</b>	<b>191</b>	<b>1,377</b>	<b>857</b>	<b>2,936</b>	<b>6,751</b>	<b>157</b>	<b>18,505</b>	

GROSS VALUE ASSESSED (\$'000)

Grade of net value of estate—														
\$	\$													
Under 10,000 .. ..	5	..	..	..	..	..	..	..	..	..	8	25	..	38
10,000– 19,999 .. ..	3,136	177	2,037	1,294	1,115	1,741	278	2,230	3,026	6,859	22,913	592	45,397	
20,000– 29,999 .. ..	15,718	456	5,386	5,057	3,549	7,596	1,962	10,156	8,278	21,653	51,659	1,153	132,623	
30,000– 39,999 .. ..	21,550	486	3,567	3,337	2,329	6,088	1,642	8,532	4,973	17,676	34,346	948	105,474	
40,000– 49,999 .. ..	21,675	48	2,511	2,477	1,127	4,881	856	7,266	3,140	12,860	26,961	583	84,386	
50,000– 59,999 .. ..	22,241	62	2,342	1,926	1,153	3,870	964	5,606	2,230	9,714	22,491	603	73,203	
60,000– 79,999 .. ..	36,296	578	3,814	1,870	1,114	5,686	826	10,249	2,558	19,024	33,752	1,129	116,895	
80,000– 99,999 .. ..	28,517	88	2,703	1,591	1,474	4,073	357	4,834	1,609	14,610	20,953	526	81,336	
100,000–119,999 .. ..	19,931	221	1,470	895	1,335	4,876	226	4,658	1,055	11,175	18,451	..	64,294	
120,000–139,999 .. ..	18,547	146	1,200	619	404	2,007	..	3,061	528	6,564	13,698	..	46,900	
140,000–199,999 .. ..	31,611	827	2,489	1,053	..	4,790	..	10,319	1,059	16,557	23,535	..	92,899	
200,000–349,999 .. ..	28,009	830	4,002	..	..	6,401	647	8,963	912	16,578	24,433	..	92,148	
350,000–499,999 .. ..	7,751	..	2,784	3,027	2,511	4,508	..	8,095	..	5,535	5,830	..	37,552	
500,000–999,999 .. ..	..	..	..	..	..	..	..	1,397	2,313	..	11,001	..	41,777	
1,000,000 and over .. ..	16,215	..	2,986	..	..	3,256	..	5,266	..	22,217	7,289	..	30,495	
<b>Total .. ..</b>	<b>271,201</b>	<b>3,918</b>	<b>37,291</b>	<b>23,145</b>	<b>16,111</b>	<b>59,775</b>	<b>7,757</b>	<b>90,633</b>	<b>31,681</b>	<b>181,031</b>	<b>317,339</b>	<b>5,535</b>	<b>1,045,418</b>	
<b>Office—</b>														
221 New South Wales and A.C.T. ..	90,146	1,145	13,498	9,798	5,087	18,604	3,571	47,375	14,498	84,315	142,652	2,426	433,113	
Victoria .. ..	72,984	1,179	15,927	6,645	4,364	18,275	1,896	23,643	8,614	61,034	98,559	1,811	314,931	
Queensland .. ..	50,912	684	2,422	2,500	4,014	7,265	538	7,686	2,636	19,709	31,275	831	130,473	
South Australia .. ..	32,740	552	2,924	1,943	953	6,777	812	6,385	2,559	9,106	24,288	25	89,064	
Western Australia .. ..	18,336	269	1,644	1,786	1,269	7,282	675	4,358	2,574	5,576	15,927	315	60,012	
Tasmania .. ..	5,801	89	..	424	..	265	..	1,187	..	..	4,639	127	17,148	
Northern Territory .. ..	281	..	875	472	..	3,573	..	..	800	1,292	..	..	677	
<b>Australia .. ..</b>	<b>271,201</b>	<b>3,918</b>	<b>37,291</b>	<b>23,145</b>	<b>16,111</b>	<b>59,775</b>	<b>7,757</b>	<b>90,633</b>	<b>31,681</b>	<b>181,031</b>	<b>317,339</b>	<b>5,535</b>	<b>1,045,418</b>	

• See Explanatory Notes, page 207.



# ASSESSMENTS ISSUED FROM 1 JULY 1971 TO 30 JUNE 1972

ESTATE DUTY  
Schedule 9.6(b)

		Industry*											Total				
		Primary production	Mining	Manufac- turing	Building and con- struction	Transport and communi- cation	Wholesale and retail trade	Banking and insurance	Pro- fessions	Govern- ment employees	Other industries	Not gainfully occupied		Industry not stated			
<b>Grade of net value of estate—</b>																	
\$ \$		DUTIABLE VALUE (\$'000)															
222	Under 10,000 .. ..	5															
	10,000- 19,999 .. ..	768	30	463	261	299	401	83	556	815	4	8			17		
	20,000- 29,999 .. ..	3,808	189	1,347	1,322	915	1,873	485	2,669	2,351	5,501	5,488	157		11,050		
	30,000- 39,999 .. ..	8,827	221	1,690	1,549	1,141	2,923	764	4,043	2,484	8,374	17,180	282		35,893		
	40,000- 49,999 .. ..	12,232	29	1,501	1,472	709	2,821	503	4,320	1,967	7,767	16,816	472		49,668		
	50,000- 59,999 .. ..	14,208	25	1,609	1,354	789	2,654	635	3,839	1,589	6,385	15,668	360		50,499		
	60,000- 79,999 .. ..	26,527	470	2,830	1,373	798	4,209	597	7,437	1,962	14,223	25,520	425		49,180		
	80,000- 99,999 .. ..	22,408	75	2,030	1,267	1,164	3,268	279	3,763	1,249	11,264	16,675	823		86,768		
	100,000-119,999 .. ..	16,196	176	1,217	740	1,117	3,826	164	3,810	866	8,983	14,572	421		63,861		
	120,000-139,999 .. ..	15,136	103	1,023	502	338	1,508	611	2,636	320	5,199	11,006			51,666		
	140,000-199,999 .. ..	25,353	609	1,944	819	338	3,772	611	7,738	817	12,145	17,226			37,884		
	200,000-349,999 .. ..	22,115	441	2,910	2,200	1,883	4,638	611	6,475	407	12,253	17,612			70,933		
	350,000-499,999 .. ..	6,152	..	2,059	2,200	1,883	3,127	611	5,486	407	12,253	17,612			68,340		
	500,000-999,999 .. ..	11,592	..	2,486	..	..	2,130	..	766	1,416	3,698	3,586			26,544		
	1,000,000 and over .. ..	11,592	..	2,486	..	..	2,130	..	3,735	..	7,249	4,285			26,695		
	<b>Total .. ..</b>	<b>185,325</b>	<b>2,367</b>	<b>23,109</b>	<b>12,859</b>	<b>9,151</b>	<b>37,150</b>	<b>4,122</b>	<b>57,275</b>	<b>16,243</b>	<b>104,772</b>	<b>188,709</b>	<b>2,941</b>		<b>644,024</b>		
<b>Office—</b>																	
	New South Wales and A.C.T.	61,553	700	8,759	5,251	2,442	10,836	2,012	29,167	7,370	51,330	85,023	1,323		265,766		
	Victoria .. ..	48,298	648	9,718	3,684	2,642	11,598	956	14,568	4,574	30,805	57,217	911		185,619		
	Queensland .. ..	37,417	429	1,461	1,499	2,550	4,740	186	5,450	1,296	12,655	19,527	447		87,657		
	South Australia .. ..	21,934	373	1,719	1,068	515	4,363	482	4,484	1,310	6,091	14,872	6		57,216		
	Western Australia .. ..	12,341	169	1,081	1,094	814	4,586	349	2,879	1,322	3,242	9,560	196		37,633		
	Tasmania .. ..	3,530	48	..	..	188	..	..	..	..	..	2,510	57		9,586		
	Northern Territory .. ..	252	..	371	265	..	1,026	137	727	371	649	..	..		545		
	<b>Australia .. ..</b>	<b>185,325</b>	<b>2,367</b>	<b>23,109</b>	<b>12,859</b>	<b>9,151</b>	<b>37,150</b>	<b>4,122</b>	<b>57,275</b>	<b>16,243</b>	<b>104,772</b>	<b>188,709</b>	<b>2,941</b>		<b>644,024</b>		



NET DUTY ASSESSED (\$'000)

Grade of net value of estate—

\$	\$													
Under 10,000 ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10,000- 19,999 ..	..	22	1	14	8	9	12	3	17	24	51	164	5	328
20,000- 29,999 ..	..	106	6	40	40	27	56	15	79	71	163	448	8	1,059
30,000- 39,999 ..	..	243	6	54	49	38	95	23	131	81	270	556	15	1,562
40,000- 49,999 ..	..	443	1	63	62	31	117	21	184	84	338	728	15	2,087
50,000- 59,999 ..	..	672	1	90	75	47	155	36	224	93	366	891	24	2,678
60,000- 79,999 ..	..	1,635	37	209	97	58	307	44	546	146	1,043	1,833	60	6,016
80,000- 99,999 ..	..	1,757	7	189	120	111	310	25	344	113	1,058	1,517	35	5,586
100,000-119,999 ..	..	1,492	19	139	83	122	429	17	427	85	996	1,556	..	5,366
120,000-139,999 ..	..	1,715	12	135	60	45	194	..	350	37	642	1,363	..	4,568
140,000-199,999 ..	..	3,545	87	289	130	..	607	..	1,211	131	1,867	2,486	..	10,428
200,000-349,999 ..	..	4,726	84	566	..	..	998	..	1,388	85	2,591	3,698	..	14,445
350,000-499,999 ..	..	1,520	..	535	495	468	792	129	1,408	..	930	874	..	6,697
500,000-999,999 ..	..	..	..	..	..	..	..	..	186	..	361	..	..	6,895
1,000,000 and over ..	..	2,971	..	681	..	..	568	..	1,039	..	1,865	1,120	..	4,036
<b>Total ..</b>	<b>..</b>	<b>20,848</b>	<b>261</b>	<b>3,005</b>	<b>1,222</b>	<b>954</b>	<b>4,642</b>	<b>313</b>	<b>7,533</b>	<b>1,310</b>	<b>12,182</b>	<b>19,317</b>	<b>159</b>	<b>71,750</b>
<b>Office—</b>														
New South Wales and A.C.T.		6,625	74	1,192	527	149	1,133	189	3,734	591	5,754	8,487	81	28,535
Victoria ..	..	4,971	87	1,273	309	309	1,554	57	1,971	384	3,899	5,909	45	20,769
Queensland ..	..	5,234	43	166	165	389	601	6	802	70	1,331	1,929	21	10,757
South Australia ..	..	2,601	42	178	77	32	563	37	652	136	742	1,856	..	6,916
Western Australia ..	..	1,065	14	160	130	66	689	17	310	102	332	860	13	3,758
Tasmania ..	..	324	2	..	..	8	..	7	64	..	..	277	3	952
Northern Territory ..	..	26	..	35	14	..	101	..	..	28	124	..	..	62
<b>Australia ..</b>	<b>..</b>	<b>20,848</b>	<b>261</b>	<b>3,005</b>	<b>1,222</b>	<b>954</b>	<b>4,642</b>	<b>313</b>	<b>7,533</b>	<b>1,310</b>	<b>12,182</b>	<b>19,317</b>	<b>163</b>	<b>71,750</b>

\* See Explanatory Notes, page 197.

# AMOUNT DEBITED, AMOUNT CREDITED AND AMOUNT OUTSTANDING

ESTATE DUTY  
Schedule 9.7

FINANCIAL YEARS 1970-71 AND 1971-72

Office	Financial year 1970-71			Financial year 1971-72		
	Amount debited (a)	Amount credited	Amount outstanding	Amount debited (a)	Amount credited	Amount outstanding
	\$	\$	\$	\$	\$	\$
New South Wales and A.C.T. . .	29,642,395	22,215,985	7,426,410	32,402,367	24,873,318	7,529,049
Victoria .. .. .	37,981,776	27,996,885	9,984,891	29,463,572	22,113,931	7,349,641
Queensland .. .. .	14,420,754	9,610,791	4,809,963	13,672,152	8,795,919	4,876,232
South Australia .. .. .	7,181,972	4,920,274	2,261,698	8,766,495	6,360,771	2,405,724
Western Australia .. .. .	5,780,794	3,642,189	2,138,605	5,606,436	3,841,997	1,764,439
Tasmania .. .. .	2,077,809	1,622,198	455,611	1,408,439	1,136,193	272,246
Northern Territory .. .. .	81,244	43,617	37,626	86,707	82,815	3,892
Australia .. .. .	<b>97,166,744</b>	<b>70,051,940*</b>	<b>27,114,804</b>	<b>91,406,168</b>	<b>67,204,945</b>	<b>24,201,223</b>

(a) Including amounts outstanding at previous 30 June.

\* The difference between these figures and collections—\$70,072,780 for 1970-71 and \$67,205,917 for 1971-72—represents amounts in transit.

## **PART E. GIFT DUTY**

### **EXPLANATORY NOTE**

For gifts made prior to 15 August 1972, gift duty was payable if the value of a gift exceeded \$4,000 or if the aggregate value of all gifts made by the same donor within a period commencing eighteen months before and ending eighteen months after the date of the subject gift exceeds \$4,000. Assessments recorded in grades of dutiable value of assessment up to \$3,999 are for gifts which together with other gifts made in the prescribed period exceeded \$4,000 in value. For gifts made after this date, the exemption level was increased to \$10,000.

The rate of gift duty is determined by the aggregate value of all gifts made in the prescribed period. Where a subsequent gift occasions a change in the rate of duty applied to a previous gift already assessed, an amended assessment is issued. Such amendments, however, are not accounted for in the statistics.



**ASSESSMENTS ISSUED FROM 1 JULY 1971 TO 30 JUNE 1972**

**BY GRADE OF DUTIABLE VALUE AND BY STATE**

**GIFT DUTY  
Schedule 10.1**

Grade of dutiable value of assessment	Assessments		Value as returned		Value as assessed						Duty assessed	
	Number	Per cent	Amount	Per cent	Gifts of realty only	Gifts of personality only	Gifts of realty and personality		Total realty	Total personality	Amount	Per cent
							Realty	Personality				
\$ 1- 199 .. ..	\$ 200- 999 .. ..											
	111	1.1	\$'000 11	0.0	\$'000 ..	\$'000 10	\$'000 ..	\$'000 ..	\$'000 ..	\$'000 10	\$'000 ..	0.0
	246	2.4	123	0.1	2	115	..	..	2	115	4	0.0
1,000- 1,999 .. ..	357	3.4	134	0.1	2	125	..	..	2	125	4	0.0
	188	1.8	259	0.2	15	235	..	..	15	235	8	0.1
2,000- 3,999 .. ..	545	5.2	393	0.2	17	360	..	..	17	360	13	0.1
	334	3.2	962	0.6	45	907	..	..	45	907	32	0.3
4,000- 5,999 .. ..	879	8.4	1,355	0.8	62	1,267	..	..	62	1,267	45	0.5
	1,369	13.1	6,693	3.9	2,268	4,310	96	35	2,364	4,345	198	2.0
6,000- 7,999 .. ..	2,248	21.6	8,047	4.7	2,330	5,576	96	35	2,426	5,611	243	2.5
	1,095	10.5	7,368	4.3	2,358	4,922	70	55	2,428	4,977	226	2.3
8,000- 9,999 .. ..	3,343	32.1	15,416	9.0	4,687	10,498	166	90	4,854	10,588	469	4.7
	883	8.5	7,687	4.5	1,792	5,887	36	31	1,827	5,917	237	2.4
10,000-19,999 .. ..	4,226	40.5	23,102	13.4	6,479	16,385	202	121	6,681	16,506	706	7.1
	3,090	29.6	43,405	25.2	4,834	38,400	251	157	5,085	38,557	1,354	13.7
20,000-39,999 .. ..	7,316	70.2	66,508	38.7	11,314	54,785	453	277	11,766	55,062	2,060	20.9
	2,416	23.2	57,976	33.7	3,287	53,891	395	219	3,682	54,111	2,248	22.8
40,000-99,999 .. ..	9,732	93.4	124,483	72.4	14,600	108,676	848	497	15,448	109,173	4,307	43.6
	619	5.9	33,565	19.5	1,880	31,433	172	229	2,052	31,662	2,760	27.9
100,000 and over .. ..	10,351	99.3	158,048	91.9	16,480	140,109	1,021	726	17,501	140,835	7,068	71.6
	74	0.7	13,899	8.1	111	13,798	..	..	111	13,798	2,810	28.4
<b>Total</b> .. ..	<b>10,425</b>	<b>100.0</b>	<b>171,947</b>	<b>100.0</b>	<b>16,591</b>	<b>153,907</b>	<b>1,021</b>	<b>726</b>	<b>17,611</b>	<b>154,633</b>	<b>9,878</b>	<b>100.0</b>
<b>State—</b>												
New South Wales and A.C.T.	3,668	35.2	64,753	37.7	5,524	58,826	268	171	5,792	58,997	3,931	39.8
Victoria .. ..	3,073	29.5	58,804	34.2	6,469	51,711	405	283	6,874	51,994	3,709	37.5
Queensland .. ..	1,077	10.3	14,781	8.6	1,189	13,464	121	62	1,309	13,525	710	7.2
South Australia .. ..	1,233	11.8	12,175	7.1	2,269	9,748	116	120	2,385	9,868	547	5.5
Western Australia .. ..	1,058	10.1	17,717	10.3	1,007	16,569	111	91	1,119	16,660	835	8.4
Tasmania .. ..	302	2.9	3,575	2.1	133	3,446	..	..	133	3,446	141	1.4
Northern Territory .. ..	14	0.1	142	0.1	..	143	..	..	..	143	5	0.1
<b>Total</b> .. ..	<b>10,425</b>	<b>100.0</b>	<b>171,947</b>	<b>100.0</b>	<b>16,591</b>	<b>153,907</b>	<b>1,021</b>	<b>726</b>	<b>17,611</b>	<b>154,633</b>	<b>9,878</b>	<b>100.0</b>

**ASSESSMENTS ISSUED FROM 1 JULY 1971 TO 30 JUNE 1972**

**BY STATE AND BY GRADE OF DUTIABLE VALUE**

**GIFT DUTY  
Schedule 10.2(a)**

Grade of dutiable value	Number	Value as returned	Value as assessed			Duty assessed	
			Realty	Personalty	Total		
\$ \$		\$'000	\$'000	\$'000	\$'000	\$'000	
<b>NEW SOUTH WALES AND AUSTRALIAN CAPITAL TERRITORY</b>							
1- 199	.. ..	6	1	..	1	1	..
200- 999	.. ..	22	16	..	12	12	..
1,000- 1,999	.. ..	28	36	2	35	37	1
2,000- 3,999	.. ..	53	144	8	127	135	4
4,000- 5,999	.. ..	428	2,144	624	1,492	2,116	62
6,000- 7,999	.. ..	361	2,471	798	1,636	2,434	73
8,000- 9,999	.. ..	330	2,866	652	2,216	2,867	87
10,000-19,999	.. ..	1,267	17,708	1,917	15,799	17,716	543
20,000-39,999	.. ..	951	22,613	1,186	21,431	22,617	866
40,000-99,999	.. ..	207	10,880	605	10,375	10,980	864
100,000 and over	.. ..	15	5,874	..	5,874	5,874	1,430
<b>Total</b>	.. ..	<b>3,668</b>	<b>64,753</b>	<b>5,792</b>	<b>58,997</b>	<b>64,788</b>	<b>3,931</b>

**VICTORIA**

1- 199	.. ..	1	1	..	..	..	..
200- 999	.. ..	14	6	..	6	6	..
1,000- 1,999	.. ..	16	20	5	15	20	1
2,000- 3,999	.. ..	56	165	12	153	165	7
4,000- 5,999	.. ..	430	2,106	956	1,163	2,120	63
6,000- 7,999	.. ..	368	2,443	956	1,532	2,488	77
8,000- 9,999	.. ..	266	2,317	686	1,640	2,325	71
10,000-19,999	.. ..	890	12,306	1,727	10,714	12,441	385
20,000-39,999	.. ..	712	17,707	1,319	16,208	17,527	709
40,000-99,999	.. ..	274	15,296	1,103	14,238	15,340	1,297
100,000 and over	.. ..	46	6,436	111	6,325	6,436	1,099
<b>Total</b>	.. ..	<b>3,073</b>	<b>58,804</b>	<b>6,874</b>	<b>51,994</b>	<b>58,868</b>	<b>3,709</b>

**QUEENSLAND**

1- 199	.. ..	17	2	..	2	2	..
200- 999	.. ..	53	22	..	22	22	1
1,000- 1,999	.. ..	42	60	1	59	60	2
2,000- 3,999	.. ..	67	216	3	213	216	7
4,000- 5,999	.. ..	175	830	240	600	840	24
6,000- 7,999	.. ..	123	837	229	618	847	26
8,000- 9,999	.. ..	101	883	88	818	906	29
10,000-19,999	.. ..	285	4,364	481	3,913	4,394	138
20,000-39,999	.. ..	160	4,212	220	3,989	4,210	181
40,000-99,999	.. ..	54	3,356	46	3,291	3,337	303
100,000 and over	.. ..						
<b>Total</b>	.. ..	<b>1,077</b>	<b>14,781</b>	<b>1,309</b>	<b>13,525</b>	<b>14,835</b>	<b>710</b>

**ASSESSMENTS ISSUED FROM 1 JULY 1971 TO 30 JUNE 1972**

**BY STATE AND BY GRADE OF DUTIABLE VALUE**

**GIFT DUTY**  
Schedule 10.2(b)

Grade of dutiable value	Number	Value as returned	Value as assessed			Duty assessed
			Realty	Personalty	Total	
\$ \$		\$'000	\$'000	\$'000	\$'000	\$'000
<b>SOUTH AUSTRALIA</b>						
1- 199 .. ..	81	7	..	7	7	..
200- 999 .. ..	120	60	2	56	58	2
1,000- 1,999 .. ..	65	89	3	83	86	3
2,000- 3,999 .. ..	106	300	19	280	300	10
4,000- 5,999 .. ..	209	1,010	420	598	1,019	30
6,000- 7,999 .. ..	114	754	231	539	770	24
8,000- 9,999 .. ..	96	842	254	595	849	26
10,000-19,999 .. ..	256	3,439	702	2,777	3,479	111
20,000-39,999 .. ..	152	3,649	640	3,012	3,652	145
40,000-99,999 .. ..	29	1,455	113	1,352	1,465	113
100,000 and over .. ..	5	569	..	569	569	83
<b>Total .. ..</b>	<b>1,233</b>	<b>12,175</b>	<b>2,385</b>	<b>9,868</b>	<b>12,253</b>	<b>547</b>

<b>WESTERN AUSTRALIA</b>						
1- 199 .. ..	1	..	..	..	..	..
200- 999 .. ..	8	5	..	5	5	..
1,000- 1,999 .. ..	19	32	4	21	25	1
2,000- 3,999 .. ..	22	61	2	57	59	2
4,000- 5,999 .. ..	90	424	123	316	439	13
6,000- 7,999 .. ..	104	692	198	497	695	21
8,000- 9,999 .. ..	68	590	130	479	609	19
10,000-19,999 .. ..	319	4,553	184	4,392	4,576	143
20,000-39,999 .. ..	376	8,322	293	8,030	8,322	294
40,000-99,999 .. ..	45	2,304	185	2,119	2,304	176
100,000 and over .. ..	6	734	..	744	744	166
<b>Total .. ..</b>	<b>1,058</b>	<b>17,717</b>	<b>1,119</b>	<b>16,660</b>	<b>17,779</b>	<b>835</b>

<b>TASMANIA</b>						
1- 199 .. ..	5	1	..	1	1	..
200- 999 .. ..	29	14	..	14	14	..
1,000- 1,999 .. ..	18	22	..	22	22	1
2,000- 3,999 .. ..	28	70	..	70	70	2
4,000- 5,999 .. ..	33	160	..	156	156	5
6,000- 7,999 .. ..	24	163	16	148	164	5
8,000- 9,999 .. ..	21	180	18	161	180	5
10,000-19,999 .. ..	69	975	74	901	975	31
20,000-39,999 .. ..	75	1,993	24	1,974	1,999	92
40,000-99,999 .. ..						
100,000 and over .. ..	..	..	..	..	..	..
<b>Total .. ..</b>	<b>302</b>	<b>3,575</b>	<b>133</b>	<b>3,446</b>	<b>3,579</b>	<b>141</b>



**ASSESSMENTS ISSUED FROM 1 JULY 1971 TO 30 JUNE 1972**  
**BY STATE AND BY GRADE OF DUTIABLE VALUE**

**GIFT DUTY**  
**Schedule 10.2(c)**

Grade of dutiable value	Number	Value as returned	Value as assessed			Duty assessed
			Realty	Personalty	Total	
\$    \$		\$'000	\$'000	\$'000	\$'000	\$'000
<b>NORTHERN TERRITORY</b>						
1- 199 .. ..	..	..	..	..	..	..
200- 999 .. ..	..	..	..	..	..	..
1,000- 1,999 .. ..	..	..	..	..	..	..
2,000- 3,999 .. ..	2	7	..	7	7	..
4,000- 5,999 .. ..	4	19	..	19	19	1
6,000- 7,999 .. ..	1	7	..	7	7	..
8,000- 9,999 .. ..	1	8	..	8	8	..
10,000-19,999 .. ..	} 6	101	..	101	101	4
20,000-39,999 .. ..			..	..	..	..
40,000-99,999 .. ..			..	..	..	..
100,000 and over .. ..	..	..	..	..	..	..
<b>Total</b> .. ..	<b>14</b>	<b>142</b>	<b>..</b>	<b>143</b>	<b>143</b>	<b>5</b>

**ASSESSMENTS ISSUED FROM 1 JULY 1971 TO 30 JUNE 1972**  
**BY GRADE OF AGGREGATE VALUE OF GIFTS**

**GIFT DUTY**  
**Schedule 10.3**

Grade of aggregate value of gifts	Assessments		Value as returned		Value as assessed		Duty assessed	
	Number	Per cent	Total	Per cent	Total	Per cent	Total	Per cent
\$    \$			\$'000		\$'000		\$'000	
4,000- 5,999 ..	1,611	15.5	9,101	5.2	9,036	5.2	384	3.9
6,000- 7,999 ..	1,095	10.5	6,762	3.9	6,788	3.9	204	2.1
8,000- 9,999 ..	908	8.7	7,172	4.2	7,221	4.2	217	2.2
10,000- 19,999 ..	3,280	31.5	42,011	24.4	42,225	24.5	1,267	12.8
20,000- 39,999 ..	2,702	25.9	58,517	34.0	58,317	33.9	2,201	22.3
40,000- 99,999 ..	730	7.0	33,854	19.7	34,018	19.7	2,676	27.1
100,000 and over ..	99	0.9	14,630	8.5	14,640	8.5	2,929	29.7
<b>Total</b> ..	<b>10,425</b>	<b>100.0</b>	<b>171,947</b>	<b>100.0</b>	<b>172,244</b>	<b>100.0</b>	<b>9,878</b>	<b>100.0</b>

# AMOUNT DEBITED, AMOUNT CREDITED AND AMOUNT OUTSTANDING

FINANCIAL YEARS 1970-71 AND 1971-72

**GIFT DUTY  
Schedule 10.4**

State	Financial year 1970-71			Financial year 1971-72		
	Amount debited(a)	Amount credited	Amount outstanding	Amount debited(a)	Amount credited	Amount outstanding
	\$	\$	\$	\$	\$	\$
New South Wales and A.C.T. . .	2,794,492	2,618,800	175,692	4,042,068	2,610,492	1,431,577
Victoria .. .. .	2,893,179	2,744,043	149,136	3,965,730	3,758,969	206,762
Queensland .. .. .	855,824	795,706	60,118	804,796	749,910	54,886
South Australia .. .. .	748,648	691,344	57,304	578,677	533,842	44,835
Western Australia .. .. .	772,753	708,595	64,157	907,378	736,886	170,492
Tasmania .. .. .	258,802	227,432	31,370	169,787	134,003	35,784
Northern Territory .. .. .	490,199	9,053	481,146	487,512	7,121	480,391
<b>Australia .. .. .</b>	<b>8,813,897</b>	<b>7,794,975*</b>	<b>1,018,922</b>	<b>10,955,948</b>	<b>8,531,223*</b>	<b>2,424,726</b>

(a) Including amounts outstanding at previous 30 June.

\* The difference between these figures and collections—\$7,795,240 for 1970-71 and \$8,529,580 for 1971-72—represents amounts in transit.

**PART F. AUSTRALIAN CAPITAL TERRITORY STAMP DUTY  
AND TAX  
COLLECTIONS**

FINANCIAL YEAR 1970-71 AND 1971-72

Schedule 11.1

	Financial year	
	1970-71	1971-72
	\$	\$
<b>Stamp duty—</b>		
Sale of stamps* .. .. .	151,949	81,179
<b>Impressed documents—</b>		
Leases .. .. .	77,881	56,934
Conveyances of interests in land .. .. .	574,814	833,724
Transfers of marketable securities .. .. .	723,304	545,040
	1,375,999	1,435,698
<b>Total stamp duty .. .. .</b>	<b>1,527,948</b>	<b>1,516,877</b>
<b>Tax—</b>		
Cheques .. .. .	371,708	424,627
Hire-purchase business .. .. .	274,033	273,024
Insurance business .. .. .	257,613	321,622
Transfers of marketable securities through brokers .. .. .	43,669	24,907
<b>Total tax .. .. .</b>	<b>947,024</b>	<b>1,044,180</b>
<b>Total stamp duty and tax .. .. .</b>	<b>2,474,972</b>	<b>2,561,058</b>

\* In respect of certain cheques, other bills of exchange, hire-purchase agreements, leases, transfers of leases and transfers of marketable securities.

**NUMBER AND VALUE OF CONVEYANCES**

PERIODS 1 JULY 1970 TO 30 JUNE 1971 AND 1 JULY 1971 TO 30 JUNE 1972

BY VALUE OF PROPERTY TRANSFERRED

Schedule 11.2

Value of conveyance	Period			
	1 July 1970 to 30 June 1971		1 July 1971 to 30 June 1972	
	Number	Value \$'000	Number	Value \$'000
\$				
\$				
Under 10,000 .. .. .	65	387	65	395
10,000-19,999 .. .. .	1,961	30,345	1,863	30,782
20,000-99,999 .. .. .	695	18,861	1,378	39,560
100,000 and over .. .. .	24	7,668	28	13,036
<b>Total .. .. .</b>	<b>2,745</b>	<b>57,261</b>	<b>3,334</b>	<b>83,773</b>



# PART G. WOOL TAX—QUANTITIES OF TAXABLE WOOL SHOWN IN WOOL TAX RETURNS

FINANCIAL YEAR 1971-72

**WOOL TAX  
Schedule 12.1**

State	Brokers			Dealers			Manufacturers			Direct export			Total		
	Bales	Butts	Bags	Bales	Butts	Bags	Bales	Butts	Bags	Bales	Butts	Bags	Bales	Butts	Bags
<b>QUARTER ENDED 30 SEPTEMBER 1971</b>															
New South Wales ..	200,468	7	..	28,628	2	3	32	..	1	..	..	..	229,128	9	4
Victoria ..	175,869	5	73	47,139	1,978	5,356	1,252	923	1,503	765	..	..	225,025	2,906	6,932
Queensland ..	50,621	..	..	714	22	..	..	..	..	103	..	..	51,438	22	..
South Australia ..	117,094	..	10	8,635	250	1,398	6,857	..	..	206	..	..	132,792	265	1,408
Western Australia ..	106,316	..	320	81,554	247	4,162	9	..	..	619	..	..	188,498	247	4,482
Tasmania ..	..	..	..	1,344	187	860	..	..	..	..	..	..	1,344	187	860
<b>Australia ..</b>	<b>650,368</b>	<b>27</b>	<b>403</b>	<b>168,014</b>	<b>2,686</b>	<b>11,779</b>	<b>8,150</b>	<b>923</b>	<b>1,504</b>	<b>1,693</b>	<b>..</b>	<b>..</b>	<b>828,225</b>	<b>3,636</b>	<b>13,686</b>
<b>QUARTER ENDED 31 DECEMBER 1971</b>															
New South Wales ..	343,621	8	..	31,646	3	1	..	..	..	720	..	..	375,987	11	1
Victoria ..	500,555	..	..	57,242	3,289	6,886	2,604	941	1,730	1,443	..	..	561,844	4,230	8,616
Queensland ..	127,277	..	..	318	18	..	..	..	..	240	..	..	127,835	18	..
South Australia ..	210,783	..	2	11,276	482	2,622	7,005	..	..	159	..	..	229,223	482	2,624
Western Australia ..	316,832	..	938	84,726	178	5,254	7	..	..	576	..	..	402,141	178	6,192
Tasmania ..	60,157	..	..	3,399	551	1,984	3	..	..	..	..	..	63,559	551	1,984
<b>Australia ..</b>	<b>1,559,225</b>	<b>8</b>	<b>940</b>	<b>188,607</b>	<b>4,521</b>	<b>16,747</b>	<b>9,619</b>	<b>941</b>	<b>1,730</b>	<b>3,138</b>	<b>..</b>	<b>..</b>	<b>1,760,589</b>	<b>5,470</b>	<b>19,417</b>
<b>QUARTER ENDED 31 MARCH 1972</b>															
New South Wales ..	388,583	338	114	19,336	17	2	..	..	..	786	..	..	407,919	355	116
Victoria ..	457,511	..	..	36,020	3,688	7,275	2,821	1,083	2,688	..	..	..	497,138	4,771	9,963
Queensland ..	134,230	21	10	558	22	..	..	..	..	120	..	..	134,908	43	10
South Australia ..	149,138	23	2	4,942	372	1,682	7,160	..	..	73	..	..	161,313	395	1,684
Western Australia ..	244,598	..	514	42,621	160	4,613	59	..	..	388	..	..	287,666	160	5,127
Tasmania ..	39,682	..	..	2,151	466	2,135	..	..	..	..	..	..	41,833	466	2,135
<b>Australia ..</b>	<b>1,413,742</b>	<b>382</b>	<b>640</b>	<b>105,628</b>	<b>4,725</b>	<b>15,707</b>	<b>10,040</b>	<b>1,083</b>	<b>2,688</b>	<b>1,367</b>	<b>..</b>	<b>..</b>	<b>1,530,777</b>	<b>6,190</b>	<b>19,035</b>
<b>QUARTER ENDED 30 JUNE 1972</b>															
New South Wales ..	219,355	16	..	32,147	49	1	..	..	..	360	..	..	251,862	65	1
Victoria ..	377,869	..	..	35,804	4,514	8,407	1,300	898	2,290	126	..	..	415,099	5,412	10,697
Queensland ..	183,187	15	3	508	16	..	..	..	..	216	..	..	183,911	31	3
South Australia ..	171,891	8	11	4,896	400	1,743	4,168	..	..	563	..	..	181,518	408	1,754
Western Australia ..	196,583	..	1,892	32,058	157	7,321	71	..	..	276	..	..	228,988	157	9,213
Tasmania ..	28,582	..	..	1,197	321	1,320	17	..	..	70	..	..	29,866	321	1,320
<b>Australia ..</b>	<b>1,177,467</b>	<b>39</b>	<b>1,906</b>	<b>106,610</b>	<b>5,457</b>	<b>18,792</b>	<b>5,556</b>	<b>898</b>	<b>2,290</b>	<b>1,611</b>	<b>..</b>	<b>..</b>	<b>1,291,244</b>	<b>6,394</b>	<b>22,988</b>
<b>YEAR ENDED 30 JUNE 1972</b>															
New South Wales ..	1,152,027	369	114	111,757	71	7	32	..	1	1,080	..	..	1,264,896	440	122
Victoria ..	1,511,804	5	73	176,205	13,469	27,924	7,977	3,845	8,211	3,120	..	..	1,699,106	17,319	36,208
Queensland ..	495,315	36	13	2,098	78	..	..	..	..	679	..	..	498,092	114	13
South Australia ..	648,906	46	25	29,749	1,504	7,445	25,190	..	..	1,001	..	..	704,846	1,550	7,470
Western Australia ..	864,329	..	3,664	240,959	742	21,350	146	..	..	1,859	..	..	1,107,293	742	25,014
Tasmania ..	128,421	..	..	8,091	1,525	6,299	20	..	..	70	..	..	136,602	1,525	6,299
<b>Australia ..</b>	<b>4,800,802</b>	<b>456</b>	<b>3,889</b>	<b>568,859</b>	<b>17,389</b>	<b>63,025</b>	<b>33,365</b>	<b>3,845</b>	<b>8,212</b>	<b>7,809</b>	<b>..</b>	<b>..</b>	<b>5,410,835</b>	<b>21,690</b>	<b>75,126</b>

NOTE:—Figures for Victoria include Albany; Those for New South Wales exclude Albany

# AMOUNT DEBITED, AMOUNT CREDITED AND AMOUNT OUTSTANDING

FINANCIAL YEARS 1970-71 AND 1971-72

WOOL TAX  
Schedule 12.2

State	Financial year 1970-71			Financial year 1971-72		
	Amount debited(a)	Amount credited	Amount outstanding	Amount debited(a)	Amount credited	Amount outstanding
	\$	\$	\$	\$	\$	\$
New South Wales .. ..	1,473,459	1,473,443	16	1,307,395	1,307,395	..
Victoria .. ..	1,762,217	1,761,338	879	1,758,486	1,757,463	1,023
Queensland .. ..	545,057	545,049	8	511,750	511,686	65
South Australia .. ..	647,871	648,775	Cr. 903	670,793	675,975	Cr. 5,182
Western Australia .. ..	1,005,265	973,660	31,605	1,184,354	1,152,749	31,605
Tasmania .. ..	147,705	147,705	..	144,103	144,103	..
Australia .. ..	5,581,574	5,549,970*	31,604	5,576,881	5,549,370	27,510

(a) Includes amounts outstanding at previous 30 June.

\* The difference between these figures and collections—\$5,566,952 for 1970-71 and \$5,495,704 for 1971-72—represents amounts in transit.

**PART H. STEVEDORING INDUSTRY CHARGE**  
**AMOUNT DEBITED, AMOUNT CREDITED AND AMOUNT OUTSTANDING**

Financial Years 1970-71 and 1971-72

Schedule 13.1

State	Financial year 1970-71			Financial year 1971-72		
	Amount debited(a)	Amount credited	Amount outstanding	Amount debited(a)	Amount credited	Amount outstanding
	\$	\$	\$	\$	\$	\$
New South Wales ..	4,304,054	4,304,054	..	5,228,543	5,228,543	..
Victoria ..	3,480,531	3,480,411	119	4,535,750	4,535,750	..
Queensland ..	1,549,494	1,548,803	691	1,833,742	1,833,057	691
South Australia ..	1,332,161	1,332,161	..	1,474,065	1,504,430	Cr. 30,365
Western Australia ..	1,395,180	1,395,180	..	1,933,933	1,933,933	..
Tasmania ..	967,481	967,482	..	1,066,877	1,066,877	..
Northern Territory ..	215,868	214,344	1,524	180,562	174,158	6,404
<b>Australia ..</b>	<b>13,244,770</b>	<b>13,242,436</b>	<b>2,334</b>	<b>16,253,471</b>	<b>16,276,741</b>	<b>Cr. 23,269</b>

(a) Includes amounts outstanding at previous 30 June.

**PART J. TOBACCO CHARGE**  
**AMOUNT DEBITED, AMOUNT CREDITED AND AMOUNT OUTSTANDING**

Financial Years 1970-71 and 1971-72

Schedule 14.1

State	Financial year 1970-71			Financial year 1971-72		
	Amount debited(a)	Amount credited	Amount outstanding	Amount debited(a)	Amount credited	Amount outstanding
	\$	\$	\$	\$	\$	\$
New South Wales ..	174,552	174,552	..	181,204	181,204	..
Victoria ..	223,138	223,138	..	254,170	254,170	..
Queensland ..	104,683	104,683	..	131,870	131,870	..
<b>Australia ..</b>	<b>502,372</b>	<b>502,372</b>	<b>..</b>	<b>567,244</b>	<b>567,244</b>	<b>..</b>

(a) Includes amounts outstanding at previous 30 June.

\* The difference between this figure and collections—\$538,952—represents amounts in transit.

**PART K. CANNING-FRUIT CHARGE**  
**AMOUNT DEBITED, AMOUNT CREDITED AND AMOUNT OUTSTANDING**

Financial Years 1970-71 and 1971-72

Schedule 15.1

State	Financial year 1970-71			Financial year 1971-72		
	Amount debited(a)	Amount credited	Amount outstanding	Amount debited(a)	Amount credited	Amount outstanding
	\$	\$	\$	\$	\$	\$
New South Wales ..	34,991	34,991	..	22,573	22,573	..
Victoria ..	154,506	155,114	Cr. 608	107,144	107,747	Cr. 603
Queensland ..	1,842	1,842	..	2,449	2,449	..
South Australia ..	26,030	26,030	..	6,960	36,170	Cr. 29,210
Western Australia ..	280	280	..	608	608	..
Tasmania ..	145	145	..	1,021	1,021	..
<b>Australia ..</b>	<b>217,795</b>	<b>218,403</b>	<b>Cr. 608</b>	<b>140,756</b>	<b>170,568</b>	<b>Cr. 29,813</b>

(a) Includes amounts outstanding at previous 30 June.



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