



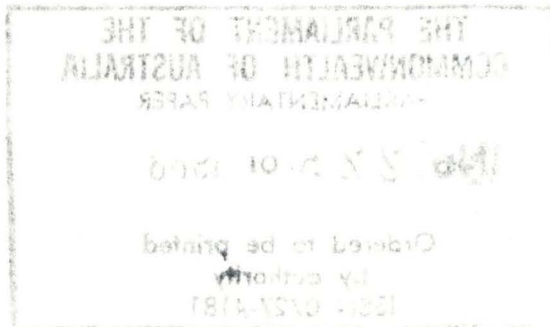
Australian Taxation Office

TAXATION STATISTICS 1985-86



AUSTRALIAN TAXATION OFFICE

TAXATION STATISTICS 1985-86



Australian Government Publishing Service
Canberra

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ISSN 0300-2551

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The Honorable the Treasurer
Parliament House
CANBERRA ACT 2600

I have the honor to submit to you for presentation to the Parliament
'Taxation Statistics 1985-86'.

A handwritten signature in black ink, appearing to read 'T. Boucher'.

(T.P. Boucher)
COMMISSIONER OF TAXATION

30 November 1988



FOREWORD

This volume of taxation statistics contains the following statistics for the various taxes administered by the Commissioner of Taxation.

Part 1 contains statistics from 1985-86 income year returns of individual taxpayers.

Part 2 contains statistics from 1985-86 income year returns of partnerships and trusts.

Part 3 contains statistics from 1985-86 income year returns of companies.

Part 4 contains statistics from 1985-86 income year returns of superannuation funds.

Part 5 contains statistics from prior year (1984-85 income year) returns of individuals and details of matched husband and wife returns for 1985-86 income year.

Part 6 contains statistics relating to Sales Tax collections during the 1985-86 and 1986-87 financial years.

Part 7 contains details of Fringe Benefits Tax payable for the period starting 1 July 1986 and ending 31 March 1987.

Part 8 contains information on Estate duty, Gift duty, Pay-roll tax, Wool tax, Tobacco charge and Bank account debits tax payments for the financial years 1985-86 and 1986-87.

Facsimiles of the relevant return forms for individuals, partnerships, trusts and companies together with the tax rate structure are included in the appendixes at the back of this book.

To supplement the statistics in the publication, definitions and descriptions of classifiers and items together with details of the method used in their collection are provided within the text at the beginning of each part of the publication. When using these statistics, the text should be consulted for assistance in interpretation and analysis.

Any inquiries regarding the statistics in this publication or other taxation statistics should be directed to :

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Income Tax Returns Processing Branch,
Australian Taxation Office,
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CANBERRA. A.C.T.

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CIVIC SQUARE. A.C.T. 2608

CONTENTS	Page
Foreword	v
PART 1 - INDIVIDUALS	
Description of tables and items	3
Tables of statistics	
Table 1.1 - Taxable and non-taxable returns by state or territory of residence, office of assessment and type of taxpayer.	27
Table 1.2 - Taxable returns: percentage distribution by sex and grade of taxable income.	28
Table 1.3 - Taxable returns by sex and grade of taxable income -	
(a) Non-provisional	30
(b) Provisional - property	31
(c) Provisional - primary producers	32
(d) Provisional - other	33
(e) Total	34
Table 1.4 - Taxable returns by type of taxpayer and grade of taxable income -	
(a) New South Wales	35
(b) Victoria	36
(c) Queensland	37
(d) Western Australia	38
(e) South Australia	39
(f) Tasmania	40
(g) Northern Territory	41
(h) Australian Capital Territory	42
(i) Australia	43
Table 1.5 - Taxable returns: selected items by grade of taxable income.	44
Table 1.6 - Taxable returns: selected rebates and credits allowed by grade of taxable income -	
(a) Males	47
(b) Females	48
(c) Total	49
Table 1.7 - Taxable returns by type of taxpayer and broad industry groups.	50
Table 1.8 - Taxable returns: selected items by industry -	
(a) New South Wales	52
(b) Victoria	56
(c) Queensland	60
(d) Western Australia	64
(e) South Australia	68

	Page
(f) Tasmania	72
(g) Northern Territory	76
(h) Australian Capital Territory	80
(i) Australia	84
Table 1.9 - Non-taxable returns: selected items by industry.	88
Table 1.10 - Taxable and non-taxable returns: business income by fine industry classification.	92
Table 1.11 - Non-taxable returns: selected items by broad industry and grade of net income.	98
Table 1.12 - Taxable and non-taxable computer assessed and issued assessments: all items by grade of taxable income (taxables only) and state of assessment (taxables only).	100
Table 1.13 - Taxable and non-taxable manually assessed computer issued assessments: all items by grade of taxable income (taxables only) and state of assessment (taxables only).	115
Table 1.14 - Taxable and non-taxable manually assessed and issued assessments by type of taxpayer and grade of taxable income.	128
Table 1.15 - Returns by grade of taxable income, sex and marital status -	
(a) Taxable	129
(b) Non-taxable	130
Table 1.16 - Taxable and non-taxable by sex, marital status and grade of taxable income -	
(a) Non-provisional	131
(b) Provisional - property	132
(c) Provisional - primary producers	133
(d) Provisional - other	134
(e) Total	135
Table 1.17 - Taxable and non-taxable returns by year of birth group and grade of taxable income.	136
Table 1.18 - Taxable and non-taxable returns where total concessional expenditure exceeded \$2,000 by grade of taxable income, state of assessment and size of concessional expenditure.	138
Table 1.19 - Taxable and non-taxable returns with averaging rebate by type of taxpayer and grade of taxable income.	140

	Page
Table 1.20 - Taxable and non-taxable returns with complementary tax by type of taxpayer and grade of taxable income.	141
Table 1.21 - Taxable and non-taxable returns by electoral division and residential postcode.	142
Table 1.22 - Taxable and non-taxable trustee assessments: selected items by grade of taxable income and type of taxpayer.	171
Table 1.23 - Selected items from taxable and non-taxable assessments of non-resident individuals classified by broad grade of taxable income and type of assessment.	172
Table 1.24 - Selected items from taxable and non-taxable assessments of individuals assessed under division 6AA of the Income Tax Assessment Act (other than trustee assessments).	173
Table 1.25 - Selected items from individuals with a taxable income exceeding \$500,000 by grade of taxable income.	174

PART 2 - PARTNERSHIPS AND TRUSTS

Description of tables and items

Tables of statistics

	179
Table 2.1 - Partnerships by grade of net income and number of partners.	187
Table 2.2 - Trusts by grade of net income and number of beneficiaries.	188
Table 2.3 - All partnerships and trusts: selected items by industry and state of assessment :-	
(a) New South Wales	190
(b) Victoria	194
(c) Queensland	198
(d) Western Australia	202
(e) South Australia	206
(f) Tasmania	210
(g) Northern Territory	214
(h) Australian Capital Territory	218
(i) Family partnerships	222
(j) All partnerships	226
(k) All trusts	230
(l) All partnerships and trusts - Australia	234
Table 2.4 - All partnerships and trusts: all items by grade of net income, type of partnership or trust and state of assessment.	238

PART 3 - COMPANIES		Page
Description of tables and items		
Tables of statistics		245
Table 3.1	- All companies: percentage distribution by grade of taxable income.	257
Table 3.2	- Taxable companies by grade of taxable income and state of assessment :-	
	(a) Private companies	258
	(b) Public companies	259
	(c) All taxable companies	260
Table 3.3	- Non-taxable companies by grade of taxable income and state of assessment.	261
Table 3.4	- Taxable companies by industry and grade of taxable income :-	
	(a) Private companies	262
	(b) Public companies	268
Table 3.5	- Taxable companies: all items by type of company, grade of taxable income (private and public only) and state of assessment (taxable only).	274
Table 3.6	- Taxable companies: all items by industry :-	
	(a) New South Wales	282
	(b) Victoria	288
	(c) Queensland	294
	(d) Western Australia	300
	(e) South Australia	306
	(f) Tasmania	312
	(g) Northern Territory	318
	(h) Australian Capital Territory	324
	(i) Private companies - Australia	330
	(j) Public companies - Australia	336
	(k) All taxable companies	342
Table 3.7	- Non-taxable companies: all items by industry :-	
	(a) Private companies	348
	(b) Public companies	354
	(c) All non-taxable companies	360
Table 3.8	- Taxable companies by grade of total business receipts and state of assessment.	366
Table 3.9	- Non-taxable companies by grade of total business receipts and state of assessment.	367
Table 3.10	- All taxable companies by grade of net tax assessed and state of assessment.	368
Table 3.11	- All companies by month of balancing date and grade of taxable income.	370

PART 4 - SUPERANNUATION FUNDS		Page
Description of tables and items		
Tables of statistics		375
Table 4.1	- Taxable superannuation funds: selected items by type of fund and grade of assets.	383
Table 4.2	- Non-taxable superannuation funds: selected items by type of fund and grade of assets.	384
Table 4.3	- Taxable superannuation funds: selected items by type of fund and state of assessment.	385
Table 4.4	- Non-taxable superannuation funds: selected items by type of fund and state of assessment.	386
PART 5 - MISCELLANEOUS STATISTICAL TABLES - INDIVIDUALS		
Description of tables and items		
Tables of statistics		391
Table 5.1	- Prior year taxable and non-taxable individuals: 1984-85 income year returns which were assessed in the period 1 July 1986 to 30 June 1987 by type of taxpayer and state of assessment.	397
Table 5.2	- Prior year taxable and non-taxable individuals: 1984-85 income year returns which were assessed in the period 1 July 1986 to 30 June 1987 - selected items by grade of taxable income.	398
Table 5.3	- Prior year taxable individuals: 1984-85 income year returns which were assessed in the period 1 July 1986 to 30 June 1987 - selected items by state of assessment.	399
Table 5.4	- Prior year taxable individuals with rebates and credits: 1984-85 income year returns which were assessed in the period 1 July 1986 to 30 June 1987 - selected items by type of taxpayer and state of assessment.	400
Table 5.5	- Taxable and non-taxable individuals: matched husband and wife returns for 1984-85 income year - percentage distribution and mean taxable income by grade of combined taxable income.	401
Table 5.6	- Taxable and non-taxable individuals: matched husband and wife returns for 1984-85 income year - percentage distribution by grade of husband's taxable income by grade of wife's taxable income.	402

PART 6 - SALES TAX		Page
Description of tables and items		
Tables of statistics		407
Table 6.1	- Statistics of gross taxable sales and net collections by month for the financial year 1986-87.	411
Table 6.2	- Statistics of gross taxable sales and net collections by state for the financial year 1986-87.	411
Table 6.3	- Gross sale value of taxable goods included in returns in each rate class by month of lodgment for the financial year 1986-87.	412
Table 6.4	- Gross sale value of taxable goods included in returns in each rate class by state for the financial year 1986-87.	412
Table 6.5	- Gross sale value of taxable goods included in returns in each rate class by business type for the financial year 1986-87.	413
Table 6.6	- Persons registered under the Sales Tax Assessment Act submitting regular monthly returns at 30 June 1986 and 1987 by state.	414
Table 6.7	- Amount debited, amount credited and amount outstanding for the financial years 1985-86 and 1986-87 by state.	414
PART 7 - FRINGE BENEFITS TAX		
Description of tables and items		
Tables of statistics		419
Table 7.1	- Returns by organisation type and grade of tax payable for the period 1 July 1986 to 31 March 1987.	425
Table 7.2	- Returns by industry and organisation type for the period 1 July 1986 to 31 March 1987.	426
Table 7.3	- Returns by industry and type of benefit for the period 1 July 1986 to 31 March 1987.	427
Table 7.4	- Returns by organisation and type of benefit for the period 1 July 1986 to 31 March 1987.	428
Table 7.5	- Returns by industry and type of benefit showing the number of employees receiving a fringe benefit for the period 1 July 1987 to 31 March 1987.	429

Page

Table 7.6	- Returns by organisation and type of benefit showing the number of employees receiving a fringe benefit for the period 1 July 1987 to 31 March 1987.	430
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PART 8 - MISCELLANEOUS TAXES

Description of tables and items

Tables of statistics

Table 8.1	- Estate duty: amount debited, amount credited and amount outstanding for the financial years 1985-86 and 1986-87 by state.	435
Table 8.2	- Gift duty: amount debited, amount credited and amount outstanding for the financial years 1985-86 and 1986-87 by state.	435
Table 8.3	- Pay-roll tax: amount debited, amount credited and amount outstanding for the financial years 1985-86 and 1986-87 by state.	435
Table 8.4	- Wool tax: quantities of taxable wool shown in wool tax returns by state for the financial year 1985-86.	436
Table 8.5	- Wool tax: amount debited, amount credited and amount outstanding for the financial years 1984-85 and 1985-86 by state.	437
Table 8.6	- Tobacco charge: amount debited, amount credited and amount outstanding for the financial years 1984-85 and 1985-86 by state.	437
Table 8.7	- Bank account debits tax payments: amount debited, value of debit and tax payable by size of debit for the financial year 1986-87.	438

Appendixes

1.	Facsimiles of Return Forms	443
2.	Rates of Income Tax	483
3.	Items included in 'Taxation Statistics'	489

Index

Individuals	496
Partnerships and trusts	502
Companies	505
Other	509

PART 1 — INDIVIDUALS

— Description of Tables and Items

— Tables of Statistics

DESCRIPTION OF ITEMS

Coverage

The statistics contained in the tables were compiled from individual returns for the 1985-86 income year that were assessed during the financial year 1986-87. Assessments of those trust beneficiaries for whom trustees are liable to pay income tax were also included with the statistics of individual taxpayers.

For the 1985-86 income year there were three types of return forms in use for individual taxpayers.

- Form S* - for use by most salary and wage earners, pension, superannuation or unemployment benefit income recipients with interest dividends or other investment income (excluding rental property cases) up to \$999.
- Form A* - for use by individuals with investment/property income exceeding \$999, those with income from a partnership or trust or those salary and wage earners claiming a rebate for capital subscribed to petroleum exploration or mining companies or claiming a deduction for contributions to a non employer sponsored superannuation fund.
- Form B* - for use by individuals carrying on a business or profession including a business of primary production.

Facsimiles of these forms can be found in Appendix 1 at the back of this book.

Compilation

The majority of returns were processed under the Computer Assisted Assessing System and data from these cases were completely enumerated. However, not all returns were suitable for this type of process and these were either:

- (i) manually assessed and then processed by computer, or
- (ii) manually assessed and issued.

For returns processed under (i), statistics for the following items were not compiled:

- . Unemployment and sickness benefits
- . Australian Government pensions and other benefits
- . Other pensions
- . Eligible termination payments (5% assessable)
- . Other salaries or wages
- . Other income n.e.i.
- . Allowances or benefits
- . Trade union subscriptions
- . Deductions relating to living-away-from-home allowances
- . Deductions relating to other allowances
- . Undeducted purchase price of annuity
- . Tax agents fees
- . Other deductions
- . Invalid relatives rebate
- . Housekeeper rebate
- . Medical expenditure rebate

For returns processed under (ii), only a very limited range of statistics were compiled.

State

The classification 'state' indicates the state in which the returns were assessed, except that returns of Northern Territory residents were assessed in Adelaide.

State or Territory of Residence

Derived from the postcode in the residential address shown on returns. Where this postcode was not shown or the taxpayer was resident overseas, the return was included with the State or Territory in which the return was assessed.

Industry Coding

The allocation of a return to a particular industry was based on the Australian Standard Industrial Classification (ASIC). However, by necessity, a number of like industries within subdivisions of ASIC were grouped together for classification purposes.

Returns were coded as follows:

Salary and wage earners - returns with income only from:

- (i) salary and wages; or
- (ii) salary and wages with net income or loss from any other source of less than \$400.

Returns with either net income or loss of \$400 or more or total income or loss of \$1000 or more from sources other than salary and wages were allocated to industry based on the type of income received.

Property income recipients - returns with income from investment property received directly and with no income/loss from a business, partnership or trust.

Subsidiary returns - returns with no direct business income or loss but with income from a partnership or trust were coded as either 'primary production subsidiary' or 'other subsidiary' depending on the major source of income.

Other industries - returns with direct business income were coded to the industry from which they derived the greatest gross income or incurred the smallest loss.

It should be noted that the classification is based on the taxpayer's method of earning income rather than strictly on the type of work performed.

For example, professionals classified by industry are self-employed persons with professional fees as their principal source of non salary/wage income. Employed professionals earning their income in the form of salary are classified as salary and wage earners. Similarly a professional earning income as a partner in a partnership would be classified with 'Other subsidiaries'.

Number - Refers to the number of individual assessments (taxable or non-taxable) included in the table. A return is considered 'taxable' when net tax, i.e., gross tax plus medicare levy less rebates and credits, is charged; otherwise a return is 'non-taxable'.

Tax instalment deductions - This item consists of amounts shown as tax instalments on group certificates and tax stamps sheets included in returns.

Provisional/Non-provisional assessments

Returns were classified as 'provisional' when provisional tax was levied and/or a provisional tax credit was allowed in the assessment; otherwise returns were classified as 'non-provisional'.

Income Items

Salary and wages on group certificates, etc. - This item consists of salary, wages, directors' fees, superannuation pension payments, unemployment and sickness benefits and workers' compensation from which tax instalment deductions (PAYE) have been made and for which a group certificate or tax stamp sheet has been received.

Unemployment and sickness benefits - Is the sum of amounts returned against this item on returns. It does not include amounts already treated as 'salary and wages on group certificates'.

Australian Government pensions and other benefits - This item represents amounts specified as pensions, allowances or benefits paid by the Australian Government. It does not include any such amounts which have been subject to tax instalment deductions (PAYE).

Other pensions, superannuation, etc. - This item is the total of pensions, superannuation and similar payments received from sources other than the Australian Government. It does not include amounts which have been subject to tax instalment deductions (PAYE).

Directors' fees, workers' compensation, honoraria, etc. - This item includes directors' fees, honoraria, workers' compensation and other remuneration from which no tax instalment deductions (PAYE) have been made.

Allowances or benefits - This item is the amount returned by individuals as allowances or benefits granted by employers or received in connection with this employment. It includes the value of board, quarters or residence provided free or for less than full value by employers, tips, living-away-from-home allowance, travelling allowance, entertainment allowance, tool/clothing allowance, value of use of employer's car for private purposes, amounts paid or reimbursed by the employer in respect of contributions to health funds or medical expenses, value of benefit received from employee share schemes and other similar benefits or allowances.

Payments for unused leave on termination of employment, etc.

assessable in full - This item is the sum of amounts of unused annual leave and long service leave which accrued after 15 August 1978, received in connection with termination of employment or resulting from contributions made after 19 August 1980 to a superannuation fund not sponsored by an employer. These amounts were subject to tax at the standard rate (30% in 1985-86).

Payments for unused leave and eligible termination - 5 per cent assessable - This item is 5 per cent (1/20th) of amounts received in lieu of long service leave which accrued prior to 15 August 1978; bona fide redundancy payments; superannuation and other payments received on termination of employment and which accrued prior to 30 June 1983.

Eligible termination payments - taxable at 15 per cent - This item is the sum of amounts of the first \$55,000 (\$50,000 up to 31 October 1985) taxed at 15 per cent of eligible lump sum superannuation and kindred payments received on termination of employment and which accrued after 30 June 1983 by persons aged 55 years or more.

Eligible termination payments - taxable at 30 per cent - This item is the sum of amounts taxed at 30 per cent for the following:

- (a) The remainder after the first \$55,000 (\$50,000 up to 31 October 1985) has been deducted from lump sum superannuation and kindred payments accrued after 30 June 1983 by persons aged 55 years or more.
- (b) Lump sum superannuation and kindred payments received on termination of employment and which accrued after 30 June 1983 by persons less than 55 years.

Other salary and wages - This item is the total of amounts of salary and wages (other than those amounts subject to tax instalment deductions) returned at the 'Any Other Income' (Label X) on the return forms.

Total salary and wages in assessable income - This item is the aggregate of the income items listed above.

Net business income (or loss) from primary production - This item is the amount of income (or loss) from primary production business activities after deduction of relevant business deductions, including investment allowance and special primary producer deductions (sections 75a-d).

Net business income (or loss) - other - Is the amount of business income (or loss), other than primary production business income (or loss), after deduction of relevant business deductions including investment allowance.

Net business income (or loss) - total - This is the sum of the two items 'Net business income (or loss) from primary production' and 'Net business income (or loss) - other'.

Net partnership and trust income (or loss) - primary production This item is the sum of amounts shown as primary production income (or loss) received by a partner from a partnership and income received by a beneficiary from a trust, less any deductions for expenses incurred in gaining that income.

Net partnership and trust income (or loss) - other - The sum of amounts received by a partner or beneficiary from a partnership or trust, other than amounts of primary production income, less any deductions for expenses incurred in gaining that income.

Net partnership and trust income (or loss) - total - This item is the sum of the previous two items, 'Net partnership and trust income (or loss) - primary production' and 'Net partnership and trust income (or loss) - other'.

Profit from sale of real estate, shares, etc. - This is the net profit derived from the sale of property, etc., as defined in section 25(a) and section 26AAA of the Income Tax Assessment Act. Also includes capital gains made on the disposal of assets acquired after 19 September 1983. This item does not form part of the item 'Total business income'.

Loss from sale of real estate, shares, etc. - This is the net loss derived from the sale of property, etc., as defined in section 25(a) and section 26AAA of the Income Tax Assessment Act. This item does not form part of the item 'Total business income'.

Profit (or loss) from sale of real estate, shares, etc. - total - This is the sum of the previous two items, 'Profit from sale of real estate, shares, etc.' and 'Loss from sale of real estate, shares, etc.'.

Gross rents - The gross amount of any rent received including premiums received in connection with a grant, assignment or a surrender of a lease, agreement, royalties (if classed as property income) and any other property income other than dividends or interest.

Gross interest from savings banks, etc. - This is the total of amounts shown as interest from banks, building societies, credit unions, personal loans, Commonwealth Government loans, state authorities, Income Equalization Deposits and debentures. Unspecified interest reported on the returns is also included under this heading.

Gross Commonwealth loan interest - This item is the sum of amounts specified as interest received on government loans issued after 1 January 1940 and before 1 November 1968. This income is subject to a rebate of tax of 10c for each \$1 included in taxable income.

Gross dividends received - This item consists of those amounts returned as dividends, bonus shares and other distributions received or credited during the year. It does not include exempt dividends.

Gross investment and property income - The sum of the four items, 'Gross rents', 'Gross interest from savings banks, etc.', 'Gross Commonwealth loan interest' and 'Gross dividends received'.

Investment and property income deductions - The total of all allowable expenditure incurred on gross investment and property income. Claims for interest on rental properties bought after 17 July 1985 are not deductible but carried forward to the next year.

Net investment and property income - 'Gross investment and property income' minus 'Investment and property income deductions'.

Life Assurance Bonuses - This item is the sum of amounts received as bonuses under life assurance policies taken out after 27 August 1982.

Other income n.e.i. - This includes any amounts (other than those of a salary and wage nature) shown at the label 'Any other income' on return forms.

Income Equalization Withdrawals - This item consists of those amounts returned as the proceeds of withdrawals of deposits. This item is not included in either 'Total business income (or loss) from primary production' or 'Net business income (or loss) from primary production'.

Net income - Is the total of all assessable income (i.e., the gross income according to ordinary concepts plus all other items specifically made assessable) less the total deductions for expenses incurred in gaining that income and deductions allowed under sections 75A to 75D and 82AB.

Deduction items

Subscriptions to trade unions, etc. - This item is the sum of those amounts allowed as deductions at this label on the return forms. It includes amounts allowed for subscriptions to trade, business or professional associations.

Living-away-from-home allowance - This item is the total of deductions allowed at this label on return forms to employees who received a living-away-from-home allowance from an employer to compensate him/her for additional expenditure incurred or would, in the absence of the allowance, have incurred through having to live way from his/her usual home so as to perform duties as an employee.

Deductions relating to other allowances - Deductions relating to travelling allowance, food/clothing allowance and any other allowance, gratuity, compensation, benefit, bonus or premium given or granted directly or indirectly in cash or otherwise. The item does not include deductions relating to board, quarters or residence provided by employers and living-away-from-home allowance.

Gifts to school building funds - This item is the sum of amounts allowed as deductions for gifts of \$2 and upwards to school building funds approved by the Commissioner of Taxation.

Gifts to public institutions, etc. - This item is the sum of amounts allowed as deductions for gifts of \$2 and upwards to public hospitals, public benevolent institutions and to other approved bodies or funds (other than gifts to approved school building funds and overseas aid funds).

Gifts to overseas aid funds - This item is the sum of amounts allowed as deductions for gifts of \$2 and upwards to approved overseas aid funds for the benefit of developing countries.

Undeducted purchase price of annuity - Where a taxpayer has included in his return a superannuation pension or annuity for which he has personally contributed and those contributions, together with life insurance premiums paid, in any year exceeded the maximum amount in respect of which a deduction or rebate was allowable, a part of the superannuation pension or annuity may be free of tax.

Tax agents fees - This item consists of those amounts entered at this label on return forms being deductions for fees paid to a registered tax agent in connection with the preparation of the taxpayer's own income tax return. In the case of a business, the amount may have been claimed as a deductible business expense and therefore would not have been included at this item.

Self-employed superannuation contributions - Amounts allowed as deductions for contributions to a qualifying superannuation fund by a self-employed or other gainfully employed person who is not covered by an employer-sponsored fund or other superannuation arrangements. The amount of deduction was subject to a limit of \$1,500.

Losses recouped - primary production - This item represents deductions allowed in the current year in respect of primary production losses of previous years. There is no time limit on the period for which primary production losses may be carried forward.

Losses recouped - other - This item represents deductions allowed in the current year for previous years losses (other than primary production losses). In the case of losses other than primary production, these may be carried forward and deducted in arriving at the taxable income for up to seven income years succeeding the year in which the loss was incurred.

Other deductions - Deductions allowed for expenditure incurred in earning assessable income.

Film industry incentive deductions - Amounts allowed as deductions for capital monies expended by resident individuals in, or by contributing to, the production of a qualifying Australian film, i.e., a film that is certified by the Minister of Home Affairs and Environment.

Management investment company (MIC) deductions - Amounts allowed as deductions for capital subscriptions paid after 13 September 1983 by resident individuals to licensed management investment companies.

Eligible income Division 6AA - This item consists of the amount of remaining 'unearned' income derived by certain unmarried persons who are under 18 at the end of the income year to which the special Division 6AA rates of tax apply.

Taxable income - Is the amount remaining after deducting from assessable income all deductions allowed under the Act. Such deductions include all normal business expenses, certain special deductions for expenditure of a capital nature and certain non-business deductions. Taxable income is the amount to which the tax rates are applied.

Gross tax - This figure is calculated by applying the general rates of tax to the taxable income of most resident individual taxpayers. However, special rules apply to the taxation of certain categories of individual taxpayers ie. trustees, primary producers, taxpayers with notional incomes and unmarried minor children. Non-residents were taxed at different rates. This item does not include 'Medicare levy'.

Complementary tax - The amount of tax which is added on to ordinary tax when a primary producer's average income exceeds taxable income.

Medicare levy - Calculated as 1% of taxable income for the year and payable by resident taxable individuals and certain trustees. Low income earners and certain other taxpayers were exempted or entitled to a reduction of the levy.

Rebate and credit items

Spouse, daughter-housekeeper rebate - Amounts of rebate allowed to persons who contributed to the maintenance of a dependent spouse or daughter-housekeeper. 'Daughter-housekeeper' means a daughter of a widowed person who was wholly engaged in keeping house for that person. A daughter includes an adopted daughter, step-daughter or illegitimate daughter. From 1 July 1984, dependent spouse includes a de facto wife or husband.

Spouse or daughter-housekeeper rebates were claimable at a higher level where the taxpayer had a dependent child or student child.

The maximum rebate where the taxpayer had a dependent child or student was \$1030. Where he/she did not so qualify, the maximum rebate was \$830.

Invalid relatives rebate - Amounts allowed for a dependant 16 years or over who is a child (including a step-child, adopted or illegitimate child), brother or sister of the taxpayer and who is in receipt of an invalid pension (or equivalent rehabilitation allowance) or certified permanently incapacitated. The maximum rebate was \$376 for each dependant.

Parents/parents-in-law rebate - Amounts allowed in respect of dependant parents or parents-in-law. The maximum rebate for each dependant was \$749.

Housekeeper rebate - Amounts allowed as rebates in respect of housekeepers. The maximum rebate allowable was \$830 (or \$1,030 where the taxpayer had a dependent child or student child).

Sole parent rebate - Amounts allowed to sole parents (ie. single, widowed or divorced) who had the care of a dependant child or student, but were not entitled to a rebate for a housekeeper or daughter-housekeeper. The maximum rebate was \$780.

Home loan interest rebate - A rebate of 30 cents in the dollar is allowable for home loan interest paid by taxpayers occupying their first home in Australia before 1 October 1983, or who had entered into a contract for the purchase or construction of the home before 1 October 1983. The entitlement to the rebate is subject to an income test based on the 1982-83 family taxable income and is available during the first five years of occupancy only. The amount of rebate is subject to an upper limit of \$500 in the first full year of occupancy, reducing by \$100 per year during the following four years. The upper limit is increased by \$200 where a dependant child or student under 25 of the taxpayer also occupies the home.

Zone and Overseas forces rebate - Available to taxpayers who are residents of specified remote areas of Australia comprising two zones, Zone A and Zone B or serving as members of the Defence force in declared overseas localities. The rebate is calculated as a specific amount plus a percentage of dependant rebates (both actual and notional), and housekeeper and sole parent rebates. For 1985-86 the following amounts applied:

- Special Zone A: \$938 + 50% of the rebates mentioned above.
- Special Zone B: \$938 + 20% of the rebates mentioned above.
- Ordinary Zone A: \$270 + 50% of the rebates mentioned above.
- Ordinary Zone B: \$45 + 20% of the rebates mentioned above.
- Overseas Forces: same as Ordinary Zone A rebate.

Capital subscription rebate (section 160ACA) - Provides a rebate to shareholders in respect of capital subscribed to certain petroleum exploration and mining companies. The rebate on amounts paid on or after 1 May 1981 and on or before 19 September 1985 is 27 cents for each dollar paid.

Unemployment and Sickness Benefit Rebate - Taxpayers who received social security unemployment, sickness or special benefits were allowed a rebate of tax up to a maximum of \$170 for single beneficiaries and \$220 for married beneficiaries. The amount of rebate was reduced by 12.5 cents for each dollar of taxable income in excess of \$5275 for single taxpayers and \$8795 for married taxpayers. The rebate completely shaded out at a taxable income of \$6635 for a single beneficiary and \$10555 for a married beneficiary.

Averaging rebate - The amount of special averaging rebate which is subtracted from ordinary tax where a primary producer's taxable income exceeds the average income.

Pensioner rebate - Amounts of rebate allowed to recipients of an Australian social security or repatriation pension which was subject to tax. The maximum rebate of \$250 meant that no tax was payable on taxable income up to \$5,595. The rebate was gradually reduced where the taxable income exceeded \$5,595 until it shaded out at a taxable income of \$7,595.

Termination payment rebate -

Section 160AA of the Assessment Act ensures that:

- (a) *'the after 30 June component'* of eligible payments assessable under sub-section 27B (1) bears tax as follows:
 - (i) if received before the taxpayer reaches 55 years of age - at no more than 30 per cent; and
 - (ii) if received on or after 55 years of age - at no more than 15 per cent on the first \$55,000 and no more than 30 per cent on the balance; and
- (b) *unused leave payments*, to which sections 26 AC and 26 AD apply, bear tax at no more than 30 per cent.

(Note: For 1985-86, the Medicare levy makes the rate effectively 31% and 16%.)

Life Assurance Bonus Rebate - Amounts of rebate allowed at 30 per cent where bonuses or similar amounts were included in assessable income in respect of policies issued by life insurance companies or friendly societies, the investment income of which was subject to income tax.

Section 160AB rebate - The amounts of rebate allowed at 10c for each \$1 of interest received on Government bonds issued after 1 January 1940 and before 1 November 1968 and included in taxable income.

Beneficiary tax credit-section 100(2) - Deductions from income tax assessed against a beneficiary of the tax paid or payable by a trustee in respect of that beneficiary's interest in the net income of a trust estate.

Section 98A (2) - Allows a deduction from tax assessed to a beneficiary by the amount of tax paid by the trustee. The trustee is assessed under the provisions of Section 98(4) in respect of that beneficiaries share of income.

Medical expenses rebate - Introduced from 1 July 1985 to replace the abolished concessional expenditure rebate. Only the amount of net medical expenses which exceeds \$1000 qualifies for the rebate. Net expenses are those which are actually paid, and which are not claimable under Medicare or any other health insurance fund. The rebate is calculated at the standard rate of tax, 30 cents for each dollar.

Total rebates and credits - The sum of all rebates and credits allowed in assessments.

Net tax - This figure is calculated by adding onto gross tax any Medicare levy and deducting any rebates (eg. for dependants, sole parents, housekeeper, zone/overseas forces, medical expenses, housing loan interest etc.) and any other credits (eg. section 100(2), section 98A(2)). Note that the sum of rebates of tax allowable cannot reduce the amount of Medicare levy payable or exceed the amount of tax otherwise payable (if there is no Medicare levy).

Total prescribed payment system (PPS) credit presented - This figure is the sum of the amounts shown as tax deductions on the deduction form of taxpayers in the prescribed payments system.

Provisional Tax - credit - This item is the sum of the amounts of provisional tax credit (ie. credit for amounts of provisional tax debit levied in respect of the 1985-86 income year) allowed in the assessments of individuals' returns.

Provisional Tax - debit - This item is the sum of provisional tax levied on individuals who derived income other than salary and wages of \$1,000 or more. Provisional tax was not generally charged where tax instalment (PAYE) deductions exceeded 95 per cent of the net tax payable for that year and provisional tax was not imposed previously.

Provisional tax is intended to approximate the tax which will be assessed after a return of income has been lodged. In order to account for an expected rise in provisional incomes in 1986-87, provisional tax was calculated using 1987-87 rates of tax applied to 1985-86 income increased by 11 per cent. Provision exists for a taxpayer to 'self assess' or apply to vary the amount of provisional tax imposed if circumstances change during the year.

The system of instalment deductions from salaries and wages on account of the Medicare levy has its counterpart, for business and property income earners, in the imposition of provisional levy. Taxpayers who were liable to pay provisional tax for 1986-87 had an amount of provisional Medicare levy added to their provisional tax.

Late lodgment penalty - Additional tax imposed under section 222 of the Income Tax Assessment Act.

Incorrect return penalty - Additional tax imposed under section 223 of the Income Tax Assessment Act.

Balance payable/refundable - This figure is computed by adding onto net tax any amounts for provisional debit, late lodgement penalty and incorrect return penalty and deducting any amounts for provisional credit, tax instalment deductions, prescribed payments systems credits and foreign tax.

Unrecouped losses - Primary production - This item represents the balance of primary production losses to be carried forward after deducting the amount recouped in the current year.

Unrecouped losses - other - This item represents the balance of losses (other than primary production) to be carried forward after deducting the amount recouped in the current year.

Gross sales - This item consists of sales of trading stock including sales of wool, wheat, produce and livestock where detailed in returns. Generally the item does not include sales of shares and securities.

Stock on hand - These items, i.e. value of stock at beginning of year and value of stock at end of year, represent the value of trading stock on hand where shown in returns. 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.

Stock purchases - This item consists of amounts of trading stock purchased where detailed in returns. Generally, the item does not include purchases of shares and securities.

Total business receipts - primary production - Is the sum of amounts shown in returns as gross income from primary production activities.

Total business receipts - other - Is the sum of amounts shown in returns as gross income from business/professional activities other than primary production business.

Total business receipts - total - This item is the sum of the two items 'Total business receipts - primary production' and 'Total business receipts - other'.

Income subject to PPS deduction - The gross amount of business income which has been subject to deductions of tax under the Prescribed Payments System (PPS). It does not include PPS income from which tax has not been deducted, nor PPS income included in a partnership/trust distribution for which the taxpayer is entitled to a subsidiary credit.

Salaries and wages paid - This item is the amount of deduction allowed for payments described as being salaries and wages for employees. It does not include amounts specified as having been paid to contractors. Where a composite amount was shown, i.e. wages and contract payments combined, the amount was included at this item.

Investment allowance - This item is the sum of amounts allowed as special tax deductions in respect of certain capital expenditure on units of new plant and machinery costing more than \$500 incurred on or after 1 January 1976. The deduction is calculated as a percentage of the capital cost of the property. There are special 'shading in' provisions for units of property costing between \$501 and \$975 inclusive.

Total depreciation allowed - This item consists of those amounts allowed for depreciation on plant and equipment used in producing assessable income. It includes those amounts allowed for depreciation on buildings and conversions to buildings used to provide short term accommodation for travellers (e.g. hotels, motels, guest houses, etc.) and amounts allowed for depreciation on new non-residential income producing buildings where construction commenced after 19 June 1982.

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.

This item includes depreciation at special rates which apply to certain eligible property provided for in various sections of the Assessment Act.

Section 75A-75D deductions - This item is the total of amounts allowed as deductions for certain special farm development and improvement expenditure. It includes capital expenditure on the preparation of land for agriculture, on water storage and farm reticulation systems, on fences for disease control and on soil conservation measures.

Interest paid - This item is the sum of amounts allowed as deductions for interest paid in respect of money borrowed for the purpose of gaining or producing assessable income.

Depreciable assets purchased during the year - This item consists of the gross value of all depreciable assets purchased or taken over during the year. Where an asset was used partly for private purposes the cost of that asset was reduced proportionately. Assets purchased for use in producing exempt income are not included.

Depreciable assets disposed of during the year - Is the value of plant on which depreciation has been allowed which was disposed of, lost or destroyed during the year. The value included was the lesser of the written down value at the date of disposal or the consideration received.

DESCRIPTION OF TABLES IN PART 1

In tables classified by grades of taxable income, each size level contains returns with taxable income starting at the lower level of the income range up to and including the upper limit of the range. For example, a range marked \$5,000-\$5999 includes returns with taxable incomes of \$5,000 or more up to and including incomes of \$5,999. Discrepancies between totals shown in any table and the sum of their component figures are due to rounding.

TABLE 1.1 - Returns by state of residence and office of assessment.

This table shows statistics of taxable income and net tax classified by the state of residence of the taxpayer and separately by the office in which the return was assessed. The figures for non-provisional and provisional returns are shown both separately and consolidated. The number of non-taxable returns is also shown. Trustee assessments are not included in this table.

TABLE 1.2 - Percentage distribution of taxable returns by sex and grade of taxable income.

This table shows statistics of taxable returns. The items net income, taxable income and net tax are classified according to the size (grade) of taxable income assessed. The percentage distribution for each grade is also shown. For each grade, numbers of males and females are shown separately as well as in total.

The table shows taxable returns with incomes of less than \$4,596 which requires an explanation since generally no tax is payable because of the tax-free threshold. These returns are: (1) returns of non-residents, (2) those of certain minors assessed under Division 6AA of the Income Tax Assessment Act, and (3) returns where complementary tax is payable. The table excludes trustee assessments, i.e., assessments of those trust beneficiaries for which the trustees are liable to pay income tax, and assessments that were manually assessed and issued.

TABLE 1.3 - Taxable returns classified by type of return, grade of taxable income and sex.

In this table consisting of parts (a) to (e), statistics of net income, taxable income and net tax are shown separately for males, females and total. Separate information is shown for non-provisional and provisional returns. Provisional returns are subdivided into Property, Primary Producers and Other (i.e., provisional returns other than those coded to Property or Primary Production). A total of provisional and non-provisional returns is also provided. As with Table 1.2, this table shows taxable returns with incomes of less than \$4,596. The same comments apply.

The table does not include trustee assessments or assessments that were manually assessed and issued.

TABLE 1.4 - Taxable returns classified by state of assessment, type of return and grade of taxable income.

This table consists of parts (a) to (i), Parts (a) to (h) contains the information relating to each state of assessment and part (i) contains the total for Australia. The items taxable income and net tax are shown separately for non-provisional and provisional returns as well as in total. Provisional returns are subdivided into Property, Primary Producers and Others (i.e., provisional returns other than those coded to Property or Primary Production). As in Table 1.2, taxable returns with incomes of less than \$4,596 are shown. The same comments apply.

The table does not include trustee assessments or assessments that were manually assessed and issued.

TABLE 1.5 - Selected items for taxable returns classified by grade of taxable income.

In this table, selected items shown on return forms are tabulated by grade of taxable income. The number of taxpayers charged provisional tax is also shown for each level of income. As in table 1.2, taxable returns with incomes of less than \$4,596 are shown. The same comments apply.

This table does not include trustee assessments or assessments that were manually assessed and issued.

Note: Because of the number of items involved, the table covers 3 pages.

TABLE 1.6 - Selected rebate and credit items for taxable returns classified by sex and grade of taxable income.

This table consists of parts (a) to (c). Part (a) contains information relating to males, part (b) information relating to females and (c) the total. In addition to the rebate and credit items, taxable income and net tax are shown for analytical purposes.

This table does not include trustee assessments and information from those returns which were processed manually.

TABLE 1.7 - Taxable returns classified by type of return and broad industry group.

This table shows statistics of net income, taxable income and net tax for each broad industry group. Separate information is shown for non-provisional and provisional returns together with a total.

This table excludes trustee assessments.

TABLE 1.8 - Selected items from taxable returns classified by industry.

This table consists of parts (a) to (i). Parts (a) to (h) contain the information relating to each state of assessment and part (i) contains the total for Australia. Each part covers four pages.

Returns from which statistics have been included in the table were classified by industry based on the major source of the taxpayer's business income. Taxpayers with business income, the source of which could not be identified, were classified as 'Industry not stated' while taxpayers who had returned business income on either return form S or return form A which were processed under the Computer Assisted Assessing System were classified as 'Other n.e.i.'.

This table excludes trustee assessments and returns which were processed manually.

TABLE 1.9 - Selected income and expenditure items from non-taxable returns classified by industry.

This table, which covers four pages, shows statistics of income and expenditure items from non-taxable returns.

The statistics are shown classified by industry based on the major source of the taxpayer's business income. Refer also to the notes for Table 1.8 above.

This table excludes trustee assessments and returns which were processed manually.

TABLE 1.10 - Business income shown in taxable and non-taxable returns classified by fine industry.

This table shows statistics of total business income and net business income from taxable and non-taxable returns containing these items. The industry classification used in the table is more detailed than that used in Tables 1.8 and 1.9.

For a return to be included in the table the items total or net business income had to be present and therefore, the table does not include salary and wage earners, property income recipients, subsidiary returns and trustee assessments. The table also excludes returns that were processed manually.

TABLE 1.11 - Selected income and loss items from non-taxable returns classified by broad industry and grade of net income.

This table shows statistics of the more significant income items from non-taxable returns. Statistics of deductions for losses recouped and losses carried forward are also shown. Separate information is shown for salary and wage earners, property income recipients, primary producers and other industries. A total is also shown.

The table excludes trustee assessments and returns which were processed manually.

TABLE 1.12 - All items from returns processed under the Computer Assisted Assessing System classified by grade of taxable income and state of assessment.

This table contains statistics of all income, deductions, etc., keyed from return forms which were processed under the Computer Assisted Assessing System. Information relating to taxable returns is shown classified by grade of taxable income and state of assessment while data from non-taxable returns is shown in aggregate. For each item, in addition to the monetary value, the number of returns in which that item appeared is also shown.

This table excludes trustee assessments. Statistics from returns that were manually assessed and then processed by computer are included in Table 1.13 while details from manually assessed and issued returns are contained in Table 1.14..

TABLE 1.13 - All items from returns which were manually assessed and then processed by computer.

This table contains statistics of most income, deduction, etc., items from returns which were assessed manually and then processed by computer. These returns, for various reasons, were not suitable for processing under the Computer Assisted Assessing System. As with with Table 1.12, information relating to taxable returns is shown classified by grade of taxable income and state of assessment while data from non-taxable returns is shown in aggregate. The number of returns in which each item was present is also shown.

In this table, if a credit was allowed in the assessment for tax instalment deductions shown on group certificates or tax stamps, all salary and wage type income (other than payments received on termination of employment) is included in the table as 'Salary and wage on group certificates, etc.' If no group certificates or tax stamp sheets were present all salary and wage type income (other than termination payments, as above) is shown in the table as 'Directors' fees, workers' compensation, honoraria, etc.' Therefore, the latter item will include amounts such as pension income and unemployment and sickness benefits (from which no tax instalment deductions have been made) shown in returns processed in this manner.

This table excludes trustee assessments. Refer also to the notes provided for Table 1.12.

TABLE 1.14 - Manually assessed and issued assessments classified by type of taxpayer and broad grade of taxable income.

In this table statistics of the number of returns, taxable income and net tax are shown separately for non-provisional and provisional returns which were processed manually.

This table excludes trustee assessments. Refer also to the notes provided for Table 1.12.

TABLE 1.15 - Returns classified by grade of taxable income, sex and marital status.

This table consists of parts (a) and (b). Part (a) contains information relating to taxable returns and part (b) non-taxable. Statistics of the number of returns with spouse, daughter-housekeeper or housekeeper rebate and sole parent rebate are shown classified by grade of taxable income as are numbers of other married and single taxpayers. A taxpayer was classified as married if the relevant block on page 1 of the return form was completed or a claim for a spouse rebate was allowed. Statistics of single taxpayers are shown separately for those under 18 and others as well as by sex. The mean taxable income for each group is also shown. As in Table 1.2, taxable returns with incomes of less than \$4596 are shown. The same comments apply.

This table excludes trustee assessments and assessments which were processed manually.

TABLE 1.16 - Taxable and non-taxable returns classified by sex, marital status and grade of taxable income.

This table consists of parts (a) to (e). Parts (a) to (d) contain the information relating to each type of return, i.e., Non-provisional, provisional Property, provisional Primary Producers and Other provisional returns, while part (e) contains the total. Statistics of taxable income and net tax are shown for taxable returns classified by grade of taxable income. The item 'Gross tax' has been substituted for 'Net tax' for non-taxables. The data is classified by sex and marital status of the taxpayer. A taxpayer was classified as married if the relevant block on page 1 of the return had been completed or a claim for a spouse rebate was allowed.

This table excludes trustee assessments and assessments that were manually assessed and issued.

TABLE 1.17 - Taxable and non-taxable returns classified by year of birth group and grade of taxable income.

This table shows statistics of numbers of males, females, net income, taxable income and net tax for various age groups. The age groups were determined by the year of birth shown on page 1 of return forms. Where no year of birth was shown, the return was included in the 'Not stated' group. Information is shown separately for non-taxable and taxable returns with taxable returns being classified by grade of taxable income. The item 'Gross tax' has been substituted for 'Net tax' for non-taxables.

The table excludes trustee assessments and assessments that were manually assessed and issued.

TABLE 1.18 - Returns in which medical expenditure exceeded \$1,000 classified by grade of taxable income, state of assessment and size of concessional expenditure.

In this table the number of returns and the amount of medical expenditure are shown. Data from taxable returns is shown classified by grade of taxable income and separately by state of assessment. Information from non-taxable returns is shown in aggregate.

This table does not include information from returns which were processed manually.

TABLE 1.19 - Returns with averaging rebate classified by type of taxpayer and grade of taxable income.

This table contains statistics of certain items relevant to the calculation of the averaging rebate. Information is shown separately for non-provisional returns, provisional Primary Producers and Other provisional returns as well as for total. Statistics from taxable returns are shown classified by grade of taxable income while non-taxable statistics are shown in aggregate.

This table does not include returns processed manually.

TABLE 1.20 - Returns with complementary tax classified by type of taxpayer and grade of taxable income.

This table contains statistics of certain items relevant to the calculation of complementary tax. Information is shown separately for non-provisional returns, provisional Primary Producers and Other provisional returns as well as for total. Statistics from taxable returns are shown classified by grade of taxable income while non-taxable statistics are shown in aggregate.

This table does not include returns processed manually.

TABLE 1.21 - Taxable and non-taxable returns classified by Electoral Division and residential postcode.

This table shows statistics of number of taxable and non-taxable returns for each electoral division. Statistics of taxable income and net tax are also shown for taxable returns. Returns were classified to electorates based on the residential postcode shown in the return forms. Separate information is shown for each postcode containing more than 1000 returns within each electorate. Where postcodes had less than this number they were included with 'Other' within the electorate. Based on the 1981 population census, taxpayers in postcodes that fell into more than one electorate were allocated to whichever electorate covered most people from that postcode. Returns with invalid postcodes or returns in which the postcode was incorrectly recorded are included in the 'Other' group at the end of each State sub-total. Statistics of overseas taxpayers are shown immediately above the total for Australia.

TABLE 1.22 - Selected items from taxable and non-taxable trustee assessments classified by grade of taxable income and type of assessment.

In this table, selected income and rebate items from assessments of those trust beneficiaries for whom trustees were liable to pay income tax are shown. The statistics are classified by type of assessment, i.e., provisional or non-provisional, while taxable assessments are also shown by grade of taxable income.

The table does not include assessments which were processed manually.

TABLE 1.23 - Selected items from taxable and non-taxable assessments of non-resident individuals classified by broad grade of taxable income and type of assessment.

This table shows assessment details for non-residents. The statistics are shown separately for non-provisional taxpayers while taxable assessments are also classified by grade of taxable income.

The table does not include assessments which were processed manually.

TABLE 1.24 - Selected items from taxable and non-taxable assessments of individuals assessed under division 6AA of the Income Tax Assessment Act (other than trustee assessments).

'Unearned' income derived by certain unmarried persons who are under 18 is taxed under special rules. These rules impose higher than normal tax rates on the unearned income. The minimum rate of tax applicable to such income is 46 per cent. Tax payable by a minor to whom the system applies is generally the tax calculated at normal rates on income which is outside the system plus tax calculated at higher rates on income to which the system applies (eligible income).

This table contains selected items from those returns of individuals who were assessed under these provisions. The statistics from taxable returns are classified by grade of taxable income while the information relating to non-taxables is shown in aggregate.

This table excludes manually assessed and issued assessments.

TABLE 1.25 - Taxpayers with taxable income exceeding \$500,000 by grade of taxable income.

This table shows, by grade of taxable income, the number of male and female taxpayers with taxable incomes exceeding \$500,000 together with the income details of those taxpayers.

INDIVIDUALS

Tables of statistics

**TAXABLE AND NON-TAXABLE INDIVIDUALS
BY STATE OR TERRITORY OF RESIDENCE,
OFFICE OF ASSESSMENT AND TYPE OF TAXPAYER
(Excludes trustee or manually assessed and issued assessments)**

**TABLE 1.1
Income year 1985-86**

State or Territory of residence -	Non-provisional				Provisional				Total			
	Non-taxable		Taxable		Non-taxable		Taxable		Non-taxable		Taxable	
	Number	Number	Taxable income	Net tax	Number	Number	Taxable income	Net tax	Number	Number	Taxable income	Net tax
		\$'000	\$'000			\$'000	\$'000			\$'000	\$'000	
State or Territory of residence -												
New South Wales	376,483	1,771,403	33,242,493	7,993,204	28,345	642,835	12,076,384	3,259,217	404,828	2,414,238	45,318,878	11,252,420
Victoria	295,652	1,350,601	24,910,359	5,862,045	22,508	536,994	9,920,728	2,606,044	318,160	1,887,595	34,831,086	8,512,153
Queensland	197,716	745,320	13,090,870	2,910,682	16,062	286,198	4,941,530	1,245,574	213,778	1,031,518	18,032,401	4,156,256
Western Australia	117,609	467,319	8,524,591	1,981,352	8,144	174,959	3,208,367	823,946	125,753	642,278	11,732,959	2,805,297
South Australia	102,276	438,338	7,592,466	1,695,777	9,085	177,331	3,031,826	758,880	111,361	615,669	10,624,291	2,454,657
Tasmania	30,333	139,846	2,473,778	558,045	2,208	50,199	883,905	225,370	32,541	190,045	3,357,683	783,415
Northern Territory	11,573	47,296	965,498	222,367	450	8,157	196,770	55,793	12,023	55,453	1,162,268	278,160
Australian Capital Territory	15,297	102,296	2,242,290	606,273	799	26,982	617,475	182,621	16,096	129,278	2,859,765	788,894
Australia	1,146,939	5,062,419	93,042,347	21,829,744	87,601	1,903,655	34,876,985	9,157,443	1,234,540	6,966,074	127,919,331	31,031,251
Office of assessment -												
Sydney	176,626	858,934	16,557,045	4,102,364	14,713	378,039	7,572,201	2,155,013	191,339	1,236,973	24,129,245	6,257,377
Parramatta	109,457	556,397	10,197,484	2,375,243	6,094	142,920	2,527,847	635,718	115,551	699,317	12,725,331	3,010,962
Newcastle	72,470	294,367	5,450,897	1,290,914	5,927	92,200	1,492,812	357,291	78,397	386,567	6,943,708	1,648,204
Melbourne	229,436	1,025,860	19,257,926	4,607,294	18,506	450,053	8,507,524	2,277,371	247,942	1,475,913	27,765,448	6,928,730
Victoria North	76,924	353,847	6,142,793	1,361,630	5,065	103,195	1,694,401	399,048	81,989	457,042	7,837,194	1,760,679
Brisbane	158,016	619,080	10,809,431	2,414,618	12,577	236,501	4,063,919	1,029,552	170,593	855,581	14,873,350	3,444,169
Townsville	37,465	125,468	2,277,332	496,987	3,132	45,970	802,093	194,034	40,597	171,438	3,079,425	691,021
Perth	117,410	467,102	8,524,035	1,981,358	8,112	174,563	3,199,513	821,261	125,522	641,665	11,723,549	2,802,620
Adelaide	102,998	440,008	7,626,976	1,704,524	9,180	178,348	3,053,266	764,835	112,178	618,356	10,680,242	2,469,360
Hobart	30,043	139,418	2,464,656	555,340	2,187	50,031	881,438	224,916	32,230	189,449	3,346,094	780,256
Northern Territory	11,127	45,047	917,331	210,349	447	7,774	186,292	52,504	11,574	52,821	1,103,623	262,853
Canberra	24,967	136,891	2,816,440	729,123	1,661	44,061	895,680	245,898	26,628	180,952	3,712,120	975,021
Australia	1,146,939	5,062,419	93,042,347	21,829,744	87,601	1,903,655	34,876,985	9,157,443	1,234,540	6,966,074	127,919,331	31,031,251

TAXABLE INDIVIDUALS

PERCENTAGE DISTRIBUTION BY GRADE OF TAXABLE INCOME

(Excludes trustee or manually assessed and issued assessments)

TABLE 1.2
Income year 1985-86

Grade of taxable income		Number			Net income		Taxable income		Net tax				
		Males	Females	Total	\$'000	%	\$'000	%	\$'000	%			
\$	\$												
	%		%		%				%		%		
Under 4,000	.42	17,035	.46	30,123	.43	74,619	.06	66,232	.05	10,375	.03		
4,000 - 4,999	.64	26,242	1.64	46,943	1.05	73,185	.28	351,091	.27	5,084	.02		
		43,277	1.06	60,031	2.09	103,308	1.48	444,554	.34	417,322	.33	15,460	.05
5,000 - 5,999	2.57	105,206	5.90	169,167	3.94	274,373	1.20	1,589,382	1.20	1,532,402	1.20	51,224	.17
		148,483	3.62	229,198	7.99	377,681	5.42	2,033,937	1.54	1,949,724	1.52	66,683	.21
6,000 - 6,999	3.43	140,506	7.78	223,218	5.22	363,724	1.84	2,431,254	1.84	2,358,952	1.84	148,880	.48
		288,989	7.05	452,416	15.78	741,405	10.64	4,465,191	3.37	4,308,676	3.37	215,563	.69
7,000 - 7,999	3.06	125,247	6.25	179,330	4.37	304,577	1.78	2,360,077	1.78	2,281,114	1.78	215,215	.69
		414,236	10.11	631,746	22.03	1,045,982	15.02	6,825,268	5.15	6,589,789	5.15	430,778	1.39
8,000 - 8,999	2.95	120,966	5.66	162,430	4.07	283,396	1.88	2,494,261	1.88	2,407,337	1.88	277,283	0.89
		535,202	13.06	794,176	27.70	1,329,378	19.08	9,319,529	7.04	8,997,126	7.03	708,061	2.28
9,000 - 9,999	2.91	119,472	5.29	151,679	3.89	271,151	2.02	2,668,320	2.02	2,575,294	2.01	328,965	1.06
		654,674	15.97	945,855	32.99	1,600,529	22.98	11,987,849	9.05	11,572,420	9.05	1,037,025	3.34
10,000 - 10,999	2.91	119,359	5.10	146,279	3.81	265,638	2.18	2,887,550	2.18	2,788,330	2.18	389,504	1.26
		774,033	18.89	1,092,134	38.09	1,866,167	26.79	14,875,399	11.24	14,360,749	11.23	1,426,529	4.60
11,000 - 11,999	2.93	120,126	4.91	140,915	3.75	261,041	2.35	3,108,654	2.35	3,001,824	2.35	449,342	1.45
		894,159	21.82	1,233,049	43.00	2,127,208	30.54	17,984,052	13.58	17,362,573	13.57	1,875,871	6.05
12,000 - 12,999	3.01	123,170	5.04	144,596	3.84	267,766	2.62	3,463,914	2.62	3,346,842	2.62	531,647	1.71
		1,017,329	24.82	1,377,645	48.04	2,394,974	34.38	21,447,966	16.20	20,709,415	16.19	2,407,518	7.76
13,000 - 13,999	3.16	129,658	5.05	144,827	3.94	274,485	2.90	3,836,989	2.90	3,706,983	2.90	626,860	2.02
		1,146,987	27.99	1,522,472	53.09	2,669,459	38.32	25,284,955	19.10	24,416,399	19.09	3,034,378	9.78
14,000 - 14,999	3.54	145,015	5.41	155,101	4.31	300,116	3.40	4,502,316	3.40	4,354,285	3.40	776,538	2.50
		1,292,002	31.52	1,677,573	58.50	2,969,575	42.63	29,787,271	22.50	28,770,684	22.49	3,810,916	12.28
15,000 - 15,999	4.03	165,243	5.32	152,506	4.56	317,749	3.84	5,088,372	3.84	4,925,199	3.85	916,407	2.95
		1,457,245	35.55	1,830,079	63.82	3,287,324	47.19	34,875,643	26.34	33,695,882	26.34	4,727,323	15.23

16,000 - 16,999 . . .	174,948	4.27	141,584	4.94	316,532	4.54	5,395,539	4.08	5,222,279	4.08	1,006,418	3.24
	1,632,193	39.82	1,971,663	68.76	3,603,856	51.73	40,271,182	30.42	38,918,161	30.42	5,733,741	18.48
17,000 - 17,999 . . .	181,674	4.43	129,138	4.50	310,812	4.46	5,622,992	4.25	5,438,118	4.25	1,079,941	3.48
	1,813,867	44.26	2,100,801	73.26	3,914,668	56.20	45,894,174	34.66	44,356,279	34.68	6,813,682	21.96
18,000 - 18,999 . . .	187,905	4.58	112,909	3.94	300,814	4.32	5,755,542	4.35	5,563,299	4.35	1,134,261	3.66
	2,001,772	48.84	2,213,710	77.20	4,215,482	60.51	51,649,716	39.01	49,919,578	39.02	7,947,942	25.61
19,000 - 19,999 . . .	190,188	4.64	102,327	3.57	292,515	4.20	5,897,315	4.45	5,701,667	4.46	1,196,029	3.85
	2,191,960	53.48	2,316,037	80.77	4,507,997	64.71	57,547,032	43.46	55,621,245	43.48	9,143,971	29.47
20,000 - 21,999 . . .	344,323	8.40	146,917	5.12	491,240	7.05	10,656,196	8.05	10,298,787	8.05	2,313,864	7.46
	2,536,283	61.88	2,462,954	85.89	4,999,237	71.77	68,203,228	51.51	65,920,032	51.53	11,457,835	36.92
22,000 - 23,999 . . .	291,985	7.12	102,797	3.58	394,782	5.67	9,390,043	7.09	9,066,457	7.09	2,213,338	7.13
	2,828,268	69.01	2,565,751	89.48	5,394,019	77.43	77,593,270	58.60	74,986,488	58.62	13,671,174	44.06
24,000 - 25,999 . . .	248,181	6.06	79,659	2.78	327,840	4.71	8,474,095	6.40	8,183,944	6.40	2,136,635	6.89
	3,076,449	75.06	2,645,410	92.25	3,721,859	82.14	86,067,366	65.00	83,170,432	65.02	15,807,808	50.94
26,000 - 27,999 . . .	208,650	5.09	57,637	2.01	266,287	3.82	7,437,860	5.62	7,183,863	5.62	1,981,453	6.39
	3,285,099	80.15	2,703,047	94.26	5,988,146	85.96	93,505,226	70.62	90,354,296	70.63	17,789,261	57.33
28,000 - 29,999 . . .	171,043	4.17	41,790	1.46	212,833	3.06	6,375,300	4.82	6,160,747	4.82	1,779,708	5.74
	3,456,142	84.33	2,744,837	95.72	6,200,979	89.02	99,880,526	75.44	96,515,043	75.45	419,568,969	63.06
30,000 - 34,999 . . .	287,131	7.01	57,983	2.02	345,114	4.95	11,524,330	8.70	11,139,681	8.71	3,434,522	11.07
	3,743,273	91.33	2,802,820	97.74	6,546,093	93.97	111,404,856	84.14	107,654,724	84.16	23,003,492	74.13
35,000 - 39,999 . . .	155,156	3.79	30,121	1.05	185,277	2.66	7,110,321	5.37	6,873,058	5.37	2,310,519	7.45
	3,898,429	95.12	2,832,941	98.79	6,731,370	96.63	118,515,177	89.51	114,527,782	89.53	25,314,011	81.58
40,000 - 49,999 . . .	117,946	2.88	18,068	.63	136,014	1.95	6,206,101	4.69	5,981,504	4.68	2,250,070	7.25
	1,043,675	97.99	2,851,009	99.42	6,867,384	98.58	124,721,278	94.20	120,509,286	94.21	27,564,081	88.83
50,000 - 99,999 . . .	72,591	1.77	14,028	.49	86,619	1.24	5,684,816	4.29	5,475,260	4.28	2,424,799	7.81
	4,088,966	99.77	2,865,037	99.91	6,954,003	99.83	130,406,094	98.49	125,984,546	98.49	29,988,880	96.64
100,000 and over . . .	9,606	.23	2,465	.09	12,071	.17	1,995,713	1.51	1,934,785	1.51	1,042,371	3.36
Total	4,098,572	100.00	2,867,502	100.00	6,966,074	100.00	132,401,807	100.00	127,919,331	100.00	31,031,251	100.00

TAXABLE INDIVIDUALS - Non-Provisional

TABLE 1.3(a)

BY SEX AND GRADE OF TAXABLE INCOME

Income year 1985-86

(Excludes trustee or manually assessed and issued assessments)

Grade of taxable income	Males				Females				Total			
	Number	Net income	Taxable income	Net tax	Number	Net income	Taxable income	Net tax	Number	Net income	Taxable income	Net tax
	\$	\$	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Under 4,596	4,101	9,709	8,615	1,588	3,081	7,048	6,624	1,238	7,182	16,757	15,239	2,826
4,596 - 4,999	16,150	83,597	77,402	983	33,221	166,415	159,354	1,821	49,371	250,011	236,756	2,803
5,000 - 5,999	63,106	371,657	352,099	11,169	114,766	660,622	639,564	21,054	177,872	1,032,279	991,664	32,222
6,000 - 6,999	76,782	524,557	499,372	32,616	119,189	798,707	773,471	51,427	195,971	1,323,264	1,272,844	84,043
7,000 - 7,999	76,429	602,643	573,092	53,598	112,125	868,656	840,744	80,066	188,554	1,471,299	1,413,836	133,664
8,000 - 8,999	76,534	685,901	650,690	72,183	108,499	951,164	921,580	107,650	185,033	1,637,065	1,572,270	179,833
9,000 - 9,999	77,158	772,483	733,055	87,996	104,291	1,021,334	990,588	130,396	181,449	1,793,817	1,723,643	218,392
10,000 - 10,999	79,013	873,813	829,858	109,672	102,623	1,109,437	1,077,164	154,871	181,636	1,983,250	1,907,022	264,544
11,000 - 11,999	81,646	988,632	939,141	133,691	100,380	1,189,054	1,154,420	177,670	182,026	2,177,687	2,093,561	311,361
12,000 - 12,999	85,816	1,128,597	1,072,989	162,678	106,220	1,365,935	1,327,734	216,562	192,036	2,494,532	2,400,723	379,241
13,000 - 13,999	95,399	1,353,309	1,288,982	209,795	109,847	1,525,665	1,483,645	257,605	205,246	2,878,974	2,772,627	467,400
14,000 - 14,999	112,233	1,705,799	1,629,002	280,179	122,401	1,823,556	1,776,105	325,492	234,634	3,529,355	3,405,108	605,671
15,000 - 15,999	133,139	2,156,800	2,065,063	372,326	121,316	1,925,824	1,879,496	359,577	254,455	4,082,625	3,944,559	731,904
16,000 - 16,999	143,518	2,472,786	2,368,746	443,619	111,710	1,886,790	1,842,195	365,051	255,228	4,359,576	4,210,941	808,671
17,000 - 17,999	150,630	2,752,211	2,636,301	510,138	100,795	1,806,234	1,762,868	360,125	251,425	4,558,444	4,399,169	870,263
18,000 - 18,999	156,879	3,027,483	2,901,956	578,092	85,462	1,620,374	1,579,720	331,417	242,341	4,647,857	4,481,676	909,509
19,000 - 19,999	156,852	3,188,197	3,058,181	627,690	71,332	1,427,031	1,389,786	299,646	228,184	4,615,228	4,447,967	927,336
20,000 - 21,999	289,277	6,312,976	6,068,062	1,340,035	103,834	2,236,952	2,173,381	501,984	393,111	8,549,928	8,241,443	1,842,019
22,000 - 23,999	244,997	5,852,527	5,628,205	1,354,064	69,435	1,646,969	1,592,988	399,669	314,432	7,499,496	7,221,193	1,753,733
24,000 - 25,999	208,585	5,411,099	5,207,924	1,342,842	53,012	1,368,075	1,321,855	354,369	261,597	6,779,173	6,529,779	1,697,212
26,000 - 27,999	173,935	4,873,487	4,692,052	1,280,498	34,048	952,512	917,803	259,646	207,983	5,825,999	5,609,855	1,540,144
28,000 - 29,999	142,079	4,270,978	4,114,170	1,178,346	22,706	680,710	656,325	194,180	164,785	4,951,688	4,770,495	1,372,526
30,000 - 34,999	231,117	7,728,218	7,449,103	2,279,407	22,955	762,133	734,184	229,476	254,072	8,490,352	8,183,288	2,508,883
35,000 - 39,999	117,416	4,530,660	4,363,153	1,463,463	7,144	274,302	263,479	88,799	124,560	4,804,962	4,626,632	1,552,262
40,000 - 49,999	83,949	3,832,970	3,681,291	1,378,010	3,261	149,800	141,756	53,370	87,210	3,982,770	3,823,048	1,431,380
50,000 - 99,999	38,558	2,458,530	2,348,109	1,021,731	1,058	67,196	63,496	27,587	39,616	2,525,726	2,411,606	1,049,318
100,000 and over	2,364	340,697	326,160	169,899	46	9,379	9,245	4,665	2,410	350,076	335,405	174,564
Total	3,117,662	68,310,315	65,562,775	16,496,309	1,944,757	28,301,875	27,479,572	5,355,415	5,062,419	96,612,190	93,042,347	21,851,724

TAXABLE INDIVIDUALS - Provisional: Property
BY SEX AND GRADE OF TAXABLE INCOME
(Excludes trustee or manually assessed and issued assessments)

TABLE 1.3(b)
Income year 1985-86

Grade of taxable income	Males				Females				Total			
	Number	Net income	Taxable income	Net tax	Number	Net income	Taxable income	Net tax	Number	Net income	Taxable income	Net tax
		\$ '000	\$ '000	\$ '000		\$ '000	\$ '000	\$ '000		\$ '000	\$ '000	\$ '000
Under 4,596	4,242	6,139	5,757	1,767	3,924	5,327	5,139	1,577	8,166	11,466	10,896	3,344
4,596 - 4,999	1,799	9,102	8,640	209	5,097	24,958	24,498	364	6,896	34,060	33,138	573
5,000 - 5,999	17,186	100,226	98,283	2,274	29,392	168,601	166,443	4,547	46,578	268,827	264,725	6,821
6,000 - 6,999	33,540	219,589	216,472	11,602	72,302	471,697	467,188	25,325	105,842	691,286	683,659	36,927
7,000 - 7,999	17,676	134,296	131,693	12,234	36,889	278,265	274,797	25,813	54,565	412,560	406,490	38,046
8,000 - 8,999	12,720	110,475	107,971	12,522	25,113	216,105	212,925	25,549	37,833	326,580	320,896	38,071
9,000 - 9,999	10,826	105,241	102,736	13,137	20,146	194,185	191,144	25,691	30,972	299,426	293,880	38,828
10,000 - 10,999	9,699	104,635	101,762	14,401	17,791	189,670	186,591	27,310	27,490	294,305	288,353	41,710
11,000 - 11,999	9,029	106,475	103,814	15,860	16,073	187,775	184,751	28,855	25,102	294,251	288,565	44,715
12,000 - 12,999	8,635	110,687	107,904	17,412	14,489	184,140	181,045	29,851	23,124	294,827	288,949	47,263
13,000 - 13,999	8,522	118,428	115,030	19,700	14,147	194,280	190,946	33,474	22,669	312,708	305,976	53,175
14,000 - 14,999	8,602	128,126	124,718	22,518	13,695	202,100	198,488	36,650	22,297	330,227	323,206	59,167
15,000 - 15,999	9,335	148,964	144,690	27,224	13,383	211,285	207,391	39,985	22,718	360,249	352,081	67,209
16,000 - 16,999	10,067	170,915	166,169	32,525	13,216	221,857	218,042	43,601	23,283	392,772	384,210	76,126
17,000 - 17,999	10,712	192,811	187,489	37,839	12,913	229,971	225,944	46,569	23,625	422,782	413,432	84,407
18,000 - 18,999	11,096	211,194	205,268	42,606	12,112	227,909	224,014	47,455	23,208	439,103	429,282	90,061
19,000 - 19,999	11,777	236,102	229,676	49,138	11,534	228,530	224,821	48,898	23,311	464,632	454,497	98,036
20,000 - 21,999	23,578	508,622	494,967	113,964	19,765	421,475	414,329	96,805	43,343	930,097	909,295	210,768
22,000 - 23,999	21,297	502,903	489,312	122,332	15,107	353,018	346,829	87,896	36,404	855,921	836,140	210,228
24,000 - 25,999	18,061	463,595	451,071	120,353	11,512	293,182	287,372	77,675	29,573	756,778	738,443	198,028
26,000 - 27,999	15,629	432,740	421,477	118,416	9,385	258,218	252,994	72,019	25,014	690,958	674,471	190,435
28,000 - 29,999	13,037	387,629	377,703	111,059	7,294	215,615	211,240	62,946	20,331	603,244	588,942	174,005
30,000 - 34,999	24,184	803,232	781,732	244,980	11,653	383,554	375,443	118,913	35,837	1,186,786	1,157,174	363,893
35,000 - 39,999	15,381	588,543	572,864	196,056	5,826	220,454	216,301	74,618	21,207	808,997	789,164	270,674
40,000 - 49,999	13,449	610,251	592,736	224,333	4,075	183,012	179,411	68,751	17,524	793,263	772,147	293,084
50,000 - 99,999	9,606	628,718	609,929	269,452	2,705	172,985	169,614	75,936	12,311	801,704	779,543	345,388
100,000 and over	1,332	208,541	203,365	107,752	324	52,049	50,604	27,511	1,656	260,590	253,970	135,263
Total	351,017	7,348,181	7,153,223	1,961,665	419,862	5,990,217	5,888,303	1,254,583	770,879	13,338,398	13,041,526	3,216,247

TAXABLE INDIVIDUALS - Provisional: Primary producers

TABLE 1.3(c)

BY SEX AND GRADE OF TAXABLE INCOME

Income year 1985-86

(Excludes trustee or manually assessed and issued assessments)

Grade of taxable income	Males				Females				Total			
	Number	Net income	Taxable income	Net tax	Number	Net income	Taxable income	Net tax	Number	Net income	Taxable income	Net tax
	\$	\$	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Under 4,596	5,479	19,868	16,342	1,343	3,479	12,196	10,593	843	8,958	32,064	26,935	2,185
4,596 - 4,999	1,415	7,447	6,795	425	1,001	5,106	4,812	274	2,416	12,553	11,607	699
5,000 - 5,999	4,150	24,583	22,873	1,580	3,158	18,171	17,431	1,148	7,308	42,754	40,304	2,728
6,000 - 6,999	4,985	34,387	32,466	2,571	3,764	25,539	24,493	1,863	8,749	59,926	56,958	4,434
7,000 - 7,999	5,821	46,132	43,758	3,839	4,364	33,892	32,791	2,803	10,185	80,023	76,549	6,642
8,000 - 8,999	6,081	54,289	51,702	5,098	4,406	38,599	37,414	3,755	10,487	92,888	89,117	8,852
9,000 - 9,999	5,911	58,934	56,146	6,138	4,099	40,160	38,925	4,370	10,010	99,094	95,071	10,507
10,000 - 10,999	5,720	62,580	60,011	7,136	3,972	42,775	41,675	5,080	9,692	105,354	101,686	12,217
11,000 - 11,999	5,361	64,112	61,617	7,967	3,773	44,532	43,391	5,763	9,134	108,644	105,008	13,730
12,000 - 12,999	4,881	63,501	60,971	8,374	3,228	41,268	40,321	5,776	8,109	104,769	101,292	14,151
13,000 - 13,999	4,617	64,723	62,271	9,098	3,088	42,682	41,656	6,231	7,705	107,405	103,926	15,329
14,000 - 14,999	4,233	63,805	61,337	9,494	2,857	42,405	41,383	6,571	7,090	106,209	102,720	16,064
15,000 - 15,999	3,920	62,949	60,747	9,814	2,481	39,302	38,445	6,454	6,401	102,250	99,193	16,268
16,000 - 16,999	3,551	60,432	58,593	10,042	2,374	39,903	39,154	6,811	5,925	100,335	97,747	16,853
17,000 - 17,999	3,441	62,131	60,179	10,691	2,182	39,229	38,143	6,920	5,623	101,360	98,321	17,611
18,000 - 18,999	3,074	58,655	56,861	10,465	1,999	37,741	36,952	6,941	5,073	96,396	93,814	17,406
19,000 - 19,999	2,990	60,191	58,260	11,107	1,941	38,611	37,816	7,294	4,931	98,802	96,076	18,402
20,000 - 21,999	4,943	106,961	103,531	20,846	2,958	63,289	61,933	12,625	7,901	170,250	165,465	33,471
22,000 - 23,999	3,829	90,471	87,928	19,126	2,338	54,838	53,650	11,720	6,167	145,309	141,579	30,845
24,000 - 25,999	3,215	82,609	80,248	18,548	1,864	47,528	46,544	10,844	5,079	130,137	126,792	29,392
26,000 - 27,999	2,589	71,575	69,812	17,144	1,473	40,460	39,720	9,811	4,062	112,034	109,532	26,954
28,000 - 29,999	2,150	63,838	62,245	15,913	1,304	38,561	37,760	9,682	3,454	102,399	100,005	25,595
30,000 - 34,999	3,876	128,618	125,294	34,444	2,253	74,059	72,798	20,111	6,129	202,677	198,091	54,555
35,000 - 39,999	2,558	98,021	95,193	28,768	1,322	49,842	49,006	14,566	3,880	147,863	144,199	43,335
40,000 - 49,999	2,535	115,099	112,351	37,752	1,312	59,041	58,126	19,100	3,847	174,141	170,477	56,852
50,000 - 99,999	2,729	182,105	177,109	72,355	1,246	80,811	79,580	31,143	3,975	262,917	256,690	103,498
100,000 and over	552	95,320	91,277	48,331	215	36,044	35,199	18,186	767	131,363	126,476	66,517
Total	104,606	1,903,334	1,835,916	428,409	68,451	1,126,584	1,099,714	236,685	173,057	3,029,918	2,935,630	665,094

32

TAXABLE INDIVIDUALS - Provisional: Other

TABLE 1.3(d)

BY SEX AND GRADE OF TAXABLE INCOME

Income year 1985-86

(Excludes trustee or manually assessed and issued assessments)

Grade of taxable income	Males				Females				Total			
	Number	Net income	Taxable income	Net tax	Number	Net income	Taxable income	Net tax	Number	Net income	Taxable income	Net tax
		\$'000	\$'000	\$'000		\$'000	\$'000	\$'000		\$'000	\$'000	\$'000
Under 4,596	3,213	8,131	7,328	1,118	2,604	6,201	5,833	901	5,817	14,332	13,162	2,020
4,596 - 4,999	6,878	35,504	33,008	504	7,624	37,807	36,581	505	14,502	73,311	69,589	1,009
5,000 - 5,999	20,764	121,465	114,905	4,635	21,851	124,058	120,805	4,817	42,615	245,523	235,709	9,452
6,000 - 6,999	25,199	171,252	163,746	11,176	27,963	185,527	181,744	12,300	53,162	356,778	345,490	23,476
7,000 - 7,999	25,321	197,965	189,833	18,045	25,952	198,230	194,405	18,818	51,273	396,195	384,239	36,863
8,000 - 8,999	25,631	226,446	217,786	25,449	24,412	211,282	207,268	25,077	50,043	437,728	425,054	50,526
9,000 - 9,999	25,577	252,209	242,957	31,450	23,143	223,774	219,743	29,787	48,720	475,983	462,700	61,237
10,000 - 10,999	24,927	270,952	261,593	37,154	21,893	233,688	229,675	33,879	46,820	504,640	491,268	71,033
11,000 - 11,999	24,090	286,239	276,854	42,099	20,689	241,833	237,835	37,438	44,779	528,072	514,690	79,537
12,000 - 12,999	23,838	307,497	297,871	48,148	20,659	262,290	258,009	42,845	44,497	569,787	555,879	90,993
13,000 - 13,999	21,120	294,652	285,024	48,798	17,745	243,250	239,430	42,158	38,865	537,902	524,454	90,957
14,000 - 14,999	19,947	298,541	289,154	52,308	16,148	237,984	234,098	43,328	36,095	536,525	523,251	95,636
15,000 - 15,999	18,849	301,689	292,000	55,177	15,326	241,559	237,366	45,848	34,175	543,248	529,366	101,026
16,000 - 16,999	17,812	303,338	293,774	57,558	14,284	239,518	235,606	47,211	32,096	542,856	529,380	104,769
17,000 - 17,999	16,891	304,955	295,494	59,810	13,248	235,450	231,702	47,849	30,139	540,406	527,196	107,659
18,000 - 18,999	16,856	321,516	311,851	64,930	13,336	250,670	246,676	52,355	30,192	572,186	558,528	117,285
19,000 - 19,999	18,569	372,651	361,834	77,821	17,520	346,003	341,292	74,433	36,089	718,653	703,126	152,255
20,000 - 21,999	26,525	572,757	556,052	127,899	20,360	433,164	426,532	99,707	46,885	1,005,921	982,584	227,605
22,000 - 23,999	21,862	518,072	502,103	125,718	15,917	371,245	365,442	92,813	37,779	889,317	867,544	218,531
24,000 - 25,999	18,320	471,625	457,494	122,326	13,271	336,383	331,436	89,676	31,591	808,008	788,930	212,002
26,000 - 27,999	16,497	459,149	445,554	125,577	12,731	349,720	344,452	98,343	29,228	808,869	790,006	223,919
28,000 - 29,999	13,777	410,550	398,611	117,593	10,486	307,419	302,693	89,988	24,263	717,969	701,304	207,581
30,000 - 34,999	27,954	941,397	910,034	287,121	21,122	703,118	691,094	220,069	49,076	1,644,516	1,601,128	507,191
35,000 - 39,999	19,801	760,227	733,025	248,380	15,829	588,271	580,038	195,869	35,630	1,348,498	1,313,063	444,249
40,000 - 49,999	18,013	831,235	799,322	307,604	9,420	424,692	416,510	161,150	27,433	1,255,927	1,215,832	468,754
50,000 - 99,999	21,698	1,497,015	1,441,436	659,059	9,019	597,454	585,986	267,537	30,717	2,094,469	2,027,422	926,596
100,000 and over	5,358	927,058	898,584	490,603	1,880	326,626	320,351	175,424	7,238	1,253,684	1,218,935	666,027
Total	525,287	11,464,086	11,077,227	3,248,062	434,432	7,957,214	7,822,602	2,050,124	959,719	19,421,300	18,899,829	5,298,186

33

TAXABLE INDIVIDUALS - Total
BY SEX AND GRADE OF TAXABLE INCOME
(Excludes trustee or manually assessed and issued assessments)

TABLE 1.3(e)
Income year 1985-86

Grade of taxable income	Males				Females				Total			
	Number	Net income	Taxable income	Net tax	Number	Net income	Taxable income	Net tax	Number	Net income	Taxable income	Net tax
\$	\$	\$'000	\$'000	\$'000		\$'000	\$'000	\$'000		\$'000	\$'000	\$'000
Under 4,596	17,035	43,847	38,042	5,816	13,088	30,772	28,189	4,559	30,123	74,619	66,232	10,375
4,596 - 4,999	26,242	135,649	125,845	2,121	46,943	234,286	225,245	2,963	73,185	369,935	351,091	5,084
5,000 - 5,999	105,206	617,931	588,160	19,658	169,167	971,452	944,242	31,566	274,373	1,589,382	1,532,402	51,224
6,000 - 6,999	140,506	949,785	912,056	57,965	223,218	1,481,469	1,446,896	90,915	363,724	2,431,254	2,358,952	148,880
7,000 - 7,999	125,247	981,035	938,376	87,715	179,330	1,379,042	1,342,738	127,499	304,577	2,360,077	2,281,114	215,215
8,000 - 8,999	120,966	1,077,111	1,028,149	115,252	162,430	1,417,150	1,379,188	162,031	283,396	2,494,261	2,407,337	277,283
9,000 - 9,999	119,472	1,188,868	1,134,894	138,721	151,679	1,479,452	1,440,400	190,244	271,151	2,668,320	2,575,294	328,965
10,000 - 10,999	119,359	1,311,980	1,253,224	168,363	146,279	1,575,570	1,535,106	221,140	265,638	2,887,550	2,788,330	389,504
11,000 - 11,999	120,126	1,445,459	1,381,426	199,616	140,915	1,663,195	1,620,398	249,726	261,041	3,108,654	3,001,824	449,342
12,000 - 12,999	123,170	1,610,281	1,539,733	236,612	144,596	1,853,633	1,807,109	295,035	267,766	3,463,914	3,346,842	531,647
13,000 - 13,999	129,658	1,831,112	1,751,307	287,391	144,827	2,005,877	1,955,677	339,469	274,485	3,836,989	3,706,983	626,860
14,000 - 14,999	145,015	2,196,271	2,104,212	364,498	155,101	2,306,045	2,250,073	412,040	300,116	4,502,316	4,354,285	776,538
15,000 - 15,999	165,243	2,670,402	2,562,500	464,542	152,506	2,417,970	2,362,698	451,864	317,749	5,088,372	4,925,199	916,407
16,000 - 16,999	174,948	3,007,472	2,887,281	543,744	141,584	2,388,067	2,334,997	462,674	316,532	5,395,539	5,222,279	1,006,418
17,000 - 17,999	181,674	3,312,108	3,179,462	618,479	129,138	2,310,884	2,258,657	461,462	310,812	5,622,992	5,438,118	1,079,941
18,000 - 18,999	187,905	3,618,848	3,475,936	696,093	112,909	2,136,695	2,087,363	438,168	300,814	5,755,542	5,563,299	1,134,261
19,000 - 19,999	190,188	3,857,140	3,707,951	765,758	102,327	2,040,175	1,993,715	430,271	292,515	5,897,315	5,701,667	1,196,029
20,000 - 21,999	344,323	7,501,316	7,222,612	1,602,744	146,917	3,154,880	3,076,175	711,120	491,240	10,656,196	10,298,787	2,313,864
22,000 - 23,999	291,985	6,963,973	6,707,548	1,621,241	102,797	2,426,070	2,358,909	592,097	394,782	9,390,043	9,066,457	2,213,338
24,000 - 25,999	248,181	6,428,928	6,196,737	1,604,070	79,659	2,045,168	1,987,207	532,565	327,840	8,474,095	8,183,944	2,136,635
26,000 - 27,999	208,650	5,836,952	5,628,895	1,541,635	57,637	1,600,909	1,554,968	439,818	266,287	7,437,860	7,183,863	1,981,453
28,000 - 29,999	171,043	5,132,995	4,952,728	1,422,911	41,790	1,242,305	1,208,019	356,797	212,833	6,375,300	6,160,747	1,779,708
30,000 - 34,999	287,131	9,601,465	9,266,162	2,845,952	57,983	1,922,865	1,873,518	588,570	345,114	11,524,330	11,139,681	3,434,522
35,000 - 39,999	155,156	5,977,450	5,764,234	1,936,667	30,121	1,132,870	1,108,824	373,852	185,277	7,110,321	6,873,058	2,310,519
40,000 - 49,999	117,946	5,389,556	5,185,700	1,947,699	18,068	816,545	795,804	302,372	136,014	6,206,101	5,981,504	2,250,070
50,000 - 99,999	72,591	4,766,368	4,576,584	2,022,597	14,028	918,448	898,677	402,202	86,619	5,684,816	5,474,260	2,424,799
100,000 and over	9,606	1,571,615	1,519,386	816,585	2,465	424,098	415,400	225,786	12,071	1,995,713	1,934,785	1,042,371
Total	4,098,572	89,025,916	85,629,141	22,134,445	2,867,502	43,375,891	42,290,190	8,896,806	6,966,074	132,401,807	127,919,331	31,031,251

TAXABLE INDIVIDUALS - NEW SOUTH WALES
BY TYPE OF TAXPAYER AND GRADE OF TAXABLE INCOME
(Excludes trustee or manually assessed and issued assessments)

TABLE 1.4(a)
Income year 1985-86

Grade of taxable income	Provisional												Total		
	Non-provisional			Property			Primary producers			Other					
	Number	Taxable income	Net tax	Number	Taxable income	Net tax	Number	Taxable income	Net tax	Number	Taxable income	Net tax	Number	Taxable income	Net tax
\$	\$	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Under 4,596 .	2,856	5,922	1,218	3,073	4,383	1,376	2,207	6,506	521	1,842	4,165	718	9,978	20,977	3,834
4,596 - 4,999 .	16,248	77,853	945	2,497	11,997	254	610	2,926	172	4,562	21,886	321	23,917	114,663	1,692
5,000 - 5,999 .	58,184	324,266	10,685	15,984	90,750	2,442	1,679	9,247	615	13,563	75,075	3,032	89,410	499,338	16,773
6,000 - 6,999 .	64,962	421,806	27,939	35,368	228,406	12,484	2,074	13,524	1,060	17,242	111,963	7,602	119,646	775,700	49,085
7,000 - 7,999 .	62,398	468,073	44,820	18,352	136,651	12,856	2,336	17,544	1,540	16,198	121,344	11,703	99,284	743,612	70,918
8,000 - 8,999 .	60,065	510,279	58,722	12,637	107,218	12,802	2,360	20,039	2,023	15,660	132,999	15,867	90,722	770,536	89,414
9,000 - 9,999 .	58,669	557,234	70,740	10,474	99,409	13,137	2,173	20,639	2,328	15,145	143,871	19,017	86,461	821,153	105,221
10,000 - 10,999 .	58,489	613,998	85,385	9,366	98,240	14,255	2,026	21,263	2,554	14,248	149,459	21,591	84,129	882,960	123,784
11,000 - 11,999 .	59,236	681,490	101,695	8,751	100,614	15,641	2,002	23,025	3,005	13,635	156,756	24,183	83,624	961,885	144,523
12,000 - 12,999 .	62,546	781,806	124,023	8,032	100,369	16,506	1,725	21,553	3,023	13,489	168,501	27,532	85,792	1,072,230	171,085
13,000 - 13,999 .	67,291	909,011	154,233	7,937	107,145	18,705	1,616	21,808	3,216	11,830	159,560	27,621	88,674	1,197,525	203,776
14,000 - 14,999 .	76,806	1,114,713	199,839	7,762	112,492	20,642	1,554	22,527	3,574	10,881	157,735	28,852	97,003	1,407,466	252,907
15,000 - 15,999 .	81,815	1,268,128	237,287	7,861	121,824	23,348	1,397	21,658	3,568	10,361	160,501	30,635	101,434	1,572,111	294,838
16,000 - 16,999 .	81,700	1,347,789	260,860	8,097	133,620	26,541	1,264	20,840	3,623	9,949	164,152	32,533	101,010	1,666,402	323,557
17,000 - 17,999 .	81,163	1,420,358	283,342	8,314	145,501	29,811	1,160	20,297	3,688	9,310	162,892	33,317	99,947	1,749,048	350,158
18,000 - 18,999 .	80,508	1,488,908	304,562	8,159	150,930	31,732	1,038	19,196	3,596	9,281	171,651	36,026	98,986	1,830,685	375,917
19,000 - 19,999 .	77,257	1,506,089	316,304	8,307	161,995	35,009	1,020	19,879	3,854	10,244	199,644	43,252	96,828	1,887,607	398,420
20,000 - 21,999 .	134,082	2,811,292	633,248	15,705	329,625	76,594	1,745	36,552	7,446	14,611	306,383	70,994	166,143	3,483,851	788,282
22,000 - 23,999 .	109,171	2,507,135	613,272	13,359	306,853	77,223	1,388	31,835	7,050	12,267	281,742	71,017	136,185	3,127,566	768,563
24,000 - 25,999 .	92,522	2,310,055	604,367	11,127	277,842	74,608	1,103	27,524	6,540	10,273	256,567	68,999	115,025	2,871,989	754,514
26,000 - 27,999 .	71,750	1,935,367	534,599	9,493	256,024	72,431	918	24,729	6,235	9,054	244,513	69,343	91,215	2,460,633	682,607
28,000 - 29,999 .	60,739	1,758,331	508,925	7,620	220,785	65,321	779	22,558	5,890	7,723	223,401	66,066	76,861	2,225,075	646,203
30,000 - 34,999 .	93,269	3,004,623	927,000	13,975	451,503	142,251	1,283	41,403	11,703	15,409	501,369	158,749	123,936	3,998,899	1,239,703
35,000 - 39,999 .	47,137	1,751,596	590,974	8,430	313,744	107,750	845	31,400	9,636	10,978	406,428	138,365	67,390	2,503,168	846,725
40,000 - 49,999 .	33,329	1,461,903	549,641	6,927	305,532	116,165	874	38,770	13,337	9,598	425,349	163,903	50,728	2,231,555	843,045
50,000 - 99,999 .	16,268	998,243	436,213	5,251	334,190	148,097	879	56,965	23,492	11,022	731,614	334,592	33,420	2,121,011	942,394
100,000 and over .	1,238	169,159	87,684	828	124,885	66,313	227	39,343	21,141	2,816	467,256	253,469	5,109	800,643	428,607
Total . . .	1,709,698	32,205,426	7,768,521	273,686	4,832,528	1,234,292	38,282	653,552	154,431	301,191	6,106,779	1,759,299	2,322,857	43,798,285	10,916,543

TAXABLE INDIVIDUALS - VICTORIA

BY TYPE OF TAXPAYER AND GRADE OF TAXABLE INCOME

(Excludes trustee or manually assessed and issued assessments)

TABLE 1.4(b)

Income year 1985-86

Grade of taxable income	Provisional														
	Non-provisional			Property		Primary producers			Other			Total			
	Number	Taxable income	Net tax	Number	Taxable income	Net tax	Number	Taxable income	Net tax	Number	Taxable income	Net tax	Number	Taxable income	Net tax
\$	\$	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Under 4,596	1,401	2,914	448	1,607	2,189	687	2,567	7,944	588	1,552	3,549	561	7,127	16,596	2,284
4,596 - 4,999	14,816	71,053	800	1,945	9,349	139	717	3,446	196	4,239	20,336	281	21,717	104,185	1,416
5,000 - 5,999	47,382	263,653	8,868	12,730	72,314	1,895	2,252	12,430	789	11,900	65,725	2,694	74,264	414,121	14,247
6,000 - 6,999	51,044	331,512	22,197	28,444	183,939	10,048	2,720	17,695	1,337	14,632	95,150	6,593	96,840	628,296	40,175
7,000 - 7,999	49,011	367,347	35,031	15,793	117,775	11,083	3,203	24,079	2,055	14,219	106,576	10,384	82,226	615,777	58,553
8,000 - 8,999	48,351	410,870	47,755	11,221	95,215	11,337	3,392	28,813	2,838	14,207	120,693	14,519	77,171	655,591	76,449
9,000 - 9,999	47,523	451,671	58,384	9,180	87,080	11,560	3,167	30,084	3,282	13,857	131,603	17,635	73,727	700,438	90,861
10,000 - 10,999	48,019	504,257	71,195	8,206	86,051	12,502	3,038	31,855	3,806	13,336	139,902	20,428	72,599	762,066	107,932
11,000 - 11,999	49,653	571,101	86,291	7,410	85,175	13,221	2,890	33,229	4,347	12,907	148,368	23,161	72,860	837,873	127,019
12,000 - 12,999	53,747	671,910	107,637	6,913	86,388	14,138	2,531	31,589	4,416	13,103	163,687	26,999	76,294	953,574	153,190
13,000 - 13,999	56,577	764,180	130,215	6,833	92,236	16,031	2,359	31,795	4,712	11,403	153,876	26,922	77,172	1,042,087	177,880
14,000 - 14,999	61,618	893,907	160,277	6,865	99,520	18,231	2,041	29,574	4,636	10,505	152,245	27,960	81,029	1,175,246	211,103
15,000 - 15,999	68,455	1,061,429	198,770	6,968	107,944	20,604	1,863	28,860	4,733	10,129	156,893	30,115	87,415	1,355,127	254,222
16,000 - 16,999	70,992	1,171,590	227,118	6,826	112,627	22,349	1,721	28,390	4,899	9,320	153,653	30,574	88,859	1,466,261	284,940
17,000 - 17,999	71,142	1,244,728	248,393	6,897	120,702	24,665	1,647	28,789	5,201	8,778	153,519	31,523	88,464	1,547,737	309,781
18,000 - 18,999	68,307	1,263,303	258,614	6,880	127,289	26,760	1,462	27,053	5,094	8,817	163,111	34,468	85,466	1,580,756	324,935
19,000 - 19,999	64,953	1,266,150	266,253	7,013	136,714	29,516	1,366	26,596	5,079	11,898	231,753	50,448	85,230	1,661,213	351,296
20,000 - 21,999	110,471	2,315,483	521,204	13,126	275,323	63,941	2,107	44,100	8,954	13,867	290,452	67,527	139,571	2,925,357	661,627
22,000 - 23,999	86,458	1,985,448	485,346	10,862	249,476	62,918	1,589	36,514	8,032	10,862	249,316	62,974	109,771	2,520,753	619,270
24,000 - 25,999	71,521	1,785,524	466,630	8,719	217,693	58,577	1,304	32,530	7,520	8,967	223,984	60,513	90,511	2,259,731	593,240
26,000 - 27,999	59,611	1,607,635	443,721	7,278	196,229	55,664	1,053	28,412	7,129	8,647	233,897	66,446	76,589	2,066,173	572,960
28,000 - 29,999	45,549	1,319,005	381,363	6,120	177,289	52,582	834	24,138	6,274	7,289	210,448	62,373	59,792	1,736,881	502,592
30,000 - 34,999	68,519	2,204,058	678,095	10,382	335,148	105,766	1,463	47,290	13,389	15,238	498,871	158,349	95,602	3,085,366	955,599
35,000 - 39,999	31,315	1,162,853	391,155	6,024	224,049	77,138	868	32,181	9,914	11,795	432,275	145,108	50,002	1,851,358	623,316
40,000 - 49,999	22,224	973,642	365,495	4,923	216,801	82,690	832	36,802	12,590	7,595	336,804	130,110	35,574	1,564,048	590,884
50,000 - 99,999	10,373	637,227	278,459	3,514	223,129	99,411	823	53,354	22,359	8,777	580,132	265,323	23,487	1,493,841	665,552
100,000 and over	675	98,270	51,190	472	72,900	38,967	189	31,972	16,935	2,260	385,049	210,995	3,596	588,191	318,086
Total	1,379,707	25,400,719	5,990,904	223,151	3,810,545	942,418	49,998	789,513	171,104	280,099	5,601,865	1,584,982	1,932,955	35,602,643	8,689,408

TAXABLE INDIVIDUALS - QUEENSLAND

BY TYPE OF TAXPAYER AND GRADE OF TAXABLE INCOME

(Excludes trustee or manually assessed and issued assessments)

TABLE 1.4(c)

Income year 1985-86

Grade of taxable income	Provisional												Total		
	Non-provisional			Property			Primary producers			Other					
	Number	Taxable income	Net tax	Number	Taxable income	Net tax	Number	Taxable income	Net tax	Number	Taxable income	Net tax	Number	Taxable income	Net tax
	\$	\$	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Under 4,596	1,100	2,431	439	1,190	1,449	426	1,593	4,794	386	919	2,196	332	4,802	10,871	1,583
4,596 - 4,999	6,763	32,489	402	982	4,717	66	389	1,869	111	2,385	11,458	167	10,519	50,534	746
5,000 - 5,999	28,115	157,073	4,831	7,462	42,468	1,016	1,307	7,210	480	7,324	40,484	1,575	44,208	247,236	7,901
6,000 - 6,999	29,127	189,133	12,434	18,627	120,186	6,264	1,520	9,881	740	8,683	56,434	3,795	57,957	375,635	23,232
7,000 - 7,999	28,977	217,381	20,225	8,765	65,247	6,034	1,769	13,311	1,094	8,467	63,496	5,980	47,978	359,435	33,334
8,000 - 8,999	29,476	250,537	28,145	5,995	50,811	5,994	1,824	15,510	1,443	8,292	70,427	8,239	45,587	387,293	43,821
9,000 - 9,999	29,067	276,072	34,113	4,819	45,706	6,001	1,728	16,395	1,732	7,682	72,900	9,545	43,296	411,072	51,390
10,000 - 10,999	29,157	306,077	41,384	4,179	43,855	6,321	1,689	17,723	2,051	7,444	78,119	11,201	42,469	445,774	60,957
11,000 - 11,999	28,476	327,347	47,381	3,626	41,663	6,414	1,520	17,480	2,203	7,060	81,146	12,437	40,682	467,635	68,435
12,000 - 12,999	29,085	363,717	55,903	3,311	41,371	6,711	1,395	17,445	2,332	6,902	86,182	14,007	40,693	508,716	78,953
13,000 - 13,999	31,810	429,831	70,705	3,140	42,367	7,309	1,298	17,520	2,484	5,790	78,184	13,487	42,038	567,902	93,985
14,000 - 14,999	39,126	568,014	98,795	2,935	42,550	7,740	1,277	38,505	2,812	5,333	77,332	14,058	48,671	706,401	123,404
15,000 - 15,999	42,528	659,211	119,521	2,965	45,961	8,706	1,014	15,710	2,486	4,994	77,331	14,655	51,501	798,214	145,368
16,000 - 16,999	40,827	673,448	126,375	3,203	52,882	10,430	990	16,344	2,734	4,584	75,613	14,862	49,604	818,286	154,402
17,000 - 17,999	38,415	672,008	129,854	3,198	55,946	11,328	963	16,839	2,917	4,340	75,916	15,404	46,916	820,709	159,503
18,000 - 18,999	35,850	662,921	131,614	3,070	56,751	11,841	902	16,653	3,028	4,252	78,703	16,466	44,074	815,028	162,949
19,000 - 19,999	33,150	646,097	131,864	3,057	59,593	12,782	883	17,207	3,244	4,869	94,840	20,466	41,959	817,737	168,356
20,000 - 21,999	57,148	1,198,134	262,353	5,428	113,865	26,283	1,354	28,361	5,723	6,351	133,092	30,824	70,281	1,473,453	325,183
22,000 - 23,999	44,805	1,029,108	245,411	4,675	107,386	26,836	1,096	25,186	5,401	5,065	116,358	29,252	55,641	1,278,038	306,899
24,000 - 25,999	35,883	894,541	228,805	3,657	91,305	24,386	919	22,965	5,239	4,298	107,379	28,896	44,757	1,116,190	287,325
26,000 - 27,999	26,641	718,497	194,538	3,206	86,372	24,221	745	103	4,874	4,090	110,606	31,432	34,682	935,572	255,065
28,000 - 29,999	19,452	563,060	159,722	2,483	71,925	21,183	638	18,482	4,596	3,263	94,310	28,032	25,836	747,778	213,533
30,000 - 34,999	30,086	969,593	293,397	4,214	135,933	42,530	1,192	38,499	10,228	6,578	214,581	68,319	42,070	1,358,607	414,473
35,000 - 39,999	14,589	542,125	180,008	2,346	87,301	29,771	822	30,556	8,986	4,390	161,851	55,305	22,147	821,834	274,070
40,000 - 49,999	10,326	452,931	168,247	1,953	86,210	32,362	792	35,186	11,376	3,596	159,556	61,588	16,667	733,883	273,572
50,000 - 99,999	4,399	262,368	113,263	1,346	84,788	37,240	974	62,855	24,774	3,917	257,114	117,535	10,636	667,125	292,811
100,000 and over	170	22,619	11,877	149	23,437	12,365	172	27,382	14,054	857	138,381	75,645	1,348	211,819	113,941
Total	744,548	13,086,763	2,911,605	109,981	1,702,047	392,559	30,765	549,974	127,525	141,725	2,613,991	703,502	1,027,019	17,952,775	4,135,190

TAXABLE INDIVIDUALS - WESTERN AUSTRALIA

TABLE 1.4(d)

BY TYPE OF TAXPAYER AND GRADE OF TAXABLE INCOME

Income year 1985-86

(Excludes trustee or manually assessed and issued assessments)

Grade of taxable income	Provisional															
	Non-provisional			Property			Primary producers			Other			Total			
	Number	Taxable income	Net tax	Number	Taxable income	Net tax	Number	Taxable income	Net tax	Number	Taxable income	Net tax	Number	Taxable income	Net tax	
\$	\$	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Under 4,596 .		884	1,932	425	973	1,329	399	867	2,533	259	634	1,373	199	3,358	7,167	1,282
4,596 - 4,999 .	4,508	21,634	277	492	2,363	43	215	1,033	78	1,357	6,507	96	6,572	31,537	494	
5,000 - 5,999 .	16,872	94,096	3,057	3,286	18,679	474	664	3,660	300	3,978	22,012	874	24,800	138,447	4,704	
6,000 - 6,999 .	20,821	135,369	8,788	7,096	45,845	2,489	738	4,809	418	5,059	32,884	2,233	33,714	218,907	13,929	
7,000 - 7,999 .	19,451	145,623	13,502	3,847	28,713	2,697	922	6,934	637	5,035	37,709	3,577	29,255	218,979	20,414	
8,000 - 8,999 .	18,076	153,588	17,376	2,688	22,795	2,683	997	8,484	904	4,946	41,991	4,958	26,707	226,858	25,922	
9,000 - 9,999 .	17,486	166,086	20,919	2,208	20,960	2,774	1,044	9,921	1,134	5,033	47,821	6,297	25,771	244,788	31,125	
10,000 - 10,999 .	17,546	184,230	25,436	1,918	20,134	2,894	1,124	11,813	1,463	5,000	52,468	7,559	25,588	268,644	37,352	
11,000 - 11,999 .	17,111	196,785	29,141	1,783	20,501	3,159	1,022	11,732	1,553	4,750	54,576	8,425	24,666	283,594	42,277	
12,000 - 12,999 .	17,759	221,980	34,916	1,644	20,529	3,351	990	12,359	1,757	4,738	59,193	9,693	25,131	314,061	49,717	
13,000 - 13,999 .	19,088	257,974	43,263	1,605	21,661	3,758	966	13,027	1,928	4,290	57,910	10,001	25,949	350,573	58,949	
14,000 - 14,999 .	21,901	317,873	56,176	1,575	22,820	4,146	949	13,734	2,128	3,961	57,424	10,478	28,386	411,851	72,928	
15,000 - 15,999 .	23,206	359,599	66,279	1,693	26,256	4,978	929	14,398	2,350	3,692	57,194	10,885	29,520	457,447	84,492	
16,000 - 16,999 .	22,707	374,595	71,448	1,718	28,335	5,593	845	13,953	2,426	3,489	57,535	11,363	28,759	474,418	90,830	
17,000 - 17,999 .	21,800	381,388	74,782	1,673	29,286	5,965	866	15,152	2,659	3,298	57,690	11,754	27,637	483,516	95,161	
18,000 - 18,999 .	20,569	380,338	76,556	1,668	30,825	6,439	744	13,768	2,466	3,382	62,574	13,094	26,363	487,505	98,554	
19,000 - 19,999 .	18,807	366,587	75,567	1,661	32,392	6,968	762	14,847	2,814	4,022	78,399	16,915	25,252	492,225	102,264	
20,000 - 21,999 .	33,851	709,927	156,975	2,845	59,658	13,715	1,298	27,197	5,292	5,118	107,260	24,752	43,112	904,042	200,734	
22,000 - 23,999 .	27,727	636,610	152,495	2,316	53,159	13,282	1,018	23,344	4,886	4,053	93,035	23,361	35,114	806,147	194,024	
24,000 - 25,999 .	23,272	580,910	148,962	1,984	49,544	13,102	879	21,952	4,943	3,244	81,031	21,621	29,379	733,437	188,629	
26,000 - 27,999 .	18,888	509,545	137,573	1,647	44,427	12,335	662	17,861	4,139	3,078	83,191	23,421	24,275	655,024	177,469	
28,000 - 29,999 .	15,308	443,127	125,432	1,286	37,227	10,797	641	18,551	4,612	2,466	71,288	21,019	19,701	570,193	161,860	
30,000 - 34,999 .	24,371	785,186	236,587	2,423	78,330	24,257	1,129	36,511	9,757	4,850	158,071	49,777	32,773	1,058,097	320,379	
35,000 - 39,999 .	12,431	462,003	152,472	1,478	55,008	18,595	678	25,238	7,266	3,539	130,386	43,809	18,126	672,635	222,141	
40,000 - 49,999 .	8,709	382,138	140,909	1,224	53,779	20,087	673	29,930	9,476	2,566	113,303	43,436	13,172	579,151	213,908	
50,000 - 99,999 .	3,746	226,175	96,981	735	46,554	20,420	553	35,415	13,634	2,646	173,143	78,773	7,680	481,288	209,809	
100,000 and over	207	28,737	15,064	95	16,988	9,320	66	10,241	5,219	537	97,049	53,670	905	153,016	83,274	
Total	467,102	8,524,035	1,981,358	53,561	888,097	214,720	22,241	418,398	94,499	98,761	1,893,018	512,042	641,665	11,723,549	2,802,620	

TAXABLE INDIVIDUALS - SOUTH AUSTRALIA
BY TYPE OF TAXPAYER AND GRADE OF TAXABLE INCOME
(Excludes trustee or manually assessed and issued assessments)

TABLE 1.4(e)
Income year 1985-86

Grade of taxable income	Provisional												Total		
	Non-provisional			Property			Primary producers			Other			Number	Taxable income	Net tax
	Number	Taxable income	Net tax	Number	Taxable income	Net tax	Number	Taxable income	Net tax	Number	Taxable income	Net tax			
\$	\$	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Under 4,596	638	1,362	177	814	927	270	1,396	4,168	352	646	1,411	149	3,494	7,868	949
4,596 - 4,999	4,410	21,142	246	619	2,977	42	369	1,773	110	1,368	6,564	95	6,766	32,456	493
5,000 - 5,999	17,682	98,893	3,037	4,912	28,003	670	1,079	5,959	434	4,004	22,204	870	27,677	155,060	5,011
6,000 - 6,999	18,860	122,462	7,997	11,512	74,278	3,941	1,254	8,163	671	5,158	33,523	2,235	36,784	238,426	14,845
7,000 - 7,999	17,454	130,876	12,317	5,257	39,129	3,624	1,447	10,864	1,015	4,817	36,098	3,456	28,975	216,967	20,411
8,000 - 8,999	17,653	150,075	17,054	3,470	29,431	3,420	1,379	11,718	1,229	4,493	38,168	4,513	26,995	229,391	26,215
9,000 - 9,999	17,487	166,077	21,069	2,802	26,592	3,494	1,365	12,975	1,507	4,478	42,514	5,621	26,132	248,157	31,690
10,000 - 10,999	17,446	183,198	25,521	2,414	25,315	3,606	1,283	13,454	1,712	4,421	46,440	6,719	25,564	268,407	37,559
11,000 - 11,999	16,540	190,191	28,470	2,288	26,313	4,043	1,239	14,247	1,964	4,130	47,447	7,288	24,197	278,198	41,765
12,000 - 12,999	17,741	221,817	35,218	2,086	26,070	4,246	1,107	13,827	2,034	4,031	50,393	8,245	24,965	312,107	49,744
13,000 - 13,999	18,860	254,712	43,168	2,056	27,762	4,816	1,070	14,435	2,242	3,514	47,432	8,212	25,500	344,341	58,439
14,000 - 14,999	21,671	314,494	56,199	2,088	30,284	5,560	879	12,732	2,058	3,368	48,840	8,914	28,006	406,350	72,730
15,000 - 15,999	23,405	362,879	67,367	2,113	32,753	6,274	865	13,405	2,302	3,072	47,583	9,099	29,455	456,621	85,042
16,000 - 16,999	23,660	390,330	74,889	2,247	37,084	7,329	797	13,139	2,324	2,814	46,413	9,158	29,518	486,966	93,701
17,000 - 17,999	23,260	406,925	80,321	2,333	40,814	8,328	682	11,918	2,199	2,641	46,203	9,397	28,916	505,860	100,245
18,000 - 18,999	22,124	409,109	82,740	2,216	41,011	8,591	664	12,277	2,326	2,724	50,382	10,544	27,728	512,778	104,201
19,000 - 19,999	20,126	392,278	81,548	2,102	37,084	8,863	615	11,988	2,349	3,110	60,592	13,079	25,953	505,830	105,839
20,000 - 21,999	33,257	697,002	155,441	3,897	81,710	18,928	939	19,673	4,166	4,071	85,320	19,739	42,164	883,704	198,274
22,000 - 23,999	26,075	598,901	145,359	3,223	74,029	18,621	725	16,645	3,746	3,177	72,997	18,399	33,200	762,571	186,124
24,000 - 25,999	21,288	531,660	138,224	2,373	59,263	15,921	576	14,378	3,439	2,765	68,952	18,436	27,002	774,252	176,020
26,000 - 27,999	16,251	438,229	120,134	1,942	52,389	14,796	493	13,284	3,304	2,516	68,016	19,251	21,202	571,919	157,485
28,000 - 29,999	11,602	335,633	96,216	1,615	46,741	13,813	390	11,286	2,970	1,982	57,320	16,978	15,589	450,981	129,977
30,000 - 34,999	17,473	562,128	172,245	2,512	80,935	25,449	680	22,001	6,113	3,952	128,925	40,659	24,617	793,989	244,466
35,000 - 39,999	7,842	290,910	97,507	1,461	54,353	18,697	415	15,439	4,736	2,807	103,680	34,948	12,525	464,382	155,888
40,000 - 49,999	5,008	219,223	82,074	1,180	52,004	19,804	435	19,181	6,500	2,255	100,087	38,627	8,878	390,495	147,006
50,000 - 99,999	2,135	128,669	55,934	755	47,148	20,983	428	27,443	11,046	2,560	168,342	76,933	5,878	371,603	164,895
100,000 and over	60	7,803	4,051	77	10,457	5,508	64	9,830	5,218	475	82,474	45,568	676	110,564	60,345
Total	440,008	7,626,976	1,704,524	70,364	1,088,745	249,637	22,635	356,203	78,066	85,349	1,608,318	437,133	618,356	10,680,242	2,469,360

TAXABLE INDIVIDUALS - TASMANIA

TABLE 1.4(f)

BY TYPE OF TAXPAYER AND GRADE OF TAXABLE INCOME

Income year 1985-86

(Excludes trustee or manually assessed and issued assessments)

Grade of taxable income		Provisional														
		Non-provisional			Property		Primary producers			Other			Total			
\$	\$	Number	Taxable income \$ '000	Net tax \$ '000	Number	Taxable income \$ '000	Net tax \$ '000	Number	Taxable income \$ '000	Net tax \$ '000	Number	Taxable income \$ '000	Net tax \$ '000	Number	Taxable income \$ '000	Net tax \$ '000
Under	4,596	114	276	28	161	180	58	212	660	45	99	254	27	586	1,370	158
4,596 - 4,999	5,999	1,251	5,999	64	172	825	13	71	343	21	327	1,569	19	1,821	8,735	116
5,000 - 5,999	5,999	5,220	29,135	904	1,318	7,521	175	208	1,149	73	1,026	5,672	229	7,772	43,477	1,381
6,000 - 6,999	6,999	5,807	37,769	2,495	3,228	20,876	1,126	247	1,611	120	1,345	8,740	583	10,627	68,996	4,324
7,000 - 7,999	7,999	5,855	43,894	4,151	1,598	11,881	1,101	305	2,289	183	1,468	11,008	1,048	9,226	69,073	6,483
8,000 - 8,999	8,999	5,527	46,914	5,367	1,101	9,313	1,106	318	2,700	252	1,397	11,866	1,423	8,343	70,793	8,148
9,000 - 9,999	9,999	5,335	50,664	6,343	863	8,175	1,069	332	3,151	333	1,365	12,961	1,711	7,895	74,951	9,457
10,000 - 10,999	10,999	5,293	55,553	7,609	784	8,218	1,191	315	3,303	385	1,225	12,869	1,863	7,617	79,943	11,048
11,000 - 11,999	11,999	5,275	60,663	8,933	638	7,328	1,138	280	3,218	408	1,279	14,694	2,277	7,472	85,903	12,756
12,000 - 12,999	12,999	5,225	65,304	10,227	568	7,101	1,166	211	2,641	345	1,109	13,862	2,268	7,113	88,908	14,006
13,000 - 13,999	13,999	5,339	72,119	12,064	549	7,407	1,285	225	3,034	429	1,051	14,174	2,476	7,164	96,733	16,255
14,000 - 14,999	14,999	6,477	93,995	16,658	505	7,319	1,348	199	2,880	447	1,024	14,841	2,723	8,205	119,034	21,176
15,000 - 15,999	15,999	7,452	115,559	21,288	545	8,461	1,614	180	2,783	446	894	13,851	2,653	9,071	140,654	26,002
16,000 - 16,999	16,999	7,306	120,524	22,967	586	9,670	1,915	167	2,756	467	930	15,346	3,052	8,989	148,295	28,401
17,000 - 17,999	17,999	7,076	123,814	24,254	575	10,069	2,058	170	2,967	531	859	15,016	3,075	8,680	151,866	29,917
18,000 - 18,999	18,999	6,985	129,153	25,818	565	10,442	2,191	125	2,317	438	807	14,929	3,148	8,482	156,842	31,595
19,000 - 19,999	19,999	6,382	124,355	25,670	518	10,114	2,174	150	2,932	558	852	16,589	3,578	7,902	153,991	31,980
20,000 - 21,999	21,999	10,412	218,240	48,338	1,003	21,047	4,881	216	4,525	907	1,276	26,750	6,199	12,907	270,562	60,326
22,000 - 23,999	23,999	8,579	197,113	47,638	814	18,707	4,716	194	4,449	977	1,022	23,503	5,941	10,609	243,773	59,271
24,000 - 25,999	25,999	7,187	179,242	46,278	669	16,716	4,480	173	4,326	1,003	815	20,355	5,459	8,844	220,640	57,219
26,000 - 27,999	27,999	6,007	162,083	44,321	565	15,202	4,303	105	2,843	715	739	19,948	5,659	7,416	200,075	54,998
28,000 - 29,999	29,999	4,229	122,330	34,986	460	13,335	3,947	97	2,813	712	651	18,842	5,603	5,437	157,321	45,248
30,000 - 34,999	34,999	6,015	193,651	59,064	802	25,830	8,106	200	6,499	1,817	1,200	39,125	12,417	8,217	265,105	81,404
35,000 - 39,999	39,999	2,735	101,481	33,966	444	16,531	5,652	114	4,255	1,263	833	30,800	10,546	4,126	153,067	51,427
40,000 - 49,999	49,999	1,699	74,211	27,803	367	16,103	6,144	132	5,788	1,960	732	32,498	12,612	2,930	128,600	48,519
50,000 - 99,999	99,999	610	36,381	15,782	213	13,342	5,940	191	12,707	5,062	774	51,317	23,639	1,788	113,748	50,424
100,000 and over		26	4,232	2,323	18	3,111	1,718	24	3,856	1,942	142	22,438	12,234	210	33,637	18,217
Total		139,418	2,464,656	555,340	19,629	304,825	70,614	5,161	92,796	21,840	25,241	483,817	132,463	189,449	3,346,094	780,256

TAXABLE INDIVIDUALS - NORTHERN TERRITORY
BY TYPE OF TAXPAYER AND GRADE OF TAXABLE INCOME
(Excludes trustee or manually assessed and issued assessments)

TABLE 1.4(g)
Income year 1985-86

Grade of taxable income	Provisional														
	Non-provisional			Property		Primary producers			Other			Total			
	Number	Taxable income	Net tax	Number	Taxable income	Net tax	Number	Taxable income	Net tax	Number	Taxable income	Net tax	Number	Taxable income	Net tax
	\$	\$	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Under 4,596	34	96	25	30	58	15	2	7	..	11	25	4	77	186	44
4,596 - 4,999	85	407	4	6	29	..	..	..	..	6	29	2	97	466	6
5,000 - 5,999	577	3,262	80	23	131	4	1	5	..	41	236	8	642	3,635	92
6,000 - 6,999	1,240	8,067	351	95	620	30	6	38	2	130	852	30	1,471	9,577	413
7,000 - 7,999	1,268	9,560	628	80	598	39	6	46	3	170	1,281	72	1,524	11,485	742
8,000 - 8,999	1,461	12,418	1,048	68	577	55	12	103	6	165	1,398	109	1,706	14,497	1,217
9,000 - 9,999	1,443	13,697	1,371	66	629	70	7	67	7	191	1,816	180	1,707	16,209	1,629
10,000 - 10,999	1,484	15,600	1,786	59	619	75	3	32	4	156	1,637	181	1,702	17,888	2,046
11,000 - 11,999	1,548	17,803	2,203	59	682	94	2	23	3	172	1,974	249	1,781	20,483	2,549
12,000 - 12,999	1,601	20,024	2,699	67	834	111	8	101	12	199	2,492	341	1,875	23,450	3,163
13,000 - 13,999	1,577	21,305	2,981	72	970	149	2	27	3	169	2,275	326	1,820	24,577	3,460
14,000 - 14,999	1,698	24,652	3,775	57	830	138	9	131	18	193	2,802	436	1,957	28,414	4,368
15,000 - 15,999	1,817	28,177	4,535	63	977	167	4	63	9	205	3,184	520	2,089	32,401	5,231
16,000 - 16,999	2,043	33,728	5,695	61	1,009	180	2	33	5	176	2,905	506	2,282	37,675	6,386
17,000 - 17,999	2,114	36,990	6,570	72	1,261	236	9	157	27	182	3,181	570	2,377	41,589	7,404
18,000 - 18,999	2,057	38,037	6,950	76	1,404	267	6	112	16	193	3,567	668	2,332	43,120	7,901
19,000 - 19,999	1,971	38,435	7,247	80	1,559	306	7	135	28	231	4,495	867	2,289	44,624	8,448
20,000 - 21,999	3,764	79,056	16,255	196	4,117	874	9	184	36	314	6,584	1,372	4,283	89,942	18,537
22,000 - 23,999	3,369	77,375	17,431	180	4,145	983	7	160	36	272	6,243	1,440	3,828	87,923	19,890
24,000 - 25,999	2,746	68,565	16,583	174	4,356	1,113	6	150	37	258	6,438	1,596	3,184	79,510	19,329
26,000 - 27,999	2,419	65,245	16,808	173	4,668	1,242	8	216	51	224	6,065	1,623	2,824	76,194	19,724
28,000 - 29,999	1,945	56,367	15,346	139	4,018	1,136	..	29	8	197	5,667	1,565	2,282	66,082	18,055
30,000 - 34,999	3,570	115,242	33,504	322	10,415	3,179	..	612	169	357	11,671	3,513	4,268	137,940	40,366
35,000 - 39,999	1,789	66,395	21,343	192	7,158	2,395	..	708	218	276	10,163	3,282	2,276	84,424	27,239
40,000 - 49,999	1,146	50,151	18,143	180	7,914	2,951	9	399	135	225	9,933	3,731	1,560	68,396	24,959
50,000 - 99,999	279	16,393	6,851	77	4,980	2,194	18	1,126	448	159	10,632	4,844	533	33,131	14,337
100,000 and over	2	283	137	3	342	159	10	1,438	724	40	7,742	4,301	55	9,805	5,320
Total	45,047	917,331	210,349	2,670	64,901	18,162	192	6,102	2,007	4,912	115,289	32,335	52,821	1,103,623	262,853

TAXABLE INDIVIDUALS - AUSTRALIAN CAPITAL TERRITORY
BY TYPE OF TAXPAYER AND GRADE OF TAXABLE INCOME
(Excludes trustee or manually assessed and issued assessments)

TABLE 1.4(h)
Income year 1985-86

Grade of taxable income	Provisional														
	Non-provisional			Property			Primary producers			Other			Total		
	Number	Taxable income	Net tax	Number	Taxable income	Net tax	Number	Taxable income	Net tax	Number	Taxable income	Net tax	Number	Taxable income	Net tax
\$	\$	\$'000	\$'000		\$'000	\$'000		\$'000	\$'000		\$'000	\$'000		\$'000	\$'000
Under	4,596	155	306	67	318	381	114	324	33	114	187	29	701	1,198	244
4,596 - 4,999	1,290	6,179	66	183	880	15	45	217	12	258	1,239	29	1,776	8,515	122
5,000 - 5,999	3,840	21,286	760	863	4,858	146	118	642	37	779	4,301	171	5,600	31,087	1,115
6,000 - 6,999	4,110	26,725	1,842	1,472	9,509	545	190	1,237	85	913	5,944	404	6,685	43,415	2,876
7,000 - 7,999	4,140	31,082	2,991	873	6,497	612	197	1,481	114	899	6,728	642	6,109	45,787	4,360
8,000 - 8,999	4,424	37,588	4,366	653	5,534	675	205	1,741	157	883	7,513	899	6,165	52,377	6,096
9,000 - 9,999	4,439	42,143	5,452	560	5,329	723	194	1,840	185	969	9,214	1,231	6,162	58,526	7,592
10,000 - 10,999	4,202	44,110	6,227	564	5,922	866	214	2,243	241	990	10,374	1,491	5,970	62,649	8,826
11,000 - 11,999	4,187	48,180	7,247	547	6,289	1,004	179	2,055	248	846	9,729	1,518	5,759	66,252	10,017
12,000 - 12,999	4,332	54,163	8,617	503	6,286	1,034	142	1,777	232	926	11,570	1,907	5,903	73,796	11,790
13,000 - 13,999	4,704	63,495	10,770	477	6,427	1,121	169	2,280	314	818	11,042	1,911	6,168	83,244	14,117
14,000 - 14,999	5,337	77,461	13,953	510	7,391	1,363	182	2,637	391	830	12,032	2,215	6,859	99,522	17,922
15,000 - 15,999	5,777	89,576	16,857	510	7,904	1,518	149	2,315	374	828	12,829	2,463	7,264	112,624	21,212
16,000 - 16,999	5,993	98,938	19,319	545	8,983	1,789	139	2,291	375	834	13,763	2,720	7,511	123,975	24,202
17,000 - 17,999	6,455	112,958	22,748	563	9,854	2,017	126	2,203	389	731	12,780	2,619	7,875	137,794	27,773
18,000 - 18,999	5,941	109,908	22,655	574	10,629	2,239	132	2,439	444	736	13,610	2,871	7,383	136,586	28,209
19,000 - 19,999	5,538	107,976	22,884	573	11,159	2,419	128	2,491	474	863	16,815	3,650	7,102	138,440	29,427
20,000 - 21,999	10,126	212,309	48,205	1,143	23,950	5,554	233	4,873	947	1,277	26,743	6,197	12,779	267,875	60,902
22,000 - 23,999	8,248	189,504	46,782	975	22,383	5,649	150	3,446	718	1,061	24,352	6,148	10,434	239,685	59,297
24,000 - 25,999	7,178	179,283	47,362	870	21,725	5,843	119	2,965	672	971	24,224	6,483	9,138	228,196	60,359
26,000 - 27,999	6,416	173,254	48,450	710	19,160	5,443	78	2,090	508	880	23,769	6,744	8,084	218,273	61,145
28,000 - 29,999	5,961	172,641	50,536	608	17,621	5,226	74	2,146	532	692	20,028	5,945	7,335	212,437	62,240
30,000 - 34,999	10,769	348,806	108,990	1,207	39,081	12,356	163	5,277	1,380	1,492	48,514	15,406	13,631	441,677	138,132
35,000 - 39,999	6,722	249,269	84,837	832	31,020	10,676	119	4,421	1,314	1,012	37,480	12,885	8,685	322,190	109,712
40,000 - 49,999	4,769	208,850	79,068	770	33,804	12,881	100	4,421	1,479	866	38,301	14,748	6,505	285,376	108,176
50,000 - 99,999	1,806	106,149	45,834	420	25,412	11,103	109	6,824	2,683	862	55,128	24,957	3,197	193,513	84,577
100,000 and over	32	4,302	2,238	14	1,850	913	15	2,414	1,285	111	18,545	10,145	172	27,110	14,581
Total	136,891	2,816,440	729,123	17,837	349,837	93,845	3,783	69,091	15,623	22,441	476,752	136,430	180,952	3,712,120	975,021

TAXABLE INDIVIDUALS - AUSTRALIA

TABLE 1.4(i)

BY TYPE OF TAXPAYER AND GRADE OF TAXABLE INCOME

Income year 1985-86

(Excludes trustee or manually assessed and issued assessments)

Grade of taxable income	Provisional																
	Non-provisional			Property												Total	
	Number	Taxable income	Net tax	Number	Taxable income	Net tax	Primary producers			Other			Number	Taxable income	Net tax		
\$	\$	\$'000	\$'000		\$'000	\$'000	Number	Taxable income	Net tax	Number	Taxable income	Net tax	Number	Taxable income	Net tax		
Under 4,596	4,596	7,182	15,239	2,826	8,166	10,896	3,344	8,958	26,935	2,185	5,817	13,162	2,020	30,123	66,232	10,375	
4,596 - 4,999	4,999	49,371	236,756	2,803	6,896	33,138	573	2,416	11,607	699	14,502	69,589	1,009	73,185	351,091	5,084	
5,000 - 5,999	5,999	177,872	991,664	32,222	46,578	264,725	6,821	7,308	40,304	2,728	42,615	235,709	9,452	274,373	1,532,402	51,224	
6,000 - 6,999	6,999	195,971	1,272,844	84,043	105,842	683,659	36,927	8,749	56,958	4,434	53,162	345,490	23,476	363,724	2,358,952	148,880	
7,000 - 7,999	7,999	188,554	1,413,836	133,664	54,565	406,490	38,046	10,185	76,549	6,642	51,273	384,239	36,863	304,577	2,281,114	215,215	
8,000 - 8,999	8,999	185,033	1,572,270	179,833	37,833	320,896	38,071	10,487	89,117	8,852	50,043	425,054	50,526	283,396	2,407,337	277,283	
9,000 - 9,999	9,999	181,449	1,723,643	218,392	30,972	293,880	38,828	10,010	95,071	10,507	48,720	462,700	61,237	271,151	2,575,294	328,965	
10,000 - 10,999	10,999	181,636	1,907,022	264,544	27,490	288,353	41,710	9,692	101,686	12,217	46,820	491,268	71,033	265,638	2,788,330	389,504	
11,000 - 11,999	11,999	182,026	2,093,561	311,361	25,102	288,565	44,715	9,134	105,008	13,730	44,779	514,690	79,537	261,041	3,001,824	449,342	
12,000 - 12,999	12,999	192,036	2,400,723	379,241	23,124	288,949	47,263	8,109	101,292	14,151	44,497	555,879	90,993	267,766	3,346,842	531,647	
13,000 - 13,999	13,999	205,246	2,772,627	467,400	22,669	305,976	53,175	7,705	103,926	15,329	38,865	524,454	90,957	274,485	3,706,983	626,860	
14,000 - 14,999	14,999	234,634	3,405,108	605,671	22,297	323,206	59,167	7,090	102,720	16,064	36,095	523,251	95,636	300,116	4,354,285	776,538	
15,000 - 15,999	15,999	254,455	3,944,559	731,904	22,718	352,081	67,209	6,401	99,193	16,268	34,175	529,366	101,026	317,749	4,925,199	916,407	
16,000 - 16,999	16,999	255,228	4,210,941	808,671	23,283	384,210	76,126	5,925	97,747	16,853	32,096	529,380	104,769	316,532	5,222,279	1,006,418	
17,000 - 17,999	17,999	251,425	4,399,169	870,263	23,625	413,432	84,407	5,623	98,321	17,611	30,139	527,196	107,659	310,812	5,438,118	1,079,941	
18,000 - 18,999	18,999	242,341	4,481,676	909,509	23,208	429,282	90,061	5,073	93,814	17,406	30,192	558,528	117,285	300,814	5,563,299	1,134,261	
19,000 - 19,999	19,999	228,184	4,447,967	927,336	23,311	454,497	98,036	4,931	96,076	18,402	36,089	703,126	152,255	292,515	5,701,667	1,196,029	
20,000 - 21,999	21,999	393,111	8,241,443	1,842,019	43,343	909,295	210,768	7,901	165,465	33,471	46,885	982,584	227,605	491,240	10,298,787	2,313,864	
22,000 - 23,999	23,999	314,432	7,221,193	1,753,733	36,404	836,140	210,228	6,167	141,579	30,845	37,779	867,544	218,531	394,782	9,066,457	2,213,338	
24,000 - 25,999	25,999	261,597	6,529,779	1,697,212	29,573	738,443	198,028	5,079	126,792	29,392	31,591	788,930	212,002	327,840	8,183,944	2,136,635	
26,000 - 27,999	27,999	207,983	5,609,855	1,540,144	25,014	674,471	190,435	4,062	109,532	26,954	29,228	790,006	223,919	266,287	7,183,863	1,981,453	
28,000 - 29,999	29,999	164,785	4,770,495	1,372,526	20,331	588,942	174,005	3,454	100,005	25,595	24,263	701,304	207,581	212,833	6,160,747	1,779,708	
30,000 - 34,999	34,999	254,072	8,183,288	2,508,883	35,837	1,157,174	363,893	6,129	198,091	54,555	49,076	1,601,128	507,191	345,114	11,139,681	3,434,522	
35,000 - 39,999	39,999	124,560	4,626,632	1,552,262	21,207	789,164	270,674	3,880	144,199	43,335	35,630	1,313,063	444,249	185,277	6,873,058	2,310,519	
40,000 - 49,999	49,999	87,210	3,823,048	1,431,380	17,524	772,147	293,084	3,847	170,477	56,852	27,433	1,215,832	468,754	136,014	5,981,504	2,250,070	
50,000 - 99,999	99,999	39,616	2,411,606	1,049,318	12,311	779,543	345,388	3,975	256,690	103,498	30,717	2,027,422	926,596	86,619	5,475,260	2,424,799	
100,000 and over		2,410	335,405	174,564	1,656	253,970	135,263	767	126,476	66,517	7,238	1,218,935	666,027	12,071	1,934,785	1,042,371	
Total		5,062,419	93,042,347	21,851,724	770,879	13,041,526	3,216,247	173,057	2,935,630	665,094	959,719	18,899,829	5,298,186	6,966,074	127,919,331	31,031,251	

TAXABLE INDIVIDUALS

SELECTED ITEMS BY GRADE OF TAXABLE INCOME

TABLE 1.5
Income year 1985-86

(Excludes trustee or manually assessed and issued assessments)

Grade of taxable income	Number	Number charged provisional tax	Net business income (or loss)		Net partnership and trust income (or loss)		Salary and wages in assessable income	Gross rents, premiums, etc.	Gross dividends	Gross interest	Investment and property income deductions	Sale of property
			Primary production	Other	Primary production	Other						
\$	\$		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Under 4,596	30,123	20,904	2,498	804	19,947	13,565	16,744	15,671	1,310	13,876	10,130	125
4,596 - 4,999	73,185	22,166	(925)	15,379	3,436	59,224	243,440	16,887	2,323	42,510	13,385	164
5,000 - 5,999	274,373	88,419	(605)	46,638	15,953	176,353	1,135,913	47,926	9,375	190,776	36,072	367
6,000 - 6,999	363,724	161,013	(111)	57,119	26,656	229,569	1,762,770	58,163	16,204	318,889	41,590	467
7,000 - 7,999	304,577	110,714	1,950	68,957	40,521	265,290	1,674,074	57,384	16,033	273,078	41,220	789
8,000 - 8,999	283,396	93,116	1,855	82,166	45,561	292,592	1,787,770	59,404	15,796	248,338	42,936	615
9,000 - 9,999	271,151	84,821	3,080	96,528	47,874	304,627	1,945,359	58,110	15,570	236,609	43,583	756
10,000 - 10,999	265,638	79,213	3,398	100,903	51,404	320,449	2,146,398	56,915	15,656	230,810	42,572	788
11,000 - 11,999	261,041	74,583	3,128	108,928	54,227	320,252	2,365,119	57,353	15,496	224,525	44,656	725
12,000 - 12,999	267,766	71,404	2,613	111,880	49,985	334,114	2,712,977	61,383	15,749	219,651	48,688	700
13,000 - 13,999	274,485	65,169	3,681	112,314	52,133	305,281	3,119,785	59,859	14,928	214,354	49,147	979
14,000 - 14,999	300,116	61,429	3,545	112,734	49,545	287,514	3,807,828	61,040	15,304	211,445	50,420	1,139
15,000 - 15,999	317,749	58,968	2,841	112,587	48,704	277,727	4,405,011	65,493	16,228	211,784	55,419	644
16,000 - 16,999	316,532	57,284	3,009	109,139	45,896	268,669	4,731,681	65,337	15,710	210,001	56,641	528
17,000 - 17,999	310,812	55,425	2,974	106,234	45,852	256,536	4,976,220	67,114	16,006	207,248	58,276	772
18,000 - 18,999	300,814	54,735	2,168	101,886	42,111	266,731	5,106,924	68,199	16,783	206,464	59,407	1042
19,000 - 19,999	292,515	60,582	1,577	103,746	41,931	346,290	5,160,170	75,819	18,831	212,673	67,436	914
20,000 - 21,999	491,240	92,053	4,819	167,162	74,313	426,223	9,554,265	133,611	33,994	374,524	118,971	2,078
22,000 - 23,999	394,782	75,887	3,367	143,752	59,972	349,584	8,453,537	126,767	31,695	331,115	115,368	2035
24,000 - 25,999	327,840	62,536	3,074	119,119	54,164	314,617	7,647,430	117,524	31,064	291,988	109,539	1714
26,000 - 27,999	266,287	55,287	693	100,289	44,619	324,041	6,665,791	111,143	32,074	259,069	104,767	1,663
28,000 - 29,999	212,833	45,703	1,277	83,830	42,703	293,527	5,686,985	99,094	28,710	226,711	92,408	1770
30,000 - 34,999	345,114	87,028	1,113	178,790	81,647	680,185	10,021,144	213,876	71,297	463,766	196,639	3431
35,000 - 39,999	185,277	58,278	1,423	133,888	54,467	592,097	5,907,963	153,267	64,415	331,024	138,014	3,967
40,000 - 49,999	136,014	47,112	3,030	169,720	69,067	459,494	5,040,219	159,359	80,750	353,951	140,713	5771
50,000 - 99,999	86,619	45,565	3,694	346,789	96,399	781,295	3,774,033	200,767	149,735	478,365	170,967	11546
100,000 and over	12,071	9,399	(5,054)	223,673	23,578	601,750	780,928	68,493	103,211	235,455	59,201	17,051
Total	6,966,074	1,798,793	54,113	3,114,954	1,282,667	9,147,595	110,630,479	2,335,960	864,245	6,818,999	2,008,163	62541

TAXABLE INDIVIDUALS

SELECTED ITEMS BY GRADE OF TAXABLE INCOME

(Excludes trustee or manually assessed and issued assessments)

TABLE 1.5 (cont.)
Income year 1985-86

Grade of taxable income	Other income n.e.i.	Income equalization withdrawals	Net income	Taxable income	Rebates and credits									
					Spouse, daughter-housekeeper		Invalid relatives	Parents parent-in-law	House-keeper	Sole parent	Home loan interest	Zone and overseas forces	Medical expenditure	
					With dependants	Without dependants								
\$	\$	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Under 4,596	114	106	74,619	66,232	31	55	1	55	2
4,596 - 4,999	889	35	369,935	351,091	7	18	1	1	1	51	1
5,000 - 5,999	2,736	92	1,589,382	1,532,402	64	150	..	2	1	22	50	484	23	
6,000 - 6,999	3,031	170	2,431,254	2,358,952	228	585	2	9	2	269	209	1,068	115	
7,000 - 7,999	3,018	260	2,360,077	2,281,114	832	1,686	7	38	8	2,168	306	1,766	840	
8,000 - 8,999	3,038	114	2,494,261	2,407,337	2,853	4,974	9	88	22	5,289	387	2,380	1,310	
9,000 - 9,999	3,299	163	2,668,320	2,575,294	7,930	5,903	4	98	49	4,990	417	2,396	989	
10,000 - 10,999	3,211	292	2,887,550	2,788,330	10,087	5,620	6	111	55	4,789	528	2,534	911	
11,000 - 11,999	3,239	438	3,108,654	3,001,824	10,937	5,799	7	148	70	4,570	646	2,642	831	
12,000 - 12,999	3,205	424	3,463,914	3,346,842	11,817	6,165	11	201	77	4,414	730	2,791	841	
13,000 - 13,999	2,759	225	3,836,989	3,706,983	13,471	6,950	7	203	98	4,527	886	2,926	821	
14,000 - 14,999	2,682	239	4,502,316	4,354,285	16,552	8,593	9	242	124	5,066	1,133	3,174	784	
15,000 - 15,999	2,571	349	5,088,372	4,925,199	19,909	10,611	11	297	149	5,391	1,500	3,482	755	
16,000 - 16,999	2,001	403	5,395,539	5,222,279	22,797	11,839	17	338	161	5,564	1,805	3,669	668	
17,000 - 17,999	2,263	290	5,622,992	5,438,118	25,347	12,630	9	318	179	5,422	2,015	3,904	722	
18,000 - 18,999	2,425	452	5,755,542	5,563,299	27,516	13,287	11	339	168	4,955	2,171	3,862	618	
19,000 - 19,999	2,456	571	5,897,315	5,701,667	28,305	13,209	13	340	146	4,287	2,160	3,988	643	
20,000 - 21,999	3,978	536	10,656,196	10,298,787	57,805	23,886	19	576	322	7,044	4,157	7,818	1,263	
22,000 - 23,999	3,346	556	9,390,043	9,066,457	55,261	20,395	23	502	288	5,396	3,753	7,737	1109	
24,000 - 25,999	2,922	653	8,474,095	8,183,944	51,229	17,558	20	470	247	4,557	3,196	6,945	1098	
26,000 - 27,999	3,018	825	7,437,860	7,183,863	44,486	15,031	16	349	209	3,270	2,505	6,452	1,027	
28,000 - 29,999	2,846	600	6,375,300	6,160,747	37,546	11,951	11	262	149	2,637	1,750	5,725	860	
30,000 - 34,999	5,169	1,678	11,524,330	11,139,681	63,150	19,785	14	443	224	3,486	1,986	11,922	1915	
35,000 - 39,999	4,985	1,599	7,110,321	6,873,058	32,792	10,287	5	200	117	1,620	570	6,876	1,332	
40,000 - 49,999	5,189	1,778	6,206,101	5,981,504	23,361	7,817	8	115	79	1,160	242	5,397	1484	
50,000 - 99,999	11,104	4,476	5,684,816	5,475,260	10,046	3,930	5	57	40	516	48	1,775	1,548	
100,000 and over	5,374	1,844	1,995,713	1,934,785	668	284	..	8	6	30	2	86	365	
Total	90,868	19,170	132,401,807	127,919,331	575,028	238,997	244	5,753	2,991	91,441	33,155	101,903	22,874	

TAXABLE INDIVIDUALS
SELECTED ITEMS BY GRADE OF TAXABLE INCOME
(Excludes trustee or manually assessed and issued assessments)

TABLE 1.5 (cont.)
Income year 1985-86

Grade of taxable income		Rebates and credits (cont.)												
		Unemployment and sickness benefits	Averaging	Pensioner	Termination payment	Section 98A(2)	Beneficiary tax credit-section 100(2)	Total rebates and credits	Medicare levy	Complementary tax	Net tax	PPS credit	Tax instalment deductions	Double tax credit
\$	\$	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Under	4,596	27	..	42	2	42	567	1,452	..	3,041	10,375	104	2,416	13
4,596 -	4,999	6	15	19	3	10	82	298	..	796	5,084	2,613	28,918	1
5,000 -	5,999	4,531	297	14,209	29	20	317	20,539	..	1,647	51,224	6,773	100,568	12
6,000 -	6,999	2,296	936	19,486	96	5	397	26,154	..	1,244	148,880	9,084	144,081	18
7,000 -	7,999	1,520	2,005	1,857	122	12	401	13,578	5,787	991	215,215	11,733	194,081	27
8,000 -	8,999	2,317	2,798	..	148	5	472	23,030	21,639	771	277,283	14,478	242,657	33
9,000 -	9,999	1,612	3,004	..	170	33	488	28,474	22,931	599	328,965	16,470	292,008	47
10,000 -	10,999	235	3,214	..	186	16	641	29,599	24,944	536	389,504	18,990	344,972	37
11,000 -	11,999	..	3,068	..	205	11	654	30,296	26,935	465	449,342	19,747	402,270	43
12,000 -	12,999	..	2,921	..	221	23	761	31,778	30,363	419	531,647	20,102	482,880	45
13,000 -	13,999	..	3,170	..	280	16	689	34,800	34,475	367	626,860	20,090	580,177	34
14,000 -	14,999	..	3,112	..	353	32	780	40,814	41,477	288	776,538	19,148	732,080	50
15,000 -	15,999	..	3,059	..	424	4	640	46,960	47,762	273	916,407	18,597	872,315	41
16,000 -	16,999	..	2,860	..	433	37	736	51,764	51,213	239	1,006,418	18,320	964,670	47
17,000 -	17,999	..	2,774	..	516	38	893	55,778	53,562	241	1,079,941	17,094	1,042,949	45
18,000 -	18,999	..	2,584	..	506	58	960	58,153	54,933	211	1,134,261	16,683	1,101,193	58
19,000 -	19,999	..	2,695	..	1,207	65	1,199	59,625	56,016	217	1,196,029	16,218	1,143,978	58
20,000 -	21,999	..	5,524	..	10,504	12	2,009	123,318	99,951	357	2,313,864	25,248	2,235,979	90
22,000 -	23,999	..	5,380	..	12,874	12	1,589	116,373	88,316	219	2,213,338	19,607	2,111,326	89
24,000 -	25,999	..	5,233	..	12,360	..	1,957	107,353	80,446	145	2,136,635	14,849	2,023,268	102
26,000 -	27,999	..	4,572	..	11,130	11	2,753	95,141	71,010	116	1,981,453	12,038	1,850,018	108
28,000 -	29,999	..	4,489	..	10,284	47	2,776	81,793	60,783	88	1,779,708	9,408	1,646,597	109
30,000 -	34,999	..	9,118	..	22,367	79	8,179	151,928	110,020	188	3,434,522	16,098	3,069,352	242
35,000 -	39,999	..	7,065	..	20,844	126	16,268	115,003	67,874	135	2,310,519	9,022	1,949,652	205
40,000 -	49,999	..	10,027	..	32,765	..	2,031	87,452	59,069	86	2,250,070	7,760	1,813,567	330
50,000 -	99,999	..	14,939	..	42,079	12	2,810	81,695	54,143	98	2,424,799	7,713	1,476,173	999
100,000 and over	..	..	3,157	..	11,629	114	3,410	24,596	18,997	10	1,042,371	1,597	303,013	1,935
Total		12,544	108,017	35,612	191,737	840	54,461	1,537,743	1,182,646	13,788	31,031,251	369,584	27,151,157	4,814

TAXABLE INDIVIDUALS - Males
SELECTED REBATES AND CREDITS ALLOWED

TABLE 1.6(a)
Income year 1985-86

BY GRADE OF TAXABLE INCOME
(Excludes trustee or manually assessed and issued assessments)

	Grade of taxable income							Total
	Under \$7,500	\$7,500-\$12,499	\$12,500-\$19,499	\$19,500-\$27,999	\$28,000-\$34,999	\$35,000-\$49,999	\$50,000 and over	
Number	352,748	602,763	1,142,204	1,187,384	458,174	273,102	82,197	4,098,572
Taxable income \$'000	2,126,157	6,025,668	18,595,857	27,616,664	14,218,891	10,949,934	6,095,970	85,629,141
Net tax \$'000	125,700	783,096	3,475,463	6,757,774	4,268,863	3,884,366	2,839,181	22,134,445
Spouse, daughter-housekeeper rebate - Number with dependants \$'000	1,633 412	40,038 35,271	151,250 140,222	236,738 220,090	108,688 100,164	61,503 56,027	12,011 10,682	611,861 562,869
Spouse, daughter-housekeeper rebate - Number without dependants \$'000	4,714 1,065	46,337 23,240	113,152 67,207	129,084 80,162	50,676 31,128	29,742 17,922	7,085 4,183	380,790 224,908
Invalid relative rebate - Number with Amount \$'000	6 2	48 22	123 50	160 72	49 24	28 10	11 5	425 184
Parent, parent-in-law rebate - Number with Amount \$'000	26 7	455 288	1,757 1,191	2,327 1,585	858 583	416 282	78 54	5,917 3,990
Housekeeper rebate - Number with Amount \$'000	6 2	141 110	657 569	970 840	379 326	206 175	48 41	2,407 2,064
Sole parent rebate - Number with Amount \$'000	245 68	3,395 2,130	9,321 5,811	11,573 7,109	4,963 3,020	2,898 1,798	595 378	32,990 20,314
Zone and overseas forces rebate - Number with Amount \$'000	10,180 884	26,748 6,582	53,382 16,334	64,076 25,851	30,971 16,492	20,007 11,816	3,513 1,761	208,877 79,720
Home loan interest rebate - Number with Amount \$'000	1,047 249	5,890 1,739	29,664 8,917	42,263 12,852	12,122 3,400	2,830 770	171 47	93,987 27,975
Pensioner rebate - Number with Amount \$'000	85,561 12,511	2,210 14	..	..	..	..	..	87,771 12,525
Unemployment benefits etc. rebate - Number with Amount \$'000	41,231 4,710	29,639 4,382	..	..	..	..	..	70,870 9,092
Averaging rebate - Number with Amount \$'000	5,965 1,011	20,188 8,388	22,255 12,149	14,403 13,531	5,476 8,426	4,515 10,727	2,831 11,289	75,633 65,520
Termination payment rebate - Number with Amount \$'000	1,578 132	4,098 624	8,151 2,139	131,642 36,083	41,221 27,691	28,123 48,389	9,766 50,542	224,579 165,601
Life assurance bonus rebate - Number with Amount \$'000	115 17	272 104	423 135	370 119	133 63	86 38	28 23	1,427 498
Medical expenditure rebate - Number with Amount \$'000	663 104	3,142 1,669	6,855 2,346	12,695 3,212	9,223 2,104	8,634 2,185	3,783 1,416	44,995 13,036
Section 98A(2) credit - Number with Amount \$'000	50 44	15 35	20 109	7 11	5 53	9 94	6 126	112 472
Beneficiary tax credit - (section 100(2)) Number with Amount \$'000	553 796	440 1,613	533 2,915	515 4,787	411 5,539	601 9,486	71 3,368	3,124 28,504
Total rebates and credits - Number with Amount \$'000	146,205 22,097	153,790 85,598	358,187 260,312	542,511 407,747	222,627 200,270	133,526 160,895	34,383 85,632	1,591,229 1,222,552

TAXABLE INDIVIDUALS - Females
SELECTED REBATES AND CREDITS ALLOWED
BY GRADE OF TAXABLE INCOME

TABLE 1.6(b)
Income year 1985-86

(Excludes trustee or manually assessed and issued assessments)

		Grade of taxable income							
		Under \$7,500	\$7,500- \$12,499	\$12,500- \$19,499	\$19,500- \$27,999	\$28,000- \$34,999	\$35,000- \$49,999	\$50,000 and over	Total
Number		545,397	760,370	961,388	435,892	99,773	48,189	16,493	2,867,502
Taxable income	\$ '000	3,318,225	7,535,053	15,194,665	9,942,006	3,081,537	1,904,628	1,314,076	42,290,190
Net tax	\$ '000	189,431	1,034,495	2,937,571	2,485,729	945,367	676,224	627,988	8,896,806
Spouse, daughter-housekeeper rebate -	Number with dependants	650	4,030	6,621	3,379	617	146	36	15,479
	Amount	\$ '000 149	2,960	5,500	2,860	532	126	32	12,159
Spouse, daughter-housekeeper rebate -	Number without dependants	1,573	6,771	11,565	5,564	1,013	294	52	26,832
	Amount	\$ '000 319	3,227	6,460	3,263	608	181	31	14,089
Invalid relative rebate -	Number with Amount	\$ '000 10 3	45 16	78 27	32 11	3 2	6 2	1 ..	175 61
Parent, parent-in-law rebate -	Number with Amount	\$ '000 38 10	447 287	1,210 811	696 489	162 122	41 34	5 10	2,599 1,763
Housekeeper rebate -	Number with Amount	\$ '000 16 4	162 126	479 429	331 296	55 47	24 21	6 5	1,073 928
Sole parent rebate -	Number with Amount	\$ '000 1,950 549	31,556 21,579	41,861 29,516	21,169 15,229	4,277 3,103	1,368 982	236 168	102,417 71,127
Zone and overseas forces rebate -	Number with Amount	\$ '000 15,615 1,353	30,222 5,904	36,167 8,110	18,384 5,104	3,904 1,155	1,682 456	521 101	106,495 22,183
Home loan interest rebate -	Number with Amount	\$ '000 710 158	2,770 756	8,118 2,065	7,668 1,822	1,643 336	214 41	12 2	21,135 5,180
Pensioner rebate -	Number with Amount	\$ '000 155,826 23,065	3,432 22	.. ..	.. ..	.. ..	.. ..	.. ..	159,258 23,087
Unemployment benefits etc. rebate -	Number with Amount	\$ '000 28,559 2,835	3,856 617	.. ..	.. ..	.. ..	.. ..	.. ..	32,415 3,452
Averaging rebate -	Number with Amount	\$ '000 5,561 934	15,406 6,459	14,963 8,240	8,843 8,509	3,389 5,182	2,541 6,365	1,416 6,807	52,119 42,497
Termination payment rebate -	Number with Amount	\$ '000 842 57	1,757 249	2,521 739	47,774 11,744	7,803 4,960	3,719 5,221	971 3,167	65,387 26,136
Life assurance bonus rebate -	Number with Amount	\$ '000 141 20	267 94	310 126	150 52	52 34	12 8	10 9	942 344
Medical expenditure rebate -	Number with Amount	\$ '000 795 129	4,196 3,553	4,565 2,744	3,131 1,614	1,072 671	658 630	363 497	14,780 9,838
Section 98A(2) credit -	Number with Amount	\$ '000 45 40	18 39	32 138	12 47	10 74	4 31	.. ..	121 368
Beneficiary tax credit - (section 100(2))	Number with Amount	\$ '000 516 747	362 1,361	445 2,629	433 4,139	393 5,416	549 8,814	58 2,853	2,756 25,957
Total rebates and credits -	Number with Amount	\$ '000 205,356 30,433	100,828 46,738	122,326 67,791	106,716 55,574	22,443 22,495	10,552 23,259	3,650 14,438	571,871 260,730

TAXABLE INDIVIDUALS - Total
SELECTED REBATES AND CREDITS ALLOWED
BY GRADE OF TAXABLE INCOME

TABLE 1.6(c)
Income year 1985-86

(Excludes trustee or manually assessed and issued assessments)

	Grade of taxable income							Total
	Under \$7,500	\$7,500-\$12,499	\$12,500-\$19,499	\$19,500-\$27,999	\$28,000-\$34,999	\$35,000-\$49,999	\$50,000 and over	
Number	898,145	1,363,133	2,103,592	1,623,276	557,947	321,291	98,690	6,966,074
Taxable income \$'000	5,444,382	13,560,721	33,790,522	37,558,670	17,300,428	12,854,562	7,410,046	127,919,331
Net tax \$'000	315,132	1,817,592	6,413,035	9,243,503	5,214,230	4,560,590	3,467,169	31,031,251
Spouse, daughter-housekeeper rebate - Number with with dependants \$'000	2,283 561	44,068 38,231	157,871 145,722	240,117 222,951	109,305 100,696	61,649 56,153	12,047 10,714	627,340 575,028
Spouse, daughter-housekeeper rebate - Number with without dependants \$'000	6,287 1,384	53,108 26,467	124,717 73,668	134,648 83,425	51,689 31,736	30,036 18,104	7,137 4,215	407,622 238,997
Invalid relative rebate - Number with Amount \$'000	16 5	93 37	201 77	192 83	52 25	34 12	12 5	600 244
Parent, parent-in-law rebate - Number with Amount \$'000	64 17	902 575	2,967 2,003	3,023 2,074	1,020 705	457 315	83 65	8,516 5,753
Housekeeper rebate - Number with Amount \$'000	22 6	303 236	1,136 998	1,301 1,136	434 373	230 197	54 46	3,480 2,991
Sole parent rebate - Number with Amount \$'000	2,195 617	34,951 23,709	51,182 35,327	32,742 22,339	9,240 6,123	4,266 2,780	831 547	135,407 91,441
Zo ^r and overseas forces rebate - Number with Amount \$'000	25,795 2,237	56,970 12,487	89,549 24,444	82,460 30,954	34,875 17,647	21,689 12,272	4,034 1,861	315,372 101,903
Home loan interest rebate - Number with Amount \$'000	1,757 407	8,660 2,494	37,782 10,982	49,931 14,674	13,765 3,736	3,044 811	183 50	115,122 33,155
Pensioner rebate - Number with Amount \$'000	241,387 35,376	5,642 36	..	..	..	..	..	247,029 35,612
Unemployment benefits etc. rebate - Number with Amount \$'000	69,790 7,545	33,495 4,999	..	..	..	..	..	103,285 12,544
Averaging rebate - Number with Amount \$'000	11,526 1,945	35,594 14,847	37,218 20,389	23,246 22,040	8,865 13,608	7,056 17,092	4,247 18,096	127,752 108,017
Termination payment rebate - Number with Amount \$'000	2,420 189	5,855 873	10,672 2,878	179,416 47,827	49,024 32,651	31,842 53,609	10,737 53,709	289,966 191,737
Life assurance bonus rebate - Number with Amount \$'000	256 37	539 199	733 260	520 171	185 97	98 46	38 32	2,369 842
Medical expenditure rebate - Number with Amount \$'000	1,458 233	7,338 5,222	11,420 5,089	15,292 4,826	10,295 2,775	9,292 2,815	4,146 1,914	59,775 22,874
Section 98A(2) credit - Number with Amount \$'000	95 83	33 74	52 247	19 58	15 126	13 126	6 126	233 840
Beneficiary tax credit - (section 100(2)) Number with Amount \$'000	1,069 1,543	802 2,974	978 5,544	948 8,926	804 10,955	1,150 18,299	129 6,220	5,880 54,461
Total rebates and credits - Number with Amount \$'000	351,561 52,529	254,618 132,336	480,513 328,103	649,227 463,321	245,070 222,766	144,078 184,155	38,033 100,071	2,163,100 1,483,282

TAXABLE INDIVIDUALS

TABLE 1.7

BY TYPE OF TAXPAYER AND BROAD INDUSTRY GROUPS

Income year 1985-86

(Excludes trustee or manually assessed and issued assessments)

Industry	Non-provisional				Provisional				Total			
	Number	Net income	Taxable income	Net tax	Number	Net income	Taxable income	Net tax	Number	Net income	Taxable income	Net tax
		\$'000	\$'000	\$'000		\$'000	\$'000	\$'000		\$'000	\$'000	\$'000
SALARY AND WAGE EARNERS	3,969,150	73,990,899	71,457,169	16,402,316	28,937	539,865	518,530	126,730	3,998,087	74,530,764	71,975,699	16,529,045
PROPERTY	740,260	15,905,703	15,248,161	3,936,934	741,032	12,781,185	12,506,209	3,085,051	1,481,292	28,686,887	27,754,370	7,021,984
PRIMARY PRODUCTION -												
Sheep grazing	3,870	78,157	73,458	17,898	8,653	178,178	171,663	45,868	12,523	256,335	245,122	63,766
Grain growing	1,505	26,448	24,696	5,570	8,190	151,888	146,347	35,870	9,695	178,336	171,042	41,440
Fishing, hunting, trapping and forestry	1,201	24,614	22,943	5,753	4,091	75,699	73,537	16,185	5,292	100,313	96,481	21,938
Cattle grazing	8,921	191,074	181,038	46,288	12,681	276,985	267,114	76,462	21,602	468,059	448,152	122,750
Dairying and pigfarming	703	11,869	11,192	2,330	2,793	45,305	44,131	9,193	3,496	57,174	55,323	11,523
Fruit and vegetable growing	2,312	47,933	45,441	11,054	3,185	61,950	60,205	15,009	5,497	109,883	105,646	26,063
Services to agriculture	1,444	23,564	21,835	4,490	3,356	52,213	50,153	10,753	4,800	75,777	71,988	15,243
Sugar cane farming	37	670	605	145	375	7,375	7,155	1,693	412	8,046	7,761	1,838
Any other primary production	4,329	93,592	87,994	22,779	6,800	135,932	130,967	35,259	11,129	229,524	218,961	58,038
Primary production subsidiaries	31,824	598,395	567,988	130,696	125,141	2,077,363	2,015,881	424,809	156,965	2,675,758	2,583,869	555,505
Total Primary Production	56,146	1,096,316	1,037,190	247,001	175,265	3,062,888	2,967,155	671,102	231,411	4,159,205	4,004,345	918,103
MINING	195	10,933	10,412	4,699	445	16,883	15,561	6,213	640	27,816	25,973	10,912
MANUFACTURING	3,172	57,513	54,785	12,385	8,726	136,917	133,799	30,679	11,898	194,430	188,584	43,064
CONSTRUCTION	42,771	631,036	597,576	107,061	59,976	1,015,835	991,560	214,168	102,747	1,646,872	1,589,136	321,229
TRANSPORT, STORAGE AND COMMUNICATION	12,148	177,656	169,790	31,333	19,365	322,606	314,286	70,449	31,513	500,262	484,076	101,782
WHOLESALE AND RETAIL TRADE	14,011	253,323	239,793	53,454	33,351	624,372	608,356	162,464	47,362	877,696	848,149	215,918
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES	26,422	630,388	584,351	159,964	60,314	1,676,373	1,605,690	535,243	86,736	2,306,760	2,190,041	695,207
HEALTH, EDUCATION, WELFARE, ETC. SERVICES	5,257	150,778	138,467	44,609	24,805	890,424	853,005	329,166	30,062	1,041,202	991,472	373,774
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES	11,519	241,549	221,931	57,319	21,246	398,409	374,125	99,677	32,765	639,958	596,057	156,996
INDUSTRY NOT STATED	6,883	141,734	134,558	32,365	1,851	38,554	37,302	10,661	8,734	180,287	171,861	43,026
OTHER N.E.I	12,534	294,553	274,850	75,347	12,552	266,062	254,967	73,341	25,086	560,615	529,817	148,688
OTHER BUSINESS SUBSIDIARIES	161,951	2,938,720	2,873,313	686,939	715,790	13,927,787	13,696,441	3,764,584	877,741	16,866,506	16,569,752	4,451,523
Total	5,062,419	96,521,100	93,042,347	21,851,724	1,903,655	35,698,161	34,876,985	9,179,527	6,966,074	132,219,261	127,919,331	31,031,251

TAXABLE INDIVIDUALS - NEW SOUTH WALES

SELECTED ITEMS BY INDUSTRY

(Excludes trustee or manually assessed and issued assessments)

I T E M	Industry	Number	Number charged provisional tax	Salary and wages in assessable income	Net business income (or loss)		Net partnership and trust income	
					Primary production	Other	Primary production	Other
					\$'000	\$'000	\$'000	\$'000
1	Salary and wage earners	1,362,394	151	25,915,252	(184)	(99)	(59)	377
2	PROPERTY	516,221	251,452	8,490,806	..	1	(53)	55
PRIMARY PRODUCTION-								
3	Sheep grazing	2,994	1,902	32,233	2,743	386	2,225	6,564
4	Grain growing	1,864	1,460	11,329	7,689	494	2,344	2,068
5	Fishing, hunting, trapping and forestry	1,080	795	8,590	5,778	1,373	210	849
6	Cattle grazing	6,898	3,501	106,240	(14,409)	545	4,319	14,592
7	Dairying and pigfarming	762	527	5,923	3,021	94	441	701
8	Fruit and vegetable growing	1,470	867	18,886	2,472	115	409	2,186
9	Services to agriculture	1,039	689	8,899	132	3,495	697	989
10	Sugar cane growing	65	46	689	(90)	15	29	58
11	Any other primary production	3,422	1,967	46,551	(455)	2,055	3,703	7,652
12	Primary production subsidiaries	35,389	25,629	268,986	(4)	1	243,738	29,808
13	Total Primary Production	54,983	37,383	508,325	6,876	8,572	258,113	65,466
14	MINING	134	95	2,858	(16)	659	28	2,242
MANUFACTURING-								
15	Metal products, transport, equipment, machinery, etc	859	585	7,958	6	6,791	(24)	216
16	Textiles, clothing and footwear	546	438	2,316	(9)	3,284	11	377
17	Food, beverages and tobacco	116	86	722	(3)	917	..	67
18	Paper, paper products, printing and publishing	393	245	4,660	(75)	2,349	(12)	395
19	Wood, wood products and furniture	511	365	3,359	(32)	3,406	(13)	191
20	Other manufacturing	1,029	729	7,507	(16)	7,238	(38)	633
21	Total Manufacturing	3,454	2,448	26,522	(131)	23,986	(77)	1,879
22	CONSTRUCTION	29,502	16,465	160,413	(657)	274,804	36	13,280
23	TRANSPORT, STORAGE AND COMMUNICATION	10,931	6,520	49,133	(621)	112,747	124	3,475
WHOLESALE TRADE-								
24	Wholesale trade n.e.i	2,088	1,481	17,752	(89)	15,341	120	2,012
25	Farm properties and produce dealers	117	95	570	15	859	12	139
26	Total Wholesale Trade	2,205	1,576	18,322	(74)	16,201	133	2,151
RETAIL TRADE-								
27	Pharmacies	1,354	1,129	8,662	(65)	28,142	(151)	2,158
28	Motor vehicles, service stations, etc	2,969	2,049	15,466	(135)	27,883	46	1,194
29	Meat	236	206	623	(13)	2,286	(12)	85
30	Other food	2,356	1,846	12,431	(90)	16,459	(12)	1,368
31	Household appliances and hardware	1,659	921	18,846	(58)	7,342	25	950
32	Books, newspapers, etc	216	156	1,838	(49)	1,575	(1)	247
33	Other retail trade	3,548	2,607	26,194	(59)	20,874	395	3,545
34	Total Retail Trade	12,338	8,914	84,059	(468)	104,562	290	9,547
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-								
35	Real estate agents, operators, etc	524	446	3,210	(128)	4,372	(71)	855
36	Finance and investment	379	298	5,641	(23)	3,856	(21)	2,588
37	Share and property traders	9,297	6,172	188,351	(686)	(1,523)	(2,124)	46,339
38	Insurance	503	323	6,670	(7)	3,286	(12)	329
39	Architectural services	2,001	1,386	16,665	(63)	22,508	4	1,214
40	Consultant engineering, surveying, etc.	1,470	1,021	18,640	(104)	15,649	(112)	808
41	Legal services	2,069	1,842	16,265	(2,578)	80,612	(1,904)	5,157
42	Accounting, auditing and bookkeeping	3,077	2,176	41,336	(360)	32,235	(366)	5,081
43	Other business services	7,901	5,274	79,336	(833)	56,999	(145)	6,142
44	Total Finance, Insurance, etc.	27,221	18,938	376,113	(4,782)	217,993	(4,751)	68,511
HEALTH, EDUCATION, WELFARE, ETC., SERVICES-								
45	Medical practices	3,988	3,352	79,923	(6,954)	128,978	(1,663)	6,255
46	Dental practices	1,617	1,536	7,095	(1,185)	52,243	(315)	2,166
47	Hospitals	26	24	199	(12)	346	(18)	13
48	Other health services	1,920	1,530	14,516	(252)	24,956	(15)	2,450
49	Veterinary services	318	277	1,916	(148)	5,392	(80)	514
50	Education, libraries, etc	1,829	1,261	16,681	(14)	7,129	23	1,554
51	Welfare, charitable and religious activities	397	338	1,872	..	2,876	(7)	196
52	Other community services	100	69	808	(8)	807	6	114
53	Total Health, etc.	10,195	8,387	123,011	(8,573)	222,727	(2,069)	13,262
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-								
54	Entertainment, etc	5,517	3,093	82,282	(697)	30,061	403	13,455
55	Hairdressing	2,025	1,717	6,600	..	15,209	41	1,383
56	Hotels, motels, etc	240	201	1,519	(70)	2,654	43	330
57	Cafes and restaurants	788	579	4,095	(18)	5,739	17	580
58	Other personal services	2,239	1,434	19,575	(35)	9,741	23	1,304
59	Total Entertainment, etc.	10,809	7,024	114,072	(820)	63,404	527	17,051
60	INDUSTRY NOT STATED	2,461	518	47,175	(3,516)	3,046	277	1,622
61	OTHER N.E.I	12,060	6,294	206,672	..	..	1	31
62	OTHER SUBSIDIARIES	267,949	214,095	2,280,822	(1)	1	(39,702)	2,389,629
63	Total excluding salary and wage earners	960,463	580,109	12,488,303	(12,782)	1,048,702	212,877	2,588,203
64	All Individuals	2,322,837	580,260	38,403,555	(12,966)	1,048,604	212,818	2,588,580

TABLE 1.8 (a)
Income year 1985-86

Profit (or loss) from sale of real estate, shares, etc.	Gross rents, premiums, etc.	Investment and property income deductions	Gross dividends	Gross interest	Other income n.e.i.	Income equalisation withdrawals	Net income	Taxable income	Total rebates and credits	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
12	293	1,748	2,219	63,496	144	1	25,979,506	25,138,803	276,915	1
..	560,378	463,399	156,185	1,503,449	..	222	10,245,555	9,933,909	82,682	2
35	2,145	1,540	1,891	15,869	..	495	63,024	59,945	1,605	3
69	1,413	919	732	8,484	..	244	33,947	32,523	903	4
10	867	773	104	1,154	..	79	18,228	17,566	679	5
41	8,705	5,628	5,015	28,204	..	589	148,203	142,233	2,890	6
31	526	264	308	1,764	..	13	12,556	12,102	393	7
5	2,223	1,212	479	4,664	..	34	30,256	29,132	870	8
4	437	327	162	1,904	..	48	16,440	15,669	316	9
..	136	27	16	392	..	..	1,218	1,175	23	10
24	4,747	3,532	1,732	10,872	..	287	73,633	70,684	1,501	11
2	13,177	9,939	7,968	50,044	1,287	2,347	607,275	586,436	19,282	12
222	34,376	24,160	18,407	123,351	1,287	4,137	1,004,779	967,464	28,461	13
(20)	300	349	212	464	..	..	6,358	5,655	74	14
18	460	358	144	1,041	..	..	16,246	15,717	179	15
..	362	213	33	531	..	..	6,691	6,536	47	16
9	65	43	..	249	..	..	1,984	1,946	10	17
2	324	221	96	563	..	..	8,078	7,764	58	18
10	463	332	85	584	..	..	7,720	7,493	88	19
7	634	433	86	1,405	..	..	17,022	16,571	130	20
46	2,308	1,600	444	4,372	..	..	57,741	56,027	511	21
96	10,550	7,174	697	14,599	..	1	466,626	450,520	6,564	22
66	4,863	3,656	729	9,009	..	..	175,855	170,849	1,995	23
8	2,306	1,738	601	4,000	..	..	40,310	38,731	361	24
4	116	29	101	260	..	..	2,048	2,005	19	25
12	2,422	1,767	702	4,260	..	..	42,357	40,736	380	26
40	2,821	2,555	981	2,722	..	6	42,760	41,369	100	27
..	2,248	1,274	137	2,808	..	..	48,357	47,048	545	28
(11)	157	56	67	255	..	..	3,381	3,291	42	29
(8)	2,502	1,595	182	2,075	..	..	33,313	32,443	315	30
20	1,410	1,071	106	1,898	..	..	29,468	28,456	302	31
3	458	278	46	363	..	..	4,202	4,070	23	32
(4)	5,592	3,660	552	6,341	..	..	59,768	57,821	515	33
41	15,188	10,489	2,071	16,463	..	6	221,250	214,499	1,842	34
24	2,118	1,149	149	1,686	..	..	11,051	10,610	59	35
7	734	679	583	2,556	..	1	15,245	13,491	60	36
20,462	20,686	21,216	17,822	44,891	525	10	313,490	295,476	2,930	37
(2)	396	336	94	1,088	..	..	11,494	10,404	106	38
5	1,108	1,068	286	1,794	..	..	42,453	41,210	362	39
26	1,351	1,208	303	2,662	..	..	37,997	36,502	467	40
24	6,339	7,498	1,081	4,533	..	51	102,044	97,657	339	41
25	4,489	4,761	1,619	7,228	..	24	86,549	82,732	648	42
83	7,113	5,656	1,669	11,356	..	..	156,046	149,614	1,507	43
20,656	44,333	43,572	23,607	77,793	525	86	776,369	737,696	6,477	44
(161)	15,962	22,787	2,033	10,646	..	122	212,343	200,301	792	45
158	5,375	7,301	456	3,602	..	4	62,298	59,539	92	46
..	23	28	14	133	..	..	669	650	3	47
(1)	2,114	1,881	634	3,201	..	..	45,719	43,974	217	48
(12)	491	543	102	515	..	..	8,146	7,727	17	49
5	1,186	843	242	2,605	..	..	28,566	27,455	235	50
3	393	290	69	637	..	..	5,750	5,456	71	51
1	41	58	20	92	..	..	1,823	1,718	9	52
(7)	25,584	33,731	3,569	21,431	..	126	365,313	346,820	1,435	53
(77)	5,663	6,715	3,122	12,288	..	..	139,766	125,196	1,186	54
11	1,870	1,271	72	1,769	..	..	25,685	25,068	212	55
..	351	240	80	924	..	..	5,577	5,345	34	56
10	1,457	1,078	272	783	..	..	11,855	11,326	92	57
27	1,345	1,007	229	2,608	..	..	33,810	32,814	382	58
(29)	10,686	10,310	3,776	18,372	..	..	216,693	199,749	1,906	59
(7)	1,457	1,231	411	3,625	..	..	52,857	50,121	855	60
2	12,337	10,825	3,895	25,255	36,975	410	274,713	260,327	2,337	61
13	216,032	174,336	130,074	558,935	12,734	1,550	5,374,835	5,225,111	56,740	62
21,092	940,813	786,599	344,777	2,381,376	51,520	6,539	19,281,302	18,659,481	192,259	63
21,104	941,107	788,347	346,996	2,444,872	51,665	6,539	45,260,809	43,798,285	469,173	64

TAXABLE INDIVIDUALS - NEW SOUTH WALES

SELECTED ITEMS BY INDUSTRY

(Excludes trustee or manually assessed and issued assessments)

I T E M	Industry	Net tax	Tax	Pre-	Gross	Stock on	Purchase	Stock on
			instalment	scribed		sales	hand at	of stock	hand at
H			deductions	payments		beginning	during	end
			presented	system		of year	year	of year
				credit				
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
1	Salary and wage earners	5,931,067	6,361,418	326	319	257	326	407
2	PROPERTY	2,580,303	2,161,324	41	2,541	169	2,047	189
	PRIMARY PRODUCTION-							
3	Sheep grazing	16,060	8,641	21	63,327	18,812	7,614	18,561
4	Grain growing	7,956	2,631	9	35,897	3,253	2,376	3,686
5	Fishing, hunting, trapping and forestry	3,737	2,380	55	12,925	481	1,509	634
6	Cattle grazing	39,516	29,794	34	85,113	38,572	28,365	39,395
7	Dairying and pigfarming	2,600	1,531	1	24,902	3,416	1,758	3,634
8	Fruit and vegetable growing	7,537	5,267	3	23,574	680	1,134	856
9	Services to agriculture	3,382	2,040	6	5,411	880	3,041	1,014
10	Sugar cane growing	305	221	..	1,512	68	44	83
11	Any other primary production	19,768	13,273	29	37,003	8,193	10,487	9,169
12	Primary production subsidiaries	130,298	68,514	118	82	86	..	5
13	Total Primary Production	231,159	134,292	277	289,747	74,441	56,330	77,038
14	MINING	2,389	985	..	1,500	109	248	141
	MANUFACTURING-							
15	Metal products, transport, equipment, machinery, etc	3,892	2,142	29	19,909	1,314	9,575	1,503
16	Textiles, clothing and footwear	1,177	499	2	14,848	1,006	6,037	1,514
17	Food, beverages and tobacco	456	173	..	11,588	473	6,070	376
18	Paper, paper products, printing and publishing	2,075	1,264	1	10,239	481	3,618	596
19	Wood, wood products and furniture	1,558	853	15	14,278	778	6,831	882
20	Other manufacturing	3,816	1,922	15	26,769	2,371	11,918	2,679
21	Total Manufacturing	12,975	6,853	61	97,632	6,423	44,048	7,549
22	CONSTRUCTION	90,619	35,667	33,908	158,174	6,967	102,158	6,511
23	TRANSPORT, STORAGE AND COMMUNICATION	36,510	11,375	14,752	16,627	1,008	6,147	1,123
	WHOLESALE TRADE-							
24	Wholesale trade n.e.i	9,899	4,560	23	112,078	10,107	85,968	11,723
25	Farm properties and produce dealers	495	135	5	8,906	356	7,321	446
26	Total Wholesale Trade	10,393	4,695	28	120,984	10,463	93,289	12,169
	RETAIL TRADE-							
27	Pharmacies	14,717	2,127	8	313,971	33,319	203,548	36,285
28	Motor vehicles, service stations, etc	10,309	3,700	1,477	216,745	10,193	167,906	13,426
29	Meat	644	148	..	35,172	343	24,830	367
30	Other food	6,499	3,080	25	232,791	7,684	175,279	7,444
31	Household appliances and hardware	6,569	4,854	17	54,704	8,064	34,978	7,850
32	Books, newspapers, etc	1,084	508	1	21,667	1,839	16,090	2,175
33	Other retail trade	13,948	6,720	33	268,046	36,470	181,424	42,789
34	Total Retail Trade	53,770	21,136	1,561	1,143,095	97,910	804,054	110,334
	FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
35	Real estate agents, operators, etc	2,959	837	3	2,892	1,787	1,449	1,578
36	Finance and investment	5,296	1,862	..	5,176	1,739	4,941	2,156
37	Share and property traders	106,563	57,280	97	4,289	1,130	6,404	2,231
38	Insurance	2,821	1,822	..	44	5	27	87
39	Architectural services	10,599	4,452	2,066	1,232	39	687	87
40	Consultant engineering, surveying, etc	10,813	5,492	825	7,928	697	5,268	1,031
41	Legal services	42,211	4,939	0	2,021	718	789	714
42	Accounting, auditing and bookkeeping	26,207	12,196	6	878	336	172	333
43	Other business services	38,827	21,045	1,648	32,794	2,276	20,002	3,124
44	Total Finance, Insurance, etc	246,297	109,925	4,646	57,253	8,727	39,738	11,253
	HEALTH, EDUCATION, WELFARE, ETC., SERVICES-							
45	Medical practices	86,737	29,931	1	5,950	2,657	1,889	2,286
46	Dental practices	22,742	1,845	..	7,179	785	3,667	692
47	Hospitals	199	51	..	328	15	52	49
48	Other health services	13,316	3,911	2	16,462	1,282	8,518	1,636
49	Veterinary services	2,364	496	..	3,804	373	2,303	395
50	Education, libraries, etc	6,066	4,381	22	1,216	159	629	193
51	Welfare, charitable and religious activities	1,058	390	4	560	7	57	23
52	Other community services	439	193	3	1,094	10	382	21
53	Total Health, etc	132,922	41,199	32	36,592	5,287	17,497	5,294
	ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
54	Entertainment, etc	38,765	24,396	12	18,810	2,386	8,991	2,688
55	Hairdressing	4,609	1,521	14	45,948	2,202	12,177	2,394
56	Hotels, motels, etc	1,646	436	1	30,586	1,231	15,923	1,381
57	Cafes and restaurants	2,388	995	9	57,124	1,433	28,733	1,242
58	Other personal services	6,808	4,816	22	7,129	301	2,767	296
59	Total Entertainment, etc	54,216	32,164	57	159,597	7,552	68,592	8,001
60	INDUSTRY NOT SCHEDULED	13,002	13,012	107	11,721	2,476	8,446	2,714
61	OTHER N.E.I	74,786	58,671	35	..	..	..	..
62	OTHER SUBSIDIARIES	1,446,134	577,467	39,842	146	137	9	15
63	Total excluding salary and wage earners	4,985,475	3,208,766	95,347	2,095,608	221,670	1,242,605	242,331
64	All Individuals	10,916,543	9,570,183	95,673	2,095,927	221,928	1,242,931	242,738

TABLE 1.8 (a) (cont.)
Income year 1985-86

Total business receipts						Depreciable assets purchased during year	Depreciable assets disposed of during year	I T E M	
Primary production	Other	Salaries and wages paid	Interest paid	Investment allowance	Section 75D deductions	Depreciation			
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
..	863	117	1,036	..	..	492	1,306	417	1
38	2,581	677	206,078	5	..	28,485	40,645	6,210	2
66,179	1,363	5,284	5,521	101	53	6,748	8,721	1,421	3
39,810	933	946	3,097	162	49	5,483	5,768	1,017	4
20,162	5,630	1,544	1,059	13	..	2,058	4,143	789	5
86,997	3,475	5,450	8,949	124	101	11,716	17,191	2,757	6
27,001	420	1,743	1,016	38	4	2,254	3,083	330	7
25,432	748	3,350	2,013	36	7	2,487	4,103	488	8
6,700	15,208	4,218	915	36	12	1,671	2,968	520	9
1,667	20	179	117	23	..	178	141	17	10
47,409	9,252	5,214	5,119	41	51	5,793	8,950	1,443	11
85	4	176	5,295	27	215	3,305	3,343	1,130	12
321,441	37,052	28,107	33,099	602	492	41,692	58,412	9,913	13
(8)	3,515	214	334	17	..	250	460	6	14
34	28,916	2,741	482	20	..	1,031	2,370	492	15
1	21,963	4,182	300	17	..	487	1,225	210	16
41	11,991	1,842	132	3	..	271	780	187	17
21	15,048	1,811	322	12	..	558	1,388	240	18
7	17,907	1,757	402	..	..	545	1,128	182	19
27	34,932	3,842	700	3	..	1,041	2,015	289	20
131	130,756	16,175	2,338	56	..	3,933	8,905	1,601	21
1,222	750,341	44,751	10,930	242	..	23,159	47,886	11,157	22
1,037	325,820	14,099	11,490	329	7	18,664	37,215	10,528	23
237	136,102	6,273	2,621	27	..	2,246	4,580	1,159	24
154	10,103	482	149	..	..	101	244	65	25
391	146,205	6,754	2,770	27	..	2,347	4,824	1,224	26
284	323,303	35,093	7,267	36	4	2,760	4,139	917	27
500	265,025	17,936	3,631	17	..	3,191	6,836	1,518	28
115	35,355	2,518	330	1	..	405	689	319	29
86	242,118	11,126	3,817	25	..	3,208	7,002	2,031	30
25	65,670	3,864	1,459	3	..	3,060	3,897	749	31
(36)	22,789	1,751	506	..	..	219	411	89	32
173	280,059	20,026	5,546	68	..	3,940	8,610	1,769	33
1,148	1,234,319	92,313	22,555	152	4	16,783	31,583	7,393	34
173	20,054	3,655	1,044	..	..	632	1,280	350	35
(22)	12,408	367	801	..	..	278	420	92	36
(392)	2,590	389	11,339	15	56	1,979	3,715	1,488	37
13	10,017	919	362	..	..	534	1,122	277	38
(24)	37,960	2,191	1,115	1	..	1,270	2,358	640	39
56	45,845	5,299	3,081	7	..	4,664	3,074	568	40
883	227,789	28,253	15,031	23	..	3,731	6,204	1,101	41
96	117,092	21,374	6,939	49	..	3,512	5,689	1,071	42
357	171,857	20,373	5,505	48	4	7,094	14,483	3,254	43
1,139	645,612	82,820	45,218	142	59	23,695	38,345	8,840	44
3,199	345,195	40,393	25,963	132	50	7,601	11,102	3,257	45
470	198,931	23,758	9,779	120	16	3,065	4,843	1,014	46
(7)	3,600	2,115	58	..	..	45	286	70	47
(22)	79,651	10,205	2,971	23	1	2,377	10,404	784	48
155	31,786	5,982	1,420	3	11	610	1,102	216	49
2	21,734	2,575	982	3	..	1,342	2,401	443	50
11	5,634	684	208	..	..	314	429	92	51
3	2,949	489	96	..	..	119	284	34	52
3,811	689,480	86,200	41,476	282	78	15,474	30,849	5,909	53
373	133,394	12,117	5,932	22	35	5,314	9,513	1,597	54
8	75,584	20,495	1,862	1	..	1,669	3,173	706	55
100	39,470	5,434	1,842	..	..	606	1,201	622	56
5	65,080	10,999	1,783	9	..	1,317	5,375	889	57
22	36,142	3,556	1,138	15	..	2,274	4,567	953	58
508	349,670	52,501	12,557	47	35	11,181	23,830	4,766	59
(3,172)	23,448	2,099	1,921	5	105	1,884	3,374	791	60
..	..	3,426	6,074	4	1	3,143	3,817	688	61
119	267	2,337	90,540	106	174	14,392	20,473	3,479	62
327,806	4,339,066	432,473	487,380	2,014	955	205,081	350,619	72,505	63
327,805	4,339,930	432,590	488,416	2,015	955	205,572	351,925	72,923	64

TAXABLE INDIVIDUALS - VICTORIA

SELECTED ITEMS BY INDUSTRY

(Excludes trustee or manually assessed and issued assessments)

I T E M	Industry	Number	Number charged provisional tax	Salary and wages in assessable income	Net business income (or loss)		Net partnership and trust income		
					Primary production	Other	Primary production	Other	
					\$'000	\$'000	\$'000	\$'000	
1	Salary and wage earners	1,092,083	117	20,469,804	(176)	(240)	(17)	353	
2	PROPERTY	414,414	201,860	6,624,361	..	..	4	(4)
PRIMARY PRODUCTION-									
3	Sheep grazing	4,270	2,738	45,436	3,625	856	2,743	7,556	
4	Grain growing	2,311	1,875	12,258	8,173	502	1,805	1,982	
5	Fishing, hunting, trapping and forestry	619	433	5,822	2,179	1,982	76	1,417	
6	Cattle grazing	5,185	2,878	78,243	(7,468)	951	3,415	14,994	
7	Dairying and pigfarming	1,476	1,278	5,251	13,655	299	612	682	
8	Fruit and vegetable growing	1,064	671	12,661	2,843	195	(88)	3,392	
9	Services to agriculture	1,531	1,093	10,556	(615)	5,764	1,762	1,471	
10	Sugar cane growing . . . . .	..	..	..	..	..	..	..
11	Any other primary production	2,721	1,746	31,012	3,812	772	2,863	5,990	
12	Primary production subsidiaries	44,885	36,053	243,367	(1)	2	353,038	36,489	
13	Total Primary Production	64,062	48,765	444,605	26,203	11,323	366,226	73,973	
14	MINING	71	29	1,452	(13)	5,494	(3)	442	
MANUFACTURING-									
15	Metal products, transport, equipment, machinery, etc	828	575	7,602	(63)	6,612	25	454	
16	Textiles, clothing and footwear	1,341	1,079	5,082	(7)	8,687	(23)	864	
17	Food, beverages and tobacco	120	85	818	(35)	982	..	123	
18	Paper, paper products, printing and publishing	416	243	5,296	(3)	2,329	21	212	
19	Wood, wood products and furniture	580	426	3,615	(4)	4,520	20	496	
20	Other manufacturing	979	720	6,740	(17)	6,327	13	802	
21	Total Manufacturing	4,264	3,128	29,153	(130)	29,458	55	2,951	
22	CONSTRUCTION	26,263	14,378	140,947	(515)	245,994	403	13,859	
23	TRANSPORT, STORAGE AND COMMUNICATION	8,586	4,653	40,818	(462)	81,994	282	3,935	
WHOLESALE TRADE-									
24	Wholesale trade n.e.i	2,034	1,417	18,278	(194)	15,267	8	2,491	
25	Farm properties and produce dealers	173	121	1,307	(5)	491	108	261	
26	Total Wholesale Trade	2,207	1,538	19,586	(200)	15,758	116	2,752	
RETAIL TRADE-									
27	Pharmacies	1,209	997	7,159	(107)	27,117	13	3,133	
28	Motor vehicles, service stations, etc	2,604	1,714	16,090	(31)	21,356	19	1,561	
29	Meat	195	161	648	44	1,890	(17)	174	
30	Other food	1,220	947	6,376	(21)	8,273	43	670	
31	Household appliances and hardware	897	638	7,218	(19)	5,829	55	770	
32	Books, newspapers, etc	197	135	1,759	(2)	1,957	40	243	
33	Other retail trade	4,169	2,576	42,018	(31)	18,152	229	5,122	
34	Total Retail Trade	10,491	7,168	81,268	(167)	84,576	381	11,673	
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-									
35	Real estate agents, operators, etc	456	366	3,366	(89)	5,187	(22)	1,071	
36	Finance and investment	295	205	6,432	(60)	2,373	26	2,566	
37	Share and property traders	6,702	4,368	125,806	(471)	(2,296)	210	32,493	
38	Insurance	670	474	8,080	(81)	5,895	(11)	378	
39	Architectural services	1,963	1,395	14,642	(74)	22,627	(61)	1,323	
40	Consultant engineering, surveying, etc.	1,270	881	14,541	(133)	13,098	(48)	795	
41	Legal services	1,784	1,615	13,114	(1,738)	61,966	(673)	4,132	
42	Accounting, auditing and bookkeeping	2,817	1,796	40,188	(282)	23,680	(276)	5,958	
43	Other business services	6,959	4,452	74,993	(415)	44,584	167	7,689	
44	Total Finance, Insurance, etc.	22,916	15,552	301,162	(3,344)	177,113	(689)	56,406	
HEALTH, EDUCATION, WELFARE, ETC., SERVICES-									
45	Medical practices	3,500	2,803	74,983	(5,041)	95,051	(813)	8,524	
46	Dental practices	1,099	1,034	5,452	(875)	35,839	(235)	2,428	
47	Hospitals	22	18	108	..	195	..	19	
48	Other health services	1,517	1,185	12,644	(83)	17,925	(47)	2,641	
49	Veterinary services	275	243	1,377	(113)	5,510	(6)	871	
50	Education, libraries, etc	1,519	1,060	13,337	(50)	6,265	47	1,664	
51	Welfare, charitable and religious activities	345	270	1,741	1	2,551	(3)	243	
52	Other community services	140	99	1,098	..	788	32	196	
53	Total Health, etc.	8,417	6,712	110,740	(6,161)	164,123	(1,025)	16,587	
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-									
54	Entertainment, etc	4,893	2,574	71,737	(365)	22,126	112	15,007	
55	Hairdressing	1,718	1,471	4,627	(6)	13,179	67	1,540	
56	Hotels, motels, etc	215	170	1,515	(6)	2,186	4	248	
57	Cafes and restaurants	514	372	3,115	(6)	3,180	1	565	
58	Other personal services	2,159	1,327	20,774	(36)	8,873	63	1,553	
59	Total Entertainment, etc.	9,499	5,914	101,768	(419)	49,545	247	18,913	
60	INDUSTRY NOT STATED	2,423	351	46,910	(2,682)	2,257	409	1,199	
61	OTHER N.E.I	5,606	2,691	104,666	..	..	..	10
62	OTHER SUBSIDIARIES	261,653	204,408	1,861,569	..	..	(24,122)	2,648,336
63	Total excluding salary and wage earners	840,872	517,147	9,909,004	12,111	867,633	342,285	2,851,029	
64	All Individuals	1,932,955	517,264	30,378,808	11,935	867,393	342,267	2,851,382	

TABLE 1.8 (b)
Income year 1985-86

Profit (or loss) from sale of real estate, shares, etc.	Gross rents, premiums, etc.	Investment and property income deductions	Gross dividends	Gross interest	Other income n.e.i.	Income equalisation withdrawals	Net income	Taxable income	Total rebates and credits	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
13	240	1,427	1,524	49,394	(4)	..	20,519,252	19,742,492	212,620	1
..	365,861	300,757	120,675	1,229,049	..	288	8,037,302	7,759,256	59,980	2
31	3,579	1,944	1,894	21,220	..	172	85,163	81,873	1,938	3
29	1,546	811	557	12,484	..	300	38,821	37,537	793	4
3	300	419	447	1,472	..	..	13,280	12,637	401	5
87	6,429	3,700	3,763	25,996	..	239	122,949	117,149	2,435	6
3	532	200	231	3,518	..	..	24,580	23,892	918	7
17	1,010	617	268	3,209	..	8	22,893	21,896	749	8
12	640	463	254	3,449	..	11	22,842	21,875	375	9
..	..	..	..	..	..	..	..	..	..	10
..	2,121	1,518	1,113	7,999	..	111	54,248	51,723	1,208	11
9	9,213	5,876	6,113	60,418	633	1,038	704,387	682,111	22,676	12
192	25,370	15,548	14,641	139,765	633	1,881	1,089,163	1,050,693	31,492	13
4	106	144	70	300	..	..	7,709	7,513	18	14
9	390	363	424	984	..	..	16,074	15,580	137	15
12	865	515	67	1,120	..	..	16,151	15,714	66	16
..	69	63	18	102	..	..	2,014	1,963	16	17
6	273	207	51	398	..	..	8,374	8,021	73	18
1	293	200	33	647	..	2	9,420	9,165	64	19
4	427	251	126	1,144	..	..	15,313	14,883	140	20
32	2,317	1,600	719	4,395	..	2	67,347	65,327	496	21
139	6,836	5,069	483	12,754	..	38	415,846	401,585	4,326	22
43	2,672	1,975	283	5,489	..	12	133,085	128,506	1,361	23
34	1,378	1,113	348	3,423	..	..	39,917	38,265	338	24
3	106	78	72	683	..	..	2,949	2,857	70	25
37	1,484	1,191	420	4,106	..	..	42,866	41,122	407	26
(39)	1,497	1,323	1,007	2,442	..	..	40,900	39,574	65	27
3	1,685	953	125	2,679	..	..	42,525	41,113	414	28
..	231	143	4	252	..	..	3,078	3,010	28	29
60	1,294	769	83	1,076	..	..	17,074	16,621	158	30
1	759	469	67	1,368	..	..	15,579	15,047	148	31
5	245	150	49	386	..	..	4,531	4,402	23	32
50	4,210	2,666	528	5,648	..	1	73,261	70,800	601	33
79	9,921	6,473	1,863	13,850	..	1	196,947	190,567	1,439	34
6	1,233	701	121	1,180	..	..	11,349	10,917	53	35
1	435	612	537	1,105	..	..	12,804	10,650	85	36
15,018	10,441	11,793	13,517	29,489	287	3	212,678	198,204	1,576	37
..	506	431	158	1,236	..	..	15,726	14,287	100	38
18	868	932	174	1,915	..	..	40,477	39,314	248	39
19	1,080	967	368	2,554	..	..	31,299	30,116	345	40
58	3,280	3,889	597	3,656	..	..	80,481	76,846	180	41
(68)	2,613	3,034	907	5,514	..	15	75,202	71,394	618	42
23	4,654	4,224	1,360	10,371	..	..	139,157	133,741	1,289	43
15,076	25,110	26,583	17,740	57,020	287	18	619,171	585,467	4,495	44
211	7,784	11,573	1,868	7,936	..	34	178,929	169,389	654	45
(2)	2,397	3,367	392	2,033	..	..	44,043	41,552	72	46
1	105	32	2	87	..	..	486	478	2	47
26	1,328	1,257	534	2,767	..	..	36,476	35,223	127	48
(6)	416	457	47	513	..	..	8,150	7,825	24	49
(4)	1,016	824	344	2,506	..	..	24,295	23,388	150	50
1	269	188	69	495	..	..	5,179	4,912	62	51
..	67	76	18	221	..	..	2,344	2,265	18	52
226	13,382	17,775	3,274	16,558	..	34	299,902	285,031	1,110	53
(66)	3,759	3,654	2,601	9,958	..	..	121,182	108,081	881	54
7	1,153	687	31	1,237	..	..	21,149	20,726	115	55
36	270	169	12	516	..	..	4,612	4,503	22	56
18	449	312	100	593	..	..	7,703	7,436	54	57
2	1,182	959	223	2,486	..	..	34,162	33,034	335	58
(2)	6,813	5,782	2,968	14,790	..	..	188,807	173,780	1,407	59
2	409	435	307	2,126	..	..	50,490	48,077	600	60
..	4,846	4,270	2,227	12,631	13,511	6	133,608	125,354	1,157	61
10	132,321	99,374	74,787	360,046	4,707	855	4,958,384	4,997,874	59,634	62
15,838	597,446	486,975	240,456	1,872,880	19,138	3,134	16,240,627	15,860,151	167,923	63
15,851	597,687	488,401	241,980	1,922,274	19,134	3,134	36,759,879	35,602,643	380,542	64

TAXABLE INDIVIDUALS - VICTORIA

SELECTED ITEMS BY INDUSTRY

(Excludes trustee or manually assessed and issued assessments)

I T E M	Industry	Net tax	Tax	Pre-	Gross	Stock on	Purchase	Stock on
			instalment	scribed					sales	hand at	of stock	hand at
			deductions	payments		beginning	of stock	end
			presented	system		of year	during	of year
				credit			year	
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
1	Salary and wage earners	4,563,986	4,972,136	426	301	228	307	317
2	PROPERTY	1,961,280	1,665,644	78	343	33	285	44
	PRIMARY PRODUCTION-							
3	Sheep grazing	21,051	12,255	21	71,586	23,189	11,638	24,295
4	Grain growing	8,799	2,876	11	34,323	2,614	1,802	3,040
5	Fishing, hunting, trapping and forestry	3,304	1,888	36	6,585	215	363	272
6	Cattle grazing	34,249	22,341	46	73,200	34,915	27,770	37,877
7	Dairying and pigfarming	4,992	1,240	3	49,805	8,946	3,595	9,718
8	Fruit and vegetable growing	5,765	3,474	11	23,564	1,188	925	1,294
9	Services to agriculture	4,628	2,360	13	2,389	1,007	1,225	1,204
10	Sugar cane growing							
11	Any other primary production	13,493	8,639	40	21,302	6,089	5,733	6,693
12	Primary production subsidiaries	138,185	60,137	139	60,137	73	1	
13	Total Primary Production	234,467	115,210	322	282,796	78,237	53,053	84,395
14	MINING	3,965	536		60	19	9	24
	MANUFACTURING-							
15	Metal products, transport, equipment, machinery, etc	3,947	2,080	9	24,999	1,609	14,843	1,914
16	Textiles, clothing and footwear	2,976	1,254	30	19,294	1,738	8,420	2,126
17	Food, beverages and tobacco	3,453	1,195	2	8,566	280	4,592	326
18	Paper, paper products, printing and publishing	2,044	1,488		6,920	515	3,142	809
19	Wood, wood products and furniture	2,150	902	21	25,930	1,569	18,271	1,538
20	Other manufacturing	3,265	1,704	12	19,268	2,079	9,923	2,466
21	Total Manufacturing	14,835	7,623	73	104,978	7,791	59,191	8,879
22	CONSTRUCTION	82,006	33,196	31,063	90,405	8,203	141,762	10,557
23	TRANSPORT, STORAGE AND COMMUNICATION	26,358	9,641	11,431	13,772	1,103	9,552	961
	WHOLESALE TRADE-							
24	Wholesale trade n.e.i	9,980	4,922	27	99,268	8,456	77,392	10,098
25	Farm properties and produce dealers	688	342		4,660	272	4,533	511
26	Total Wholesale Trade	10,668	5,264	28	103,929	8,728	81,925	10,609
	RETAIL TRADE-							
27	Pharmacies	14,613	1,770	7	321,048	39,824	209,852	42,255
28	Motor vehicles, service stations, etc	9,075	3,855	1,057	137,385	8,861	117,345	10,335
29	Meat	662	136	3	24,469	197	17,847	226
30	Other food	3,305	1,572	22	112,331	5,543	83,712	5,801
31	Household appliances and hardware	3,508	1,860	9	41,458	6,121	30,410	7,234
32	Books, newspapers, etc	1,344	464	2	19,164	2,580	13,711	2,310
33	Other retail trade	16,995	11,003	45	211,852	35,014	151,107	39,012
34	Total Retail Trade	49,502	20,662	1,145	867,707	98,140	623,983	107,173
	FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
35	Real estate agents, operators, etc	3,402	1,112	10	4,054	1,054	2,781	1,301
36	Finance and investment	4,074	2,215		2,590	840	2,850	1,062
37	Share and property traders	68,900	37,759	131	3,425	791	3,445	1,286
38	Insurance	3,950	2,632	9	285	93	315	49
39	Architectural services	10,030	3,902	1,939	887	69	811	240
40	Consultant engineering, surveying, etc.	8,530	4,248	777	5,247	762	4,686	827
41	Legal services	31,995	4,449		1,303	819	472	938
42	Accounting, auditing and bookkeeping	21,671	11,883	8	1,195	285	860	443
43	Other business services	35,135	20,121	1,189	11,755	1,034	11,560	1,192
44	Total Finance, Insurance, etc	187,687	88,322	4,061	30,741	5,746	27,779	7,338
	HEALTH, EDUCATION, WELFARE, ETC., SERVICES-							
45	Medical practices	71,751	29,132	1	3,129	1,632	2,114	1,831
46	Dental practices	15,956	1,645		2,996	530	2,861	558
47	Hospitals	145	28		261	38	202	43
48	Other health services	10,813	3,473	6	6,714	700	4,634	929
49	Veterinary services	2,602	390		3,923	441	3,317	607
50	Education, libraries, etc	5,324	3,531	22	329	133	247	149
51	Welfare, charitable and religious activities	964	460	5	297	7	100	8
52	Other community services	522	268	3	167	105	747	131
53	Total Health, etc	108,076	38,927	38	17,816	3,584	14,221	4,256
	ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
54	Entertainment, etc	32,514	21,458	49	10,294	2,003	5,496	2,336
55	Hairdressing	3,720	1,068	17	18,761	1,463	9,985	1,893
56	Hotels, motels, etc	1,294	409		28,208	1,490	16,199	1,166
57	Cafes and restaurants	1,625	774	3	30,934	656	15,423	732
58	Other personal services	7,126	5,242	25	6,786	418	5,593	467
59	Total Entertainment, etc.	46,279	28,951	94	94,983	6,030	52,696	6,594
60	INDUSTRY NOT SERVED	12,152	12,706	119	5,338	1,200	5,141	1,726
61	OMHR N.E.I	36,357	30,643	13				
62	OMHR SUBSIDIARIES	1,351,789	452,500	54,846	17	35	10	39
63	Total excluding salary and wage earners	4,125,422	2,509,825	103,311	1,612,887	218,850	1,069,609	242,596
64	ALL INDIVIDUALS	8,689,408	7,481,961	103,737	1,613,188	219,078	1,069,916	242,913

TABLE 1.8 (b) (cont.)
Income year 1985-86

Total business receipts		Salaries and wages paid	Interest paid	Investment allowance	Section 75D deductions	Depreciation	Depreciable assets purchased during year	Depreciable assets disposed of during year	I T E M
Primary production	Other								
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
2	1,032	33	739	1	..	367	981	217	1
3	516	299	119,808	6	3	20,458	29,113	3,362	2
74,455	1,621	4,198	6,537	58	109	8,203	10,351	1,435	3
37,210	916	528	2,749	116	96	5,859	6,171	787	4
9,668	6,014	1,207	595	49	16	1,273	2,011	479	5
75,734	2,097	3,361	7,779	101	80	8,885	11,850	2,032	6
53,226	716	1,792	3,298	28	51	4,690	6,220	907	7
25,236	441	4,163	1,960	55	31	2,469	4,097	383	8
3,671	15,592	3,354	908	2	12	1,869	3,020	533	9
..	..	..	..	..	..	..	..	..	10
32,177	2,049	2,421	2,722	58	18	3,513	5,516	904	11
74	5	128	3,774	38	118	3,011	3,685	833	12
311,451	29,451	21,152	30,320	504	532	39,772	52,922	8,293	13
3	5,967	..	103	..	..	58	65	..	14
24	35,584	3,934	722	..	..	1,102	2,321	451	15
10	35,493	5,812	710	5	..	1,005	2,214	271	16
14	9,074	1,456	156	..	..	236	466	142	17
5	12,169	1,521	291	7	..	536	949	230	18
28	32,570	2,527	376	15	..	760	1,875	270	19
12	27,632	2,385	532	6	..	932	1,751	378	20
93	152,521	17,635	2,788	33	..	4,570	9,575	1,742	21
1,043	647,143	28,284	9,327	151	6	21,548	46,399	9,445	22
919	246,694	10,075	7,045	297	..	15,513	30,631	7,224	23
265	128,855	8,594	2,082	16	..	2,304	4,063	954	24
102	6,250	195	131	..	..	154	270	60	25
367	135,105	8,789	2,213	16	..	2,457	4,334	1,014	26
151	335,613	31,676	6,392	77	..	2,760	4,403	711	27
270	187,391	11,155	2,425	11	..	2,701	5,916	1,145	28
72	25,344	1,647	287	..	..	273	593	164	29
52	117,894	6,155	1,860	7	..	1,772	4,235	1,478	30
59	51,089	2,620	808	6	..	2,011	3,330	577	31
1	20,415	1,356	497	..	..	263	591	81	32
316	228,001	13,793	4,473	16	1	3,636	7,545	1,637	33
921	965,747	68,402	16,742	116	1	13,416	26,612	5,792	34
108	25,313	5,934	1,057	2	..	618	1,199	244	35
8	7,734	317	756	2	..	163	401	77	36
(165)	1,575	322	6,262	9	3	1,197	1,467	354	37
6	13,555	1,322	415	12	..	677	1,191	324	38
(9)	43,586	1,822	1,043	5	..	1,493	3,131	631	39
98	33,194	2,293	1,002	7	4	1,388	2,131	377	40
702	176,438	22,664	8,935	40	..	3,165	5,001	679	41
133	87,309	15,817	5,255	55	1	3,311	5,354	985	42
166	114,874	10,338	4,233	48	2	5,543	10,123	1,990	43
1,048	503,577	60,829	28,957	179	11	17,554	30,179	5,660	44
2,398	290,330	37,407	15,447	165	11	6,977	9,325	1,928	45
541	148,097	19,388	6,258	106	7	2,176	3,679	699	46
..	3,738	1,995	51	..	..	45	81	3	47
52	30,058	6,289	1,635	6	..	1,608	2,992	733	48
202	30,527	5,164	968	10	..	533	912	162	49
(3)	16,570	1,094	621	5	..	1,295	2,056	363	50
6	5,891	1,033	206	..	..	311	537	112	51
..	3,803	915	115	..	..	122	287	46	52
3,196	549,015	73,285	25,301	292	19	13,067	19,869	4,046	53
185	109,429	9,125	3,985	14	..	4,326	7,905	1,455	54
..	59,537	16,290	1,172	1	..	1,494	2,926	543	55
61	32,886	4,333	1,236	3	..	646	1,296	533	56
29	35,914	6,155	962	..	..	928	2,001	528	57
20	35,711	2,788	1,014	24	..	2,162	4,247	654	58
296	273,476	38,691	8,370	43	..	9,555	18,375	3,713	59
(2,573)	14,792	970	882	5	10	1,140	3,014	633	60
..	..	549	1,943	..	..	612	874	177	61
16	319	1,614	52,321	41	161	10,069	16,285	2,263	62
316,783	3,524,325	330,575	306,120	1,683	743	169,790	288,245	53,363	63
316,785	3,525,357	330,608	306,859	1,684	743	170,157	289,226	53,579	64

TAXABLE INDIVIDUALS - QUEENSLAND

SELECTED ITEMS BY INDUSTRY

(Excludes trustee or manually assessed and issued assessments)

I T E M	Industry	Number	Number charged provisional tax	Salary and wages in assessable income	Net business income (or loss)		Net partnership and trust income		
					Primary production	Other	Primary production	Other	
				\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
1	Salary and wage earners	584,440	62	10,403,060	(209)	(37)	(31)	160	
2	PROPERTY	211,800	101,211	3,210,494	(4)	..	3	..	
PRIMARY PRODUCTION-									
3	Sheep grazing	457	372	2,723	1,814	92	469	811	
4	Grain growing	1,083	822	7,682	5,729	326	1,629	942	
5	Fishing, hunting, trapping and forestry	1,000	716	6,972	6,827	1,340	300	865	
6	Cattle grazing	6,747	4,056	73,631	11,855	754	9,958	9,045	
7	Dairying and pigfarming	453	344	2,638	2,752	81	217	342	
8	Fruit and vegetable growing	1,119	523	15,959	231	157	645	1,067	
9	Services to agriculture	763	477	6,614	(335)	2,651	964	485	
10	Sugar cane growing	347	316	948	2,220	62	400	361	
11	Any other primary production	2,635	1,483	33,440	1,007	617	3,907	4,095	
12	Primary production subsidiaries	27,963	21,123	177,089	(3)	1	249,857	30,785	
13	Total Primary Production	42,567	30,232	327,695	32,097	6,080	268,346	48,798	
14	MINING	165	121	2,568	(48)	186	102	2,506	
MANUFACTURING-									
15	Metal products, transport, equipment, machinery, etc	327	252	2,239	(13)	2,667	20	240	
16	Textiles, clothing and footwear	165	126	841	(2)	1,189	21	152	
17	Food, beverages and tobacco	52	43	171	(21)	694	(12)	17	
18	Paper, paper products, printing and publishing	127	80	1,591	..	558	(4)	196	
19	Wood, wood products and furniture	259	172	1,624	(14)	1,764	51	242	
20	Other manufacturing	399	300	2,562	(14)	2,490	22	408	
21	Total Manufacturing	1,329	973	9,028	(63)	9,361	98	1,255	
22	CONSTRUCTION	16,615	7,924	100,994	(343)	137,178	146	7,061	
23	TRANSPORT, STORAGE AND COMMUNICATION	3,995	2,556	22,499	(220)	35,540	179	3,073	
WHOLESALE TRADE-									
24	Wholesale trade n.e.i	1,026	691	8,710	(85)	6,562	(12)	1,235	
25	Farm properties and produce dealers	99	64	796	1	307	42	194	
26	Total Wholesale Trade	1,125	755	9,506	(84)	6,868	30	1,430	
RETAIL TRADE-									
27	Pharmacies	670	582	3,592	(159)	15,035	(83)	3,467	
28	Motor vehicles, service stations, etc	1,681	1,113	8,978	(144)	14,405	19	1,649	
29	Meat	80	68	242	(7)	925	5	76	
30	Other food	893	679	4,477	(31)	6,708	10	450	
31	Household appliances and hardware	422	298	3,193	(9)	2,899	4	499	
32	Books, newspapers, etc	156	127	870	2	1,300	(8)	214	
33	Other retail trade	1,994	1,202	18,576	(52)	7,638	278	2,725	
34	Total Retail Trade	5,896	4,069	39,928	(400)	48,910	225	9,080	
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-									
35	Real estate agents, operators, etc	408	342	2,361	(38)	2,997	(55)	1,393	
36	Finance and investment	170	101	2,155	(5)	628	16	204	
37	Share and property traders	4,765	3,118	73,833	(246)	(1,050)	2,020	19,915	
38	Insurance	219	139	3,551	..	1,224	(8)	189	
39	Architectural services	854	583	6,814	(75)	9,700	11	596	
40	Consultant engineering, surveying, etc	665	448	6,850	(63)	8,150	(9)	436	
41	Legal services	691	635	3,282	(409)	23,745	(317)	1,688	
42	Accounting, auditing and bookkeeping	932	683	9,132	(63)	9,237	(103)	1,731	
43	Other business services	3,084	2,021	29,407	(315)	17,231	483	4,198	
44	Total Finance, Insurance, etc	11,788	8,070	137,386	(1,214)	71,862	2,037	30,349	
HEALTH, EDUCATION, WELFARE, ETC., SERVICES-									
45	Medical practices	1,290	1,103	20,543	(2,299)	37,891	(492)	1,470	
46	Dental practices	422	389	2,788	(248)	9,916	(119)	517	
47	Hospitals	4	3	25	..	57	..	..
48	Other health services	605	497	3,379	(24)	7,658	(43)	947	
49	Veterinary services	188	161	1,158	(93)	2,860	(119)	238	
50	Education, libraries, etc	751	530	5,136	(18)	2,845	27	639	
51	Welfare, charitable and religious activities	174	121	932	..	768	(8)	210	
52	Other community services	73	52	667	(18)	457	(33)	27	
53	Total Health, etc	3,507	2,856	34,628	(2,700)	62,452	(787)	4,047	
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-									
54	Entertainment, etc	2,023	1,123	25,070	(117)	7,515	117	2,790	
55	Hairdressing	856	733	2,584	(79)	6,618	(4)	930	
56	Hotels, motels, etc	168	150	542	(65)	2,583	11	121	
57	Cafes and restaurants	236	172	1,414	(6)	1,746	27	196	
58	Other personal services	877	519	7,861	(54)	3,377	89	565	
59	Total Entertainment, etc	4,160	2,697	37,471	(320)	21,838	240	4,602	
60	INDIRECT NET SURGE	1,301	238	22,767	(2,283)	763	941	999	
61	OTHER N.E.I	3,663	1,726	59,217	..	..	3	3
62	OTHER SUBSIDIARIES	134,668	104,115	975,217	(1)	2	(24,554)	1,273,233	
63	Total excluding salary and wage earners	442,579	267,543	4,989,398	24,419	401,041	247,011	1,386,436	
64	All Individuals	1,027,019	267,605	15,392,457	24,210	401,004	246,980	1,386,597	

TABLE 1.8 (c)
Income year 1985-86

Profit (or loss) from sale of real estate, shares, etc.	Gross rents, premiums, etc.	Investment and property income deductions	Gross dividends	Gross interest	Other income n.e.i.	Income equalisation withdrawals	Net income	Taxable income	Total rebates and credits	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
21	211	839	746	29,383	19	..	10,432,350	10,057,491	159,661	1
..	195,073	181,055	45,364	619,148	..	329	3,888,265	3,759,351	43,216	2
13	407	216	365	3,736	..	119	10,331	9,821	298	3
15	710	486	392	4,800	..	63	21,800	20,846	767	4
23	417	420	51	1,094	..	..	17,468	16,915	934	5
57	4,222	2,785	1,607	26,100	..	925	135,353	129,552	4,346	6
..	188	87	67	1,251	..	4	7,452	7,218	277	7
3	787	507	214	2,789	..	40	21,384	20,565	666	8
10	511	354	221	1,392	..	12	12,170	11,518	279	9
7	489	228	55	2,450	..	66	6,828	6,586	259	10
60	2,948	2,032	695	7,835	..	429	53,014	50,002	1,352	11
..	8,619	6,079	3,232	36,170	804	1,257	501,707	482,895	21,240	12
189	19,297	13,194	6,898	87,616	804	2,914	787,507	755,177	30,418	13
(18)	203	254	209	778	..	..	6,233	5,970	48	14
(3)	148	125	25	355	..	..	5,554	5,403	100	15
6	83	58	4	238	..	..	2,474	2,423	14	16
..	18	14	3	90	..	..	947	885	10	17
1	81	63	28	189	..	..	2,577	2,471	27	18
1	168	89	52	320	..	..	4,117	3,941	63	19
(10)	243	178	60	498	..	..	6,067	5,897	75	20
(6)	741	526	172	1,691	..	..	21,736	21,020	289	21
79	5,025	3,436	183	6,699	..	..	253,575	243,235	4,587	22
44	2,030	1,547	265	3,803	..	119	65,782	63,223	924	23
42	1,096	796	211	1,676	..	..	18,640	17,853	212	24
..	20	13	14	176	..	..	1,538	1,483	42	25
42	1,116	809	225	1,852	..	..	20,178	19,337	254	26
7	1,110	1,360	493	1,947	..	..	24,049	23,285	64	27
46	1,303	923	112	2,104	..	3	27,554	26,718	370	28
..	73	72	2	166	..	..	1,411	1,367	15	29
29	1,118	775	52	1,009	..	1	13,047	12,637	138	30
11	483	335	59	633	..	..	7,435	7,209	76	31
5	190	105	47	342	..	..	2,858	2,763	24	32
73	2,278	1,555	338	3,220	..	..	33,520	32,400	335	33
171	6,556	5,125	1,103	9,421	..	4	109,875	106,379	1,023	34
52	1,262	905	53	1,426	..	..	8,544	8,134	53	35
(7)	368	354	124	524	..	..	3,653	3,394	21	36
8,319	8,961	8,722	5,900	20,121	303	310	129,659	122,080	1,242	37
3	202	132	23	385	..	..	5,436	4,937	51	38
12	420	503	98	697	..	..	17,760	17,267	194	39
13	607	484	97	936	..	..	16,529	15,822	251	40
20	1,140	1,498	157	1,184	..	..	28,987	28,064	86	41
9	1,095	1,039	355	2,172	..	..	22,526	21,584	167	42
16	3,129	2,538	548	4,378	..	..	56,537	54,391	788	43
8,436	17,185	16,176	7,355	31,824	303	310	289,631	275,672	2,853	44
(37)	3,151	3,746	812	3,415	..	19	60,729	58,494	228	45
19	713	893	75	630	..	..	13,398	13,029	38	46
..	5	12	..	1	..	..	76	75	..	47
4	553	386	200	1,049	..	..	13,309	12,987	94	48
(5)	170	155	33	260	..	..	4,347	4,177	27	49
(1)	440	391	55	937	..	..	9,670	9,315	80	50
..	151	96	16	194	..	..	2,166	2,065	27	51
..	66	33	11	61	..	..	1,204	1,179	14	52
(21)	5,249	5,711	1,202	6,548	..	19	104,899	101,321	508	53
35	1,372	1,138	368	2,967	..	15	38,980	37,193	429	54
1	426	298	92	756	..	..	11,027	10,739	108	55
10	460	333	38	810	..	..	4,177	4,101	36	56
4	195	151	32	183	..	..	3,640	3,498	37	57
19	627	517	52	852	..	..	12,871	12,432	202	58
70	3,082	2,437	582	5,569	..	15	70,695	67,963	813	59
3	764	554	151	1,743	..	..	25,292	24,252	486	60
..	3,817	3,395	1,444	9,083	6,599	17	76,782	72,618	791	61
8	67,682	55,765	28,535	183,249	3,187	1,424	2,451,531	2,379,427	19,975	62
8,997	327,820	289,984	93,688	969,022	10,894	5,151	8,171,982	7,895,284	106,185	63
9,018	328,032	290,823	94,434	998,406	10,912	5,151	18,604,331	17,952,775	265,845	64

TAXABLE INDIVIDUALS - QUEENSLAND

SELECTED ITEMS BY INDUSTRY

(Excludes trustee or manually assessed and issued assessments)

I T E M	Industry	Net tax	Tax	Pre-	Gross	Stock on	Purchase	Stock on
			instalment	scribed		sales	hand at	of stock	hand at
			deductions	payments		beginning	during	end
			presented	system		of year	year	of year
				credit				
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
1	Salary and wage earners	2,180,527	2,400,028	194	189	324	258	480
2	PROFESSY	909,794	787,425	9	5	67	8	73
	PRIMARY PRODUCTION-							
3	Sheep grazing	2,739	637	..	13,483	4,122	1,175	3,981
4	Grain growing	5,320	2,023	4	30,212	2,236	1,198	2,165
5	Fishing, hunting, trapping and forestry	3,245	1,689	26	19,725	228	1,650	295
6	Cattle grazing	32,547	18,470	62	114,807	44,448	24,106	44,372
7	Dairying and pigfarming	1,579	570	2	20,185	2,160	1,685	2,170
8	Fruit and vegetable growing	4,709	4,253	12	13,938	312	659	505
9	Services to agriculture	2,421	1,585	6	3,491	760	2,117	948
10	Sugar cane growing	1,533	197	4	14,343	128	57	130
11	Any other primary production	12,556	8,982	23	35,575	5,715	6,986	5,687
12	Primary production subsidiaries	106,297	42,756	77	55	138	19	125
13	Total Primary Production	172,946	81,161	216	265,813	60,246	39,652	60,379
14	MINING	2,163	813	1	2,718	99	1,908	56
	MANUFACTURING-							
15	Metal products, transport, equipment, machinery, etc	1,166	555	25	13,546	729	7,403	710
16	Textiles, clothing and footwear	609	175	2	5,807	481	2,334	586
17	Food, beverages and tobacco	244	28	2	7,541	115	4,024	150
18	Paper, paper products, printing and publishing	643	430	..	3,896	225	1,403	255
19	Wood, wood products and furniture	857	372	20	12,967	647	6,727	757
20	Other manufacturing	1,227	618	23	11,352	933	5,755	908
21	Total Manufacturing	4,746	2,180	71	55,109	3,130	27,647	3,366
22	CONSTRUCTION	45,685	21,536	19,099	111,456	6,123	75,842	5,352
23	TRANSPORT, STORAGE AND COMMUNICATION	13,694	5,325	3,904	10,922	387	5,294	459
	WHOLESALE TRADE-							
24	Wholesale trade n.e.i	4,370	2,171	10	46,123	2,783	36,453	3,376
25	Farm properties and produce dealers	319	176	3	6,517	259	5,305	330
26	Total Wholesale Trade	4,688	2,348	13	52,640	3,042	41,757	3,707
	RETAIL TRADE-							
27	Pharmacies	8,845	860	3	172,701	19,784	109,461	21,788
28	Motor vehicles, service stations, etc	5,935	1,968	813	112,250	6,578	81,268	7,356
29	Meat	317	57	..	14,294	207	9,610	149
30	Other food	2,632	1,034	11	93,117	2,517	68,931	2,953
31	Household appliances and hardware	1,769	789	4	26,556	4,016	18,930	5,020
32	Books, newspapers, etc	692	225	2	13,343	1,358	9,316	1,520
33	Other retail trade	7,499	4,562	109	105,453	16,522	71,377	18,966
34	Total Retail Trade	27,689	9,495	942	537,714	50,982	368,893	57,751
	FINANCE, INSURANCE, REAL ESTATE AND							
	BUSINESS SERVICES-							
35	Real estate agents, operators, etc	2,385	567	1	3,798	402	1,606	805
36	Finance and investment	920	603	1	2,714	793	2,430	765
37	Share and property traders	38,737	20,678	109	2,005	1,059	1,233	1,191
38	Insurance	1,406	848	..	8	5	..	4
39	Architectural services	4,410	1,752	774	756	56	335	71
40	Consultant engineering, surveying, etc.	4,522	1,938	519	5,833	380	2,665	380
41	Legal services	11,462	906	..	1,173	88	202	127
42	Accounting, auditing and bookkeeping	6,402	2,425	4	581	168	279	168
43	Other business services	13,292	7,134	492	12,271	1,093	6,915	1,302
44	Total Finance, Insurance, etc	83,536	36,852	1,900	29,138	4,044	15,665	4,813
	HEALTH, EDUCATION, WELFARE, ETC., SERVICES-							
45	Medical practices	24,236	7,134	..	2,136	761	724	831
46	Dental practices	4,540	752	..	2,314	191	682	103
47	Hospitals	17	5	..	178	29	120	30
48	Other health services	3,728	831	1	10,779	664	4,985	776
49	Veterinary services	1,185	267	..	5,219	284	1,993	267
50	Education, libraries, etc	1,693	1,131	7	499	85	254	87
51	Welfare, charitable and religious activities	375	190	13	14	..	13	..
52	Other community services	300	158	1	62	6	82	4
53	Total Health, etc	36,075	10,467	21	21,202	2,019	8,853	2,096
	ENTERTAINMENT, RECREATION, RESTAURANTS,							
	HOTELS AND PERSONAL SERVICES-							
54	Entertainment, etc	9,310	6,546	18	8,626	566	2,991	715
55	Hairdressing	1,999	534	9	22,969	1,372	5,660	1,512
56	Hotels, motels, etc	1,379	113	2	25,679	1,350	15,551	1,558
57	Cafes and restaurants	762	378	..	18,468	444	8,948	242
58	Other personal services	2,475	1,842	9	2,796	126	1,365	157
59	Total Entertainment, etc.	15,925	9,413	37	78,539	3,857	34,515	4,184
60	INDUSTRY NOT STATED	5,815	5,815	23	2,854	1,875	1,975	2,008
61	OTHER N.E.I	19,415	15,661	..	..	..	..	..
62	OTHER SUBSIDIARIES	612,492	233,012	28,092	18	59	11	53
63	Total excluding salary and wage earners	1,954,664	1,221,503	54,329	1,168,128	135,932	622,018	144,295
64	All Individuals	4,135,190	3,621,532	54,523	1,168,317	136,256	622,277	144,775

TABLE 1.8 (c) (cont.)
Income year 1985-86

Total business receipts		Salaries and wages paid	Interest paid	Investment allowance	Section 75D deductions	Depreciation	Depreciable assets purchased during year	Depreciable assets disposed of during year	I T E M
Primary production	Other								
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
(9)	506	33	440	..	..	314	902	188	1
4	27	443	72,294	21	..	15,946	24,437	2,178	2
14,365	229	1,203	818	38	3	1,347	2,165	414	3
31,594	656	1,045	1,747	156	4	5,247	7,016	749	4
21,823	5,469	2,822	718	25	..	2,165	4,358	1,026	5
118,439	1,814	6,542	6,420	346	144	14,246	23,972	3,480	6
20,718	174	1,524	704	17	2	1,708	1,663	160	7
14,457	305	1,983	989	29	6	2,065	3,227	371	8
2,237	12,437	2,654	837	62	1	1,618	3,653	581	9
15,453	237	1,320	556	8	4	1,241	1,378	301	10
40,539	2,064	4,278	3,004	122	7	5,152	9,298	1,262	11
53	24	237	4,309	120	308	5,946	7,283	1,231	12
279,678	23,409	23,608	20,102	922	479	40,737	64,012	9,576	13
89	4,750	477	353	..	..	290	335	33	14
38	17,149	2,138	262	2	..	523	891	180	15
2	6,404	816	87	..	..	125	251	131	16
11	7,668	1,179	62	1	..	157	230	50	17
1	4,602	721	121	..	..	207	332	122	18
18	15,526	2,235	205	3	..	423	1,017	220	19
4	14,382	1,750	339	7	..	479	1,261	193	20
74	65,730	8,839	1,075	12	..	1,913	3,981	896	21
480	381,076	37,057	5,193	89	3	12,107	24,940	4,954	22
690	131,708	10,068	5,201	405	..	8,657	17,217	4,703	23
22	59,910	3,514	1,007	19	..	1,066	2,355	687	24
74	7,108	333	89	..	..	89	160	37	25
96	67,018	3,847	1,096	19	..	1,155	2,515	724	26
66	177,595	19,456	3,566	34	4	1,519	2,458	443	27
224	134,259	10,065	1,793	45	..	1,831	4,243	912	28
9	14,377	1,385	134	..	..	219	397	95	29
55	94,987	5,704	1,823	10	..	1,440	3,210	880	30
7	29,700	2,292	472	..	..	1,067	1,807	165	31
6	14,053	890	234	..	..	202	284	66	32
413	109,194	8,364	2,101	5	..	1,910	4,231	1,032	33
779	574,163	48,157	10,123	94	4	8,188	16,630	3,594	34
4	19,090	4,379	1,115	2	2	490	1,213	248	35
(1)	5,662	378	184	..	..	209	119	27	36
(88)	1,104	240	4,705	7	4	1,356	2,804	635	37
8	3,633	453	117	..	..	226	548	188	38
28	19,440	2,227	503	1	..	614	1,150	169	39
(10)	32,182	4,504	561	12	..	853	1,444	204	40
102	76,983	9,384	3,151	26	1	1,304	2,231	496	41
64	39,887	8,037	2,271	26	..	1,241	1,729	460	42
44	55,792	7,492	2,400	28	..	3,453	6,461	1,389	43
150	253,773	37,093	15,007	103	7	9,746	17,699	3,816	44
792	121,792	14,218	5,179	67	..	2,458	4,413	813	45
173	41,378	4,870	1,383	50	..	869	1,466	545	46
..	932	397	49	..	..	20	18	1	47
140	26,790	3,957	665	16	..	865	1,739	291	48
72	16,635	2,838	503	92	..	376	817	122	49
10	8,337	1,002	280	2	..	652	1,437	217	50
..	1,936	490	40	..	..	67	160	36	51
11	1,418	330	48	..	..	35	59	13	52
1,198	219,218	28,102	8,147	228	..	5,343	10,110	2,038	53
91	55,142	5,317	1,223	24	8	2,121	4,182	663	54
(12)	29,894	7,913	691	..	..	981	2,076	428	55
136	32,430	4,003	1,227	1	..	669	1,027	534	56
5	19,173	3,262	450	5	..	475	1,469	325	57
19	12,891	1,274	433	3	..	1,046	1,881	410	58
239	149,530	21,769	4,024	33	8	5,291	10,634	2,360	59
(2,150)	5,884	423	624	7	14	943	2,474	365	60
..	..	374	1,491	2	..	782	1,220	337	61
46	96	961	29,023	51	44	9,258	12,521	2,154	62
281,373	1,876,383	221,218	173,755	1,987	560	120,357	208,725	37,728	63
281,364	1,876,889	221,251	174,194	1,988	560	120,671	209,627	37,916	64

TAXABLE INDIVIDUALS - WESTERN AUSTRALIA

SELECTED ITEMS BY INDUSTRY

(Excludes trustee or manually assessed and issued assessments)

I T E M	Industry	Number	Number charged provisional tax	Salary and wages in assessable income	Net business income (or loss)		Net partnership and trust income	
					Primary production	Other	Primary production	Other
				\$'000	\$'000	\$'000	\$'000	\$'000
1	Salary and wage earners	365,123	62	6,677,325	(110)	(22)	(9)	212
2	PROPERTY	116,619	47,655	2,004,973	..	..	(18)	20
PRIMARY PRODUCTION-								
3	Sheep grazing	1,276	947	10,438	2,767	111	3,385	2,140
4	Grain growing	2,360	2,063	9,905	10,735	174	12,441	6,349
5	Fishing, hunting, trapping and forestry	1,329	1,100	10,198	10,842	561	609	3,659
6	Cattle grazing	720	398	10,897	(767)	99	254	2,234
7	Dairying and pigfarming	150	89	1,551	460	24	230	140
8	Fruit and vegetable growing	631	312	9,389	492	45	175	648
9	Services to agriculture	577	384	4,895	38	2,304	701	540
10	Sugar cane growing . . . . .	..	..	..	..	..	..	..
11	Any other primary production	750	399	11,342	(1,001)	29	1,406	2,982
12	Primary production subsidiaries	19,181	16,422	82,812	1	..	228,985	27,078
13	Total Primary Production	26,974	22,114	151,428	23,568	3,348	248,185	45,769
14	MINING	93	61	1,909	(123)	442	(8)	372
MANUFACTURING-								
15	Metal products, transport, equipment, machinery, etc	361	272	3,227	..	3,167	24	366
16	Textiles, clothing and footwear	168	123	924	(6)	807	4	272
17	Food, beverages and tobacco	49	33	369	(3)	293	..	65
18	Paper, paper products, printing and publishing	125	77	1,392	..	559	13	252
19	Wood, wood products and furniture	211	152	1,454	(10)	1,659	(10)	81
20	Other manufacturing	266	185	2,131	(4)	1,559	(1)	362
21	Total Manufacturing	1,180	842	9,496	(22)	8,044	29	1,398
22	CONSTRUCTION	12,734	6,613	88,285	(28)	116,538	447	5,880
23	TRANSPORT, STORAGE AND COMMUNICATION	3,827	2,098	23,146	(36)	30,487	242	2,201
WHOLESALE TRADE-								
24	Wholesale trade n.e.i	880	571	8,203	(151)	5,727	84	759
25	Farm properties and produce dealers	48	39	194	109	498	(21)	14
26	Total Wholesale Trade	928	610	8,397	(42)	6,225	63	773
RETAIL TRADE-								
27	Pharmacies	429	345	2,726	(393)	9,653	(80)	1,426
28	Motor vehicles, service stations, etc	1,186	729	8,359	(7)	9,462	20	875
29	Meat	49	44	85	(11)	630	7	62
30	Other food	541	382	3,982	(42)	3,219	28	642
31	Household appliances and hardware	450	317	3,811	(1)	2,861	42	476
32	Books, newspapers, etc	112	70	1,302	2	678	(4)	85
33	Other retail trade	1,535	856	17,001	(93)	5,681	496	2,234
34	Total Retail Trade	4,302	2,743	37,266	(547)	32,184	509	5,799
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-								
35	Real estate agents, operators, etc	256	197	2,109	(26)	1,717	19	671
36	Finance and investment	72	58	978	(8)	447	(2)	273
37	Share and property traders	6,966	4,015	128,526	(512)	(633)	2,832	30,766
38	Insurance	194	129	2,749	(13)	1,454	(6)	68
39	Architectural services	876	592	7,562	(22)	9,342	10	885
40	Consultant engineering, surveying, etc	788	569	9,346	(2)	10,011	31	544
41	Legal services	257	232	2,099	(125)	9,167	(122)	727
42	Accounting, auditing and bookkeeping	894	591	12,308	(143)	8,232	(74)	1,582
43	Other business services	2,513	1,577	27,129	(397)	14,465	188	4,778
44	Total Finance, Insurance, etc	12,816	7,960	192,806	(1,250)	54,201	2,877	40,294
HEALTH, EDUCATION, WELFARE, ETC., SERVICES-								
45	Medical practices	980	782	24,674	(1,790)	24,928	(192)	1,383
46	Dental practices	401	379	1,494	(639)	13,980	(96)	300
47	Hospitals	7	6	23	..	76	(24)	2
48	Other health services	383	310	3,267	(47)	5,076	(10)	535
49	Veterinary services	101	92	482	(76)	1,918	(25)	240
50	Education, libraries, etc	626	411	6,169	(2)	2,078	21	733
51	Welfare, charitable and religious activities	256	202	1,135	(1)	1,286	38	363
52	Other community services	101	67	1,002	(5)	575	12	163
53	Total Health, etc	2,855	2,249	38,248	(2,561)	49,916	(276)	3,719
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-								
54	Entertainment, etc	1,660	884	26,428	(286)	5,357	194	4,457
55	Hairdressing	495	399	1,717	6	3,396	112	593
56	Hotels, motels, etc	84	63	570	(9)	1,148	3	122
57	Cafes and restaurants	187	126	1,413	1	934	(3)	249
58	Other personal services	812	469	7,830	(24)	3,348	2	472
59	Total Entertainment, etc	3,238	1,941	37,957	(312)	14,184	308	5,893
60	INDUSTRY NOT STATED	1,279	192	25,404	(2,880)	839	403	1,201
61	OTHER N.E.I	499	195	9,707	..	..	..	..
62	OTHER SUBSIDIARIES	89,198	69,459	658,379	..	3	(7,118)	897,104
63	Total excluding salary and wage earners	276,542	164,732	3,287,399	15,766	316,409	245,641	1,010,425
64	All Individuals	641,665	164,794	9,964,724	15,657	316,387	245,632	1,010,637

TABLE 1.8 (d)
Income year 1985-86

Profit (or loss) from sale of real estate, shares, etc.	Gross rents, premiums, etc.	Investment and property income deductions	Gross dividends	Gross interest	Other income n.e.i.	Income equalisation withdrawals	Net income	Taxable income	Total rebates and credits	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
11	173	958	479	18,051	13	..	6,695,099	6,471,472	95,532	1
..	97,004	97,142	22,461	283,605	..	103	2,310,379	2,235,785	29,664	2
3	1,640	1,024	654	8,330	..	229	28,671	27,436	925	3
77	2,113	1,503	473	7,010	..	225	47,999	45,834	1,705	4
12	643	713	72	1,240	..	3	27,123	25,993	913	5
42	657	471	192	2,884	..	..	16,021	15,384	395	6
1	35	17	13	292	..	25	2,754	2,637	97	7
(6)	706	492	55	1,493	..	16	12,520	12,066	305	8
46	266	190	102	1,000	..	10	9,712	9,103	206	9
..	..	..	..	..	..	..	..	..	..	10
47	873	615	301	1,529	..	18	16,909	16,177	355	11
3	5,378	4,258	2,525	20,932	210	548	364,182	352,148	17,323	12
225	12,311	9,285	4,387	44,710	210	1,074	525,892	506,778	22,225	13
(11)	92	101	50	242	..	..	2,863	2,734	37	14
(4)	201	107	14	241	..	..	7,129	6,900	92	15
5	77	84	5	156	..	..	2,159	2,108	16	16
2	36	22	..	29	..	..	769	743	9	17
..	88	101	9	103	..	..	2,315	2,205	23	18
1	71	40	8	123	..	..	3,337	3,237	33	19
11	92	45	4	349	..	..	4,433	4,308	49	20
15	565	425	51	1,001	..	..	20,143	19,491	222	21
124	2,182	1,901	181	4,101	..	..	215,799	207,927	3,497	22
174	1,459	1,245	179	2,465	..	..	59,063	57,190	923	23
34	567	378	64	966	..	..	15,870	15,155	227	24
7	39	27	5	144	..	..	961	937	26	25
41	605	406	69	1,110	..	..	16,830	16,091	253	26
47	814	793	52	842	..	..	14,293	13,731	44	27
3	544	327	37	678	..	..	19,644	19,010	316	28
..	11	15	1	37	..	..	806	780	6	29
14	333	290	39	599	..	..	8,523	8,222	94	30
2	271	203	85	646	..	..	7,988	7,696	127	31
(1)	66	76	15	156	..	..	2,221	2,137	22	32
16	1,149	834	126	1,882	..	..	27,654	26,638	370	33
80	3,187	2,540	355	4,840	..	..	81,129	78,216	979	34
(37)	928	523	29	682	..	..	5,570	5,240	43	35
(14)	124	155	23	245	..	..	1,910	1,813	10	36
8,778	7,491	8,761	4,458	16,169	148	24	189,268	178,169	1,942	37
2	111	108	12	381	..	..	4,650	4,080	41	38
(1)	373	434	67	635	..	..	18,415	17,852	153	39
(4)	501	556	99	943	..	..	20,902	20,150	253	40
19	327	423	79	400	..	..	12,147	11,640	35	41
68	677	861	162	1,105	..	..	23,055	21,957	198	42
32	1,503	1,418	242	2,915	..	..	49,417	47,434	622	43
8,843	12,035	13,240	5,172	23,475	148	24	325,335	308,336	3,296	44
(76)	2,247	3,276	274	1,971	..	..	50,137	47,195	260	45
(7)	718	1,050	56	594	..	..	15,350	14,014	32	46
..	1	..	..	22	..	..	99	93	1	47
2	206	192	37	558	..	..	9,452	9,061	60	48
8	197	265	15	103	..	..	2,596	2,437	6	49
(8)	236	227	52	654	..	..	9,706	9,248	84	50
(1)	85	70	18	227	..	..	3,080	2,904	23	51
2	32	27	2	93	..	..	1,849	1,794	39	52
(80)	3,721	5,108	473	4,221	..	..	92,269	86,746	505	53
(59)	1,190	1,129	419	2,759	..	..	39,321	36,218	316	54
10	162	119	26	329	..	..	6,229	6,071	51	55
18	347	379	2	275	..	..	2,098	2,029	22	56
7	125	90	9	218	..	..	2,864	2,777	54	57
2	223	213	45	481	..	..	12,166	11,722	178	58
(22)	2,047	1,929	502	4,062	..	..	62,678	58,817	621	59
(6)	503	476	75	557	..	..	25,620	24,556	443	60
..	357	313	118	1,041	820	..	11,727	11,080	105	61
18	40,962	34,636	17,415	113,003	333	893	1,686,093	1,638,332	21,719	62
9,401	177,032	168,746	51,478	488,433	1,511	2,094	5,435,819	5,252,077	84,490	63
9,412	177,205	169,704	51,956	506,484	1,523	2,094	12,130,917	11,723,549	180,022	64

TAXABLE INDIVIDUALS - WESTERN AUSTRALIA

SELECTED ITEMS BY INDUSTRY

(Excludes trustee or manually assessed and issued assessments)

I T E M	Industry	Net tax	Tax instalment deductions presented	Pre- scribed payments system credit	Gross sales	Stock on hand at beginning of year	Purchase of stock during year	Stock on hand at end of year
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
1	Salary and wage earners	1,463,774	1,610,348	135	159	105	127	105
2	PROPERTY	565,436	519,013	7	4	3	..	2
	PRIMARY PRODUCTION-							
3	Sheep grazing	7,402	2,832	1	21,515	4,585	2,186	4,274
4	Grain growing	11,241	2,278	12	24,717	791	579	929
5	Fishing, hunting, trapping and forestry	6,344	2,740	97	18,314	30	94	36
6	Cattle grazing	4,136	2,999	8	12,976	3,764	3,947	4,251
7	Dairying and pigfarming	608	397	1	4,137	342	387	411
8	Fruit and vegetable growing	2,929	2,625	10	7,451	208	189	276
9	Services to agriculture	1,868	1,136	4	2,186	131	659	152
10	Sugar cane growing . . . . .	..	..	..	..	..	..	..
11	Any other primary production	4,551	3,223	39	6,343	933	1,745	1,054
12	Primary production subsidiaries	76,670	20,074	71	1	..	1	1
13	Total Primary Production	115,747	38,303	242	97,640	10,785	9,787	11,384
14	Mining	966	729	6	229	..	31	1
	MANUFACTURING-							
15	Metal products, transport, equipment, machinery, etc	1,713	844	9	9,274	651	4,761	657
16	Textiles, clothing and footwear	414	194	4	3,385	262	1,576	374
17	Food, beverages and tobacco	155	86	..	2,546	78	995	136
18	Paper, paper products, printing and publishing	519	383	9	1,694	42	620	88
19	Wood, wood products and furniture	712	369	34	7,873	299	3,685	302
20	Other manufacturing	972	560	14	5,560	589	2,519	663
21	Total Manufacturing	4,484	2,426	69	30,333	1,920	14,157	2,220
22	CONSTRUCTION	43,310	20,607	15,703	24,543	1,246	12,750	1,438
23	TRANSPORT, STORAGE AND COMMUNICATION	11,637	5,393	3,601	2,609	193	1,441	156
	WHOLESALE TRADE-							
24	Wholesale trade n.e.i	3,637	1,969	19	34,329	2,600	24,681	3,108
25	Farm properties and produce dealers	227	38	..	8,779	253	7,267	412
26	Total Wholesale Trade	3,864	2,007	19	43,108	2,853	31,948	3,520
	RETAIL TRADE-							
27	Pharmacies	4,971	694	5	119,588	11,965	78,095	14,176
28	Motor vehicles, service stations, etc	4,064	2,042	608	50,538	2,358	39,765	2,505
29	Meat	168	18	..	6,601	140	4,549	147
30	Other food	1,803	1,018	18	48,580	1,875	35,517	2,021
31	Household appliances and hardware	1,783	982	14	19,629	2,893	12,607	3,133
32	Books, newspapers, etc	646	373	..	11,196	1,121	8,786	1,101
33	Other retail trade	6,379	4,426	52	71,344	9,484	48,183	11,046
34	Total Retail Trade	19,715	9,553	697	327,478	29,836	227,502	34,129
	FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
35	Real estate agents, operators, etc	1,448	545	..	1,531	12	267	58
36	Finance and investment	583	311	3	474	3	203	5
37	Share and property traders	55,643	37,463	249	1,486	322	1,265	572
38	Insurance	1,109	571	2	49	3	46	26
39	Architectural services	4,553	1,966	743	335	14	221	21
40	Consultant engineering, surveying, etc	5,973	2,837	561	2,349	104	1,418	205
41	Legal services	4,947	707	1	25	8	7	16
42	Accounting, auditing and bookkeeping	6,440	3,581	3	215	18	30	7
43	Other business services	12,283	7,180	506	4,873	206	3,317	274
44	Total Finance, Insurance, etc	92,980	55,162	2,068	11,338	690	6,774	1,184
	HEALTH, EDUCATION, WELFARE, ETC., SERVICES-							
45	Medical practices	19,988	9,920	1	1,325	331	408	363
46	Dental practices	5,237	421	..	909	186	210	143
47	Hospitals	16	3	..	8	..	..	..
48	Other health services	2,767	900	..	1,347	126	566	160
49	Veterinary services	739	127	..	1,052	89	544	95
50	Education, libraries, etc	1,976	1,607	10	278	42	141	57
51	Welfare, charitable and religious activities	504	240	18	52	14	60	29
52	Other community services	432	246	1	219	7	111	2
53	Total Health, etc	31,659	13,464	30	5,188	796	2,040	848
	ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
54	Entertainment, etc	10,497	7,671	20	3,307	302	1,283	349
55	Hairstressing	1,115	433	22	11,759	444	2,721	506
56	Hotels, motels, etc	669	168	1	7,794	209	3,565	327
57	Cafes and restaurants	572	327	5	12,823	253	6,518	277
58	Other personal services	2,336	1,922	11	1,657	52	811	83
59	Total Entertainment, etc	15,190	10,521	59	37,340	1,260	14,898	1,542
60	INDUSTRY NOT STATED	5,889	7,082	34	4,586	502	2,966	724
61	OTHER N.E.I	3,181	2,882	..	79	48	..	49
62	OTHER SUBSIDIARIES	424,788	163,065	26,514	584,474	50,132	324,353	57,196
63	Total excluding salary and wage earners	1,338,846	850,208	49,049	584,474	50,237	324,480	57,301
64	All Individuals	2,802,620	2,460,556	49,184	584,633	50,237	324,480	57,301

TABLE 1.8 (d) (cont.)
Income year 1985-86

Total business receipts		Salaries and wages paid	Interest paid	Investment allowance	Section 75D deductions	Depreciation	Depreciable assets purchased during year	Depreciable assets disposed of during year	I T E M
Primary production	Other								
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
(54)	471	9	518	..	..	182	677	260	1
4	19	152	47,067	..	..	8,344	13,537	3,116	2
22,595	396	950	1,747	14	9	2,503	3,050	751	3
26,201	427	415	1,878	102	33	4,225	4,105	1,522	4
19,400	1,189	736	1,154	76	..	1,241	2,028	575	5
12,499	458	592	1,024	27	10	1,548	1,970	282	6
4,069	78	337	348	1	..	319	428	93	7
7,659	83	685	713	2	1	950	1,596	148	8
1,279	10,130	4,069	369	..	3	712	1,241	345	9
7,603	475	919	1,119	30	..	951	1,907	687	10
2	16	19	2,886	41	68	3,018	3,746	981	11
101,306	13,251	8,722	11,237	292	123	15,465	20,072	5,383	12
(23)	2,326	218	224	..	..	158	485	64	13
..	14,699	1,789	308	4	..	454	1,068	225	14
(6)	4,164	586	128	1	..	118	247	66	15
..	2,811	616	79	1	..	90	157	75	16
..	3,050	443	146	1	..	141	254	130	17
(4)	9,547	1,123	137	..	..	243	668	105	18
3	7,663	829	165	2	..	244	572	128	19
(7)	41,934	5,385	963	9	..	1,290	2,966	729	20
258	240,713	12,153	3,056	48	..	7,635	18,940	5,222	21
273	89,313	3,109	2,884	123	..	6,305	16,150	4,320	22
26	42,901	2,999	725	15	..	797	1,900	669	23
297	9,646	298	78	33	..	111	194	35	24
322	52,547	3,297	803	48	..	908	2,094	705	25
(160)	123,484	11,919	3,080	43	..	971	2,063	428	26
46	71,495	4,837	993	1	..	1,093	2,957	771	27
9	6,652	406	76	..	..	108	221	105	28
(31)	49,772	2,836	783	1	..	902	2,165	854	29
12	24,212	1,702	604	3	2	1,314	2,137	380	30
1	11,487	542	204	..	1	121	343	99	31
15	74,570	4,868	1,491	4	..	1,354	3,149	813	32
(109)	361,671	27,109	7,232	52	2	5,864	13,035	3,450	33
(26)	10,422	2,696	511	..	..	303	561	127	34
(8)	1,612	175	163	..	..	75	97	38	35
(382)	994	109	5,514	44	3	1,738	3,296	1,112	36
(2)	3,605	315	126	6	..	207	518	220	37
(15)	18,269	1,448	490	..	..	535	1,286	267	38
18	21,565	1,841	554	25	..	918	2,005	336	39
(84)	25,423	3,775	1,086	3	..	472	1,032	118	40
(54)	26,161	3,817	1,955	55	..	907	1,815	399	41
(196)	36,007	3,896	1,511	7	..	2,036	4,687	1,287	42
(748)	144,059	18,073	11,910	140	3	7,192	15,296	3,904	43
842	63,148	7,522	3,638	41	1	1,577	3,001	1,101	44
70	51,116	5,406	2,168	56	..	949	2,043	339	45
..	771	437	26	..	..	17	39	13	46
(26)	15,313	2,051	714	17	..	444	968	256	47
36	11,845	2,048	536	3	..	248	541	178	48
(2)	5,431	393	225	3	..	422	841	156	49
2	3,189	377	81	..	..	171	384	61	50
6	2,267	489	95	3	..	138	199	109	51
929	153,081	18,723	7,482	123	1	3,966	8,017	2,214	52
(127)	28,868	2,350	1,263	..	..	1,542	3,241	910	53
7	17,728	5,108	460	1	..	512	1,176	331	54
59	10,216	1,573	892	..	..	308	826	116	55
3	13,481	2,247	288	..	..	404	1,106	380	56
21	11,376	854	408	16	..	791	1,724	406	57
(36)	81,670	12,132	3,310	17	..	3,557	8,072	2,142	58
(2,826)	8,188	512	584	..	7	579	1,876	481	59
..	..	..	133	..	..	29	34	15	60
..	111	318	19,354	67	6	4,720	7,593	1,908	61
99,343	1,188,883	109,903	116,240	918	143	66,013	128,166	33,652	62
99,289	1,189,354	109,912	116,758	918	143	66,195	128,843	33,913	63

TAXABLE INDIVIDUALS - SOUTH AUSTRALIA

SELECTED ITEMS BY INDUSTRY

(Excludes trustee or manually assessed and issued assessments)

I T E M	Industry	Number	Number charged provisional tax	Salary and wages in assessable income	Net business income (or loss)		Net partnership and trust income		
					Primary production	Other	Primary production	Other	
					\$'000	\$'000	\$'000	\$'000	\$'000
1	Salary and wage earners	339,881	27	5,982,872	(41)	(92)	(35)	106	
2	PROPERTY	137,617	64,249	2,033,932	..	..	(11)	11	
PRIMARY PRODUCTION-									
3	Sheep grazing	1,931	1,411	14,665	2,055	85	3,217	3,264	
4	Grain growing	2,036	1,628	11,212	8,046	186	2,928	1,816	
5	Fishing, hunting, trapping and forestry	643	500	4,448	4,438	635	209	882	
6	Cattle grazing	760	436	10,810	(752)	86	731	2,108	
7	Dairying and pigfarming	387	283	2,298	1,637	40	567	334	
8	Fruit and vegetable growing	901	528	9,986	1,912	279	284	1,200	
9	Services to agriculture	648	433	5,863	79	1,063	882	673	
10	Sugar cane growing . . . . .	..	..	..	..	..	..	..
11	Any other primary production	985	597	10,843	534	429	2,059	2,226	
12	Primary production subsidiaries	20,391	16,360	105,711	..	1	166,664	18,532	
13	Total Primary Production	28,682	22,176	175,834	17,949	2,805	177,540	31,037	
14	MINING	144	94	2,045	(87)	780	1	696	
MANUFACTURING-									
15	Metal products, transport, equipment, machinery, etc	211	155	1,704	(1)	1,504	(13)	104	
16	Textiles, clothing and footwear	113	89	741	(70)	583	13	249	
17	Food, beverages and tobacco	43	23	310	(11)	146	..	68	
18	Paper, paper products, printing and publishing	107	70	1,220	(3)	637	4	108	
19	Wood, wood products and furniture	193	132	1,145	(5)	1,251	(3)	80	
20	Other manufacturing	370	261	2,680	(33)	2,547	..	125	
21	Total Manufacturing	1,037	730	7,801	(122)	6,667	1	733	
22	CONSTRUCTION	9,218	5,385	45,980	(174)	90,207	334	4,798	
23	TRANSPORT, STORAGE AND COMMUNICATION	2,768	1,595	14,297	(12)	22,285	113	2,016	
WHOLESALE TRADE-									
24	Wholesale trade n.e.i	854	539	8,563	(14)	4,652	162	971	
25	Farm properties and produce dealers	33	24	253	8	246	19	79	
26	Total Wholesale Trade	887	563	8,816	(6)	4,898	182	1,050	
RETAIL TRADE-									
27	Pharmacies	394	317	2,407	(93)	8,231	13	1,055	
28	Motor vehicles, service stations, etc	990	648	5,647	(68)	7,734	31	737	
29	Meat	67	56	262	2	615	13	85	
30	Other food	567	430	3,036	(16)	3,826	20	333	
31	Household appliances and hardware	652	295	8,478	(6)	1,642	67	585	
32	Books, newspapers, etc	92	70	752	(9)	431	3	253	
33	Other retail trade	1,121	744	9,111	(52)	5,033	201	1,358	
34	Total Retail Trade	3,883	2,560	29,692	(243)	27,512	348	4,407	
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-									
35	Real estate agents, operators, etc	379	325	2,766	(40)	4,240	(47)	573	
36	Finance and investment	80	53	1,190	(81)	502	10	209	
37	Share and property traders	2,802	1,823	46,030	(148)	(813)	319	11,932	
38	Insurance	235	141	3,416	(33)	1,261	15	216	
39	Architectural services	449	306	4,268	(5)	4,689	(12)	373	
40	Consultant engineering, surveying, etc.	394	260	4,830	(18)	4,147	34	213	
41	Legal services	303	275	2,011	(37)	8,247	(106)	577	
42	Accounting, auditing and bookkeeping	629	412	8,656	(35)	5,640	(127)	1,025	
43	Other business services	2,300	1,488	23,350	(76)	12,508	68	3,310	
44	Total Finance, Insurance, etc.	7,571	5,083	96,517	(472)	40,422	154	18,428	
HEALTH, EDUCATION, WELFARE, ETC., SERVICES-									
45	Medical practices	1,544	1,220	36,491	(1,928)	38,292	(1,014)	2,905	
46	Dental practices	397	371	1,907	(198)	12,308	(205)	850	
47	Hospitals	5	5	19	..	20	..	30	
48	Other health services	596	485	4,638	(144)	8,279	(95)	1,432	
49	Veterinary services	75	66	363	(65)	1,688	(54)	175	
50	Education, libraries, etc	565	384	5,332	..	1,861	213	719	
51	Welfare, charitable and religious activities	197	160	1,000	(1)	1,469	7	217	
52	Other community services	81	46	855	(13)	313	2	84	
53	Total Health, etc.	3,460	2,737	50,605	(2,349)	64,250	(1,146)	6,412	
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-									
54	Entertainment, etc	1,572	814	25,687	(24)	6,041	10	2,619	
55	Hairdressing	613	512	2,242	(1)	4,397	138	487	
56	Hotels, motels, etc	76	61	503	1	447	6	166	
57	Cafes and restaurants	173	125	1,084	(5)	1,031	17	183	
58	Other personal services	667	386	6,728	(17)	2,345	35	558	
59	Total Entertainment, etc.	3,101	1,898	36,243	(47)	14,261	206	4,013	
60	INDUSTRY NOT STATED	678	89	12,290	(549)	42	178	450	
61	OTHER N.E.I	2,472	980	58,180	..	..	..	3	
62	OTHER SUBSIDIARIES	76,957	60,230	568,835	..	4	(8,535)	696,114	
63	Total excluding salary and wage earners	278,475	168,369	3,121,067	13,889	274,132	169,365	770,169	
64	All Individuals	618,356	168,396	9,103,939	13,849	274,040	169,330	770,275	

TABLE 1.8 (e)
Income year 1985-86

Profit (or loss) from sale of real estate, shares, etc.	Gross rents, premiums, etc.	Investment and property income deductions	Gross dividends	Gross interest	Other income n.e.i.	Income equalisation withdrawals	Net income	Taxable income	Total rebates and credits	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
3	64	443	685	20,086	52	..	6,003,254	5,803,235	71,107	1
..	85,848	81,352	39,279	348,942	..	72	2,426,553	2,350,418	20,472	2
..	1,171	670	1,059	10,662	..	219	35,729	33,979	704	3
14	1,172	663	665	9,475	..	86	34,934	33,489	766	4
..	266	223	75	809	..	..	11,540	11,180	404	5
(87)	672	383	828	3,170	..	64	17,251	16,604	266	6
..	108	94	16	624	..	2	5,532	5,303	169	7
12	798	343	288	2,469	..	4	16,889	16,251	429	8
3	253	167	164	1,598	..	10	10,417	9,793	182	9
..	..	..	..	..	..	..	..	..	..	10
(79)	630	406	560	2,568	..	21	19,385	18,548	538	11
5	3,269	2,463	3,535	29,489	137	774	325,645	312,932	10,292	12
(131)	8,339	5,413	7,189	60,864	137	1,180	477,321	458,090	13,752	13
1	194	156	108	314	..	..	3,896	3,767	108	14
9	69	32	52	268	..	..	3,665	3,560	39	15
1	72	120	22	144	..	..	1,636	1,597	12	16
1	30	34	..	39	..	..	549	530	5	17
8	59	34	18	208	..	..	2,225	2,164	15	18
1	122	45	2	120	..	..	2,667	2,591	31	19
..	135	94	33	432	..	..	5,826	5,665	55	20
20	487	358	128	1,211	..	..	16,568	16,108	157	21
48	2,551	1,859	255	4,326	..	..	146,450	141,979	2,114	22
78	1,098	925	225	2,064	..	1	41,235	39,837	442	23
10	982	518	293	1,738	..	..	16,840	15,966	148	24
1	11	22	7	43	..	..	644	618	3	25
10	993	540	300	1,781	..	..	17,484	16,584	151	26
..	430	382	189	922	..	8	12,781	12,447	23	27
15	602	427	52	829	..	..	15,152	14,658	185	28
4	10	6	4	69	..	..	1,058	1,031	9	29
18	241	146	31	499	..	..	7,842	7,635	59	30
..	329	291	99	661	..	..	11,564	11,107	121	31
11	46	59	13	103	..	..	1,545	1,493	8	32
119	738	515	198	1,874	..	..	18,065	17,407	138	33
168	2,396	1,827	587	4,957	..	8	68,006	65,779	544	34
25	968	862	95	905	..	..	8,623	8,267	41	35
24	51	60	205	485	..	15	2,549	2,267	9	36
3,725	3,530	4,210	4,258	10,537	52	..	75,212	71,348	627	37
(6)	203	180	49	474	..	..	5,415	4,756	42	38
2	224	277	239	449	..	..	9,948	9,702	83	39
..	154	224	57	541	..	..	9,735	9,370	135	40
(3)	375	478	98	430	..	..	11,115	10,760	30	41
(4)	479	545	255	1,404	..	..	16,744	15,972	164	42
34	1,362	1,563	515	3,395	..	2	42,905	41,278	360	43
3,797	7,346	8,400	5,771	18,619	52	17	182,245	173,720	1,491	44
3	2,387	3,643	799	4,939	..	..	79,230	75,605	272	45
(6)	665	985	179	704	..	7	15,226	14,610	26	46
10	8	..	..	..	..	..	93	92	1	47
(2)	379	398	160	722	..	..	14,970	14,521	57	48
1	91	56	12	140	..	..	2,294	2,223	4	49
6	255	223	131	945	..	..	9,259	8,811	66	50
(1)	119	86	20	204	..	..	2,947	2,798	36	51
..	39	37	2	71	..	..	1,316	1,253	17	52
1	3,943	5,429	1,303	7,740	..	7	125,337	119,912	479	53
(3)	1,054	1,220	623	2,863	..	..	37,648	35,052	299	54
13	294	267	16	514	..	..	7,833	7,663	52	55
..	45	35	29	245	..	..	1,408	1,369	4	56
9	85	69	18	110	..	..	2,461	2,397	23	57
2	414	363	129	566	..	..	10,395	10,047	126	58
21	1,891	1,954	815	4,298	..	..	59,744	56,527	504	59
(2)	100	98	21	349	..	..	12,777	12,160	186	60
..	446	506	324	2,478	4,960	..	45,887	43,379	505	61
1	29,613	25,792	29,852	128,781	790	251	1,419,848	1,378,748	16,551	62
4,012	145,244	134,609	86,158	586,723	5,938	1,535	5,043,352	4,877,008	57,456	63
4,015	145,308	135,051	86,843	606,809	5,990	1,536	11,046,606	10,680,242	128,563	64

TAXABLE INDIVIDUALS - SOUTH AUSTRALIA

SELECTED ITEMS BY INDUSTRY

(Excludes trustee or manually assessed and issued assessments)

I T E M	Industry	Net tax	Tax instalment deductions presented	Pre- scribed payments system credit	Gross sales	Stock on hand at beginning of year	Purchase of stock during year	Stock on hand at end of year
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
1	Salary and wage earners	1,272,027	1,386,914	83	138	58	100	91
2	PROPERTY	553,907	483,704	7	5	5	..	..
	PRIMARY PRODUCTION-							
3	Sheep grazing	8,379	3,406	1	24,030	5,596	2,523	5,733
4	Grain growing	7,921	2,494	8	30,730	1,571	1,000	1,742
5	Fishing, hunting, trapping and forestry	2,433	1,139	15	9,874	53	245	25
6	Cattle grazing	4,930	3,257	3	8,895	3,400	2,323	3,343
7	Dairying and pigfarming	984	475	1	7,161	819	445	897
8	Fruit and vegetable growing	3,848	2,507	5	15,097	514	480	544
9	Services to agriculture	2,071	1,139	3	1,574	227	515	219
10	Sugar cane growing . . . . .	..	..	..	..	..	..	..
11	Any other primary production	4,708	2,848	10	11,636	1,523	3,437	1,656
12	Primary production subsidiaries	65,409	25,545	126	..	..	3	3
13	Total Primary Production	100,683	42,810	171	108,997	13,703	10,971	14,161
14	MINING	1,210	705	..	1,405	88	430	106
	MANUFACTURING-							
15	Metal products, transport, equipment, machinery, etc	799	441	1	10,011	547	5,600	611
16	Textiles, clothing and footwear	345	191	6	2,967	259	1,473	487
17	Food, beverages and tobacco	102	66	1	1,675	125	636	122
18	Paper, paper products, printing and publishing	592	308	..	3,639	108	1,238	160
19	Wood, wood products and furniture	480	283	13	5,718	253	2,854	354
20	Other manufacturing	1,236	638	3	9,832	914	4,147	1,168
21	Total Manufacturing	3,553	1,927	23	33,842	2,207	15,949	2,902
22	CONSTRUCTION	28,437	9,879	11,688	62,190	1,660	31,322	2,139
23	TRANSPORT, STORAGE AND COMMUNICATION	7,945	3,127	2,675	3,980	156	1,544	174
	WHOLESALE TRADE-							
24	Wholesale trade n.e.i	4,261	2,096	10	22,932	1,789	16,708	2,134
25	Farm properties and produce dealers	166	56	3	9,076	401	7,845	434
26	Total Wholesale Trade	4,428	2,152	13	32,008	2,190	24,552	2,568
	RETAIL TRADE-							
27	Pharmacies	4,532	629	4	77,499	9,323	50,868	10,512
28	Motor vehicles, service stations, etc	2,967	1,313	372	68,519	4,049	49,919	4,543
29	Meat	230	51	1	7,542	94	5,135	105
30	Other food	1,472	707	5	49,289	1,564	36,090	1,777
31	Household appliances and hardware	2,481	2,076	7	11,972	1,494	8,022	1,875
32	Books, newspapers, etc	360	196	4	6,082	782	4,444	919
33	Other retail trade	3,920	2,260	22	64,017	8,916	45,473	11,539
34	Total Retail Trade	15,962	7,232	416	284,921	26,222	199,951	31,270
	FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
35	Real estate agents, operators, etc	2,378	808	2	2,241	1,224	545	1,465
36	Finance and investment	770	340	..	1,298	146	919	162
37	Share and property traders	22,624	13,272	57	358	131	345	222
38	Insurance	1,261	874	4	26	9	2	1
39	Architectural services	2,587	1,119	310	892	98	492	109
40	Consultant engineering, surveying, etc.	2,695	1,410	233	2,433	200	1,077	261
41	Legal services	4,098	678	..	99	18	29	40
42	Accounting, auditing and bookkeeping	4,767	2,488	..	241	31	12	18
43	Other business services	10,400	5,978	472	5,922	332	3,102	371
44	Total Finance, Insurance, etc	51,581	26,968	1,079	13,510	2,189	6,525	2,649
	HEALTH, EDUCATION, WELFARE, ETC., SERVICES-							
45	Medical practices	32,324	14,598	..	2,372	514	387	535
46	Dental practices	5,546	537	..	3,150	110	604	90
47	Hospitals	22	8	..	..	..	..	..
48	Other health services	4,493	1,193	..	3,965	279	1,554	459
49	Veterinary services	787	99	..	1,940	105	658	112
50	Education, libraries, etc	2,040	1,420	2	390	75	185	98
51	Welfare, charitable and religious activities	553	199	5	29	1	22	3
52	Other community services	274	216	2	38	..	..	..
53	Total Health, etc	46,039	18,270	10	11,883	1,083	3,411	1,297
	ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
54	Entertainment, etc	10,388	7,646	13	4,765	452	1,589	613
55	Hairdressing	1,427	544	14	18,324	821	4,296	900
56	Hotels, motels, etc	381	125	2	4,478	523	2,134	195
57	Cafes and restaurants	473	249	1	11,278	308	5,939	277
58	Other personal services	2,121	1,633	12	3,465	165	1,324	212
59	Total Entertainment, etc.	14,790	10,196	42	42,310	2,269	15,282	2,198
60	INDUSTRY NOT SURVED	2,782	3,160	18	1,439	189	1,045	326
61	OTHER N.E.I	10,322	9,588	42	..	..	..	..
62	OTHER SUBSIDIARIES	355,675	138,478	17,663	8	7	..	..
63	Total excluding salary and wage earners	1,197,333	758,197	33,847	596,498	51,967	310,982	59,791
64	All Individuals	2,469,360	2,145,111	33,930	596,636	52,025	311,082	59,882

TABLE 1.8 (e) (cont.)
Income year 1985-86

Total business receipts		Salaries and wages paid	Interest paid	Investment allowance	Section 750 deductions	Depreciation	Depreciable assets purchased during year	Depreciable assets disposed of during year	I T E M
Primary production	Other								
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
39	351	10	258	2	..	139	421	119	1
5	40	127	41,883	9	..	6,668	13,179	1,804	2
25,215	201	1,385	2,158	49	15	3,366	4,387	681	3
32,640	524	675	2,686	122	4	5,166	5,941	816	4
10,355	1,345	656	599	31	..	1,138	2,083	475	5
8,982	322	615	1,171	13	3	1,076	1,593	264	6
7,546	93	343	395	6	..	896	1,153	149	7
16,078	630	2,479	1,233	25	1	1,580	2,341	272	8
1,769	4,237	1,269	330	4	..	634	984	418	9
13,668	425	1,459	1,097	11	1	1,424	2,375	350	10
..	3	46	2,128	42	17	2,480	2,994	664	11
116,253	7,780	8,926	11,798	303	40	17,761	23,851	4,089	12
30	1,888	32	119	..	..	158	410	20	14
3	11,375	1,314	195	1	..	327	854	126	15
(69)	3,360	570	96	..	..	78	179	19	16
20	1,987	482	33	..	..	65	71	40	17
(2)	4,026	726	66	..	..	139	328	72	18
3	6,569	401	115	3	..	239	533	110	19
40	11,271	858	220	2	..	355	683	89	20
(6)	38,388	4,351	725	6	..	1,202	2,648	456	21
236	209,182	11,199	3,294	43	..	6,996	15,465	3,629	22
190	64,809	3,382	2,853	75	..	4,775	10,022	3,198	23
115	29,722	2,254	958	..	..	713	1,582	422	24
53	9,110	291	105	..	..	39	41	14	25
168	38,832	2,545	1,062	..	..	753	1,623	436	26
198	81,814	9,907	1,567	53	..	683	1,496	263	27
155	75,391	4,912	1,238	8	..	1,008	2,255	641	28
3	7,617	700	67	..	..	119	244	104	29
150	50,331	2,652	878	8	..	933	2,249	767	30
(1)	14,311	637	398	..	..	726	1,326	295	31
(9)	6,500	457	142	..	..	116	241	114	32
87	66,178	4,590	1,322	16	..	1,118	2,660	593	33
583	302,142	23,857	5,613	86	..	4,703	10,472	2,778	34
45	19,998	4,105	1,173	5	..	578	1,057	302	35
97	2,301	143	144	..	..	156	151	26	36
(86)	(187)	159	2,789	3	..	723	1,363	373	37
17	3,328	356	173	..	..	192	422	114	38
(5)	9,462	813	297	..	..	314	636	90	39
18	9,132	849	253	1	..	428	1,232	235	40
37	20,476	2,906	1,052	2	..	495	1,111	181	41
36	20,397	4,323	1,240	13	..	721	1,367	273	42
49	32,610	3,925	1,631	17	2	1,683	3,050	773	43
207	117,517	17,578	8,753	42	2	5,289	10,390	2,367	44
767	107,644	12,441	5,592	349	4	2,941	6,338	1,224	45
81	46,958	5,114	1,821	40	..	853	1,340	289	46
..	387	232	13	..	..	11	28	6	47
298	25,988	3,865	939	12	..	904	1,726	310	48
113	8,112	1,608	228	3	..	159	844	44	49
1	4,893	330	217	3	..	400	713	186	50
1	2,673	230	57	..	..	188	390	96	51
2	946	118	36	..	..	77	181	32	52
1,263	197,602	23,938	8,903	407	4	5,533	11,560	2,185	53
129	34,226	5,029	1,356	..	..	1,357	2,861	522	54
..	20,757	5,890	562	1	..	677	1,242	309	55
6	6,119	961	339	..	..	151	554	136	56
1	12,071	1,943	293	..	..	294	908	197	57
15	9,558	820	352	7	..	736	1,410	336	58
150	82,730	14,644	2,902	7	..	3,215	6,974	1,499	59
(546)	2,594	196	234	..	1	346	789	155	60
..	..	..	206	..	..	50	82	12	61
..	202	657	16,541	51	4	4,448	8,950	1,609	62
118,534	1,063,904	111,432	104,884	1,029	52	61,896	116,415	24,237	63
118,573	1,064,255	111,442	105,143	1,030	52	62,035	116,836	24,357	64

TAXABLE INDIVIDUALS - TASMANIA

SELECTED ITEMS BY INDUSTRY

(Excludes trustee or manually assessed and issued assessments)

I T E M	Industry	Number	Number charged provisional tax	Salary and wages in assessable income	Net business income (or loss)		Net partnership and trust income	
					Primary production	Other	Primary production	Other
				\$'000	\$'000	\$'000	\$'000	\$'000
1	Salary and wage earners	114,412	6	2,038,213	(29)	(3)	(8)	6
2	PROPERTY	36,398	18,093	532,675	..	..	..	..
PRIMARY PRODUCTION-								
3	Sheep grazing	563	271	8,229	(750)	123	550	835
4	Grain growing	11	6	99	(21)	6	..	9
5	Fishing, hunting, trapping and forestry	421	298	3,256	2,123	2,378	130	225
6	Cattle grazing	754	341	11,501	(173)	27	286	757
7	Dairying and pigfarming	224	163	1,453	1,445	45	57	15
8	Fruit and vegetable growing	214	144	1,898	955	50	3	221
9	Services to agriculture	110	71	1,145	(50)	367	5	111
10	Sugar cane growing . . . . .	..	..	..	..	..	..	..
11	Any other primary production	255	136	3,361	43	152	143	380
12	Primary production subsidiaries	5,016	3,709	35,397	..	..	44,659	3,397
13	Total Primary Production	7,568	5,139	66,340	3,572	3,147	45,833	5,949
14	MINING	27	25	141	(4)	89	10	243
MANUFACTURING-								
15	Metal products, transport, equipment, machinery, etc	88	62	571	(8)	686	(1)	104
16	Textiles, clothing and footwear	19	14	117	..	113	..	5
17	Food, beverages and tobacco	13	10	47	(4)	100	..	3
18	Paper, paper products, printing and publishing	28	21	238	..	168	..	40
19	Wood, wood products and furniture	101	63	718	(1)	573	6	1
20	Other manufacturing	79	58	583	(9)	349	2	104
21	Total Manufacturing	328	228	2,273	(22)	1,989	7	258
22	CONSTRUCTION	2,812	1,711	15,477	(98)	26,858	54	1,067
23	TRANSPORT, STORAGE AND COMMUNICATION	564	370	3,017	(93)	5,181	4	352
WHOLESALE TRADE-								
24	Wholesale trade n.e.i	216	138	2,209	(30)	1,289	7	246
25	Farm properties and produce dealers	16	10	117	1	69	..	33
26	Total Wholesale Trade	232	148	2,326	(30)	1,358	7	279
RETAIL TRADE-								
27	Pharmacies	118	109	691	(42)	3,862	(14)	298
28	Motor vehicles, service stations, etc	308	223	1,604	(21)	2,778	(30)	389
29	Meat	29	29	21	(12)	416	6	14
30	Other food	193	153	853	6	1,623	5	153
31	Household appliances and hardware	98	80	595	..	870	..	56
32	Books, newspapers, etc	29	25	146	..	279	2	42
33	Other retail trade	499	338	4,206	(21)	2,476	62	684
34	Total Retail Trade	1,274	957	8,116	(90)	12,305	30	1,636
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-								
35	Real estate agents, operators, etc	52	45	399	(21)	714	1	113
36	Finance and investment	22	15	419	..	264	9	30
37	Share and property traders	643	432	10,515	(117)	(82)	359	2,366
38	Insurance	57	34	994	(51)	268	..	106
39	Architectural services	117	84	772	..	1,495	(1)	47
40	Consultant engineering, surveying, etc	80	57	779	..	852	(10)	63
41	Legal services	44	37	522	(17)	1,189	3	57
42	Accounting, auditing and bookkeeping	133	85	2,042	(5)	878	(37)	436
43	Other business services	352	253	3,403	(18)	2,300	28	842
44	Total Finance, Insurance, etc	1,500	1,042	19,846	(229)	7,878	352	4,061
HEALTH, EDUCATION, WELFARE, ETC., SERVICES-								
45	Medical practices	274	227	6,890	(499)	6,181	(94)	367
46	Dental practices	50	48	439	(9)	1,375	(16)	104
47	Hospitals	5	4	69	..	97	..	..
48	Other health services	137	121	1,093	..	2,551	(100)	392
49	Veterinary services	26	24	89	..	528	(17)	50
50	Education, libraries, etc	130	92	1,101	..	445	9	165
51	Welfare, charitable and religious activities	66	52	342	..	371	(1)	85
52	Other community services	22	17	178	..	179	..	18
53	Total Health, etc	710	585	10,201	(507)	11,726	(219)	1,182
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-								
54	Entertainment, etc	367	243	4,336	(11)	1,685	7	621
55	Hairdressing	160	148	259	..	1,671	1	64
56	Hotels, motels, etc	43	35	226	3	431	(5)	198
57	Cafes and restaurants	67	52	397	(1)	475	..	100
58	Other personal services	118	71	1,002	(4)	497	4	83
59	Total Entertainment, etc	755	549	6,221	(14)	4,759	7	1,066
60	INDUSTRY NOT STATED	272	70	4,896	(313)	332	114	136
61	OTHER N.E.I	296	67	5,314	..	..	..	..
62	OTHER SUBSIDIARIES	22,301	18,511	157,088	..	..	(3,132)	228,579
63	Total excluding salary and wage earners	75,037	47,495	833,930	2,171	75,623	43,067	244,809
64	All Individuals	189,449	47,501	2,872,143	2,142	75,619	43,059	244,815

TABLE 1.8 (f)
Income year 1985-86

Profit (or loss) from sale of real estate, shares, etc.	Gross rents, premiums, etc.	Investment and property income deductions	Gross dividends	Gross interest	Other income n.e.i.	Income equalisation withdrawals	Net income	Taxable income	Total rebates and credits	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
1	21	63	172	5,579	21	..	2,043,909	1,990,069	27,092	1
..	20,639	14,917	8,845	100,428	..	16	647,678	632,119	5,623	2
45	456	162	421	2,443	..	2	12,190	11,643	263	3
..	9	1	12	5	..	..	118	116	3	4
2	64	43	22	250	..	..	8,408	8,061	275	5
6	484	200	265	2,494	..	9	15,449	15,051	349	6
1	34	13	16	494	..	..	3,548	3,443	141	7
1	84	17	61	465	..	14	3,737	3,634	143	8
..	49	17	15	167	..	..	1,792	1,726	29	9
..	..	..	..	..	..	..	..	..	..	10
6	227	124	42	537	..	..	4,765	4,596	108	11
..	1,177	749	724	6,236	60	102	90,996	88,394	3,483	12
60	2,584	1,325	1,578	13,092	60	126	141,003	136,664	4,795	13
..	58	11	22	82	..	..	630	611	4	14
..	31	13	5	224	..	..	1,600	1,558	24	15
..	5	2	..	29	..	..	265	262	2	16
..	39	10	2	36	..	..	213	210	4	17
..	2	4	1	37	..	..	483	472	3	18
5	35	20	1	95	..	..	1,412	1,375	20	19
..	49	27	1	107	..	..	1,160	1,133	12	20
..	161	77	11	527	..	..	5,133	5,010	65	21
47	435	228	26	1,380	..	..	45,018	43,503	598	22
70	225	161	47	617	..	..	9,258	9,022	109	23
..	207	90	5	382	..	..	4,225	4,068	29	24
..	12	9	..	26	..	..	249	241	4	25
..	219	99	6	408	..	..	4,474	4,309	33	26
6	126	75	65	261	..	..	5,179	5,077	6	27
1	179	86	85	421	..	..	5,318	5,200	54	28
..	2	1	..	29	..	..	474	463	2	29
34	97	56	5	179	..	..	2,898	2,845	20	30
..	13	4	1	90	..	..	1,622	1,568	13	31
..	28	22	11	31	..	..	517	503	3	32
1	363	191	81	767	..	..	8,428	8,162	62	33
41	808	436	248	1,779	..	..	24,436	23,817	160	34
2	123	67	8	148	..	..	1,420	1,353	5	35
1	23	18	17	84	..	..	830	788	11	36
1,411	862	696	1,046	2,303	..	..	17,966	17,060	207	37
..	68	31	12	95	..	..	1,461	1,285	10	38
..	83	67	39	105	..	..	2,474	2,372	27	39
(1)	76	41	22	137	..	..	1,876	1,806	23	40
..	93	95	34	68	..	..	1,855	1,776	5	41
(3)	181	176	58	236	..	..	3,611	3,485	28	42
(2)	495	294	106	749	..	..	7,611	7,353	40	43
1,408	2,005	1,483	1,341	3,925	..	..	39,103	37,278	355	44
2	272	328	101	554	..	..	13,446	12,917	36	45
..	94	32	3	110	..	..	2,068	2,031	3	46
..	11	8	..	6	..	..	175	170	..	47
1	81	65	27	190	..	..	4,170	3,972	14	48
..	7	..	1	24	..	..	681	642	1	49
2	38	28	27	222	..	..	1,982	1,897	15	50
..	40	20	4	68	..	..	890	842	10	51
..	15	6	1	19	..	..	404	381	4	52
6	558	487	163	1,192	..	..	23,815	22,851	84	53
10	203	125	111	545	..	..	7,381	6,993	49	54
5	48	29	4	218	..	..	2,242	2,199	18	55
..	41	8	3	88	..	..	976	967	8	56
1	76	57	4	88	..	..	1,084	1,055	5	57
(2)	55	62	9	106	..	..	1,687	1,621	16	58
14	423	281	131	1,044	..	..	13,370	12,836	96	59
..	89	51	37	323	..	..	5,563	5,374	90	60
..	136	113	38	359	233	..	5,967	5,740	78	61
1	8,713	5,574	7,168	34,540	86	55	427,509	416,888	3,325	62
1,652	37,054	25,243	19,661	159,694	379	196	1,392,956	1,356,025	15,414	63
1,653	37,075	25,306	19,833	165,273	400	196	3,436,865	3,346,094	42,506	64

TAXABLE INDIVIDUALS - TASMANIA

SELECTED ITEMS BY INDUSTRY

(Excludes trustee or manually assessed and issued assessments)

I T E M	Industry	Net tax	Tax instalment deductions presented	Pre- scribed payments system credit	Gross sales	Stock on hand at beginning of year	Purchase of stock during year	Stock on hand at end of year
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
1	Salary and wage earners	439,848	476,483	26	36	16	34	47
2	PROPERTY	151,518	128,579	4	2	..	..	..
	PRIMARY PRODUCTION-							
3	Sheep grazing	3,181	2,153	8	7,616	2,251	1,168	2,513
4	Grain growing	15	26	..	204	50	102	73
5	Fishing, hunting, trapping and forestry	1,852	806	91	7,219	138	905	264
6	Cattle grazing	3,855	3,051	10	11,583	4,305	5,224	4,616
7	Dairying and pigfarming	627	351	1	7,556	1,153	699	1,288
8	Fruit and vegetable growing	732	464	..	5,929	448	678	567
9	Services to agriculture	358	258	..	192	66	63	92
10	Sugar cane growing . . . . .	..	..	..	..	..	..	..
11	Any other primary production	1,073	955	1	2,716	817	1,052	1,207
12	Primary production subsidiaries	20,111	8,981	237	..	..	..	..
13	Total Primary Production	31,804	17,045	348	43,015	9,227	9,891	10,621
14	MINING	188	39	..	76	21	36	26
	MANUFACTURING-							
15	Metal products, transport, equipment, machinery, etc	377	131	4	1,665	69	869	87
16	Textiles, clothing and footwear	55	30	..	225	34	137	25
17	Food, beverages and tobacco	42	10	..	814	11	392	10
18	Paper, paper products, printing and publishing	106	57	..	386	79	163	79
19	Wood, wood products and furniture	256	155	14	2,058	107	847	139
20	Other manufacturing	231	129	5	981	69	408	83
21	Total Manufacturing	1,067	513	23	6,129	369	2,816	423
22	CONSTRUCTION	8,813	3,343	2,968	11,778	507	11,450	611
23	TRANSPORT, STORAGE AND COMMUNICATION	1,958	688	614	1,775	107	1,460	172
	WHOLESALE TRADE-							
24	Wholesale trade n.e.i	1,057	528	8	7,639	1,016	5,536	1,227
25	Farm properties and produce dealers	48	22	..	683	54	484	62
26	Total Wholesale Trade	1,105	550	8	8,321	1,071	6,019	1,290
	RETAIL TRADE-							
27	Pharmacies	2,129	193	..	33,970	3,598	21,785	3,879
28	Motor vehicles, service stations, etc	1,245	365	123	18,510	832	14,582	1,217
29	Meat	104	4	..	3,348	54	2,313	67
30	Other food	590	193	1	18,239	781	13,684	942
31	Household appliances and hardware	349	139	..	5,210	838	3,641	1,013
32	Books, newspapers, etc	124	36	..	3,424	413	2,736	593
33	Other retail trade	1,897	1,034	8	24,976	4,463	17,019	5,187
34	Total Retail Trade	6,437	1,965	132	107,676	10,978	75,759	12,897
	FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
35	Real estate agents, operators, etc	454	98	5	338	21	178	44
36	Finance and investment	288	132	..	..	..	..	..
37	Share and property traders	5,420	3,012	11	326	19	258	40
38	Insurance	388	206	..	11	9	6	11
39	Architectural services	605	181	114	10	3	15	1
40	Consultant engineering, surveying, etc	490	222	32	842	14	712	14
41	Legal services	701	168	..	14	10	2	15
42	Accounting, auditing and bookkeeping	1,091	616	..	14	7	8	8
43	Other business services	2,190	803	41	537	53	370	65
44	Total Finance, Insurance, etc	11,628	5,438	203	2,091	136	1,550	197
	HEALTH, EDUCATION, WELFARE, ETC., SERVICES-							
45	Medical practices	5,441	2,589	..	623	172	75	163
46	Dental practices	785	129	..	93	5	28	7
47	Hospitals	60	11	..	..	..	..	..
48	Other health services	1,384	274	..	3,070	297	1,692	208
49	Veterinary services	192	22	..	527	34	428	32
50	Education, libraries, etc	410	278	3	..	..	..	..
51	Welfare, charitable and religious activities	152	75	1	83	1	9	1
52	Other community services	86	43	..	95	1	2	2
53	Total Health, etc	8,511	3,421	4	4,491	509	2,233	412
	ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
54	Entertainment, etc	1,823	1,223	6	2,037	328	1,100	321
55	Hairstressing	433	61	..	5,715	317	1,455	427
56	Hotels, motels, etc	294	54	4	5,655	117	2,947	131
57	Cafes and restaurants	254	107	..	4,497	83	2,171	100
58	Other personal services	318	231	..	463	22	220	31
59	Total Entertainment, etc	3,123	1,676	11	18,367	867	7,892	1,009
60	INDUSTRY NOT STATED	1,356	1,280	8	716	110	394	182
61	OTHER N.E.I	1,437	1,386	..	..	..	..	..
62	OTHER SUBSIDIARIES	111,461	39,149	5,133	..	..	..	..
63	Total excluding salary and wage earners	340,408	205,073	9,457	204,436	23,901	119,501	27,840
64	All Individuals	780,256	681,556	9,483	204,472	23,917	119,535	27,887

TABLE 1.8 (f) (cont.)
Income year 1985-86

Total business receipts		Salaries and wages paid	Interest paid	Investment allowance	Section 75D deductions	Depreciation	Depreciable assets purchased during year	Depreciable assets disposed of during year	I T E M
Primary production	Other								
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
(1)	80	1	70	..	..	41	151	111	1
2	17	128	6,570	1	..	1,212	1,810	264	2
8,173	236	962	865	15	..	1,074	1,908	285	3
237	6	10	21	..	..	21	24	4	4
10,251	7,320	1,598	438	49	..	1,431	3,274	861	5
11,860	184	385	760	23	..	1,097	1,632	287	6
7,817	175	522	422	20	..	814	1,249	137	7
6,086	73	594	290	19	..	577	818	110	8
551	814	356	62	3	..	123	274	55	9
3,530	448	437	331	..	..	..	..	..	10
..	1	6	374	62	2	361	627	70	11
48,504	9,257	4,870	3,564	194	2	221	260	53	12
23	337	7	16	..	..	5,720	10,067	1,862	13
..	2,406	193	26	2	..	19	18	2	14
..	351	11	2	..	..	105	288	52	15
2	866	139	12	..	..	8	31	11	16
..	710	60	10	7	..	22	69	13	17
15	2,825	527	50	..	..	24	62	1	18
2	1,327	110	43	..	..	117	319	91	19
19	8,485	1,041	143	9	..	59	187	28	20
247	66,993	4,664	688	95	..	334	956	196	21
248	18,517	1,339	438	8	..	2,483	5,554	1,272	22
37	9,004	510	250	2	..	1,279	2,211	680	23
10	920	171	21	..	..	160	364	105	24
47	9,924	680	271	2	..	14	64	31	25
21	34,547	3,573	588	19	..	174	427	136	26
15	22,462	1,611	210	2	..	294	724	185	27
41	3,343	209	32	..	..	233	681	127	28
75	18,831	1,178	253	2	..	64	155	23	29
..	6,044	418	57	1	..	270	696	82	30
..	3,459	214	52	..	..	191	436	132	31
23	26,224	2,025	416	..	..	31	61	4	32
174	114,909	9,229	1,608	24	..	397	956	216	33
9	2,255	281	84	..	..	1,481	3,709	769	34
..	794	125	193	..	..	39	66	24	35
20	158	31	439	..	..	12	15	4	36
14	652	81	41	..	..	120	231	110	37
..	3,131	306	64	..	..	26	82	17	38
13	2,367	296	45	..	..	61	133	24	39
14	4,645	985	148	1	..	79	202	22	40
2	3,045	568	209	3	..	77	147	13	41
6	6,098	976	326	..	..	222	179	10	42
79	23,144	3,648	1,549	5	..	366	685	145	43
277	16,070	2,076	507	4	..	1,002	1,740	369	44
(9)	4,608	653	94	7	..	332	580	222	45
..	1,049	707	19	1	..	71	102	30	46
..	7,521	966	166	14	..	19	42	..	47
..	2,982	740	51	2	..	137	457	163	48
..	974	39	23	1	..	47	44	..	49
..	636	58	22	..	..	77	108	13	50
..	508	177	1	..	..	25	37	3	51
269	34,346	5,416	882	29	..	11	27	..	52
37	7,694	801	176	1	..	719	1,395	432	53
15	7,326	2,537	107	..	..	290	517	184	54
12	6,060	1,096	159	..	..	130	285	153	55
2	4,751	986	80	..	..	102	267	14	56
(3)	1,707	152	64	3	..	97	269	89	57
64	27,537	5,572	587	4	..	108	232	26	58
(313)	1,124	102	88	..	..	727	1,570	466	59
..	..	..	53	..	..	131	418	33	60
..	..	64	2,578	16	..	7	4	..	61
49,362	314,593	36,761	19,035	388	2	637	1,109	138	62
49,360	314,673	36,762	19,105	388	2	15,926	30,989	6,618	63
						15,966	31,140	6,729	64

TAXABLE INDIVIDUALS - NORTHERN TERRITORY

SELECTED ITEMS BY INDUSTRY

(Excludes trustee or manually assessed and issued assessments)

I T E M	Industry	Number	Number charged provisional tax	Salary and wages in assessable income	Net business income (or loss)		Net partnership and trust income		
					Primary production	Other	Primary production	Other	
				\$'000	\$'000	\$'000	\$'000	\$'000	
1	Salary and wage earners	35,467	..	712,734	(2)	3	(1)	(3)	
2	PROPERTY	8,742	2,255	210,858	..	..	..	..
PRIMARY PRODUCTION-									
3	Sheep grazing	4	3	59	3	..	(10)	29	
4	Grain growing	14	11	233	7	6	10	7	
5	Fishing, hunting, trapping and forestry	38	26	388	57	45	..	238	
6	Cattle grazing	21	15	376	399	(7)	(84)	117	
7	Dairying and pigfarming	3	..	59	(5)	..	..	(1)
8	Fruit and vegetable growing	34	1	913	(198)	..	..	5
9	Services to agriculture	23	15	268	9	178	(12)	..	
10	Sugar cane growing . . . . .	..	..	..	..	..	..	..
11	Any other primary production	44	19	983	(99)	..	(2)	56	
12	Primary production subsidiaries	271	107	5,173	..	..	1,631	267
13	Total Primary Production	452	197	8,453	172	222	1,533	717	
14	MINING . . . . .	..	..	..	..	..	..	..
MANUFACTURING-									
15	Metal products, transport, equipment, machinery, etc	13	10	58	..	123	..	6	
16	Textiles, clothing and footwear	5	3	28	..	29	..	3	
17	Food, beverages and tobacco . . . . .	..	..	..	..	..	..	..
18	Paper, paper products, printing and publishing	9	6	72	..	97	..	..
19	Wood, wood products and furniture . . . . .	..	..	..	..	..	..	..
20	Other manufacturing	23	14	172	..	155	..	6	
21	Total Manufacturing	56	36	407	..	419	..	16	
22	CONSTRUCTION	1,739	843	10,712	(18)	19,855	(4)	1,233	
23	TRANSPORT, STORAGE AND COMMUNICATION	224	114	1,867	(7)	1,954	(4)	255	
WHOLESALE TRADE-									
24	Wholesale trade n.e.i . . . . .	..	..	..	..	..	..	..
25	Farm properties and produce dealers . . . . .	..	..	..	..	..	..	..
26	Total Wholesale Trade	55	24	925	..	195	(5)	61	
RETAIL TRADE-									
27	Pharmacies	17	9	285	..	41	..	31	
28	Motor vehicles, service stations, etc	110	65	894	(10)	1,119	(9)	116	
29	Meat	3	1	54	..	5	..	..
30	Other food	30	21	240	..	174	(2)	26	
31	Household appliances and hardware	56	14	970	..	54	..	50	
32	Books, newspapers, etc	5	5	7	..	71	..	20	
33	Other retail trade	98	51	1,447	..	347	9	125	
34	Total Retail Trade	319	166	3,897	(10)	1,811	(3)	369	
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-									
35	Real estate agents, operators, etc	11	4	160	13	59	..	51	
36	Finance and investment	7	3	213	..	37	..	(5)	
37	Share and property traders	140	58	3,519	(2)	(61)	(17)	259	
38	Insurance	15	7	391	..	48	..	13	
39	Architectural services	56	31	555	..	606	(3)	11	
40	Consultant engineering, surveying, etc	46	22	679	..	481	..	11	
41	Legal services	24	20	403	..	659	..	16	
42	Accounting, auditing and bookkeeping	56	34	961	(22)	536	6	30	
43	Other business services	229	143	2,535	(43)	1,727	(6)	308	
44	Total Finance, Insurance, etc	584	322	9,415	(54)	4,092	(21)	693	
HEALTH, EDUCATION, WELFARE, ETC., SERVICES-									
45	Medical practices	67	55	793	..	2,245	31	211	
46	Dental practices	21	17	160	(32)	701	(5)	(4)	
47	Hospitals . . . . .	..	..	..	..	..	..	..
48	Other health services	22	17	175	..	326	..	3	
49	Veterinary services	7	4	84	..	69	(5)	(6)	
50	Education, libraries, etc	47	27	573	..	166	(10)	32	
51	Welfare, charitable and religious activities	14	10	70	..	117	..	18	
52	Other community services . . . . .	..	..	..	..	..	..	..
53	Total Health, etc	191	139	2,021	(46)	3,751	11	254	
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-									
54	Entertainment, etc	112	47	1,964	..	181	7	132	
55	Hairdressing	19	14	72	..	135	..	5	
56	Hotels, motels, etc	6	4	20	..	64	..	9	
57	Cafes and restaurants	16	11	143	..	153	..	24	
58	Other personal services	54	26	702	..	239	(5)	(2)	
59	Total Entertainment, etc	207	102	2,902	..	773	2	168	
60	INDUSTRY NOT STATED	62	3	1,569	(148)	48	..	3	
61	OTHER N.E.I.	207	68	3,927	..	..	..	..
62	OTHER SUBSIDIARIES	4,512	2,811	59,157	..	..	(1,052)	45,912
63	Total excluding salary and wage earners	17,354	7,083	316,165	(111)	33,153	458	49,680	
64	All individuals	52,821	7,083	1,028,900	(113)	33,155	457	49,677	

* Not available for publication separately

TABLE 1.8 (g)
Income year 1985-86

Profit (or loss) from sale of real estate, shares, etc.	Gross rents, premiums, etc.	Investment and property income deductions	Gross dividends	Gross interest	Other income n.e.i.	Income equalisation withdrawals	Net income	Taxable income	Total rebates and credits	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
1	7	45	36	1,299	5	..	714,032	694,750	21,973	1
..	15,097	15,773	1,660	12,125	..	..	223,965	217,470	5,573	2
..	4	..	..	1	..	..	86	84	3	3
..	16	2	1	59	..	..	336	325	9	4
..	12	7	14	36	..	..	782	733	40	5
..	69	34	25	286	..	..	1,147	1,041	29	6
..	3	3	..	..	..	..	53	50	1	7
..	9	7	1	22	..	..	745	708	23	8
..	4	4	8	33	..	..	483	473	25	9
..	..	..	..	..	..	..	..	..	..	10
..	129	70	24	74	..	..	1,095	1,053	36	11
..	139	150	64	381	7	50	7,563	7,380	318	12
..	384	278	138	894	7	50	12,291	11,848	483	13
..	..	..	..	..	..	..	..	..	..	14
..	8	7	..	4	..	..	191	189	8	15
..	4	5	..	1	..	..	61	59	2	16
..	..	..	..	..	..	..	..	..	..	17
..	8	7	..	3	..	..	172	169	5	18
..	..	..	..	..	..	..	..	..	..	19
..	3	4	6	23	..	..	360	352	12	20
..	23	24	6	32	..	..	880	862	30	21
27	659	428	26	286	..	..	32,335	31,564	1,166	22
1	113	89	8	94	..	..	4,190	4,026	139	23
..	..	..	..	..	..	..	..	..	..	24
..	..	..	..	..	..	..	..	..	..	25
1	52	56	4	23	..	..	1,199	1,099	30	26
..	42	44	4	32	..	..	391	381	7	27
3	69	45	4	56	..	..	2,197	2,130	72	28
..	..	..	..	..	..	..	59	48	1	29
4	67	48	1	6	..	..	467	460	14	30
..	31	27	1	25	..	..	1,104	1,062	36	31
..	11	3	..	2	..	..	101	97	3	32
..	154	91	10	88	..	..	2,088	2,033	65	33
7	371	267	24	209	..	..	6,407	6,211	198	34
..	4	6	6	69	..	..	354	350	7	35
(11)	13	13	1	7	..	..	241	218	6	36
122	201	237	75	215	..	..	4,080	3,902	85	37
..	7	11	..	12	..	..	459	424	12	38
..	42	51	2	19	..	..	1,181	1,158	34	39
..	13	11	3	17	..	..	1,192	1,158	32	40
..	24	31	..	17	..	..	1,075	1,048	25	41
17	65	91	2	40	..	..	1,543	1,468	40	42
..	90	100	44	160	..	..	4,716	4,554	126	43
128	458	551	134	555	5	..	14,841	14,281	368	44
3	124	168	8	78	..	..	3,324	3,259	42	45
..	21	30	..	37	..	..	849	777	11	46
..	..	..	..	..	..	..	..	..	..	47
..	23	33	..	24	..	..	518	506	10	48
..	2	..	..	1	..	..	146	144	3	49
1	44	60	2	35	..	..	784	757	22	50
..	3	3	..	7	..	..	211	205	11	51
..	..	..	..	..	..	..	..	..	..	52
4	259	338	12	219	..	..	6,145	5,956	108	53
(2)	230	208	11	88	..	..	2,402	2,328	62	54
..	4	4	..	10	..	..	223	212	6	55
..	12	15	..	5	..	..	96	95	1	56
..	28	17	..	8	..	..	338	332	11	57
..	50	33	8	12	..	..	971	952	33	58
(3)	323	277	19	122	..	..	4,030	3,918	114	59
..	19	20	7	20	..	..	1,498	1,442	41	60
..	61	53	15	98	519	..	4,567	4,370	136	61
..	2,801	2,560	833	3,001	67	..	108,155	105,726	3,087	62
165	20,629	20,718	2,885	17,687	598	50	420,607	408,873	11,477	63
166	20,636	20,763	2,920	18,986	603	50	1,134,639	1,103,623	33,449	64

TAXABLE INDIVIDUALS - NORTHERN TERRITORY

SELECTED ITEMS BY INDUSTRY

(Excludes trustee or manually assessed and issued assessments)

I T E M	Industry	Net tax	Tax instalment deductions presented	Pre- scribed payments system credit	Gross sales	Stock on hand at beginning of year	Purchase of stock during year	Stock on hand at end of year
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
1	Salary and wage earners	153,701	174,199	9	5	2	3	3
2	PROPERTY	58,937	59,665	2	..	..	..	..
	PRIMARY PRODUCTION-							
3	Sheep grazing	18	13	..	7	..	..	..
4	Grain growing	88	67	..	135	7	5	9
5	Fishing, hunting, trapping and forestry	156	100	1	747	..	..	51
6	Cattle grazing	437	112	..	1,525	436	65	246
7	Dairying and pigfarming	9	12	..	6	..	1	1
8	Fruit and vegetable growing	159	243	..	46	..	..	..
9	Services to agriculture	105	73	4	55	9	7	14
10	Sugar cane growing . . . . .	..	..	..	..	..	..	..
11	Any other primary production	277	301	..	389	45	132	46
12	Primary production subsidiaries	2,160	1,441	6	..	..	..	..
13	Total Primary Production	3,409	2,361	11	2,911	499	211	367
14	MINING . . . . .	..	..	..	..	..	..	..
	MANUFACTURING-							
15	Metal products, transport, equipment, machinery, etc	30	16	..	523	21	268	32
16	Textiles, clothing and footwear	8	5	..	167	16	82	18
17	Food, beverages and tobacco . . . . .	..	..	..	..	..	..	..
18	Paper, paper products, printing and publishing	38	18	..	453	12	80	6
19	Wood, wood products and furniture . . . . .	..	..	..	..	..	..	..
20	Other manufacturing	62	39	..	499	28	168	43
21	Total Manufacturing	158	95	..	1,854	81	722	107
22	CONSTRUCTION	6,473	2,577	2,959	5,942	243	3,531	240
23	TRANSPORT, STORAGE AND COMMUNICATION	876	509	211	1,314	6	393	8
	WHOLESALE TRADE-							
24	Wholesale trade n.e.i . . . . .	..	..	..	..	..	..	..
25	Farm properties and produce dealers . . . . .	..	..	..	..	..	..	..
26	Total Wholesale Trade	254	239	2	1,622	89	1,236	223
	RETAIL TRADE-							
27	Pharmacies	99	73	..	415	44	236	46
28	Motor vehicles, service stations, etc	493	235	76	7,606	344	5,314	449
29	Meat	9	16	..	12	..	..	..
30	Other food	91	59	8	3,842	115	2,740	114
31	Household appliances and hardware	224	244	6	964	34	538	60
32	Books, newspapers, etc	22	0	..	1,397	132	1,067	131
33	Other retail trade	476	392	1	6,645	681	4,360	780
34	Total Retail Trade	1,413	1,019	91	20,882	1,349	14,253	1,580
	FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
35	Real estate agents, operators, etc	118	45	9	383	205	65	28
36	Finance and investment	65	73	..	..	..	..	..
37	Share and property traders	1,152	1,080	5	10	..	28	21
38	Insurance	130	90	..	..	..	..	..
39	Architectural services	268	150	44	2	..	3	1
40	Consultant engineering, surveying, etc	322	202	35	2,250	206	1,472	209
41	Legal services	404	143	..	..	..	..	..
42	Accounting, auditing and bookkeeping	418	292	..	137	..	127	..
43	Other business services	1,139	644	49	875	29	454	58
44	Total Finance, Insurance, etc	4,016	2,720	142	3,657	440	2,149	316
	HEALTH, EDUCATION, WELFARE, ETC., SERVICES-							
45	Medical practices	1,372	268	..	2	5	..	4
46	Dental practices	284	48	..	626	6	107	11
47	Hospitals . . . . .	..	..	..	..	..	..	..
48	Other health services	139	40	..	73	12	47	15
49	Veterinary services	36	24	..	315	21	113	23
50	Education, libraries, etc	156	161	1	39	1	32	..
51	Welfare, charitable and religious activities	31	17	1	..	..	..	..
52	Other community services . . . . .	..	..	..	..	..	..	..
53	Total Health, etc	2,099	608	2	1,068	60	299	58
	ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
54	Entertainment, etc	572	560	1	197	17	47	18
55	Hairdressing	28	15	..	1,059	43	199	52
56	Hotels, motels, etc	22	6	..	164	3	87	..
57	Cafes and restaurants	89	36	..	1,610	12	943	20
58	Other personal services	198	177	..	44	5	10	4
59	Total Entertainment, etc	909	794	2	3,075	79	1,286	94
60	INDUSTRY NOT STATED	366	463	3	63	2	51	3
61	OTHER N.E.T.	1,073	1,059	12	..	..	..	..
62	OTHER SUBSIDIARIES	29,142	15,969	2,105	..	..	..	..
63	Total excluding salary and wage earners	109,152	88,094	5,539	42,389	2,846	24,150	2,996
64	All Individuals	262,853	262,293	5,548	42,393	2,848	24,153	2,999

* Not available for publication separately

TABLE 1.8 (g) (cont.)
Income year 1985-86

Total business receipts		Salaries and wages paid	Interest paid	Investment allowance	Section 75D deductions	Depreciation	Depreciable assets purchased during year	Depreciable assets disposed of during year	I T E M
Primary production	Other								
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
(1)	24	..	17	..	..	13	70	9	1
..	..	13	7,874	..	..	1,743	3,489	327	2
7	..	..	..	..	..	..	..	..	3
153	7	8	6	..	..	37	9	7	4
547	143	199	39	4	..	97	267	90	5
1,400	95	188	120	..	..	122	208	..	6
6	..	..	..	..	..	1	1	..	7
13	..	12	30	1	..	62	110	5	8
173	414	22	13	..	..	60	77	9	9
..	..	..	..	..	..	..	..	..	10
426	..	23	74	..	..	93	173	7	11
..	..	..	73	..	..	27	8	3	12
2,725	659	451	355	5	..	500	854	121	13
*	*	*	*	*	*	*	*	*	14
..	834	74	14	..	..	12	25	1	15
..	167	14	4	..	..	3	3	..	16
*	*	*	*	*	*	*	*	*	17
..	506	77	13	..	..	14	49	3	18
*	*	*	*	*	*	*	*	*	19
..	649	79	39	..	..	27	59	..	20
..	2,428	290	78	..	..	61	169	4	21
6	49,271	3,290	730	..	..	1,558	3,518	714	22
5	6,905	389	243	4	..	557	1,258	241	23
*	*	*	*	*	*	*	*	*	24
..	1,898	140	67	..	..	47	206	22	26
..	432	32	31	..	..	11	15	4	27
(10)	9,620	761	114	2	..	134	419	95	28
..	29	..	2	..	..	4	..	..	29
..	3,891	267	62	1	..	65	139	65	30
..	1,473	200	21	..	..	156	323	18	31
..	1,449	152	15	..	..	11	60	1	32
..	6,878	616	148	..	..	112	306	97	33
(10)	23,771	2,029	392	3	..	494	1,262	280	34
25	524	8	46	..	..	7	40	..	35
..	40	..	5	..	..	1	..	..	36
(2)	(61)	14	139	..	..	43	155	11	37
..	213	17	13	..	..	15	15	3	38
..	1,196	60	49	..	..	30	76	24	39
..	3,222	491	20	..	..	61	152	16	40
..	1,850	293	59	..	..	38	63	26	41
(16)	1,973	243	113	..	..	61	76	17	42
(41)	4,650	618	105	..	..	254	456	54	43
(34)	13,607	1,744	550	1	..	511	1,033	150	44
..	5,673	668	172	..	..	84	211	37	45
2	2,538	705	47	5	..	33	63	7	46
*	*	*	*	*	*	*	*	*	47
..	766	63	32	..	..	39	31	11	48
..	878	283	29	..	..	22	27	7	49
..	504	26	53	..	..	48	56	14	50
..	220	1	20	..	..	6	12	7	51
*	*	*	*	*	*	*	*	*	52
16	11,043	1,794	411	5	..	265	464	145	53
..	1,651	242	195	..	..	143	455	85	54
..	1,147	413	35	..	..	46	103	12	55
..	370	133	13	..	..	4	10	10	56
..	1,768	276	13	..	..	21	39	2	57
..	799	121	34	..	..	71	150	25	58
..	5,734	1,185	291	..	..	284	758	134	59
(146)	261	18	22	..	1	33	70	21	60
..	..	..	7	..	..	2	..	2	61
..	..	3	1,460	46	..	323	743	121	62
2,563	115,647	11,347	12,479	64	1	6,380	13,829	2,282	63
2,562	115,671	11,347	12,496	64	1	6,393	13,899	2,291	64

TAXABLE INDIVIDUALS - AUSTRALIAN CAPITAL TERRITORY

SELECTED ITEMS BY INDUSTRY

(Excludes trustee or manually assessed and issued assessments)

I T E M	Industry	Number	Number charged provisional tax	Salary and wages in assessable income	Net business income (or loss)		Net partnership and trust income		
					Primary production	Other	Primary production	Other	
					\$'000	\$'000	\$'000	\$'000	\$'000
1	Salary and wage earners	104,287	9	2,137,932	(24)	(30)	(2)	(3)	
2	PROPERTY	39,481	16,093	815,461	..	..	(1)	1	
PRIMARY PRODUCTION-									
3	Sheep grazing	1,028	613	12,526	1,904	293	694	1,433	
4	Grain growing	16	9	249	1,29	0	23	4	
5	Fishing, hunting, trapping and forestry	162	116	1,468	1,159	443	64	15	
6	Cattle grazing	517	251	9,325	(1,095)	41	365	1,054	
7	Dairying and pigfarming	41	33	156	401	(1)	18	46	
8	Fruit and vegetable growing	64	21	1,438	(432)	(21)	220	125	
9	Services to agriculture	109	76	1,111	(64)	371	70	90	
10	Sugar cane growing								
11	Any other primary production	317	177	4,672	(307)	(24)	489	533	
12	Primary production subsidiaries	3,869	2,429	43,015	(2)	1	22,978	2,499	
13	Total Primary Production	6,123	3,725	73,960	1,594	1,103	24,921	5,800	
MINING									
MANUFACTURING-									
15	Metal products, transport, equipment, machinery, etc	34	22	628	..	191	3	83	
16	Textiles, clothing and footwear	16	6	160	..	47	..	2	
17	Food, beverages and tobacco . . . . .				..
18	Paper, paper products, printing and publishing	42	18	793	..	141	(1)	(3)	
19	Wood, wood products and furniture . . . . .				..
20	Other manufacturing	102	62	978	1	456	9	163	
21	Total Manufacturing	250	141	3,177	1	1,079	23	275	
22	CONSTRUCTION	3,864	2,295	24,510	(205)	41,965	42	2,819	
23	TRANSPORT, STORAGE AND COMMUNICATION	618	410	3,684	(90)	7,168	20	356	
WHOLESALE TRADE-									
24	Wholesale trade n.e.i								
25	Farm properties and produce dealers								
26	Total Wholesale Trade	190	123	2,352	(1)	1,100	22	140	
RETAIL TRADE-									
27	Pharmacies	131	66	1,695	(9)	1,042	12	176	
28	Motor vehicles, service stations, etc	228	150	1,770	(1)	1,800	3	163	
29	Meat	17	13	72	3	202	2	1	
30	Other food	114	86	774	1	900	(5)	36	
31	Household appliances and hardware	234	77	4,178	..	453	(5)	132	
32	Books, newspapers, etc	22	10	404	..	53	..	16	
33	Other retail trade	284	183	3,254	(12)	1,302	(13)	220	
34	Total Retail Trade	1,030	585	12,146	(18)	5,753	(6)	744	
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-									
35	Real estate agents, operators, etc	56	37	725	(5)	348	4	(16)	
36	Finance and investment	27	21	288	..	20	4	87	
37	Share and property traders	828	477	17,429	(74)	(241)	159	1,722	
38	Insurance	40	29	650	(14)	231	(24)	18	
39	Architectural services	236	145	2,735	(22)	2,251	(19)	134	
40	Consultant engineering, surveying, etc.	162	110	2,490	(12)	1,726	(23)	129	
41	Legal services	95	82	996	(10)	2,133	(13)	138	
42	Accounting, auditing and bookkeeping	170	106	2,662	..	1,234	(46)	339	
43	Other business services	726	430	11,140	(48)	4,174	(62)	560	
44	Total Finance, Insurance, etc.	2,340	1,437	39,105	(185)	11,877	(19)	3,111	
HEALTH, EDUCATION, WELFARE, ETC., SERVICES-									
45	Medical practices	248	209	4,107	(589)	8,118	(481)	168	
46	Dental practices	115	108	793	(177)	3,835	(68)	162	
47	Hospitals . . . . .				..
48	Other health services	109	82	1,265	..	1,487	4	81	
49	Veterinary services	33	28	219	(18)	400	(4)	65	
50	Education, libraries, etc	174	114	1,879	..	567	3	104	
51	Welfare, charitable and religious activities	29	23	221	..	125	..	10	
52	Other community services . . . . .				..
53	Total Health, etc	727	575	8,647	(790)	14,654	(533)	606	
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-									
54	Entertainment, etc	606	259	13,885	(99)	2,198	(265)	659	
55	Hairdressing	123	102	574	..	1,027	(3)	66	
56	Hotels, motels, etc	24	19	141	..	60	(3)	18	
57	Cafes and restaurants	63	43	473	(3)	352	..	128	
58	Other personal services	180	81	2,651	..	471	12	24	
59	Total Entertainment, etc.	996	504	17,725	(101)	4,110	(260)	895	
60	INDUSTRY NOT SCHEDULED	238	29	5,898	(510)	194	122	104	
61	OTHER N.E.I	283	87	6,538	..				
62	OTHER SUBSIDIARIES	20,503	15,243	213,046	..	3	(4,545)	192,004	
63	Total excluding salary and wage earners	76,665	41,249	1,226,272	(306)	89,009	19,767	206,854	
64	All Individuals	180,952	41,258	3,364,204	(331)	88,979	19,765	206,851	

* Not available for publication separately

TABLE 1.8 (h)
Income year 1985-86

Profit (or loss) from sale of real estate, shares, etc.	Gross rents, premiums, etc.	Investment and property income deductions	Gross dividends	Gross interest	Other income n.e.i.	Income equalisation withdrawals	Net income	Taxable income	Total rebates and credits	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
3	49	246	158	5,531	7	..	2,143,362	2,077,385	17,923	1
..	54,275	57,103	7,290	87,249	..	36	907,190	866,061	6,295	2
5	708	510	231	3,715	..	143	21,141	20,342	706	3
..	42	31	17	47	..	..	380	372	7	4
2	313	282	53	249	..	..	3,484	3,385	170	5
(7)	606	454	208	1,617	..	26	11,686	11,139	248	6
..	8	15	12	73	..	..	698	677	35	7
..	64	67	9	123	..	..	1,459	1,395	18	8
2	39	33	17	314	..	5	1,921	1,831	34	9
..	..	..	..	..	..	..	..	..	..	10
..	355	197	110	837	..	8	6,476	6,179	109	11
..	1,513	1,246	652	4,541	27	35	74,003	71,571	2,541	12
2	3,648	2,836	1,310	11,517	27	215	121,249	116,891	3,868	13
*	*	*	*	*	*	*	*	*	*	14
..	1	1	15	40	..	..	922	901	16	15
..	..	..	..	25	..	..	234	231	2	16
..	..	..	..	..	..	..	..	..	..	17
..	35	31	2	64	..	..	1,000	944	7	18
..	..	..	..	..	..	..	..	..	..	19
1	84	83	25	131	..	..	1,765	1,726	14	20
6	146	126	42	299	..	..	4,883	4,739	49	21
(11)	1,288	1,026	55	1,790	..	1	71,224	68,824	790	22
21	392	401	21	612	..	10	11,793	11,423	120	23
*	*	*	*	*	*	*	*	*	*	24
..	..	..	..	..	..	..	..	..	..	25
(23)	171	157	37	422	..	..	4,063	3,928	39	26
..	154	170	41	110	..	..	3,052	2,982	7	27
..	171	111	21	202	..	..	4,016	3,861	36	28
..	8	15	..	16	..	..	289	284	1	29
12	174	142	26	138	..	..	1,914	1,861	19	30
2	187	224	14	150	..	..	4,887	4,611	39	31
..	8	6	..	38	..	..	515	501	1	32
8	457	243	46	502	..	..	5,521	5,377	39	33
23	1,159	911	148	1,156	..	..	20,194	19,475	143	34
(5)	110	53	16	132	..	..	1,246	1,172	10	35
4	114	69	1	69	..	..	519	508	3	36
612	1,607	2,120	852	2,297	..	7	22,252	21,085	208	37
..	21	15	2	27	..	..	895	815	7	38
(1)	173	244	9	229	..	..	5,235	5,066	38	39
..	126	172	17	220	..	..	4,501	4,339	61	40
1	244	283	16	68	..	..	3,291	3,198	6	41
(2)	215	335	23	247	..	16	4,354	4,200	25	42
465	1,053	745	126	1,108	..	..	17,772	17,209	159	43
1,074	3,663	4,037	1,062	4,398	..	23	60,064	57,591	518	44
(5)	807	1,164	104	636	..	..	11,700	11,411	45	45
3	381	583	7	157	..	..	4,511	4,402	13	46
..	..	..	..	..	..	..	..	..	..	47
11	182	218	23	217	..	..	3,051	2,947	10	48
..	148	96	1	17	..	..	731	695	1	49
2	146	84	26	186	..	5	2,833	2,708	16	50
..	13	12	..	33	..	..	390	372	4	51
..	..	..	..	..	..	..	..	..	..	52
11	1,690	2,177	162	1,268	..	5	23,523	22,835	90	53
(9)	449	495	198	889	..	..	17,410	16,133	127	54
..	98	81	7	83	..	..	1,774	1,734	6	55
..	101	9	3	177	..	..	488	477	2	56
..	47	34	..	30	..	..	993	952	8	57
1	57	77	6	130	..	..	3,275	3,171	29	58
(8)	753	696	215	1,310	..	..	23,940	22,467	171	59
..	139	163	15	391	..	..	6,190	5,878	56	60
..	288	333	71	497	277	5	7,364	6,949	73	61
..	15,906	14,418	7,398	30,614	150	55	440,151	427,650	3,613	62
1,093	83,519	84,383	17,825	141,540	455	349	1,701,853	1,634,735	15,824	63
1,096	83,569	84,629	17,982	147,071	461	349	3,845,214	3,712,120	33,747	64

**TAXABLE INDIVIDUALS - AUSTRALIAN CAPITAL TERRITORY
SELECTED ITEMS BY INDUSTRY**

(Excludes trustee or manually assessed and issued assessments)

I T E M	Industry	Net tax	Tax instalment deductions presented	Pre- scribed payments system credit	Gross sales	Stock on hand at beginning of year	Purchase of stock during year	Stock on hand at end of year
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
1	Salary and wage earners	524,115	558,689	24	102	23	106	60
2	PROPERTY	240,809	225,395	14	1	1	..	..
	PRIMARY PRODUCTION-							
3	Sheep grazing	4,935	3,217	14	21,434	5,856	2,295	6,379
4	Grain growing	100	72	..	252	6	17	11
5	Fishing, hunting, trapping and forestry	867	430	1	3,385	39	155	61
6	Cattle grazing	3,079	2,676	27	5,080	2,207	1,387	2,270
7	Dairying and pigfarming	125	36	2	2,797	257	103	285
8	Fruit and vegetable growing	385	455	..	515	60	146	52
9	Services to agriculture	410	257	..	306	187	142	212
10	Sugar cane growing . . . . .	..	..	..	..	..	..	..
11	Any other primary production	1,612	1,401	1	1,537	565	424	594
12	Primary production subsidiaries	16,375	11,739	17	12	13	..	1
13	Total Primary Production	27,889	20,284	62	35,317	9,193	4,667	9,865
14	MINING	*	*	*	*	*	*	*
	MANUFACTURING-							
15	Metal products, transport, equipment, machinery, etc	288	175	5	707	70	732	75
16	Textiles, clothing and footwear	45	34	..	265	27	162	18
17	Food, beverages and tobacco . . . . .	..	..	..	..	..	..	..
18	Paper, paper products, printing and publishing	271	251	..	1,300	47	390	79
19	Wood, wood products and furniture . . . . .	..	..	..	..	..	..	..
20	Other manufacturing	432	280	4	1,446	77	877	104
21	Total Manufacturing	1,245	914	10	6,304	419	3,397	501
22	CONSTRUCTION	15,865	5,664	6,046	27,410	3,439	23,504	6,605
23	TRANSPORT, STORAGE AND COMMUNICATION	2,805	877	1,436	1,086	172	1,473	182
	WHOLESALE TRADE-							
24	Wholesale trade n.e.i	*	*	*	*	*	*	*
25	Farm properties and produce dealers	*	*	*	*	*	*	*
26	Total Wholesale Trade	1,112	678	1	13,587	890	10,954	1,094
	RETAIL TRADE-							
27	Pharmacies	843	449	2	14,155	1,287	8,246	1,422
28	Motor vehicles, service stations, etc	881	463	97	12,811	599	10,552	771
29	Meat	65	18	..	3,084	29	2,199	32
30	Other food	422	196	6	16,337	639	12,757	611
31	Household appliances and hardware	1,152	1,118	3	3,938	703	2,621	484
32	Books, newspapers, etc	144	129	..	636	95	852	253
33	Other retail trade	1,409	970	10	18,566	2,970	12,779	3,616
34	Total Retail Trade	4,916	3,345	118	69,528	6,322	50,006	7,189
	FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
35	Real estate agents, operators, etc	321	194	..	333	14	199	1
36	Finance and investment	132	75	..	6	9	15	16
37	Share and property traders	6,480	5,215	7	364	54	343	78
38	Insurance	225	169	..	8	2	3	2
39	Architectural services	1,325	742	246	117	3	60	1
40	Consultant engineering, surveying, etc	1,306	748	101	267	25	178	31
41	Legal services	1,189	301	..	1	2	2	3
42	Accounting, auditing and bookkeeping	1,251	743	1	26	14	28	20
43	Other business services	5,253	3,197	125	876	129	529	162
44	Total Finance, Insurance, etc	17,482	11,385	480	1,997	252	1,356	315
	HEALTH, EDUCATION, WELFARE, ETC., SERVICES-							
45	Medical practices	4,750	1,711	..	504	195	59	210
46	Dental practices	1,666	225	..	690	45	346	53
47	Hospitals . . . . .	..	..	..	..	..	..	..
48	Other health services	1,039	454	..	554	33	224	14
49	Veterinary services	192	66	..	351	44	414	54
50	Education, libraries, etc	605	497	..	103	1	14	2
51	Welfare, charitable and religious activities	73	58	1	1	..	1	..
52	Other community services	*	*	*	*	*	*	*
53	Total Health, etc	8,394	3,060	5	2,275	320	1,320	336
	ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
54	Entertainment, etc	5,114	4,404	6	2,924	302	1,636	395
55	Hairdressing	370	165	..	4,587	232	964	187
56	Hotels, motels, etc	125	34	..	3,112	81	997	77
57	Cafes and restaurants	211	116	..	4,139	113	2,060	84
58	Other personal services	743	718	1	744	26	398	47
59	Total Entertainment, etc	6,563	5,437	7	15,506	754	6,054	790
60	INDUSTRY NOT SPECIED	1,664	1,720	6	374	115	385	205
61	OTHER N.E.I	2,116	2,044	..	..	..	..	..
62	OTHER SUBSIDIARIES	120,041	57,503	7,349	..	..	1	..
63	Total excluding salary and wage earners	450,906	338,307	15,535	173,389	21,878	103,118	27,081
64	All Individuals	975,021	896,996	15,559	173,491	21,900	103,224	27,141

* Not available for publication separately

TABLE 1.8 (h) (cont.)
Income year 1985-86

Total business receipts		Salaries and wages paid	Interest paid	Investment allowance	Section 75D deductions	Depreciation	Depreciable assets purchased during year	Depreciable assets disposed of during year	I T E M
Primary production	Other								
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
(11)	171	8	137	..	..	52	317	85	1
..	2	6	31,210	1	..	5,207	9,656	1,263	2
22,091	587	1,735	2,177	8	62	2,084	3,149	403	3
243	..	16	14	..	..	16	7	..	4
3,331	1,018	328	335	21	18	376	1,049	167	5
5,107	68	322	770	9	12	834	1,524	301	6
2,824	4	321	165	3	26	230	313	41	7
278	7	59	154	1	58	100	185	24	8
433	1,963	1,007	147	..	..	139	211	39	9
..	..	..	..	..	..	..	..	..	10
2,420	211	230	291	21	8	484	900	163	11
11	1	17	826	5	22	419	520	142	12
36,738	3,859	4,034	4,880	67	206	4,682	7,859	1,281	13
*	*	*	*	*	*	*	*	*	14
..	1,341	111	13	..	..	50	44	14	15
..	283	36	2	..	..	7	20	1	16
*	*	*	*	*	*	*	*	*	17
..	1,379	240	43	3	..	78	120	10	18
*	*	*	*	*	*	*	*	*	19
4	2,204	105	71	..	..	87	153	32	20
4	7,977	943	192	7	..	305	538	132	21
238	111,271	6,191	2,209	114	1	3,407	7,306	1,719	22
167	24,280	1,378	858	80	..	1,327	2,014	728	23
*	*	*	*	*	*	*	*	*	24
*	*	*	*	*	*	*	*	*	25
3	15,104	560	257	..	..	273	579	88	26
7	14,371	1,592	369	6	..	157	334	33	27
5	16,659	1,341	259	3	..	326	550	251	28
9	3,084	192	70	..	..	29	47	1	29
11	17,026	1,214	292	..	..	175	381	199	30
..	4,838	372	263	..	..	230	371	40	31
..	948	39	43	..	..	16	59	5	32
43	19,159	1,451	439	..	..	381	753	199	33
74	76,085	6,201	1,735	9	..	1,315	2,495	728	34
8	1,145	79	61	..	..	56	108	37	35
..	333	2	208	..	..	53	86	33	36
41	86	13	1,239	..	2	276	497	153	37
7	979	177	40	..	..	36	97	20	38
2	4,740	404	203	..	..	183	392	75	39
(2)	3,968	528	161	..	..	168	422	69	40
1	6,806	857	508	..	..	175	241	72	41
..	4,996	927	466	3	..	229	468	85	42
60	11,028	1,807	553	2	1	649	1,271	292	43
117	34,081	4,794	3,441	6	3	1,825	3,583	834	44
494	22,428	2,548	1,325	20	23	421	618	215	45
(92)	16,501	1,355	662	5	..	188	430	87	46
..	*	*	*	*	*	*	*	*	47
..	3,970	343	205	2	..	135	307	92	48
6	2,602	539	212	..	..	51	113	52	49
..	1,768	226	104	..	..	158	289	76	50
..	250	22	13	..	..	16	20	4	51
*	*	*	*	*	*	*	*	*	52
410	48,707	5,267	2,573	27	23	993	1,830	535	53
314	9,442	848	646	3	25	504	997	179	54
..	5,805	2,000	123	..	..	136	300	66	55
..	3,936	741	315	..	..	111	127	144	56
3	4,429	698	118	..	..	92	216	49	57
..	2,337	179	126	8	..	225	453	66	58
317	25,950	4,464	1,328	10	25	1,067	2,094	505	59
(500)	1,029	80	175	..	1	181	411	48	60
..	..	..	134	..	..	31	84	6	61
..	26	98	9,326	4	5	1,772	3,760	483	62
37,569	348,384	34,016	58,317	327	264	22,390	42,210	8,349	63
37,558	348,555	34,023	58,454	327	264	22,442	42,527	8,434	64

TAXABLE INDIVIDUALS - AUSTRALIA

SELECTED ITEMS BY INDUSTRY

(Excludes trustee or manually assessed and issued assessments)

I T E M	Industry	Number	Number provisional tax	Salary and wages in assessable income	Net business income (or loss)		Net partnership and trust income		
					Primary production	Other	Primary production	Other	
					\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
1	Salary and wage earners	3,998,087	434	74,337,191	(775)	(522)	(162)	1,209	82
2	PROPERTY	1,481,292	702,868	23,923,560	(4)	1	(75)		
PRIMARY PRODUCTION-									
3	Sheep grazing	12,523	8,257	126,308	14,160	1,946	13,271	22,632	
4	Grain growing	9,695	7,874	52,966	40,386	1,693	21,178	13,177	
5	Fishing, hunting, trapping and forestry	5,292	3,984	41,142	33,403	8,757	1,599	8,151	
6	Cattle grazing	21,602	11,876	301,024	(12,410)	2,496	19,244	44,901	
7	Dairying and pigfarming	3,496	2,717	19,331	23,366	582	2,142	2,258	
8	Fruit and vegetable growing	5,497	3,067	71,129	8,275	821	1,647	8,844	
9	Services to agriculture	4,800	3,238	39,350	(806)	16,191	5,069	4,359	
10	Sugar cane growing	412	3,362	1,637	2,130	76	428	419	
11	Any other primary production	11,129	6,524	142,203	3,534	4,028	14,568	23,914	
12	Primary production subsidiaries	156,965	121,832	961,549	(8)	7	1,311,551	148,854	
13	Total Primary Production	231,411	169,731	1,756,640	112,032	36,599	1,390,698	277,510	
14	MINING	640	430	11,032	(291)	7,685	130	6,502	
MANUFACTURING-									
15	Metal products, transport, equipment, machinery, etc	2,721	1,933	23,987	(79)	21,741	33	1,573	
16	Textiles, clothing and footwear	2,373	1,878	10,208	(94)	14,740	26	1,925	
17	Food, beverages and tobacco	406	290	2,551	(77)	3,200	(1)	368	
18	Paper, paper products, printing and publishing	1,247	760	15,260	(82)	6,838	21	1,200	
19	Wood, wood products and furniture	1,904	1,336	12,498	(65)	13,365	50	1,096	
20	Other manufacturing	3,247	2,329	23,352	(92)	21,120	7	2,603	
21	Total Manufacturing	11,898	8,526	87,857	(490)	81,003	137	8,765	
22	CONSTRUCTION	102,747	55,614	587,317	(2,038)	953,399	1,457	49,994	
23	TRANSPORT, STORAGE AND COMMUNICATION	31,513	18,316	158,461	(1,541)	297,356	959	15,662	
WHOLESALE TRADE-									
24	Wholesale trade n.e.i	7,313	4,957	66,719	(562)	50,005	378	7,895	
25	Farm properties and produce dealers	516	380	3,510	126	2,599	169	740	
26	Total Wholesale Trade	7,829	5,337	70,229	(436)	52,604	548	8,635	
RETAIL TRADE-									
27	Pharmacies	4,322	3,554	27,218	(870)	93,123	(291)	11,744	
28	Motor vehicles, service stations, etc	10,076	6,691	58,808	(416)	86,538	99	6,683	
29	Meat	676	578	2,007	5	6,970	4	497	
30	Other food	5,914	4,544	32,168	(194)	41,183	87	3,678	
31	Household appliances and hardware	4,468	2,640	47,288	(93)	21,950	188	3,519	
32	Books, newspapers, etc	829	598	7,077	(57)	6,344	32	1,121	
33	Other retail trade	13,248	8,537	121,807	(319)	61,505	1,656	16,013	
34	Total Retail Trade	39,533	27,162	296,373	(1,943)	317,614	1,775	43,256	
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-									
35	Real estate agents, operators, etc	2,142	1,762	15,096	(334)	19,633	(172)	4,710	
36	Finance and investment	1,052	754	17,316	(178)	8,127	43	5,952	
37	Share and property traders	32,143	20,463	594,008	(2,256)	(6,698)	3,757	145,793	
38	Insurance	1,933	1,276	26,501	(199)	13,668	(45)	1,316	
39	Architectural services	6,552	4,522	54,002	(261)	73,217	(70)	4,583	
40	Consultant engineering, surveying, etc	4,875	3,368	58,156	(333)	54,114	(138)	2,998	
41	Legal services	5,267	4,738	38,691	(4,915)	187,718	(3,132)	12,492	
42	Accounting, auditing and bookkeeping	8,708	5,883	117,286	(910)	81,671	(1,023)	16,181	
43	Other business services	24,064	15,638	251,293	(2,145)	153,988	722	27,828	
44	Total Finance, Insurance, etc	86,736	58,404	1,172,349	(11,530)	585,437	(58)	221,853	
HEALTH, EDUCATION, WELFARE, ETC., SERVICES-									
45	Medical practices	11,891	9,751	248,403	(19,101)	341,683	(4,718)	21,284	
46	Dental practices	4,122	3,882	20,129	(3,362)	130,198	(1,058)	6,522	
47	Hospitals	70	60	448	(12)	794	(43)	64	
48	Other health services	5,289	4,227	40,977	(549)	68,256	(306)	8,482	
49	Veterinary services	1,023	895	5,688	(513)	18,364	(311)	2,146	
50	Education, libraries, etc	5,641	3,879	50,209	(84)	21,376	333	5,610	
51	Welfare, charitable and religious activities	1,478	1,176	7,313	(2)	9,563	26	1,341	
52	Other community services	548	370	4,932	(63)	3,366	12	620	
53	Total Health, etc	30,062	24,240	378,099	(23,686)	593,599	(6,064)	46,070	
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-									
54	Entertainment, etc	16,750	9,037	251,388	(1,600)	75,164	585	39,740	
55	Hairdressing	6,009	5,096	18,676	(80)	45,634	353	5,068	
56	Hotels, motels, etc	856	703	5,036	(147)	9,573	58	1,213	
57	Cafes and restaurants	2,044	1,480	12,135	(36)	13,610	59	2,024	
58	Other personal services	7,106	4,313	67,123	(170)	28,892	224	4,556	
59	Total Entertainment, etc	32,765	20,629	354,358	(2,033)	172,872	1,278	52,601	
60	INDUSTRY NOT SCHEDULED	8,734	1,490	166,908	(12,881)	7,522	2,444	5,714	
61	OTHER N.E.I	25,086	12,108	434,251			4	48	
62	OTHER SUBSIDIARIES	877,741	688,872	6,774,114	(2)	12	(112,760)	8,370,913	
63	Total excluding salary and wage earners	2,967,987	1,793,727	36,171,539	55,157	3,105,703	1,280,472	9,107,605	
64	All individuals	6,966,074	1,794,161	110,508,730	54,382	3,105,182	1,280,309	9,108,814	

TABLE 1.8 (i)
Income year 1985-86

Profit (or loss) from sale of real estate, shares, etc.	Gross rents, premiums, etc.	Investment and property income deductions	Gross dividends	Gross interest	Other income n.e.i.	Income equalisation withdrawals	Net income	Taxable income	Total rebates and credits	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
64	1,059	5,770	6,018	192,819	256	1	74,530,764	71,975,699	882,823	1
..	1,394,175	1,211,496	401,758	4,183,996	..	1,064	28,686,887	27,754,370	253,504	2
131	10,109	6,067	6,516	65,976	..	1,379	256,335	245,122	6,442	3
204	7,021	4,415	2,848	42,364	..	918	178,336	171,042	4,952	4
51	2,880	2,880	838	6,305	..	82	100,313	96,481	3,818	5
139	21,843	13,656	11,903	90,752	..	1,851	468,059	448,152	10,957	6
37	1,433	693	663	8,017	..	44	57,174	55,323	2,031	7
33	5,680	3,263	1,376	15,234	..	115	109,883	105,646	3,203	8
77	2,200	1,556	944	9,857	..	96	75,777	71,988	1,446	9
7	625	255	71	2,842	..	66	8,046	7,761	282	10
59	12,030	8,494	4,576	32,250	..	875	229,524	218,961	5,207	11
19	42,487	30,760	24,813	208,211	3,165	6,151	2,675,758	2,583,869	97,155	12
758	106,309	72,039	54,547	481,808	3,165	11,576	4,159,205	4,004,345	135,493	13
(44)	962	1,018	671	2,207	..	..	27,816	25,973	291	14
29	1,308	1,005	680	3,157	..	..	51,381	49,808	594	15
24	1,468	998	131	2,243	..	..	29,672	28,931	161	16
17	257	186	24	556	..	..	6,709	6,506	57	17
16	871	667	205	1,565	..	..	25,225	24,209	211	18
19	1,177	738	181	1,916	..	2	29,497	28,596	308	19
13	1,667	1,141	343	4,090	..	..	51,946	50,534	488	20
118	6,748	4,736	1,564	13,526	..	2	194,430	188,584	1,819	21
549	29,526	21,121	1,906	45,934	..	39	1,646,872	1,589,136	23,642	22
498	12,853	9,999	1,756	24,152	..	141	500,262	484,076	6,012	23
107	6,724	4,814	1,557	12,380	..	..	140,379	134,394	1,374	24
14	339	211	206	1,581	..	..	9,073	8,812	173	25
121	7,063	5,025	1,763	13,961	..	..	149,452	143,206	1,547	26
61	6,996	6,703	2,832	9,280	..	14	143,405	138,846	315	27
70	6,800	4,147	573	9,777	..	3	164,763	159,738	1,994	28
(7)	491	308	79	825	..	..	10,557	10,274	104	29
163	5,825	3,822	418	5,581	..	1	85,078	82,724	816	30
35	3,482	2,625	433	5,470	..	..	79,646	76,756	862	31
24	1,050	708	184	1,421	..	..	16,489	15,966	109	32
263	14,941	9,755	1,878	20,321	..	1	228,306	220,639	2,126	33
610	39,586	28,067	6,398	52,674	..	19	728,244	704,943	6,327	34
66	6,746	4,267	477	6,229	..	..	48,155	46,042	270	35
7	1,862	1,960	1,492	5,075	..	16	37,751	33,129	206	36
58,448	53,779	57,755	47,927	126,021	1,321	354	964,605	907,325	8,816	37
(3)	1,513	1,245	350	3,697	..	..	45,538	40,988	369	38
35	3,291	3,575	913	5,843	..	..	137,942	133,941	1,140	39
53	3,908	3,664	966	8,009	..	..	124,031	119,263	1,567	40
119	11,823	14,195	2,063	10,356	..	51	240,996	230,988	706	41
41	9,815	10,843	3,380	17,946	..	55	233,582	222,792	1,887	42
652	19,399	16,537	4,611	34,432	..	2	474,160	455,573	4,891	43
59,418	112,135	114,042	62,181	217,609	1,321	479	2,306,760	2,190,041	19,853	44
(61)	32,735	46,685	5,999	30,176	..	175	609,838	578,571	2,329	45
165	10,364	14,241	1,167	7,867	..	12	157,742	149,953	287	46
..	152	80	16	264	..	..	1,605	1,564	7	47
..	4,865	4,429	1,635	8,728	..	..	127,667	123,191	590	48
(14)	1,521	1,572	210	1,572	..	..	27,092	25,869	83	49
3	3,361	2,680	879	8,090	..	5	87,094	83,581	668	50
1	1,072	765	197	1,865	..	..	20,611	19,553	245	51
3	315	304	56	614	..	..	9,552	9,190	110	52
139	54,386	70,755	10,158	59,176	..	192	1,041,202	991,472	4,318	53
(171)	13,920	14,684	7,455	32,357	..	15	404,089	367,194	3,350	54
48	4,054	2,755	249	4,916	..	1	76,161	74,411	569	55
64	1,628	1,188	168	3,040	..	..	19,432	18,886	128	56
49	2,462	1,809	434	2,013	..	..	30,937	29,774	285	57
51	3,953	3,231	701	7,241	..	..	109,338	105,792	1,301	58
41	26,018	23,667	9,007	49,567	..	16	639,598	596,057	5,632	59
(10)	3,481	3,028	1,023	9,133	..	..	180,287	171,861	2,756	60
2	22,289	19,809	8,133	51,443	63,893	438	560,615	529,817	5,183	61
51	514,029	412,454	296,063	1,412,169	22,054	5,083	16,866,506	16,569,753	184,646	62
62,250	2,329,558	1,997,256	856,927	6,617,356	90,433	19,049	57,688,497	55,943,633	651,026	63
62,314	2,330,618	2,003,026	862,945	6,810,175	90,689	19,050	132,219,261	127,919,331	1,533,849	64

TAXABLE INDIVIDUALS - AUSTRALIA

SELECTED ITEMS BY INDUSTRY

(Excludes trustee or manually assessed and issued assessments)

I T E M N o .	Industry	Net tax	Tax	Pre-	Gross	Stock on	Purchase	Stock on
			instalment	scribed		beginning	of stock	hand at
			deductions	payments	sales	of year	during	end
			presented	system		year	year	of year
				credit				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
1	Salary and wage earners	16,529,045	17,940,216	1,222	1,248	1,013	1,262	1,511
2	PROPERTY	7,021,984	6,030,750	161	2,900	278	2,341	307
	PRIMARY PRODUCTION-							
3	Sheep grazing	63,766	33,154	67	222,999	64,411	28,599	65,737
4	Grain growing	41,440	12,467	44	156,469	10,528	7,080	11,656
5	Fishing, hunting, trapping and forestry	21,938	11,172	321	78,774	1,184	4,921	1,637
6	Cattle grazing	122,750	82,700	190	313,178	132,047	93,187	136,371
7	Dairying and pigfarming	11,523	4,612	11	116,549	17,094	8,674	18,404
8	Fruit and vegetable growing	26,063	19,289	41	90,114	3,411	4,211	4,096
9	Services to agriculture	15,243	8,847	36	15,604	3,267	7,769	3,855
10	Sugar cane growing	1,838	418	4	15,855	196	102	213
11	Any other primary production	58,038	39,621	143	116,501	23,881	29,996	26,107
12	Primary production subsidiaries	555,505	239,186	791	193	309	24	135
13	Total Primary Production	918,103	451,466	1,650	1,126,236	256,330	184,563	268,210
14	MINING	10,912	3,823	7	5,993	336	2,662	354
	MANUFACTURING-							
15	Metal products, transport, equipment, machinery, etc	12,213	6,384	83	80,633	5,009	44,053	5,588
16	Textiles, clothing and footwear	5,629	2,382	44	46,959	3,823	20,221	5,147
17	Food, beverages and tobacco	1,504	592	4	33,859	1,117	17,243	1,158
18	Paper, paper products, printing and publishing	6,288	4,200	9	28,527	1,509	10,655	1,773
19	Wood, wood products and furniture	6,191	3,093	116	70,497	3,820	40,040	4,167
20	Other manufacturing	11,240	5,880	76	75,707	7,060	35,715	8,114
21	Total Manufacturing	43,064	22,532	332	336,182	22,339	167,927	25,948
22	CONSTRUCTION	321,229	132,470	123,434	491,897	28,390	402,339	33,453
23	TRANSPORT, STORAGE AND COMMUNICATION	101,782	36,935	38,624	52,085	3,132	27,303	3,233
	WHOLESALE TRADE-							
24	Wholesale trade n.e.i	34,363	17,075	101	336,882	27,621	258,485	32,920
25	Farm properties and produce dealers	2,150	858	11	39,317	1,705	33,196	2,260
26	Total Wholesale Trade	36,513	17,933	112	376,200	29,326	291,681	35,180
	RETAIL TRADE-							
27	Pharmacies	50,749	6,795	29	1,053,348	119,144	682,090	130,361
28	Motor vehicles, service stations, etc	34,967	13,942	4,624	624,365	33,814	486,651	40,601
29	Meat	2,200	447	4	94,522	1,063	66,482	1,094
30	Other food	16,814	7,858	96	574,526	20,717	428,708	21,663
31	Household appliances and hardware	17,835	12,063	59	164,431	24,162	111,747	26,668
32	Books, newspapers, etc	4,318	1,931	9	76,909	8,319	57,002	9,002
33	Other retail trade	52,524	31,370	281	770,900	114,520	531,720	132,934
34	Total Retail Trade	179,405	74,407	5,101	3,359,000	321,740	2,364,401	362,323
	FINANCE, INSURANCE, REAL ESTATE AND							
	BUSINESS SERVICES-							
35	Real estate agents, operators, etc	13,465	4,207	30	15,568	4,719	7,090	5,279
36	Finance and investment	12,128	5,611	4	12,258	3,531	11,358	4,166
37	Share and property traders	305,521	175,758	665	12,263	3,505	13,322	5,640
38	Insurance	11,290	7,213	15	431	126	399	94
39	Architectural services	34,377	14,264	6,236	4,232	282	2,624	531
40	Consultant engineering, surveying, etc.	34,652	17,098	3,085	27,149	2,388	17,477	2,957
41	Legal services	97,008	12,292	1	4,637	1,662	1,503	1,854
42	Accounting, auditing and bookkeeping	68,248	34,224	23	3,286	860	1,517	996
43	Other business services	118,518	66,104	4,521	69,901	5,152	46,247	6,547
44	Total Finance, Insurance, etc	695,207	336,771	14,580	149,726	22,224	101,537	28,065
	HEALTH, EDUCATION, WELFARE, ETC., SERVICES-							
45	Medical practices	246,598	95,283	4	16,040	6,267	5,657	6,222
46	Dental practices	56,756	5,602	1	17,955	1,858	8,504	1,656
47	Hospitals	460	107	..	775	82	374	122
48	Other health services	37,680	11,076	9	42,964	3,393	22,220	4,197
49	Veterinary services	8,096	1,492	..	17,131	1,389	9,768	1,583
50	Education, libraries, etc	18,271	13,006	67	2,853	495	1,503	586
51	Welfare, charitable and religious activities	3,710	1,629	48	1,036	30	261	65
52	Other community services	2,203	1,223	13	1,760	145	1,586	166
53	Total Health, etc	373,774	129,418	141	100,515	13,659	49,874	14,598
	ENTERTAINMENT, RECREATION, RESTAURANTS,							
	HOTELS AND PERSONAL SERVICES-							
54	Entertainment, etc	108,983	73,905	126	50,961	6,355	23,134	7,434
55	Hairdressing	13,701	4,341	75	129,122	6,893	37,457	7,871
56	Hotels, motels, etc	5,811	1,344	10	105,675	5,004	57,401	4,835
57	Cafes and restaurants	6,374	2,982	18	140,871	3,303	70,735	2,973
58	Other personal services	22,126	16,582	81	23,085	1,113	12,488	1,298
59	Total Entertainment, etc.	156,996	99,153	310	449,715	22,668	201,215	24,410
60	INDUSTRY NOT STATED	43,026	45,237	318	27,091	6,469	20,403	7,889
61	OTHER N.E.I	148,688	121,935	102	..	..	..	..
62	OTHER SUBSIDIARIES	4,451,522	1,677,143	181,544	268	286	90	156
63	Total excluding salary and wage earners	14,502,205	9,179,972	366,415	6,477,808	727,175	3,816,337	804,126
64	All Individuals	31,031,251	27,120,188	367,637	6,479,057	728,188	3,817,599	805,636

TABLE 1.8 (i) (cont.)
Income year 1985-86

Total business receipts		Salaries and wages paid	Interest paid	Investment allowance	Section 75D deductions	Depreciation	Depreciable assets purchased during year	Depreciable assets disposed of during year	I T E M
Primary production	Other								
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
(36)	3,498	211	3,215	3	..	1,599	4,826	1,406	1
55	3,202	1,844	532,785	44	3	88,064	135,866	18,524	2
233,080	4,632	15,716	19,823	283	252	25,325	33,733	5,390	3
168,087	3,469	3,643	12,197	658	186	26,054	29,040	4,903	4
95,537	28,129	9,092	4,936	268	34	9,779	19,214	4,462	5
321,019	8,512	17,454	26,993	643	350	39,526	59,940	9,403	6
123,207	1,659	6,585	6,347	111	83	10,911	14,111	1,817	7
95,239	2,288	13,326	7,382	167	103	10,291	16,478	1,802	8
16,813	60,795	16,949	3,581	108	27	6,825	12,429	2,501	9
17,120	257	1,499	673	31	4	1,419	1,419	318	10
147,771	14,924	14,980	13,758	287	86	17,770	29,746	4,886	11
224	53	628	19,665	335	750	18,428	21,840	5,037	12
1,218,098	124,719	99,870	115,355	2,888	1,875	166,329	238,049	40,519	13
115	18,863	947	1,148	17	..	941	1,777	127	14
100	112,303	12,294	2,023	30	..	3,603	7,861	1,541	15
(63)	72,184	12,027	1,329	23	..	1,829	4,170	709	16
88	35,538	5,941	502	7	..	869	1,830	545	17
25	41,489	5,599	1,012	30	..	1,696	3,482	808	18
87	86,825	8,840	1,326	22	..	2,386	5,717	1,015	19
71	100,060	9,958	2,108	20	..	3,225	6,679	1,138	20
308	448,419	54,659	8,301	132	..	13,608	29,738	5,756	21
3,731	2,455,990	147,591	35,427	781	10	78,891	170,008	38,112	22
3,528	908,046	43,839	31,012	1,320	7	57,078	116,717	31,622	23
704	422,688	24,791	7,947	80	..	7,591	15,598	4,104	24
691	43,945	1,822	590	33	..	522	1,005	243	25
1,396	466,633	26,613	8,537	113	..	8,113	16,603	4,347	26
569	1,091,158	113,247	22,859	269	8	9,156	15,631	2,984	27
1,205	782,301	52,618	10,663	90	..	10,518	23,858	5,460	28
257	95,802	7,058	997	1	..	1,221	2,346	811	29
397	594,850	31,132	9,768	54	..	8,766	20,077	6,356	30
90	197,335	12,106	4,082	13	2	8,756	13,628	2,355	31
(27)	81,098	5,400	1,693	..	1	979	2,050	460	32
1,070	810,264	55,735	15,938	109	1	12,848	28,209	6,357	33
3,561	3,652,808	277,296	66,001	537	11	52,243	105,799	24,784	34
346	98,801	21,137	5,091	9	2	2,721	5,524	1,330	35
74	30,885	1,507	2,454	2	..	948	1,290	296	36
(1,055)	6,258	1,276	32,426	78	67	7,432	13,707	4,236	37
64	35,983	3,642	1,287	18	..	1,913	3,995	1,163	38
(23)	137,784	9,270	3,764	8	..	4,500	9,162	1,920	39
191	151,475	16,100	5,677	53	4	8,560	10,661	1,826	40
1,656	540,409	69,116	29,970	94	1	9,457	16,031	2,687	41
261	300,861	55,107	18,449	205	1	10,206	16,678	3,300	42
445	432,915	49,423	16,265	152	10	21,078	41,216	9,183	43
1,959	1,735,370	226,579	115,384	618	85	66,815	118,264	25,940	44
8,769	972,279	117,273	57,822	779	88	22,390	35,587	8,796	45
1,235	510,128	61,249	22,212	389	24	8,205	13,965	3,010	46
(7)	10,481	5,883	217	1	..	157	493	92	47
443	210,057	27,739	7,326	89	1	6,510	18,625	2,640	48
584	105,367	19,202	3,947	112	12	2,046	4,401	782	49
8	60,211	5,684	2,505	17	..	4,393	7,900	1,468	50
21	20,428	2,895	647	..	..	1,099	1,969	411	51
39	13,538	2,800	501	3	..	560	1,154	304	52
11,091	1,902,491	242,725	95,176	1,392	124	45,360	84,095	17,502	53
1,002	379,846	35,829	14,775	65	69	15,596	29,671	5,595	54
19	217,779	60,646	5,011	3	..	5,644	11,282	2,548	55
368	131,487	18,273	6,024	4	..	2,596	5,308	2,109	56
54	156,666	26,566	3,988	14	..	3,627	11,383	2,459	57
94	110,521	9,645	3,570	76	..	7,413	14,663	2,875	58
1,536	996,299	150,958	33,369	163	69	34,877	72,307	15,585	59
(12,226)	57,321	4,400	4,529	18	139	5,237	12,425	2,527	60
0	0	4,349	10,042	7	1	4,656	6,115	1,236	61
181	1,023	6,053	221,144	383	395	45,619	71,434	12,153	62
1,233,333	12,771,184	1,287,724	1,278,210	8,411	2,720	667,831	1,179,198	238,735	63
1,233,297	12,774,682	1,287,935	1,281,425	8,414	2,720	669,430	1,184,024	240,141	64

NON-TAXABLE INDIVIDUALS - AUSTRALIA

SELECTED ITEMS BY INDUSTRY

(Excludes trustee or manually assessed and issued assessments)

I T E M	Industry	Number	Number charged provisional tax	Salary and wages in assessable income	Net business income (or loss)		Net partnership and trust income		
					Primary production	Other	Primary production	Other	
					\$'000	\$'000	\$'000	\$'000	\$'000
1	Salary and wage earners	701,114	1	2,185,096	(562)	(4)	(142)		1,171
2	PROPERTY	146,640	9	345,351	..	..	(26)		26
PRIMARY PRODUCTION-									
3	Sheep grazing	5,093	3	15,706	(31,080)	1,353	(2,717)		2,268
4	Grain growing	4,213	..	7,253	(19,109)	1,398	(10,279)		1,949
5	Fishing, hunting, trapping and forestry	1,783	..	3,761	(1,861)	426	(292)		511
6	Cattle grazing	9,560	4	32,192	(47,317)	1,471	(4,506)		4,801
7	Dairying and pigfarming	1,595	..	3,895	(3,946)	280	(218)		240
8	Fruit and vegetable growing	2,214	..	7,216	(8,033)	156	(420)		696
9	Services to agriculture	2,085	..	4,846	(4,658)	2,636	(1,935)		493
10	Sugar cane growing	348	..	505	(1,921)	126	(12)		64
11	Any other primary production	4,595	..	15,185	(22,810)	494	(3,840)		3,662
12	Primary production subsidiaries	69,432	3	115,597	2	7	(126,009)		(10,925)
13	Total Primary Production	100,918	10	206,155	(140,731)	8,346	(150,228)		3,760
14	MINING	249	1	619	(56)	(119)	(114)		175
MANUFACTURING-									
15	Metal products, transport, equipment, machinery, etc	591	..	1,026	(43)	(28)	(43)		55
16	Textiles, clothing and footwear	1,194	..	1,387	(24)	1,307	(83)		(12)
17	Food, beverages and tobacco	185	..	493	10	(429)	(2)		14
18	Paper, paper products, printing and publishing	356	..	858	(119)	(360)	(33)		(72)
19	Wood, wood products and furniture	703	..	1,106	(388)	273	(70)		(83)
20	Other manufacturing	1,182	..	1,827	(48)	436	(157)		(14)
21	Total Manufacturing	4,211	..	6,698	(613)	1,199	(389)		(112)
22	CONSTRUCTION	14,827	1	25,035	(2,372)	27,135	(2,087)		(780)
23	TRANSPORT, STORAGE AND COMMUNICATION	6,979	1	11,766	(2,011)	4,610	(1,418)		299
WHOLESALE TRADE-									
24	Wholesale trade n.e.i	2,204	1	4,582	(650)	(1,817)	(889)		359
25	Farm properties and produce dealers	142	..	264	(38)	(110)	(132)		16
26	Total Wholesale Trade	2,346	..	4,846	(688)	(1,926)	(1,021)		375
RETAIL TRADE-									
27	Pharmacies	674	1	1,282	(267)	(1,311)	(409)		612
28	Motor vehicles, service stations, etc	2,629	..	4,103	(445)	(441)	(148)		143
29	Meat	215	..	447	(129)	(207)	(39)		12
30	Other food	2,903	..	4,949	(174)	(1,504)	(181)		112
31	Household appliances and hardware	1,452	..	2,767	(41)	(929)	(247)		207
32	Books, newspapers, etc	297	..	672	(15)	(407)	(15)		(18)
33	Other retail trade	6,372	1	11,514	(253)	(9,624)	(1,085)		468
34	Total Retail Trade	14,542	2	25,734	(1,322)	(14,423)	(2,124)		1,537
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-									
35	Real estate agents, operators, etc	745	1	2,142	(466)	(3,926)	(520)		153
36	Finance and investment	161	..	828	(25)	(1,082)	(204)		(71)
37	Share and property traders	4,079	11	16,627	(919)	(7,257)	(6,101)		1,303
38	Insurance	221	..	600	(77)	25	(109)		72
39	Architectural services	655	..	946	(59)	1,157	(112)		(121)
40	Consultant engineering, surveying, etc	513	..	927	(204)	(354)	(127)		(94)
41	Legal services	608	5	1,412	(819)	(9)	(1,003)		529
42	Accounting, auditing and bookkeeping	889	..	1,985	(473)	60	(624)		(212)
43	Other business services	5,401	1	9,401	(663)	6,669	(2,232)		(458)
44	Total Finance, Insurance, etc	13,272	18	34,869	(3,704)	(4,718)	(11,031)		1,101
HEALTH, EDUCATION, WELFARE, ETC., SERVICES-									
45	Medical practices	481	8	2,026	(6,167)	6,311	(1,392)		235
46	Dental practices	238	1	482	(852)	794	(531)		(145)
47	Hospitals	22	..	69	(31)	(180)	..		(39)
48	Other health services	818	..	1,486	(299)	269	(201)		122
49	Veterinary services	149	..	198	(238)	282	(404)		53
50	Education, libraries, etc	2,000	..	2,744	(52)	2,696	(352)		77
51	Welfare, charitable and religious activities	908	..	613	..	1,879	(17)		62
52	Other community services	241	..	252	..	434	(41)		36
53	Total Health, etc	4,857	9	7,869	(7,640)	12,484	(2,939)		479
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-									
54	Entertainment, etc	4,097	5	11,231	(904)	(7,659)	(1,011)		1,060
55	Hairdressing	2,666	..	2,773	(52)	2,410	(130)		56
56	Hotels, motels, etc	405	..	993	(189)	(3,712)	(52)		85
57	Cafes and restaurants	1,190	..	2,615	(150)	(3,203)	(60)		66
58	Other personal services	2,286	1	4,061	(159)	2,386	(137)		37
59	Total Entertainment, etc	10,644	6	21,673	(1,455)	(9,777)	(1,391)		1,304
60	INDUSTRY NOT STATED	3,443	2	9,316	(3,617)	(400)	(836)		25
61	OTHER N.E.I	4,171	..	10,041	..	..	6		36
62	OTHER SUBSIDIARIES	206,327	30	268,983	(4)	6	(327,372)		308,144
63	Total excluding salary and wage earners	533,426	90	978,956	(164,213)	22,416	(500,970)		316,370
64	All Individuals	1,234,540	91	3,164,052	(164,775)	22,412	(501,112)		317,540

TABLE 1.9
Income year 1985-86

Profit (or loss) from sale of real estate, shares, etc.	Gross rents, premiums, etc.	Investment and property income deductions	Gross dividends	Gross interest	Other income n.e.i.	Income equalisation withdrawals	Net income	Taxable income	Total rebates and credits	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
27	244	821	555	20,189	83	..	2,205,755	2,104,631	46,488	1
..	150,728	155,036	9,760	188,802	..	2	539,173	498,997	10,861	2
(100)	2,474	1,725	1,057	7,593	..	14	(5,141)	(16,300)	385	3
2	2,424	5,688	323	8,918	..	98	(12,710)	(22,439)	271	4
12	775	703	61	986	..	10	3,686	1,714	299	5
(201)	5,282	3,555	1,815	15,931	..	136	6,043	(8,027)	768	6
(9)	515	309	116	1,305	..	..	1,870	(227)	190	7
29	1,232	832	167	2,561	..	12	2,783	(289)	249	8
(57)	488	396	116	1,441	..	30	3,004	(467)	208	9
7	237	109	23	717	..	..	(363)	(1,202)	27	10
551	2,563	1,996	1,580	7,026	..	90	2,500	(8,680)	364	11
24	9,939	8,674	3,098	27,094	670	163	10,926	(111,373)	5,167	12
258	25,929	23,987	8,357	73,572	670	554	12,597	(167,292)	7,927	13
(86)	137	70	8	236	..	..	730	392	56	14
(17)	251	215	22	317	..	..	1,326	592	46	15
(2)	271	261	28	338	..	..	2,949	2,547	45	16
(81)	72	74	11	78	..	..	91	(59)	15	17
(26)	155	125	21	185	..	..	483	168	14	18
19	327	246	13	324	..	..	1,275	810	58	19
16	445	379	31	480	..	..	2,638	2,053	72	20
(91)	1,521	1,300	127	1,722	..	..	8,761	6,110	250	21
(185)	4,255	4,310	103	3,936	..	..	50,731	41,430	2,206	22
19	2,335	2,505	201	2,228	..	..	15,521	8,245	693	23
(47)	1,911	1,999	79	1,269	..	..	2,807	365	114	24
65	..	24	8	138	..	..	187	(44)	5	25
(47)	1,976	2,022	87	1,406	..	..	2,994	321	119	26
(109)	514	708	126	404	..	..	133	(996)	19	27
45	1,146	1,026	48	996	..	11	4,433	2,587	258	28
6	171	169	8	71	..	..	171	(74)	13	29
(14)	1,434	1,658	41	970	..	..	3,968	2,463	180	30
(8)	869	819	25	687	..	..	2,510	1,422	78	31
(15)	335	372	7	159	..	..	333	20	10	32
(119)	3,050	3,064	220	3,284	..	..	4,395	(129)	235	33
(213)	7,520	7,816	475	6,570	..	11	15,943	5,293	794	34
(8)	2,025	1,664	71	772	..	..	(1,434)	(3,365)	29	35
(27)	255	562	65	265	..	..	(558)	(841)	5	36
(6,813)	5,535	8,985	1,742	5,270	(112)	..	287	(11,822)	158	37
2	131	179	116	129	..	..	711	343	18	38
(36)	428	446	16	229	..	..	2,002	1,292	35	39
(18)	586	472	56	892	..	..	1,196	478	37	40
(163)	1,582	2,390	87	514	..	..	(267)	(3,503)	16	41
32	1,349	1,875	53	679	..	..	975	(1,563)	45	42
(208)	3,103	3,565	156	2,613	..	..	14,816	10,160	317	43
(7,238)	14,993	20,138	2,364	11,364	(112)	..	17,728	(8,822)	659	44
(238)	2,617	5,188	106	832	..	..	(865)	(3,866)	13	45
(215)	1,029	1,607	53	291	..	..	(707)	(1,376)	5	46
..	71	..	..	22	..	..	(18)	(194)	..	47
(23)	546	56	48	358	..	..	1,740	1,095	36	48
(20)	202	146	7	92	..	..	25	(224)	6	49
(43)	576	615	57	834	..	..	5,920	5,065	100	50
..	195	171	14	233	..	..	2,808	2,614	32	51
(32)	58	45	3	116	..	..	781	635	14	52
(572)	5,294	8,347	287	2,778	..	..	9,683	3,749	206	53
(99)	2,505	2,785	298	3,026	..	..	5,658	(550)	220	54
11	808	815	25	728	..	..	5,814	4,851	124	55
(19)	1,963	1,768	40	646	..	..	(2,014)	(2,625)	16	56
(8)	585	600	36	518	..	..	(200)	(1,264)	66	57
(39)	783	769	49	864	..	..	7,081	5,907	188	58
(154)	6,643	6,736	449	5,783	..	..	16,340	6,319	614	59
1	623	562	127	1,375	..	..	6,053	4,058	186	60
..	2,620	3,218	241	2,339	2,753	6	14,821	11,704	335	61
20	41,096	49,102	6,312	63,669	392	386	312,428	160,195	49,973	62
(8,289)	265,670	285,149	28,897	365,780	3,703	961	1,023,503	570,697	74,879	63
(8,261)	265,914	285,969	29,453	385,969	3,787	961	3,229,258	2,675,328	121,366	64

NON-TAXABLE INDIVIDUALS - AUSTRALIA

SELECTED ITEMS BY INDUSTRY

(Excludes trustee or manually assessed and issued assessments)

I T E M N o .	Industry	Tax	Prescribed	Gross sales	Stock on	Purchase	Stock on
		instalment deductions presented	payments system credit		hand at beginning of year	of stock during year	hand at end of year
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
1	Salary and wage earners	180,732	594	1,787	831	1,361	898
2	PROPERTY	19,335	16	111	97	83	87
	PRIMARY PRODUCTION-						
3	Sheep grazing	2,393	18	114,797	43,532	22,080	44,299
4	Grain growing	951	23	99,641	8,932	5,728	10,335
5	Fishing, hunting, trapping and forestry	481	42	29,091	1,008	3,567	1,791
6	Cattle grazing	4,364	33	155,950	74,218	54,494	76,325
7	Dairying and pigfarming	551	5	45,737	10,505	4,867	11,142
8	Fruit and vegetable growing	988	13	37,995	2,867	2,421	3,250
9	Services to agriculture	567	9	8,536	2,720	3,340	3,174
10	Sugar cane growing	48	3	14,447	346	137	353
11	Any other primary production	2,197	33	56,160	16,927	13,335	19,109
12	Primary production subsidiaries	14,429	294	250	196	50	83
13	Total Primary Production	26,969	470	562,605	161,249	110,019	169,863
14	MINING	110	..	2,497	252	465	431
	MANUFACTURING-						
15	Metal products, transport, equipment, machinery, etc	133	17	11,603	2,129	11,508	2,127
16	Textiles, clothing and footwear	185	1	17,602	1,614	7,711	2,293
17	Food, beverages and tobacco	93	..	10,378	427	5,259	475
18	Paper, paper products, printing and publishing	147	..	10,276	667	4,125	752
19	Wood, wood products and furniture	133	13	16,358	1,639	8,522	1,977
20	Other manufacturing	184	2	21,544	3,865	11,711	4,420
21	Total Manufacturing	874	33	87,761	10,341	48,836	12,045
22	CONSTRUCTION	2,386	5,995	93,487	13,309	83,984	16,567
23	TRANSPORT, STORAGE AND COMMUNICATION	1,572	3,848	22,052	2,313	12,599	2,094
	WHOLESALE TRADE-						
24	Wholesale trade n.e.i	625	14	84,212	9,701	66,513	11,086
25	Farm properties and produce dealers	28	..	12,385	802	9,430	619
26	Total Wholesale Trade	653	14	96,597	10,503	75,943	11,704
	RETAIL TRADE-						
27	Pharmacies	199	6	73,619	10,707	48,813	10,814
28	Motor vehicles, service stations, etc	578	353	182,299	14,374	151,921	14,972
29	Meat	76	3	25,479	594	18,725	614
30	Other food	635	16	186,061	9,222	136,380	8,719
31	Household appliances and hardware	356	9	42,793	9,286	30,157	10,144
32	Books, newspapers, etc	87	6	17,026	2,630	12,479	2,690
33	Other retail trade	1,513	33	275,642	57,958	193,517	60,219
34	Total Retail Trade	3,444	425	802,918	104,772	591,991	108,172
	FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-						
35	Real estate agents, operators, etc	370	7	9,039	3,781	5,434	3,821
36	Finance and investment	177	2	5,370	784	5,230	876
37	Share and property traders	3,137	79	10,624	3,313	10,026	4,538
38	Insurance	70	1	47	54	15	45
39	Architectural services	132	133	490	234	667	37
40	Consultant engineering, surveying, etc.	150	74	3,987	539	2,711	558
41	Legal services	302	..	808	324	172	257
42	Accounting, auditing and bookkeeping	308	6	868	238	360	188
43	Other business services	1,145	453	18,050	2,429	11,652	2,516
44	Total Finance, Insurance, etc	5,791	756	49,282	11,697	36,268	12,835
	HEALTH, EDUCATION, WELFARE, ETC., SERVICES-						
45	Medical practices	444	..	3,491	1,805	1,521	1,869
46	Dental practices . . . . .	..	..	1,061	466	336	485
47	Hospitals	19	..	28	15	116	7
48	Other health services	193	4	3,396	505	2,042	625
49	Veterinary services	30	..	1,681	321	1,077	397
50	Education, libraries, etc	268	5	1,528	345	1,270	397
51	Welfare, charitable and religious activities	39	3	162	30	142	48
52	Other community services	25	1	200	13	120	18
53	Total Health, etc	1,097	13	11,547	3,499	6,625	3,846
	ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-						
54	Entertainment, etc	1,661	17	16,812	3,600	9,218	3,370
55	Hairdressing	288	2	39,414	2,662	12,838	3,181
56	Hotels, motels, etc	169	8	44,287	2,315	31,675	3,173
57	Cafes and restaurants	406	3	68,013	1,554	33,361	1,972
58	Other personal services	426	14	9,430	603	3,718	781
59	Total Entertainment, etc.	2,949	44	177,956	10,733	90,809	12,477
60	INDUSTRY NOT STATED	1,099	166	37,142	3,500	19,707	4,729
61	OTHER N.E.I	992	15	..	..	..	..
62	OTHER SUBSIDIARIES	31,285	10,022	59	107	26	57
63	Total excluding salary and wage earners	98,557	21,818	1,944,016	332,372	1,077,354	354,906
64	All Individuals	279,289	22,412	1,945,803	333,203	1,078,715	355,804

TABLE 1.9 (cont.)
Income year 1985-86

Total business receipts		Salaries and wages paid	Interest paid	Investment allowance	Section 75D deductions	Depreciation	Depreciable assets purchased during year	Depreciable assets disposed of during year	I T E M
Primary production	Other								
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
(48)	1,783	136	758	1	4	618	1,452	479	1
23	165	214	69,900	11	..	11,547	15,923	3,011	2
119,483	4,440	8,426	25,872	229	126	15,175	17,685	2,792	3
107,144	4,835	4,018	27,384	385	124	23,112	21,214	4,920	4
31,027	13,497	4,919	3,689	440	1	6,987	11,010	2,872	5
156,903	7,021	9,025	24,707	242	227	22,654	32,138	4,816	6
47,881	861	2,293	6,421	139	40	5,310	7,052	1,108	7
40,947	1,560	6,239	6,314	305	35	5,477	8,467	1,149	8
12,359	23,775	4,629	3,643	148	24	6,281	8,854	1,741	9
15,268	231	1,912	2,295	9	20	1,692	1,854	173	10
67,073	8,331	6,711	14,134	141	39	10,206	15,310	2,340	11
176	19	332	8,320	110	289	5,503	4,557	1,426	12
598,260	64,570	48,505	122,779	2,147	925	102,397	128,141	23,337	13
74	3,910	205	257	34	..	803	1,139	288	14
20	25,127	3,413	839	7	..	1,102	2,380	569	15
(18)	23,603	4,515	634	5	..	905	1,964	351	16
26	10,626	1,655	391	15	..	416	1,150	265	17
17	12,733	1,821	503	59	..	594	1,370	114	18
285	20,282	2,843	974	48	..	936	1,748	473	19
57	25,869	2,745	972	15	..	1,227	2,155	403	20
386	118,240	16,991	4,312	149	..	5,180	10,767	2,175	21
1,989	305,810	21,149	13,119	331	11	15,780	29,214	7,133	22
2,395	235,199	20,019	13,446	1,170	..	22,943	48,570	14,845	23
465	102,061	5,602	4,502	25	..	2,636	6,528	1,397	24
193	12,950	652	432	..	..	260	417	75	25
658	115,010	6,254	4,934	25	..	2,896	6,945	1,472	26
81	75,010	8,764	3,305	35	..	771	1,474	524	27
346	220,402	14,222	5,618	38	..	3,516	7,391	1,750	28
250	25,908	2,089	697	1	..	516	898	343	29
295	189,448	9,934	5,668	12	..	5,013	11,852	4,759	30
85	51,870	3,248	2,245	17	..	4,084	6,025	1,218	31
25	17,632	1,012	828	..	1	302	760	275	32
651	286,896	18,298	10,203	36	..	6,809	12,362	4,029	33
1,733	867,165	57,567	28,564	140	1	21,011	40,761	12,899	34
278	35,058	8,667	4,879	39	2	1,315	2,539	733	35
24	7,182	239	988	..	..	145	238	57	36
(62)	2,417	684	6,620	4	1	1,444	3,908	649	37
36	2,614	303	223	..	..	223	416	82	38
6	8,801	804	946	3	..	463	855	166	39
42	12,760	1,724	1,089	8	..	798	1,441	281	40
134	42,611	9,077	5,845	6	..	1,225	2,317	177	41
159	30,050	5,679	4,366	41	..	1,414	2,205	520	42
143	67,398	7,803	5,450	152	1	5,310	10,007	2,559	43
760	208,891	34,980	30,406	252	4	12,338	23,927	5,224	44
1,457	39,520	5,973	6,799	42	..	1,607	2,417	336	45
224	19,236	2,770	1,969	86	..	639	1,004	234	46
15	6,308	3,411	564	..	..	92	83	36	47
146	13,644	1,745	889	5	2	892	1,816	213	48
192	7,581	1,613	639	8	..	260	609	92	49
13	17,829	1,977	1,040	7	..	1,697	3,148	517	50
0	6,255	438	275	1	..	376	797	97	51
16	3,231	907	160	..	..	174	318	71	52
2,064	113,605	18,833	12,334	149	3	5,736	10,191	1,596	53
174	86,787	8,945	5,048	10	5	4,968	9,112	1,678	54
14	62,766	18,372	2,228	..	..	2,518	5,928	1,486	55
333	55,073	8,723	8,351	1	..	1,904	6,150	1,198	56
43	71,487	10,716	2,543	6	..	2,708	5,997	2,140	57
23	29,378	2,556	1,668	14	..	2,642	5,121	1,307	58
587	305,492	49,312	19,839	32	5	14,740	32,309	7,809	59
(3,036)	42,047	3,270	1,950	15	23	2,805	6,015	1,539	60
0	0	895	2,328	..	..	794	1,175	304	61
35	89	1,225	35,299	291	403	9,491	14,535	2,691	62
605,927	2,380,192	279,418	359,467	4,746	1,376	228,462	369,612	84,323	63
605,880	2,381,975	279,553	360,225	4,746	1,380	229,080	371,063	84,802	64

TAXABLE AND NON-TAXABLE INDIVIDUALS
BUSINESS INCOME BY FINE INDUSTRY CLASSIFICATION
(Excludes salary and wage earners, property income recipients and subsidiary returns)

TABLE 1.10
Income year 1985-86

Industry	Non-taxable			Taxable		
	Number	Total business receipts	Net business income	Number	Total business receipts	Net business income
		\$'000	\$'000		\$'000	\$'000
PRIMARY PRODUCTION -						
Sheep grazing	5,093	122,914	(29,728)	12,523	237,712	16,106
Grain growing (incl. oilseed growing) -						
Wheat growing	3,077	76,861	(12,287)	7,269	123,069	33,106
Other cereal grain growing	1,041	31,830	(5,320)	2,256	43,786	8,086
Oil seeds growing	95	3,287	(103)	170	4,701	888
Total	4,213	111,978	(17,711)	9,695	171,556	42,080
Fishing, forestry, hunting and trapping -						
Fishing	1,141	23,769	(465)	3,199	80,453	35,845
Oyster farming	53	1,617	(28)	193	5,453	1,079
Logging	174	9,313	(371)	509	21,665	4,152
Forestry and services to forestry	271	8,184	(693)	1,074	12,593	201
Hunting and trapping	144	1,641	120	317	3,503	883
Total	1,783	44,524	(1,436)	5,292	123,667	42,160
Cattle grazing	9,560	163,924	(45,846)	21,602	329,531	(9,914)
Dairying and pigfarming -						
Dairying	909	35,309	(1,609)	2,437	103,768	22,892
Other	686	13,434	(2,057)	1,059	21,098	1,056
Total	1,595	48,743	(3,666)	3,496	124,866	23,948
Fruit and vegetable growing -						
Grape growing, vineyard operation	168	3,636	(1,366)	515	9,421	(10)
Plantation fruit growing	360	6,963	(1,150)	1,024	19,725	2,045
Other fruit	826	13,849	(3,165)	2,075	32,304	1,302
Vegetable growing	860	18,059	(2,196)	1,883	36,076	5,759
Total	2,214	42,507	(7,877)	5,497	97,526	9,096
Services to agriculture -						
Sheep shearing services	255	6,069	190	978	24,667	4,633
Aerial agricultural services	10	185	(145)	26	820	196
Crop harvesting, fruit picking, cane cutting services	145	3,924	(473)	205	4,611	962
Other services to agriculture	1,675	25,956	(1,593)	3,591	47,509	9,595
Total	2,085	36,134	(2,021)	4,800	77,608	15,386
Cane growing	348	15,499	(1,794)	412	17,377	2,207
Other primary production -						
Agricultural crops n.e.i	695	19,394	(3,346)	1,411	26,516	2,199
Poultry, meat and egg sales	157	5,500	(484)	415	28,094	2,567
Nurseries	364	8,384	(965)	743	19,023	700
Stud farms (horses)	578	10,218	(8,487)	1,183	16,848	(5,978)
Other animal breeding	362	3,853	(3,616)	968	8,326	(2,302)
Other primary production n.e.c.	2,439	27,574	(5,418)	6,409	63,888	10,376
Total	4,595	74,923	(22,316)	11,129	162,696	7,562
MINING	249	3,983	(174)	640	18,977	7,394
MANUFACTURING -						
Metal products, transport equipment and machinery etc. -						
Manufacture of metal products	179	7,623	139	833	39,075	6,834
Photographic processing	22	1,206	3	35	1,165	71
Machinery manufacture	13	280	(54)	95	5,953	843
Boat building	75	3,783	64	331	10,788	3,093
Caravan and trailer manufacturing	27	1,567	(64)	89	3,776	511
Other	275	10,688	(159)	1,338	50,872	10,311
Total	591	25,147	(71)	2,721	111,628	21,662
Textiles, clothing and footwear -						
Knitwear and clothing manufacturing	924	18,504	954	1,724	53,174	10,718
Footwear manufacturing	29	694	14	100	4,424	877
Other	241	4,386	315	549	14,423	3,051
Total	1,194	23,584	1,283	2,373	72,022	14,646

TAXABLE AND NON-TAXABLE INDIVIDUALS
BUSINESS INCOME BY FINE INDUSTRY CLASSIFICATION
(Excludes salary and wage earners, property income recipients and subsidiary returns)

TABLE 1.10 (cont.)
Income year 1985-86

Industry	Non-taxable			Taxable		
	Number	Total business receipts	Net business income	Number	Total business receipts	Net business income
		\$'000	\$'000		\$'000	\$'000
MANUFACTURING (cont.) -						
Food, beverages and tobacco -						
Meat products	6	422	(27)	29	3,023	309
Poultry products	*	*	*	3	387	31
Milk products	7	298	(37)	12	2,865	268
Fruit products	*	*	*	5	50	9
Vegetable products	6	540	19	3	234	33
Bakeries, cakes and pastry manufacturing	91	6,037	(161)	200	19,092	1,714
Other food manufacturing	26	1,079	(117)	59	5,085	374
Manufacture of beer, wine or spirits	8	211	(9)	10	543	36
Other beverages and tobacco n.e.c.	38	1,986	(100)	85	4,366	348
Total	185	10,651	(420)	406	35,646	3,122
Paper, paper products, printing and publishing -						
Printing	206	8,529	(289)	676	27,316	3,995
Publishing	55	2,614	(238)	229	6,741	754
Other	95	1,607	47	342	7,372	2,008
Total	356	12,750	(480)	1,247	41,429	6,757
Wood, wood products and furniture -						
Timber mills	49	3,613	(456)	130	17,073	1,489
Joinery and cabinet making, furniture making and upholstery	433	11,959	379	1,252	56,187	9,197
Other	221	4,895	(38)	522	13,653	2,613
Total	703	20,467	(115)	1,904	86,912	13,299
All other manufacturing -						
Signwriting and ticket writing	180	2,077	374	790	19,229	6,576
Spectacle making	10	660	(20)	18	685	68
Jewellery manufacturing	137	3,358	81	368	13,019	2,734
Sporting equipment manufacturing	46	1,251	91	82	2,921	523
Other	809	18,581	(139)	1,989	64,276	11,126
Total	1,182	25,926	388	3,247	100,131	21,027
CONSTRUCTION -						
House construction	393	32,321	(782)	1,664	105,597	16,722
Other residential construction	41	988	31	263	9,388	2,596
Non-residential	14	514	(1)	127	11,696	1,171
Building n.e.c.	1,372	62,578	184	6,994	304,678	69,075
Concreting	372	7,036	745	3,098	85,942	31,629
Bricklaying	1,070	11,761	2,881	10,738	201,191	110,259
Roof tiling	196	2,946	545	1,994	47,716	22,756
Floor and wall tiling	248	2,948	666	1,966	44,275	22,165
Construction welding and steel erection	281	6,443	383	2,940	56,177	25,192
Plumbing	751	19,479	1,035	6,517	203,071	63,926
Electrical work	632	15,801	754	5,457	146,992	43,330
Heating and air conditioning installation	58	1,560	152	473	12,415	4,451
Plastering	422	5,680	1,119	4,601	108,358	50,328
Carpentry	2,368	34,398	5,514	19,811	392,863	193,027
Painting	1,438	16,927	4,222	9,511	201,758	93,681
Earthmoving and dredging	419	17,972	(206)	1,617	65,916	16,591
Other special trades	3,794	56,543	6,019	20,210	379,698	152,228
Non-building construction n.e.c.	958	12,781	1,501	4,766	81,245	32,232
Total	14,827	308,676	24,762	102,747	2,458,976	951,360
TRANSPORT, STORAGE AND COMMUNICATION -						
Long distance freight	722	64,309	(1,011)	2,780	152,709	36,219
Short distance delivery	3,542	94,908	2,146	16,834	448,761	165,744
Furniture removal service	47	1,704	83	216	9,193	2,059
Bus transport	233	11,455	(268)	752	25,065	6,034

TAXABLE AND NON-TAXABLE INDIVIDUALS
BUSINESS INCOME BY FINE INDUSTRY CLASSIFICATION
(Excludes salary and wage earners, property income recipients and subsidiary returns)

TABLE 1.10 (cont.)
Income year 1985-86

Industry	Non-taxable			Taxable		
	Number	Total business receipts \$ '000	Net business income \$ '000	Number	Total business receipts \$ '000	Net business income \$ '000
TRANSPORT, STORAGE AND COMMUNICATION (cont.) -						
Taxi cab service	1,352	26,635	3,775	6,061	142,123	51,660
Other road transport.	294	11,378	(264)	1,483	47,754	16,307
Boat, cruise and ferry service	90	1,974	(721)	232	6,179	(309)
Stevedoring services.	9	621	14	19	1,238	190
Shipping agents	7	1,258	(125)	18	1,016	92
Other water transport service.	18	507	8	84	3,603	1,278
Flying school, air charter services.	78	3,492	(452)	363	8,534	1,415
Motor vehicle lease, hire, rental	115	1,808	(364)	850	9,452	2,398
Carpark, parking station operation	9	254	(3)	87	1,385	418
Travel agency services	105	8,600	(437)	279	19,368	1,602
Storage services	29	804	(9)	109	3,764	573
Other.	329	7,552	227	1,346	31,683	10,135
Total	6,979	237,259	2,599	31,513	911,828	295,815
WHOLESALE TRADE -						
Builders hardware dealers	35	5,211	(92)	147	26,551	2,123
Machinery and equipment wholesalers.	56	5,007	(1,239)	171	20,152	1,568
Scrap metal, iron and steel merchants	55	2,018	80	138	14,106	995
Meat wholesalers	59	2,055	14	180	18,785	1,568
Fish wholesalers	22	3,846	(25)	47	4,913	461
Smallgoods and dairy products wholesalers.	16	1,657	(19)	59	10,611	612
Fruit and vegetable wholesalers	23	1,441	(16)	66	8,756	706
Grocery and other food wholesalers n.e.c..	35	3,441	(34)	108	19,520	842
Beer, wine and spirits wholesalers	7	353	(29)	16	1,055	(23)
Tobacco wholesalers	4	470	(5)	16	3,684	155
Textile, clothing and footwear wholesalers	44	2,923	(89)	118	15,516	981
Household goods and appliances wholesalers	22	946	(26)	96	4,213	608
Computers wholesaling, installation, repair, maintenance and servicing	33	1,978	(74)	164	6,450	539
Wholesalers n.e.c.	1,793	70,554	(913)	5,987	267,443	38,309
Total	2,204	101,901	(2,466)	7,313	421,754	49,443
Farm properties and produce dealers -						
Wool brokers, buyers and merchants, stock and station agents	51	3,773	(8)	230	15,622	1,476
Farm produce wholesalers n.e.c.	91	9,369	(140)	286	28,591	1,249
Total	142	13,143	(148)	516	44,213	2,725
RETAIL TRADE -						
Pharmacies -						
Chemist and cosmetic retailers	255	70,835	(1,681)	3,367	1,074,657	91,210
Avon representatives etc.	419	4,056	103	955	12,566	1,044
Total	674	74,891	(1,578)	4,322	1,087,223	92,253
Motor vehicles, service stations etc -						
Motor vehicle dealers	220	50,794	(1,540)	619	159,711	5,760
Motor cycle dealers	59	9,220	(298)	106	22,498	1,335
Service stations	216	69,753	(804)	604	219,445	7,416
Tyre and battery retailers.	30	2,788	(31)	103	17,089	959
Motor vehicle accessories	74	6,681	5	228	20,003	2,041
Automotive electricians.	202	6,878	166	892	33,753	7,199
Motor radiator services.	19	531	45	81	5,797	956
Motor engineers and repairers n.e.c.	1,014	41,138	1,418	4,070	154,937	32,828
Smash repairers	358	15,500	93	1,653	72,016	15,857
Towing services	41	1,218	(15)	132	4,684	903
Motor vehicle wreckers	32	1,689	(4)	97	8,475	991
Boat and caravan dealers	46	1,804	(31)	124	9,410	415
Other.	318	12,342	110	1,367	51,808	9,461
Total	2,629	220,335	(886)	10,076	779,624	86,122

TAXABLE AND NON-TAXABLE INDIVIDUALS
BUSINESS INCOME BY FINE INDUSTRY CLASSIFICATION
(Excludes salary and wage earners, property income recipients and subsidiary returns)

TABLE 1.10 (cont.)
Income year 1985-86

Industry	Non-taxable			Taxable		
	Number	Total business receipts	Net business income	Number	Total business receipts	Net business income
		\$ '000	\$ '000		\$ '000	\$ '000
RETAIL TRADE (cont.) -						
Butchers	215	26,158	(336)	676	96,060	6,976
Other food -						
Grocery supermarkets.	158	16,556	(430)	325	68,814	2,768
Fruit and vegetable stores.	222	16,750	(307)	439	45,131	3,583
All fast food establishments	1,039	55,987	(412)	1,641	137,841	9,952
Fresh seafood retailers.	65	4,886	(25)	78	11,556	503
Bread vendors	100	5,658	190	532	41,785	5,147
Milk vendors	220	20,370	79	821	101,594	6,703
Delicatessens	173	14,592	(308)	283	37,794	2,142
Health food retailers	145	7,862	(243)	208	14,857	789
Liquor stores	17	4,562	(125)	51	12,189	658
Bread and cake stores	65	5,119	(63)	145	13,678	1,273
Other food retailing.	699	36,497	(33)	1,391	109,163	7,471
Total	2,903	188,840	(1,678)	5,914	594,403	40,989
Household appliances and hardware -						
Sales, hire and repair of household appliances	216	8,713	(206)	705	43,967	4,954
Electrical appliance repairs n.e.c.	184	7,939	269	617	21,014	4,079
Domestic hardware stores.	72	4,884	(129)	181	22,830	1,455
Locks and keys	15	251	(24)	87	3,885	610
Jewellers and watchmakers	205	7,262	(98)	649	33,182	5,071
Musical instruments and records	89	10,132	(95)	227	23,995	1,733
Video tape hire, lease or rental	200	7,103	(626)	351	17,012	1,617
Other	471	8,876	(61)	1,651	31,290	2,338
Total	1,452	55,160	(969)	4,468	197,175	21,857
Books, newspapers etc -						
Newsagents	78	11,029	(332)	281	53,809	3,680
Stationers	11	477	(15)	62	4,478	425
Book sellers	148	4,959	(84)	318	14,909	1,355
Other	60	1,143	9	168	7,282	828
Total	297	17,607	(421)	829	80,478	6,288
All other retail trade -						
Furniture retailers and carpet shops.	162	14,356	(468)	312	42,592	3,141
Clothing stores.	975	60,886	(3,427)	1,421	137,577	10,003
Custom tailoring and dressmaking	403	6,181	465	818	17,683	4,430
Footwear stores.	78	4,930	(202)	150	18,808	1,533
Shoe repairs.	54	1,163	109	214	7,302	1,949
Fabrics and household textile	241	12,144	(392)	463	38,025	2,896
Photographic equipment stores	27	2,263	(194)	73	6,694	280
Sports and toy stores, hire of sports equipment	247	16,656	(775)	582	56,099	3,877
Antiques and secondhand goods	345	10,790	(280)	674	42,545	2,990
Nursery stock	334	10,658	(331)	604	22,342	1,566
Florists	313	15,507	(268)	588	40,387	3,988
Other	3,193	131,675	(4,113)	7,349	379,899	24,535
Total	6,372	287,210	(9,877)	13,248	809,953	61,186
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -						
Real estate agents, operators and developers -						
Real estate agents.	558	25,738	(2,352)	1,418	67,828	13,965
Other	187	9,158	(2,040)	724	32,219	5,334
Total	745	34,896	(4,393)	2,142	100,047	19,298
Finance and investment						
Share and property traders.	161	7,206	(1,107)	1,052	38,040	7,949
Insurance	4,079	2,252	(8,176)	32,143	5,204	(8,954)
Total	221	2,650	(52)	1,933	36,046	13,468
Architecture services -						
Architects	207	5,019	168	2,229	68,419	25,728
Other	448	3,789	930	4,323	69,342	47,228
Total	655	8,807	1,099	6,552	137,761	72,956

TAXABLE AND NON-TAXABLE INDIVIDUALS
BUSINESS INCOME BY FINE INDUSTRY CLASSIFICATION
(Excludes salary and wage earners, property income recipients and subsidiary returns)

TABLE 1.10 (cont.)
Income year 1985-86

Industry	Non-taxable			Taxable		
	Number	Total business receipts \$'000	Net business income \$'000	Number	Total business receipts \$'000	Net business income \$'000
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -						
Consultant engineering, surveying and tech. services -						
Engineers	249	6,060	(603)	2,592	90,635	29,909
Surveyors	82	2,397	(73)	717	27,175	8,236
Other	182	4,345	118	1,566	33,663	15,636
Total	513	12,801	(558)	4,875	151,473	53,781
Legal services -						
Solicitors and barristers	583	42,229	(770)	5,022	519,570	175,816
Other	25	516	(57)	245	21,454	6,988
Total	608	42,745	(827)	5,267	541,024	182,803
Accounting, auditing and bookkeeping -						
Accountants and tax agents	799	28,070	(521)	8,127	291,294	77,176
Other	90	991	108	581	8,035	3,586
Total	889	29,061	(413)	8,708	299,330	80,762
Other business services -						
Advertising	128	3,542	(36)	692	31,779	5,647
Plant and equipment hire services	385	7,112	(260)	1,886	30,189	6,324
Cleaning	2,199	14,461	4,352	6,826	87,548	37,956
Management consultants	380	7,084	378	2,776	55,243	24,033
Private investigators	30	724	57	169	3,392	1,109
Computer services	173	2,567	(24)	1,680	26,250	11,273
Pest control services	117	2,389	148	439	9,800	3,463
Typing, copying and mailing services	319	2,160	171	1,264	14,912	6,548
Security and protection services	89	2,726	471	486	8,676	2,783
Other	1,581	24,775	748	7,846	165,452	52,708
Total	5,401	67,541	6,005	24,064	433,241	151,844
HEALTH, EDUCATION, WELFARE, ETC. SERVICES -						
Medical practice -						
General practitioners	188	18,788	509	4,756	413,263	133,651
Specialists	8	182	93	181	9,573	3,328
Dermatologists	1	30	(11)	79	10,893	4,397
Consultant physicians - psychiatry and psychiatrists	21	1,136	120	552	36,725	14,612
Consultant physicians - internal medicine	4	141	(9)	35	4,075	1,332
Obstetrics and gynaecology	9	1,031	70	291	36,827	12,676
Anaesthetists	4	312	22	338	31,234	16,758
Pathologists	7	2,493	(703)	123	64,137	8,676
Diagnostic radiologists	3	371	(88)	137	22,252	7,241
Therapeutic radiologists . . . . .	..	..	..	29	2,754	971
General surgeons	5	356	(93)	160	17,706	6,080
Ear nose and throat surgeons	2	308	146	80	15,436	3,548
Urological surgeons	1	136	101	72	11,511	4,047
Ophthalmological surgeons	9	1,710	(397)	186	30,747	9,682
Cardio - Thoracic surgeons . . . . .	..	..	..	33	5,477	2,300
Neurosurgeons . . . . .	..	..	..	40	5,370	1,933
Orthopaedic surgeons	10	3,591	79	152	28,498	10,347
Paediatric surgeons	2	54	28	47	2,964	1,052
Plastic surgeons	3	526	47	59	12,308	4,434
Part time practitioners	159	4,158	35	3,593	112,301	43,484
Medical practice n.e.c.	45	5,653	192	948	97,911	32,031
Total	481	40,977	144	11,891	971,959	322,582
Dental practice -						
Dentists	195	16,687	(277)	3,504	442,047	106,543
Other	43	2,773	219	618	69,048	20,293
Total	238	19,460	(58)	4,122	511,095	126,835
Hospitals and convalescent homes						
Other health services -						
Physiotherapists	117	2,335	151	1,411	64,811	23,798
Opticians	24	1,383	(66)	409	46,247	9,734
Chiropractors	83	1,670	44	513	26,181	7,805
Chiropractists, osteopaths, herbalists and hydropaths	100	1,411	93	538	13,233	5,239
Other	494	6,991	(253)	2,418	59,254	21,131
Total	818	13,790	(30)	5,289	209,726	67,707

TAXABLE AND NON-TAXABLE INDIVIDUALS
BUSINESS INCOME BY FINE INDUSTRY CLASSIFICATION
(Excludes salary and wage earners, property income recipients and subsidiary returns)

TABLE 1.10 (cont.)
Income year 1985-86

Industry	Non-taxable		Taxable			
	Number	Total business receipts \$'000	Net business income \$'000	Number	Total business receipts \$'000	Net business income \$'000
HEALTH, EDUCATION, WELFARE, ETC. SERVICES (cont.) -						
Veterinary services -						
Veterinary surgeon	111	6,835	121	908	98,165	16,478
Animal clinic operation	6	406	..	35	4,680	634
Other	32	533	(77)	80	3,106	739
Total	149	7,774	44	1,023	105,951	17,851
Education, libraries, etc -						
Music and ballet teachers, speech training and tutoring services	1,343	9,507	1,875	3,921	32,952	13,443
Driving schools	287	3,045	533	799	12,486	4,560
Pre-schools	102	1,796	26	145	4,770	945
Other	268	3,495	210	776	10,010	2,345
Total	2,000	17,842	2,644	5,641	60,219	21,292
Welfare, charitable and religious activities and institutions						
	908	6,255	1,879	1,478	20,449	9,561
Other community services	241	3,247	434	548	13,577	3,302
ENTERTAINMENT, HAIRDRESSING, HOTELS, RESTAURANTS, ETC -						
Entertainment, sport and recreation -						
Entertainers	715	6,299	313	3,514	41,070	12,959
Amusement arcade or park operation	92	1,490	(66)	348	8,334	1,128
Entertainment n.e.c.	1,133	13,551	(825)	6,396	76,874	24,162
Gambling services	62	2,761	(529)	454	25,410	6,627
Bookmakers	439	32,120	(5,513)	1,158	135,945	9,216
Horse training	505	14,462	(855)	821	31,835	2,178
Gymnasium operation	43	1,174	(140)	88	2,377	309
Fishing and pleasure boat hire.	14	209	(25)	29	653	(12)
Squash court operation	32	1,234	(131)	65	2,586	258
Tennis court operation.	174	2,472	30	713	10,048	2,678
Sport and recreation n.e.c..	888	11,110	(821)	3,164	56,367	14,061
Total	4,097	86,881	(8,563)	16,750	391,500	73,564
Hairstressing -						
Women's hairdressers and beauty salons	2,154	50,899	1,872	4,582	172,144	34,206
Men's hairdressers and barbers	129	2,079	317	564	17,070	5,315
Other	383	9,801	169	863	28,599	6,032
Total	2,666	62,779	2,358	6,009	217,814	45,554
Hotels, accommodation and clubs -						
Hotels	55	10,317	(658)	157	38,011	2,340
Motels.	64	5,777	(713)	93	10,051	1,213
Caravan parks	69	3,353	(261)	152	6,136	1,068
Wine saloons and taverns.	79	18,839	(1,747)	194	64,064	3,275
Boarding houses	86	2,159	(118)	152	6,669	667
Other	52	4,223	(404)	108	6,723	863
Total	405	44,668	(3,901)	856	131,653	9,426
Cafes and restaurants etc. -						
Restaurants and grill bars	522	40,537	(2,837)	818	88,976	6,730
Cafes and tea rooms	668	30,993	(516)	1,226	67,610	6,843
Total	1,190	71,531	(3,353)	2,044	156,586	13,573
Other personal services -						
Photographers	334	6,519	(400)	1,664	29,069	4,381
Coin laundries	203	5,794	(70)	452	14,522	1,980
Undertakers	10	352	29	46	2,060	474
Gardeners, lawn mowing, rotary hoeing and handymen	1,089	9,885	2,277	3,334	39,657	15,050
Booking agents	22	319	(152)	59	3,316	230
Escort agencies and massage parlour operations	60	717	28	141	2,583	956
Other	568	5,816	516	1,410	19,408	5,650
Total	2,286	29,402	2,227	7,106	110,615	28,721
INDUSTRY NOT SCHEDULED	3,443	39,012	(4,017)	8,733	45,075	(5,374)
OTHER N.E.I	4,171	..	..	25,086	..	..
Total all industries	111,027	2,972,737	(141,808)	451,988	13,982,630	3,160,838

NON-TAXABLE INDIVIDUALS
SELECTED ITEMS BY TYPE OF TAXPAYER AND GRADE OF NET INCOME
(Excludes trustee or manually assessed and issued assessments)

TABLE 1.11
Income year 1985-86

Industry/Item	Grade of net income								Total
	Loss	Nil	\$1- \$1,999	\$2,000- \$2,999	\$3,000- \$4,595	\$4,596- \$5,999	\$6,000- \$11,999	\$12,000- and over	
Salary and Wage Earners									
Number of taxpayers	3,923	24,302	200,096	116,067	216,770	86,156	52,497	1,866	701,677
Salary and wages in assessable income . . . \$'000	108	..	195,960	287,924	828,302	432,329	411,837	30,626	2,187,087
Net business income (or loss)-									
Primary production \$'000	(204)	(3)	(103)	(23)	(138)	(69)	(19)	(1)	(561)
Other \$'000	(117)	..	13	(2)	(20)	9	66	(2)	(54)
Net partnership or trust income (or loss)-									
Primary production \$'000	(236)	(1)	144	(11)	(34)	2	(7)	..	(142)
Other \$'000	(378)	..	1,291	44	161	62	(12)	2	1,170
Net income (or loss) \$'000	(918)	..	203,675	291,127	834,916	435,159	413,017	30,677	2,207,653
Losses recouped \$'000	5,698	6,897	13,109	2,072	5,400	4,273	13,006	17,144	67,600
Unrecouped section 80 losses at end of year . \$'000	7,922	10,073	18,598	2,072	5,749	5,121	11,563	12,408	73,507
Property									
Number of taxpayers	4,801	970	26,865	19,149	44,438	40,379	10,288	578	147,468
Salary and wages in assessable income . . . \$'000	4,392	584	11,193	21,843	87,898	154,725	55,837	9,293	345,765
Net business income (or loss)-									
Primary production \$'000	..	..	..	..	..	..	..	..	..
Other \$'000	..	..	..	..	..	..	..	..	..
Net partnership or trust income (or loss)-									
Primary production \$'000	..	..	..	..	..	..	..	..	..
Other \$'000	..	..	..	..	..	..	..	..	..
Net income (or loss) \$'000	(12,501)	..	31,534	48,114	173,112	212,107	74,798	12,695	539,858
Losses recouped \$'000	6,333	391	3,249	1,411	3,022	2,551	6,781	8,922	32,660
Unrecouped section 80 losses at end of year . \$'000	24,566	232	4,322	1,289	2,420	2,250	5,021	6,500	46,599

Primary Producers

Number of taxpayers . . . . .	..	33,358	25	14,806	8,490	17,235	11,197	12,275	2,867	100,253
Salary and wages in assessable income . . . \$'000		48,694	27	20,953	15,014	35,331	28,242	43,037	14,588	205,887
Net business income (or loss)-										
Primary production \$'000		(126,392)	(10)	(9,746)	(4,288)	(4,864)	475	4,038	2,721	(138,066)
Other \$'000		(2,871)	1	320	308	956	589	1,165	1,047	1,516
Net partnership or trust income (or loss)-										
Primary production \$'000		(247,060)	(33)	(9,180)	2,808	17,338	19,055	33,466	33,938	(149,667)
Other \$'000		(16,360)	21	3,143	1,012	3,549	1,939	3,698	6,775	3,777
Net income (or loss) \$'000		(318,238)	..	15,231	21,306	66,493	58,705	95,197	69,767	8,461
Losses recouped \$'000		360,046	63	34,903	17,539	26,719	20,393	59,787	98,193	617,643
Unrecouped section 80 losses at end of year \$'000		785,915	54	40,757	16,808	22,731	16,437	40,231	61,767	984,700

Other Industries

Number of taxpayers . . . . .	..	57,564	81	58,255	29,439	82,065	30,406	20,804	6,528	285,142
Salary and wages in assessable income . . . \$'000		74,408	39	36,223	31,009	93,818	81,545	87,443	25,806	430,291
Net business income (or loss)-										
Primary production \$'000		(16,775)	..	(2,042)	(1,021)	(2,628)	(1,223)	(2,204)	(1,110)	(27,003)
Other \$'000		(106,005)	25	1,394	8,982	47,150	17,658	33,990	16,826	20,020
Net partnership or trust income (or loss)-										
Primary production \$'000		(286,302)	(82)	(17,396)	(9,593)	(18,838)	(6,983)	(9,462)	(4,651)	(353,307)
Other \$'000		(131,750)	54	25,528	33,506	171,136	52,519	41,110	123,787	315,890
Net income (or loss) \$'000		(466,310)	..	54,959	73,967	325,244	157,466	161,796	171,842	478,963
Losses recouped \$'000		339,128	74	31,884	16,427	28,964	22,332	61,575	101,510	601,895
Unrecouped section 80 losses at end of year \$'000		891,257	235	37,669	15,527	22,930	16,822	40,581	66,416	1,091,436

Total

Number of taxpayers . . . . .	..	99,646	25,378	300,022	173,145	360,508	168,138	95,864	11,839	1,234,540
Salary and wages in assessable income . . . \$'000		127,602	651	264,329	355,790	1,045,349	696,842	598,154	80,313	3,169,029
Net business income (or loss)-										
Primary production \$'000		(143,372)	(14)	(11,892)	(5,331)	(7,630)	(816)	1,815	1,610	(165,629)
Other \$'000		(108,993)	26	1,727	9,287	48,086	18,256	35,222	17,870	21,482
Net partnership or trust income (or loss)-										
Primary production \$'000		(533,597)	(116)	(26,431)	(6,796)	(1,534)	12,074	23,997	29,288	(503,115)
Other \$'000		(148,489)	75	29,963	34,563	174,846	54,520	44,796	130,565	320,837
Net income (or loss) \$'000		(797,967)	..	305,399	434,514	1,399,766	863,436	744,807	284,980	3,234,935
Losses recouped \$'000		711,205	7,425	83,145	37,450	64,106	49,549	141,149	225,769	1,319,797
Unrecouped section 80 losses at end of year \$'000		1,709,660	10,593	101,346	35,696	53,830	40,631	97,395	147,091	2,196,242

66

INDIVIDUALS - COMPUTER ASSESSED AND ISSUED ASSESSMENTS
ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.12
Income year 1985-86

	Number of taxpayers	Tax instalment deductions		Salary and wages on group certificates etc.		Unemployment and sickness benefits		Australian Government pensions and other benefits		Other pensions, superannuation, etc	
		Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
			\$'000		\$'000		\$'000		\$'000		\$'000
TAXABLE											
Grade of taxable income -											
	\$	\$									
Under 7,500	856,906	447,767	350,073	439,759	2,304,847	100,599	243,613	229,472	990,264	26,468	47,359
7,500 - 12,499	1,316,169	966,402	1,562,501	954,368	8,660,527	183,105	438,402	142,915	416,302	16,034	52,062
12,500 - 19,499	2,041,475	1,814,454	5,940,452	1,806,633	28,037,682	117,249	219,883	54,872	105,970	7,848	30,569
19,500 - 27,999	1,574,851	1,466,235	8,541,054	1,462,929	32,852,289	27,132	62,194	10,206	17,366	4,372	20,414
28,000 - 34,999	540,190	500,980	4,575,283	500,014	14,731,173	3,845	11,782	1,447	2,827	1,627	9,212
35,000 - 49,999	307,006	274,311	3,609,271	273,616	9,984,734	1,406	5,721	671	1,517	1,257	9,238
50,000 and over	88,251	69,668	1,574,308	69,230	3,563,264	156	771	169	614	580	6,627
Total	6,724,848	5,539,817	26,152,941	5,506,549	100,134,516	433,492	982,367	439,752	1,534,861	58,186	175,481
State of assessment -											
New South Wales	2,232,213	1,858,588	9,190,911	1,848,513	34,496,661	133,875	318,814	144,641	514,042	22,265	62,282
Victoria	1,869,179	1,533,865	7,233,418	1,526,796	27,796,260	91,763	191,264	120,872	414,632	14,017	39,212
Queensland	996,485	804,429	3,511,661	797,792	13,930,392	82,711	192,334	66,605	233,240	5,902	20,413
Western Australia	621,383	509,418	2,373,299	505,325	9,024,526	53,338	118,488	38,802	133,742	7,668	27,182
South Australia	600,728	485,728	2,080,188	482,377	8,286,221	44,798	100,989	47,713	168,849	5,503	16,491
Tasmania	184,654	153,035	664,988	151,601	2,636,833	15,395	38,515	13,574	46,676	1,575	4,884
Northern Territory	49,467	46,133	246,846	46,003	931,324	4,301	7,898	630	1,782	78	291
Australian Capital Territory	170,739	148,621	851,628	148,142	3,032,298	7,311	14,064	6,915	21,899	1,178	4,725
Australia	6,724,848	5,539,817	26,152,941	5,506,549	100,134,516	433,492	982,367	439,752	1,534,861	58,186	175,481
NON-TAXABLE											
Australia	1,161,448	657,661	258,226	637,921	1,736,358	186,302	526,024	113,862	411,126	5,491	8,919

INDIVIDUALS - COMPUTER ASSESSED AND ISSUED ASSESSMENTS
ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.12 (cont.)
Income year 1985-86

	Directors' fees, workers' compensation honoraria, etc.		Allowances or benefits		Payments for unused leave on termination of employment, etc.				Eligible termination payments					
					Assessable in full		5 per cent assessable		Taxable at 15 per cent		Taxable at 30 per cent		5 per cent assessable	
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
	\$ '000		\$ '000		\$ '000		\$ '000		\$ '000		\$ '000		\$ '000	
TAXABLE														
Grade of taxable income -														
\$														
Under 7,500	45,495	118,810	68,678	18,630	87,663	45,068	6,841	452	2,313	2,457	6,142	3,035	7,087	2,269
7,500 - 12,499	53,616	172,723	170,924	70,405	209,477	154,629	19,750	1,818	6,481	9,616	16,894	8,695	20,635	8,560
12,500 - 19,499	53,483	200,846	399,225	235,520	301,234	339,974	36,726	4,466	10,637	21,009	34,016	20,758	44,258	20,133
19,500 - 27,999	39,781	162,209	400,993	337,969	165,229	306,428	31,849	5,880	9,090	27,387	28,165	27,240	40,871	25,792
28,000 - 34,999	19,124	91,835	153,512	178,483	43,853	134,880	13,137	3,828	3,990	18,036	10,593	17,657	16,320	15,931
35,000 - 49,999	16,618	94,223	99,836	155,936	27,257	136,814	11,122	4,995	3,791	25,768	8,290	24,740	13,221	20,108
50,000 and over	10,419	134,650	30,400	81,700	8,113	84,962	4,462	3,514	2,204	28,713	2,620	22,108	5,076	17,411
Total	238,536	975,298	1,323,568	1,078,643	842,826	1,202,756	123,887	24,953	38,506	132,988	106,720	124,233	147,468	110,204
State of assessment -														
New South Wales	89,640	442,839	467,104	395,333	291,198	433,443	44,795	10,650	14,856	58,931	31,188	42,649	50,855	44,233
Victoria	58,613	222,619	370,514	289,476	227,285	310,865	33,700	6,249	10,210	33,363	31,981	36,938	41,498	29,193
Queensland	37,308	136,385	220,709	165,359	134,538	176,102	16,371	3,069	4,934	18,113	17,288	16,019	21,637	15,479
Western Australia	19,554	64,142	101,590	91,538	85,687	118,000	9,111	1,289	2,928	7,457	12,592	14,530	13,133	7,512
South Australia	20,265	69,234	93,288	63,575	57,697	93,038	12,949	2,241	3,631	9,698	7,431	7,607	12,374	8,432
Tasmania	6,407	15,351	29,248	17,294	17,588	26,754	3,226	451	1,148	2,790	2,123	2,216	3,592	2,568
Northern Territory	805	3,529	9,253	7,858	9,180	12,744	650	107	98	300	1,172	1,064	1,036	352
Australian Capital Territory	5,944	21,198	31,862	48,210	19,653	31,810	3,085	898	701	2,336	2,945	3,209	3,343	2,435
Australia	238,536	975,298	1,323,568	1,078,643	842,826	1,202,756	123,887	24,953	38,506	132,988	106,720	124,233	147,468	110,204
NON-TAXABLE														
Australia	72,326	162,727	82,118	20,716	99,060	36,625	6,739	464	1,988	2,187	7,685	3,871	8,810	2,664

INDIVIDUALS - COMPUTER ASSESSED AND ISSUED ASSESSMENTS
ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.12 (cont.)
Income year 1985-86

	Other salary and wages		Total salary and wages in assessable income		Net business income (or loss)					
					Primary production		Other		Total	
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
		\$'000		\$'000		\$'000		\$'000		\$'000
TAXABLE										
Grade of taxable income -										
\$	\$									
Under 7,500	27,531	43,644	688,998	3,839,857	10,892	1,461	40,331	141,577	49,583	143,037
7,500 - 12,499	24,089	45,021	1,082,036	10,051,380	17,782	14,414	78,418	447,455	93,640	461,869
12,500 - 19,499	21,026	34,226	1,850,293	29,278,331	20,593	20,666	91,041	715,212	109,011	735,878
19,500 - 27,999	15,386	22,490	1,479,646	33,870,757	13,691	14,316	58,582	540,823	70,710	555,139
28,000 - 34,999	6,913	11,099	506,149	15,228,520	5,320	3,014	20,930	241,870	25,574	244,884
35,000 - 49,999	4,559	9,398	278,521	10,475,426	4,384	5,749	15,709	271,963	19,441	277,712
50,000 and over	1,607	8,181	72,255	3,955,438	2,943	2,630	10,634	474,653	12,847	477,283
Total	101,111	174,058	5,957,898	106,699,709	75,605	62,251	315,645	2,833,552	380,806	2,895,803
State of assessment -										
New South Wales	29,989	56,773	2,001,971	36,891,900	20,003	(9,574)	96,140	957,156	113,334	947,581
Victoria	24,182	45,306	1,642,795	29,428,932	19,348	14,401	88,499	788,675	104,885	803,076
Queensland	17,764	26,624	872,823	14,943,160	15,246	24,652	45,276	370,402	58,483	395,054
Western Australia	9,226	13,168	543,843	9,626,607	7,988	16,039	36,102	288,887	43,086	304,925
South Australia	11,731	19,354	529,848	8,848,913	8,094	14,590	29,772	250,139	36,924	264,730
Tasmania	4,362	5,979	165,046	2,801,504	2,425	2,404	8,063	71,545	10,164	73,949
Northern Territory	572	1,129	46,713	968,532	180	(270)	2,852	27,931	3,004	27,661
Australian Capital Territory .	3,285	5,726	154,859	3,190,162	2,321	10	8,941	78,817	10,926	78,827
Australia	101,111	174,058	5,957,898	106,699,709	75,605	62,251	315,645	2,833,552	380,806	2,895,803
NON-TAXABLE										
Australia	37,421	41,761	864,201	2,988,264	29,954	(121,282)	71,119	25,833	96,249	(95,449)

INDIVIDUALS - COMPUTER ASSESSED AND ISSUED ASSESSMENTS
ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.12 (cont.)
Income year 1985-86

	Net partnership and trust income (or loss)						Sale of real estate, shares, etc.					
	Primary production		Other		Total		Profit		Loss		Total	
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
		\$'000	\$'000		\$'000		\$'000		\$'000		\$'000	\$'000
TAXABLE												
Grade of taxable income -												
\$	\$											
Under 7,500	42,140	81,816	153,599	582,709	169,896	664,525	1,976	2,583	443	(1,257)	2,419	1,326
7,500 - 12,499	60,706	243,536	251,859	1,491,795	274,542	1,735,332	3,353	5,986	824	(2,496)	4,177	3,490
12,500 - 19,499	60,693	323,991	258,452	1,928,531	281,001	2,252,521	5,039	9,420	1,406	(3,856)	6,445	5,564
19,500 - 27,999	37,469	248,684	178,168	1,518,789	191,990	1,767,474	5,755	11,646	1,763	(4,464)	7,518	7,182
28,000 - 34,999	13,868	121,550	79,356	921,001	84,168	1,042,551	3,193	7,321	947	(2,845)	4,140	4,476
35,000 - 49,999	10,174	119,020	63,446	976,292	66,593	1,095,313	3,140	10,282	764	(2,211)	3,904	8,071
50,000 and over	5,526	116,405	31,586	1,186,386	32,939	1,302,792	2,239	20,792	408	(1,901)	2,647	18,891
Total	230,576	1,255,003	1,016,466	8,605,503	1,101,129	9,860,507	24,695	68,030	6,555	(19,031)	31,250	48,999
State of assessment -												
New South Wales	53,774	210,276	301,345	2,414,375	322,220	2,624,651	6,909	23,326	1,752	(5,888)	8,661	17,438
Victoria	63,075	339,978	291,668	2,706,968	316,926	3,046,946	4,943	15,315	960	(3,124)	5,903	12,191
Queensland	44,016	243,402	160,838	1,321,355	175,648	1,564,757	4,003	9,019	756	(2,045)	4,759	6,974
Western Australia	27,761	234,032	113,266	964,366	120,217	1,198,398	5,338	12,214	2,344	(5,202)	7,682	7,012
South Australia	28,763	166,202	95,273	725,053	105,659	891,256	2,237	5,511	490	(2,109)	2,727	3,402
Tasmania	7,005	41,321	25,757	235,462	29,230	276,783	538	1,392	78	(139)	616	1,253
Northern Territory	459	344	4,952	45,699	5,197	46,043	107	193	24	(53)	131	140
Australian Capital Territory	5,723	19,448	23,367	192,225	26,032	211,673	620	1,061	151	(470)	771	591
Australia	230,576	1,255,003	1,016,466	8,605,503	1,101,129	9,860,507	24,695	68,030	6,555	(19,031)	31,250	48,999
NON-TAXABLE												
Australia	108,371	(397,185)	234,993	301,355	287,016	(95,830)	2,498	6,313	1,222	(11,307)	1,276	17,620

INDIVIDUALS - COMPUTER ASSESSED AND ISSUED ASSESSMENTS
ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.12 (cont.)
Income year 1985-86

	Gross rents		Interest received				Gross dividends received		Gross investment and property income		Investment and property income deductions		Net investment and property income	
			Gross interest from savings banks, etc.		Gross Commonwealth loan interest				Number with	Amount	Number with	Amount	Number with	Amount
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount						
		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000
TAXABLE														
Grade of taxable income -														
\$	\$													
Under 7,500	36,810	141,854	503,808	681,523	1,227	295	50,491	35,481	517,135	859,272	54,291	105,370	517,014	753,902
7,500 - 12,499	61,028	275,010	674,837	1,139,517	1,628	548	69,558	73,633	695,872	1,489,341	86,416	205,666	695,580	1,283,675
12,500 - 19,499	95,755	434,123	1,075,115	1,427,827	1,341	607	92,482	104,526	1,110,455	1,967,897	122,551	368,332	1,109,802	1,599,565
19,500 - 27,999	107,773	502,934	960,606	1,307,339	1,044	516	102,571	125,986	997,776	1,937,306	131,464	458,448	997,180	1,478,857
28,000 - 34,999	56,540	295,507	366,791	653,858	507	326	57,335	90,036	384,813	1,040,021	67,856	271,388	384,596	768,633
35,000 - 49,999	43,987	288,652	218,278	635,393	539	536	54,987	127,775	233,231	1,052,493	53,073	254,205	233,138	798,288
50,000 and over	19,668	229,772	64,993	610,343	434	1,322	30,041	199,512	72,071	1,041,054	24,261	191,520	72,086	849,534
Total	421,561	2,167,852	3,864,428	6,455,800	6,720	4,149	457,465	756,949	4,011,353	9,387,385	539,912	1,854,930	4,009,396	7,532,455
State of assessment -														
New South Wales	142,962	868,046	1,241,757	2,308,204	2,046	1,025	161,399	304,708	1,295,928	3,482,847	191,458	723,280	1,295,441	2,759,567
Victoria	108,474	557,293	993,088	1,823,049	2,556	2,315	117,837	207,536	1,036,228	2,591,066	141,458	451,562	1,035,432	2,139,505
Queensland	67,157	311,055	613,431	960,580	428	307	62,150	85,786	631,186	1,358,052	73,524	275,520	630,882	1,082,532
Western Australia	44,286	163,971	366,094	479,168	158	73	39,734	45,858	379,495	689,257	57,222	157,440	379,349	531,817
South Australia	31,804	135,649	412,575	574,976	1,291	318	50,363	76,878	422,532	788,061	46,152	125,248	422,407	662,813
Tasmania	7,440	34,718	109,063	157,636	123	30	12,338	17,479	111,825	209,952	7,971	23,584	111,803	186,368
Northern Territory	4,301	19,447	22,187	18,016	15	4	2,009	2,777	23,834	40,249	4,446	19,636	23,799	20,613
Australian Capital Territory	15,137	77,674	106,233	134,171	103	76	11,635	15,927	110,325	227,901	17,681	78,661	110,283	149,240
Australia	421,561	2,167,852	3,864,428	6,455,800	6,720	4,149	457,465	756,949	4,011,353	9,387,385	539,912	1,854,930	4,009,396	7,532,455
NON-TAXABLE														
Australia	52,982	227,156	477,542	347,951	689	205	40,251	24,171	500,551	599,992	58,155	233,215	500,323	366,777

INDIVIDUALS - COMPUTER ASSESSED AND ISSUED ASSESSMENTS
ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.12 (cont.)
Income year 1985-86

	Life assurance bonus		Other income n.e.i.		Income equalisation withdrawals		Net income	Deductions					
	Number with	Amount	Number with	Amount	Number with	Amount		Trade union, etc. subscriptions		Living-away-from home allowance		Relating to other allowances	
							Number with	Amount	Number with	Amount	Number with	Amount	
		\$'000		\$'000		\$'000	\$'000		\$'000		\$'000		\$'000
TAXABLE													
Grade of taxable income -													
\$	\$												
Under 7,500	249	120	5,086	8,274	115	464	5,411,048	138,403	8,704	2,142	1,457	44,742	15,450
7,500 - 12,499	513	634	7,522	15,878	197	1,252	13,551,863	355,764	27,026	6,179	5,097	117,133	53,071
12,500 - 19,499	698	814	9,458	17,407	366	2,250	33,889,483	972,205	98,424	11,981	15,091	303,038	192,245
19,500 - 27,999	499	530	8,820	14,641	357	2,594	37,694,259	967,519	125,702	15,792	30,727	326,969	263,390
28,000 - 34,999	174	294	4,436	8,015	225	2,139	17,297,581	346,176	57,816	7,375	20,997	123,130	116,573
35,000 - 49,999	91	137	3,824	10,174	248	3,011	12,665,804	172,167	37,007	5,206	21,147	76,589	88,202
50,000 and over	36	106	2,042	16,478	201	5,081	6,622,574	30,838	10,644	1,751	7,673	22,972	34,681
Total	2,260	2,635	41,188	90,868	1,709	16,790	127,132,611	2,983,072	365,323	50,426	102,189	1,014,573	763,613
State of assessment -													
New South Wales	734	865	19,267	51,665	524	5,753	43,294,460	1,024,897	125,142	14,456	29,047	369,298	286,459
Victoria	675	874	9,189	19,313	355	2,754	35,448,547	829,642	100,993	9,638	20,643	291,062	220,695
Queensland	289	323	6,723	10,912	387	4,382	18,005,491	433,543	52,759	11,362	17,551	166,867	115,302
Western Australia	181	186	928	1,523	187	1,901	11,671,041	249,717	31,728	7,443	13,425	70,107	53,055
South Australia	253	241	3,672	5,990	186	1,426	10,678,029	256,354	30,740	3,194	5,455	65,562	42,238
Tasmania	72	89	621	400	28	176	3,340,318	93,365	11,197	1,865	1,634	21,224	11,842
Northern Territory	8	4	298	603	2	50	1,063,602	20,338	2,852	487	842	5,805	4,092
Australian Capital Territory	48	53	490	461	40	349	3,631,125	75,216	9,912	1,981	13,592	24,648	29,930
Australia	2,260	2,635	41,188	90,868	1,709	16,790	127,132,611	2,983,072	365,323	50,426	102,189	1,014,573	763,613
NON-TAXABLE													
Australia	417	509	7,031	3,803	117	863	3,162,269	139,055	7,135	2,331	1,323	42,957	13,508

INDIVIDUALS - COMPUTER ASSESSED AND ISSUED ASSESSMENTS
 ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.12 (cont.)
 Income year 1985-86

Deductions												
Gifts												
	Building funds		Public institutions, etc.		Overseas aid funds		Undeducted purchase price of annuity		Tax agents fees		Self-employed superannuation contributions	
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000
TAXABLE												
Grade of taxable income -												
	\$		\$									
Under 7,500	21,170	2,539	205,838	8,991	44,675	2,373	1,518	1,012	162,914	8,295	32,851	25,405
7,500 - 12,499	35,860	4,894	379,326	16,678	84,562	4,417	4,618	2,308	328,272	18,031	78,344	59,981
12,500 - 19,499	81,261	11,227	822,132	34,186	185,468	9,445	10,440	4,968	691,400	36,704	161,753	122,152
19,500 - 27,999	108,181	17,048	785,275	39,013	191,536	11,833	8,799	4,745	667,427	39,924	133,577	112,735
28,000 - 34,999	55,590	10,740	293,511	19,560	78,539	6,164	3,042	1,769	239,454	17,507	38,705	38,413
35,000 - 49,999	39,087	9,573	165,854	17,520	46,226	4,658	2,348	1,611	128,248	12,755	20,289	22,863
50,000 and over	13,242	5,602	43,410	17,872	11,163	2,306	800	713	30,749	6,614	7,602	9,685
Total	354,391	61,624	2,695,346	153,821	642,169	41,197	31,565	17,126	2,248,464	139,831	473,121	391,235
State of assessment -												
New South Wales	117,889	22,375	902,585	53,728	207,515	13,981	11,290	9,058	784,625	48,422	119,167	102,985
Victoria	125,099	20,917	780,364	47,313	187,193	11,860	10,274	4,171	646,408	38,700	116,722	97,710
Queensland	56,230	9,417	424,770	20,597	87,969	5,426	1,915	896	340,431	21,771	76,776	61,022
Western Australia	14,047	2,764	232,411	13,113	50,275	2,891	2,995	1,233	181,930	12,715	75,569	60,287
South Australia	23,833	3,607	202,582	11,804	57,752	3,951	2,914	926	173,975	10,474	62,351	50,086
Tasmania	5,691	790	65,654	2,844	25,829	1,344	859	314	48,238	2,294	12,301	10,056
Northern Territory	819	122	18,339	801	5,161	343	46	20	23,190	1,609	1,917	1,698
Australian Capital Territory	10,783	1,631	68,641	3,620	20,475	1,402	1,272	507	49,667	3,846	8,318	7,391
Australia	354,391	61,624	2,695,346	153,821	642,169	41,197	31,565	17,126	2,248,464	139,831	473,121	391,235
NON-TAXABLE												
Australia	10,325	1,745	96,680	7,062	23,804	1,486	758	519	111,947	7,777	27,807	20,399

INDIVIDUALS - COMPUTER ASSESSED AND ISSUED ASSESSMENTS
ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.12 (cont.)
Income year 1985-86

	Deductions												Eligible income Division 6AA	Taxable income	Gross tax	Complementary		Medicare levy			
	Losses recouped															Amount	Amount		Amount		
	Primary production		Other		Other		Number with	Amount	Number with	Amount	Number with	Amount								Number with	Amount
	Number with	Amount	Number with	Amount	Number with	Amount															
		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000			
TAXABLE																					
Grade of taxable income -																					
\$	\$																				
Under 7,500	2,574	10,272	3,647	11,221	258,319	106,189	8,957	12,645	5,230,620	346,960	27,057	7,022									
7,500 - 12,499	2,814	10,697	3,897	12,648	594,907	264,944	995	8,497	13,095,659	1,767,767	13,435	2,964	113,259								
12,500 - 19,499	1,677	7,301	2,292	8,516	1,233,951	567,551	959	14,269	32,797,406	6,223,770	7,140	1,857	318,010								
19,500 - 27,999	700	4,504	849	3,721	1,075,829	609,353	892	20,336	36,439,707	9,060,340	2,441	921	356,885								
28,000 - 34,999	214	1,735	242	1,511	370,207	260,845	806	25,002	16,747,179	5,096,552	650	265	165,466								
35,000 - 49,999	169	1,901	163	1,602	190,397	174,759	1,162	41,489	12,275,694	4,407,317	387	203	121,360								
50,000 and over	108	1,234	91	891	40,386	79,171	112	10,482	6,447,832	3,017,348	178	96	63,979								
Total	8,256	37,645	11,181	40,112	3,763,996	2,062,812	13,883	132,721	123,034,097	29,920,053	51,288	13,328	1,138,960								
State of assessment -																					
New South Wales	2,053	9,216	3,519	13,971	1,191,871	625,736	4,191	35,814	41,977,690	10,433,002	11,864	3,051	389,851								
Victoria	1,745	6,188	2,573	8,731	1,091,747	656,520	3,981	53,964	34,229,091	8,307,289	14,153	3,192	318,775								
Queensland	2,030	10,938	2,298	7,807	575,392	306,772	1,980	11,829	17,394,040	4,086,590	9,046	2,383	158,297								
Western Australia	1,083	5,479	1,335	4,717	348,109	182,242	1,385	14,302	11,297,576	2,741,161	6,288	2,084	104,649								
South Australia	957	4,121	832	2,506	337,948	182,016	1,561	11,587	10,336,713	2,399,288	7,983	2,174	94,891								
Tasmania	221	854	238	952	104,596	42,956	317	2,489	3,255,045	766,564	1,234	274	29,922								
Northern Territory	19	119	86	327	33,045	15,937	61	778	1,035,283	267,769	40	18	9,864								
Australian Capital Territory	148	730	300	1,100	81,288	50,633	407	1,958	3,508,657	918,392	680	151	32,711								
Australia	8,256	37,645	11,181	40,112	3,763,996	2,062,812	13,883	132,721	123,034,097	29,920,053	51,288	13,328	1,138,960								
NON-TAXABLE																					
Australia	29,832	241,638	27,007	131,818	235,527	395,339	11,191	90,270	2,705,581	114,589	5,180	834	20								

INDIVIDUALS - COMPUTER ASSESSED AND ISSUED ASSESSMENTS
ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.12(cont.)
Income year 1985-86

Rebates and credits													
Spouse, daughter-housekeeper													
	With dependants		Without dependants		Invalid relatives		Parents, Parents-in-law		Housekeeper		Sole parent		
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	
		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000	
TAXABLE													
Grade of taxable income -													
	\$	\$											
Under 7,500	2,011	494	6,147	1,352	16	5	64	17	22	6	2,089	589	
7,500 - 12,499	40,551	35,399	51,625	25,558	93	37	898	567	303	236	33,542	22,763	
12,500 - 19,499	151,293	140,151	122,531	72,216	201	77	2,917	1,973	1,136	998	49,355	34,088	
19,500 - 27,999	233,131	216,879	132,676	82,097	192	83	2,974	2,043	1,301	1,136	31,500	21,513	
28,000 - 34,999	106,246	98,096	50,907	31,221	52	25	1,000	694	434	373	8,868	5,886	
35,000 - 49,999	59,537	54,353	29,294	17,638	34	12	444	301	230	197	4,031	2,634	
50,000 and over	10,770	9,609	6,537	3,839	12	5	75	50	54	46	717	483	
Total	603,539	554,981	399,717	233,920	600	244	8,372	5,645	3,480	2,991	130,102	87,957	
State of assessment -													
New South Wales	203,460	184,402	118,759	73,001	217	92	3,634	2,522	1,329	1,165	42,762	29,235	
Victoria	131,416	129,239	123,353	69,497	208	87	2,854	1,975	925	801	33,671	23,040	
Queensland	105,562	100,189	71,793	41,297	79	30	552	344	568	486	20,162	13,548	
Western Australia	66,313	57,324	31,847	18,783	42	14	630	377	293	235	12,448	8,263	
South Australia	55,292	47,687	34,526	19,809	26	11	382	216	181	148	11,034	7,211	
Tasmania	22,287	19,626	11,536	6,854	11	4	39	20	95	79	3,692	2,371	
Northern Territory	4,770	4,014	1,268	817	6	3	80	64	28	24	1,698	1,150	
Australian Capital Territory	14,439	12,501	6,635	3,863	11	4	201	127	61	52	4,635	3,139	
Australia	603,539	554,981	399,717	233,920	600	244	8,372	5,645	3,480	2,991	130,102	87,957	
NON-TAXABLE													
Australia	47,300	44,750	33,191	21,568	66	26	387	253	191	152	28,761	19,982	

101

INDIVIDUALS - COMPUTER ASSESSED AND ISSUED ASSESSMENTS
 ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.12 (cont.)
 Income year 1985-86

Rebates and credits (cont.)											
Home loan interest		Zone and overseas forces				Capital subscription - section 160 ACA		Unemployment and sickness benefits		Averaging	
Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
		\$'000	\$'000			\$'000	\$'000			\$'000	\$'000
TAXABLE											
Grade of taxable income -											
\$	\$										
Under 7,500	1,668	387	24,885	2,152	41	3	67,037	7,240	11,215	1,890	
7,500 - 12,499	8,269	2,379	54,688	11,808	65	10	31,781	4,729	34,758	14,494	
12,500 - 19,499	36,687	10,668	86,233	23,194	82	15	..	..	36,295	19,838
19,500 - 27,999	48,609	14,294	78,890	29,061	108	28	..	..	22,592	21,386
28,000 - 34,999	13,350	3,628	33,574	16,756	87	17	..	..	8,576	13,200
35,000 - 49,999	2,913	779	20,856	11,731	74	14	..	..	6,729	16,307
50,000 and over	169	46	3,764	1,719	38	7	..	..	3,906	16,857
Total	111,665	32,182	302,890	96,420	495	94	98,818	11,969	124,071	103,972	
State of assessment -											
New South Wales	29,682	8,600	16,781	3,566	166	36	30,953	3,789	26,507	20,192	
Victoria	32,616	9,589	2,644	1,169	163	35	20,940	2,487	36,256	24,835	
Queensland	18,601	5,274	167,929	35,903	81	13	18,868	2,295	22,760	22,911	
Western Australia	11,914	3,505	56,259	25,940	20	3	11,031	1,320	16,233	18,400	
South Australia	11,505	3,121	8,383	5,830	33	4	11,031	1,366	15,198	11,066	
Tasmania	3,405	981	6,226	1,093	9	1	3,899	464	3,913	3,531	
Northern Territory	1,205	334	44,087	22,662	2	..	527	56	98	170	
Australian Capital Territory	2,737	779	581	256	21	3	1,569	191	3,106	2,867	
Australia	111,665	32,182	302,890	96,420	495	94	98,818	11,969	124,071	103,972	
NON-TAXABLE											
Australia	2,763	904	49,957	17,089	11	3	81,867	15,730	13,345	3,871	

INDIVIDUALS - COMPUTER ASSESSED AND ISSUED ASSESSMENTS
ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.12 (cont.)
Income year 1985-86

Rebates and credits (cont.)													
	Pensioner		Termination payment		Life assurance bonus		Commonwealth loan interest - section 160 AB		Beneficiary credit section 100 (2)		Medical expenditure		
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	
		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000	
TAXABLE													
Grade of taxable income -													
\$	\$												
Under 7,500	234,382	34,542	2,110	166	248	36	1,176	30	938	1,379	1,458	233	
7,500 - 12,499	5,481	35	5,358	791	513	190	1,573	55	675	2,610	7,338	5,222	
12,500 - 19,499 . . . . .	..	..	10,016	2,660	697	244	1,286	61	844	4,840	11,420	5,089
19,500 - 27,999 . . . . .	..	..	171,668	45,611	498	159	1,008	52	814	7,823	15,826	4,826
28,000 - 34,999 . . . . .	..	..	46,780	30,839	174	88	492	33	701	9,599	10,295	2,775
35,000 - 49,999 . . . . .	..	..	29,877	49,664	91	41	526	54	983	15,641	9,292	2,815
50,000 and over . . . . .	..	..	9,412	44,260	36	32	430	132	101	4,615	4,146	1,914
Total	239,863	34,577	275,221	173,991	2,257	791	6,491	415	5,056	46,509	59,775	22,874	
State of assessment -													
New South Wales	81,119	11,643	98,972	68,606	734	259	1,974	103	1,467	13,316	18,955	7,473	
Victoria	62,498	8,856	76,764	45,897	674	262	2,531	232	1,833	18,478	21,411	8,184	
Queensland	37,816	5,636	36,057	21,636	289	97	412	31	248	2,215	8,442	2,698	
Western Australia	20,503	2,903	28,438	15,952	180	56	155	7	735	6,050	4,353	1,686	
South Australia	27,606	4,080	19,581	11,901	252	72	1,187	32	573	4,798	3,766	2,030	
Tasmania	7,234	1,028	5,413	3,236	72	27	119	3	113	870	661	247	
Northern Territory	167	22	3,170	1,573	8	1	14	..	23	288	183	38	
Australian Capital Territory	2,920	406	6,826	5,191	48	16	99	8	64	493	2,004	518	
Australia	239,863	34,577	275,221	173,991	2,257	791	6,491	415	5,056	46,509	59,775	22,874	
NON-TAXABLE													
Australia	77,107	17,030	8,636	4,515	250	104	661	21	4,580	42,370	4,801	4,565	

INDIVIDUALS - COMPUTER ASSESSED AND ISSUED ASSESSMENTS
 ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.12 (cont.)
 Income year 1985-86

	Total rebates and credits		Net tax	Total Prescribed Payment System credit presented		Provisional tax				Late lodgment penalty	
	Number with	Amount	Amount	Number with	Amount	Debit		Credit		Number with	Amount
						Number with	Amount	Number with	Amount		
		\$'000	\$'000		\$'000		\$'000		\$'000		\$'000
TAXABLE											
Grade of taxable income -											
	\$										
Under 7,500	339,396	50,521	296,438	31,335	22,235	335,904	125,923	231,704	150,716	19,490	445
7,500 - 12,499	243,411	125,457	1,755,423	78,348	79,906	406,094	512,524	327,424	429,633	36,857	1,702
12,500 - 19,499	464,589	315,852	6,225,927	82,616	119,644	405,173	935,569	335,072	707,668	38,297	3,078
19,500 - 27,999	629,084	446,953	8,970,273	38,699	73,913	303,978	1,151,828	246,954	789,218	30,827	3,632
28,000 - 34,999	237,557	213,232	5,048,792	9,326	23,206	127,058	788,307	105,240	530,190	14,571	2,479
35,000 - 49,999	138,085	172,170	4,356,522	4,466	15,095	99,268	983,175	84,728	665,932	11,731	2,850
50,000 and over	33,920	83,613	2,997,718	1,209	8,367	48,900	1,488,551	43,965	928,056	5,430	3,850
Total	2,086,042	1,407,798	29,651,093	245,999	342,367	1,726,375	5,985,876	1,375,087	4,201,412	157,203	18,035
State of assessment -											
New South Wales	614,004	427,602	10,395,214	61,767	88,912	553,652	1,972,965	440,232	1,388,812	54,290	6,454
Victoria	498,450	344,238	8,281,792	73,063	99,409	502,545	1,772,540	404,698	1,241,744	43,749	5,194
Queensland	423,318	254,252	3,990,613	39,809	48,856	259,664	862,521	204,514	616,799	19,770	1,986
Western Australia	222,032	160,618	2,685,180	33,483	46,471	157,886	558,971	122,144	365,166	15,428	1,821
South Australia	180,532	119,175	2,374,992	22,259	31,374	162,712	504,613	131,682	373,913	14,262	1,455
Tasmania	60,672	40,403	756,079	6,158	9,041	45,785	151,793	36,846	107,269	3,705	395
Northern Territory	45,487	31,106	246,526	2,465	4,664	6,580	28,032	4,788	16,015	1,220	171
Australian Capital Territory	41,547	30,404	920,697	6,995	13,639	37,551	134,443	30,183	91,695	4,779	559
Australia	2,086,042	1,407,798	29,651,093	245,999	342,367	1,726,375	5,985,876	1,375,087	4,201,412	157,203	18,035
NON-TAXABLE											
Australia	203,557	73,250	..	31,460	19,157	..	..	83,974	83,670	..	..

INDIVIDUALS - COMPUTER ASSESSED AND ISSUED ASSESSMENTS
ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.12 (cont.)
Income year 1985-86

	Incorrect return penalty		Balance payable, refundable	Gross sales		Stock at beginning of year		Purchase of stock during year		Stock at end of year	
	Number with	Amount	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
		\$'000	\$'000		\$'000		\$'000		\$'000		\$'000
TAXABLE											
Grade of taxable income -											
	\$	\$									
Under 7,500	1	..	(99,494)	18,124	591,905	12,010	74,486	15,734	346,182	12,803	83,253
7,500 - 12,499	5	1	198,763	29,907	1,133,145	19,601	119,600	27,711	680,011	20,828	134,317
12,500 - 19,499	3	..	397,817	32,830	1,391,270	21,408	148,630	30,309	831,803	22,826	168,016
19,500 - 27,999 . . . . .	..	..	722,401	21,568	1,105,179	14,410	125,776	18,905	658,063	15,309	138,933
28,000 - 34,999	1	..	710,998	8,222	577,087	5,806	65,865	6,809	333,994	6,026	72,330
35,000 - 49,999 . . . . .	..	..	1,052,403	6,316	678,104	4,755	75,835	4,934	398,137	4,868	80,577
50,000 and over . . . . .	..	..	1,979,584	3,867	749,871	3,182	85,132	2,911	425,152	3,104	87,524
Total	10	2	4,962,472	120,834	6,226,561	81,172	695,324	107,313	3,673,343	85,764	764,950
State of assessment -											
New South Wales	4	1	1,707,088	34,984	2,013,928	24,542	211,361	30,040	1,197,330	25,856	230,401
Victoria	3	1	1,485,802	29,777	1,562,880	22,930	210,932	35,978	1,036,591	24,163	233,747
Queensland . . . . .	..	..	678,875	21,980	1,114,488	15,011	130,191	16,530	593,116	15,720	137,477
Western Australia . . . . .	..	..	461,403	11,615	559,559	5,302	48,102	6,777	312,942	5,708	54,881
South Australia	2	..	395,731	13,826	572,579	7,370	49,968	9,538	299,125	7,900	57,594
Tasmania . . . . .	..	..	126,999	4,030	198,015	3,021	23,185	3,752	116,161	3,215	26,973
Northern Territory	1	..	7,226	549	39,961	247	2,663	498	22,971	287	2,623
Australian Capital Territory . . . . .	..	..	99,348	4,073	165,151	2,749	18,923	4,200	95,105	2,915	21,253
Australia	10	2	4,962,472	120,834	6,226,561	81,172	695,324	107,313	3,673,343	85,764	764,950
NON-TAXABLE											
Australia . . . . .	..	..	(360,982)	47,338	1,711,356	32,915	285,608	37,025	958,776	34,236	304,427

INDIVIDUALS - COMPUTER ASSESSED AND ISSUED ASSESSMENTS
ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.12 (cont.)
Income year 1985-86

	Total business receipts						Income subject to PPS deduction		Salaries and wages paid	
	Primary production		Other		Total		Number with	Amount	Number with	Amount
	Number with	Amount	Number with	Amount	Number with	Amount				
		\$'000		\$'000		\$'000		\$'000		\$'000
TAXABLE										
Grade of taxable income -										
\$	\$									
Under 7,500	10,921	132,426	40,419	906,854	49,646	1,039,280	10,886	84,498	11,492	86,085
7,500 - 12,499	17,812	222,642	78,554	2,033,046	93,719	2,255,687	30,468	329,990	21,784	160,863
12,500 - 19,499	20,639	281,408	91,188	2,740,476	109,146	3,021,885	40,364	616,281	25,877	234,936
19,500 - 27,999	13,712	207,147	58,697	2,193,173	70,820	2,400,320	21,383	433,520	18,757	221,875
28,000 - 34,999	5,328	102,618	20,968	1,109,958	25,615	1,212,576	4,696	131,417	8,221	131,638
35,000 - 49,999	4,392	103,858	15,740	1,306,006	19,473	1,409,863	1,953	85,077	7,662	169,524
50,000 and over	2,947	129,034	10,648	1,694,562	12,863	1,823,596	406	44,124	6,804	214,189
Total	75,751	1,179,133	316,214	11,984,074	381,282	13,163,208	110,156	1,724,906	100,597	1,219,109
State of assessment -										
New South Wales	20,046	308,011	96,243	4,079,788	113,461	4,387,800	31,712	530,778	32,085	410,920
Victoria	19,390	306,460	88,767	3,312,016	105,000	3,618,475	30,032	475,080	25,079	312,758
Queensland	15,287	270,421	45,388	1,761,362	58,623	2,031,783	17,151	242,316	17,463	210,527
Western Australia	7,997	95,524	36,137	1,113,511	43,122	1,209,035	14,247	196,190	8,921	103,470
South Australia	8,099	113,425	29,807	997,731	36,962	1,111,156	9,502	145,675	10,052	104,602
Tasmania	2,427	46,997	8,073	302,099	10,175	349,096	2,614	38,852	3,516	34,994
Northern Territory	180	1,974	2,852	103,973	3,004	105,947	1,475	29,892	682	10,697
Australian Capital Territory	2,325	36,321	8,947	313,595	10,935	349,916	3,423	66,124	2,799	31,140
Australia	75,751	1,179,133	316,214	11,984,074	381,282	13,163,208	110,156	1,724,906	100,597	1,219,109
NON-TAXABLE										
Australia	30,015	510,846	71,415	2,116,737	96,386	2,627,583	13,967	110,158	26,984	240,459

INDIVIDUALS - COMPUTER ASSESSED AND ISSUED ASSESSMENTS
 ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.12 (cont.)
 Income year 1985-86

	Investment allowance		Depreciation		Section 75D deduction		Interest paid		Depreciable assets			
									Purchases during year		Disposals during year	
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
		\$'000	\$'000		\$'000		\$'000		\$'000		\$'000	\$'000
TAXABLE												
Grade of taxable income -												
\$	\$											
Under 7,500	298	822	61,247	65,014	228	298	29,327	72,816	22,827	111,114	7,167	22,406
7,500 - 12,499	503	1,191	113,093	121,974	354	496	57,084	139,766	44,952	221,986	14,899	47,373
12,500 - 19,499	605	1,521	149,308	154,031	425	595	85,937	238,750	58,902	287,535	18,074	58,692
19,500 - 27,999	483	1,263	128,559	126,467	282	369	86,641	276,645	47,313	221,832	13,106	43,369
28,000 - 34,999	286	770	59,478	58,620	141	204	44,938	162,667	20,666	98,959	5,674	19,497
35,000 - 49,999	280	717	45,520	55,508	112	274	35,772	158,948	15,742	96,474	4,439	18,712
50,000 and over	337	1,379	22,638	50,851	84	287	17,544	135,622	9,098	84,328	2,883	16,728
Total	2,792	7,664	579,843	632,465	1,626	2,523	357,243	1,185,216	219,500	1,122,228	66,242	226,777
State of assessment -												
New South Wales	715	1,825	180,336	193,121	309	809	115,870	449,520	64,728	332,362	19,883	68,494
Victoria	677	1,603	147,053	161,591	784	722	87,264	280,513	52,269	277,362	15,337	51,411
Queensland	558	1,874	98,791	114,889	237	545	55,608	164,810	38,275	200,223	9,964	36,083
Western Australia	313	896	63,797	62,630	137	134	40,252	108,338	25,466	121,630	9,374	31,940
South Australia	295	744	51,396	58,255	31	48	32,417	97,899	22,480	109,057	7,047	22,674
Tasmania	122	362	12,125	15,192	3	2	6,895	17,738	5,596	29,530	1,747	6,341
Northern Territory	12	52	5,580	5,837	1	1	4,267	11,682	2,447	12,650	578	1,973
Australian Capital Territory .	100	307	20,765	20,949	124	261	14,670	54,715	8,239	39,414	2,312	7,861
Australia	2,792	7,664	579,843	632,465	1,626	2,523	357,243	1,185,216	219,500	1,122,228	66,242	226,777
NON-TAXABLE												
Australia	791	4,058	112,623	197,867	652	1,152	65,120	285,547	45,609	328,186	16,018	74,109

INDIVIDUALS - MANUALLY ASSESSED COMPUTER ISSUED ASSESSMENTS
ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.13
Income year 1985-86

	Number of taxpayers	Tax instalment deductions		Salary and wages on group certificates, etc.		Directors' fees, workers' compensation honoraria, etc.		Payments for unused leave on termination of employment, etc.				
		Number with	Amount	Number with	Amount	Number with	Amount	Assessable in full		5 per cent assessable		
								Number with	Amount	Number with	Amount	
			\$'000		\$'000		\$'000		\$'000		\$'000	
TAXABLE												
Grade of taxable income -												
	\$	\$										
Under 7,500	41,239	19,515	16,047	19,350	103,664	9,885	44,396	4,618	2,473	548	350	
7,500 - 12,499	46,964	32,882	55,957	32,664	314,769	6,082	34,242	8,959	6,990	1,192	860	
12,500 - 19,499	62,117	52,386	174,786	52,146	816,012	2,764	24,904	12,626	14,475	2,073	1,743	
19,500 - 27,999	48,425	43,057	251,935	42,893	973,199	1,265	16,536	7,460	14,192	1,977	2,704	
28,000 - 34,999	17,757	15,322	140,667	15,250	460,209	534	7,914	2,069	7,022	856	1,813	
35,000 - 49,999	14,285	11,632	153,947	11,550	442,592	582	11,846	1,792	10,163	994	3,502	
50,000 and over	10,439	7,688	204,879	7,615	492,747	1,015	68,838	1,128	18,157	848	7,504	
Total	241,226	182,482	998,216	181,468	3,603,192	22,127	208,676	38,652	73,473	8,488	18,476	
State of assessment -												
New South Wales	90,644	69,040	379,272	68,756	1,359,981	9,422	96,571	15,766	30,542	3,941	12,928	
Victoria	63,776	47,811	279,512	47,474	986,739	5,201	57,315	8,995	17,331	1,804	2,388	
Queensland	30,534	23,214	109,871	23,131	422,454	2,232	14,967	5,536	8,246	956	1,176	
Western Australia	20,282	15,173	87,256	15,100	312,444	1,566	13,797	3,459	8,418	921	967	
South Australia	17,628	12,574	64,923	12,374	234,591	2,100	15,005	2,157	3,954	318	85	
Tasmania	4,795	3,472	16,567	3,460	62,887	704	5,818	511	1,043	182	560	
Northern Territory	3,354	2,944	15,447	2,933	58,735	107	587	725	901	23	7	
Australian Capital Territory	10,213	8,254	45,368	8,240	165,363	795	4,616	1,503	3,038	343	365	
Australia	241,226	182,482	998,216	181,468	3,603,192	22,127	208,676	38,652	73,473	8,488	18,476	
NON-TAXABLE												
Australia	73,092	27,046	21,705	26,542	122,612	13,556	54,105	4,657	2,652	754	604	

INDIVIDUALS - MANUALLY ASSESSED COMPUTER ISSUED ASSESSMENTS
ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.13 (cont.)
Income year 1985-86

	Eligible termination payments				Total salary and wages in assessable income		Net business income (or loss)					
	Taxable at 15 per cent		Taxable at 30 per cent				Primary production		Other		Total	
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000
TAXABLE												
Grade of taxable income -												
\$ \$												
Under 7,500	213	310	260	127	29,311	151,345	564	(13)	3,956	11,299	4,431	11,287
7,500 - 12,499	430	804	603	391	38,822	358,133	804	(287)	6,456	32,336	7,130	32,049
12,500 - 19,499	583	1,464	1,073	696	54,971	859,387	894	(402)	7,139	49,860	7,881	49,458
19,500 - 27,999	581	1,989	935	1,200	44,209	1,010,016	682	(1,526)	4,699	39,702	5,265	38,175
28,000 - 34,999	341	1,825	331	698	15,809	479,610	305	(624)	1,899	20,750	2,144	20,126
35,000 - 49,999	409	2,999	379	1,431	12,155	472,756	374	(1,296)	1,894	31,646	2,187	30,349
50,000 and over	436	6,026	255	4,833	8,653	599,522	486	(3,990)	2,074	95,809	2,414	91,819
Total	2,993	15,418	3,836	9,376	203,930	3,930,770	4,109	(8,138)	28,117	281,401	31,452	273,263
State of assessment -												
New South Wales	1,289	7,313	1,369	3,562	78,292	1,511,654	1,223	(3,391)	9,466	91,448	10,473	88,057
Victoria	659	3,831	1,000	2,899	52,782	1,071,625	1,037	(2,735)	7,563	88,490	8,361	85,755
Queensland	249	1,451	540	913	25,399	449,298	558	(441)	3,302	30,602	3,757	30,161
Western Australia	364	1,053	480	1,305	16,698	338,117	458	(382)	2,960	27,500	3,340	27,118
South Australia	265	1,074	181	300	14,509	255,026	597	(742)	2,496	23,901	3,002	23,159
Tasmania	63	225	62	96	4,168	70,640	101	(263)	543	4,074	621	3,812
Northern Territory	7	36	50	103	3,041	60,368	28	157	576	5,225	600	5,381
Australian Capital Territory .	97	435	154	197	9,041	174,042	107	(341)	1,211	10,162	1,298	9,821
Australia	2,993	15,418	3,836	9,376	203,930	3,930,770	4,109	(8,138)	28,117	281,401	31,452	273,263
NON-TAXABLE												
Australia	245	421	351	308	40,374	180,766	3,535	(44,347)	7,812	(4,351)	10,657	(48,698)

INDIVIDUALS - MANUALLY ASSESSED COMPUTER ISSUED ASSESSMENTS
ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.13 (cont.)
Income year 1985-86

	Net partnership and trust income (or loss)						Sale of property					
	Primary production		Other		Total		Profit		Loss		Total	
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000
TAXABLE												
Grade of taxable income -												
\$	\$											
Under 7,500	1,316	1,413	7,349	25,031	7,820	26,444	193	376	35	(181)	228	195
7,500 - 12,499	1,595	4,459	8,700	50,165	9,283	54,624	220	535	73	(358)	293	177
12,500 - 19,499	1,608	5,686	9,133	74,741	9,718	80,428	359	924	126	(547)	485	377
19,500 - 27,999	1,045	5,219	6,832	67,487	7,196	72,706	457	1,424	122	(729)	579	695
28,000 - 34,999	535	2,800	4,022	52,711	4,183	55,511	326	1,061	100	(336)	426	725
35,000 - 49,999	591	4,514	4,565	75,298	4,722	79,812	471	2,226	114	(558)	585	1,668
50,000 and over	679	3,572	4,286	196,658	4,451	200,230	596	10,455	122	(750)	718	9,705
Total	7,369	27,664	44,887	542,091	47,373	569,755	2,622	17,000	692	(3,459)	3,314	13,541
State of assessment -												
New South Wales	1,847	2,543	14,379	174,204	15,116	176,747	806	4,855	219	(1,189)	1,025	3,666
Victoria	1,813	4,647	13,324	183,194	14,021	187,841	690	5,044	171	(1,157)	861	3,887
Queensland	1,074	3,578	5,908	65,242	6,256	68,820	375	2,327	68	(283)	443	2,044
Western Australia	1,295	11,600	4,367	46,271	4,593	57,871	399	2,974	166	(574)	565	2,400
South Australia	911	3,128	4,210	45,222	4,509	48,349	210	682	43	(69)	253	613
Tasmania	196	1,739	862	9,353	956	11,092	65	405	3	(6)	68	399
Northern Territory	23	113	340	3,978	350	4,091	12	37	1	(11)	13	26
Australian Capital Territory	210	317	1,497	14,627	1,572	14,943	65	676	21	(170)	86	506
Australia	7,369	27,664	44,887	542,091	47,373	569,755	2,622	17,000	692	(3,459)	3,314	13,541
NON-TAXABLE												
Australia	13,192	(105,956)	20,265	19,508	26,583	(86,448)	336	1,608	258	(4,868)	594	(3,260)

INDIVIDUALS - MANUALLY ASSESSED COMPUTER ISSUED ASSESSMENTS
ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.13 (cont.)
Income year 1985-86

	Gross rents		Interest received				Gross dividends received		Gross investment and property income		Investment and property income deductions	
	Number with	Amount	Gross interest from savings banks, etc.		Gross Commonwealth loan interest		Number with	Amount	Number with	Amount	Number with	Amount
		\$'000	Number with	Amount	Number with	Amount		\$'000		\$'000		\$'000
TAXABLE												
Grade of taxable income -												
\$												
Under 7,500	5,049	25,506	18,674	27,470	92	9	2,256	2,013	22,414	55,000	5,327	16,267
7,500 - 12,499	2,746	16,036	20,187	40,264	115	19	3,093	4,629	21,366	60,977	3,697	12,563
12,500 - 19,499	3,716	21,083	27,047	50,763	67	15	3,965	7,743	28,531	79,657	4,790	18,917
19,500 - 27,999	4,327	24,558	25,944	53,005	71	13	4,638	12,117	27,568	89,734	5,323	24,657
28,000 - 34,999	2,758	17,463	11,655	36,276	36	16	3,170	9,971	12,472	63,753	3,341	17,659
35,000 - 49,999	2,979	23,975	10,297	49,027	44	19	4,188	17,390	11,212	90,427	3,722	24,522
50,000 and over	2,694	39,488	7,848	101,818	59	337	4,817	53,434	8,706	195,077	3,477	38,648
Total	24,269	168,108	121,652	358,622	484	427	26,127	107,297	132,269	634,625	29,677	153,233
State of assessment -												
New South Wales	9,241	73,061	44,687	135,595	72	48	9,458	42,288	49,258	251,076	11,367	65,067
Victoria	6,456	45,735	31,233	105,409	93	326	7,543	35,744	33,877	187,268	8,183	41,977
Queensland	2,739	16,976	14,193	37,512	14	6	2,749	8,648	15,302	63,150	2,947	15,303
Western Australia	2,498	13,234	10,451	27,242	7	1	2,314	6,098	11,582	46,580	2,893	12,265
South Australia	1,670	9,659	10,563	31,474	290	41	2,588	9,965	11,187	51,154	2,434	9,803
Tasmania	458	2,357	2,928	7,605	3	1	572	2,354	3,055	12,322	454	1,723
Northern Territory	210	1,190	1,008	966	2	..	82	143	1,096	2,299	227	1,127
Australian Capital Territory	997	5,895	6,589	12,820	3	4	821	2,055	6,912	20,776	1,172	5,968
Australia	24,269	168,108	121,652	358,622	484	427	26,127	107,297	132,269	634,625	29,677	153,233
NON-TAXABLE												
Australia	6,106	40,369	26,566	39,038	41	3	3,506	5,508	30,020	84,954	6,432	54,646

INDIVIDUALS - MANUALLY ASSESSED COMPUTER ISSUED ASSESSMENTS
ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.13 (cont.)
Income year 1985-86

	Net investment and property income		Life assurance bonus		Income equalisation withdrawals		Net income	Deductions						
								Gifts		Public institutions, etc.		Overseas aid funds		
	Number with	Amount	Number with	Amount	Number with	Amount	Amount	Building funds		Number with	Amount	Number with	Amount	
								Number with	Amount					Number with	Amount
						\$'000	\$'000			\$'000		\$'000		\$'000
TAXABLE														
Grade of taxable income -														
\$	\$													
Under 7,500	22,401	38,733	9	3	5	31	228,006	560	98	5,660	355	1,213	82	
7,500 - 12,499	21,335	48,413	26	29	19	111	493,399	830	150	10,304	516	2,091	188	
12,500 - 19,499	28,471	60,740	36	54	24	234	1,050,476	1,558	294	19,259	1,121	4,103	271	
19,500 - 27,999	27,499	65,077	22	40	23	259	1,186,693	2,064	475	19,269	1,426	4,528	321	
28,000 - 34,999	12,449	46,094	11	28	16	140	602,049	1,235	336	7,378	1,100	1,920	206	
35,000 - 49,999	11,184	65,905	7	16	27	366	650,618	1,331	428	6,129	1,730	1,720	287	
50,000 and over	8,700	156,429	2	1	30	1,240	1,057,954	1,307	1,050	4,477	4,062	1,047	287	
Total	132,039	481,392	113	171	144	2,380	5,269,195	8,885	2,830	72,476	10,311	16,622	1,641	
State of assessment -														
New South Wales	49,165	186,009	43	84	46	787	1,966,349	3,403	1,146	27,544	4,151	6,122	641	
Victoria	33,825	145,291	32	54	33	500	1,493,878	2,737	880	19,625	3,193	4,399	437	
Queensland	15,290	47,847	14	7	34	770	598,840	1,102	256	9,577	785	1,914	162	
Western Australia	11,566	34,315	6	5	13	193	459,877	356	208	5,617	813	1,204	116	
South Australia	11,171	41,350	10	14	14	110	368,578	687	225	4,582	857	1,302	172	
Tasmania	3,033	10,599	4	4	4	21	96,547	115	32	1,340	205	537	39	
Northern Territory	1,089	1,172	1	1	..	..	71,037	29	5	730	47	174	9
Australian Capital Territory	6,900	14,808	3	2	..	..	214,090	456	79	3,461	258	970	65
Australia	132,039	481,392	113	171	144	2,380	5,269,195	8,885	2,830	72,476	10,311	16,622	1,641	
NON-TAXABLE														
Australia	29,978	30,309	25	36	7	98	72,666	422	145	3,739	847	847	73	

INDIVIDUALS - MANUALLY ASSESSED COMPUTER ISSUED ASSESSMENTS
ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.13 (cont.)
Income year 1985-86

	Deductions											
	Self-employed superannuation contributions		Losses recouped				Film industry		Management investment company		Eligible income - Division 6AA	
			Primary production		Other							
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
TAXABLE		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000
Grade of taxable income - \$												
Under 7,500	998	763	225	1,095	711	2,262	63	814	36	118	1,563	2,146
7,500 - 12,499	2,306	1,717	228	1,100	562	2,490	120	1,489	86	566	155	1,237
12,500 - 19,499	5,088	3,642	144	871	389	1,786	331	5,901	200	851	138	1,965
19,500 - 27,999	4,143	3,486	51	449	151	763	677	9,582	378	1,356	135	2,984
28,000 - 34,999	1,389	1,436	24	369	47	362	1,108	16,546	441	2,202	136	4,172
35,000 - 49,999	984	1,157	18	308	40	389	1,917	31,546	613	3,025	187	6,734
50,000 and over	659	881	19	1,706	27	583	1,886	49,286	770	6,098	25	2,822
Total	15,567	13,082	709	5,898	1,927	8,634	6,102	115,164	2,524	14,216	2,339	22,059
State of assessment -												
New South Wales	4,850	3,941	260	2,898	746	3,577	2,136	47,726	571	3,087	967	7,308
Victoria	3,604	3,175	151	1,146	454	1,933	1,906	41,261	958	5,692	787	10,126
Queensland	1,815	1,555	95	548	306	1,169	540	6,189	266	1,637	239	2,069
Western Australia	2,232	1,876	96	500	171	738	866	12,087	415	2,351	55	708
South Australia	2,168	1,750	77	507	120	391	468	5,838	242	1,147	103	565
Tasmania	356	306	8	51	27	95	60	725	20	90	46	235
Northern Territory	115	105	5	100	22	127	39	322	11	35	3	12
Australian Capital Territory	427	374	17	148	81	605	87	1,015	41	178	139	1,037
Australia	15,567	13,082	709	5,898	1,927	8,634	6,102	115,164	2,524	14,216	2,339	22,059
NON-TAXABLE												
Australia	1,401	1,032	5,424	39,295	6,407	36,850	128	4,800	59	618	1,022	10,150

INDIVIDUALS - MANUALLY ASSESSED COMPUTER ISSUED ASSESSMENTS
ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.13 (cont.)
Income year 1985-86

	Taxable income	Gross tax	Complementary tax		Medicare levy	Rebates and credits											
						Spouse, daughter-housekeeper								Parents, parents-in-law		Sole parent	
						With dependants				Without dependants							
						Amount	Amount	Number with	Amount	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
\$'000	\$'000		\$'000	\$'000		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000					
TAXABLE																	
Grade of taxable income -																	
	\$	\$															
Under 7,500	213,762	20,619	814	239	..	272	67	140	32	..	..	106	28		
7,500 - 12,499	465,062	65,189	344	87	3,789	3,517	2,833	1,483	908	4	7	1,409	946				
12,500 - 19,499	993,117	189,807	183	65	9,306	6,578	5,571	2,186	1,452	50	30	1,827	1,239				
19,500 - 27,999	1,118,963	279,033	86	27	10,508	6,986	6,071	1,972	1,328	49	31	1,242	826				
28,000 - 34,999	553,250	169,508	36	12	5,337	3,059	2,600	782	515	20	11	372	237				
35,000 - 49,999	578,867	210,341	39	19	5,584	2,112	1,800	742	466	13	14	235	145				
50,000 and over	962,214	476,620	34	11	9,162	1,277	1,105	600	376	8	15	114	64				
Total	4,885,235	1,411,117	1,536	460	43,687	23,801	20,046	7,905	5,077	144	108	5,305	3,484				
State of assessment -																	
New South Wales	1,820,595	530,623	373	101	16,019	8,693	7,461	3,028	1,994	57	39	1,968	1,312				
Victoria	1,373,549	413,010	401	117	12,493	5,550	4,648	1,821	1,164	34	37	1,384	882				
Queensland	558,736	148,517	173	55	4,913	3,760	3,195	1,047	681	12	8	735	494				
Western Australia	425,973	126,296	300	99	3,879	2,395	1,985	808	490	18	9	359	241				
South Australia	343,530	95,509	233	73	3,105	1,766	1,429	630	397	8	10	363	228				
Tasmania	91,049	24,542	28	8	815	496	408	199	119	4	1	106	70				
Northern Territory	68,340	17,733	5	1	634	342	287	72	55	3	2	119	80				
Australian Capital Territory	203,463	54,886	23	7	1,829	799	633	300	177	8	2	271	176				
Australia	4,885,235	1,411,117	1,536	460	43,687	23,801	20,046	7,905	5,077	144	108	5,305	3,484				
NON-TAXABLE																	
Australia	(30,254)	8,131	182	33	1	3,407	2,976	1,204	841	21	14	1,138	793				

INDIVIDUALS - MANUALLY ASSESSED COMPUTER ISSUED ASSESSMENTS
ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.13 (cont.)
Income year 1985-86

Rebates and credits (cont.)													
	Home loan interest		Zone and overseas forces		Capital subscription - Section 160ACA		Unemployment and sickness benefits		Averaging		Pensioner		
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	
		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000	
TAXABLE													
Grade of taxable income -													
	\$	\$											
Under 7,500	89	20	910	86	576	90	2,753	305	311	55	7,005	1,035	
7,500 - 12,499	391	115	2,282	679	197	52	1,714	270	836	353	161	1	
12,500 - 19,499	1,095	313	3,316	1,250	317	335	..	..	923	551	..	..
19,500 - 27,999	1,322	380	3,570	1,893	581	1,485	..	..	654	654	..	..
28,000 - 34,999	415	108	1,301	891	291	1,217	..	..	289	407	..	..
35,000 - 49,999	131	33	833	541	214	1,031	..	..	327	785	..	..
50,000 and over	14	4	270	143	141	1,258	..	..	341	1,239	..	..
Total	3,457	973	12,482	5,483	2,317	5,468	4,467	575	3,681	4,046	7,166	1,036	
State of assessment -													
New South Wales	1,111	311	785	222	544	976	1,745	224	876	843	3,480	511	
Victoria	841	240	226	111	393	335	808	105	914	865	1,437	205	
Queensland	464	130	5,001	1,178	37	35	782	103	458	597	598	87	
Western Australia	341	102	2,929	2,175	996	3,990	402	49	739	1,098	401	56	
South Australia	385	101	436	290	273	9	426	57	475	328	598	81	
Tasmania	64	17	139	28	32	21	143	18	114	212	275	40	
Northern Territory	89	27	2,886	1,419	9	11	42	5	14	20	5	1	
Australian Capital Territory	162	45	80	60	33	92	119	14	91	82	372	54	
Australia	3,457	973	12,482	5,483	2,317	5,468	4,467	575	3,681	4,046	7,166	1,036	
NON-TAXABLE													
Australia	177	55	2,223	854	78	33	3,315	462	416	127	2,799	614	

INDIVIDUALS - MANUALLY ASSESSED COMPUTER ISSUED ASSESSMENTS
ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.13 (cont.)
Income year 1985-86

Rebates and credits (cont.)												
	Termination payment		Life assurance bonus		Commonwealth loan interest - Section 160 AB		Beneficiary credit - Section 100 (2)		Section 98A (2)		Total rebates and credits	
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000
TAXABLE												
Grade of taxable income -												
	\$	\$										
Under 7,500	310	23	8	1	77	1	131	164	95	83	12,128	2,001
7,500 - 12,499	497	82	26	9	96	2	127	363	33	74	11,163	6,869
12,500 - 19,499	656	218	36	16	55	1	134	703	52	247	15,878	12,231
19,500 - 27,999	7,748	2,216	22	12	66	1	134	1,103	19	58	20,056	16,335
28,000 - 34,999	2,244	1,813	11	8	34	2	103	1,355	15	126	7,465	9,505
35,000 - 49,999	1,965	3,945	7	5	42	2	167	2,658	13	126	5,922	11,940
50,000 and over	1,325	9,449	2	..	57	34	28	1,606	6	126	3,983	16,308
Total	14,745	17,746	112	51	427	43	824	7,952	233	840	76,595	75,190
State of assessment -												
New South Wales	5,904	7,653	43	25	71	5	281	2,630	89	312	26,487	25,518
Victoria	3,602	4,524	31	16	92	33	347	3,813	12	21	16,633	17,829
Queensland	1,579	1,624	14	2	14	1	56	510	7	15	12,134	8,835
Western Australia	1,682	2,124	6	1	6	..	38	342	71	278	8,298	12,970
South Australia	931	872	10	4	237	4	39	216	37	129	5,747	4,360
Tasmania	232	205	4	1	3	..	6	20	6	33	1,658	1,208
Northern Territory	244	131	1	..	1	..	4	16	..	..	2,988	2,035
Australian Capital Territory	571	612	3	1	3	..	53	406	11	53	2,650	2,435
Australia	14,745	17,746	112	51	427	43	824	7,952	233	840	76,595	75,190
NON-TAXABLE												
Australia	810	469	12	5	28	..	604	5,197	14	8	8,486	3,133

INDIVIDUALS - MANUALLY ASSESSED COMPUTER ISSUED ASSESSMENTS
ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.13 (cont.)
Income year 1985-86

	Total prescribed payments system credit presented		Provisional tax				Late lodgment penalty		Incorrect return penalty		Balance payable/refundable	
	Net tax	Number with	Debit		Credit		Number with	Amount	Number with	Amount	Amount	
			Amount	Number with	Amount	Number with						
	\$'000		\$'000		\$'000		\$'000		\$'000		\$'000	
TAXABLE												
Grade of taxable income -												
\$	\$											
Under 7,500	18,694	2,832	1,863	16,118	8,459	9,065	8,001	2,886	83	1,185	105	1,290
7,500 - 12,499	62,168	6,059	5,967	13,171	16,878	8,020	12,510	2,946	151	2,370	355	4,846
12,500 - 19,499	187,108	6,564	8,741	13,931	33,751	8,659	21,815	2,839	297	3,417	604	15,851
19,500 - 27,999	273,230	3,494	5,717	11,339	48,563	7,296	29,459	2,371	361	2,904	746	35,314
28,000 - 34,999	165,438	854	2,300	5,673	43,892	4,144	27,354	1,127	235	1,011	401	39,170
35,000 - 49,999	204,067	436	1,687	6,122	76,126	4,757	46,855	1,113	395	580	408	77,846
50,000 and over	469,451	118	942	6,064	246,697	5,175	153,228	958	1,288	217	892	356,219
Total	1,380,157	20,357	27,217	72,418	474,367	47,116	299,220	14,240	2,809	11,684	3,511	530,536
State of assessment -												
New South Wales	521,328	6,082	6,761	26,608	170,578	16,515	103,312	5,426	941	4,600	1,413	202,163
Victoria	407,616	4,739	6,275	19,351	153,042	13,704	96,100	3,830	1,020	2,209	908	179,474
Queensland	144,577	3,303	5,667	7,941	47,129	4,744	29,433	1,703	255	1,087	301	46,879
Western Australia	117,440	2,275	2,713	6,908	41,973	4,311	24,232	1,250	229	1,634	387	45,195
South Australia	94,368	1,903	2,556	5,684	38,450	4,503	32,714	1,054	158	849	187	32,629
Tasmania	24,177	321	442	1,716	8,999	1,140	5,682	283	58	310	72	10,490
Northern Territory	16,327	570	884	503	2,501	252	1,220	143	22	736	117	1,408
Australian Capital Territory	54,324	1,164	1,920	3,707	11,694	1,947	6,526	551	125	259	126	12,300
Australia	1,380,157	20,357	27,217	72,418	474,367	47,116	299,220	14,240	2,809	11,684	3,511	530,536
NON-TAXABLE												
Australia . . . . .	..	4,584	3,366	91	1,182	3,985	6,613	..	..	..	..	(30,510)

INDIVIDUALS - MANUALLY ASSESSED COMPUTER ISSUED ASSESSMENTS
ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.13 (cont.)
Income year 1985-86

	Unrecouped losses				Gross sales		Stock at beginning of year		Purchase of stock during year		Stock at end of year	
	Primary production		Other									
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000
TAXABLE												
Grade of taxable income -												
\$	\$											
Under 7,500 . . . . .	..	..	..	..	773	23,757	410	2,556	657	13,890	437	2,924
7,500 - 12,499 . . . . .	..	..	..	..	1,172	36,983	648	4,618	1,110	21,303	696	4,763
12,500 - 19,499 . . . . .	..	..	..	..	1,229	46,211	667	4,166	1,195	28,452	743	5,426
19,500 - 27,999 . . . . .	..	..	..	..	906	41,653	538	5,255	822	23,506	564	6,295
28,000 - 34,999 . . . . .	..	..	..	..	389	26,193	243	5,120	304	17,850	253	8,472
35,000 - 49,999 . . . . .	..	..	..	..	431	34,332	288	3,932	300	18,603	289	4,530
50,000 and over . . . . .	..	..	..	..	521	64,475	406	10,049	357	36,060	403	11,515
Total . . . . .	..	..	..	..	5,421	273,604	3,200	35,698	4,745	159,664	3,385	43,925
State of assessment -												
New South Wales . . . . .	..	..	..	..	1,619	81,679	995	10,567	1,252	45,682	1,066	12,337
Victoria . . . . .	..	..	..	..	1,391	72,954	969	10,882	1,736	48,750	1,032	12,404
Queensland . . . . .	..	..	..	..	847	53,915	497	6,163	725	29,062	542	7,298
Western Australia . . . . .	..	..	..	..	470	24,043	199	2,134	227	11,538	194	2,420
South Australia . . . . .	..	..	..	..	674	23,783	310	2,057	385	11,957	306	2,288
Tasmania . . . . .	..	..	..	..	143	6,457	100	732	126	3,375	105	914
Northern Territory . . . . .	..	..	..	..	57	2,432	17	185	34	1,182	22	376
Australian Capital Territory . . . . .	..	..	..	..	220	8,341	113	2,977	260	8,119	118	5,888
Australia . . . . .	..	..	..	..	5,421	273,604	3,200	35,698	4,745	159,664	3,385	43,925
NON-TAXABLE												
Australia	13,997	421,764	12,804	164,999	4,626	241,422	3,251	50,143	3,376	128,165	3,285	53,956

INDIVIDUALS - MANUALLY ASSESSED COMPUTER ISSUED ASSESSMENTS
ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.13 (cont.)
Income year 1985-86

	Total business receipts						Income subject to PPS deduction		Salaries and wages paid		Interest paid	
	Primary production		Other		Total		Number with	Amount	Number with	Amount	Number with	Amount
	Number with	Amount	Number with	Amount	Number with	Amount						
		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000
TAXABLE												
Grade of taxable income -												
\$	\$											
Under 7,500	564	5,667	3,974	49,149	4,448	54,816	1,899	9,530	499	3,692	2,397	7,264
7,500 - 12,499	805	7,453	6,498	101,697	7,172	109,150	4,035	33,052	869	8,013	2,601	7,662
12,500 - 19,499	895	9,268	7,201	148,664	7,942	157,932	4,635	49,658	1,056	10,375	3,637	13,051
19,500 - 27,999	682	8,764	4,751	115,528	5,312	124,291	2,600	35,187	830	9,708	3,754	15,713
28,000 - 34,999	305	4,647	1,916	84,983	2,161	89,629	569	12,355	451	7,812	2,299	11,575
35,000 - 49,999	374	6,152	1,900	103,326	2,190	109,478	239	7,564	540	10,287	2,531	17,075
50,000 and over	487	16,831	2,075	232,764	2,415	249,595	49	4,193	799	22,383	2,443	28,084
Total	4,112	58,781	28,315	836,110	31,640	894,892	14,026	151,538	5,044	72,270	19,662	100,424
State of assessment -												
New South Wales	1,223	19,758	9,524	260,587	10,529	280,345	4,649	43,775	1,510	21,670	6,783	38,895
Victoria	1,039	15,011	7,688	258,057	8,482	273,068	2,854	29,773	1,410	21,293	5,327	30,560
Queensland	559	10,685	3,311	115,868	3,763	126,553	1,834	26,271	786	10,724	2,399	9,385
Western Australia	458	3,766	2,962	75,842	3,342	79,608	1,853	18,396	428	6,442	1,853	8,420
South Australia	597	5,374	2,498	66,524	3,004	71,898	1,344	13,830	501	6,841	1,727	7,244
Tasmania	101	2,363	543	12,574	621	14,938	253	2,662	170	1,768	393	1,367
Northern Territory	28	588	577	11,698	601	12,286	454	6,352	58	650	256	814
Australian Capital Territory	107	1,237	1,212	34,961	1,298	36,197	785	10,479	181	2,883	924	3,739
Australia	4,112	58,781	28,315	836,110	31,640	894,892	14,026	151,538	5,044	72,270	19,662	100,424
NON-TAXABLE												
Australia	3,543	98,353	7,879	283,047	10,712	381,400	2,558	19,803	2,826	41,330	8,025	77,626

INDIVIDUALS - MANUALLY ASSESSED COMPUTER ISSUED ASSESSMENTS
ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 1.13 (cont.)
Income year 1985-86

	Investment allowance		Section 75D deductions		Depreciation		Depreciable assets			
	Number with	Amount	Number with	Amount	Number with	Amount	Purchased during year		Disposals during year	
							Number with	Amount	Number with	Amount
		\$'000		\$'000		\$'000		\$'000		\$'000
TAXABLE										
Grade of taxable income -										
\$ \$										
Under 7,500	18	36	9	4	4,505	4,300	1,287	6,896	414	1,627
7,500 - 12,499	19	54	11	12	5,138	5,634	1,983	10,592	661	2,336
12,500 - 19,499	33	58	16	30	6,255	7,029	2,426	12,452	801	2,824
19,500 - 27,999	27	113	4	17	5,445	6,261	2,097	11,279	611	2,157
28,000 - 34,999	19	40	6	3	2,890	3,603	1,034	6,211	282	1,084
35,000 - 49,999	39	89	5	3	3,058	4,515	1,087	7,851	311	1,345
50,000 and over	49	414	12	134	2,886	7,626	1,097	10,372	344	2,650
Total	204	804	63	202	30,177	38,968	11,011	65,654	3,424	14,022
State of assessment -										
New South Wales	48	189	13	146	9,922	12,451	3,444	19,563	1,069	4,429
Victoria	61	134	24	27	8,064	10,569	2,740	15,721	740	2,826
Queensland	34	114	7	15	4,058	5,782	1,533	9,405	470	1,833
Western Australia	27	22	13	8	3,219	3,564	1,184	7,213	481	1,972
South Australia	23	286	2	4	2,562	3,780	1,093	7,779	367	1,683
Tasmania	3	26	..	..	566	775	279	1,610	80	388
Northern Territory	2	12	..	..	415	555	180	1,249	73	318
Australian Capital Territory .	6	20	4	3	1,371	1,493	558	3,113	144	573
Australia	204	804	63	202	30,177	38,968	11,011	65,654	3,424	14,022
NON-TAXABLE										
Australia	94	749	103	229	10,885	32,204	4,207	44,513	1,638	10,935

INDIVIDUALS - MANUALLY ASSESSED AND ISSUED ASSESSMENTS
 BY TYPE OF TAXPAYER AND GRADE OF TAXABLE INCOME
 (Excludes trustee assessments)

TABLE 1.14
 Income year 1985-86

Type	Taxable												
	Non-taxable	Grade of taxable income											
		Less than \$19 500			\$19 500-\$34 999			\$35 000 and over			Total		
		Number	Number	Taxable income \$'000	Net tax \$'000	Number	Taxable income \$'000	Net tax \$'000	Number	Taxable income \$'000	Net tax \$'000	Number	Taxable income \$'000
Non-provisional . . .	51	100	1,127	163	47	1,251	380	71	67,870	40,476	218	70,248	41,019
Provisional.	11	17	206	32	1	23	5	34	28,059	13,432	52	28,288	13,470
All individuals . . .	62	117	1,333	195	48	1,274	385	105	95,929	53,908	270	98,536	54,489

TAXABLE INDIVIDUALS

Table 1.15 (a)

BY GRADE OF TAXABLE INCOME, SEX AND MARITAL STATUS

Income year 1985-86

(Excludes manually assessed or issued assessments)

Grade of taxable income	With spouse, daughter-housekeeper or housekeeper rebate		With dependants		Without dependants		With sole parent rebate	Married n.e.i.		Unmarried n.e.i.				All individuals
	With full rebate (\$1 030)		With full rebate (\$830)		Total			Under 18 years (a)		Other				
	No.	Total	No.	Total	No.	Total		Males	Females	Males	Females	Males	Females	
Less than 4,595	..	155	..	318	2	2	8,819	5,834	4,452	4,191	4,988	2,874	31,633	
4,596-4,999	1	55	2	129	6	6	11,525	33,451	2,361	1,952	12,297	11,465	73,241	
5,000-5,999	2	406	13	1,038	154	154	46,133	98,552	5,694	5,195	52,495	64,837	274,504	
6,000-6,999	10	948	18	2,766	1,077	1,077	60,869	103,839	5,125	5,493	71,718	111,995	363,830	
7,000-7,999	95	1,942	202	4,936	3,822	3,822	51,763	94,581	4,109	4,377	63,595	75,539	304,664	
8,000-8,999	1,194	4,119	2,530	9,840	7,738	7,738	43,311	87,466	2,634	1,650	59,439	64,277	283,474	
9,000-9,999	5,795	9,023	3,783	11,358	7,278	7,278	41,716	82,496	1,640	686	57,430	59,588	271,215	
10,000-10,999	7,819	11,160	3,558	11,394	6,922	6,922	41,165	79,661	1,004	437	56,373	57,568	265,684	
11,000-11,999	8,511	12,064	3,496	11,826	6,582	6,582	40,219	76,182	668	301	57,096	56,146	261,084	
12,000-12,999	9,198	12,965	3,588	12,275	6,346	6,346	41,617	78,599	537	262	57,671	57,543	267,815	
13,000-13,999	10,502	14,785	4,171	13,153	6,476	6,476	42,998	78,116	381	209	60,159	58,239	274,516	
14,000-14,999	12,995	17,980	5,459	15,410	7,272	7,272	47,787	82,955	304	228	65,555	62,653	300,144	
15,000-15,999	15,703	21,583	6,930	18,192	7,652	7,652	56,295	81,799	282	151	70,614	61,200	317,768	
16,000-16,999	17,901	24,673	7,957	19,743	7,915	7,915	61,626	76,199	228	162	70,091	55,911	316,548	
17,000-17,999	19,795	27,422	8,581	20,685	7,686	7,686	66,732	69,414	224	160	67,821	50,686	310,830	
18,000-18,999	21,394	29,734	9,314	21,482	7,000	7,000	60,158	71,947	205	159	65,267	44,884	300,836	
19,000-19,999	21,925	30,525	9,194	21,359	6,084	6,084	75,725	55,289	199	165	62,829	40,360	292,535	
20,000-20,999	22,536	31,273	8,546	20,102	5,355	5,355	70,743	42,179	167	112	56,363	32,418	258,712	
21,000-21,999	22,164	31,002	7,816	18,794	4,604	4,604	66,095	34,970	124	72	49,586	27,308	232,555	
22,000-22,999	21,618	29,962	7,041	17,182	3,926	3,926	62,089	29,100	119	70	42,470	22,378	207,296	
23,000-23,999	20,852	29,545	6,582	16,087	3,748	3,748	57,693	25,197	85	53	36,362	18,748	187,518	
24,000-24,999	20,248	28,695	6,026	14,819	3,530	3,530	54,629	22,978	91	85	31,390	16,605	172,822	
25,000-25,999	18,530	26,486	5,492	13,661	2,961	2,961	50,289	20,089	100	71	27,635	13,748	155,040	
26,000-26,999	16,995	24,504	5,101	12,625	2,459	2,459	46,207	16,292	66	46	23,835	11,387	137,421	
27,000-27,999	16,199	23,539	4,683	11,802	2,259	2,259	44,076	15,324	132	98	21,219	10,436	128,885	
28,000-28,999	14,539	21,371	4,043	10,423	2,065	2,065	40,203	13,209	138	117	18,546	8,815	114,887	
29,000-29,999	13,062	19,309	3,541	9,142	1,726	1,726	35,265	9,948	50	28	15,660	6,832	97,960	
30,000-30,999	11,419	17,108	3,156	8,258	1,368	1,368	31,895	8,335	57	50	13,671	5,740	86,482	
31,000-31,999	10,317	15,460	2,759	7,339	1,181	1,181	28,570	6,875	54	34	11,595	4,591	75,699	
32,000-32,999	9,190	13,713	2,366	6,373	1,013	1,013	25,546	5,840	50	36	10,155	3,973	66,699	
33,000-33,999	7,852	11,814	2,048	5,576	800	800	22,395	5,046	46	44	8,704	3,465	57,890	
34,000-34,999	7,042	10,537	1,787	4,941	724	724	22,474	6,875	166	181	8,681	3,796	58,375	
35,000-37,499	13,689	21,239	3,541	10,003	1,481	1,481	44,088	12,091	589	525	16,534	7,004	113,554	
37,500-39,999	9,400	14,614	2,550	7,075	887	887	29,761	5,524	50	49	10,010	3,778	71,748	
40,000-49,999	16,023	25,780	4,373	13,164	1,692	1,692	59,479	10,192	74	68	18,451	7,134	136,034	
50,000-59,999	4,126	7,055	1,250	3,974	450	450	21,282	4,053	27	18	6,048	2,632	45,539	
60,000-69,999	1,359	2,370	439	1,500	176	176	9,950	1,966	16	12	2,745	1,367	20,102	
70,000-99,999	1,055	1,886	366	1,208	132	132	11,127	2,158	23	20	2,981	1,499	21,034	
100,000 and over	449	756	164	481	47	47	6,515	1,371	23	17	1,872	1,052	12,134	
Total.	431,504	627,557	152,466	410,433	132,596	132,596	1,653,618	1,544,203	32,294	27,584	1,389,951	1,150,471	6,968,707	
Mean taxable income (\$)	24,774	24,518	22,592	22,189	17,998	17,998	22,174	14,821	8,597	8,119	17,423	14,600	18,346	

(a) Includes taxpayers taxable under Division 6AA where year of birth was not stated but eligible income exceeded \$416.

**NON-TAXABLE INDIVIDUALS
BY GRADE OF TAXABLE INCOME, SEX AND MARITAL STATUS
(Excludes trustee or manually assessed and issued assessments)**

**TABLE 1.15(b)
Income year 1985-86**

Grade of taxable income	With spouse, daughter-housekeeper or housekeeper rebate		With sole parent rebate	Married n.e.i.		Unmarried n.e.i.				All individuals		
	With dependants	Without dependants		Males	Females	Under 18 years(a)		Other				
						Males	Females	Males	Females			
	\$	\$	No.	No.	No.	No.	No.	No.	No.	No.		
Loss or nil			3,044	2,036	453	52,460	67,560	4,248	4,004	19,268	9,900	162,973
1- 1,040			960	1,036	226	11,616	54,575	27,212	25,847	15,963	16,683	154,118
1,041- 1,999			1,149	1,399	392	13,169	56,545	14,168	17,303	20,862	22,603	147,590
2,000- 2,999			1,596	1,857	714	16,939	63,325	15,108	16,581	29,642	30,707	176,469
3,000- 3,432			831	992	415	8,885	29,254	6,625	5,746	15,697	15,304	83,749
3,433- 4,462			2,953	3,283	1,915	45,241	105,788	13,921	11,803	58,985	53,597	297,486
4,463- 4,999			1,554	2,153	1,476	7,411	7,226	939	884	16,253	12,160	50,056
5,000- 5,999			4,732	5,748	8,172	17,799	16,280	709	629	12,775	17,168	84,012
6,000- 6,999			5,129	5,193	8,968	1,539	1,661	92	124	1,116	1,754	25,576
7,000- 7,999			6,276	4,333	5,931	648	670	105	106	493	684	19,246
8,000- 8,999			18,255	6,277	439	67	39	53	49	21	57	25,257
9,000- 9,999			2,609	208	207	23	8	50	51	11	26	3,193
10,000-11,999			987	176	201	18	3	132	152	7	22	1,698
12,000-14,999			437	17	75	2	..	151	154	10	8	854
15,000 and over			54	1	1	1	1	1,382	1,391	50	42	2,923
Total			50,566	34,709	29,585	175,818	402,935	84,895	84,824	191,153	180,715	1,235,200
Mean taxable income			6,108	5,102	5,787	175	1,562	2,404	2,371	2,282	2,860	28,651

(a) Includes taxpayers taxable under Division 6AA where year of birth was not stated but eligible income exceeded \$416

**TAXABLE AND NON-TAXABLE INDIVIDUALS - Non-provisional
BY SEX, MARITAL STATUS AND GRADE OF TAXABLE INCOME
(Excludes trustee or manually assessed and issued assessments)**

**TABLE 1.16(a)
Income year 1985-86**

Sex	Marital status		Taxable							Total	
			Non-taxable	Grade of taxable income							
				Under \$7,500	\$7,500-\$12,499	\$12,500-\$19,499	\$19,500-\$27,999	\$28,000-\$34,999	\$35,000-\$49,999		\$50,000-and over
Males	Unmarried	Number of taxpayers ..	266,385	142,678	242,768	401,380	266,056	64,125	26,140	4,066	1,147,213
		Taxable income . \$'000	632,368	867,904	2,418,044	6,450,360	6,078,115	1,977,504	1,034,904	271,529	19,098,361
		Net tax (a) . . \$'000	25,580	51,882	343,452	1,275,088	1,528,607	607,988	369,472	121,559	4,298,047
	Married	Number of taxpayers ..	216,449	55,561	152,323	512,751	728,662	309,071	175,225	36,856	1,970,449
		Taxable income . \$'000	411,343	345,762	1,551,172	8,512,511	17,056,920	9,585,769	7,009,540	2,402,741	46,464,415
		Net tax (a) . . \$'000	43,979	18,445	167,018	1,513,145	4,107,816	2,849,765	2,472,001	1,070,070	12,198,262
	Total	Number of taxpayers ..	482,834	198,239	395,091	914,131	994,718	373,196	201,365	40,922	3,117,662
		Taxable income . \$'000	1,043,711	1,213,666	3,969,216	14,962,871	23,135,035	11,563,273	8,044,444	2,674,270	65,562,775
		Net tax (a) . . \$'000	69,559	70,327	510,470	2,788,233	5,636,423	3,457,753	2,841,473	1,191,630	16,496,309
Females	Unmarried	Number of taxpayers ..	276,887	164,325	259,629	352,311	140,157	21,612	5,251	544	943,829
		Taxable income . \$'000	816,989	1,006,867	2,584,044	5,559,797	3,172,884	659,229	205,006	37,431	13,225,259
		Net tax (a) . . \$'000	35,329	55,545	349,749	1,066,190	783,345	199,691	71,176	16,514	2,542,210
	Married	Number of taxpayers ..	386,830	162,270	265,074	389,823	153,998	24,049	5,154	560	1,000,928
		Taxable income . \$'000	642,714	980,483	2,642,908	6,163,084	3,501,018	731,280	200,229	35,310	14,254,313
		Net tax (a) . . \$'000	8,393	56,247	369,191	1,199,354	877,717	223,965	70,993	15,737	2,813,205
	Total	Number of taxpayers ..	663,717	326,595	524,703	742,134	294,155	45,661	10,405	1,104	1,944,757
		Taxable income . \$'000	1,459,703	1,987,349	5,226,952	11,722,882	6,673,902	1,390,510	405,235	72,741	27,479,572
		Net tax (a) . . \$'000	43,721	111,792	718,940	2,265,544	1,661,062	423,656	142,169	32,252	5,355,413
Total	Unmarried	Number of taxpayers ..	543,272	307,003	502,397	753,691	406,213	85,737	31,391	4,610	2,091,042
		Taxable income . \$'000	1,449,357	1,874,771	5,002,088	12,010,158	9,250,999	2,636,733	1,239,910	308,960	32,323,620
		Net tax (a) . . \$'000	60,909	107,426	693,201	2,341,277	2,311,952	807,679	440,648	138,074	6,840,257
	Married	Number of taxpayers ..	603,279	217,831	417,397	902,574	882,660	333,120	180,379	37,416	2,971,377
		Taxable income . \$'000	1,054,057	1,326,245	4,194,080	14,675,595	20,557,938	10,317,049	7,209,769	2,438,051	60,718,728
		Net tax (a) . . \$'000	52,372	74,693	536,209	2,712,500	4,985,533	3,073,731	2,542,994	1,085,808	15,011,467
	Total	Number of taxpayers ..	1,146,551	524,834	919,794	1,656,265	1,288,873	418,857	211,770	42,026	5,062,419
		Taxable income . \$'000	2,503,414	3,201,016	9,196,169	26,685,752	29,808,937	12,953,783	8,449,680	2,747,011	93,042,347
		Net tax (a) . . \$'000	113,280	182,119	1,229,410	5,053,777	7,297,485	3,881,409	2,983,642	1,223,882	21,851,724

(a) Gross tax for non-taxables

TAXABLE AND NON-TAXABLE INDIVIDUALS - Provisional: Property
BY SEX, MARITAL STATUS AND GRADE OF TAXABLE INCOME
(Excludes trustee or manually assessed and issued assessments)

TABLE 1.16(b)
Income year 1985-86

Sex	Marital status		Non-taxable	Taxable							Total
				Grade of taxable income							
				Under \$7,500	\$7,500-\$12,499	\$12,500-\$19,499	\$19,500-\$27,999	\$28,000-\$34,999	\$35,000-\$49,999	\$50,000-and over	
Males	Unmarried	Number of taxpayers ..	4,815	29,023	20,282	26,702	34,248	14,093	9,640	2,863	136,851
		Taxable income . \$'000	13,978	170,460	197,194	433,815	800,767	437,925	388,231	205,453	2,633,845
		Net tax (a) . . \$'000	270	10,889	27,401	86,409	206,666	136,233	141,414	95,345	704,357
	Married	Number of taxpayers ..	8,161	37,913	33,918	41,742	50,200	23,128	19,190	8,075	214,166
		Taxable income . \$'000	32,714	232,283	331,329	676,793	1,172,255	721,509	777,368	607,841	4,519,378
		Net tax (a) . . \$'000	1,144	11,246	43,103	128,804	293,513	219,806	278,975	281,859	1,257,308
Total	Number of taxpayers ..	12,976	66,936	54,200	68,444	84,448	37,221	28,830	10,938	351,017	
	Taxable income . \$'000	46,692	402,743	528,523	1,110,607	1,973,022	1,159,434	1,165,599	813,294	7,153,223	
	Net tax (a) . . \$'000	1,414	22,136	70,504	215,214	500,180	356,039	420,389	377,204	1,961,665	
Females	Unmarried	Number of taxpayers ..	7,306	71,285	47,446	42,742	31,431	10,077	5,422	1,740	210,143
		Taxable income . \$'000	27,635	447,997	455,825	680,323	725,234	312,039	217,632	128,268	2,967,319
		Net tax (a) . . \$'000	912	26,043	60,644	132,190	183,991	96,588	78,952	60,516	638,924
	Married	Number of taxpayers ..	10,657	60,750	54,616	49,784	29,931	8,870	4,479	1,289	209,719
		Taxable income . \$'000	33,970	369,538	530,411	789,631	686,729	274,644	178,080	91,950	2,920,984
		Net tax (a) . . \$'000	496	19,091	73,934	155,358	174,657	85,271	64,417	42,930	615,658
Total	Number of taxpayers ..	17,963	132,035	102,062	92,526	61,362	18,947	9,901	3,029	419,862	
	Taxable income . \$'000	61,605	817,536	986,236	1,469,955	1,411,964	586,682	395,712	220,218	5,888,303	
	Net tax (a) . . \$'000	1,408	45,134	134,577	287,548	358,647	181,860	143,369	103,447	1,254,583	
Total	Unmarried	Number of taxpayers ..	12,121	100,308	67,728	69,444	65,679	24,170	15,062	4,603	346,994
		Taxable income . \$'000	41,613	618,457	653,019	1,114,138	1,526,002	749,963	605,863	333,721	5,601,163
		Net tax (a) . . \$'000	1,182	36,932	88,045	218,599	390,657	232,821	220,366	155,861	1,343,282
	Married	Number of taxpayers ..	18,818	98,663	88,534	91,526	80,131	31,998	23,669	9,364	423,885
		Taxable income . \$'000	66,683	601,821	861,740	1,466,424	1,858,984	996,153	955,448	699,792	7,440,362
		Net tax (a) . . \$'000	1,640	30,337	117,036	284,163	468,170	305,078	343,392	324,789	1,872,966
Total	Number of taxpayers ..	30,939	198,971	156,262	160,970	145,810	56,168	38,731	13,967	770,879	
	Taxable income . \$'000	108,297	1,220,278	1,514,759	2,580,562	3,384,986	1,746,117	1,561,311	1,033,512	13,041,526	
	Net tax (a) . . \$'000	2,822	67,270	205,082	502,762	858,827	537,899	563,758	480,650	3,216,247	

(a) Gross tax for non-taxables

TAXABLE AND NON-TAXABLE INDIVIDUALS - Provisional : Primary producers
BY SEX, MARITAL STATUS AND GRADE OF TAXABLE INCOME
(Excludes trustee or manually assessed and issued assessments)

TABLE 1.16(c)
Income year 1985-86

Sex	Marital status		Non-taxable	Taxable						Total	
				Grade of taxable income							
				Under \$7,500	\$7,500-\$12,499	\$12,500-\$19,499	\$19,500-\$27,999	\$28,000-\$34,999	\$35,000-\$49,999		\$50,000-and over
Males	Unmarried	Number of taxpayers ..	1,789	5,034	7,389	7,013	4,405	1,729	1,536	1,012	28,118
		Taxable income . \$'000	(1,782)	26,161	73,200	110,594	101,865	53,792	62,545	80,955	509,113
		Net tax (a) . . \$'000	104	2,004	8,925	19,224	23,006	14,723	20,371	36,274	124,527
	Married	Number of taxpayers ..	5,593	13,707	21,292	19,760	11,606	4,297	3,557	2,269	76,488
		Taxable income . \$'000	1,343	71,970	210,994	309,681	267,982	133,747	144,998	187,431	1,326,803
		Net tax (a) . . \$'000	825	5,638	23,705	50,226	58,119	35,633	46,149	84,412	303,883
	Total	Number of taxpayers ..	7,382	18,741	28,681	26,773	16,011	6,026	5,093	3,281	104,606
		Taxable income . \$'000	(439)	98,131	284,194	420,275	369,847	187,539	207,543	268,386	1,835,916
		Net tax (a) . . \$'000	929	7,642	32,630	69,449	81,125	50,357	66,520	120,686	428,409
Females	Unmarried	Number of taxpayers ..	720	2,012	2,987	2,758	1,834	786	670	448	11,495
		Taxable income . \$'000	289	10,990	29,520	43,679	42,333	24,528	27,336	40,395	218,782
		Net tax (a) . . \$'000	134	829	3,650	7,753	9,821	6,984	9,051	18,955	57,045
	Married	Number of taxpayers ..	3,690	11,454	17,211	14,807	7,736	2,771	1,964	1,013	56,956
		Taxable income . \$'000	1,082	61,303	169,902	231,518	178,000	86,030	79,796	74,384	880,932
		Net tax (a) . . \$'000	301	4,573	19,679	38,835	38,754	22,809	24,616	30,374	179,640
	Total	Number of taxpayers ..	4,410	13,466	20,198	17,565	9,570	3,557	2,634	1,461	68,451
		Taxable income . \$'000	1,371	72,292	199,422	275,197	220,333	110,558	107,132	114,780	1,099,714
		Net tax (a) . . \$'000	436	5,403	23,329	46,589	48,575	29,793	33,667	49,329	236,685
Total	Unmarried	Number of taxpayers ..	2,509	7,046	10,376	9,771	6,239	2,515	2,206	1,460	39,613
		Taxable income . \$'000	(1,493)	37,151	102,721	154,273	144,198	78,320	89,881	121,350	727,894
		Net tax (a) . . \$'000	238	2,834	12,575	26,977	32,827	21,707	29,422	55,229	181,571
	Married	Number of taxpayers ..	9,283	25,161	38,503	34,567	19,342	7,068	5,521	3,282	133,444
		Taxable income . \$'000	2,425	133,273	380,896	541,199	445,981	219,777	224,794	261,815	2,207,735
		Net tax (a) . . \$'000	1,126	10,211	43,384	89,061	96,873	58,443	70,765	114,786	483,523
	Total	Number of taxpayers ..	11,792	32,207	48,879	44,338	25,581	9,583	7,727	4,742	173,057
		Taxable income . \$'000	932	170,424	483,616	695,472	590,180	298,097	314,676	383,166	2,935,630
		Net tax (a) . . \$'000	1,365	13,045	55,959	116,038	129,700	80,150	100,187	170,015	665,094

(a) Gross tax for non-taxables

TAXABLE AND NON-TAXABLE INDIVIDUALS - Provisional : Other
BY SEX, MARITAL STATUS AND GRADE OF TAXABLE INCOME
(Excludes trustee or manually assessed and issued assessments)

TABLE 1.16(d)
Income year 1985-86

Sex	Marital status		Non-taxable	Taxable						Total	
				Grade of taxable income							
				Under \$7,500	\$7,500-\$12,499	\$12,500-\$19,499	\$19,500-\$27,999	\$28,000-\$34,999	\$35,000-\$49,999		\$50,000-and over
Males	Unmarried	Number of taxpayers ..	5,486	17,514	30,610	35,327	25,653	11,755	10,726	6,321	137,906
		Taxable income . \$'000	7,244	101,130	305,710	561,188	594,493	369,304	429,002	541,166	2,901,993
		Net tax (a) . . \$'000	1,820	6,947	43,430	109,889	150,637	113,493	151,845	264,132	840,373
	Married	Number of taxpayers ..	19,247	51,318	94,181	97,529	66,554	29,976	27,088	20,735	387,381
		Taxable income . \$'000	20,028	310,486	938,024	1,540,915	1,544,268	939,341	1,103,345	1,798,854	8,175,234
		Net tax (a) . . \$'000	1,542	18,649	126,063	292,679	389,409	291,221	404,139	885,530	2,407,688
	Total	Number of taxpayers ..	24,733	68,832	124,791	132,856	92,207	41,731	37,814	27,056	525,287
		Taxable income . \$'000	27,272	411,616	1,243,734	2,102,104	2,138,761	1,308,645	1,532,347	2,340,020	11,077,227
		Net tax (a) . . \$'000	3,362	25,595	169,492	402,567	540,047	404,714	555,984	1,149,662	3,248,062
Females	Unmarried	Number of taxpayers ..	3,453	15,211	22,701	23,662	18,581	9,124	8,452	4,108	101,839
		Taxable income . \$'000	9,945	90,636	223,908	377,220	431,150	287,118	334,825	345,695	2,090,553
		Net tax (a) . . \$'000	1,491	6,026	30,490	73,019	108,698	87,549	116,851	167,837	590,469
	Married	Number of taxpayers ..	17,072	58,090	90,706	85,501	52,224	22,484	16,797	6,791	332,593
		Taxable income . \$'000	25,468	350,413	898,534	1,349,412	1,204,657	706,669	661,723	560,642	5,732,049
		Net tax (a) . . \$'000	401	21,077	127,159	264,872	308,747	222,509	240,168	275,123	1,459,655
	Total	Number of taxpayers ..	20,525	73,301	113,407	109,163	70,805	31,608	25,249	10,899	434,432
		Taxable income . \$'000	35,413	441,048	1,122,442	1,726,632	1,635,807	993,787	996,548	906,337	7,822,602
		Net tax (a) . . \$'000	1,892	27,103	157,649	337,890	417,445	310,058	357,019	442,960	2,050,124
Total	Unmarried	Number of taxpayers ..	8,939	32,725	53,311	58,989	44,234	20,879	19,178	10,429	239,745
		Taxable income . \$'000	17,190	191,765	529,618	938,409	1,025,644	656,422	763,827	886,861	4,992,546
		Net tax (a) . . \$'000	3,311	12,972	73,920	182,907	259,335	201,043	268,697	431,969	1,430,842
	Married	Number of taxpayers ..	36,319	109,408	184,887	183,030	118,778	52,460	43,885	27,526	719,974
		Taxable income . \$'000	45,495	660,899	1,836,558	2,890,327	2,748,925	1,646,010	1,765,068	2,359,496	13,907,283
		Net tax (a) . . \$'000	1,943	39,726	253,221	557,551	698,156	513,730	644,306	1,160,653	3,867,343
	Total	Number of taxpayers ..	45,258	142,133	238,198	242,019	163,012	73,339	63,063	37,955	959,719
		Taxable income . \$'000	62,685	852,664	2,366,177	3,828,736	3,774,568	2,302,432	2,528,895	3,246,357	18,899,829
		Net tax (a) . . \$'000	5,254	52,698	327,141	740,458	957,492	714,772	913,003	1,592,623	5,298,186

(a) Gross tax for non-taxables

TAXABLE AND NON-TAXABLE INDIVIDUALS - Total
BY SEX, MARITAL STATUS AND GRADE OF TAXABLE INCOME
(Excludes trustee or manually assessed and issued assessments)

TABLE 1.16(e)
Income year 1985-86

Sex	Marital status		Non-taxable	Taxable							Total
				Grade of taxable income							
				Under \$7,500	\$7,500-\$12,499	\$12,500-\$19,499	\$19,500-\$27,999	\$28,000-\$34,999	\$35,000-\$49,999	\$50,000-and over	
Males	Unmarried	Number of taxpayers ..	278,475	194,249	301,049	470,422	330,362	91,702	48,042	14,262	1,450,088
		Taxable income . \$'000	651,808	1,165,655	2,994,148	7,555,958	7,575,240	2,838,524	1,914,682	1,099,102	25,143,310
		Net tax (a) . . \$'000	27,774	71,722	423,207	1,490,609	1,908,917	872,437	683,102	517,310	5,967,304
	Married	Number of taxpayers ..	249,450	158,499	301,714	671,782	857,022	366,472	225,060	67,935	2,648,484
		Taxable income . \$'000	465,428	960,501	3,031,520	11,039,900	20,041,424	11,380,366	9,035,252	4,996,868	60,485,831
		Net tax (a) . . \$'000	47,490	53,978	359,889	1,984,854	4,848,858	3,396,426	3,201,264	2,321,871	16,167,140
	Total	Number of taxpayers ..	527,925	352,748	602,763	1,142,204	1,187,384	458,174	273,102	82,197	4,098,572
		Taxable income . \$'000	1,117,236	2,126,157	6,025,668	18,595,857	27,616,664	14,218,891	10,949,934	6,095,970	85,629,141
		Net tax (a) . . \$'000	75,264	125,700	783,096	3,475,463	6,757,774	4,268,863	3,884,366	2,839,181	22,134,445
Females	Unmarried	Number of taxpayers ..	288,366	252,833	332,763	421,473	192,003	41,599	19,795	6,840	1,267,306
		Taxable income . \$'000	854,859	1,556,489	3,293,298	6,661,020	4,371,602	1,282,914	784,800	551,790	18,501,913
		Net tax (a) . . \$'000	37,866	88,443	444,534	1,279,151	1,085,854	390,813	276,030	263,823	3,828,648
	Married	Number of taxpayers ..	418,249	292,564	427,607	539,915	243,889	58,174	28,394	9,653	1,600,196
		Taxable income . \$'000	703,233	1,761,736	4,241,755	8,533,645	5,570,404	1,798,623	1,119,828	762,286	23,788,278
		Net tax (a) . . \$'000	9,592	100,989	589,962	1,658,420	1,399,875	554,554	400,194	364,165	5,068,158
	Total	Number of taxpayers ..	706,615	545,397	760,370	961,388	435,892	99,773	48,189	16,493	2,867,502
		Taxable income . \$'000	1,558,092	3,318,225	7,535,053	15,194,665	9,942,006	3,081,537	1,904,628	1,314,076	42,290,190
		Net tax (a) . . \$'000	47,457	189,431	1,034,495	2,937,571	2,485,729	945,367	676,224	627,988	8,896,806
Total	Unmarried	Number of taxpayers ..	566,841	447,082	633,812	891,895	522,365	133,301	67,837	21,102	2,717,394
		Taxable income . \$'000	1,506,667	2,722,144	6,287,447	14,216,978	11,946,842	4,121,438	2,699,482	1,650,892	43,645,223
		Net tax (a) . . \$'000	65,640	160,165	867,741	2,769,760	2,994,771	1,263,250	959,132	781,133	9,795,952
	Married	Number of taxpayers ..	667,699	451,063	729,321	1,211,697	1,100,911	424,646	253,454	77,588	4,248,680
		Taxable income . \$'000	1,168,661	2,722,238	7,273,275	19,573,545	25,611,828	13,178,990	10,155,080	5,759,154	84,274,108
		Net tax (a) . . \$'000	57,081	154,967	949,851	3,643,274	6,248,733	3,950,980	3,601,458	2,686,036	21,235,299
	Total	Number of taxpayers ..	1,234,540	898,145	1,363,133	2,103,592	1,623,276	557,947	321,291	98,690	6,966,074
		Taxable income . \$'000	2,675,328	5,444,382	13,560,721	33,790,522	37,558,670	17,300,428	12,854,562	7,410,046	127,919,331
		Net tax (a) . . \$'000	122,721	315,132	1,817,592	6,413,035	9,243,503	5,214,230	4,560,590	3,467,169	31,031,251

(a) Gross tax for non-taxables

**TAXABLE AND NON-TAXABLE INDIVIDUALS
BY YEAR OF BIRTH GROUP AND GRADE OF TAXABLE INCOME
(Excludes trustee or manually assessed and issued assessments)**

**TABLE 1.17
Income year 1985-86**

Year of birth group			Taxable							Total	
			Grade of taxable income								
	Non-taxable		Under \$7,500	\$7,500- \$12,499	\$12,500- \$19,499	\$19,500- \$27,999	\$28,000- \$34,999	\$35,000- \$49,999	\$50,000 and over		
1916 and prior	Males	No.	23,284	54,153	40,028	29,382	16,385	5,690	4,780	3,326	153,744
	Females. . . .	No.	20,955	85,044	49,544	26,116	11,208	4,263	3,685	2,385	182,245
	Total	No.	44,239	139,197	89,572	55,498	27,593	9,953	8,465	5,711	335,989
	Net income. . .	\$ '000	180,739	899,657	865,647	872,470	648,037	317,905	353,743	486,133	4,443,591
	Taxable income .	\$ '000	166,388	890,632	854,662	858,898	635,649	310,319	345,028	473,749	4,368,936
	Net tax (a) . .	\$ '000	5,506	44,600	112,470	160,688	158,683	95,662	126,111	229,396	927,609
1917 - 1921	Males	No.	19,996	29,699	27,781	27,202	16,614	5,362	4,225	2,707	113,590
	Females. . . .	No.	13,240	34,138	20,497	12,654	6,667	2,364	1,923	970	79,213
	Total	No.	33,236	63,837	48,278	39,856	23,281	77,026	6,148	3,677	192,803
	Net income. . .	\$ '000	126,909	407,563	476,374	640,282	547,622	245,276	256,855	303,221	2,878,193
	Taxable income .	\$ '000	112,392	402,663	468,347	627,266	535,491	240,203	249,905	294,180	2,818,055
	Net tax (a) . .	\$ '000	3,205	19,689	62,248	116,804	130,916	72,006	88,473	136,563	626,699
1922 - 1926	Males	No.	26,748	20,919	32,802	61,141	53,126	17,870	12,697	5,967	204,522
	Females. . . .	No.	20,653	33,862	28,486	25,859	13,408	4,178	2,849	1,306	109,948
	Total	No.	47,401	54,781	61,288	87,000	66,534	22,048	15,546	7,273	314,470
	Net income. . .	\$ '000	155,628	346,089	614,524	1,444,030	1,572,221	701,615	648,499	564,657	5,891,634
	Taxable income .	\$ '000	130,693	339,474	600,850	1,407,578	1,533,476	684,642	630,543	545,737	5,742,301
	Net tax (a) . .	\$ '000	4,842	17,573	77,692	262,515	371,205	203,849	220,709	248,090	1,401,632
1927 - 1936	Males	No.	47,759	25,320	54,938	143,028	169,352	72,864	52,819	17,710	536,031
	Females. . . .	No.	56,535	52,082	73,475	102,038	48,896	13,549	6,846	2,294	299,180
	Total	No.	104,294	77,402	128,413	245,066	218,248	86,413	59,665	20,004	835,211
	Net income. . .	\$ '000	256,630	484,173	1,322,922	4,114,767	5,224,793	2,766,172	2,488,646	1,510,602	17,912,073
	Taxable income .	\$ '000	183,062	465,597	1,277,523	3,985,598	5,069,556	2,687,321	2,410,286	1,459,571	17,355,452
	Net tax (a) . .	\$ '000	10,332	27,240	166,777	753,447	1,249,666	814,021	865,660	678,840	4,555,651
1937 - 1946	Males	No.	56,615	27,974	64,303	13,866	232,470	124,143	84,770	24,417	721,943
	Females. . . .	No.	89,057	62,632	117,863	171,958	85,310	22,575	9,518	2,559	472,415
	Total	No.	145,672	90,606	182,166	335,824	317,780	146,718	94,288	26,976	1,194,358
	Net income. . .	\$ '000	323,953	573,537	1,903,874	5,628,314	7,698,964	4,724,941	3,926,244	2,044,832	26,500,707
	Taxable income .	\$ '000	199,954	542,212	1,827,148	5,429,773	7,432,176	4,563,561	3,783,989	1,966,318	25,545,178
	Net tax (a) . .	\$ '000	13,662	33,166	240,578	1,023,560	1,843,927	1,382,373	1,352,279	917,029	6,792,912

1947 - 1956	Males No.	71,185	37,006	90,727	239,221	364,964	159,892	79,666	15,714	987,190
	Females. . . . No.	150,584	86,276	151,437	198,880	120,478	29,627	10,251	2,247	599,196
	Total No.	221,769	123,282	242,164	438,101	485,442	189,519	89,917	17,961	1,586,386
	Net income. . . \$'000	561,731	780,540	2,531,294	7,393,405	11,813,713	6,083,146	3,706,970	1,316,141	33,625,210
	Taxable income . \$'000	437,759	740,122	2,426,260	7,112,503	11,370,332	5,858,066	3,565,884	1,262,031	32,335,199
Net tax (a) . . \$'000	19,897	44,533	312,293	1,324,126	2,797,190	1,753,760	1,253,338	580,586	8,065,826	
1957 - 1961	Males No.	37,828	25,993	64,345	189,128	197,204	43,328	14,596	1,932	536,526
	Females. . . . No.	73,180	40,957	73,809	158,151	87,833	9,324	3,017	539	373,630
	Total No.	111,008	66,950	138,154	347,279	285,037	52,652	17,613	2,471	910,156
	Net income. . . \$'000	309,180	424,443	1,451,743	5,886,155	6,750,764	1,681,076	718,421	174,249	17,086,851
	Taxable income . \$'000	271,611	404,308	1,391,310	5,678,708	6,503,952	1,619,479	690,890	168,276	16,456,922
Net tax (a) . . \$'000	7,840	24,702	185,245	1,096,829	1,598,906	488,565	242,891	76,778	3,713,916	
1962 - 1968	Males No.	108,543	84,384	179,509	239,470	97,421	11,141	3,776	541	616,242
	Females. . . . No.	124,168	85,150	185,011	215,936	34,220	2,836	1,499	294	524,946
	Total No.	232,711	169,534	364,520	455,406	131,641	13,977	5,275	835	1,141,188
	Net income. . . \$'000	728,860	1,076,907	3,782,602	7,333,364	3,007,201	4,444,328	206,297	65,889	15,916,589
	Taxable income . \$'000	703,915	1,037,268	3,654,575	7,114,807	2,910,897	431,737	202,472	65,201	15,416,957
Net tax (a) . . \$'000	6,931	63,626	519,167	1,378,492	705,616	131,455	70,018	29,972	2,898,346	
1969 and later	Males No.	85,018	19,876	8,360	2,480	1,577	831	854	131	34,109
	Females. . . . No.	85,524	19,749	5,389	1,765	908	526	636	73	29,046
	Total No.	170,542	39,625	13,749	4,245	2,485	1,357	1,490	204	63,155
	Net income. . . \$'000	406,219	204,584	128,211	68,299	59,052	43,319	55,372	19,159	577,996
	Taxable income . \$'000	399,854	198,431	124,334	66,728	57,917	42,816	54,971	18,878	564,076
Net tax (a) . . \$'000	41,479	14,086	16,026	11,681	10,884	7,521	8,542	5,209	73,948	
Not stated	Males No.	50,949	27,424	39,970	47,286	38,271	17,053	14,919	9,752	194,675
	Females. . . . No.	72,719	45,507	54,859	48,031	26,964	10,531	7,965	3,826	197,683
	Total No.	123,668	72,931	94,829	95,317	65,235	27,584	22,884	13,578	392,358
	Net income. . . \$'000	185,085	441,562	968,072	1,558,872	1,558,585	890,851	955,374	1,195,647	7,568,962
	Taxable income . \$'000	69,699	423,674	935,713	1,508,662	1,509,224	862,283	920,594	1,156,104	7,316,254
Net tax (a) . . \$'000	9,028	25,917	125,097	284,893	376,512	265,017	332,570	564,706	1,974,712	
Total	Males No.	527,925	352,748	602,763	1,142,204	1,187,384	458,174	273,102	82,197	4,098,572
	Females. . . . No.	706,615	545,397	760,370	961,388	435,892	99,773	48,189	16,493	2,867,502
	Total No.	1,234,540	898,145	1,363,133	2,103,592	1,623,276	557,947	321,291	98,690	6,966,074
	Net income. . . \$'000	3,234,935	5,639,055	14,045,262	34,939,958	38,880,951	17,899,630	13,316,422	7,680,529	132,401,807
	Taxable income . \$'000	2,675,328	5,444,382	13,560,721	33,790,522	37,558,670	173,033,428	12,854,562	7,400,046	127,919,331
Net tax (a) . . \$'000	122,721	315,132	1,817,592	6,413,035	9,243,503	5,214,230	4,560,590	3,467,169	31,031,251	

(a) Gross tax for non-taxables

**INDIVIDUALS WHOSE TOTAL MEDICAL EXPENDITURE EXCEEDS \$1,000
BY GRADE OF TAXABLE INCOME, STATE OF ASSESSMENT
AND SIZE OF CONCESSIONAL EXPENDITURE
(Excludes manually assessed and issued assessments)**

		Size of total medical expenditure									
		\$1,001 - \$1,250		\$1,251 - \$1,500		\$1,501 - \$1,750		\$1,751 - \$2,000		\$2,001 - \$2,250	
		Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
		\$'000		\$'000		\$'000		\$'000		\$'000	
TAXABLE											
Grade of taxable income -											
\$	\$										
Under 7,500		497	567	388	529	248	401	167	311	79	167
7,500 - 12,499		980	1,117	1,024	1,403	703	1,137	506	944	329	697
12,500 - 19,499		2,313	2,642	2,366	3,238	1,621	2,616	998	1,865	647	1,370
19,500 - 27,999		4,086	4,667	3,925	5,366	2,327	3,761	1,505	2,809	937	1,981
28,000 - 34,999		2,857	3,255	2,567	3,505	1,594	2,572	976	1,821	605	1,279
35,000 - 49,999		2,379	2,711	2,289	3,134	1,412	2,281	867	1,618	545	1,155
50,000 and over		806	923	847	1,162	604	977	452	842	282	596
Total		13,918	15,882	13,406	18,337	8,509	13,745	5,471	10,211	3,424	7,245
State of assessment -											
New South Wales		4,237	4,833	4,196	5,744	2,722	4,396	1,795	3,350	1,140	2,413
Victoria		4,694	5,365	4,826	6,606	3,134	5,065	1,990	3,714	1,256	2,656
Queensland		2,271	2,585	1,999	2,730	1,204	1,946	754	1,406	488	1,033
Western Australia		1,037	1,186	934	1,280	589	949	403	754	239	507
South Australia		875	998	758	1,032	434	702	279	522	134	283
Tasmania		193	218	151	206	87	141	51	95	32	68
Northern Territory		56	63	58	79	23	37	12	22	9	19
Australian Capital Territory		555	634	484	660	316	509	187	348	126	266
Australia		13,918	15,882	13,406	18,337	8,509	13,745	5,471	10,211	3,424	7,245
NON-TAXABLE											
Australia		253	289	274	380	191	310	188	355	155	330

TABLE 1.18
Income year 1985-86

\$2,251 - \$2,500		\$2,501 - \$3,000		\$3,001 - \$4,000		\$4,001 - \$5,000		\$5,001 and over		Total	
Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
	\$'000		\$'000		\$'000		\$'000		\$'000		\$'000
59	139	70	188	22	74	19	88	26	159	1,575	2,624
241	574	333	908	540	1,874	619	2,831	2,262	14,047	7,537	25,532
520	1,233	585	1,599	598	2,056	393	1,772	1,561	10,609	11,602	29,001
641	1,518	721	1,959	674	2,304	332	1,486	900	6,640	16,048	32,492
446	1,059	435	1,186	394	1,353	167	742	377	3,253	10,418	20,025
401	949	489	1,329	415	1,416	171	762	405	3,730	9,373	19,086
195	463	261	713	255	873	114	514	352	3,682	4,168	10,743
2,503	5,934	2,894	7,882	2,898	9,950	1,815	8,195	5,883	42,121	60,721	139,503
821	1,946	991	2,698	1,074	3,698	567	2,534	1,836	13,673	19,379	45,286
971	2,302	1,099	2,995	1,063	3,636	590	2,664	1,915	14,337	21,538	49,340
308	731	357	972	312	1,071	257	1,162	645	4,166	8,595	17,803
164	389	232	634	192	661	175	803	501	3,201	4,466	10,364
122	290	107	288	126	431	161	739	824	5,390	3,820	10,675
26	61	19	52	30	104	27	123	79	504	695	1,573
11	26	13	36	7	23	2	10	3	22	194	337
80	189	76	206	94	325	36	161	80	827	2,034	4,127
2,503	5,934	2,894	7,882	2,898	9,950	1,815	8,195	5,883	42,121	60,721	139,503
124	294	254	696	681	2,355	651	2,988	2,064	12,132	4,835	20,129

INDIVIDUALS WITH AVERAGING REBATE
BY TYPE OF TAXPAYER AND GRADE OF TAXABLE INCOME
(Excludes manually assessed and issued assessments)

TABLE 1.19
Income year 1985-86

	Number	Taxable primary production income	Taxable income	Average income	Gross tax	Averaging rebate	Net tax
\$ \$		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
NON-PROVISIONAL							
Taxable							
Under 7,500	2,634	11,272	16,233	12,203	1,045	502	451
7,500 - 12,499	2,615	10,483	25,088	15,937	3,268	900	2,094
12,500 - 19,499	2,259	4,396	35,912	25,252	6,790	403	6,072
19,500 - 27,999	1,326	1,733	30,463	23,533	7,524	128	7,204
28,000 - 34,999	378	603	11,700	9,181	3,558	47	3,485
35,000 - 49,999	233	431	9,374	9,379	3,379	36	3,331
50,000 and over	61	819	5,169	3,619	2,513	74	2,433
Total	9,506	29,736	133,938	97,106	28,079	2,088	25,070
Non-taxable	12,407	69,426	76,079	48,295	4,995	3,605	..
PROVISIONAL - PRIMARY PRODUCTION							
Taxable							
Under 7,500	6,705	40,750	43,853	37,472	3,264	1,158	1,996
7,500 - 12,499	29,079	266,735	290,354	211,163	39,200	13,145	27,504
12,500 - 19,499	30,820	395,994	484,825	341,966	90,821	19,114	71,231
19,500 - 27,999	19,050	320,126	439,891	304,510	109,159	20,953	90,887
28,000 - 34,999	7,231	154,236	224,739	151,238	68,473	12,862	57,139
35,000 - 49,999	5,769	158,178	235,504	154,000	85,670	16,230	71,072
50,000 and over	3,401	164,196	262,784	158,455	124,851	16,997	109,906
Total	102,055	1,500,216	1,981,950	1,358,803	521,437	100,460	432,736
Non-taxable	1,184	7,374	7,664	5,597	602	363	..
Taxable							
Under 7,500	21	82	131	101	9	3	4
7,500 - 12,499	51	61	496	391	65	1	60
12,500 - 19,499	50	74	797	582	150	2	149
19,500 - 27,999	26	45	589	412	144	3	141
28,000 - 34,999	7	47	224	181	69	1	70
35,000 - 49,999	3	17	124	102	45	1	46
50,000 and over	1	10	151	131	81	..	82
Total	159	336	2,512	1,899	564	12	552
Non-taxable	6	20	41	37	3	..	..
BUSINESS AND PROPERTY SUBSIDIARIES							
Taxable							
Under 7,500	1,899	6,879	11,941	9,253	809	246	532
7,500 - 12,499	3,089	11,805	30,163	22,242	4,005	576	3,618
12,500 - 19,499	3,110	10,568	49,331	35,664	9,287	470	9,174
19,500 - 27,999	2,166	8,950	50,283	36,591	12,530	512	12,408
28,000 - 34,999	940	5,017	29,432	21,334	9,001	329	8,911
35,000 - 49,999	795	5,459	32,383	23,128	11,755	414	11,595
50,000 and over	532	5,964	40,613	26,493	19,232	465	19,106
Total	12,531	54,643	244,147	174,705	66,620	3,011	65,344
Non-taxable	142	675	862	647	72	27	..
OTHER							
Taxable							
Under 7,500	299	1,244	1,879	1,472	163	40	117
7,500 - 12,499	801	5,019	8,009	5,827	1,126	248	876
12,500 - 19,499	1,054	9,084	16,742	11,662	3,302	459	2,872
19,500 - 27,999	728	7,782	16,903	11,616	4,376	532	3,906
28,000 - 34,999	347	5,084	10,790	7,079	3,420	468	3,030
35,000 - 49,999	299	5,413	12,072	8,070	4,507	547	4,031
50,000 and over	278	7,005	24,202	15,263	11,879	722	11,329
Total	3,806	40,630	90,595	60,991	28,772	3,017	26,169
Non-taxable	32	167	214	169	17	6	..
TOTAL							
Taxable							
Under 7,500	11,558	60,228	74,037	60,501	5,290	1,949	3,100
7,500 - 12,499	35,635	294,103	354,109	255,560	47,665	14,870	34,151
12,500 - 19,499	37,293	420,116	587,606	415,126	110,350	20,449	92,499
19,500 - 27,999	23,296	338,636	538,129	376,662	133,733	22,127	114,547
28,000 - 34,999	8,903	164,987	276,885	189,013	84,521	13,707	72,634
35,000 - 49,999	7,099	169,498	289,457	192,680	105,357	17,229	90,082
50,000 and over	4,273	177,994	332,920	203,962	158,556	18,258	142,858
Total	128,057	1,625,561	2,453,142	1,693,504	645,472	108,589	549,870
Non-taxable	13,771	77,661	84,862	54,744	5,690	4,002	..

INDIVIDUALS WITH COMPLEMENTARY TAX
 BY TYPE OF TAXPAYER AND GRADE OF TAXABLE INCOME
 (Excludes manually assessed and issued assessments)

TABLE 1.20
 Income year 1985-86

	Number	Taxable primary production income	Taxable income	Average income	Gross tax	Complementary tax	Net tax
\$ \$		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
NON-PROVISIONAL							
Taxable							
Under 7,500	2,286	6,779	8,919	17,503	630	387	523
7,500 - 12,499	405	931	3,820	5,023	519	29	454
12,500 - 19,499	170	268	2,597	3,098	486	7	460
19,500 - 27,999	65	105	1,502	1,765	377	3	374
28,000 - 34,999	21	79	657	822	205	4	205
35,000 - 49,999	5	4	182	217	61	..	61
50,000 and over	5	2	430	542	210	..	214
Total	2,957	8,169	18,108	28,968	2,489	430	2,292
Non-taxable	2,872	8,768	10,612	20,242	705	402	..
PROVISIONAL -							
PRIMARY PRODUCTION							
Taxable							
Under 7,500	20,222	92,558	95,175	168,407	9,593	5,601	9,094
7,500 - 12,499	11,517	100,520	111,319	143,378	17,343	2,739	17,421
12,500 - 19,499	6,061	73,851	93,105	112,109	18,972	1,786	19,435
19,500 - 27,999	2,001	29,895	45,532	52,958	12,017	863	12,308
28,000 - 34,999	527	9,906	16,402	18,579	5,237	238	5,363
35,000 - 49,999	330	7,183	13,146	15,577	4,904	198	4,992
50,000 and over	160	5,181	11,771	13,781	5,617	99	5,720
Total	40,818	319,094	386,450	524,789	73,684	11,525	74,332
Non-taxable	1,853	6,179	6,679	14,189	566	372	..
PROPERTY							
Taxable							
Under 7,500	306	502	618	2,576	58	40	52
7,500 - 12,499	27	31	250	340	33	1	33
12,500 - 19,499	14	55	225	274	45	2	45
19,500 - 27,999	7	11	150	172	35	..	36
28,000 - 34,999	1	..	29	30	8	..	9
35,000 - 49,999	1	2	36	46	12	..	13
50,000 and over	..	1	..	..	..	..	..
Total	356	601	1,308	3,438	191	44	187
Non-taxable	74	162	182	517	12	9	..
BUSINESS AND PROPERTY							
SUBSIDIARIES							
Taxable							
Under 7,500	4,385	14,449	18,463	38,249	1,715	1,048	1,628
7,500 - 12,499	1,494	6,082	14,258	19,297	2,059	210	2,134
12,500 - 19,499	884	3,138	13,875	17,113	2,691	92	2,778
19,500 - 27,999	369	1,583	8,404	10,101	2,109	49	2,171
28,000 - 34,999	110	604	3,456	4,147	1,082	23	1,115
35,000 - 49,999	67	468	2,633	3,108	947	14	971
50,000 and over	31	284	2,257	2,749	1,059	4	1,077
Total	7,340	26,607	63,345	94,765	11,662	1,442	11,875
Non-taxable	470	999	1,327	3,609	91	66	..
OTHER							
Taxable							
Under 7,500	722	2,617	3,127	6,440	321	191	301
7,500 - 12,499	339	2,089	3,263	4,467	500	71	482
12,500 - 19,499	201	1,615	3,054	3,677	625	38	630
19,500 - 27,999	87	887	1,992	2,448	528	33	540
28,000 - 34,999	28	378	863	1,030	278	12	285
35,000 - 49,999	24	205	951	1,276	349	10	357
50,000 and over	16	342	1,936	2,478	1,011	4	1,027
Total	1,417	8,135	15,186	21,814	3,615	359	3,623
Non-taxable	93	305	391	713	30	18	..
TOTAL							
Taxable							
Under 7,500	27,921	116,905	126,301	233,174	12,317	7,269	11,598
7,500 - 12,499	13,782	109,655	132,910	172,505	20,455	3,051	20,524
12,500 - 19,499	7,330	78,927	112,854	136,272	22,819	1,925	23,349
19,500 - 27,999	2,529	32,481	57,581	67,444	15,068	950	15,429
28,000 - 34,999	687	10,967	21,407	24,607	6,810	277	6,978
35,000 - 49,999	427	7,862	16,949	20,222	6,274	222	6,393
50,000 and over	212	5,810	16,394	19,550	7,897	107	8,038
Total	52,888	362,606	484,398	673,774	91,641	13,800	92,309
Non-taxable	5,362	16,412	19,191	39,270	1,404	867	..

**TAXABLE AND NON-TAXABLE INDIVIDUALS
BY ELECTORAL DIVISION AND RESIDENTIAL POSTCODE**

**TABLE 1.21
Income year 1985-86**

Electoral Division	Postcode	Non-taxable		Taxable		Electoral Division	Postcode	Non-taxable		Taxable		
		Number	Number	Taxable income	Net tax			Number	Number	Taxable income	Net tax	
				\$'000	\$'000					\$'000	\$'000	
NEW SOUTH WALES - Continued												
DUNDAS	2112	1,478	12,383	230,628	56,019	FOWLER.	2166	2,807	18,693	314,545	67,665	
	2114	1,024	8,705	163,711	40,067		2168	1,170	8,846	150,019	32,361	
	2117	899	7,422	144,695	36,637		2170	3,747	27,329	489,702	112,105	
	2118	1,442	10,261	216,988	59,883		2171	1,062	5,510	95,665	22,050	
	2119	808	5,896	143,804	44,617		2176	1,419	10,335	187,661	42,636	
	2122	1,548	13,384	269,365	70,355		2177	383	2,276	39,263	8,487	
	Total		7,199	58,051	1,169,191		307,578	Total	10,588	72,989	1,276,855	285,304
EDEN-MONARO.	2536	920	3,044	44,735	9,118	GILMORE	2540	1,472	6,530	102,938	22,196	
	2537	595	2,501	38,928	8,354		2541	1,333	8,511	147,514	33,098	
	2539	983	3,547	51,130	10,216		2580	2,035	11,693	206,227	47,933	
	2546	438	1,707	25,183	5,239		2583	562	1,778	26,496	5,086	
	2547	282	724	10,275	1,987		2586	336	842	12,748	2,514	
	2548	390	1,656	24,834	5,256		2587	413	1,007	15,176	3,037	
	2549	228	905	14,277	3,066		2594	1,169	3,740	58,236	12,219	
	2550	1,187	4,356	68,620	14,491		2794	922	4,071	64,546	13,836	
	2551	328	1,602	27,604	6,157		Others	541	1,941	31,327	6,766	
	2620	1,520	12,854	243,517	59,048		Total	8,783	40,113	665,208	146,685	
	2621	231	1,416	29,242	7,564		GRAYNDLER	2130	512	3,758	67,768	15,943
	2622	309	844	12,832	2,613			2131	1,227	9,808	173,463	40,212
	2627	178	947	16,733	4,038			2133	608	4,466	78,692	18,076
	2630	818	4,523	81,827	19,663			2191	305	2,188	37,645	8,465
	2632	212	916	14,929	3,210			2192	859	5,477	91,318	19,909
	Others	552	1,934	30,361	6,367			2193	915	6,124	104,023	23,207
	Total		9,171	43,476	735,027			166,387	2194	1,249	7,979	132,869	28,545
FARRER	2640	2,137	12,040	211,517	49,647	2195		1,426	10,330	177,072	39,111	
	2641	1,073	6,362	108,307	23,963	2203		967	6,134	105,043	23,468	
	2642	402	1,157	19,553	4,432	2204		1,891	11,078	180,465	38,257	
	2644	345	902	14,333	3,063	Total	9,959	67,342	1,148,358	255,193		
	2646	687	2,783	43,227	9,060							
	2648	483	1,440	22,075	4,365							
	2653	300	913	14,272	2,892							
	2710	1,384	4,202	65,977	14,043							
	2713	506	1,309	19,562	3,972							
	2739	1,231	2,994	43,980	8,839							
	Others	2,300	7,100	109,282	22,299							
	Total		10,848	41,202	672,085	146,575						

**TAXABLE AND NON-TAXABLE INDIVIDUALS
BY ELECTORAL DIVISION AND RESIDENTIAL POSTCODE**

**TABLE 1.21
Income year 1985-86**

Electoral Division	Postcode	Non-taxable		Taxable		Electoral Division	Postcode	Non-taxable		Taxable	
		Number	Number	Taxable income	Net tax			Number	Number	Taxable income	Net tax
						\$'000					
NEW SOUTH WALES - Continued											
GREENWAY	2146	904	7,164	131,352	30,742	HUME	2582	685	3,326	58,456	13,605
	2147	2,067	16,298	312,163	74,700		2590	723	3,128	51,600	11,296
	2148	2,987	22,661	411,081	94,129		2650	4,555	20,285	348,623	79,192
	2149	262	1,844	34,362	7,971		2652	556	1,286	17,448	3,345
	2762	172	1,163	19,759	4,378		2663	217	1,035	17,084	3,667
	2763	367	2,404	44,265	10,115		2665	544	953	13,922	2,884
	2765	851	5,431	94,900	21,712		2666	759	2,217	33,750	7,132
	Others	71	181	2,412	477		2720	680	3,298	56,335	12,438
							2722	288	1,202	18,944	3,998
Total		7,681	57,146	1,050,294	244,224		2810	473	1,260	18,232	3,575
							Others	1,615	4,638	70,142	14,274
						Total		11,095	42,628	704,536	155,406
GWYDIR	2333	881	5,688	132,231	38,023	HUNTER	2320	1,290	7,724	147,470	36,593
	2336	211	1,126	22,413	5,703		2321	713	3,185	60,248	14,699
	2337	707	3,103	55,938	13,299		2322	874	6,215	119,026	28,382
	2341	176	879	15,658	3,535		2323	1,139	7,852	153,113	38,258
	2343	768	2,158	34,017	7,207		2325	1,390	8,995	179,026	46,286
	2346	461	1,029	15,336	3,021		2328	258	1,016	18,278	4,304
	2347	362	949	13,945	2,690		2329	275	831	13,884	3,218
	2357	524	1,411	21,598	4,406		2330	1,261	7,301	168,810	48,796
	2380	1,331	4,786	84,214	19,822		2335	250	1,220	26,781	7,389
	2388	509	1,385	25,118	5,914		Others	357	1,505	26,897	6,395
	2390	1,084	3,746	64,443	14,709	Total		7,807	45,844	913,533	234,320
	2400	1,501	5,257	94,132	22,189						
	2402	379	819	12,460	2,548	KINGSFORD-SMITH.	2008	269	1,543	27,440	6,550
	2404	341	708	9,496	1,693		2016	549	3,473	59,011	13,191
	2832	349	901	13,946	2,892		2017	259	1,604	26,527	5,806
	Others	3,783	7,577	119,895	25,513		2018	705	4,789	81,999	18,382
Total		13,367	41,522	734,840	173,164		2019	417	3,241	57,844	13,344
							2020	602	4,655	81,244	18,390
HUGHES	2173	157	1,865	35,694	7,629		2035	1,718	12,986	244,987	61,094
	2225	333	2,520	51,625	13,466		2036	1,406	10,916	200,271	47,782
	2226	659	5,540	109,856	27,878		2043	188	1,706	30,791	7,196
	2232	1,878	14,293	284,696	73,355		2044	490	3,426	56,108	11,789
	2233	1,689	12,869	256,957	65,156	Total		6,603	48,339	866,222	203,524
	2234	721	5,589	121,596	32,500						
	2508	273	2,207	42,309	10,312						
	Others	184	1,388	26,438	6,502						
Total		5,894	46,271	929,171	236,798						

**TAXABLE AND NON-TAXABLE INDIVIDUALS
BY ELECTORAL DIVISION AND RESIDENTIAL POSTCODE**

**TABLE 1.21
Income year 1985-86**

Electoral Division	Postcode	Non-taxable		Taxable		Electoral Division	Postcode	Non-taxable		Taxable		
		Number	Number	Taxable Income	Net tax			Number	Number	Taxable income	Net tax	
				\$'000	\$'000					\$'000	\$'000	
NEW SOUTH WALES - Continued												
PARKES	2804	356	902	12,832	2,474	PROSPECT.	2163	572	3,885	65,469	14,107	
	2820	747	2,530	38,427	7,836		2164	1,305	8,985	158,884	35,853	
	2821	541	1,596	25,583	5,426		2165	2,139	14,336	243,801	53,183	
	2824	397	1,115	17,279	3,614							
	2825	360	1,132	17,914	3,853							
	2827	483	1,297	18,715	3,713							
	2829	504	1,501	24,874	5,571							
	2830	2,373	11,915	202,197	45,424							
	2831	643	1,127	16,861	3,414		REID	2141	991	7,894	137,493	30,841
	2840	363	1,294	21,928	4,687		2143	336	3,158	56,252	12,813	
	2866	262	873	13,465	2,800		2144	1,509	9,275	157,578	34,101	
	2870	932	4,215	68,809	14,915		2160	1,471	11,405	199,493	44,982	
	2871	1,003	3,465	52,736	11,011		2161	1,394	9,917	176,183	39,920	
	Others	1,809	4,410	65,427	12,921		2162	691	5,868	104,761	23,940	
	Total		10,773	37,372	597,047		127,659	Total	6,392	47,517	831,760	186,597
PARRAMATTA	2115	448	3,749	69,258	16,364	RICHMOND	2479	386	831	12,535	2,618	
	2116	294	2,348	42,926	10,066		2480	3,662	14,473	232,118	50,146	
	2142	923	6,142	103,884	22,515		2481	553	1,740	25,489	5,194	
	2145	3,271	25,757	471,394	111,035		2482	517	1,578	21,949	4,166	
	2150	1,214	8,655	156,731	36,995		2483	577	1,543	21,995	4,322	
	2151	955	7,202	147,711	39,270		2484	1,627	5,258	81,880	17,100	
	2152	376	3,270	62,803	15,689		2485	887	4,012	61,139	13,114	
	Total		7,481	57,123	1,054,707		251,934	2486	760	3,133	48,198	10,206
								2487	429	1,767	25,320	5,004
						Others	248	733	10,723	2,084		
Total		9,646	35,068	541,346	113,954	Total						
PHILLIP	2024	801	5,905	116,437	30,485							
	2026	2,242	15,116	274,239	66,933							
	2031	2,324	16,706	319,845	80,810							
	2032	1,150	6,519	115,735	27,639							
	2033	760	4,240	79,245	19,855							
	2034	1,276	10,340	200,623	51,361							
	Total		8,553	58,826	1,106,124	277,083						

**TAXABLE AND NON-TAXABLE INDIVIDUALS
BY ELECTORAL DIVISION AND RESIDENTIAL POSTCODE**

**TABLE 1.21
Income year 1985-86**

Electoral Division	Postcode	Non-taxable		Taxable		Electoral Division	Postcode	Non-taxable		Taxable	
		Number	Number	Taxable income	Net tax			Number	Number	Taxable income	Net tax
				\$ '000	\$ '000						
NEW SOUTH WALES - Continued											
WENIWOOTH	2010	1,170	7,498	132,957	31,886						
	2011	973	6,923	142,349	39,843						
	2015	200	1,574	28,445	6,638						
	2021	937	7,869	179,257	53,081						
	2022	596	4,826	94,235	24,673						
	2023	668	4,902	144,649	50,952						
	2025	561	4,157	105,479	34,085						
	2027	642	4,869	162,824	62,003						
	2028	369	3,107	80,180	26,377						
	2029	711	5,123	119,361	36,418						
	2030	1,206	8,040	228,099	79,549						
	Total	8,033	58,888	1,417,835	445,505						
WERRIWA	2167	320	2,630	48,291	11,328						
	2558	243	2,442	46,146	10,508						
	2560	3,240	22,289	422,631	100,451						
	2564	662	4,614	82,301	18,364						
	2565	774	5,621	106,600	25,394						
	2566	861	6,741	127,968	29,730						
	Others	128	674	11,601	2,430						
	Total	6,228	45,011	845,538	198,205						
OTHER		2,094	8,437	158,413	39,256						
TOTAL NEW SOUTH WALES		403,058	2,410,331	45,307,780	11,258,177						

**TAXABLE AND NON-TAXABLE INDIVIDUALS
BY ELECTORAL DIVISION AND RESIDENTIAL POSTCODE**

**TABLE 1.21
Income year 1985-86**

Electoral Division	Postcode	Non-taxable		Taxable		Electoral Division	Postcode	Non-taxable		Taxable	
		Number	Number	Taxable Income	Net tax			Number	Number	Taxable income	Net tax
				\$ '000	\$ '000					\$ '000	\$ '000
VICTORIA											
ASTON.	3135	1,172	7,917	150,473	37,668	BENDIGO	3380	701	3,140	49,325	10,390
	3152	1,826	11,330	220,360	54,686		3465	734	3,336	51,133	10,399
	3153	1,402	9,343	170,532	40,016		3478	563	1,658	24,444	4,936
	3156	1,764	12,107	217,336	50,496		3480	326	918	13,089	2,598
	3178	469	3,778	72,669	17,486		3525	309	815	11,602	2,329
	3179	493	3,101	59,193	14,167		3550	3,106	17,506	296,469	67,564
	3180	460	2,765	50,732	11,937		3551	844	3,283	56,489	12,831
							3555	872	4,860	79,033	16,875
Total		7,586	50,341	941,295	226,456		3556	647	3,684	57,536	11,715
							Others	1,592	3,766	53,051	10,172
						Total		9,694	42,966	692,171	149,809
BALLARAT.	3350	3,389	20,112	350,727	82,171	BRUCE.	3149	2,944	18,763	379,982	100,996
	3351	438	1,611	25,961	5,438		3150	4,293	25,991	547,975	149,115
	3352	911	2,915	47,717	10,283		3168	2,423	10,177	171,560	38,259
	3355	1,118	6,268	103,036	22,320		3170	1,968	12,459	236,618	58,175
	3356	543	3,079	49,648	10,266						
	3357	226	1,122	19,389	4,415	Total		11,628	67,390	1,336,135	346,545
	3363	319	1,239	19,776	4,186	BURKE.	3048	494	3,124	51,771	10,813
	3373	217	968	15,986	3,708		3064	412	3,069	57,659	13,369
	3377	745	4,141	70,803	15,794		3340	780	3,946	70,636	16,503
Others	994	3,253	50,273	10,277			3429	898	7,236	144,955	36,327
Total		8,900	44,708	753,316	168,858		3434	189	901	17,262	4,301
							3437	364	2,217	46,504	12,539
BAIMAN	3070	1,391	9,369	158,061	35,232		3442	353	1,777	33,984	8,506
	3071	1,236	8,311	137,186	29,650		3444	585	2,843	47,205	10,615
	3072	2,002	13,127	217,834	47,520		3450	503	3,109	50,551	10,958
	3073	2,966	21,184	355,815	77,690		3451	193	871	13,522	2,749
	3078	578	4,537	80,305	18,773		3460	213	1,022	16,835	3,897
Total		8,173	56,528	949,201	208,865	Others	2,499	10,216	177,438	41,708	
						Total		7,483	40,331	728,322	172,285

**TAXABLE AND NON-TAXABLE INDIVIDUALS
BY ELECTORAL DIVISION AND RESIDENTIAL POSTCODE**

**TABLE 1.21
Income year 1985-86**

Electoral Division	Postcode	Non-taxable		Taxable		Electoral Division	Postcode	Non-taxable		Taxable	
		Number	Number	Taxable income	Net tax			Number	Number	Taxable income	Net tax
						\$ '000					
VICTORIA - Continued											
DUNKLEY	3199	4,059	26,182	481,446	116,331	GIPPSLAND.	3850	1,359	6,854	137,166	35,568
	3200	589	3,688	63,489	13,912		3851	288	909	16,318	3,895
	3930	1,300	7,417	166,818	48,885		3858	271	1,211	18,625	3,788
	3931	990	6,329	109,640	25,929		3860	532	2,645	45,245	10,374
	Total	6,938	43,616	821,393	205,057		3862	296	953	16,750	3,887
FLINDERS	3201	199	1,425	25,719	5,905	3871	254	905	15,704	3,506	
	3910	445	2,999	57,259	14,171	3875	1,262	5,688	92,077	20,031	
	3911	219	1,576	26,302	5,995	3880	188	901	13,494	2,818	
	3912	584	3,333	59,876	14,070	3888	369	1,398	21,182	4,350	
	3913	199	887	16,058	3,800	3909	591	1,838	27,461	5,706	
	3915	375	2,183	38,489	8,693	3950	375	1,666	24,791	4,976	
	3922	302	1,164	16,542	3,371	3953	688	3,086	47,929	10,143	
	3926	168	891	16,499	4,056	3960	331	1,077	17,605	3,828	
	3934	395	2,415	45,117	11,310	3971	466	1,949	31,062	6,604	
	3936	432	2,136	34,263	7,663	3996	183	846	12,228	2,481	
	3939	718	3,484	53,037	11,141	Others	2,695	9,675	159,410	35,166	
	3940	176	945	13,744	2,784	Total	10,148	41,601	697,047	157,121	
	3941	551	2,936	44,531	9,336	GOLDSTEIN	3162	1,387	10,245	215,200	59,651
	3981	277	1,197	18,771	3,983		3183	691	5,491	101,677	24,932
	3984	260	989	14,819	3,015		3185	972	7,187	140,693	36,820
3995	504	2,612	39,381	8,122	3186		1,559	10,295	269,107	87,763	
Others	2,159	10,304	172,475	39,708	3187		845	6,378	135,352	38,045	
Total	7,963	41,476	692,882	157,123	3188		746	5,369	108,472	28,703	
GELLIBRAND	3011	1,197	7,930	131,329	28,357		3189	1,024	7,608	136,936	32,728
	3012	1,221	8,622	143,594	30,920		3190	610	4,318	75,549	17,448
	3013	750	5,448	93,342	20,526		3191	552	4,106	85,027	23,228
	3015	901	7,093	124,007	27,991	Total	8,386	60,997	1,268,013	349,318	
	3016	623	5,498	106,142	26,662	GIPPSLAND.	3850	1,359	6,854	137,166	35,568
	3025	1,025	7,059	123,257	27,416		3851	288	909	16,318	3,895
	Total	5,717	41,650	721,671	161,872		3858	271	1,211	18,625	3,788

**TAXABLE AND NON-TAXABLE INDIVIDUALS
BY ELECTORAL DIVISION AND RESIDENTIAL POSTCODE**

**TABLE 1.21
Income year 1985-86**

Electoral Division	Postcode	Non-taxable		Taxable		Electoral Division	Postcode	Non-taxable		Taxable	
		Number	Number	Taxable income	Net tax			Number	Number	Taxable income	Net tax
						\$ '000					
VICTORIA - Continued											
HENRY	3145	896	7,147	155,675	44,107	INDI	3636	581	1,805	25,747	5,027
	3148	829	5,766	103,693	24,627		3644	841	2,454	36,240	7,236
	3163	1,685	14,164	253,968	60,600		3672	809	4,544	75,005	16,505
	3166	1,266	8,631	146,695	32,843		3677	1,314	8,070	134,135	29,512
	3167	849	6,191	109,963	25,521		3678	609	1,834	29,084	6,331
	3204	1,172	9,030	169,762	42,612		3685	224	1,033	17,017	3,713
Total		6,697	50,929	939,756	230,310		3690	1,717	9,912	178,250	41,052
							3691	302	1,149	20,206	4,712
							3700	223	853	12,667	2,562
							3707	204	831	12,560	2,553
							3730	400	1,990	31,912	7,033
HIGGINS	3124	1,177	8,636	197,622	58,531		3737	477	2,010	31,853	6,658
	3142	1,135	8,243	284,896	108,761		3741	248	935	13,970	2,909
	3143	582	4,731	111,870	34,365		3747	296	1,682	28,451	6,279
	3144	868	6,470	155,656	47,779	Others	2,389	7,578	116,874	24,238	
	3146	1,124	9,012	194,632	54,829	Total	10,634	46,680	763,971	166,320	
	3161	631	5,368	116,824	33,251						
Total		5,517	42,460	1,061,500	337,516						
						ISACCS	3193	1,368	9,863	224,414	66,552
							3194	1,235	8,903	165,199	40,854
							3195	1,284	8,454	153,100	36,577
							3196	1,111	8,345	144,314	32,552
							3197	468	3,491	62,713	14,975
							3198	1,025	6,708	118,190	26,974
Total		8,526	57,365	998,156	224,257	Total	6,491	45,764	867,930	218,484	
						JAGA JAGA	3079	989	7,972	170,557	47,953
							3081	753	5,139	84,554	18,105
							3083	1,935	10,643	194,167	45,748
							3084	1,898	13,081	267,420	71,117
							3085	683	5,266	99,799	24,288
							3087	579	4,382	80,110	18,788
Total		6,723	45,664	819,950	192,454	Total	6,837	46,483	896,607	225,999	

**TAXABLE AND NON-TAXABLE INDIVIDUALS
BY ELECTORAL DIVISION AND RESIDENTIAL POSTCODE**

**TABLE 1.21
Income year 1985-86**

Electoral Division	Postcode	Non-taxable		Taxable		Electoral Division	Postcode	Non-taxable		Taxable	
		Number	Number	Taxable income	Net tax			Number	Number	Taxable income	Net tax
						\$ '000					
VICTORIA - Continued											
MURRAY	3561	642	1,932	27,285	5,257	WANNON	3260	479	2,138	33,896	7,197
	3564	920	3,647	56,196	11,841		3264	331	1,424	20,399	3,996
	3568	330	1,381	21,266	4,470		3265	234	767	10,508	1,895
	3579	879	2,393	34,367	6,686		3266	313	1,380	19,650	3,671
	3616	575	1,886	28,440	5,833		3268	392	1,343	18,798	3,576
	3620	828	3,382	51,522	10,712		3272	227	809	12,180	2,419
	3621	268	920	13,610	2,751		3280	1,920	10,395	171,809	37,984
	3625	171	899	15,009	3,372		3282	322	1,378	20,557	4,094
	3629	702	3,019	47,081	9,894		3284	278	1,236	18,652	3,776
	3630	2,471	12,650	209,235	46,947		3300	961	5,227	85,492	18,874
	3631	351	1,379	22,092	4,815		3304	311	1,348	21,726	4,473
	3634	270	750	10,295	1,915		3305	835	5,402	100,751	24,280
	3638	316	803	10,928	2,071		3311	332	1,383	20,305	4,066
	Others	3,354	8,270	116,173	22,641		3315	250	1,038	15,015	2,868
	Total	12,077	43,311	663,499	139,205	Total	9,412	42,249	673,069	143,673	
SCULLIN	3046	2,055	14,964	262,532	59,635	WILLS	3044	1,379	10,542	184,670	42,376
	3047	1,570	10,571	183,661	40,836		3055	740	5,465	94,523	21,378
	3060	931	6,313	105,680	22,949		3056	1,745	9,787	165,097	36,588
	3061	417	2,310	39,290	8,583		3058	2,153	13,903	232,394	50,697
	3074	1,565	10,689	181,122	39,443	Total	6,017	39,697	676,684	151,039	
	3075	1,388	9,203	154,525	33,528						
	Total	7,926	54,050	926,810	204,974						
STREETON	3137	699	4,849	85,818	19,560	OTHER		1,568	7,113	147,926	42,354
	3139	1,048	5,199	87,059	19,238	TOTAL VICTORIA	315,841	18,884,524	34,809,393	8,511,622	
	3765	453	2,766	51,296	12,387						
	3777	646	3,210	52,449	11,441						
	3781	176	1,151	21,077	4,932						
	3782	430	2,670	48,606	11,533						
	3793	338	1,588	27,480	6,404						
	3796	519	3,151	55,467	12,650						
	3797	204	872	13,974	2,951						
	3799	313	1,703	26,828	5,505						
	Others	736	3,132	54,713	12,719						
	Total	5,562	30,291	524,767	119,320						

**TAXABLE AND NON-TAXABLE INDIVIDUALS
BY ELECTORAL DIVISION AND RESIDENTIAL POSTCODE**

**TABLE 1.21
Income year 1985-86**

Electoral Division	Postcode	Non-taxable		Taxable		Electoral Division	Postcode	Non-taxable		Taxable	
		Number	Number	Taxable income	Net tax			Number	Number	Taxable income	Net tax
				\$'000	\$'000					\$'000	\$'000
QUEENSLAND											
BOWMAN	4157	868	4,903	85,829	19,282	DAWSON	4737	546	2,210	42,824	10,217
	4158	179	1,054	17,863	3,911		4740	3,389	17,482	313,454	72,038
	4159	511	2,827	50,509	11,643		4741	2,912	9,107	156,285	34,067
	4160	234	1,440	24,220	5,366		4800	687	2,297	37,499	7,931
	4161	642	4,048	71,857	15,835		4802	334	1,174	17,803	3,695
	4163	1,431	7,508	131,117	30,738		4804	227	1,427	35,451	10,174
	4165	427	1,735	28,105	6,202		4805	1,011	3,769	64,694	14,326
	4173	315	2,394	41,488	9,231		4806	611	2,045	33,808	7,068
	4178	1,249	7,865	130,744	28,808		4807	1,217	4,751	78,197	16,258
	4179	932	5,822	100,206	22,786		Others	219	1,048	24,903	6,936
	Others	500	2,730	47,863	11,176						
Total		7,288	42,326	729,801	164,978	Total		11,153	45,310	804,918	182,710
BRISBANE	4031	686	5,046	85,711	19,166	FADDEN	4107	331	2,666	44,601	9,766
	4051	1,285	9,740	171,230	40,024		4108	365	2,211	36,965	7,982
	4053	2,632	17,476	324,067	78,147		4109	2,122	12,879	249,319	63,870
	4054	688	4,623	83,082	18,713		4119	190	1,080	17,874	3,824
	4059	536	3,708	64,725	15,199		4123	1,672	9,009	167,689	40,590
	4060	719	5,183	95,924	23,891		4127	1,288	6,738	118,354	26,668
	Others	25	680	13,004	2,869		4128	748	4,192	75,967	17,750
							4129	411	2,238	38,039	8,300
Total		6,571	46,456	837,743	198,009	Total		7,376	42,003	765,749	182,573
CAPRICORNIA	4700	1,558	9,557	170,098	40,436						
	4701	2,223	14,043	247,109	56,140						
	4702	2,011	6,067	109,519	25,271						
	4703	892	3,240	57,381	13,728						
	4714	178	829	13,166	2,668						
	4715	744	3,342	70,534	18,556						
	4744	399	2,692	80,791	26,338						
	4745	211	1,541	46,745	15,229						
	4746	134	923	26,543	8,313						
	Others	498	1,355	24,812	5,726						
Total		8,848	43,589	846,698	212,405						

158

**TAXABLE AND NON-TAXABLE INDIVIDUALS
BY ELECTORAL DIVISION AND RESIDENTIAL POSTCODE**

**TABLE 1.21
Income year 1985-86**

Electoral Division	Postcode	Non-taxable		Taxable		Electoral Division	Postcode	Non-taxable		Taxable	
		Number	Number	Taxable income	Net tax			Number	Number	Taxable income	Net tax
				\$'000	\$'000					\$'000	\$'000
QUEENSLAND - Continued											
FAIRFAX	4551	1,557	5,737	83,706	17,262	FORDE	4074	1,215	7,760	159,552	41,886
	4555	383	940	13,059	2,437		4075	1,287	8,394	152,655	36,896
	4556	791	3,518	55,438	12,736		4110	510	3,458	55,840	11,612
	4557	594	2,449	37,947	8,175		4113	341	2,221	40,452	9,284
	4558	1,042	3,641	53,428	10,780		4114	2,029	10,491	165,694	32,671
	4559	294	832	12,206	2,400		4115	363	2,672	49,477	11,501
	4560	1,622	6,129	94,764	19,997	Others	407	2,453	42,833	10,006	
	4561	349	857	12,550	2,345						
	4562	378	701	9,892	1,907	Total		6,152	37,449	666,503	153,856
	4563	421	1,092	16,192	3,197						
	4565	541	1,490	21,649	4,324	GRIFFITH	4000	614	3,438	67,530	18,122
	4567	565	1,700	26,333	5,996		4005	584	4,248	71,746	16,909
	4573	526	1,691	23,694	4,565		4006	285	1,998	35,217	8,605
	4575	749	2,675	39,665	7,887		4064	533	4,080	71,320	16,626
	Others	927	2,887	42,133	8,412		4101	1,008	5,455	91,009	21,057
Total		10,739	36,339	542,656	112,420		4102	406	2,290	35,379	7,319
							4152	1,787	12,022	216,767	51,611
							4169	486	3,579	60,006	13,828
FISHER	4500	1,247	7,795	141,538	32,062		4170	1,084	7,752	129,551	28,398
	4501	330	2,118	36,601	8,105		4171	621	4,699	83,534	19,688
	4502	320	2,210	40,023	9,011		4172	170	1,055	17,522	3,705
	4503	930	5,466	94,687	20,945	Total		7,578	50,616	879,581	205,868
	4504	204	937	16,309	3,698						
	4505	375	1,897	32,026	6,905	GROOM	4341	504	1,452	21,668	4,252
	4506	346	1,515	25,715	5,521		4343	874	2,803	43,122	9,111
	4507	529	2,250	32,566	6,625		4350	6,283	33,399	559,603	125,649
	4508	454	2,625	41,973	8,449		4352	1,237	3,139	47,991	9,809
	4510	1,259	5,454	87,758	18,234		4401	455	1,806	30,232	6,338
	4515	230	904	14,885	3,218	Others	829	1,990	29,249	5,671	
	4519	249	789	12,306	2,492	Total		10,182	44,589	731,865	160,830
	4520	299	1,535	30,006	7,832						
	4552	365	977	14,673	3,132						
	Others	1,735	5,358	85,501	18,158						
Total		8,872	41,830	706,567	154,387						

**TAXABLE AND NON-TAXABLE INDIVIDUALS
BY ELECTORAL DIVISION AND RESIDENTIAL POSTCODE**

**TABLE 1.21
Income year 1985-86**

Electoral Division	Postcode	Non-taxable		Taxable		Electoral Division	Postcode	Non-taxable		Taxable	
		Number	Number	Taxable income	Net tax			Number	Number	Taxable income	Net tax
				\$'000	\$'000					\$'000	\$'000
QUEENSLAND - Continued											
HERBERT	4810	1,665	10,424	192,920	45,991	LEICHHARDT	4860	1,196	4,378	71,139	14,561
	4811	445	2,630	46,465	10,064		4865	271	1,392	22,532	4,471
	4812	1,373	8,909	156,596	35,262		4869	240	1,185	19,453	3,968
	4814	2,786	16,191	303,764	69,359		4870	4,406	21,871	382,966	86,625
	4815	556	3,542	64,037	13,757		4871	3,095	8,110	134,751	27,101
	Others	143	1,309	23,936	5,044		4873	347	1,292	20,723	4,207
							4874	229	1,267	29,447	6,684
Total		6,968	43,005	787,718	179,477		4875	410	843	15,838	2,863
							Others	711	2,046	31,723	5,849
						Total		10,905	42,384	728,572	156,329
HINKLER	4625	323	1,009	15,800	3,317	LILLEY	4007	596	4,342	101,081	31,487
	4626	345	836	13,165	2,911		4010	159	1,154	19,313	4,375
	4630	568	1,010	15,365	3,142		4011	882	6,438	127,467	34,298
	4660	456	1,375	20,548	4,006		4012	1,042	7,996	137,380	31,361
	4670	4,575	17,831	277,542	57,462		4013	226	1,699	28,755	6,443
	4671	434	963	13,484	2,505		4014	589	3,951	67,420	14,963
	4680	2,145	12,146	243,173	60,353		4017	1,959	12,272	206,391	45,221
	4718	338	1,421	35,874	10,563		4030	861	6,289	107,913	24,824
	Others	1,055	2,266	34,793	6,934		Others	48	340	5,631	1,192
Total		10,239	38,857	669,744	151,193	Total		6,362	44,481	801,351	194,164
KENNEDY	4721	475	1,517	32,746	8,598	MARANQA	4356	450	1,480	23,980	5,264
	4730	427	1,546	26,565	5,880		4357	281	844	11,837	2,281
	4816	1,278	4,641	77,838	15,944		4380	714	2,028	29,005	5,566
	4820	837	3,132	52,850	11,386		4390	531	2,276	39,410	9,045
	4821	339	885	17,645	3,438		4405	1,276	4,804	80,086	17,683
	4824	224	1,016	19,086	3,903		4413	684	1,723	25,452	5,072
	4825	1,894	10,472	237,703	60,311		4455	785	3,377	60,400	14,187
	4850	1,692	5,301	84,908	17,140		4470	430	1,565	26,637	5,779
	4854	760	2,138	33,976	6,946		4487	357	1,090	17,322	3,662
	4872	1,461	3,678	58,282	11,734		4717	371	2,793	81,429	25,874
	4880	1,200	3,848	60,534	11,962		4720	632	2,783	56,393	14,393
	4883	590	2,365	39,731	8,684		Others	5,599	12,961	200,981	40,939
	4885	365	938	14,360	2,783	Total		12,110	37,724	652,932	149,745
	Others	2,134	5,658	104,181	23,158						
Total		13,676	47,135	860,405	191,867						

**TAXABLE AND NON-TAXABLE INDIVIDUALS
BY ELECTORAL DIVISION AND RESIDENTIAL POSTCODE**

**TABLE 1.21
Income year 1985-86**

Electoral Division	Postcode	Non-taxable		Taxable		Electoral Division	Postcode	Non-taxable		Taxable	
		Number	Number	Taxable income	Net tax			Number	Number	Taxable income	Net tax
						QUEENSLAND - Continued					
						\$'000 \$'000					
MCPHERSON	4211	1,452	6,042	96,996	20,985	OXLEY	4300	1,405	8,532	143,647	30,306
	4213	637	2,622	42,179	9,221		4301	271	1,986	34,824	7,723
	4217	2,766	12,273	222,171	58,040		4303	264	1,203	19,566	3,984
	4218	1,762	8,419	130,768	29,077		4304	841	5,751	100,498	22,654
	4220	1,491	6,944	106,815	22,823		4305	4,252	25,372	450,229	101,861
	4221	1,306	6,352	95,977	20,103		4311	379	1,060	16,019	3,107
	4223	505	2,289	35,268	7,492	Others	233	670	11,012	2,337	
	4224	318	1,364	20,845	4,527		Total	7,645	44,574	775,795	171,972
	4225	384	1,786	26,131	5,452						
	Others	368	1,520	25,822	5,745						
Total		10,989	49,611	802,972	183,465	PETRIE	4019	1,319	7,329	117,015	25,330
							4020	1,856	9,829	159,171	34,505
MONCRIEFF	4205	189	1,124	18,505	3,862		4032	890	6,168	107,463	25,202
	4206	340	1,426	23,598	5,103		4034	2,525	15,156	279,685	68,805
	4207	1,381	6,655	108,076	22,403		4035	525	3,175	62,825	16,362
	4210	621	2,714	44,914	9,991		4036	366	2,135	37,511	8,434
	4214	533	2,237	37,566	8,484	Total	7,481	43,792	763,670	178,638	
	4215	2,870	14,452	227,844	50,025						
	4216	1,082	5,572	90,758	20,805	RANKIN	4076	293	2,062	32,460	6,635
	4280	393	1,787	30,255	6,590		4077	1,248	7,336	114,783	22,841
	4285	687	3,270	53,739	11,753		4118	633	4,639	81,861	17,957
	Others	818	2,489	39,380	8,515		4124	270	1,619	27,407	5,996
Total		8,914	41,726	674,635	147,531		4125	249	1,123	19,064	4,178
							4203	590	3,388	55,114	10,941
MORETON	4103	712	4,919	81,324	17,934		4204	295	1,478	23,965	4,857
	4104	299	2,313	43,482	10,948		4310	348	1,362	20,988	4,411
	4105	656	5,063	91,012	22,217		4340	376	1,255	20,944	4,519
	4120	435	3,296	56,523	13,077		4361	339	712	9,093	1,599
	4121	1,558	11,079	204,585	50,661		4370	1,413	4,930	73,921	15,105
	4122	2,658	16,405	290,719	68,125	Others	972	2,209	30,892	5,709	
	4151	815	6,432	122,176	31,796	Total	7,026	32,113	510,492	104,748	
Total		7,133	49,507	889,821	214,758						

**TAXABLE AND NON-TAXABLE INDIVIDUALS
BY ELECTORAL DIVISION AND RESIDENTIAL POSTCODE**

**TABLE 1.21
Income year 1985-86**

Electoral Division	Postcode	Non-taxable		Taxable		Electoral Division	Postcode	Non-taxable		Taxable	
		Number	Number	Taxable income	Net tax			Number	Number	Taxable income	Net tax
						QUEENSLAND - Continued					
						\$'000		\$'000		\$'000	
RYAN	4055	777	4,892	93,868	22,684						
	4061	1,056	6,559	137,887	37,304						
	4065	439	3,489	66,275	16,879						
	4066	916	6,196	120,413	31,261						
	4067	743	3,615	82,640	25,022						
	4068	1,274	8,468	181,060	51,383						
	4069	1,933	11,293	267,651	81,305						
	4070	304	1,621	35,395	9,927						
Total		7,442	46,133	985,189	275,765						
WIDE BAY	4315	445	1,409	24,806	5,622						
	4570	3,001	8,684	129,049	25,540						
	4605	543	1,446	21,383	4,205						
	4610	1,102	3,813	64,415	14,707						
	1650	2,073	9,917	162,287	34,594						
	4655	718	2,393	34,973	7,039						
	4657	293	961	13,547	2,743						
	4658	272	911	12,807	2,461						
	Others	1,767	4,011	57,613	11,027						
Total		10,214	33,545	520,880	107,938						
OTHER.		1,040	4,554	83,168	20,158						
TOTAL QUEENSLAND.		212,903	1,029,648	18,019,429	4,155,779						

**TAXABLE AND NON-TAXABLE INDIVIDUALS
BY ELECTORAL DIVISION AND RESIDENTIAL POSTCODE**

**TABLE 1.21
Income year 1985-86**

Electoral Division	Postcode	Non-taxable		Taxable		Electoral Division	Postcode	Non-taxable		Taxable		
		Number	Number	Taxable income	Net tax			Number	Number	Taxable income	Net tax	
				\$ '000	\$ '000					\$ '000	\$ '000	
WESTERN AUSTRALIA												
BRAND	6112	1,737	8,638	144,508	31,278	CURTIN	6007	442	2,849	51,015	12,159	
	6167	1,051	5,263	90,925	20,088		6008	979	6,367	126,910	33,737	
	6168	1,233	6,501	115,883	26,113		6009	1,869	9,454	234,615	75,641	
	6169	986	5,956	106,600	24,733		6010	1,041	6,416	139,677	40,511	
	6201	238	1,048	18,539	4,245		6011	732	4,550	108,417	33,583	
	6208	354	1,629	31,318	7,727		6012	624	3,501	73,275	20,929	
	6210	1,781	7,561	126,792	28,578		6014	1,306	8,620	170,868	45,411	
	6215	206	942	16,299	3,590		6015	714	3,851	99,481	32,401	
	6220	282	1,449	24,815	5,542		6016	554	3,909	65,335	14,731	
	Others	1,089	4,184	72,392	16,095							
	Total		8,957	43,171	748,071		167,989	Total		8,261	49,517	1,069,593	309,103
CANNING	6057	648	3,753	65,411	14,690	FORREST	6225	640	3,803	79,269	20,261	
	6058	875	4,939	86,399	18,995		6230	2,326	12,883	227,341	52,358	
	6076	2,023	10,171	198,803	51,157		6239	369	935	13,826	2,686	
	6107	1,815	10,457	172,714	37,327		6255	371	1,114	16,469	3,178	
	6109	684	3,707	62,608	13,627		6258	777	2,818	45,527	9,450	
	6110	1,742	9,249	156,527	33,909		6280	1,127	3,760	56,411	11,452	
	6111	1,840	9,379	165,510	37,749		6285	303	832	12,104	2,375	
	Others	28	166	2,500	498		6330	2,431	9,128	141,908	29,838	
	Total		9,655	51,821	910,472		207,952	6333	464	827	11,804	2,292
								Others	2,459	6,880	106,976	21,783
						Total		11,267	42,980	711,635	155,673	
COWAN	6020	1,580	9,118	184,070	48,596	FREMANTLE	6156	1,144	7,585	149,718	39,322	
	6022	528	3,000	55,996	13,511		6157	696	4,935	86,946	20,502	
	6023	1,226	7,118	145,906	38,209		6158	515	2,980	56,115	14,157	
	6024	1,327	7,771	148,297	36,067		6160	481	2,781	50,036	11,972	
	6026	775	5,213	101,999	24,964		6162	485	2,803	47,090	10,366	
	6061	1,925	10,490	162,529	32,659		6163	3,132	19,380	335,023	15,389	
	6064	1,379	6,869	108,758	21,860		6164	492	3,083	55,729	12,610	
	6066	208	1,508	26,819	5,960		6166	297	1,507	26,320	6,070	
	Others	20	89	1,563	345		Others	160	1,034	19,960	5,233	
	Total		8,968	51,176	935,937		222,171	Total		7,402	46,088	826,937	135,621

**TAXABLE AND NON-TAXABLE INDIVIDUALS
BY ELECTORAL DIVISION AND RESIDENTIAL POSTCODE**

**TABLE 1.21
Income year 1985-86**

Electoral Division	Postcode	Non-taxable		Taxable		Electoral Division	Postcode	Non-taxable		Taxable		
		Number	Number	Taxable income	Net tax			Number	Number	Taxable income	Net tax	
				\$'000	\$'000					\$'000	\$'000	
						WESTERN AUSTRALIA - Continued						
KALGOORLIE	6430	1,273	7,256	145,733	36,251	O'CONNOR.	6302	321	864	13,210	2,693	
	6432	444	2,881	55,133	12,969		6312	486	2,281	36,516	7,671	
	6444	166	975	23,133	6,279		6315	287	1,014	16,675	3,455	
	6450	1,197	3,593	57,633	11,834		6317	484	2,240	35,416	7,313	
	6701	657	2,610	47,681	10,142		6324	407	1,281	19,340	3,709	
	6713	144	1,093	30,382	9,057		6395	454	1,394	22,618	4,341	
	6714	759	4,604	113,745	31,156		6401	764	3,058	49,424	10,373	
	6720	176	1,269	38,342	12,025		6415	376	1,619	27,058	5,896	
	6721	301	2,296	57,095	15,905		6510	224	894	15,282	3,330	
	6722	561	3,651	84,211	21,257		6530	2,171	10,499	179,426	39,897	
	6725	560	1,742	32,444	7,164		Others	8,703	22,065	357,005	74,929	
	6728	272	1,329	26,114	5,960							
	6743	468	1,423	30,429	6,768		Total	14,677	47,209	771,970	163,607	
	6753	619	2,817	76,264	21,972							
	6754	184	1,125	29,514	8,220							
	Others	4,375	13,231	280,646	68,044		PERTH	6000	1,092	4,616	73,751	17,285
	Total	12,156	51,895	1,128,499	285,003		6005	368	1,849	33,209	8,598	
					6006	575	3,232	49,683	10,758			
MOORE	6025	2,422	14,313	255,514	58,054	6050	1,111	6,924	121,636	29,985		
	6027	738	4,996	88,983	19,700	6051	557	3,692	55,010	11,445		
	6054	1,281	7,217	116,239	24,415	6052	758	4,237	66,598	14,414		
	6056	1,955	10,938	185,232	41,523	6053	866	4,989	76,494	15,852		
	6063	285	1,866	31,514	6,597	6062	4,004	21,308	354,098	80,298		
	6065	1,060	5,412	90,505	19,978	Total	9,331	50,847	830,479	188,635		
	6070	271	1,465	30,972	8,551							
	6071	253	1,256	24,458	6,090	STIRLING.	6017	313	2,126	35,008	7,753	
	6073	167	940	17,167	4,216	6018	2,243	13,343	252,286	63,855		
	6084	224	819	13,850	2,971	6019	1,367	8,629	159,146	39,749		
	6555	335	1,178	20,890	4,863	6021	1,138	7,042	120,961	27,624		
	Others	1,681	6,219	106,709	23,851	6060	1,324	9,471	157,611	34,908		
	Total	10,672	56,619	982,033	220,809	Others	107	592	10,589	2,575		
					Total	6,492	41,203	735,601	176,464			

TAXABLE AND NON-TAXABLE INDIVIDUALS
BY ELECTORAL DIVISION AND RESIDENTIAL POSTCODE

TABLE 1.21
Income year 1985-86

Electoral Division	Postcode	Non-taxable		Taxable		Electoral Division	Postcode	Non-taxable		Taxable	
		Number	Number	Taxable income	Net tax			Number	Number	Taxable income	Net tax
				\$ '000	\$ '000					\$ '000	\$ '000
WESTERN AUSTRALIA - Continued											
SWAN	6055	485	2,575	44,716	10,354						
	6100	701	4,383	72,794	16,063						
	6101	833	5,283	83,469	17,668						
	6102	709	4,024	61,018	12,762						
	6103	482	2,932	46,280	9,699						
	6104	640	4,119	65,431	13,833						
	6105	1,007	5,967	95,929	20,058						
	6151	1,279	8,300	159,919	41,603						
	6152	1,457	9,180	169,309	41,970						
Total		7,593	46,763	798,865	184,010						
TANGNEY	6108	1,406	7,513	133,079	30,231						
	6153	1,502	8,826	184,037	50,564						
	6154	764	4,664	98,089	27,381						
	6155	5,161	30,961	596,289	148,387						
Total		8,833	51,964	1,011,494	256,563						
OTHER		1,121	5,943	133,206	31,100						
TOTAL WESTERN AUSTRALIA. . .		124,992	640,334	11,709,207	2,798,801						

**TAXABLE AND NON-TAXABLE INDIVIDUALS
BY ELECTORAL DIVISION AND RESIDENTIAL POSTCODE**

**TABLE 1.21
Income year 1985-86**

Electoral Division	Postcode	Non-taxable		Taxable		Electoral Division	Postcode	Non-taxable		Taxable	
		Number	Number	Taxable income	Net tax			Number	Number	Taxable income	Net tax
				\$'000	\$'000					\$'000	\$'000
SOUTH AUSTRALIA - Continued											
GREY	5523	178	830	13,812	3,029	KINGSTON	5047	535	3,559	59,115	13,060
	5540	1,105	6,576	116,846	26,653		5048	805	6,264	110,637	26,546
	5600	565	3,515	67,450	16,769		5049	813	5,104	94,298	23,083
	5606	1,169	5,612	91,531	19,956		5158	869	6,475	120,032	27,893
	5608	1,092	6,848	124,810	28,158		5161	625	3,984	67,830	14,793
	5680	353	663	9,062	1,771		5162	1,590	9,163	152,925	32,804
	5690	851	1,400	21,959	4,588		5163	792	4,388	71,824	14,918
	5700	894	6,354	115,875	26,489		5164	376	2,179	34,732	7,053
	5731	174	881	22,130	5,322		5165	443	2,618	41,096	8,621
	Others	4,116	9,361	146,214	30,284		5166	169	1,038	16,660	3,432
						Others		9	40	727	173
Total		10,497	42,040	729,689	163,019	Total		7,026	44,812	769,876	172,376
HAWKER	5035	378	2,913	48,789	10,966	MAKIN	5075	710	4,822	85,215	20,074
	5038	905	6,737	109,608	24,154		5088	363	2,219	36,644	7,841
	5039	482	3,802	62,227	13,706		5090	400	2,748	46,857	10,301
	5040	198	1,223	24,284	6,358		5091	650	4,166	78,238	19,167
	5042	768	4,779	81,562	18,746		5092	1,150	7,993	143,468	32,868
	5043	1,183	7,879	126,711	27,236		5095	364	2,534	40,993	8,682
	5044	652	5,218	93,435	23,158		5096	969	6,407	106,929	23,005
	5045	948	7,374	129,318	31,732		5097	1,006	6,680	119,742	27,483
	5046	545	4,217	71,454	16,139		5098	771	4,786	78,903	16,556
							5126	565	3,670	68,318	16,192
Total		6,059	44,142	747,388	172,195	Others		351	2,109	37,675	8,664
HINDMARSH	5007	331	1,868	28,386	5,766	Total		7,299	48,134	842,982	190,833
	5022	996	7,247	127,560	30,331						
	5023	1,026	7,040	112,874	24,017						
	5024	1,044	7,237	131,656	32,516						
	5025	602	4,093	69,943	15,990						
	5031	699	3,974	61,753	12,894						
	5032	728	5,932	100,962	23,400						
	5033	518	3,463	53,820	11,165						
	5037	607	4,363	70,279	15,334						
Total		6,551	45,217	757,233	171,413						

**TAXABLE AND NON-TAXABLE INDIVIDUALS
BY ELECTORAL DIVISION AND RESIDENTIAL POSTCODE**

**TABLE 1.21
Income year 1985-86**

Electoral Division	Postcode	Non-taxable		Taxable		Electoral Division	Postcode	Non-taxable		Taxable	
		Number	Number	Taxable income	Net tax			Number	Number	Taxable income	Net tax
				\$'000	\$'000					\$'000	\$'000
SOUTH AUSTRALIA - Continued											
MAYO	5152	462	2,961	64,609	18,315	STURT	5066	987	6,020	137,496	41,695
	5153	414	1,889	33,409	8,025		5067	713	4,880	84,838	20,817
	5154	215	1,488	31,203	8,478		5068	832	5,446	99,069	25,509
	5155	256	1,522	28,685	6,903		5070	934	6,433	99,648	21,796
	5157	237	980	18,861	4,928		5072	740	4,698	83,720	20,669
	5167	421	2,382	38,952	8,482		5073	1,212	7,027	115,943	26,731
	5169	310	1,841	30,888	6,639		5074	908	5,043	78,010	16,708
	5171	341	1,456	23,829	5,286		5076	514	3,612	62,035	14,266
	5172	332	1,121	18,199	4,044		5089	469	2,884	52,445	12,826
	5173	320	1,441	22,631	4,700	Others		8	38	698	172
	5211	662	3,035	44,120	9,060						
	5214	270	1,068	14,886	2,943	Total		7,317	46,081	813,902	201,189
	5223	418	1,164	17,761	3,690						
	5241	195	875	14,042	3,075						
	5244	294	1,272	21,112	4,650	WAKEFIELD	5116	262	1,391	23,433	5,011
	5245	281	1,257	21,812	5,071		5118	917	4,782	78,932	17,313
	5251	549	2,512	42,894	9,743		5238	382	1,218	17,493	3,337
	5252	224	954	15,047	3,099		5351	304	1,195	19,070	4,090
	5253	1,260	5,288	82,361	17,115		5352	460	1,728	26,855	5,796
	5255	494	1,730	26,295	5,543		5353	417	1,528	24,267	5,380
	Others	2,973	11,002	176,591	38,559		5355	519	2,030	32,319	6,943
Total		10,928	47,238	788,187	178,348		5373	246	967	14,344	2,844
							5417	254	774	11,685	2,335
PORT ADELAIDE	5008	804	5,185	82,130	17,204		5422	175	969	16,571	3,581
	5009	291	1,807	28,216	5,854		5453	400	1,581	24,649	5,277
	5010	280	1,437	21,015	4,010		5461	211	898	13,625	2,893
	5011	621	4,351	71,794	15,930		5501	355	1,114	16,879	3,355
	5012	624	3,272	48,884	9,578		5554	435	1,852	28,626	6,294
	5013	593	3,338	51,541	10,323		5556	220	823	12,423	2,484
	5014	735	4,738	74,352	15,283		5558	274	962	12,744	2,376
	5015	321	1,871	29,220	6,011		5573	253	1,000	14,664	3,047
	5016	491	3,643	61,039	13,612	Others		5,297	16,949	244,944	48,670
	5017	406	2,451	38,971	8,047	Total		11,381	41,761	633,523	131,026
	5018	291	2,151	39,714	9,272						
	5019	628	4,427	75,108	17,002	OTHER		880	5,176	97,575	24,170
	5020	286	1,883	38,559	10,244						
	5021	430	3,311	68,469	18,593	TOTAL SOUTH AUSTRALIA . . .		111,123	615,197	10,639,230	2,464,252
Total		6,801	43,865	729,012	160,963						

TAXABLE AND NON-TAXABLE INDIVIDUALS
BY ELECTORAL DIVISION AND RESIDENTIAL POSTCODE

TABLE 1.21
Income year 1985-86

Electoral Division	Postcode	Non-taxable		Taxable		Electoral Division	Postcode	Non-taxable		Taxable	
		Number	Number	Taxable income	Net tax			Number	Number	Taxable income	Net tax
				\$'000	\$'000					\$'000	\$'000
NORTHERN TERRITORY						AUSTRALIAN CAPITAL TERRITORY					
NORTHERN TERRITORY	5750	2,509	10,022	200,827	47,021	CANBERRA.	2603	522	4,191	109,788	35,412
	5751	850	859	15,421	3,065		2604	379	3,242	66,751	17,498
	5760	378	1,621	33,567	7,123		2605	918	6,915	158,723	45,846
	5780	1,028	3,086	59,979	13,293		2606	454	3,980	84,314	22,664
	5787	298	1,734	33,421	7,105		2607	856	6,856	157,017	45,317
	5789	393	2,660	54,617	12,537		2611	1,723	13,855	315,129	88,787
	5790	989	6,015	133,452	35,270		2902	902	7,631	167,208	44,650
	5791	1,167	2,897	56,003	12,164		2903	561	4,237	94,235	25,646
	5792	2,035	13,449	284,996	69,522		2904	639	5,734	130,026	35,418
	5793	1,024	6,756	142,835	33,450		2905	493	4,774	98,194	24,322
	5794	362	2,043	45,068	11,357						
	5797	457	1,771	44,622	12,108						
	Others	371	2,020	47,550	11,743						
							Total	7,447	61,415	1,381,385	385,560
	Total	11,861	54,933	1,152,358	275,758	FRASER	2600	598	5,623	132,042	38,430
							2601	1,257	8,893	196,578	55,790
							2602	1,328	11,297	228,415	58,826
							2614	1,480	11,709	267,701	76,279
							2615	2,141	16,880	362,783	96,236
							2617	1,278	10,417	226,412	60,252
							Others	157	1,147	23,726	6,166
							Total	8,239	65,966	1,437,657	391,979
						TOTAL AUSTRALIAN CAPITAL TERRITORY		15,686	127,381	2,819,039	777,539
						OVERSEAS TAXPAYERS		7,024	14,072	205,427	60,846
						TOTAL AUSTRALIA		1,234,602	6,966,344	128,017,868	31,085,739

TAXABLE AND NON-TAXABLE TRUSTEE ASSESSMENTS

TABLE 1.22

SELECTED ITEMS BY GRADE OF TAXABLE INCOME AND TYPE OF TAXPAYER

Income year 1985-86

(Excludes manually assessed and issued assessments)

Item	Non-taxable			Taxable										Non-provisional	Provisional	Total
	Non-provisional	Provisional	Total	Grade of taxable income												
				Under \$7,500	\$7,500-\$12,499	\$12,500-\$19,499	\$19,500-\$27,999	\$28,000-\$34,999	\$35,000-\$49,999	\$50,000 and over						
Number	7,905	2,210	10,115	20,244	6,840	6,093	4,877	3,334	4,480	1,109	7,401	39,576	46,977			
Net partnership and trust income (or loss) -																
Primary production																
Number with	264	36	300	483	239	197	153	89	99	42	231	1,071	1,302			
Amount . . . \$'000	98	4	102	838	1,299	1,731	1,682	1,566	2,208	2,133	1,463	9,994	11,457			
Other																
Number with	4,000	577	4,577	20,067	6,785	6,058	4,846	3,309	4,463	1,104	7,322	39,310	46,632			
Amount . . . \$'000	3,545	624	4,169	60,083	66,499	94,519	112,399	101,816	161,152	139,816	79,032	657,251	736,283			
Net income \$'000	3,661	632	4,293	61,004	67,845	96,415	114,220	103,456	163,508	142,172	81,063	667,557	748,620			
Taxable income \$'000	3,381	497	3,878	59,682	67,175	95,755	113,294	103,296	162,260	141,168	80,309	662,321	742,630			
Gross tax \$'000	5	..	5	18,786	23,050	37,169	48,247	46,166	75,081	80,484	24,815	304,168	328,982			
Medicare levy																
Number with . . . . .	..	..	..	2,644	4,320	4,442	4,070	3,013	4,184	922	659	22,936	23,595
Amount . . . \$'000 . . . . .	..	..	..	43	417	700	953	933	1,505	1,243	130	5,665	5,795
Averaging rebate																
Number with	9	1	10	32	41	75	50	38	43	26	20	285	305			
Amount . . . \$'000	4	..	4	4	23	60	87	100	137	161	48	523	572			
Total rebates and credits																
Number with	14	2	16	400	102	116	62	48	56	38	75	747	822			
Amount . . . \$'000	5	..	5	17	27	84	91	112	183	223	121	616	737			
Net tax \$'000	..	..	..	18,811	23,440	37,786	49,109	46,987	76,403	81,505	24,824	309,216	334,040
Medicare levy in provisional debit \$'000	..	..	..	36	489	789	1,088	1,081	1,821	1,482	..	6,786	6,786
Provisional debit \$'000	..	..	..	17,455	21,805	35,823	48,605	48,219	80,984	80,979	..	333,871	333,871
Provisional credit \$'000	..	12,067	12,067	8,301	6,637	9,343	12,206	13,482	28,918	12,483	..	91,369	91,369			

TAXABLE AND NON-TAXABLE, NON-RESIDENT INDIVIDUALS
SELECTED ITEMS BY GRADE OF TAXABLE INCOME AND BY TYPE OF TAXPAYER
(Excludes manually assessed and issued assessments)

TABLE 1.23
Income year 1985-86

	Non-taxable			Taxable								Non-		Total
	Non-provisional	Provisional	Total	Grade of taxable income								provisional	provisional	
				Under \$7,500	\$7,500-\$12,499	\$12,500-\$19,499	\$19,500-\$27,999	\$28,000-\$34,999	\$35,000-\$49,999	\$50,000 and over				
Number No.	5,295	561	5,856	11,338	2,031	1,467	731	250	258	220	10,216	6,079	16,295	
Net income (or loss) . . . \$'000	(4,401)	(199)	(4,600)	33,326	20,403	23,518	16,241	7,962	10,296	29,676	98,014	43,408	141,422	
Taxable income (or loss) . . \$'000	(6,310)	(374)	(6,684)	31,367	19,860	23,017	16,013	7,766	10,135	28,529	95,497	41,191	136,688	
Gross tax \$'000	127	(1)	126	9,425	5,975	6,924	5,092	2,810	4,059	15,223	34,769	14,738	49,507	
Total rebates and credits . . \$'000	131	(1)	130	184	93	283	96	142	210	814	1,460	362	1,822	
Net tax \$'000	127	(1)	126	9,326	5,955	6,886	5,049	2,764	3,960	14,467	33,755	14,652	48,407	
Double tax credits \$'000	..	..	..	11	18	9	1	7	4	596	637	10	647
Provisional debit \$'000	..	..	..	3,915	1,889	1,688	1,327	623	1,094	3,096	..	13,631	13,631
Provisional credit \$'000	..	846	846	3,364	1,431	1,287	954	672	672	1,563	..	9,945	9,945	
Amount of assessments issued . \$'000	..	(846)	(846)	9,701	6,411	7,297	5,439	2,911	4,388	15,506	33,259	18,393	51,652	
Tax instalment deductions . . \$'000	693	19	712	2,913	1,886	1,838	1,534	717	844	1,619	10,462	888	11,350	
P.P.S. credit presented . . \$'000	5	..	5	33	30	28	32	..	..	23	118	28	146

INDIVIDUALS ASSESSED UNDER DIVISION 6AA (EXCLUDING TRUSTEES)
 SELECTED ITEMS BY GRADE OF TAXABLE INCOME
 (Excludes manually assessed and issued assessments)

TABLE 1.24
 Income year 1985-86

Item		Taxable										Total
		Grade of taxable income										
		Non-taxable	\$417-\$1,373	\$1,374-\$4,595	\$4,596-\$7,499	\$7,500-\$12,499	\$12,500-\$19,499	\$19,500-\$27,999	\$28,000-\$34,999	\$35,000-\$49,999	\$50,000 and over	
Number . . . . .	..	5,153	6,258	3,185	982	1,110	1,093	1,026	939	1,349	137	16,079
Salaries and wages received . . .	No. \$'000	368 518	657 256	1,495 2,429	331 1,053	363 1,157	338 1,041	261 712	259 602	263 492	30 137	3,997 7,880
Net investment and property income .	No. \$'000	521 133	6,055 3,557	2,944 3,500	835 1,411	891 1,761	827 1,864	832 1,475	740 1,662	1,057 2,631	108 929	14,289 18,790
Net business income	No. \$'000	16 20	47 22	92 129	25 83	10 41	9 38	7 27	3 2	2 1	3 ..	198 344
Net partnership and trust income. .	No. \$'000	5,062 97,896	1,455 661	1,227 2,172	659 3,178	928 8,060	1,015 14,486	994 22,025	912 27,608	1,324 45,850	132 12,589	8,646 136,631
Other net income	No. \$'000	2 (3)	76 32	60 109	29 36	15 38	13 73	8 54	13 49	9 5	2 1	225 397
Net income	\$'000	98,564	4,528	8,339	5,762	11,058	17,502	24,293	29,924	48,979	13,657	164,042
Eligible income	\$'000	97,867	4,274	5,886	4,601	9,723	16,233	23,320	29,142	48,222	13,304	154,707
Taxable income.	\$'000	98,503	4,497	8,286	5,739	11,015	17,457	24,269	29,913	48,961	13,599	163,735
Section 100(2) credit	\$'000	46,705	34	533	972	2,916	5,247	8,546	10,579	17,875	5,751	52,453
Total rebates and credits	\$'000	45,704	74	1,081	1,955	5,835	10,517	17,113	21,171	35,770	11,528	105,046
Net tax assessed	\$'000	..	1,063	2,016	1,136	1,730	2,469	2,505	3,244	5,283	1,815	21,260
Provisional debit.	\$'000	..	1,146	1,747	1,060	1,620	2,457	2,754	3,691	6,071	2,119	22,666
Provisional credit	\$'000	472	709	840	379	470	593	560	850	1,642	415	6,458

**TAXPAYERS WITH TAXABLE INCOME EXCEEDING \$500,000
BY GRADE OF TAXABLE INCOME**

**TABLE 1.25
Income Year 1985-86**

Item	Grade of taxable income					Total
	\$500 000- \$599 999	\$600 000- \$799 999	\$800 000- \$999 999	\$1 000 000- \$1 999 999	\$2 000 000 and over	
Number of taxpayers-						
Males	75	53	26	24	13	191
Females.	23	33	9	10	3	78
Total	98	86	35	34	16	269
Net income \$'000	53,672	60,117	36,282	43,660	59,221	252,952
Taxable income \$'000	53,093	58,871	30,382	38,262	57,503	238,111
Net tax \$'000	31,454	35,023	17,659	20,769	31,527	136,432
Salary and wages in assessable income \$'000	9,264	7,003	5,611	3,199	4,221	29,298
Net business income-						
Primary production \$'000	(318)	353	734	(752)	(328)	(311)
Other \$'000	5,379	5,415	2,116	8,075	21,961	42,946
Net partnership and trust income-						
Primary production. . . \$'000	(82)	389	(208)	(901)	(23)	(825)
Other \$'000	30,179	36,904	15,265	27,086	24,840	134,274
Sale of property \$'000	1,216	1,139	917	645	4,310	8,227
Gross rents \$'000	1,098	654	1,030	254	945	3,981
Interest received \$'000	4,914	6,182	2,613	3,384	5,062	22,155
Dividend income. \$'000	2,453	2,464	1,760	3,697	1,037	11,411
Total rebates and credits \$'000	116	137	531	87	3,266	4,137
Medicare levy in net tax \$'000	509	579	287	389	440	2,204

**PART 2 — PARTNERSHIPS
AND TRUSTS**

— Description of Tables and Items

— Tables of Statistics

DESCRIPTION OF ITEMS

Coverage

The statistics contained in the tables were compiled from 1985-86 income year partnership and trust returns that were processed in the period 1 July 1986 to 29 January 1988.

For the 1985-86 income year, partnership returns were lodged using return form P while trust returns used form T. Facsimiles of these returns can be found in Appendix 1 at the back of this book.

Compilation

All returns were processed by computer after assessment. Statistics were collected for most labelled fields on return forms as well as for some additional items which related to business income and expenditure.

State

The classification 'state' indicates the state in which the returns were assessed, except that returns of Northern Territory residents were assessed in Adelaide.

Industry coding

The allocation of a return to a particular industry was based on the Australian Standard Industrial Classification (ASIC). However, by necessity, a number of like industries within subdivisions of ASIC were grouped together for classification purposes.

Returns were coded as follows:

Property income recipients - returns with income from investment property received directly and with no income/loss from a business or another partnership or trust.

Subsidiary returns - returns with no direct business income or loss but with income from another partnership or trust were coded as either 'primary production subsidiary' or 'other subsidiary' depending on the major source of income.

Other industries - returns with direct business income were coded to the industry from which they derived the greatest gross income or incurred the smallest loss.

Type of partnership or trust

Partnerships - A partnership was classified as a 'family' partnership if two partners shared the same surname. Otherwise it was classified as either 'non-family', or 'company partnership' where all the partners are companies.

Trusts - Trusts were classified either 'Public unit trust', 'Unit trust other than Public unit trust', 'Deceased Estate trust' or 'Other than Unit trust or Deceased Estate trust' or 'Company trust' where all the beneficiaries are companies.

Number of partners or beneficiaries

Each partner or beneficiary listed on the statement of distribution and reconciliation was counted regardless of whether the partnership/trust derived a net income, incurred a loss or had nil income during the year. In the case of Public unit trusts, the number of beneficiaries was shown as 0 (zero).

Income items

Net business income - This item is the sum of 'Net business income from primary production' and 'Net business income - other'. 'Net business income from primary production' is the amount of income (or loss) from primary production business activities after deduction of relevant business deductions, including investment allowance. Special primary producer deductions (section 75A-D) are generally allowed in the partners' subsidiary returns. 'Net business income - other' is the amount of business income (or loss), other than primary production business income (or loss), after deduction of relevant business deductions including investment allowance.

Net partnership and trust income - primary production - This item is the sum of amounts shown as primary production income (or loss) received from another partnership or trust, less any deductions for expenses incurred in gaining that income.

Net partnership and trust income - other - The sum of amounts, other than amounts of primary production income (or loss), received from another partnership or trust, less any deductions for expenses incurred in gaining that income.

Other income n.e.i. - This item consists mainly of salary and wage income in trust assessments.

Net income - Is the total of all assessable income (i.e., the gross income according to ordinary concepts plus all other items specifically made assessable) less the total deductions for expenses incurred in gaining that income and investment allowance deductions allowed under section 82AB.

For a description of the following items refer to Part 1:

Total business receipts - primary production

Total business receipts - other

Property sales

Gross rents

Gross dividends

Gross interest

Deduction items

Gifts - This item is the sum of amounts allowed as deductions for gifts to school building funds approved by the Commissioner of Taxation, public hospitals, public benevolent institutions and to other approved bodies or funds including overseas aid funds.

Other deductions - This item consists of amounts of expenditure (other than expenditure directly attributable to business, property or income from other partnerships and trusts) claimed at this label. Generally it would include such expenditure as tax agents fees and, in the case of trusts, deductions for prior years' losses recouped.

Section 75A-D deductions - This item is the total of amounts allowed as deductions for certain special farm development and improvement expenditure. It includes capital expenditure on the preparation of land for agriculture, on water storage and farm reticulation systems, on fences for disease control and on soil conservation measures.

For a description of the following items refer to Part 1:

Salaries and wages paid

Interest paid

Investment and property income deductions

Investment allowance

Depreciation total

Other Items

For a description of the following items refer to Part 1:

Gross sales

Stock on hand at beginning of year

Purchase of stock during year

Stock on hand at end of year

Depreciable assets purchased during year

Depreciable assets disposed of during year

DESCRIPTION OF TABLES IN PART 2

The tables in Part 2 contain statistics from 1985-86 income year returns of partnerships and trusts.

In tables classified by grades of net income, each size level contains returns with net income starting at the lower level of the income range up to and including the upper limit of the range. For example, a range marked \$8,000-\$9,999 includes returns with net income of \$8,000 or more up to and including incomes of \$9,999. Discrepancies between totals shown in any table and the sum of the component figures are due to rounding.

TABLE 1.1 - Partnership returns classified by grade of net income and number of partners.

In this table, statistics of the number of partnerships, the number of partners and the net income of the partnership are shown cross-classified by grade of net income and by the number of partners per partnership. Partnerships with 10 or more partners were grouped together.

TABLE 1.2 - Trust returns classified by grade of net income and number of beneficiaries.

In this table statistics of the number of trusts, the number of beneficiaries and the net income of the trust are shown cross-classified by grade of net income and by the number of beneficiaries per trust. Trusts with 10 or more beneficiaries were grouped together while information relating to Public unit trusts, where the number of beneficiaries is counted as 0, are shown separately.

TABLE 1.3 - Selected items of income and expenditure from partnership and trust returns classified by industry.

This table consists of parts (a) to (l). Parts (a) to (h) contain the information relating to a state of assessment, part (i) contains statistics of partnership returns classified as "family partnerships" (i.e., where two partners shared the same surname. Part (j) shows statistics of all partnership returns. Part (k) contains statistics of all trust returns and part (l) contains statistics of all partnership and trust returns.

Returns from which statistics were included in the table were classified by industry based on the major source of business income shown. (Refer to notes on allocation of industry codes in the Description of Items.) Returns with business income the source of which could not be identified were classified as "Industry not stated".

TABLE 1.4 - All items from partnership and trust returns classified by grade of net income, type of partnership or trust and state of assessment.

This table sets out statistics of all income, deduction, etc. items keyed from partnership and trust return forms. Consolidated data from both partnerships and trusts is shown classified by grade of net income and by state of assessment. Separate details are also shown for each type of partnership and trust. For each item, in addition to the monetary value, the number of returns in which that item appeared is also shown.

PARTNERSHIPS AND TRUSTS

Tables of statistics

PARTNERSHIPS - AUSTRALIA

TABLE 2.1

BY GRADE OF NET INCOME AND NUMBER OF PARTNERS

Income year 1985-86

Grade of net income of partnership	Number of partnerships	Number of partners per partnership										Total	
		Number of partners Net income (or loss)	2	3	4	5	6	7	8	9	10 and over		
\$. . . \$													
Loss . . . .	. Partnerships . . .	106,491	10,023	6,866	1,470	951	311	204	107	521	126,944	
	Partners	212,982	30,069	27,464	7,350	5,706	2,177	1,632	963	9,751	298,094		
	Net loss . . \$ '000	(1,443,366)	(282,317)	(215,318)	(98,158)	(37,770)	(16,144)	(14,210)	(21,160)	(92,992)	(2,221,435)		
Nil income . .	. Partnerships . . .	12,348	1,174	798	187	132	44	31	13	87	14,814		
	Partners	24,696	3,522	3,192	935	792	308	248	117	1,782	35,592		
1- 1,999 . . .	. Partnerships . . .	35,569	2,922	2,039	407	221	59	54	31	178	41,480	
	Partners	71,138	8,766	8,156	2,035	1,326	411	432	280	3,207	95,751		
	Net income . . \$ '000	32,596	2,538	1,777	325	178	38	52	41	135	37,680		
2,000- 3,999 .	. Partnerships . . .	27,044	2,008	1,409	266	145	39	22	10	79	31,022		
	Partners	54,089	6,024	5,636	1,330	870	273	176	90	1,360	69,848		
	Net income . . \$ '000	80,543	5,919	4,173	761	423	110	68	30	230	92,257		
4,000- 5,999 .	. Partnerships . . .	24,029	1,607	1,042	195	123	31	24	10	53	27,114		
	Partners	48,058	4,821	4,168	975	738	217	192	90	938	60,197		
	Net income . . \$ '000	119,770	7,973	5,183	965	604	159	118	52	267	135,089		
6,000- 7,999 .	. Partnerships . . .	23,127	1,438	954	180	86	22	20	3	39	25,869		
	Partners	46,254	4,314	3,816	900	516	154	160	27	818	56,959		
	Net income . . \$ '000	162,114	10,036	6,660	1,258	602	150	137	21	274	181,252		
8,000- 9,999 .	. Partnerships . . .	26,285	1,301	859	150	77	25	17	7	44	28,765		
	Partners	52,570	3,903	3,436	750	462	175	136	63	1,033	62,528		
	Net income . . \$ '000	236,385	11,678	7,759	1,349	687	226	154	61	390	258,689		
10,000-19,999 .	. Partnerships . . .	104,033	5,752	3,771	655	319	79	66	18	143	114,836		
	Partners	208,066	17,256	15,084	3,275	1,914	553	528	162	3,206	250,044		
	Net income . . \$ '000	1,525,547	85,052	56,006	9,707	4,730	1,164	936	300	2,094	1,685,536		
20,000-29,999 .	. Partnerships . . .	57,451	4,312	3,120	484	231	52	51	17	84	65,802		
	Partners	114,902	12,936	12,480	2,420	1,386	364	408	153	1,900	146,949		
	Net income . . \$ '000	1,400,699	106,691	77,574	12,028	5,750	1,345	1,297	424	2,072	1,607,881		
30,000-39,999 .	. Partnerships . . .	26,536	3,005	2,547	328	215	43	33	15	35	32,757		
	Partners	53,072	9,015	10,188	1,640	1,290	301	264	135	602	76,507		
	Net income . . \$ '000	911,803	104,193	88,833	11,419	7,433	1,483	1,138	505	1,219	1,128,027		
40,000-49,999 .	. Partnerships . . .	12,163	2,019	1,992	290	206	44	21	8	33	16,776		
	Partners	24,326	6,057	7,968	1,450	1,236	308	168	72	632	42,217		
	Net income . . \$ '000	539,376	90,397	89,256	12,915	9,210	1,967	950	369	1,497	745,936		
50,000-99,999 .	. Partnerships . . .	13,868	3,531	3,869	775	608	143	85	37	96	23,012		
	Partners	27,736	10,593	15,476	3,875	3,648	1,001	680	333	1,672	65,014		
	Net income . . \$ '000	907,616	238,491	262,727	55,223	43,492	10,389	6,196	2,672	6,827	1,533,634		
100,000-and over	. Partnerships . . .	3,157	1,364	1,404	611	523	233	148	75	287	7,802		
	Partners	6,314	4,092	5,616	3,055	3,138	1,631	1,184	675	4,622	30,327		
	Net income . . \$ '000	705,851	276,783	260,085	144,508	112,409	67,010	53,725	40,834	180,492	1,841,697		
Total. . . .	. Partnerships . . .	472,101	40,456	30,670	5,998	3,837	1,125	776	351	1,679	556,993	
	Partners	944,203	121,368	122,680	29,990	23,022	7,873	6,208	3,160	31,523	1,290,027		
	Net income . . \$ '000	5,178,934	657,436	644,714	152,300	147,748	67,897	50,559	24,149	102,505	7,026,243		

TRUSTS - AUSTRALIA
BY GRADE OF NET INCOME AND NUMBER OF BENEFICIARIES

TABLE 2.2
Income year 1985-86

Grade of net income of trust	Number of trusts Number of beneficiaries Net income (or loss)	Number of beneficiaries per trust										Public unit trusts	Total		
		1	2	3	4	5	6	7	8	9	10 and over				
\$	\$														
Loss	Trusts	37,450	2,671	1,454	1,527	968	473	178	111	67	194	6	45,099		
	Beneficiaries	37,450	5,342	4,362	6,108	4,840	2,838	1,246	888	603	3,213		66,890		
	Net loss \$ '000	(1,084,873)	(58,307)	(30,621)	(26,173)	(19,725)	(10,522)	(6,661)	(2,438)	(1,314)	(20,291)	(2,679)	(1,263,602)		
Nil income . .	Trusts	48,784	1,595	876	828	465	221	97	55	41	138	2	53,102		
	Beneficiaries	48,784	3,190	2,628	3,312	2,325	1,326	679	440	369	2,460	..	65,513		
1- 1,999 . . .	Trusts	33,967	10,253	7,623	4,753	2,035	800	376	238	130	383	2	60,560		
	Beneficiaries	33,967	20,506	22,869	19,012	10,175	4,800	2,632	1,904	1,170	6,012	..	123,047		
	Net income \$ '000	23,814	7,931	7,590	5,355	2,358	867	345	213	110	343	2	48,928		
2,000- 3,999 .	Trusts	12,288	4,192	3,943	3,248	1,911	1,062	558	311	221	320	1	28,056		
	Beneficiaries	12,288	8,384	11,829	12,992	9,555	6,372	3,906	2,488	1,989	4,503	..	74,306		
	Net income \$ '000	35,746	12,349	11,682	9,525	5,493	3,034	1,627	960	709	986	6	82,115		
4,000- 5,999 .	Trusts	8,103	3,236	2,972	2,594	1,349	672	340	229	159	436	..	20,090		
	Beneficiaries	8,103	6,472	8,916	10,376	6,745	4,032	2,380	1,832	1,431	5,665	..	55,952		
	Net income \$ '000	39,751	16,045	14,734	12,919	6,757	3,331	1,689	1,107	787	2,161	..	99,281		
6,000- 7,999 .	Trusts	5,308	2,486	2,363	2,074	1,178	550	285	189	146	308	1	14,888		
	Beneficiaries	5,308	4,972	7,089	8,296	5,890	3,300	1,995	1,512	1,314	4,470	..	44,146		
	Net income \$ '000	36,871	17,328	16,456	14,455	8,215	3,849	1,996	1,323	1,018	2,154	7	103,672		
8,000- 9,999 .	Trusts	3,985	2,192	2,044	1,946	1,069	513	236	163	120	266	..	12,534		
	Beneficiaries	3,985	4,384	6,132	7,784	5,345	3,078	1,652	1,304	1,080	3,646	..	38,390		
	Net income \$ '000	35,597	19,602	18,336	17,503	9,609	4,626	2,120	1,464	1,067	2,397	..	112,322		
10,000-19,999 .	Trusts	10,503	7,736	6,969	7,370	4,317	2,146	1,040	659	416	1,040	2	42,198		
	Beneficiaries	10,503	15,472	20,907	29,480	21,585	12,876	7,280	5,272	3,744	14,701	..	141,820		
	Net income \$ '000	148,330	112,612	100,969	107,483	62,997	31,336	15,220	9,639	6,135	15,179	29	609,929		
20,000-29,999 .	Trusts	4,057	4,351	4,031	4,264	2,827	1,348	706	461	262	754	3	23,064		
	Beneficiaries	4,057	8,702	12,093	17,056	14,135	8,088	4,942	3,688	2,358	10,596	..	85,715		
	Net income \$ '000	98,987	106,547	99,103	104,752	69,251	33,220	17,324	11,268	6,402	18,542	75	565,471		
30,000-39,999 .	Trusts	2,093	2,726	2,545	2,681	1,762	864	428	295	192	479	..	14,065		
	Beneficiaries	2,093	5,452	7,635	10,724	8,810	5,184	2,996	2,360	1,728	6,823	..	53,803		
	Net income \$ '000	71,796	94,263	88,112	92,896	61,072	30,004	14,869	10,171	6,674	16,651	..	486,508		
40,000-49,999 .	Trusts	1,078	1,616	1,577	1,699	1,110	562	256	181	117	338	2	8,536		
	Beneficiaries	1,078	3,232	4,731	6,796	5,550	3,372	1,792	1,448	1,053	4,685	3,72	33,737		
	Net income \$ '000	47,914	71,987	70,463	75,829	49,641	25,112	11,446	8,051	5,222	15,101	91	380,855		
50,000-99,999 .	Trusts	1,982	2,924	3,033	3,417	2,285	1,313	656	401	272	812	8	17,103		
	Beneficiaries	1,982	5,848	9,099	13,668	11,425	7,878	4,592	3,208	2,448	11,491	..	71,639		
	Net income \$ '000	136,497	200,550	207,017	235,897	157,723	91,266	45,811	28,439	18,985	56,773	875	1,179,833		
100,000-and over	Trusts	1,552	1,848	1,495	1,749	1,479	910	513	370	268	923	38	11,145		
	Beneficiaries	1,552	3,696	4,485	6,996	7,395	5,460	3,591	2,960	2,412	15,167	..	53,714		
	Net income \$ '000	959,715	508,592	347,970	382,972	313,258	222,045	125,757	106,211	84,326	328,517	123,155	3,502,519		
Total	Trusts	171,150	47,826	40,925	38,150	22,755	11,434	5,669	3,663	2,411	6,391	66	350,440		
	Beneficiaries	171,150	95,652	122,775	152,600	113,775	68,604	39,683	29,304	21,699	93,432	..	908,674		
	Net income \$ '000	550,147	1,109,499	951,811	1,033,413	726,649	438,167	231,543	176,407	130,121	438,513	121,561	5,907,873		

ALL PARTNERSHIPS AND TRUSTS - NEW SOUTH WALES
SELECTED ITEMS BY INDUSTRY

I T E M	Industry	Number of partnerships and trusts	Number of partners or benefi- ciaries	Net business income		Net partnership and trust income	
				Primary production	Other	Primary production	Other
				\$ '000	\$ '000	\$ '000	\$ '000
PRIMARY PRODUCTION-							
1	Sheep grazing	9,154	22,974	12,279	2,799	362	1,008
2	Grain growing	5,908	15,632	11,430	4,327	589	361
3	Fishing,hunting,trapping and forestry	1,134	2,646	10,196	1,654	(2)	110
4	Cattle grazing	9,548	21,879	(47,095)	1,750	730	3,545
5	Dairying and pigfarming	2,092	4,844	19,779	586	99	4
6	Fruit and vegetable growing	3,658	8,608	24,571	811	146	424
7	Services to agriculture	1,396	3,308	(3,042)	4,119	34	485
8	Sugar cane growing	289	729	1,705	150	42	55
9	Any other primary production	6,167	14,542	(12,943)	726	826	2,809
10	Primary production subsidiaries	1,146	2,449	..	..	9,985	249
11	Total Primary Production	40,492	97,611	16,881	16,926	12,814	9,053
12	MINING	120	257	13	(1,132)	..	36
MANUFACTURING-							
13	Metal pdts.,transport equip.,machinery,etc.	1,698	4,284	(197)	34,881	..	5,034
14	Textiles,clothing and footwear	897	2,063	(10)	14,410	..	86
15	Food,beverages and tobacco	655	1,589	62	1,680	..	18
16	Paper,paper pdts.,printing and publishing	800	1,942	63	8,239	..	(86)
17	Wood,wood products and furniture	1,089	2,583	(303)	13,879	(7)	119
18	Other manufacturing	1,689	3,907	(37)	19,025	(3)	252
19	Total Manufacturing	6,828	16,368	(422)	92,117	(11)	5,425
20	CONSTRUCTION	21,496	48,684	(3,873)	349,873	120	2,428
21	TRANSPORT,STORAGE AND COMMUNICATION	11,500	25,786	(3,334)	164,968	2	3,567
WHOLESALE TRADE-							
22	Wholesale trade n.e.i.	4,886	11,843	(846)	(220,108)	(7)	2,211
23	Farm properties and produce dealers	321	882	(196)	5,688	..	186
24	Total Wholesale Trade	5,207	12,725	(1,043)	(214,419)	(6)	2,397
RETAIL TRADE-							
25	Pharmacies	842	2,060	(248)	25,583	1	29
26	Motor vehicles,service stations,etc.	6,592	15,790	(960)	98,792	(149)	1,311
27	Meat	1,253	2,925	(267)	19,081	38	22
28	Other food	10,443	23,823	(546)	114,050	36	560
29	Household appliances and hardware	3,257	7,253	(223)	28,706	1	332
30	Books,newspapers,etc.	1,141	2,772	(114)	19,463	..	146
31	Other retail trade	8,034	18,447	(748)	69,855	(12)	2,620
32	Total Retail Trade	31,562	73,070	(3,108)	375,533	(83)	5,022
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
33	Real estate agents,operators,etc.	1,569	4,044	(213)	(3,587)	12	9,920
34	Finance and investment	765	2,388	(85)	(9,388)	126	1,800
35	Share and property traders	1,327	3,880	(627)	1,256	(159)	7,696
36	Insurance	498	1,284	(54)	6,360	32	559
37	Architectural services	749	1,796	(21)	25,170	..	1,008
38	Consultant engineering,surveying,etc.	1,318	3,238	99	35,812	(275)	1,297
39	Legal services	932	3,092	(610)	107,276	..	121
40	Accounting,auditing and bookkeeping	1,037	2,962	(32)	74,626	..	260
41	Other business services	13,623	37,305	(2,085)	186,546	89	20,531
42	Total Finance,Insurance,etc.	21,818	59,989	(3,631)	424,074	(174)	43,195
HEALTH, EDUCATION, WELFARE, ETC., SERVICES							
43	Medical practice	931	2,818	(234)	102,077	..	398
44	Dental practice	367	926	(177)	19,182	(6)	78
45	Hospitals	82	335	(50)	5,565	..	91
46	Other health services	638	1,678	(267)	17,935	(25)	475
47	Veterinary services	154	385	(53)	6,705	..	73
48	Education,libraries,etc.	537	1,145	(2)	3,681	..	32
49	Welfare,charitable and religious activities	69	140	(49)	429	..	3
50	Other community services	121	308	(76)	3,004	..	637
51	Total Health,etc.	2,899	7,735	(913)	158,583	(33)	1,791
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
52	Entertainment,etc.	2,571	6,120	(421)	11,580	(9)	4,976
53	Hairdressing	1,458	3,129	(112)	13,688	9	105
54	Hotels,motels,etc.	2,206	5,531	(675)	27,509	(222)	414
55	Cafes and restaurants	3,212	7,498	(116)	37,218	4	(128)
56	Other personal services	1,921	4,198	(121)	14,380	8	228
57	Total Entertainment,etc.	11,368	26,476	(1,447)	104,377	(210)	5,596
58	PROPERY	66,712	151,506	..	..	..	..
59	INDUSTRY NOT STATED	15,974	25,766	(2,967)	(7,762)	519	9,479
60	OTHER SUBSIDIARIES	12,192	34,271	..	..	(1,574)	251,608
61	Total	248,168	580,244	(3,847)	1,463,140	11,364	339,604

TABLE 2.3 (a)
Income year 1985-86

Sale of property etc.	Gross rents	Gross dividends	Gross interest	Other income n.e.i.	Gifts	Other deductions	Net income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
63	8,158	614	26,791	..	22	1,951	44,277	1
211	4,958	572	21,777	..	65	2,860	38,012	2
294	1,011	82	1,649	..	1	1,054	13,362	3
184	15,966	989	24,165	..	25	1,481	(9,825)	4
18	1,413	187	2,835	..	10	150	24,130	5
29	6,846	184	7,084	..	18	385	36,384	6
23	5,526	87	2,180	..	1	278	8,505	7
5	352	7	682	..	..	38	2,805	8
248	10,761	1,119	14,069	..	32	2,192	9,014	9
32	3,059	761	2,258	47	48	1,558	11,877	10
1,109	58,053	4,606	103,493	48	225	11,950	178,544	11
27	235	14	318	..	..	56	(717)	12
35	2,509	351	3,665	3	1	3,380	42,138	13
(1)	1,044	35	1,211	..	3	592	15,589	14
23	690	2	1,210	..	..	722	2,595	15
221	785	16	1,005	..	1	574	9,540	16
74	1,187	21	1,424	..	..	634	15,172	17
98	1,890	61	2,054	1	3	1,441	21,044	18
452	8,107	487	10,572	4	10	7,345	106,081	19
416	21,281	122	16,094	7	51	5,382	370,713	20
528	19,329	467	12,940	..	31	2,644	174,605	21
2,383	11,387	595	12,520	1	8	6,670	(204,105)	22
10	544	36	1,844	..	..	477	7,426	23
2,394	11,932	632	14,364	1	8	7,147	(196,679)	24
(35)	3,225	354	1,274	..	5	107	28,853	25
101	10,078	157	8,919	..	49	2,367	111,082	26
2	1,315	17	947	..	4	218	20,272	27
355	23,748	50	7,835	..	18	1,312	131,948	28
(10)	4,068	39	2,722	..	15	1,391	31,492	29
32	2,045	107	1,901	31	1	381	21,874	30
99	19,852	269	10,374	15	11	3,516	87,731	31
546	64,334	997	33,976	46	105	9,296	433,254	32
126	17,999	777	10,991	..	5	7,103	21,477	33
12	4,893	1,187	21,534	..	11	870	12,147	34
12,169	13,222	18,270	41,946	7	18	4,742	64,565	35
5,162	1,411	861	4,888	..	..	566	16,787	36
79	636	8	1,502	..	1	581	27,438	37
55	1,109	49	2,885	..	1	647	39,627	38
(112)	560	154	1,000	..	3	93	107,902	39
(18)	1,543	41	1,874	..	8	70	77,684	40
1,730	80,683	20,572	53,938	4	25	10,414	306,412	41
19,206	122,060	41,926	140,563	12	75	25,090	674,043	42
11	2,795	23	1,253	..	9	123	103,926	43
(2)	875	8	445	..	..	59	19,951	44
37	815	9	2,304	..	..	194	7,839	45
1	1,348	55	728	..	45	81	19,555	46
2	465	2	133	..	..	23	6,960	47
..	364	22	448	..	..	53	4,282	48
..	150	..	30	..	..	1	495	49
1	490	73	2,199	..	1	15	6,192	50
52	7,307	195	7,543	..	58	551	169,204	51
81	6,836	273	6,525	100	5	1,516	24,837	52
3	2,169	30	846	..	10	85	15,644	53
198	11,579	60	7,646	12	10	3,403	39,028	54
697	6,421	104	2,566	..	1	707	42,384	55
10	2,518	24	1,846	..	3	199	17,389	56
991	29,525	493	19,431	112	30	5,911	139,285	57
9,953	855,067	87,938	561,713	15,353	945	21,146	681,497	58
116	40,291	2,480	22,044	157	324	7,804	33,636	59
(228)	52,319	17,814	62,222	167	48	6,293	296,422	60
35,567	1,289,849	158,179	1,005,280	15,913	1,918	110,622	3,059,894	61

ALL PARTNERSHIPS AND TRUSTS - NEW SOUTH WALES
SELECTED ITEMS BY INDUSTRY

I T E M	Industry	Gross sales	Stock on hand at beginning of year	Purchases of stock during year	Stock on hand at end of year	Total business receipts	
						Primary production	Other
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
PRIMARY PRODUCTION-							
1	Sheep grazing	662,098	183,926	85,848	184,201	707,471	7,600
2	Grain growing	605,505	56,063	41,428	61,546	653,313	10,985
3	Fishing,hunting,trapping and forestry	56,639	2,629	9,740	2,593	70,261	23,925
4	Cattle grazing	373,352	146,766	108,417	146,692	411,431	5,777
5	Dairying and pigfarming	165,090	22,277	12,474	23,717	173,899	1,204
6	Fruit and vegetable growing	186,730	6,155	13,492	7,368	205,754	3,069
7	Services to agriculture	36,929	6,574	15,559	5,619	38,245	69,634
8	Sugar cane growing	12,772	495	316	457	15,387	462
9	Any other primary production	404,034	42,352	103,665	46,152	428,304	53,543
10	Primary production subsidiaries . . . . .	..	..	..	..	..	..
11	Total Primary Production	2,503,152	467,241	390,944	478,348	2,704,070	176,203
12	MINING	17,446	1,419	9,118	1,920	32	28,390
MANUFACTURING-							
13	Metal pdts.,transport equip.,machinery,etc.	472,085	40,720	240,051	45,396	372	541,627
14	Textiles,clothing and footwear	290,660	26,988	134,013	37,097	7	321,561
15	Food,beverages and tobacco	306,615	19,503	151,669	21,763	560	331,381
16	Paper,paper pdts.,printing and publishing	145,003	8,357	56,048	8,625	140	176,482
17	Wood,wood products and furniture	221,817	15,583	108,014	23,055	429	241,321
18	Other manufacturing	304,244	41,406	164,558	49,455	103	322,849
19	Total Manufacturing	1,740,427	152,560	834,353	185,393	1,613	1,935,224
20	CONSTRUCTION	1,079,399	96,810	665,764	89,752	4,744	2,420,790
21	TRANSPORT,STORAGE AND COMMUNICATION	157,021	8,224	62,900	9,284	8,652	1,035,327
WHOLESALE TRADE-							
22	Wholesale trade n.e.i.	2,139,036	164,495	1,642,526	191,756	2,138	3,027,768
23	Farm properties and produce dealers	239,360	14,903	192,153	19,163	1,226	256,731
24	Total Wholesale Trade	2,378,396	179,399	1,834,679	210,920	3,364	3,284,499
RETAIL TRADE-							
25	Pharmacies	330,363	38,335	219,776	43,375	389	338,157
26	Motor vehicles,service stations,etc.	2,935,181	157,131	2,261,521	179,399	1,823	3,098,915
27	Meat	324,420	3,759	227,930	3,846	1,479	324,153
28	Other food	1,964,480	86,848	1,436,069	90,164	1,417	1,998,194
29	Household appliances and hardware	455,396	67,200	311,455	74,453	255	498,655
30	Books,newspapers,etc.	420,308	32,966	273,638	35,155	28	453,110
31	Other retail trade	1,653,305	213,302	1,149,651	241,170	1,809	1,694,389
32	Total Retail Trade	8,083,455	599,544	5,880,043	667,565	7,203	8,405,576
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
33	Real estate agents,operators,etc.	344,688	193,748	157,169	242,568	134	544,136
34	Finance and investment	34,454	3,895	25,163	4,177	42	145,497
35	Share and property traders	18,358	6,181	15,234	4,900	210	39,139
36	Insurance	7,460	2,501	4,776	1,671	8	55,169
37	Architectural services	2,097	174	1,008	199	21	121,758
38	Consultant engineering,surveying,etc.	53,608	3,336	25,739	4,215	433	341,003
39	Legal services	2,410	652	79	1,252	58	492,515
40	Accounting,auditing and bookkeeping	3,109	2,503	826	3,600	15	543,304
41	Other business services	190,817	14,730	97,167	21,565	1,391	1,567,059
42	Total Finance,Insurance,etc.	657,003	227,723	327,164	284,151	2,316	3,849,583
HEALTH, EDUCATION, WELFARE, ETC., SERVICES-							
43	Medical practice	1,791	270	617	317	472	286,888
44	Dental practice	4,471	251	1,520	246	54	66,070
45	Hospitals	69	14	363	12	64	92,662
46	Other health services	30,148	4,278	14,896	3,096	195	121,248
47	Veterinary services	5,921	229	2,343	286	32	28,754
48	Education,libraries,etc.	5,000	515	2,524	620	3	25,318
49	Welfare,charitable and religious activities	16	42	17	44	16	1,272
50	Other community services	4,913	299	1,581	153	24	28,641
51	Total Health,etc.	52,332	5,899	23,865	4,777	861	650,857
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
52	Entertainment,etc.	89,310	7,043	31,076	8,735	209	340,878
53	Hairdressing	77,105	3,145	23,831	3,780	237	106,803
54	Hotels,motels,etc.	637,232	30,641	339,279	33,824	854	813,806
55	Cafes and restaurants	558,292	10,216	255,107	11,732	331	583,937
56	Other personal services	56,704	2,806	17,370	3,128	272	123,609
57	Total Entertainment,etc.	1,418,645	53,852	666,665	61,200	1,905	1,969,034
58	PROPERTY	15	915	709	1,545	..	..
59	INDUSTRY NOT STATED	188,220	27,675	132,511	32,905	5,556	252,310
60	OTHER SUBSIDIARIES . . . . .	..	..	..	..	..	..
61	Total	18,275,517	1,821,268	10,848,723	2,027,765	2,740,320	24,007,792

TABLE 2.3 (a) (cont.)

Income year 1985-86

Salaries and wages paid	Interest paid	Investment and property income deductions	Investment allowance	Depreciation allowed	Depreciable assets purchased during year	Depreciable assets disposed during year	Section 75D	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
44,100	105,689	5,826	1,142	64,731	69,346	12,920	298	1
28,411	102,597	3,289	2,249	88,219	79,979	14,747	434	2
11,079	4,688	579	589	7,638	13,056	4,193	..	3
22,907	59,148	8,555	585	40,808	58,099	10,736	142	4
9,913	14,012	631	192	13,603	17,757	2,950	16	5
28,057	16,728	3,310	574	16,181	22,951	3,415	164	6
20,032	7,374	628	180	8,334	13,046	3,819	10	7
598	1,257	158	27	1,298	1,220	319	3	8
44,719	49,192	6,378	2,395	36,680	61,977	9,467	112	9
191	2,367	2,911	93	405	2,981	151	..	10
210,012	363,057	32,270	8,029	277,902	340,414	62,721	1,182	11
4,823	1,171	174	5	2,661	2,584	511	..	12
99,598	10,667	762	350	8,777	18,076	3,317	..	13
56,795	6,927	591	172	3,743	8,593	1,688	..	14
54,422	10,239	370	316	10,194	13,154	3,022	..	15
33,874	4,564	128	705	3,972	9,148	2,140	..	16
40,515	6,444	588	428	4,015	10,318	1,969	..	17
45,532	7,421	856	414	5,536	12,080	2,578	..	18
330,737	46,263	3,297	2,386	36,240	71,371	14,717	..	19
225,988	50,246	10,322	816	48,717	87,105	22,964	..	20
118,039	39,210	21,190	2,942	63,574	105,348	33,931	3	21
155,914	369,062	5,566	554	632,957	68,260	18,474	..	22
12,558	3,804	210	40	1,735	2,575	674	..	23
168,472	372,866	5,776	595	634,692	70,836	19,149	..	24
36,127	6,266	1,220	39	2,229	3,417	665	..	25
233,975	46,605	4,751	257	17,949	36,385	11,519	..	26
28,178	4,602	660	47	3,469	6,206	1,579	..	27
100,309	46,259	12,812	251	25,844	55,525	19,338	..	28
42,521	11,774	2,738	73	20,769	28,297	4,373	..	29
29,865	13,862	1,357	26	3,513	7,335	2,188	..	30
141,987	35,557	11,067	140	20,082	35,244	9,213	..	31
612,966	164,927	34,609	836	93,860	172,412	48,879	..	32
54,727	76,815	7,442	115	7,582	22,803	4,449	..	33
11,952	33,104	7,052	12	6,304	24,936	1,052	..	34
2,910	17,845	24,456	2	1,488	2,755	1,189	..	35
14,782	2,387	1,866	27	1,422	3,565	1,458	..	36
34,088	1,712	362	46	1,790	4,328	639	..	37
97,727	4,711	756	106	6,257	9,853	1,947	..	38
68,206	11,485	392	260	3,715	5,883	994	..	39
76,830	18,812	533	372	3,907	5,791	976	..	40
486,334	86,970	45,160	1,232	49,972	82,085	24,714	4	41
847,560	253,845	88,023	2,176	82,442	162,003	37,422	4	42
30,348	5,540	2,265	553	4,007	7,048	2,707	..	43
9,517	1,456	392	30	838	1,923	485	..	44
47,567	6,956	739	84	1,122	4,384	885	..	45
33,183	3,727	569	1,094	2,899	6,730	924	..	46
5,061	782	345	..	290	684	81	..	47
6,455	1,405	210	..	939	2,270	563	..	48
186	140	67	..	67	85	18	..	49
9,911	3,147	120	37	765	1,660	259	..	50
142,232	23,157	4,710	1,799	10,930	24,788	5,925	..	51
58,080	15,718	3,582	3,967	18,662	51,290	3,590	..	52
31,806	2,928	1,001	21	2,245	4,660	1,339	..	53
115,050	56,397	4,082	206	18,739	42,619	9,891	..	54
104,398	15,819	3,673	232	11,586	29,995	7,647	..	55
23,812	4,600	1,304	54	5,275	9,291	2,363	..	56
333,147	95,464	13,644	4,482	56,511	137,857	24,833	..	57
9,112	414,850	826,436	1,322	54,854	113,863	19,836	..	58
26,207	23,467	22,593	168	6,394	14,901	3,562	49	59
3,410	55,050	79,565	371	4,175	7,791	923	..	60
3,032,711	1,903,579	1,142,616	25,933	1,372,960	1,311,280	295,381	1,242	61

ALL PARTNERSHIPS AND TRUSTS - VICTORIA
SELECTED ITEMS BY INDUSTRY

I T E M	Industry	Number of partnerships and trusts	Number of partners or benefi- ciaries	Net business income		Net partnership and trust income	
				Primary production	Other	Primary production	Other
				\$ '000	\$ '000	\$ '000	\$ '000
PRIMARY PRODUCTION-							
1	Sheep grazing	10,451	25,424	38,785	4,122	632	2,332
2	Grain growing	6,866	17,534	5,297	3,378	(63)	1,237
3	Fishing,hunting,trapping and forestry	919	2,403	11,845	4,980	21	265
4	Cattle grazing	8,517	19,265	(8,299)	1,959	1,334	6,626
5	Dairying and pigfarming	9,268	21,664	125,978	3,008	220	515
6	Fruit and vegetable growing	4,605	11,465	49,517	1,405	(119)	1,746
7	Services to agriculture	1,703	4,025	(5,586)	9,991	25	1,578
8	Sugar cane growing	2	4	23	..	..	..
9	Any other primary production	4,916	11,634	7,235	1,140	2,375	5,252
10	Primary production subsidiaries	1,207	3,038	..	..	16,021	(860)
11	Total Primary Production	48,454	116,456	224,798	29,986	20,448	18,695
12	MINING	84	213	2	3,229	..	271
MANUFACTURING-							
13	Metal pdts.,transport equip.,machinery,etc.	2,983	8,129	(144)	74,995	(3)	1,455
14	Textiles,clothing and footwear	2,009	5,341	24	25,434	..	1,881
15	Food,beverages and tobacco	867	2,330	265	18,359	..	1,274
16	Paper,paper pdts.,printing and publishing	1,187	3,103	(2)	20,488	..	460
17	Wood,wood products and furniture	1,699	4,420	(143)	30,731	..	1,040
18	Other manufacturing	2,632	6,728	(183)	65,847	25	2,671
19	Total Manufacturing	11,377	30,051	(185)	235,856	22	8,784
20	CONSTRUCTION	31,161	78,520	(3,491)	582,536	27	15,186
21	TRANSPORT,STORAGE AND COMMUNICATION	11,515	28,657	(2,599)	168,227	82	6,952
WHOLESALE TRADE-							
22	Wholesale trade n.e.i.	6,738	17,958	(1,299)	147,591	63	11,567
23	Farm properties and produce dealers	463	1,180	(716)	7,123	(109)	664
24	Total Wholesale Trade	7,201	19,138	(2,015)	154,714	(46)	12,232
RETAIL TRADE-							
25	Pharmacies	492	1,140	(87)	18,884	..	161
26	Motor vehicles,service stations,etc.	8,208	21,345	(524)	128,980	17	5,409
27	Meat	1,389	3,589	(792)	24,263	..	484
28	Other food	9,676	23,837	(266)	117,012	91	1,805
29	Household appliances and hardware	3,018	7,571	(133)	39,658	37	1,144
30	Books,newspapers,etc.	1,127	2,824	(171)	23,527	..	325
31	Other retail trade	10,700	26,243	(1,115)	100,120	..	9,495
32	Total Retail Trade	34,610	86,549	(3,091)	452,447	146	18,826
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
33	Real estate agents,operators,etc.	1,548	4,493	(760)	36,274	8	5,213
34	Finance and investment	744	2,291	(5,979)	73,494	..	6,976
35	Share and property traders	1,341	4,135	(408)	(252)	26	19,304
36	Insurance	899	2,445	(84)	14,120	(99)	2,390
37	Architectural services	1,390	3,483	(97)	27,065	..	1,025
38	Consultant engineering,surveying,etc.	1,868	5,059	(187)	309,558	..	2,232
39	Legal services	744	2,842	(22)	75,418	(56)	146
40	Accounting,auditing and bookkeeping	950	2,874	(60)	37,289	(3)	973
41	Other business services	16,033	46,884	(2,286)	124,704	(1,359)	53,152
42	Total Finance,Insurance,etc.	25,517	74,506	(9,886)	697,672	(1,484)	91,415
HEALTH, EDUCATION, WELFARE, ETC., SERVICES							
43	Medical practice	756	2,593	(465)	82,495	..	206
44	Dental practice	297	751	(117)	11,317	..	95
45	Hospitals	279	634	(41)	3,936	..	706
46	Other health services	674	1,865	(315)	15,760	..	412
47	Veterinary services	127	319	..	5,598	..	37
48	Education,libraries,etc.	574	1,302	(14)	3,908	..	224
49	Welfare,charitable and religious activities	129	304	..	(680)	..	121
50	Other community services	242	641	(69)	2,794	(3)	133
51	Total Health,etc.	3,078	8,409	(1,021)	125,130	(3)	1,939
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
52	Entertainment,etc.	2,690	6,918	(377)	28,889	(18)	3,844
53	Hairdressing	1,472	3,642	(31)	13,460	11	188
54	Hotels,motels,etc.	2,414	5,998	(509)	15,024	(11)	2,349
55	Cafes and restaurants	2,887	7,185	(151)	29,717	5	1,351
56	Other personal services	2,214	5,273	(219)	21,306	(4)	855
57	Total Entertainment,etc.	11,677	29,016	(1,289)	108,397	(18)	8,590
58	PROPERTY	67,932	154,754	..	..	..	..
59	INDUSTRY NOT STATED	17,872	25,228	(417)	26,469	72	23,593
60	OTHER SUBSIDIARIES	21,892	71,047	..	..	(618)	649,626
61	Total	292,370	722,544	200,803	2,584,668	18,630	856,113

TABLE 2.3 (b)
Income year 1985-86

Sale of property etc.	Gross rents	Gross dividends	Gross interest	Other income n.e.i.	Gifts	Other deductions	Net income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
117	8,767	1,005	28,313	..	61	2,798	76,913	1
151	4,754	435	19,417	..	21	1,474	31,139	2
17	714	18	1,447	..	4	374	18,537	3
(41)	15,424	1,433	32,595	..	73	1,471	40,575	4
108	4,724	1,181	13,331	4	36	925	146,097	5
13	7,151	370	8,531	..	4	1,239	64,610	6
338	2,060	159	3,591	..	6	602	10,851	7
..	..	3	68	..	..	..	95	8
51	7,532	402	10,806	..	10	2,331	28,111	9
458	2,583	535	2,872	58	3	1,678	17,858	10
1,214	53,713	5,545	120,976	63	222	12,896	434,793	11
..	183	38	608	..	2	224	4,080	12
69	4,762	235	4,516	..	3	3,181	81,944	13
19	6,385	196	7,708	..	2	2,284	38,069	14
55	971	18	2,366	..	8	793	22,149	15
194	1,648	75	2,049	..	..	1,052	23,563	16
104	1,152	61	2,332	..	3	928	33,937	17
105	7,158	97	8,537	..	2	3,031	76,457	18
548	22,078	685	27,511	..	20	11,272	276,122	19
12	33,960	446	32,324	27	22	14,154	632,326	20
202	11,390	566	14,155	61	29	3,334	190,633	21
1,813	14,749	583	23,190	5	20	9,252	183,524	22
25	1,279	56	2,282	..	..	207	9,589	23
1,839	16,028	640	25,473	5	21	9,460	193,114	24
65	810	347	751	..	2	6	20,575	25
882	12,052	498	11,155	..	5	3,711	149,928	26
..	1,440	2	1,136	..	1	531	25,489	27
319	17,186	151	6,972	..	7	1,525	133,633	28
24	3,840	56	3,555	..	..	1,222	45,096	29
19	1,503	23	1,973	3	..	294	25,795	30
428	19,699	417	17,771	..	55	6,592	129,127	31
1,740	56,532	1,496	43,316	3	74	13,884	529,646	32
584	17,216	212	13,188	18	3	8,288	55,406	33
2,295	4,826	6,972	14,788	..	1	1,632	98,010	34
17,021	15,708	9,747	56,022	6	37	3,239	51,082	35
43	2,388	236	5,470	..	1	948	22,110	36
(20)	702	15	1,100	..	3	503	28,691	37
68	2,116	152	3,401	..	6	16,781	299,490	38
(60)	1,331	2	1,024	..	7	55	76,660	39
37	977	20	933	..	..	205	39,669	40
553	139,033	5,790	80,814	1	15	12,437	268,779	41
20,523	184,300	23,150	176,746	27	77	44,090	939,901	42
55	2,334	34	961	..	5	56	84,146	43
6	636	1	331	..	..	16	11,962	44
27	1,588	3	3,077	..	..	1,164	7,426	45
18	1,372	10	710	..	..	100	17,241	46
..	135	..	85	..	..	..	5,762	47
16	776	7	475	..	..	107	4,826	48
3	115	2	250	..	..	33	(296)	49
7	679	16	377	..	..	217	3,683	50
135	7,639	76	6,269	..	7	1,697	134,752	51
(40)	7,500	228	6,294	11	3	3,443	39,035	52
5	2,117	3	822	..	..	224	15,379	53
430	14,183	963	6,779	..	1	1,814	23,195	54
200	3,960	27	2,198	..	2	1,408	34,132	55
2	3,156	88	2,272	..	..	509	25,171	56
598	30,917	1,311	18,366	11	8	7,400	136,915	57
15,520	865,071	83,167	460,413	527	575	17,368	621,225	58
212	40,714	1,578	34,452	266	7	20,550	64,980	59
834	123,264	26,326	155,020	61	344	20,747	739,428	60
43,384	1,445,797	145,033	1,115,636	1,057	1,413	177,081	4,897,921	61

ALL PARTNERSHIPS AND TRUSTS - VICTORIA
SELECTED ITEMS BY INDUSTRY

I T E M N o .	Industry	Gross sales	Stock on hand at beginning of year	Purchases of stock during year	Stock on hand at end of year	Total business receipts	
						Primary production	Other
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
PRIMARY PRODUCTION-							
1	Sheep grazing	573,520	182,372	83,102	188,293	602,961	11,323
2	Grain growing	451,532	44,696	33,074	52,329	478,541	10,409
3	Fishing, hunting, trapping and forestry	49,934	1,875	8,146	2,312	69,955	33,386
4	Cattle grazing	288,035	122,850	104,640	129,736	304,093	6,533
5	Dairying and pigfarming	628,673	121,943	49,367	131,552	652,883	8,274
6	Fruit and vegetable growing	375,015	21,199	38,497	25,868	391,819	8,254
7	Services to agriculture	54,678	7,524	32,532	7,889	31,284	88,862
8	Sugar cane growing . . . . .	..	2	..	2	..	45
9	Any other primary production	312,898	40,253	110,078	47,877	347,351	17,981
10	Primary production subsidiaries . . . . .	..	..	..	..	..	..
11	Total Primary Production	2,734,289	542,717	459,439	585,860	2,878,935	185,026
12	MINING	65,157	818	4,927	1,041	129	86,892
MANUFACTURING-							
13	Metal pdts., transport equip., machinery, etc.	1,099,273	84,537	562,908	114,489	1,423	1,178,737
14	Textiles, clothing and footwear	1,083,409	143,206	533,740	159,617	170	1,163,634
15	Food, beverages and tobacco	596,157	20,402	356,395	30,334	815	618,646
16	Paper, paper pdts., printing and publishing	358,592	20,452	140,195	20,770	60	407,839
17	Wood, wood products and furniture	509,008	40,063	283,471	48,372	1,040	536,785
18	Other manufacturing	1,612,509	186,246	800,298	230,871	184	1,671,841
19	Total Manufacturing	5,258,949	494,909	2,677,008	604,454	3,696	5,577,485
20	CONSTRUCTION	2,311,202	309,886	1,635,789	363,639	8,815	4,509,089
21	TRANSPORT, STORAGE AND COMMUNICATION	305,473	9,778	116,564	11,682	8,874	1,370,914
WHOLESALE TRADE-							
22	Wholesale trade n.e.i.	5,148,994	486,295	3,910,239	555,079	3,714	5,675,088
23	Farm properties and produce dealers	341,878	14,428	281,240	20,557	2,509	382,131
24	Total Wholesale Trade	5,490,873	500,723	4,191,479	575,636	6,224	6,057,220
RETAIL TRADE-							
25	Pharmacies	222,113	27,122	147,033	30,871	37	231,292
26	Motor vehicles, service stations, etc.	4,740,381	257,362	3,796,644	327,263	1,633	5,052,663
27	Meat	454,283	5,187	334,497	5,324	2,566	455,268
28	Other food	2,343,723	102,722	1,773,036	114,253	3,108	2,388,086
29	Household appliances and hardware	736,181	100,741	525,807	115,181	396	795,849
30	Books, newspapers, etc.	430,179	35,960	320,984	42,083	624	446,001
31	Other retail trade	2,659,652	349,880	1,842,709	403,115	5,013	2,783,088
32	Total Retail Trade	11,586,515	878,977	8,740,712	1,038,092	13,379	12,152,249
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
33	Real estate agents, operators, etc.	373,111	137,531	188,814	143,547	222	587,161
34	Finance and investment	223,929	13,283	209,644	15,311	116	422,739
35	Share and property traders	28,487	7,920	19,001	8,606	381	29,099
36	Insurance	2,391	67	743	79	45	111,133
37	Architectural services	20,918	2,025	6,587	1,991	44	147,413
38	Consultant engineering, surveying, etc.	103,017	6,822	61,220	8,006	208	577,294
39	Legal services	2,706	251	223	195	22	443,378
40	Accounting, auditing and bookkeeping	2,843	1,401	522	1,839	72	230,188
41	Other business services	330,639	31,588	164,130	36,870	1,436	2,032,639
42	Total Finance, Insurance, etc.	1,088,044	200,892	650,890	216,449	2,550	4,581,047
HEALTH, EDUCATION, WELFARE, ETC., SERVICES-							
43	Medical practice	7,322	111	1,527	134	213	255,776
44	Dental practice	5,647	283	1,959	273	158	44,876
45	Hospitals	2,617	239	2,181	284	36	196,791
46	Other health services	21,041	1,569	10,997	1,847	202	88,044
47	Veterinary services	8,225	767	4,848	731	126	28,088
48	Education, libraries, etc.	4,926	394	2,285	446	24	22,691
49	Welfare, charitable and religious activities	843	20	2,075	107	..	19,404
50	Other community services	15,570	316	4,499	348	36	44,989
51	Total Health, etc.	66,195	3,703	30,374	4,174	797	700,662
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
52	Entertainment, etc.	107,022	8,035	42,586	8,863	1,212	331,667
53	Hairdressing	80,722	3,694	28,604	3,966	287	128,121
54	Hotels, motels, etc.	621,505	25,457	331,177	25,539	1,365	811,186
55	Cafes and restaurants	492,075	11,981	232,282	11,423	334	535,164
56	Other personal services	94,922	3,864	29,173	4,561	352	170,033
57	Total Entertainment, etc.	1,396,249	53,033	663,823	54,355	3,552	1,976,173
58	PROPERTY	12	3,068	3,871	7,282	..	..
59	INDUSTRY NOT STATED	256,038	66,259	205,543	109,723	10,529	380,286
60	OTHER SUBSIDIARIES . . . . .	..	..	..	..	..	..
61	Total	30,558,998	3,064,770	19,380,427	3,572,396	2,937,485	37,577,044

TABLE 2.3 (b) (cont.)
Income year 1985-86

Salaries and wages paid	Interest paid	Investment and property income deductions	Investment allowance	Depreciation allowed	Depreciable assets purchased during year	Depreciable assets disposed during year	Section 75D	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
32,302	79,917	4,303	865	57,619	65,535	12,017	381	1
14,805	70,024	1,974	1,716	79,070	69,752	11,961	689	2
14,249	3,950	394	695	8,566	15,217	2,748	13	3
14,072	34,603	8,911	363	87,325	39,348	8,364	148	4
21,192	69,880	2,014	821	56,876	73,172	9,520	749	5
57,060	30,941	2,763	1,370	29,378	45,514	5,473	166	6
16,301	7,562	698	149	8,342	12,274	3,193	38	7
3	4	..	..	1	4	7	..	8
40,634	29,949	4,344	965	25,535	44,190	8,039	282	9
487	2,481	2,129	8	846	1,203	470	..	10
211,109	329,315	27,533	6,955	353,562	366,214	61,796	2,471	11
28,263	1,437	27	248	3,254	3,409	287	..	12
230,627	24,704	757	1,231	21,552	44,673	6,753	..	13
258,120	29,150	1,294	972	13,465	27,838	14,949	..	14
86,406	10,400	359	1,124	11,264	25,149	8,825	..	15
82,389	9,959	297	1,251	11,442	21,417	3,320	..	16
89,099	10,328	409	423	7,282	14,708	2,565	..	17
212,327	50,385	4,769	3,949	21,627	56,325	7,382	..	18
958,971	134,928	7,888	8,953	86,633	190,112	43,795	..	19
493,648	97,140	14,528	2,146	92,542	159,845	32,533	22	20
191,240	40,180	5,042	7,784	64,755	126,018	34,995	38	21
433,765	87,456	5,467	1,761	34,348	81,675	17,919	..	22
19,129	5,420	808	135	2,665	5,357	1,095	4	23
452,894	92,877	6,276	1,896	37,013	87,032	19,015	4	24
23,016	3,396	347	81	1,781	2,935	586	9	25
335,738	58,314	4,828	849	25,015	52,529	13,447	3	26
36,895	5,403	511	65	4,601	8,390	2,357	5	27
145,947	43,012	8,106	952	29,724	69,133	24,136	..	28
77,960	14,041	1,863	175	22,354	32,952	5,672	..	29
36,837	9,371	1,114	11	3,878	7,143	2,214	..	30
268,758	62,029	11,041	369	28,911	58,870	13,135	..	31
925,154	195,569	27,812	2,506	116,266	231,956	61,549	18	32
82,339	50,460	8,256	464	7,271	19,630	2,212	3	33
20,477	33,195	3,730	87	8,337	9,804	1,757	..	34
2,238	49,918	62,817	5	2,313	4,709	1,079	..	35
30,595	4,915	1,404	32	2,603	5,227	1,700	..	36
28,836	2,293	594	24	2,614	5,105	985	..	37
116,552	7,271	1,065	393	6,702	12,040	2,637	..	38
96,686	13,663	1,061	569	4,741	8,616	1,010	..	39
57,086	11,159	293	304	3,150	6,446	935	..	40
581,610	243,224	119,171	5,313	227,107	284,455	34,293	6	41
1,016,422	416,102	198,395	7,194	264,843	356,036	46,612	10	42
38,176	4,880	1,415	866	3,124	9,862	3,776	..	43
9,528	1,254	291	33	714	1,377	358	..	44
105,919	11,721	706	195	3,112	7,901	2,150	..	45
23,781	3,336	626	205	2,027	5,859	884	..	46
4,895	569	94	4	299	759	120	..	47
4,292	1,134	460	73	1,123	2,375	550	..	48
8,860	1,733	75	29	562	2,999	166	..	49
14,769	1,176	36	63	1,141	2,671	478	..	50
210,225	25,808	3,707	1,473	12,105	33,807	8,486	..	51
55,751	16,959	3,849	241	11,865	20,672	3,524	..	52
43,572	3,713	973	5	2,782	6,959	1,746	..	53
132,848	61,266	14,197	2,040	27,689	71,684	14,105	5	54
97,453	16,006	1,765	105	12,753	30,439	9,678	1	55
35,655	6,783	1,775	121	6,436	13,154	3,691	..	56
365,280	104,729	22,561	2,514	61,526	142,910	32,746	6	57
11,754	429,581	785,530	2,331	64,835	180,753	22,814	..	58
46,053	61,074	41,405	807	11,384	18,982	2,415	194	59
13,279	172,541	193,996	699	13,201	29,701	4,378	..	60
4,924,299	2,101,289	1,334,705	45,514	1,181,925	1,926,781	371,428	2,768	61

ALL PARTNERSHIPS AND TRUSTS - QUEENSLAND
SELECTED ITEMS BY INDUSTRY

I T E M	Industry	Number of partnerships and trusts	Number of partners or benefi- ciaries	Net business income		Net partnership and trust income	
				Primary production	Other	Primary production	Other
				\$ '000	\$ '000	\$ '000	\$ '000
PRIMARY PRODUCTION-							
1	Sheep grazing	1,483	3,833	10,509	639	186	146
2	Grain growing	3,381	8,597	30,224	3,310	280	524
3	Fishing,hunting,trapping and forestry	1,374	3,218	15,249	2,989	243	292
4	Cattle grazing	9,797	23,264	21,148	3,519	1,675	1,457
5	Dairying and pigfarming	2,190	5,044	18,313	1,021	58	90
6	Fruit and vegetable growing	2,851	6,699	11,062	598	82	121
7	Services to agriculture	1,841	5,022	(3,481)	13,169	2	86
8	Sugar cane growing	4,979	13,793	42,635	3,451	12	579
9	Any other primary production	6,825	15,992	5,056	2,899	770	1,042
10	Primary production subsidiaries	941	2,178	..	..	11,145	368
11	Total Primary Production	35,662	87,640	150,718	31,599	14,458	4,709
12	MINING	205	572	(302)	409	..	1,372
MANUFACTURING-							
13	Metal pdts.,transport equip.,machinery,etc.	1,431	3,663	(179)	30,435	13	433
14	Textiles,clothing and footwear	243	566	(140)	3,731	..	191
15	Food,beverages and tobacco	467	1,170	(135)	6,147	(2)	27
16	Paper,paper pdts.,printing and publishing	408	1,042	(24)	5,495	..	168
17	Wood,wood products and furniture	964	2,372	(65)	12,944	..	(222)
18	Other manufacturing	987	2,288	(122)	10,043	..	249
19	Total Manufacturing	4,500	11,101	(668)	68,798	10	848
20	CONSTRUCTION	17,071	39,488	(4,640)	260,105	50	3,102
21	TRANSPORT,STORAGE AND COMMUNICATION	7,281	16,756	(2,413)	82,942	(12)	2,586
WHOLESALE TRADE-							
22	Wholesale trade n.e.i.	3,075	7,918	(1,109)	50,191	(11)	2,795
23	Farm properties and produce dealers	276	787	(383)	883	126	500
24	Total Wholesale Trade	3,351	8,705	(1,492)	51,075	114	3,296
RETAIL TRADE-							
25	Pharmacies	374	1,031	(138)	12,121	..	197
26	Motor vehicles,service stations,etc.	5,495	13,547	(808)	81,774	(19)	2,156
27	Meat	743	1,860	100	10,353	40	28
28	Other food	5,583	12,587	(1,096)	45,950	(42)	417
29	Household appliances and hardware	1,956	4,694	(335)	24,969	(3)	691
30	Books,newspapers,etc.	848	2,225	(298)	15,026	..	268
31	Other retail trade	5,337	12,607	(1,044)	40,161	(7)	1,985
32	Total Retail Trade	20,336	48,551	(3,621)	230,358	(32)	5,744
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
33	Real estate agents,operators,etc.	1,556	3,845	(696)	9,739	56	3,382
34	Finance and investment	320	791	(124)	1,499	..	515
35	Share and property traders	422	1,271	(199)	2,249	(31)	1,395
36	Insurance	310	800	(61)	6,308	19	254
37	Architectural services	525	1,228	(37)	9,763	..	211
38	Consultant engineering,surveying,etc.	714	1,792	(131)	15,522	..	498
39	Legal services	395	1,401	(143)	38,148	128	2
40	Accounting,auditing and bookkeeping	402	1,225	..	23,488	..	295
41	Other business services	8,317	22,406	(1,886)	88,509	93	11,199
42	Total Finance,Insurance,etc.	12,961	34,759	(3,279)	193,230	267	17,755
HEALTH, EDUCATION, WELFARE, ETC., SERVICES							
43	Medical practice	314	963	(337)	36,273	..	228
44	Dental practice	266	685	(34)	12,134	..	2
45	Hospitals	41	188	5	2,278	..	68
46	Other health services	298	754	(202)	5,879	(90)	(106)
47	Veterinary services	109	267	(22)	2,458	..	39
48	Education,libraries,etc.	260	547	(9)	1,317	..	2
49	Welfare,charitable and religious activities	50	116	..	336	(9)	..
50	Other community services	70	172	(9)	627	(13)	41
51	Total Health,etc.	1,408	3,692	(612)	61,306	(113)	276
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
52	Entertainment,etc.	1,316	3,122	(568)	4,026	..	429
53	Hairdressing	862	1,878	(96)	6,864	(1)	225
54	Hotels,motels,etc.	1,533	3,887	(881)	14,198	11	385
55	Cafes and restaurants	1,415	3,273	(113)	11,477	3	415
56	Other personal services	1,075	2,392	(158)	7,289	15	299
57	Total Entertainment,etc.	6,201	14,552	(1,819)	43,856	28	1,755
58	PROPERT Y	27,232	65,038	..	..	..	..
59	INDUSTRY NOT STATED	3,753	7,043	(2,964)	4,870	(103)	1,774
60	OTHER SUBSIDIARIES	7,286	21,536	..	..	(1,197)	142,119
61	Total	147,247	359,433	128,903	1,028,553	13,471	185,343

TABLE 2.3 (c)
Income year 1985-86

Sale of property etc.	Gross rents	Gross dividends	Gross interest	Other income n.e.i.	Gifts	Other deductions	Net income	I T E M
\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
62	1,103	129	7,339	..	8	199	19,059	1
91	3,811	265	11,238	..	20	2,061	45,489	2
5	1,384	30	1,983	..	1	564	20,665	3
322	13,679	755	33,370	..	261	1,764	65,281	4
168	1,809	427	3,195	..	11	201	23,949	5
31	4,881	197	6,678	..	9	357	20,572	6
13	1,430	49	3,248	..	1	459	13,322	7
53	7,039	130	11,648	..	8	1,723	60,666	8
123	10,148	380	13,502	..	78	1,774	26,739	9
288	2,143	132	1,808	11	32	746	13,448	10
1,160	47,432	2,499	94,014	11	434	9,851	309,194	11
4	433	4	922	..	..	620	2,097	12
80	1,561	50	2,816	..	4	2,008	32,392	13
(85)	163	..	256	..	..	274	3,748	14
..	1,417	9	1,062	..	..	273	7,806	15
12	263	5	324	..	15	322	5,844	16
(8)	1,363	14	1,022	..	..	489	13,824	17
(56)	1,280	30	948	..	..	876	10,338	18
(57)	6,050	109	6,432	..	21	4,244	73,955	19
304	20,097	126	17,124	..	39	5,929	280,123	20
622	7,997	167	8,421	..	33	2,208	93,498	21
84	7,131	294	6,937	..	7	2,193	60,223	22
(22)	926	35	908	..	..	151	2,436	23
62	8,058	330	7,845	..	7	2,344	62,660	24
30	718	74	561	..	..	114	13,167	25
67	8,810	102	6,846	..	11	2,077	93,583	26
(26)	1,021	8	669	..	1	150	11,587	27
322	8,137	75	4,744	..	10	1,089	52,292	28
103	3,211	84	2,428	..	6	1,149	28,226	29
62	1,074	71	1,220	..	3	260	16,664	30
20	13,235	127	7,303	..	17	1,898	52,055	31
580	36,209	546	23,775	..	51	6,740	267,578	32
139	9,879	132	7,869	..	35	3,578	19,591	33
3	980	307	1,882	..	..	454	3,538	34
1,757	4,363	902	4,009	..	6	108	7,829	35
40	737	50	954	..	3	177	7,551	36
..	371	7	422	..	..	151	10,368	37
12	821	14	1,230	..	..	847	16,644	38
14	315	7	369	..	25	78	38,448	39
4	408	11	406	..	1	39	24,311	40
406	36,520	1,119	16,273	..	26	3,976	128,736	41
2,381	54,398	2,552	33,417	..	100	9,412	257,020	42
20	775	2	422	..	4	23	36,825	43
(8)	458	3	230	..	1	15	12,442	44
..	279	5	472	..	..	137	2,923	45
26	673	1	228	..	..	50	6,044	46
3	64	1	90	..	..	7	2,564	47
28	276	2	206	..	3	8	1,634	48
1	32	..	35	..	..	10	360	49
..	275	..	114	..	..	96	816	50
73	2,836	17	1,800	..	10	350	63,612	51
43	2,741	30	1,804	..	1	389	6,624	52
..	1,120	5	533	..	3	162	7,767	53
639	6,149	129	7,085	..	4	2,399	21,833	54
(17)	2,369	13	1,417	..	1	500	13,618	55
(20)	1,475	31	929	..	3	227	8,958	56
645	13,857	210	11,770	..	13	3,678	58,803	57
642	306,100	12,937	116,461	286	800	4,436	184,238	58
(104)	6,781	383	3,035	73	7	652	6,795	59
214	23,014	3,812	20,332	2	16	4,409	159,953	60
6,531	533,269	23,698	345,354	375	1,538	54,880	1,819,532	61

ALL PARTNERSHIPS AND TRUSTS - QUEENSLAND
SELECTED ITEMS BY INDUSTRY

I T E M	Industry	Stock on hand at beginning of year			Purchases of stock during year		Stock on hand at end of year		Total business receipts	
		Gross sales						Primary production	Other	
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
PRIMARY PRODUCTION-										
1	Sheep grazing	162,333	50,928	18,526	55,368	170,450	1,851			
2	Grain growing	377,913	29,036	21,936	32,427	393,954	6,736			
3	Fishing, hunting, trapping and forestry	103,829	2,075	8,241	2,204	108,754	26,127			
4	Cattle grazing	626,642	226,292	157,411	251,065	662,159	11,959			
5	Dairying and pigfarming	186,678	22,254	10,977	23,885	190,064	2,844			
6	Fruit and vegetable growing	161,345	3,175	3,683	3,499	165,502	1,542			
7	Services to agriculture	46,688	6,274	24,338	4,699	28,937	120,069			
8	Sugar cane growing	402,576	5,409	3,657	5,543	510,960	12,317			
9	Any other primary production	420,841	33,548	47,720	33,805	440,705	19,055			
10	Primary production subsidiaries . . . . .	..	..	..	..	..	..
11	Total Primary Production	2,488,848	378,996	296,493	412,501	2,671,489	202,505			
12	MINING	26,744	1,239	4,594	1,518	382	41,656			
MANUFACTURING-										
13	Metal pits., transport equip., machinery, etc.	441,690	30,367	237,019	33,778	1,041	500,934			
14	Textiles, clothing and footwear	65,347	5,909	26,235	7,135	83	66,847			
15	Food, beverages and tobacco	165,393	5,678	86,233	6,472	152	166,663			
16	Paper, paper pits., printing and publishing	80,493	3,404	30,322	3,776	40	86,118			
17	Wood, wood products and furniture	225,562	20,130	122,954	21,450	418	242,022			
18	Other manufacturing	166,567	13,487	84,474	15,620	263	177,658			
19	Total Manufacturing	1,145,054	78,977	587,240	88,234	2,000	1,240,245			
20	CONSTRUCTION	1,209,501	126,034	806,936	130,147	6,914	2,353,938			
21	TRANSPORT, STORAGE AND COMMUNICATION	133,986	6,381	71,236	6,350	5,546	766,558			
WHOLESALE TRADE-										
22	Wholesale trade n.e.i.	1,637,571	114,944	1,192,845	123,118	1,761	1,737,505			
23	Farm properties and produce dealers	194,537	6,871	153,766	16,610	2,369	206,099			
24	Total Wholesale Trade	1,832,109	121,816	1,346,612	139,729	4,130	1,943,605			
RETAIL TRADE-										
25	Pharmacies	130,392	16,276	85,595	18,597	109	136,523			
26	Motor vehicles, service stations, etc.	2,474,973	134,041	1,842,244	151,526	3,504	2,589,486			
27	Meat	242,890	3,953	167,693	4,495	5,503	236,625			
28	Other food	1,218,799	48,250	907,522	53,151	2,211	1,232,705			
29	Household appliances and hardware	411,815	51,031	276,155	56,732	333	438,569			
30	Books, newspapers, etc.	274,228	27,902	203,527	31,066	247	288,565			
31	Other retail trade	1,041,410	147,237	708,207	162,216	2,535	1,064,978			
32	Total Retail Trade	5,794,511	428,694	4,190,946	477,786	14,446	5,987,453			
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-										
33	Real estate agents, operators, etc.	241,988	138,787	99,940	126,361	668	360,423			
34	Finance and investment	9,971	3,177	7,591	3,176	67	21,999			
35	Share and property traders	2,501	796	1,480	674	27	2,718			
36	Insurance	795	154	841	334	23	26,717			
37	Architectural services	3,734	461	3,012	1,186	8	52,113			
38	Consultant engineering, surveying, etc.	41,147	5,505	32,572	6,999	111	154,688			
39	Legal services	698	471	2	1,131	54	197,397			
40	Accounting, auditing and bookkeeping	1,915	1,096	246	2,881	..	147,756			
41	Other business services	114,308	7,292	53,427	9,363	1,147	690,819			
42	Total Finance, Insurance, etc.	417,063	157,746	199,115	152,110	2,108	1,654,632			
HEALTH, EDUCATION, WELFARE, ETC., SERVICES-										
43	Medical practice	460	116	782	134	120	159,767			
44	Dental practice	4,077	268	1,206	303	28	38,815			
45	Hospitals	1,459	81	1,318	265	6	51,609			
46	Other health services	15,423	1,008	7,201	1,524	(8)	36,178			
47	Veterinary services	5,807	539	3,339	666	12	19,206			
48	Education, libraries, etc.	2,407	168	1,012	191	3	9,923			
49	Welfare, charitable and religious activities	32	9	159	13	2	3,730			
50	Other community services	1,042	270	546	375	7	8,465			
51	Total Health, etc.	30,711	2,462	15,567	3,475	173	327,696			
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-										
52	Entertainment, etc.	54,291	3,295	22,113	3,905	121	114,214			
53	Hairdressing	44,383	2,130	12,478	2,412	227	57,589			
54	Hotels, motels, etc.	551,685	31,705	330,191	35,298	1,188	626,579			
55	Cafes and restaurants	231,343	4,979	107,508	5,512	186	238,441			
56	Other personal services	45,445	1,880	12,692	2,065	327	71,536			
57	Total Entertainment, etc.	927,148	43,991	484,983	49,193	2,051	1,108,362			
58	PROPERTY	57	980	919	1,790	..	..	
59	INDUSTRY NOT STARTED	73,126	10,949	41,157	11,279	7,675	82,386			
60	OTHER SUBSIDIARIES . . . . .	..	..	..	..	..	..
61	Total	14,078,861	1,358,268	8,045,802	1,474,116	2,716,917	15,709,038			

TABLE 2.3 (c) (cont.)

Income year 1985-86

Salaries and wages paid	Interest paid	Investment and property income deductions	Investment allowance	Depreciation allowed	Depreciable assets purchased during year	Depreciable assets disposed during year	Section 75D	I T E H
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
13,113	19,273	850	365	13,632	24,943	4,173	133	1
16,974	41,260	2,175	3,172	54,435	75,631	12,966	422	2
16,526	6,036	947	483	11,791	22,606	5,730	..	3
43,324	71,406	8,620	2,138	131,147	119,000	21,818	815	4
9,519	16,165	923	474	17,846	21,895	3,295	75	5
29,311	11,942	2,713	690	15,218	22,402	2,944	87	6
24,362	7,506	736	481	13,055	16,059	4,904	1	7
29,264	40,056	3,154	393	32,945	27,889	5,197	106	8
61,960	44,171	5,332	1,745	46,333	67,355	11,798	198	9
440	1,539	1,671	10	656	1,302	132	63	10
244,796	259,358	27,125	9,954	337,063	399,086	72,962	1,903	11
5,884	1,621	126	279	2,630	5,478	1,918	..	12
95,253	8,176	805	440	8,575	13,526	2,684	2	13
21,003	1,083	94	13	1,091	1,559	228	..	14
28,103	3,629	446	165	3,653	6,799	1,681	..	15
19,668	1,916	64	418	2,144	3,374	1,657	..	16
45,374	4,533	734	171	3,769	7,932	1,094	..	17
32,383	4,780	1,156	526	3,391	7,183	1,138	..	18
241,786	24,120	3,302	1,736	22,625	40,376	8,485	2	19
302,005	41,013	10,177	1,364	42,745	84,925	20,093	..	20
99,269	25,069	4,571	5,446	42,525	87,344	24,977	4	21
153,924	24,170	3,891	763	12,218	27,333	6,992	..	22
14,283	2,748	386	193	1,858	3,657	1,063	..	23
168,207	26,918	4,277	956	14,076	30,991	8,056	..	24
15,749	1,608	283	31	846	1,473	295	..	25
204,632	33,163	3,257	389	16,154	39,584	9,962	..	26
110,138	3,479	457	90	3,618	7,226	2,060	..	27
82,782	22,404	5,117	220	20,278	45,672	13,272	..	28
46,701	8,323	1,768	91	13,039	19,330	3,958	..	29
24,375	6,168	497	10	3,444	5,882	1,577	..	30
100,217	22,372	7,809	263	12,913	27,116	7,110	2	31
584,598	97,520	19,190	1,097	70,296	146,286	38,237	2	32
49,505	35,607	7,299	9	3,092	9,169	2,450	..	33
2,894	2,754	1,069	2	329	646	189	..	34
481	2,180	4,503	..	407	1,241	689	..	35
8,404	925	571	10	725	1,525	343	..	36
13,979	1,086	218	6	866	1,568	287	..	37
42,884	2,880	476	77	2,793	4,983	1,432	..	38
26,135	3,587	290	264	1,509	2,896	705	..	39
17,103	4,013	263	209	2,617	3,901	351	..	40
217,987	34,505	19,496	1,267	26,452	53,017	12,950	1	41
379,376	87,541	34,190	1,847	38,795	78,949	19,399	1	42
37,286	2,574	531	812	1,404	2,553	823	..	43
6,734	830	327	21	587	1,352	239	..	44
28,648	1,171	48	414	719	3,971	110	..	45
8,733	1,102	315	17	771	1,425	453	..	46
4,864	455	63	15	361	490	150	..	47
2,237	707	178	1	617	1,267	255	..	48
1,988	373	24	..	141	548	20	..	49
4,973	268	123	1	241	518	178	1	50
95,466	7,484	1,612	1,285	4,844	12,128	2,231	1	51
19,830	7,171	1,491	193	6,769	16,062	2,846	1	52
19,199	1,642	718	9	1,772	3,727	896	..	53
85,359	36,113	3,479	143	14,902	34,801	8,293	..	54
46,177	6,642	1,446	36	7,058	15,267	4,709	..	55
15,639	2,723	673	129	2,984	6,049	1,386	..	56
186,206	54,293	7,809	512	33,487	75,907	18,134	2	57
4,771	116,257	246,952	106	22,653	75,499	10,585	..	58
10,023	8,366	6,291	87	4,150	7,867	2,371	..	59
2,246	17,864	23,919	81	2,413	6,251	1,016	..	60
2,324,642	767,431	389,547	24,810	638,308	1,051,093	228,471	1,921	61

ALL PARTNERSHIPS AND TRUSTS - WESTERN AUSTRALIA
 SELECTED ITEMS BY INDUSTRY

I T E M	Industry	Number of partnerships and trusts	Number of partners or benefi- ciaries	Net business income		Net partnership and trust income	
				Primary production	Other	Primary production	Other
				\$'000	\$'000	\$'000	\$'000
PRIMARY PRODUCTION-							
1	Sheep grazing	4,973	13,879	59,473	3,158	(170)	390
2	Grain growing	5,015	15,278	72,044	4,397	56	759
3	Fishing, hunting, trapping and forestry	1,314	3,479	27,488	1,060	299	319
4	Cattle grazing	1,813	4,439	2,804	743	133	865
5	Dairying and pigfarming	769	2,077	13,152	540	16	11
6	Fruit and vegetable growing	1,695	4,154	15,615	389	917	130
7	Services to agriculture	1,031	2,390	(1,321)	9,044	..	185
8	Sugar cane growing . . . . .	..	..	..	..	..	..
9	Any other primary production	1,444	3,595	619	557	620	713
10	Primary production subsidiaries	619	1,852	..	..	8,335	267
11	Total Primary Production	18,673	51,143	189,876	19,890	10,205	3,643
12	MINING	178	491	(14)	5,087	..	421
MANUFACTURING-							
13	Metal pdts., transport equip., machinery, etc.	1,106	2,848	(121)	24,321	25	483
14	Textiles, clothing and footwear	192	467	1	2,312	..	35
15	Food, beverages and tobacco	325	854	(280)	9,416	..	344
16	Paper, paper pdts., printing and publishing	374	976	(1)	7,568	..	55
17	Wood, wood products and furniture	715	1,810	(172)	13,052	(4)	85
18	Other manufacturing	690	1,697	(11)	8,496	..	144
19	Total Manufacturing	3,402	8,652	(586)	65,168	20	1,149
20	CONSTRUCTION	11,016	25,486	(729)	205,715	104	1,832
21	TRANSPORT, STORAGE AND COMMUNICATION	4,063	9,305	(840)	68,593	(7)	6,697
WHOLESALE TRADE-							
22	Wholesale trade n.e.i.	2,209	5,568	(185)	36,303	35	2,161
23	Farm properties and produce dealers	156	376	(70)	4,611	..	(281)
24	Total Wholesale Trade	2,365	5,944	(256)	40,914	35	1,880
RETAIL TRADE-							
25	Pharmacies	146	352	(4)	4,682	..	89
26	Motor vehicles, service stations, etc.	3,522	8,762	(470)	67,491	3	3,028
27	Meat	420	1,065	65	6,605	..	30
28	Other food	2,993	7,194	(156)	36,698	..	835
29	Household appliances and hardware	1,354	3,293	28	16,671	(7)	468
30	Books, newspapers, etc.	633	1,553	(168)	9,347	(1)	83
31	Other retail trade	3,365	8,023	(839)	34,976	(7)	2,118
32	Total Retail Trade	12,433	30,242	(1,545)	176,472	(13)	6,653
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
33	Real estate agents, operators, etc.	759	2,485	(61)	9,012	(16)	1,941
34	Finance and investment	317	832	(147)	1,067	..	557
35	Share and property traders	1,063	3,062	(372)	(1,423)	(6)	8,833
36	Insurance	266	725	(42)	4,716	1	185
37	Architectural services	795	1,762	(28)	22,020	4	(582)
38	Consultant engineering, surveying, etc.	952	2,245	(214)	40,865	(123)	271
39	Legal services	129	537	(89)	19,067	..	3
40	Accounting, auditing and bookkeeping	305	809	(65)	10,512	(4)	24
41	Other business services	4,321	11,899	(1,092)	69,284	256	12,546
42	Total Finance, Insurance, etc.	8,907	24,356	(2,114)	175,123	110	23,781
HEALTH, EDUCATION, WELFARE, ETC., SERVICES							
43	Medical practice	195	672	(62)	26,129	(43)	218
44	Dental practice	107	291	(11)	3,872	..	8
45	Hospitals	44	138	(19)	3,804	..	8
46	Other health services	193	527	(202)	7,718	..	186
47	Veterinary services	36	83	(27)	807	2	10
48	Education, libraries, etc.	166	343	(1)	747	..	42
49	Welfare, charitable and religious activities	69	148	(53)	343	..	(1)
50	Other community services	195	454	..	1,919	..	30
51	Total Health, etc.	1,005	2,656	(379)	45,342	(40)	505
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
52	Entertainment, etc.	889	2,481	(122)	883	(4)	1,022
53	Hairdressing	566	1,276	(53)	5,526	..	103
54	Hotels, motels, etc.	720	1,907	(214)	3,929	..	1,105
55	Cafes and restaurants	1,072	2,581	(155)	11,296	36	51
56	Other personal services	970	2,143	(71)	6,000	(1)	83
57	Total Entertainment, etc.	4,217	10,388	(615)	27,636	30	2,367
58	PROPERTY	18,837	43,499	..	..	..	..
59	INDUSTRY NOT STATED	3,689	6,518	(3,673)	(36,756)	(665)	4,944
60	OTHER SUBSIDIARIES	6,015	19,072	..	..	(899)	187,717
61	Total	94,800	237,752	179,121	793,190	8,880	241,595

TABLE 2.3 (d)
Income year 1985-86

Sale of property etc.	Gross rents	Gross dividends	Gross interest	Other income n.e.i.	Gifts	Other deductions	Net income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
194	4,844	933	20,012	1	38	1,331	84,727	1
159	4,930	712	25,690	..	103	1,472	103,562	2
39	1,376	52	3,071	..	11	1,309	31,448	3
263	2,843	274	7,400	..	9	359	13,318	4
21	501	51	1,409	..	5	131	15,248	5
29	2,314	101	3,045	..	16	948	20,637	6
65	754	23	1,162	..	7	99	9,306	7
..	..	..	..	..	..	..	..	8
(82)	2,308	558	2,953	..	19	425	5,640	9
138	1,613	100	1,078	18	..	362	9,637	10
690	21,487	2,808	65,824	20	211	6,439	293,526	11
51	205	432	1,065	1	3	636	6,523	12
(105)	1,497	22	1,875	..	6	1,373	25,943	13
10	36	..	217	..	4	48	2,538	14
86	616	1	595	..	2	580	9,768	15
5	105	..	315	..	2	248	7,717	16
(60)	585	6	798	..	5	250	13,899	17
7	407	20	1,338	..	7	382	9,781	18
(56)	3,248	51	5,140	..	27	2,884	69,649	19
1,000	7,520	138	8,882	..	78	4,245	217,241	20
24	4,277	175	6,009	..	33	1,274	62,766	21
104	5,144	161	5,498	14	21	2,450	43,063	22
28	144	9	623	..	1	60	4,936	23
133	5,288	170	6,121	14	22	2,511	48,000	24
40	447	4	214	..	1	13	5,360	25
245	4,150	52	3,799	..	29	1,056	75,290	26
15	242	13	409	..	1	201	7,092	27
253	3,924	285	2,489	..	22	1,054	41,158	28
113	1,166	18	980	..	29	494	18,181	29
66	614	25	904	..	6	161	10,340	30
169	4,776	186	4,094	13	36	1,771	41,080	31
903	15,322	586	12,893	13	128	4,753	198,505	32
62	4,031	43	2,922	..	24	1,455	13,036	33
(90)	2,009	108	2,871	..	1	339	3,556	34
9,648	7,785	1,380	10,785	2	18	3,776	20,915	35
(17)	349	10	1,233	..	1	150	6,024	36
35	244	12	702	..	24	64	22,076	37
56	440	9	1,581	..	27	240	42,370	38
(20)	85	..	137	..	23	91	19,020	39
33	220	5	399	..	5	82	10,903	40
(137)	21,096	789	12,238	..	87	4,903	95,073	41
9,569	36,262	2,362	32,871	2	214	11,105	232,977	42
10	497	1	231	..	31	..	26,737	43
(1)	201	1	136	..	..	62	4,026	44
8	65	..	589	..	..	76	4,116	45
(47)	244	5	232	..	4	80	7,924	46
..	50	..	20	..	..	..	844	47
(1)	70	1	55	..	1	..	877	48
62	18	4	61	..	..	6	418	49
..	95	..	133	..	1	49	2,018	50
30	1,243	14	1,460	..	40	277	46,963	51
26	1,007	369	7,591	..	8	618	9,365	52
30	479	25	219	..	3	40	5,960	53
223	4,545	53	3,839	..	13	890	8,824	54
145	1,394	28	1,466	..	15	232	13,269	55
52	852	3	771	..	12	179	7,159	56
477	8,278	479	13,888	..	52	1,961	44,578	57
3,982	172,796	10,095	85,276	95	645	4,764	126,136	58
(339)	6,088	384	23,752	23	298	3,090	(15,975)	59
601	26,393	3,560	21,855	18	92	9,437	164,862	60
17,210	308,416	21,261	285,044	191	1,848	53,384	1,495,755	61

ALL PARTNERSHIPS AND TRUSTS - WESTERN AUSTRALIA
SELECTED ITEMS BY INDUSTRY

I T E M N o .	Industry	Gross sales	Stock on hand at beginning of year	Purchases of stock during year	Stock on hand at end of year	Total business receipts	
						Primary production	Other
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PRIMARY PRODUCTION-							
1	Sheep grazing	520,440	90,613	49,314	93,712	533,823	9,754
2	Grain growing	803,202	50,136	26,055	53,301	833,053	11,081
3	Fishing,hunting,trapping and forestry	131,487	1,141	4,055	1,271	135,715	8,201
4	Cattle grazing	115,029	36,785	38,808	39,564	118,007	2,684
5	Dairying and pigfarming	89,004	7,660	6,091	8,818	91,874	1,123
6	Fruit and vegetable growing	115,423	4,792	9,535	6,334	117,483	1,163
7	Services to agriculture	20,514	2,836	9,050	2,635	10,671	72,030
8	Sugar cane growing . . . . .	..	..	..	..	..	..
9	Any other primary production	78,249	8,906	16,121	10,028	85,223	6,406
10	Primary production subsidiaries . . . . .	..	..	..	..	..	..
11	Total Primary Production	1,873,350	202,870	159,032	215,666	1,925,851	112,447
12	MINING	10,625	463	1,561	602	16	53,684
MANUFACTURING-							
13	Metal pdts.,transport equip.,machinery,etc.	332,229	23,890	174,301	28,749	322	386,982
14	Textiles,clothing and footwear	46,234	3,974	21,472	5,415	1	48,406
15	Food,beverages and tobacco	134,697	5,353	65,924	5,288	291	138,318
16	Paper,paper pdts.,printing and publishing	84,522	2,322	23,341	2,598	..	92,523
17	Wood,wood products and furniture	136,687	7,997	62,240	9,513	281	149,694
18	Other manufacturing	137,503	14,603	62,445	12,600	38	153,110
19	Total Manufacturing	871,874	58,142	409,725	64,165	936	969,037
20	CONSTRUCTION	511,425	34,031	351,220	40,532	3,373	1,680,470
21	TRANSPORT,STORAGE AND COMMUNICATION	79,258	2,146	30,434	2,780	3,633	415,255
WHOLESALE TRADE-							
22	Wholesale trade n.e.i.	1,094,093	80,407	795,382	100,586	2,099	1,158,228
23	Farm properties and produce dealers	94,251	5,505	75,985	5,840	299	100,316
24	Total Wholesale Trade	1,188,345	85,913	871,367	106,426	2,399	1,258,544
RETAIL TRADE-							
25	Pharmacies	54,231	5,352	37,004	7,337	7	56,453
26	Motor vehicles,service stations,etc.	2,069,657	91,267	1,389,717	109,100	640	2,181,494
27	Meat	125,572	1,385	89,720	1,294	543	126,211
28	Other food	853,139	36,148	646,173	41,019	2,995	859,423
29	Household appliances and hardware	256,875	28,653	183,011	32,870	372	282,805
30	Books,newspapers,etc.	189,622	15,424	143,662	17,728	243	194,636
31	Other retail trade	722,871	87,078	500,697	105,259	1,199	739,485
32	Total Retail Trade	4,271,970	265,310	2,989,987	314,611	6,002	4,440,509
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
33	Real estate agents,operators,etc.	55,526	8,600	15,658	7,093	77	181,770
34	Finance and investment	2,217	174	1,513	218	125	24,016
35	Share and property traders	2,864	522	1,854	795	106	3,752
36	Insurance	1,169	72	145	69	18	24,661
37	Architectural services	8,792	250	3,609	368	41	76,574
38	Consultant engineering,surveying,etc.	44,688	1,954	18,656	1,877	96	508,702
39	Legal services	3	..	..	..	3	80,199
40	Accounting,auditing and bookkeeping	1,196	716	939	1,080	84	80,573
41	Other business services	55,155	4,581	21,437	3,359	512	430,427
42	Total Finance,Insurance,etc.	171,614	16,872	63,813	14,862	1,068	1,410,678
HEALTH, EDUCATION, WELFARE, ETC., SERVICES-							
43	Medical practice	113	13	35	21	4	65,739
44	Dental practice	2,052	74	1,102	95	2	16,170
45	Hospitals	843	7	68	6	8	44,002
46	Other health services	15,108	1,088	6,273	1,305	21	39,074
47	Veterinary services	664	33	198	45	24	6,010
48	Education,libraries,etc.	850	38	321	47	4	5,687
49	Welfare,charitable and religious activities	90	34	75	46	33	9,906
50	Other community services	2,444	138	786	88	1	12,660
51	Total Health,etc.	22,168	1,429	8,862	1,656	100	199,252
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
52	Entertainment,etc.	27,584	1,419	14,466	1,756	227	121,272
53	Hairdressing	32,275	1,416	8,046	1,681	95	45,157
54	Hotels,motels,etc.	269,673	8,458	134,982	10,422	1,064	314,744
55	Cafes and restaurants	186,554	3,643	92,444	4,120	176	194,179
56	Other personal services	25,476	829	6,921	893	98	52,185
57	Total Entertainment,etc.	541,564	15,767	256,861	18,873	1,662	727,538
58	PROPERTY . . . . .	..	35	..	37	..	..
59	INDUSTRY NOT STATED	67,680	27,277	40,035	32,386	5,331	79,087
60	OTHER SUBSIDIARIES . . . . .	..	..	..	..	..	..
61	Total	9,609,876	710,260	5,182,904	812,603	1,950,377	11,346,505

TABLE 2.3 (d) (cont.)

Income year 1985-86

Salaries and wages paid	Interest paid	Investment and property income deductions	Investment allowance	Depreciation allowed	Depreciable assets purchased during year	Depreciable assets disposed during year	Section 75D	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
24,063	61,617	2,739	968	47,726	57,202	16,328	337	1
29,452	94,679	3,613	2,238	93,196	90,718	24,347	813	2
12,320	11,088	937	1,318	15,040	24,433	7,697	..	3
5,843	13,187	1,641	196	10,024	16,937	3,278	54	4
5,021	10,473	318	116	7,035	9,555	1,800	41	5
12,992	8,135	942	220	8,846	13,050	2,099	21	6
26,695	3,987	502	101	4,534	6,126	2,007	20	7
..	..	..	..	..	..	..	..	8
11,354	9,039	2,164	192	7,099	14,051	3,914	14	9
127	1,808	1,554	..	159	317	89	..	10
127,871	214,015	14,413	5,530	193,661	232,393	61,563	1,302	11
10,186	1,169	88	103	2,789	5,055	1,050	..	12
68,384	6,931	675	336	6,269	13,023	2,842	..	13
12,041	960	22	27	581	1,209	195	..	14
24,933	2,733	430	152	3,147	6,758	1,767	..	15
23,023	1,518	81	270	2,991	7,163	3,611	..	16
28,229	2,977	134	139	2,679	5,996	1,425	..	17
27,040	2,534	230	62	3,309	5,617	3,718	..	18
183,653	17,657	1,575	988	18,978	39,769	13,561	..	19
197,021	22,220	2,899	658	33,105	69,775	16,843	..	20
44,330	23,707	20,856	1,728	31,309	51,908	15,035	..	21
92,492	17,386	3,702	838	10,307	19,854	6,790	4	22
5,068	1,007	67	9	704	1,051	351	1	23
97,561	18,393	3,770	847	11,011	20,905	7,141	8	24
5,708	798	98	17	378	737	324	..	25
145,566	24,531	1,925	320	10,285	24,249	7,202	..	26
12,181	1,249	88	38	1,574	2,961	1,020	..	27
52,618	13,915	2,095	440	10,551	28,822	10,073	..	28
25,525	4,811	733	38	9,953	15,024	3,606	2	29
12,872	3,917	361	41	2,107	4,724	1,568	..	30
71,578	14,061	2,598	124	8,352	18,653	5,490	..	31
326,050	63,285	7,901	1,021	43,203	95,172	29,288	3	32
48,968	15,496	3,419	53	2,473	5,654	1,204	..	33
6,242	4,492	2,478	4	1,111	3,943	658	..	34
622	10,071	11,921	5	974	2,085	943	..	35
7,754	722	259	15	727	1,441	457	..	36
14,761	1,483	242	19	1,236	3,103	514	..	37
37,614	2,653	249	240	2,970	7,222	1,597	..	38
17,633	2,665	49	190	628	1,494	285	..	39
13,188	4,294	133	27	742	1,308	311	..	40
124,140	25,554	14,916	430	15,182	30,401	7,916	21	41
270,926	67,433	33,671	987	26,046	56,655	13,889	21	42
7,392	568	212	355	414	1,245	664	..	43
2,594	308	117	13	223	396	104	..	44
25,419	1,062	262	2	672	760	33	..	45
11,140	1,142	127	65	719	1,835	357	..	46
1,518	193	19	..	92	135	46	..	47
1,053	264	33	..	275	555	171	..	48
3,261	329	9	..	913	1,608	218	..	49
3,621	483	112	..	513	1,462	442	..	50
56,002	4,353	895	436	3,825	8,000	2,039	..	51
30,961	3,717	781	4,834	6,872	65,613	2,101	..	52
16,958	1,125	327	..	1,093	2,698	944	..	53
56,377	19,828	3,752	461	7,511	33,548	9,596	..	54
35,562	4,973	747	39	4,023	9,578	4,329	..	55
10,717	1,818	339	50	2,602	5,225	1,417	..	56
150,577	31,463	5,949	5,385	22,103	116,664	18,389	..	57
1,934	75,848	140,700	235	10,056	29,433	4,718	..	58
5,143	42,455	6,344	51	2,531	5,206	2,194	..	59
2,111	22,352	33,558	323	3,655	7,003	586	..	60
1,473,373	604,357	272,625	18,121	402,280	737,945	186,307	1,336	61

ALL PARTNERSHIPS AND TRUSTS - SOUTH AUSTRALIA
SELECTED ITEMS BY INDUSTRY

I T E M N o .	Industry	Number of partnerships and trusts	Number of partners or benefi- ciaries	Net business income		Net partnership and trust income	
				Primary production	Other	Primary production	Other
				\$ '000	\$ '000	\$ '000	\$ '000
PRIMARY PRODUCTION-							
1	Sheep grazing	5,052	12,845	17,460	1,059	141	1,082
2	Grain growing	5,631	14,720	44,507	1,658	426	347
3	Fishing,hunting,trapping and forestry	781	1,907	10,004	1,128	934	248
4	Cattle grazing	1,434	3,510	(2,245)	191	318	1,109
5	Dairying and pigfarming	1,538	3,717	13,777	307	96	77
6	Fruit and vegetable growing	3,474	7,948	22,658	1,490	(29)	157
7	Services to agriculture	665	1,567	(1,450)	2,062	104	299
8	Sugar cane growing	"	"	"	"	"	"
9	Any other primary production	1,863	4,354	2,222	235	229	599
10	Primary production subsidiaries	"	"	"	"	"	"
11	Total Primary Production	20,945	51,864	106,946	8,133	8,416	4,108
12	MINING	141	361	(310)	(2,148)	(1)	30
MANUFACTURING-							
13	Metal ppts.,transport equip.,machinery,etc.	596	1,458	(36)	15,179	..	150
14	Textiles,clothing and footwear	140	327	(18)	1,692	..	..
15	Food,beverages and tobacco	284	707	(113)	4,712	..	(1)
16	Paper,paper ppts.,printing and publishing	195	471	(3)	3,629	..	125
17	Wood,wood products and furniture	473	1,124	(82)	7,816	(38)	10
18	Other manufacturing	660	1,536	(69)	7,956	..	146
19	Total Manufacturing	2,348	5,623	(323)	40,986	(39)	431
20	CONSTRUCTION	7,903	17,837	(578)	156,785	..	1,219
21	TRANSPORT,STORAGE AND COMMUNICATION	3,146	7,167	(803)	44,549	104	4,698
WHOLESALE TRADE-							
22	Wholesale trade n.e.i.	1,582	3,942	(209)	19,168	(13)	968
23	Farm properties and produce dealers	92	256	(45)	1,168	..	30
24	Total Wholesale Trade	1,674	4,198	(254)	20,336	(13)	999
RETAIL TRADE-							
25	Pharmacies	157	365	..	6,818	31	229
26	Motor vehicles,service stations,etc.	2,592	6,149	(171)	35,518	(11)	1,349
27	Meat	472	1,109	164	7,082	..	24
28	Other food	3,344	7,744	..	32,423	70	378
29	Household appliances and hardware	1,224	2,762	(51)	8,268	..	119
30	Books,newspapers,etc.	431	982	..	5,752	..	74
31	Other retail trade	3,194	7,391	(182)	22,705	21	1,101
32	Total Retail Trade	11,414	26,502	(241)	118,568	112	3,277
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
33	Real estate agents,operators,etc.	336	850	(116)	12,970	(9)	141
34	Finance and investment	92	251	(2)	2,153	..	47
35	Share and property traders	590	1,880	(192)	(719)	272	3,522
36	Insurance	175	407	(26)	2,332	(43)	203
37	Architectural services	260	574	(10)	4,309	..	13
38	Consultant engineering,surveying,etc.	421	988	(53)	9,939	(1)	152
39	Legal services	148	607	..	21,244	..	(28)
40	Accounting,auditing and bookkeeping	216	576	..	9,327	..	236
41	Other business services	3,434	9,819	(689)	59,240	(51)	6,726
42	Total Finance,Insurance,etc.	5,672	15,952	(1,091)	120,798	165	11,014
HEALTH, EDUCATION, WELFARE, ETC., SERVICES							
43	Medical practice	290	1,031	(73)	37,308	(15)	462
44	Dental practice	122	292	(14)	8,075	(4)	12
45	Hospitals	59	139	(45)	1,468	..	246
46	Other health services	125	303	..	4,091	..	19
47	Veterinary services	47	109	(6)	2,244	..	..
48	Education,libraries,etc.	137	325	(7)	599	..	(13)
49	Welfare,charitable and religious activities	28	61	..	193	..	..
50	Other community services	120	265	(3)	1,302	..	20
51	Total Health,etc.	928	2,525	(151)	55,284	(20)	748
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
52	Entertainment,etc.	590	1,413	(50)	401	12	875
53	Hairdressing	578	1,256	(12)	4,664	..	11
54	Hotels,motels,etc.	667	1,543	(214)	5,232	(53)	303
55	Cafes and restaurants	673	1,538	(20)	2,737	..	288
56	Other personal services	654	1,456	(41)	5,034	(1)	37
57	Total Entertainment,etc.	3,162	7,206	(339)	18,070	(42)	1,516
58	PROPERTY	16,676	39,872	..	..	..	..
59	INDUSTRY NOT STATED	1,840	2,730	(45)	2,277	17	278
60	OTHER SUBSIDIARIES	3,625	11,066	..	..	(617)	76,024
61	Total	79,474	192,903	102,806	583,643	8,083	104,348

* Not available for publication separately

TABLE 2.3 (e)
Income year 1985-86

Sale of property etc.	Gross rents	Gross dividends	Gross interest	Other income n.e.i.	Gifts	Other deductions	Net income	I T E M
\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
199	3,699	330	12,381	..	13	6,193	28,274	1
156	2,318	183	15,830	..	25	2,854	61,386	2
89	391	14	1,439	..	3	4,323	9,756	3
(38)	1,989	647	5,330	..	4	3,913	2,273	4
10	634	82	2,009	..	10	810	15,958	5
27	5,326	67	5,931	..	10	2,436	31,157	6
(6)	593	37	1,076	..	0	1,994	403	7
*	*	*	*	*	*	*	*	8
14	2,033	176	2,820	..	4	1,861	5,422	9
*	*	*	*	*	*	*	*	10
601	17,932	1,967	48,173	..	74	27,384	159,809	11
(8)	340	31	319	..	..	72	(2,108)	12
12	418	..	864	..	..	1,171	15,251	13
..	100	2	98	..	..	151	1,700	14
3	374	21	482	..	..	907	4,371	15
5	70	..	298	..	..	450	3,665	16
(3)	485	1	561	..	1	123	8,521	17
3	324	17	512	..	1	1,253	7,498	18
20	1,774	44	2,818	..	3	4,057	41,009	19
319	7,240	115	7,401	..	14	2,914	163,970	20
118	5,964	1,114	5,722	..	5	3,142	43,192	21
48	2,325	150	2,998	..	3	1,968	22,541	22
2	71	2	211	..	..	77	1,320	23
50	2,396	153	3,210	..	3	2,045	23,862	24
..	284	16	195	..	..	79	7,453	25
202	3,056	145	2,162	..	4	1,322	39,581	26
1	302	3	355	..	..	138	7,687	27
240	5,277	110	1,813	..	4	2,327	35,789	28
(7)	1,011	79	1,070	..	25	1,867	8,069	29
(5)	309	48	394	..	..	169	6,145	30
..	4,023	131	3,631	..	3	3,374	26,002	31
430	14,267	535	9,624	..	38	9,278	130,729	32
74	2,869	28	1,473	..	..	860	14,016	33
109	779	96	409	..	..	168	3,200	34
5,002	5,557	2,949	7,999	48	2	2,797	13,509	35
(3)	229	1	517	..	..	127	2,961	36
8	163	28	117	..	..	1	4,521	37
12	423	5	513	..	..	585	10,178	38
4	92	..	94	..	..	..	21,368	39
21	244	..	294	..	..	87	10,011	40
101	21,604	1,370	9,216	4	5	3,241	77,546	41
5,331	31,964	4,482	20,636	53	10	7,870	157,313	42
1	481	2	121	..	..	66	37,901	43
..	171	..	64	..	..	..	8,222	44
..	183	..	189	..	..	974	1,003	45
8	62	12	47	..	..	13	4,160	46
..	108	..	88	..	..	2	2,407	47
..	87	..	12	..	..	..	637	48
22	16	..	50	..	..	..	198	49
6	262	..	39	..	..	58	1,501	50
38	1,372	15	613	..	1	1,115	56,032	51
(159)	1,575	63	892	148	..	2,171	1,025	52
33	661	10	247	..	..	239	5,105	53
8	1,750	55	1,976	..	..	2,234	6,106	54
10	1,251	1	371	..	..	1,819	2,347	55
39	790	5	412	..	..	253	5,592	56
(68)	6,029	136	3,901	148	1	6,718	20,176	57
(83)	165,982	22,575	71,597	142	113	11,448	109,992	58
(1)	803	76	406	11	..	139	2,916	59
(15)	13,691	5,119	18,950	6	14	3,978	92,640	60
6,734	269,760	36,370	193,375	362	282	80,167	999,537	61

ALL PARTNERSHIPS AND TRUSTS - SOUTH AUSTRALIA
SELECTED ITEMS BY INDUSTRY

I T E M	Industry	Gross sales	Stock on hand at beginning of year	Purchases of stock during year	Stock on hand at end of year	Total business receipts	
						Primary production	Other
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PRIMARY PRODUCTION-							
1	Sheep grazing	335,896	76,981	40,388	77,955	348,816	2,721
2	Grain growing	437,839	26,821	15,971	28,778	458,490	3,424
3	Fishing,hunting,trapping and forestry	62,408	921	1,506	1,053	68,105	6,359
4	Cattle grazing	79,877	28,391	18,423	30,002	83,007	932
5	Dairying and pigfarming	119,427	11,564	7,131	11,982	122,049	1,002
6	Fruit and vegetable growing	190,630	4,527	10,573	5,140	197,594	2,830
7	Services to agriculture	23,660	2,645	13,875	2,609	16,716	28,905
8	Sugar cane growing	*	*	*	*	*	*
9	Any other primary production	163,128	24,045	79,523	27,382	171,812	5,286
10	Primary production subsidiaries	*	*	*	*	*	*
11	Total Primary Production	1,412,896	175,901	187,394	184,909	1,466,620	51,463
12	MINING	27,071	3,859	2,533	1,198	106	32,003
MANUFACTURING-							
13	Metal pdts.,transport equip.,machinery,etc.	171,745	8,934	81,600	15,715	227	182,205
14	Textiles,clothing and footwear	26,370	2,102	13,223	2,847	20	26,569
15	Food,beverages and tobacco	81,027	5,335	46,077	6,649	233	88,480
16	Paper,paper pdts.,printing and publishing	28,458	1,570	10,685	2,224	60	36,592
17	Wood,wood products and furniture	100,640	8,033	49,679	9,051	169	104,865
18	Other manufacturing	86,813	7,582	40,766	8,671	252	93,062
19	Total Manufacturing	495,055	33,560	242,033	45,161	964	531,776
20	CONSTRUCTION	505,489	32,629	283,087	33,525	2,280	872,004
21	TRANSPORT,STORAGE AND COMMUNICATION	72,828	2,006	32,542	2,123	4,531	393,676
WHOLESALE TRADE-							
22	Wholesale trade n.e.i.	582,241	43,122	435,988	49,351	885	629,823
23	Farm properties and produce dealers	74,505	5,191	63,278	6,560	633	76,472
24	Total Wholesale Trade	656,747	48,313	499,266	55,911	1,519	706,295
RETAIL TRADE-							
25	Pharmacies	64,178	7,647	40,113	8,481	12	68,383
26	Motor vehicles,service stations,etc.	921,432	45,414	803,674	57,402	990	955,149
27	Meat	98,864	1,219	67,840	1,327	1,020	97,185
28	Other food	822,756	34,062	639,111	42,330	1,038	834,563
29	Household appliances and hardware	196,122	26,952	135,573	31,757	258	208,062
30	Books,newspapers,etc.	91,601	7,752	69,734	9,197	15	95,787
31	Other retail trade	594,722	81,488	411,250	91,994	1,875	606,631
32	Total Retail Trade	2,789,678	204,537	2,167,298	242,490	5,211	2,865,763
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
33	Real estate agents,operators,etc.	68,182	22,003	39,530	19,935	212	98,737
34	Finance and investment	1,509	642	1,340	454	1	8,460
35	Share and property traders	1,049	339	395	210	73	(118)
36	Insurance	1,274	12	782	22	20	14,008
37	Architectural services	1,941	20	672	25	4	17,197
38	Consultant engineering,surveying,etc.	47,289	2,102	12,297	2,605	199	75,388
39	Legal services . . . . .	..	..	9	..	..	71,261
40	Accounting,auditing and bookkeeping	466	42	8	41	..	50,628
41	Other business services	46,623	2,868	20,173	3,418	452	334,411
42	Total Finance,Insurance,etc.	168,336	28,031	75,209	26,712	968	669,975
HEALTH, EDUCATION, WELFARE, ETC., SERVICES-							
43	Medical practice	771	126	359	97	41	92,233
44	Dental practice	3,257	126	1,085	105	1	25,592
45	Hospitals	3,104	1	166	1	..	33,821
46	Other health services	7,031	446	2,467	504	..	15,211
47	Veterinary services	1,520	92	944	224	9	9,480
48	Education,libraries,etc.	714	78	395	38	11	3,304
49	Welfare,charitable and religious activities	85	..	27	8	..	1,249
50	Other community services	3,999	52	597	128	47	9,649
51	Total Health,etc.	20,483	924	6,044	1,109	111	190,542
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
52	Entertainment,etc.	13,234	871	5,689	1,227	149	73,444
53	Hairdressing	35,499	1,741	9,823	2,090	87	40,118
54	Hotels,motels,etc.	220,734	9,125	118,503	9,785	280	244,695
55	Cafes and restaurants	124,038	3,134	62,338	3,684	320	125,756
56	Other personal services	24,266	1,631	7,704	1,655	140	36,454
57	Total Entertainment,etc.	417,773	16,504	204,059	18,443	978	520,469
58	PROPERTY	120	198	132	210	..	..
59	INDUSTRY NOT STATED	20,008	3,114	12,432	3,940	910	24,033
60	OTHER SUBSIDIARIES . . . . .	..	..	..	..	..	..
61	Total	6,586,489	549,583	3,712,035	615,739	1,484,200	6,858,003

* Not available for publication separately

TABLE 2.3 (e) (cont.)
Income year 1985-86

Salaries and wages paid	Interest paid	Investment and property income deductions	Investment allowance	Depreciation allowed	Depreciable assets purchased during year	Depreciable assets disposed during year	Section 75D	I T E M
\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
20,943	51,362	1,874	785	34,759	45,083	11,021	14	1
12,213	61,018	1,161	2,094	73,197	79,104	15,148	130	2
8,476	6,925	167	537	10,068	15,358	3,476	..	3
7,659	10,957	1,113	204	8,031	12,484	2,307	6	4
4,691	15,233	217	277	12,350	16,654	2,200	8	5
28,010	16,398	2,024	728	16,664	25,063	4,338	9	6
6,694	3,270	317	118	3,300	5,362	1,815	..	7
*	*	*	*	*	*	*	*	8
18,913	14,088	1,043	508	12,205	20,095	4,342	1	9
*	*	*	*	*	*	*	*	10
107,907	180,207	9,012	5,291	170,742	219,388	45,014	170	11
3,363	2,651	289	114	2,712	2,807	625	..	12
35,151	2,974	167	338	3,252	7,298	1,457	..	13
5,570	593	22	88	456	1,357	204	..	14
15,973	2,558	199	35	2,153	4,548	785	..	15
6,887	738	10	239	779	2,385	606	..	16
21,015	1,904	105	199	2,020	4,373	767	..	17
15,954	1,802	138	226	2,186	4,990	863	..	18
100,552	10,572	643	1,129	10,847	24,954	4,685	..	19
90,903	18,190	5,605	599	19,849	42,127	11,911	..	20
72,509	22,461	15,127	2,340	20,552	46,667	12,360	..	21
54,483	9,026	922	394	6,079	13,650	3,374	..	22
3,457	956	44	77	472	1,406	164	9	23
57,940	9,983	967	472	6,552	15,057	3,538	9	24
7,994	1,136	43	58	504	890	226	..	25
62,512	12,635	1,345	201	7,167	15,873	4,200	..	26
8,370	1,541	107	12	1,541	3,028	810	..	27
45,057	17,960	2,195	401	10,681	24,997	8,554	..	28
21,180	4,596	526	59	8,187	13,031	1,830	..	29
5,810	2,570	258	9	1,067	2,393	779	..	30
50,804	15,181	2,051	130	7,907	16,404	4,096	..	31
201,730	55,622	6,527	873	37,058	76,619	20,497	..	32
13,027	6,697	2,555	39	947	2,542	406	..	33
1,052	368	224	..	114	215	120	..	34
324	5,959	8,130	..	526	1,015	544	..	35
4,122	493	120	7	351	1,055	288	..	36
4,043	354	106	1	361	827	214	..	37
20,402	1,579	227	46	1,421	3,390	776	..	38
12,293	1,465	39	86	753	1,303	493	..	39
11,043	2,982	27	35	670	1,542	438	..	40
110,449	19,961	16,730	589	12,184	29,484	4,794	..	41
176,759	39,863	28,161	806	17,331	41,378	8,077	..	42
11,644	1,400	320	582	694	3,176	180	..	43
3,109	254	82	21	297	356	66	..	44
19,772	1,506	63	1	415	751	324	..	45
3,631	448	67	3	310	732	135	..	46
1,914	248	24	1	149	557	47	..	47
426	211	39	..	230	489	175	..	48
488	60	84	..	40	100	7	..	49
1,913	479	69	24	474	1,091	192	..	50
42,901	4,609	750	634	2,612	7,255	1,131	..	51
19,635	2,930	562	367	3,050	10,711	946	..	52
13,989	1,351	270	..	1,076	2,501	847	..	53
41,372	11,442	717	176	5,874	15,680	5,276	..	54
23,067	4,503	472	65	3,242	9,004	2,258	..	55
6,152	1,862	429	24	1,607	3,680	603	..	56
104,217	22,091	2,454	633	14,852	41,579	9,932	..	57
1,778	80,705	138,658	424	10,400	38,854	5,336	..	58
1,058	1,887	768	5	682	1,016	238	..	59
1,629	12,710	16,526	207	1,137	4,278	275	..	60
963,253	461,557	225,494	13,534	315,333	561,986	123,625	180	61

ALL PARTNERSHIPS AND TRUSTS - TASMANIA
SELECTED ITEMS BY INDUSTRY

I T E H	Industry	Number of partnerships and trusts	Number of partners or benefi- ciaries	Net business income		Net partnership and trust income	
				Primary production	Other	Primary production	Other
				\$'000	\$'000	\$'000	\$'000
PRIMARY PRODUCTION-							
1	Sheep grazing	1,178	2,730	6,179	260	(44)	86
2	Grain growing	16	37	4	(14)	..	..
3	Fishing, hunting, trapping and forestry	610	1,509	11,643	3,470	(8)	650
4	Cattle grazing	1,034	2,260	(233)	178	..	115
5	Dairying and pigfarming	808	1,788	9,224	255	7	2
6	Fruit and vegetable growing	617	1,451	6,005	372	..	62
7	Services to agriculture	80	184	(142)	187	12	(13)
8	Sugar cane growing	*	*	*	*	*	*
9	Any other primary production	509	1,109	1,637	150	122	176
10	Primary production subsidiaries	*	*	*	*	*	*
11	Total Primary Production	4,947	11,293	34,332	4,860	1,315	1,125
12	MINING	37	91	(34)	441	..	..
MANUFACTURING-							
13	Metal pdts., transport equip., machinery, etc.	185	455	(60)	4,810	..	89
14	Textiles, clothing and footwear	18	40	(4)	273	..	..
15	Food, beverages and tobacco	72	178	..	2,058	..	..
16	Paper, paper pdts., printing and publishing	58	160	..	864	..	(13)
17	Wood, wood products and furniture	220	491	(107)	4,456	..	8
18	Other manufacturing	135	314	(4)	2,351	..	1
19	Total Manufacturing	688	1,638	(176)	14,814	..	86
20	CONSTRUCTION	2,197	4,882	(398)	41,665	7	437
21	TRANSPORT, STORAGE AND COMMUNICATION	975	2,139	(288)	14,449	..	32
WHOLESALE TRADE-							
22	Wholesale trade n.e.i.	499	1,244	(117)	9,222	..	282
23	Farm properties and produce dealers	12	28	(13)	138	..	..
24	Total Wholesale Trade	511	1,272	(130)	9,360	..	282
RETAIL TRADE-							
25	Pharmacies	41	89	(19)	1,924	..	5
26	Motor vehicles, service stations, etc.	909	2,097	(63)	17,942	(14)	24
27	Meat	159	350	(124)	2,998	..	..
28	Other food	927	2,042	(66)	12,290	..	46
29	Household appliances and hardware	301	765	12	5,300	..	93
30	Books, newspapers, etc.	149	335	(20)	2,178	..	(2)
31	Other retail trade	1,055	2,409	(360)	10,641	..	268
32	Total Retail Trade	3,541	8,087	(643)	53,275	(13)	435
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
33	Real estate agents, operators, etc.	150	428	(49)	1,921	..	209
34	Finance and investment	20	62	..	223	..	1
35	Share and property traders	75	232	(42)	6	..	260
36	Insurance	39	75	..	525	..	19
37	Architectural services	64	170	(3)	1,220	..	75
38	Consultant engineering, surveying, etc.	79	181	(6)	1,861	..	52
39	Legal services	54	242	..	7,006	..	..
40	Accounting, auditing and bookkeeping	61	188	(5)	2,546	..	(1)
41	Other business services	611	1,707	(17)	9,562	13	344
42	Total Finance, Insurance, etc.	1,153	3,285	(124)	24,874	13	962
HEALTH, EDUCATION, WELFARE, ETC., SERVICES							
43	Medical practice	47	159	(24)	4,937	..	37
44	Dental practice	20	44	..	842	..	..
45	Hospitals	4	8	..	140	..	..
46	Other health services . . . . .	*	*	..	*	..	..
47	Veterinary services	11	26	..	397	..	25
48	Education, libraries, etc.	26	60	..	123	..	..
49	Welfare, charitable and religious activities . . . . .	*	*	..	*	..	..
50	Other community services	13	29	(3)	190	..	..
51	Total Health, etc.	168	445	(93)	7,795	..	64
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
52	Entertainment, etc.	178	497	(21)	1,394	..	12
53	Hairdressing	123	260	(6)	1,334	..	11
54	Hotels, motels, etc.	301	702	(173)	4,909	..	37
55	Cafes and restaurants	228	537	(10)	2,639	..	65
56	Other personal services	109	253	(16)	2,098	..	..
57	Total Entertainment, etc.	939	2,249	(228)	12,376	..	126
58	PROPERTY	5,396	10,896	..	..	..	..
59	INDUSTRY NOT STATED	547	886	(16)	253	9	81
60	OTHER SUBSIDIARIES	1,061	3,286	..	..	(68)	24,834
61	Total	22,160	50,449	32,197	184,169	1,264	28,468

* Not available for publication separately

TABLE 2.3 (f)
Income year 1985-86

Sale of property etc.	Gross rents	Gross dividends	Gross interest	Other income n.e.i.	Gifts	Other deductions	Net income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
14	1,015	74	2,522	..	2	111	9,794	1
..	13	..	18	..	..	..	21	2
72	454	4	1,135	..	1	144	17,007	3
53	915	44	2,065	..	1	42	2,700	4
3	146	18	819	..	1	173	10,245	5
10	495	6	913	..	..	314	7,342	6
1	54	..	58	..	..	..	127	7
*	*	*	*	*	*	*	*	8
(6)	735	28	1,121	..	5	67	3,620	9
*	*	*	*	*	*	*	*	10
148	3,899	192	8,768	2	13	899	52,256	11
..	88	..	70	..	..	32	458	12
..	159	..	313	..	..	202	5,102	13
..	..	..	27	..	..	..	295	14
..	120	..	570	..	..	102	2,607	15
..	100	..	31	..	..	41	916	16
..	314	85	261	..	1	51	4,837	17
..	70	..	96	..	1	9	2,496	18
..	765	85	1,300	..	2	407	16,254	19
240	2,194	6	2,203	..	4	794	44,917	20
31	1,012	7	821	..	1	76	15,660	21
16	1,770	59	1,229	..	..	263	11,652	22
..	9	..	8	..	..	1	142	23
16	1,779	59	1,238	..	..	264	11,795	24
..	73	3	36	..	..	1	1,969	25
1	949	19	883	..	2	159	19,350	26
..	138	..	115	..	..	10	3,071	27
(17)	1,263	6	579	..	1	125	13,596	28
4	323	..	240	..	..	48	5,796	29
234	141	1	195	..	1	41	2,587	30
45	1,046	39	1,024	..	4	270	12,152	31
268	3,936	70	3,075	..	10	658	58,524	32
7	438	..	344	..	..	84	2,688	33
..	38	30	68	..	..	..	361	34
115	222	112	364	..	..	69	685	35
..	70	..	78	..	..	1	684	36
..	48	..	26	..	..	..	1,342	37
5	36	1	133	..	..	45	2,036	38
..	69	..	58	..	..	..	7,130	39
..	41	..	62	..	..	..	2,645	40
9	3,037	31	712	..	..	152	11,806	41
139	4,002	178	1,851	..	4	353	29,382	42
..	75	31	106	..	..	..	5,091	43
..	20	..	16	..	..	..	879	44
..	6	..	2	..	..	..	140	45
*	*	*	*	*	*	*	*	46
..	43	..	8	..	..	..	471	47
..	18	..	2	..	..	1	134	48
*	*	*	*	*	*	*	*	49
..	3	..	4	..	..	..	195	50
6	260	32	173	..	..	32	8,111	51
..	176	2	185	..	1	74	1,581	52
3	166	1	89	..	..	29	1,515	53
..	983	1	786	..	..	98	6,092	54
3	526	..	144	..	..	42	3,163	55
..	47	..	112	..	..	14	2,204	56
7	1,901	5	1,318	..	4	258	14,557	57
20	32,633	3,544	19,512	93	16	732	32,265	58
..	140	6	85	13	..	26	443	59
35	3,155	787	2,925	18	1	334	28,214	60
916	55,770	4,977	43,345	128	60	4,873	312,844	61

ALL PARTNERSHIPS AND TRUSTS - TASMANIA
SELECTED ITEMS BY INDUSTRY

I T E M	Industry	Gross sales	Stock on hand at beginning of year	Purchases of stock during year	Stock on hand at end of year	Total business receipts	
						Primary production	Other
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	PRIMARY PRODUCTION-						
1	Sheep grazing	81,155	15,521	7,532	16,736	84,549	742
2	Grain growing	716	84	56	98	792	26
3	Fishing, hunting, trapping and forestry	41,663	2,270	6,304	3,600	67,086	29,280
4	Cattle grazing	32,018	12,478	13,809	15,277	33,289	1,013
5	Dairying and pigfarming	61,518	8,499	4,136	11,868	62,916	827
6	Fruit and vegetable growing	59,759	6,083	6,814	6,692	62,601	991
7	Services to agriculture	973	136	120	146	1,107	2,934
8	Sugar cane growing	*	*	*	*	*	*
9	Any other primary production	22,854	3,380	5,418	4,090	23,422	3,065
10	Primary production subsidiaries	*	*	*	*	*	*
11	Total Primary Production	300,857	48,510	44,199	58,562	336,131	38,881
12	MINING	2,371	69	211	68	107	3,577
	MANUFACTURING-						
13	Metal pdts., transport equip., machinery, etc.	47,962	3,679	27,327	3,712	233	54,053
14	Textiles, clothing and footwear	2,812	222	1,397	272	6	2,900
15	Food, beverages and tobacco	30,423	1,642	18,533	2,249	..	30,681
16	Paper, paper pdts., printing and publishing	7,253	396	2,684	553	..	8,381
17	Wood, wood products and furniture	57,362	10,435	27,596	10,140	144	62,950
18	Other manufacturing	16,729	1,505	8,677	1,719	39	22,040
19	Total Manufacturing	162,544	17,881	86,217	18,648	424	181,007
20	CONSTRUCTION	82,153	8,704	98,426	10,143	1,082	283,085
21	TRANSPORT, STORAGE AND COMMUNICATION	10,365	499	5,224	642	854	93,739
	WHOLESALE TRADE-						
22	Wholesale trade n.e.i.	197,964	17,498	151,721	20,022	1,114	207,649
23	Farm properties and produce dealers	7,759	364	6,535	227	25	7,747
24	Total Wholesale Trade	205,724	17,863	158,257	20,249	1,140	215,397
	RETAIL TRADE-						
25	Pharmacies	16,089	1,598	10,417	2,228	34	16,504
26	Motor vehicles, service stations, etc.	409,670	20,297	340,049	23,822	212	428,802
27	Meat	35,200	634	23,593	454	545	34,603
28	Other food	197,317	10,366	153,810	12,000	296	199,973
29	Household appliances and hardware	54,448	7,480	37,358	8,286	302	60,123
30	Books, newspapers, etc.	52,809	5,740	41,465	6,362	18	54,830
31	Other retail trade	199,633	30,786	135,941	36,271	526	201,702
32	Total Retail Trade	965,168	76,904	742,636	89,426	1,936	996,540
	FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-						
33	Real estate agents, operators, etc.	10,657	2,043	4,246	1,813	101	20,664
34	Finance and investment	25	14	10	1	..	1,650
35	Share and property traders	64	24	70	47	28	53
36	Insurance . . . . .	..	..	2	..	..	2,442
37	Architectural services	679	143	428	59	(3)	5,196
38	Consultant engineering, surveying, etc.	1,642	69	690	59	23	11,896
39	Legal services . . . . .	..	..	..	..	..	25,307
40	Accounting, auditing and bookkeeping	285	2	10	4	1	12,613
41	Other business services	6,657	1,875	4,186	870	40	54,766
42	Total Finance, Insurance, etc.	20,014	4,173	9,646	2,869	193	134,591
	HEALTH, EDUCATION, WELFARE, ETC., SERVICES-						
43	Medical practice	76	29	787	26	14	15,793
44	Dental practice	460	12	148	12	..	2,792
45	Hospitals . . . . .	..	..	35	..	..	2,752
46	Other health services	*	*	*	*	*	*
47	Veterinary services	336	16	237	22	..	1,844
48	Education, libraries, etc.	41	..	17	30	..	524
49	Welfare, charitable and religious activities	*	*	*	*	*	*
50	Other community services	393	84	22	4	2	833
51	Total Health, etc.	4,211	274	2,659	231	17	30,195
	ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-						
52	Entertainment, etc.	4,287	416	2,456	437	33	13,097
53	Hairdressing	8,284	455	3,145	562	19	12,104
54	Hotels, motels, etc.	93,761	3,940	53,446	4,479	139	100,374
55	Cafes and restaurants	33,449	951	15,215	1,095	89	33,790
56	Other personal services	7,886	351	2,811	494	15	12,672
57	Total Entertainment, etc.	147,668	6,114	77,075	7,070	297	172,038
58	PROPERTY . . . . .	..	12	..	13	..	..
59	INDUSTRY NOT STATED	980	274	426	387	256	1,702
60	OTHER SUBSIDIARIES . . . . .	..	..	..	..	..	..
61	Total	1,902,060	181,283	1,224,982	208,315	342,441	2,150,756

* Not available for publication separately

TABLE 2.3 (f) (cont.)

Income year 1985-86

Salaries and wages paid	Interest paid	Investment and property income deductions	Investment allowance	Depreciation allowed	Depreciable assets purchased during year	Depreciable assets disposed during year	Section 75D	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
10,030	7,864	198	173	6,789	8,296	1,186	..	1
40	126	..	..	85	96	54	..	2
16,106	3,422	270	963	8,044	16,730	3,900	..	3
2,343	3,023	394	116	3,095	5,092	1,113	..	4
4,325	5,343	55	214	5,612	7,426	1,266	..	5
8,623	4,809	207	175	5,678	6,967	912	..	6
1,173	262	30	13	393	782	268	..	7
*	*	*	*	*	*	*	..	8
3,483	2,162	278	69	2,103	3,734	587	..	9
*	*	*	*	*	*	*	..	10
46,295	27,046	1,476	1,726	31,851	49,162	9,315	..	11
502	157	76	31	304	570	131	..	12
10,168	737	8	81	758	1,432	222	..	13
778	20	..	..	35	28	2	..	14
4,786	455	39	5	470	878	146	..	15
1,944	191	25	19	215	353	64	..	16
11,779	1,670	128	81	1,072	2,136	237	..	17
3,123	401	10	..	400	661	120	..	18
32,580	3,478	211	188	2,952	5,489	792	..	19
38,824	4,105	639	348	6,572	13,665	2,782	..	20
12,083	2,856	327	751	5,739	13,243	4,209	..	21
18,804	2,826	545	72	1,648	3,564	763	..	22
303	72	..	..	49	92	13	..	23
19,108	2,898	545	72	1,697	3,656	777	..	24
1,391	261	52	10	142	289	44	..	25
28,218	4,842	230	95	16,959	48,520	1,427	..	26
3,704	428	45	4	428	1,038	308	..	27
11,434	3,218	378	18	2,252	6,225	1,713	..	28
6,138	1,014	129	11	2,730	3,739	700	..	29
4,459	1,209	98	14	424	1,041	311	..	30
18,258	4,014	277	59	2,078	4,805	975	..	31
73,605	14,989	1,211	212	25,016	65,660	5,481	..	32
4,261	1,446	101	..	173	281	86	..	33
274	594	..	..	15	40	8	..	34
4	197	284	..	19	37	11	..	35
922	57	7	..	47	121	62	..	36
1,098	316	22	1	65	143	53	..	37
3,458	150	1	1	262	517	68	..	38
5,150	387	4	30	359	557	47	..	39
3,592	427	..	10	170	254	51	..	40
19,652	2,280	1,735	26	1,634	3,311	763	..	41
38,415	5,859	2,157	69	2,748	5,265	1,152	..	42
1,329	270	71	54	341	520	176	..	43
671	31	..	..	51	112	20	..	44
1,889	148	8	..	20	22	..	..	45
*	*	*	*	*	*	*	*	46
418	11	3	..	11	64	24	..	47
36	10	9	..	24	42	2	..	48
*	*	*	*	*	*	*	*	49
125	18	..	..	27	98	11	..	50
5,721	525	93	57	569	1,045	307	..	51
2,453	509	93	26	698	1,805	151	..	52
4,589	343	54	..	247	562	48	..	53
15,827	3,940	353	21	1,690	3,827	957	..	54
7,244	1,046	162	16	814	2,127	508	..	55
2,244	226	23	5	324	502	105	..	56
32,358	6,066	686	71	3,775	8,826	1,772	..	57
708	11,758	22,790	7	1,614	3,884	815	..	58
124	220	103	..	147	279	75	..	59
205	2,230	3,138	5	250	523	21	..	60
300,536	82,193	33,459	3,544	83,242	171,275	27,637	..	61

ALL PARTNERSHIPS AND TRUSTS - NORTHERN TERRITORY
SELECTED ITEMS BY INDUSTRY

I T E M	Industry	Number of partnerships and trusts	Number of partners or benefi- ciaries	Net business income		Net partnership and trust income	
				Primary production	Other	Primary production	Other
				\$ '000	\$ '000	\$ '000	\$ '000
PRIMARY PRODUCTION-							
1	Sheep grazing	9	19	(119)	..	..	..
2	Grain growing	7	19	(622)	..	..	..
3	Fishing, hunting, trapping and forestry	44	122	(67)	110	..	6
4	Cattle grazing	91	236	(4,997)	158	(14)	1
5	Dairying and pigfarming	9	17	(111)	3	..	..
6	Fruit and vegetable growing	64	136	(543)	21	(19)	(19)
7	Services to agriculture	29	60	(77)	69	..	..
8	Sugar cane growing . . . . .	..	..	..	..	..	..
9	Any other primary production	110	252	(1,062)	37	(34)	125
10	Primary production subsidiaries	24	61	..	..	541	..
11	Total Primary Production	387	922	(7,602)	402	473	113
12	MINING	12	28	..	152	..	..
MANUFACTURING-							
13	Metal pdts., transport equip., machinery, etc.	24	53	..	399	..	..
14	Textiles, clothing and footwear	7	15	..	11	..	..
15	Food, beverages and tobacco	15	39	..	36	..	..
16	Paper, paper pdts., printing and publishing	11	26	..	(21)	..	19
17	Wood, wood products and furniture	14	34	..	317	..	1
18	Other manufacturing	26	53	(5)	159	..	..
19	Total Manufacturing	97	220	(5)	903	..	21
20	CONSTRUCTION	855	1,989	27	18,666	14	674
21	TRANSPORT, STORAGE AND COMMUNICATION	231	493	(48)	2,447	..	95
WHOLESALE TRADE-							
22	Wholesale trade n.e.i.	87	215	4	2,811	(2)	113
23	Farm properties and produce dealers	4	9	..	108	..	32
24	Total Wholesale Trade	91	224	4	2,919	(2)	146
RETAIL TRADE-							
25	Pharmacies	7	13	..	(55)	..	..
26	Motor vehicles, service stations, etc.	162	384	..	3,899	..	236
27	Meat	4	7	..	4	..	..
28	Other food	149	350	(39)	233	..	368
29	Household appliances and hardware	88	188	(98)	707	..	5
30	Books, newspapers, etc.	18	46	..	538	..	6
31	Other retail trade	210	485	(192)	1,575	..	118
32	Total Retail Trade	638	1,473	(331)	6,902	..	735
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
33	Real estate agents, operators, etc.	23	63	(53)	809	..	80
34	Finance and investment	12	44	..	539	..	6
35	Share and property traders	31	91	(17)	29	..	290
36	Insurance	13	29	..	249	..	(19)
37	Architectural services	22	49	..	443	..	15
38	Consultant engineering, surveying, etc.	22	43	(56)	1,327	..	..
39	Legal services	13	50	..	1,270	..	177
40	Accounting, auditing and bookkeeping	18	54	..	449	..	1
41	Other business services	266	623	(74)	2,849	(160)	434
42	Total Finance, Insurance, etc.	420	1,046	(201)	7,969	(160)	987
HEALTH, EDUCATION, WELFARE, ETC., SERVICES							
43	Medical practice	11	40	..	379	..	..
44	Dental practice	4	8	..	31	..	..
45	Hospitals . . . . .	..	..	..	..	..	..
46	Other health services . . . . .	..	..	..	..	..	..
47	Veterinary services	3	6	..	(13)	..	..
48	Education, libraries, etc.	7	16	..	30	..	..
49	Welfare, charitable and religious activities . . . . .	..	..	..	..	..	..
50	Other community services	4	6	..	787	..	..
51	Total Health, etc.	34	87	..	1,238	..	5
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
52	Entertainment, etc.	61	128	..	(248)	..	(2)
53	Hairdressing	17	40	..	(3)	..	164
54	Hotels, motels, etc.	46	117	(12)	365	..	129
55	Cafes and restaurants	92	209	..	1,026	..	43
56	Other personal services	53	114	..	285	..	..
57	Total Entertainment, etc.	269	608	(11)	1,425	..	335
58	PROPERTY	1,374	2,768	..	..	..	..
59	INDUSTRY NOT STATED	190	238	(331)	360	..	30
60	OTHER SUBSIDIARIES	341	1,159	..	..	(10)	15,946
61	Total	4,939	11,255	(8,499)	43,389	315	19,093

* Not available for publication separately

TABLE 2.3 (g)
Income year 1985-86

Sale of property etc.	Gross rents	Gross dividends	Gross interest	Other income n.e.i.	Gifts	Other deductions	Net income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
(1)	50	4	72	..	..	162	(169)	1
..	8	17	7	..	..	..	(588)	2
..	200	..	59	..	..	1	173	3
161	263	4	723	..	..	815	(4,608)	4
..	33	..	5	..	..	..	(77)	5
..	336	..	70	..	..	24	(337)	6
..	43	..	34	..	..	52	4	7
..	..	..	..	..	..	..	..	8
..	372	..	114	..	..	..	(735)	9
..	248	..	3	..	..	84	515	10
159	1,557	28	1,092	..	..	1,139	(5,824)	11
..	156	..	44	..	..	52	219	12
3	12	..	41	..	..	187	269	13
..	..	..	..	..	..	..	11	14
..	63	..	26	..	..	97	27	15
..	1	..	5	..	..	235	(230)	16
..	31	..	72	..	..	..	415	17
..	76	..	40	..	..	..	220	18
3	184	..	186	..	..	569	714	19
79	4,083	19	506	..	..	1,378	20,367	20
228	519	34	300	..	..	552	2,662	21
..	168	11	242	..	..	565	2,605	22
..	21	..	12	..	..	56	118	23
..	189	11	254	..	..	622	2,723	24
..	2	..	..	..	..	..	(54)	25
..	378	12	286	..	..	219	4,376	26
..	..	..	..	..	..	3	..	27
63	476	2	75	..	..	665	253	28
..	148	1	21	..	..	34	594	29
..	73	..	19	..	..	15	496	30
(20)	1,496	16	274	..	..	1,043	924	31
42	2,576	32	676	..	..	1,981	6,591	32
22	321	..	80	..	..	543	540	33
..	52	4	171	..	..	..	758	34
590	1,988	34	177	..	..	265	746	35
..	4	..	74	..	..	42	266	36
..	8	..	9	4	..	21	448	37
..	24	..	7	..	..	..	1,282	38
..	30	..	16	..	..	37	1,457	39
..	14	..	15	..	..	37	443	40
(194)	2,406	36	717	..	1	617	3,054	41
418	4,850	75	1,270	4	1	1,567	8,998	42
..	20	..	2	..	..	..	379	43
..	23	..	1	..	..	..	56	44
..	..	..	..	..	..	..	..	45
*	*	*	*	*	*	*	*	46
..	..	..	..	..	..	3	(16)	47
..	..	..	..	..	..	..	31	48
*	*	*	*	*	*	*	*	49
..	..	..	104	..	..	..	891	50
..	47	..	111	..	..	3	1,375	51
4	213	..	107	..	..	93	(208)	52
..	11	..	17	..	..	11	177	53
..	684	..	100	..	..	22	699	54
..	136	45	20	..	..	296	911	55
..	317	..	12	..	..	..	520	56
4	1,363	45	258	..	..	423	2,099	57
(58)	33,742	523	4,532	10	..	2,004	6,646	58
8	188	..	12	..	..	11	117	59
..	3,564	142	783	..	..	1,306	15,409	60
886	53,026	915	10,030	15	5	11,615	62,104	61

ALL PARTNERSHIPS AND TRUSTS - NORTHERN TERRITORY
SELECTED ITEMS BY INDUSTRY

I T E M	Industry	Gross sales	Stock on hand at beginning of year	Purchases of stock during year	Stock on hand at end of year	Total business receipts	
						Primary production	Other
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
	PRIMARY PRODUCTION-						
1	Sheep grazing	281	91	141	202	311	..
2	Grain growing	412	39	5	21	554	2
3	Fishing, hunting, trapping and forestry	2,378	228	344	150	2,006	747
4	Cattle grazing	25,022	11,834	3,032	12,210	27,439	187
5	Dairying and pigfarming	854	52	307	31	859	3
6	Fruit and vegetable growing	2,216	31	203	48	2,243	51
7	Services to agriculture	757	227	82	113	901	1,370
8	Sugar cane growing . . . . .	..	..	..	..	..	..
9	Any other primary production	5,115	835	1,152	708	5,397	63
10	Primary production subsidiaries . . . . .	..	..	..	..	..	..
11	Total Primary Production	37,040	13,339	5,270	13,487	39,714	2,427
12	MINING	3,798	265	184	460	..	4,364
	MANUFACTURING-						
13	Metal pdts., transport equip., machinery, etc.	11,192	636	3,903	954	..	12,084
14	Textiles, clothing and footwear	140	12	96	36	..	162
15	Food, beverages and tobacco	4,689	94	2,131	91	..	4,717
16	Paper, paper pdts., printing and publishing	991	20	465	77	..	1,131
17	Wood, wood products and furniture	7,149	229	3,986	374	..	7,277
18	Other manufacturing	1,842	274	1,816	1,211	..	2,960
19	Total Manufacturing	26,004	1,268	12,401	2,744	..	28,334
20	CONSTRUCTION	67,735	6,278	43,162	4,200	79	165,862
21	TRANSPORT, STORAGE AND COMMUNICATION	8,139	1,177	2,731	364	16	38,216
	WHOLESALE TRADE-						
22	Wholesale trade n.e.i.	58,843	3,707	45,247	4,987	7	60,700
23	Farm properties and produce dealers	4,770	229	4,635	144	..	4,852
24	Total Wholesale Trade	63,613	3,936	49,882	5,131	7	65,553
	RETAIL TRADE-						
25	Pharmacies	394	99	269	110	..	488
26	Motor vehicles, service stations, etc.	120,462	10,818	108,627	12,617	18	124,480
27	Meat	135	5	138	37	..	137
28	Other food	86,274	3,833	64,071	5,225	40	86,596
29	Household appliances and hardware	19,591	2,402	13,964	2,198	11	21,101
30	Books, newspapers, etc.	11,501	920	8,877	1,215	..	11,798
31	Other retail trade	52,819	7,084	36,706	7,758	76	53,695
32	Total Retail Trade	291,179	25,162	232,654	29,164	147	298,298
	FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-						
33	Real estate agents, operators, etc.	3,252	588	1,319	447	..	7,255
34	Finance and investment	26	61	47	40	..	956
35	Share and property traders	3,652	2,604	1,737	1,532	1	4,228
36	Insurance . . . . .	..	..	..	..	..	1,186
37	Architectural services	706	82	61	75	..	3,635
38	Consultant engineering, surveying, etc.	848	63	843	71	..	8,253
39	Legal services . . . . .	..	..	..	..	..	9,152
40	Accounting, auditing and bookkeeping . . . . .	..	..	..	..	..	5,614
41	Other business services	5,019	296	1,682	332	73	22,918
42	Total Finance, Insurance, etc.	13,506	3,697	5,691	2,498	74	63,202
	HEALTH, EDUCATION, WELFARE, ETC., SERVICES-						
43	Medical practice . . . . .	..	..	..	..	..	1,801
44	Dental practice . . . . .	..	..	..	..	..	667
45	Hospitals . . . . .	..	..	..	..	..	..
46	Other health services . . . . .	..	..	..	..	..	..
47	Veterinary services	53	14	36	14	..	224
48	Education, libraries, etc.	26	..	16	2	..	158
49	Welfare, charitable and religious activities . . . . .	..	..	..	..	..	..
50	Other community services . . . . .	..	..	..	..	..	4,133
51	Total Health, etc.	638	25	328	70	..	7,863
	ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-						
52	Entertainment, etc.	7,766	143	6,765	744	..	10,993
53	Hairdressing	3,244	173	610	1,227	..	3,389
54	Hotels, motels, etc.	13,695	484	6,850	499	4	18,606
55	Cafes and restaurants	24,234	677	14,712	832	13	25,702
56	Other personal services	2,653	64	455	65	..	4,242
57	Total Entertainment, etc.	51,595	1,542	29,393	3,369	18	62,934
58	PROPERTY . . . . .	..	..	..	..	..	..
59	INDUSTRY NOT STATED	1,679	752	1,034	1,190	243	2,424
60	OTHER SUBSIDIARIES . . . . .	..	..	..	..	..	..
61	Total	564,931	57,448	382,736	62,684	40,302	739,481

* Not available for publication separately

TABLE 2.3 (g) (cont.)
Income year 1985-86

Salaries and wages paid	Interest paid	Investment and property income deductions	Investment allowance	Depreciation allowed	Depreciable assets purchased during year	Depreciable assets disposed during year	Section 75D	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
33	31	13	..	74	202	24	..	1
49	121	..	23	219	374	21	..	2
211	302	136	..	346	527	344	..	3
3,204	5,518	93	39	2,542	3,298	961	..	4
113	44	8	..	38	19	5	..	5
369	367	161	..	314	717	181	..	6
300	240	13	2	335	707	22	..	7
..	..	..	..	..	..	..	..	8
811	728	290	7	693	855	312	..	9
..	60	193	2	38	..	..	..	10
5,093	7,415	909	75	4,601	6,702	1,874	..	11
742	297	82	64	464	111	15	..	12
2,788	373	..	5	297	429	143	..	13
..	3	..	..	6	34	..	..	14
580	97	1	..	139	291	52	..	15
329	55	..	..	24	188	1	..	16
1,055	200	7	..	71	277	10	..	17
540	196	1	..	55	88	14	..	18
5,295	926	10	5	595	1,309	223	..	19
15,328	3,693	2,325	66	3,411	6,940	1,244	..	20
6,449	1,813	363	184	2,760	5,981	1,474	..	21
5,069	783	177	32	476	1,370	497	..	22
287	31	..	17	34	62	36	..	23
5,357	814	177	49	510	1,432	533	..	24
115	7	1	..	4	8	2	..	25
11,660	1,502	217	23	828	1,673	396	..	26
4	..	..	..	2	109	16	..	27
7,087	1,316	259	19	883	2,300	690	..	28
1,825	340	156	..	649	975	223	..	29
979	223	126	1	152	303	38	..	30
5,040	1,709	1,299	6	742	1,691	588	..	31
26,713	5,099	2,061	50	3,264	7,061	1,956	..	32
1,443	776	177	..	58	95	68	..	33
4	10	15	..	113	151	321	..	34
422	1,430	2,081	..	154	241	50	..	35
590	21	..	..	39	81	24	..	36
811	102	10	..	44	309	34	..	37
1,604	136	20	66	350	771	107	..	38
3,587	157	..	..	122	220	31	..	39
1,668	450	..	1	93	119	9	..	40
5,429	2,449	2,342	12	1,583	4,702	604	..	41
15,563	5,535	4,647	80	2,561	6,693	1,251	..	42
543	21	22	..	16	137	1	..	43
262	17	1	..	7	14	4	..	44
..	..	..	..	..	..	..	..	45
*	*	*	*	*	*	*	*	46
48	20	..	..	10	7	4	..	47
3	4	..	..	15	24	..	..	48
*	*	..	..	*	*	..	..	49
1,589	76	..	19	173	513	1	..	50
2,718	173	23	22	243	758	25	..	51
937	366	191	24	316	935	57	..	52
1,349	40	..	..	75	142	48	..	53
2,938	1,578	547	49	882	3,018	302	..	54
4,042	546	64	5	573	1,509	161	..	55
1,012	162	94	..	159	458	55	..	56
10,279	2,694	897	79	2,006	6,064	624	..	57
315	16,458	30,098	38	3,733	9,012	327	..	58
265	233	139	23	190	306	14	..	59
33	2,423	3,710	..	431	1,029	90	..	60
94,157	47,581	45,447	742	24,776	53,406	9,655	..	61

**ALL PARTNERSHIPS AND TRUSTS - AUSTRALIAN CAPITAL TERRITORY
SELECTED ITEMS BY INDUSTRY**

I T E M	Industry	Number of partnerships and trusts	Number of partners or benefi- ciaries	Net business income		Net partnership and trust income	
				Primary production	Other	Primary production	Other
				\$'000	\$'000	\$'000	\$'000
PRIMARY PRODUCTION-							
1	Sheep grazing	1,928	4,644	12,707	523	72	189
2	Grain growing	29	67	(191)	19	..	9
3	Fishing,hunting,trapping and forestry	209	544	3,378	593	26	12
4	Cattle grazing	716	1,624	(2,281)	134	(3)	34
5	Dairying and pigfarming	171	385	2,696	39	..	..
6	Fruit and vegetable growing	80	175	(223)	21	..	..
7	Services to agriculture	124	306	(779)	622	..	40
8	Sugar cane growing . . . . .	..	..	..	..	..	..
9	Any other primary production	447	968	1,980	82	174	(3,608)
10	Primary production subsidiaries	65	182	..	..	699	124
11	Total Primary Production	3,769	8,895	17,286	2,036	969	(3,197)
12	MINING	10	22	(15)	(340)	..	..
MANUFACTURING-							
13	Metal pdts.,transport equip.,machinery,etc.	95	212	(14)	1,042	..	14
14	Textiles,clothing and footwear	19	45	(12)	49	..	..
15	Food,beverages and tobacco	48	113	..	1,214	..	..
16	Paper,paper pdts.,printing and publishing	63	159	..	8,375	..	..
17	Wood,wood products and furniture	101	257	(4)	2,623	..	..
18	Other manufacturing	130	303	(15)	2,001	..	..
19	Total Manufacturing	456	1,089	(47)	15,306	..	14
20	CONSTRUCTION	2,424	5,640	(509)	54,934	(9)	946
21	TRANSPORT,STORAGE AND COMMUNICATION	772	1,833	(462)	14,506	..	46
WHOLESALE TRADE-							
22	Wholesale trade n.e.i.	328	781	(130)	5,281	(83)	16
23	Farm properties and produce dealers	32	86	(38)	862	..	..
24	Total Wholesale Trade	360	867	(168)	6,144	(83)	16
RETAIL TRADE-							
25	Pharmacies	52	141	(140)	1,523	..	1
26	Motor vehicles,service stations,etc.	522	1,315	(118)	9,055	..	129
27	Meat	89	219	(64)	1,782	..	..
28	Other food	641	1,572	(42)	9,001	..	(64)
29	Household appliances and hardware	306	700	(174)	2,799	..	150
30	Books,newspapers,etc.	105	269	4	830	..	28
31	Other retail trade	724	1,712	(111)	6,743	(22)	226
32	Total Retail Trade	2,439	5,928	(648)	31,737	(22)	471
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
33	Real estate agents,operators,etc.	98	236	(80)	3,072	..	630
34	Finance and investment	61	145	..	130	..	278
35	Share and property traders	87	263	..	63	..	655
36	Insurance	59	130	(18)	638	..	132
37	Architctural services	99	223	(33)	1,731	..	60
38	Consultant engineering,surveying,etc.	87	212	(30)	3,012	..	297
39	Legal services	73	211	..	5,632	..	(7)
40	Accounting,auditing and bookkeeping	58	143	(103)	1,704	..	2
41	Other business services	1,041	2,885	(331)	22,306	..	1,404
42	Total Finance,Insurance,etc.	1,663	4,448	(597)	38,292	..	3,455
HEALTH, EDUCATION, WELFARE, ETC., SERVICES							
43	Medical practice	37	99	(60)	7,057	2	5
44	Dental practice	21	48	..	657	..	..
45	Hospitals . . . . .	..	..	..	..	..	..
46	Other health services	44	118	6	1,179	..	..
47	Veterinary services	12	34	..	500	2	..
48	Education,libraries,etc.	21	45	..	46	..	..
49	Welfare,charitable and religious activities	3	5	..	37	..	..
50	Other community services	20	52	..	481	..	..
51	Total Health,etc.	158	401	(54)	9,961	4	6
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
52	Entertainment,etc.	174	418	(41)	1,073	(11)	2
53	Hairdressing	124	277	(19)	1,308	..	..
54	Hotels,motels,etc.	191	463	(18)	1,772	89	(32)
55	Cafes and restaurants	375	883	(24)	3,445	..	12
56	Other personal services	154	347	(8)	1,628	..	(6)
57	Total Entertainment,etc.	1,018	2,388	(111)	9,228	78	(23)
58	PROPERTY	3,294	8,118	..	..	..	..
59	INDUSTRY NOT STATED	817	1,269	(91)	22	(29)	160
60	OTHER SUBSIDIARIES	1,095	3,223	..	..	(81)	29,870
61	Total	18,275	44,121	14,580	181,830	826	31,768

TABLE 2.3 (h)
Income year 1985-86

Sale of property etc.	Gross rents	Gross dividends	Gross interest	Other income n.e.i.	Gifts	Other deductions	Net income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
30	1,631	133	3,617	..	9	430	17,661	1
..	62	..	40	..	..	..	(108)	2
..	184	8	259	..	1	..	4,264	3
4	1,061	34	1,743	..	..	29	76	4
..	95	85	197	..	..	4	3,081	5
..	13	2	50	..	..	8	(146)	6
3	71	4	138	..	..	22	52	7
..	..	..	..	..	..	..	..	8
1	436	24	742	..	..	12	(459)	9
..	119	6	32	..	..	35	845	10
39	3,676	298	6,821	..	12	545	25,265	11
9	..	..	27	..	..	..	(319)	12
..	30	..	175	..	..	57	1,175	13
..	15	..	5	..	..	3	51	14
2	84	..	65	..	..	37	1,308	15
1	26	..	32	..	..	1	8,417	16
..	117	..	143	..	..	9	2,812	17
..	63	..	39	..	..	2	2,065	18
4	338	..	461	..	..	110	15,831	19
96	4,595	61	2,423	..	5	436	59,991	20
(6)	918	7	574	..	1	211	14,772	21
(14)	1,243	76	838	..	..	480	6,316	22
..	26	1	89	..	..	13	920	23
(14)	1,269	77	927	..	..	493	7,236	24
..	112	1	76	..	..	6	1,429	25
18	1,085	16	530	..	..	102	10,301	26
4	150	..	71	..	..	13	1,811	27
8	1,294	21	616	..	..	53	9,887	28
27	227	..	224	..	4	353	2,728	29
..	194	5	209	..	..	29	1,100	30
97	2,345	7	701	..	..	195	7,936	31
155	5,409	53	2,431	..	5	755	35,194	32
7	1,388	30	433	..	..	99	4,065	33
12	943	16	449	..	..	127	830	34
1,007	1,584	239	803	..	..	390	1,961	35
(2)	528	5	232	..	..	75	838	36
4	54	..	28	..	..	32	1,791	37
8	96	107	189	..	..	68	3,540	38
..	17	..	64	..	7	..	5,674	39
..	105	..	73	..	..	..	1,758	40
33	3,881	115	1,362	..	..	274	26,523	41
1,071	8,601	514	3,637	..	8	1,067	46,984	42
..	99	..	49	..	..	10	6,983	43
..	56	..	7	..	..	..	652	44
..	..	..	..	..	..	..	..	45
..	130	11	53	..	..	9	1,358	46
..	51	..	15	..	..	1	565	47
..	5	..	8	..	..	..	55	48
..	..	..	..	..	..	..	38	49
..	53	..	6	..	..	..	541	50
..	396	12	140	..	..	20	10,194	51
..	300	2	92	..	..	51	1,238	52
..	212	..	19	..	..	3	1,415	53
..	386	..	666	..	..	40	2,699	54
25	567	..	264	..	..	181	3,875	55
2	87	..	84	..	..	1	1,680	56
27	1,553	4	1,127	..	..	279	10,909	57
10	54,252	3,937	15,791	7	10	645	28,766	58
1	497	14	42	3	..	126	26	59
4	5,886	1,049	5,469	..	1	909	31,634	60
1,400	87,398	6,032	39,875	11	47	5,601	286,490	61

**ALL PARTNERSHIPS AND TRUSTS - AUSTRALIAN CAPITAL TERRITORY
SELECTED ITEMS BY INDUSTRY**

I T E M	Industry	Gross sales	Stock on hand at beginning of year	Purchases of stock during year	Stock on hand at end of year	Total business receipts	
						Primary production	Other
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
PRIMARY PRODUCTION-							
1	Sheep grazing	104,810	26,478	12,835	27,560	108,196	1,178
2	Grain growing	1,469	108	148	207	1,804	21
3	Fishing, hunting, trapping and forestry	17,322	334	1,162	480	18,461	3,619
4	Cattle grazing	18,568	7,609	6,409	9,096	19,284	539
5	Dairying and pigfarming	21,660	1,948	898	2,048	22,187	107
6	Fruit and vegetable growing	5,454	227	1,574	306	5,558	99
7	Services to agriculture	2,672	584	1,246	727	2,076	6,103
8	Sugar cane growing . . . . .	..	..	..	..	..	..
9	Any other primary production	32,281	2,369	2,669	3,484	33,433	2,018
10	Primary production subsidiaries . . . . .	..	..	..	..	..	..
11	Total Primary Production	204,239	39,662	26,945	43,911	211,002	13,689
12	MINING	1,100	1,311	164	1,504	9	1,323
MANUFACTURING-							
13	Metal pdts., transport equip., machinery, etc.	20,312	881	9,972	1,061	8	21,322
14	Textiles, clothing and footwear	1,368	199	725	239	54	1,268
15	Food, beverages and tobacco	12,951	340	6,220	354	..	14,017
16	Paper, paper pdts., printing and publishing	11,554	227	2,195	275	..	34,727
17	Wood, wood products and furniture	19,867	1,741	11,778	2,900	..	21,986
18	Other manufacturing	16,731	1,789	10,400	2,154	2	17,782
19	Total Manufacturing	82,786	5,180	41,292	6,986	66	111,104
20	CONSTRUCTION	177,115	32,329	169,562	46,491	764	381,503
21	TRANSPORT, STORAGE AND COMMUNICATION	12,042	836	5,910	1,253	898	81,928
WHOLESALE TRADE-							
22	Wholesale trade n.e.i.	182,817	9,767	150,900	12,345	163	190,736
23	Farm properties and produce dealers	24,579	1,625	22,312	2,118	314	27,404
24	Total Wholesale Trade	207,397	11,393	173,213	14,464	477	218,140
RETAIL TRADE-							
25	Pharmacies	22,521	2,367	15,654	2,770	111	22,494
26	Motor vehicles, service stations, etc.	218,617	10,479	175,283	12,222	64	230,261
27	Meat	28,625	446	19,665	415	678	28,181
28	Other food	249,185	10,946	199,190	13,141	133	255,285
29	Household appliances and hardware	51,698	6,931	37,420	7,424	47	54,341
30	Books, newspapers, etc.	40,982	3,687	29,266	3,994	16	42,268
31	Other retail trade	166,304	24,172	118,823	28,603	765	172,724
32	Total Retail Trade	777,935	59,030	595,305	68,573	1,819	805,556
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
33	Real estate agents, operators, etc.	21,745	9,787	26,654	19,857	24	31,298
34	Finance and investment	2,452	26	2,226	3	..	3,033
35	Share and property traders	573	113	535	183	..	616
36	Insurance	234	73	196	78	2	4,250
37	Architectural services	1,078	22	583	11	(7)	10,070
38	Consultant engineering, surveying, etc.	534	54	285	28	18	11,895
39	Legal services . . . . .	..	30	..	30	..	27,877
40	Accounting, auditing and bookkeeping	17	..	3	169	15	7,939
41	Other business services	10,440	1,225	5,429	1,257	199	112,939
42	Total Finance, Insurance, etc.	37,076	11,333	35,915	21,620	253	209,921
HEALTH, EDUCATION, WELFARE, ETC., SERVICES-							
43	Medical practice	39	35	8	35	40	17,017
44	Dental practice	370	9	232	19	..	2,226
45	Hospitals . . . . .	..	..	..	..	..	..
46	Other health services	1,232	93	892	203	18	5,712
47	Veterinary services	1,279	66	777	90	1	3,777
48	Education, libraries, etc.	10	..	4	..	..	289
49	Welfare, charitable and religious activities . . . . .	..	..	..	..	..	504
50	Other community services	199	14	17	18	..	1,632
51	Total Health, etc.	3,132	218	1,932	367	60	31,160
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
52	Entertainment, etc.	16,087	449	10,563	735	64	22,097
53	Hairdressing	7,508	247	1,817	327	26	9,911
54	Hotels, motels, etc.	21,145	800	10,011	1,106	58	31,836
55	Cafes and restaurants	52,370	1,278	26,126	1,402	46	55,207
56	Other personal services	7,501	210	2,070	238	1	11,984
57	Total Entertainment, etc.	104,613	2,985	50,588	3,810	196	131,036
58	PROPERTY . . . . .	..	1	190	269	..	..
59	INDUSTRY NOT STATED	2,101	458	1,482	409	40	2,463
60	OTHER SUBSIDIARIES . . . . .	..	..	..	..	..	..
61	Total	1,609,542	164,741	1,102,503	209,662	215,590	1,987,828

TABLE 2.3 (h) (cont.)
Income year 1985-86

Salaries and wages paid	Interest paid	Investment and property income deductions	Investment allowance	Depreciation allowed	Depreciable assets purchased during year	Depreciable assets disposed during year	Section 75D	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
7,263	13,404	805	139	7,570	10,798	1,928	208	1
98	448	48	2	177	277	5	..	2
2,819	1,235	197	112	1,926	3,557	1,072	..	3
884	2,982	623	51	2,059	3,952	679	48	4
1,486	1,580	26	109	1,775	2,518	304	7	5
786	435	..	18	417	637	141	..	6
2,217	885	24	16	436	779	127	1	7
..	..	..	..	..	..	..	..	8
921	1,259	280	22	5,009	2,406	622	5	9
21	42	102	..	12	33	..	..	10
16,497	22,272	2,110	472	19,385	24,961	4,882	272	11
179	230	..	..	73	282	169	..	12
3,353	306	16	53	370	782	782	..	13
216	51	2	..	44	164	120	..	14
2,586	274	21	8	282	487	56	..	15
1,678	199	17	9	287	562	157	..	16
3,803	345	56	..	314	1,266	763	..	17
1,232	492	21	12	359	963	206	..	18
12,871	1,669	135	84	1,659	4,226	2,087	..	19
26,469	10,095	2,105	76	5,476	14,324	2,482	..	20
8,280	3,081	600	278	3,904	7,585	2,111	4	21
9,606	2,395	431	19	1,689	4,009	1,155	..	22
1,547	460	7	2	153	315	78	..	23
11,154	2,856	438	21	1,843	4,324	1,233	..	24
2,586	455	139	1	200	342	33	..	25
16,876	3,373	311	19	1,536	3,525	1,072	..	26
2,606	447	118	1	372	726	175	..	27
14,099	4,763	895	116	2,428	6,036	1,782	1	28
5,950	1,399	168	1	2,071	3,082	305	..	29
2,904	1,458	142	2	460	1,086	230	..	30
13,237	4,894	1,854	8	1,970	4,147	1,010	..	31
58,260	16,792	3,631	150	9,040	18,947	4,609	2	32
2,984	2,522	1,316	82	543	3,264	764	..	33
64	821	873	..	134	108	59	..	34
32	1,042	2,001	..	60	129	216	..	35
1,317	467	603	1	227	240	574	..	36
1,695	362	21	2	280	548	40	..	37
2,823	154	73	13	205	330	54	10	38
3,638	457	25	7	206	270	120	..	39
1,832	321	25	10	145	368	50	..	40
36,004	4,559	1,974	94	2,897	6,638	2,172	..	41
50,394	10,709	6,915	212	4,701	11,900	4,053	10	42
1,991	472	160	..	75	75	6	..	43
607	81	69	3	44	34	62	..	44
..	..	..	..	..	..	..	..	45
1,167	173	14	7	101	254	58	..	46
721	169	2	..	53	87	27	..	47
17	13	5	..	38	60	28	..	48
270	61	..	..	9	3	12	..	49
413	33	..	21	36	100	12	..	50
5,191	1,006	252	32	359	616	208	..	51
2,413	1,141	128	..	740	1,870	242	..	52
3,682	228	101	1	225	502	126	3	53
4,456	3,061	122	4	1,128	3,395	1,503	..	54
8,897	1,870	235	8	1,413	3,143	1,300	..	55
2,421	452	105	10	453	916	188	..	56
21,870	6,755	692	24	3,962	9,828	3,361	3	57
298	24,283	44,576	555	3,402	24,528	581	..	58
329	449	468	..	149	156	4	..	59
993	5,218	9,652	801	1,289	13,677	108	..	60
212,792	105,421	71,581	2,712	55,249	135,361	25,895	294	61

FAMILY PARTNERSHIPS - AUSTRALIA
SELECTED ITEMS BY INDUSTRY

I T E M	Industry	Number of partnerships	Number of partners	Net business income		Net partnership and trust income	
				Primary production	Other	Primary production	Other
				\$'000	\$'000	\$'000	\$'000
PRIMARY PRODUCTION-							
1	Sheep grazing	28,714	68,435	141,174	11,078	699	388
2	Grain growing	22,297	56,220	139,364	14,159	1,075	1,119
3	Fishing, hunting, trapping and forestry	4,664	10,161	63,235	11,498	456	(94)
4	Cattle grazing	27,990	61,649	(13,296)	8,091	1,923	1,782
5	Dairying and pigfarming	15,300	34,083	187,170	5,209	449	154
6	Fruit and vegetable growing	15,079	33,732	124,425	3,805	388	485
7	Services to agriculture	5,346	11,730	(11,765)	33,401	48	252
8	Sugar cane growing	4,266	10,999	35,656	3,041	(8)	487
9	Any other primary production	18,192	39,777	19,782	8,732	1,182	996
10	Primary production subsidiaries	726	1,524	..	..	7,648	176
11	Total Primary Production	142,574	328,310	685,748	99,019	13,863	5,749
12	MINING	412	910	(477)	1,937	(1)	1,408
MANUFACTURING-							
13	Metal pdts., transport equip., machinery, etc.	4,112	8,631	(500)	62,667	1	87
14	Textiles, clothing and footwear	1,851	3,900	(40)	21,508	..	29
15	Food, beverages and tobacco	1,498	3,297	20	23,491	..	3
16	Paper, paper pdts., printing and publishing	1,483	3,151	75	17,802	..	56
17	Wood, wood products and furniture	3,331	7,237	(500)	44,721	(7)	145
18	Other manufacturing	3,973	8,370	(446)	46,967	21	123
19	Total Manufacturing	16,248	34,586	(1,391)	217,158	15	446
20	CONSTRUCTION	70,490	147,077	(11,293)	1,180,056	272	7,438
21	TRANSPORT, STORAGE AND COMMUNICATION	31,123	65,063	(9,441)	460,078	60	829
WHOLESALE TRADE-							
22	Wholesale trade n.e.i.	8,653	18,379	(2,271)	109,339	15	594
23	Farm properties and produce dealers	734	1,654	(971)	6,894	1	126
24	Total Wholesale Trade	9,387	20,033	(3,242)	116,234	16	721
RETAIL TRADE-							
25	Pharmacies	949	1,954	(565)	28,717	33	217
26	Motor vehicles, service stations, etc.	17,326	36,906	(2,324)	261,285	(36)	404
27	Meat	3,202	6,896	(100)	51,307	14	28
28	Other food	25,504	54,399	(1,450)	283,607	15	961
29	Household appliances and hardware	7,646	16,024	(693)	78,281	(3)	184
30	Books, newspapers, etc.	2,846	6,114	(575)	48,799	..	46
31	Other retail trade	19,801	41,421	(2,697)	161,372	(10)	1,076
32	Total Retail Trade	77,274	163,714	(8,407)	913,371	12	2,920
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
33	Real estate agents, operators, etc.	1,300	2,884	(710)	16,048	2	390
34	Finance and investment	533	1,147	(153)	4,300	120	292
35	Share and property traders	879	1,877	(997)	(559)	(359)	906
36	Insurance	733	1,490	(151)	12,549	..	160
37	Architectural services	2,204	4,470	(200)	39,049	..	33
38	Consultant engineering, surveying, etc.	2,791	5,738	(526)	48,861	(28)	127
39	Legal services	321	781	(274)	20,205	(56)	7
40	Accounting, auditing and bookkeeping	806	1,689	(193)	13,928	..	74
41	Other business services	16,051	33,557	(4,346)	168,444	49	1,061
42	Total Finance, Insurance, etc.	25,618	53,633	(7,553)	322,828	(272)	3,054
HEALTH, EDUCATION, WELFARE, ETC., SERVICES							
43	Medical practice	485	1,038	(911)	31,493	(42)	502
44	Dental practice	500	1,022	(329)	18,369	..	71
45	Hospitals	107	223	(98)	1,167	..	13
46	Other health services	729	1,573	(530)	15,810	(3)	(39)
47	Veterinary services	154	318	(64)	3,428	..	64
48	Education, libraries, etc.	1,250	2,571	(36)	7,422	..	6
49	Welfare, charitable and religious activities	244	493	(103)	1,029	..	3
50	Other community services	456	956	(46)	4,936	..	13
51	Total Health, etc.	3,925	8,194	(2,120)	83,657	(45)	635
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
52	Entertainment, etc.	4,584	9,653	(1,323)	31,930	(13)	197
53	Hairdressing	3,205	6,696	(281)	32,226	8	64
54	Hotels, motels, etc.	4,446	9,596	(1,583)	55,515	..	173
55	Cafes and restaurants	5,788	12,405	(437)	61,063	30	134
56	Other personal services	5,275	10,892	(588)	44,203	3	163
57	Total Entertainment, etc.	23,298	49,242	(4,214)	224,938	27	734
58	PROPERTY	57,796	126,292	..	..	..	..
59	INDUSTRY NOT STATED	8,133	17,698	(8,401)	(26,815)	135	326
60	OTHER SUBSIDIARIES	3,291	6,885	..	..	(1,079)	61,111
61	Total	469,569	1,021,637	629,203	3,592,465	13,007	85,377

TABLE 2.3 (i)
Income year 1985-86

Sale of property etc.	Gross rents	Gross dividends	Gross interest	Gifts	Other deductions	Net income	I T E M
\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
268	19,144	1,474	76,189	140	351	239,579	1
557	15,164	1,372	71,072	122	180	235,158	2
117	3,445	169	7,602	21	64	84,287	3
664	36,646	1,550	78,941	124	348	96,951	4
127	7,732	1,757	20,305	75	137	219,682	5
115	21,498	718	26,420	59	143	168,756	6
82	4,399	147	7,515	17	22	31,995	7
25	5,422	111	9,729	9	14	52,012	8
131	22,890	788	32,606	105	114	74,565	9
24	2,083	32	1,752	6	37	10,066	10
2,115	138,427	8,123	332,136	681	1,414	1,213,056	11
17	1,008	13	1,473	3	2	4,833	12
15	2,939	30	3,187	12	3	67,314	13
3	2,022	6	1,226	6	5	23,605	14
17	1,669	7	1,110	3	16	25,422	15
14	757	2	866	2	37	19,217	16
(6)	2,769	22	2,347	9	38	48,319	17
5	3,299	41	2,703	12	12	50,366	18
49	13,458	111	11,441	47	113	234,246	19
1,304	59,738	382	44,681	200	264	1,252,641	20
952	19,979	351	23,699	115	392	485,451	21
349	12,384	391	11,343	28	177	125,091	22
39	1,435	41	2,088	2	5	8,992	23
388	13,819	433	13,432	30	182	134,083	24
73	2,817	518	1,545	9	..	31,978	25
371	17,334	159	13,685	49	99	283,504	26
14	2,753	23	2,205	6	4	55,118	27
852	44,412	229	15,371	46	150	320,290	28
101	7,292	51	4,896	39	7	85,827	29
78	2,957	137	3,619	12	2	53,161	30
337	25,679	217	15,327	62	85	187,351	31
1,829	103,247	1,337	56,650	227	350	1,017,232	32
95	7,254	91	4,027	14	293	21,959	33
(27)	2,888	365	3,781	13	35	10,058	34
4,837	9,421	721	6,929	34	61	11,926	35
16	1,226	47	1,523	6	12	14,438	36
23	856	5	655	17	6	39,707	37
29	1,855	21	2,067	17	29	51,176	38
15	373	6	393	4	10	20,293	39
5	820	20	935	1	..	15,029	40
341	21,461	348	17,255	71	156	189,030	41
5,336	46,159	1,630	37,568	181	605	373,619	42
45	2,213	81	1,730	20	1	32,927	43
(17)	1,005	5	565	1	6	18,818	44
39	146	1	199	..	..	1,351	45
7	1,024	14	550	4	..	16,094	46
..	138	..	128	..	..	3,603	47
5	998	1	734	6	8	8,545	48
7	214	..	138	..	1	1,166	49
7	286	..	272	..	6	5,245	50
96	6,029	106	4,319	35	24	87,752	51
13	5,260	146	4,797	15	35	38,080	52
49	4,499	30	1,561	17	13	35,878	53
438	10,602	80	9,021	27	17	68,634	54
164	8,988	25	3,209	17	29	68,530	55
7	4,917	97	3,421	20	29	49,420	56
671	34,269	381	22,011	98	125	260,545	57
331	726,915	4,840	204,667	722	1,398	433,454	58
(171)	6,351	593	25,603	305	56	(6,695)	59
74	23,964	1,454	21,497	131	191	57,234	60
12,997	1,193,370	19,759	799,184	2,781	5,123	5,547,458	61

FAMILY PARTNERSHIPS - AUSTRALIA
SELECTED ITEMS BY INDUSTRY

I T E M	Industry	Stock on hand at beginning of year				Total business receipts	
		Gross sales	Purchases during year	Stock on hand at end of year	Primary production	Other	
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
PRIMARY PRODUCTION-							
1	Sheep grazing	1,837,630	454,577	213,732	470,343	1,925,357	28,765
2	Grain growing	2,054,623	155,934	102,428	175,527	2,159,262	35,158
3	Fishing,hunting,trapping and forestry	240,735	5,398	15,567	6,305	307,604	68,389
4	Cattle grazing	1,117,061	416,848	298,453	444,296	1,175,474	23,439
5	Dairying and pigfarming	1,087,619	171,187	72,552	185,875	1,122,123	13,716
6	Fruit and vegetable growing	840,725	34,188	52,772	40,107	882,661	10,710
7	Services to agriculture	101,189	17,586	50,044	16,920	87,847	240,496
8	Sugar cane growing	306,287	4,390	3,181	4,638	410,571	9,637
9	Any other primary production	824,126	89,187	161,396	98,072	887,488	68,054
10	Primary production subsidiaries . . . . .	..	..	..	..	..	..
11	Total Primary Production	8,409,999	1,349,300	970,120	1,442,089	8,958,391	498,368
12	MINING	22,872	1,053	2,871	1,249	631	40,383
MANUFACTURING-							
13	Metal pdts.,transport equip.,machinery,etc.	370,735	25,736	195,047	27,576	1,758	429,468
14	Textiles,clothing and footwear	139,073	14,761	57,538	16,736	254	172,685
15	Food,beverages and tobacco	275,007	12,875	139,905	13,450	1,360	284,544
16	Paper,paper pdts.,printing and publishing	107,502	4,930	40,301	5,881	263	122,744
17	Wood,wood products and furniture	276,406	18,076	158,972	21,208	1,786	320,402
18	Other manufacturing	250,254	22,605	129,388	28,154	632	296,371
19	Total Manufacturing	1,418,978	96,986	701,153	113,008	6,056	1,626,127
20	CONSTRUCTION	1,995,262	178,736	1,499,844	180,905	23,812	5,177,806
21	TRANSPORT, STORAGE AND COMMUNICATION	292,325	16,986	146,025	18,137	27,412	2,201,592
WHOLESALE TRADE-							
22	Wholesale trade n.e.i.	1,630,287	122,514	1,234,316	139,747	6,125	1,743,560
23	Farm properties and produce dealers	283,208	16,024	228,828	18,411	5,150	295,639
24	Total Wholesale Trade	1,913,496	138,539	1,463,145	158,159	11,276	2,039,200
RETAIL TRADE-							
25	Pharmacies	293,071	34,869	188,925	39,363	635	299,641
26	Motor vehicles,service stations,etc.	3,686,328	177,429	2,923,432	190,895	6,170	4,021,528
27	Meat	675,059	9,462	470,504	9,678	8,698	666,748
28	Other food	4,232,938	172,936	3,155,323	189,444	9,992	4,299,004
29	Household appliances and hardware	707,812	108,714	482,283	115,281	1,194	793,438
30	Books,newspapers,etc.	732,302	65,421	558,038	70,796	1,032	763,518
31	Other retail trade	2,371,409	348,222	1,676,899	388,703	8,734	2,435,998
32	Total Retail Trade	12,698,922	917,055	9,455,408	1,004,164	36,464	13,279,876
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
33	Real estate agents,operators,etc.	56,726	18,780	23,581	16,445	970	125,986
34	Finance and investment	9,524	1,719	7,498	2,340	218	26,302
35	Share and property traders	5,195	2,334	4,249	2,529	523	4,640
36	Insurance	1,053	69	108	87	57	29,043
37	Architectural services	7,387	1,215	3,870	779	121	70,829
38	Consultant engineering,surveying,etc.	77,361	5,741	41,194	5,595	716	160,771
39	Legal services	139	121	27	141	94	96,506
40	Accounting,auditing and bookkeeping	2,441	118	1,257	178	117	49,815
41	Other business services	157,196	12,092	83,801	12,264	3,098	614,667
42	Total Finance,Insurance,etc.	317,025	42,194	165,590	40,362	5,916	1,178,563
HEALTH, EDUCATION, WELFARE, ETC., SERVICES-							
43	Medical practice	1,823	506	732	482	755	95,863
44	Dental practice	6,889	493	2,734	565	223	56,721
45	Hospitals	2,055	24	683	58	77	36,887
46	Other health services	23,382	1,698	10,500	1,917	259	54,582
47	Veterinary services	6,111	610	3,200	726	167	18,063
48	Education,libraries,etc.	7,552	709	3,571	818	45	36,134
49	Welfare,charitable and religious activities	268	41	722	75	51	13,197
50	Other community services	5,510	435	1,233	202	78	22,330
51	Total Health,etc.	53,593	4,519	23,379	4,846	1,659	333,780
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
52	Entertainment,etc.	82,564	9,049	41,360	9,800	1,593	244,722
53	Hairdressing	136,631	6,766	43,696	7,509	947	194,821
54	Hotels,motels,etc.	762,121	34,716	417,085	36,560	2,929	909,064
55	Cafes and restaurants	669,559	15,637	344,092	17,568	1,192	696,794
56	Other personal services	100,832	5,692	36,022	5,946	1,082	210,008
57	Total Entertainment,etc.	1,751,708	71,862	882,257	77,385	7,745	2,255,411
58	PROPERTY	125	587	1,000	1,625	..	..
59	INDUSTRY NOT STATED	142,734	36,957	98,963	41,380	20,131	169,420
60	OTHER SUBSIDIARIES . . . . .	..	..	..	..	..	..
61	Total	29,017,042	2,856,780	15,409,760	3,083,317	9,099,498	28,800,530

TABLE 2.3 (i) (cont.)

Income year 1985-86

Salaries and wages paid	Interest paid	Investment and property income deductions	Investment allowance	Depreciation allowed	Depreciable assets purchased during year	Depreciable assets disposed during year	Section 75D	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
89,806	260,384	10,347	3,205	185,378	223,990	47,037	1,037	1
59,067	292,189	8,425	8,392	309,463	308,961	60,904	1,886	2
37,762	19,460	2,058	2,555	37,429	66,611	17,030	4	3
54,360	143,040	18,880	2,647	251,709	193,988	39,228	721	4
39,511	115,568	3,011	1,728	101,196	128,706	17,679	788	5
110,313	71,427	8,898	2,237	75,029	107,163	15,600	303	6
60,681	22,262	2,047	629	28,277	41,149	11,401	59	7
17,936	32,953	2,429	250	26,238	22,679	4,269	74	8
83,144	95,700	12,326	2,650	93,652	140,875	28,043	350	9
110	1,455	1,607	6	1,127	1,301	827		10
552,695	1,054,440	70,032	24,303	1,109,502	1,235,427	242,022	5,226	11
3,546	2,258	539	251	3,349	5,419	1,416		12
53,154	9,740	1,100	351	11,138	23,034	5,243		13
36,562	4,126	1,138	90	3,809	8,506	2,065		14
43,205	7,873	878	211	7,282	16,977	3,964		15
16,719	3,215	317	336	4,490	9,620	2,785		16
42,486	6,902	1,125	161	8,225	16,880	3,526		17
28,158	7,207	2,323	451	8,401	17,023	3,616		18
220,286	39,065	6,884	1,603	43,346	92,043	21,202		19
363,304	110,008	29,474	2,775	157,736	287,039	68,430	9	20
166,173	81,854	10,550	9,413	144,360	285,669	87,203	47	21
74,376	28,809	6,849	600	22,355	44,915	13,874	5	22
12,877	4,826	656	199	3,136	5,390	1,667	16	23
87,253	33,635	7,506	800	25,492	50,305	15,541	21	24
28,533	6,075	1,368	90	2,779	4,294	730		25
231,420	57,847	7,227	765	51,684	127,977	23,263	2	26
135,127	10,008	1,116	96	8,987	18,420	5,005		27
172,566	95,838	23,511	591	66,217	151,214	52,342	1	28
50,775	18,984	4,235	110	33,791	50,410	9,790	2	29
37,399	19,790	1,886	54	8,142	16,112	5,135		30
135,731	61,434	13,804	350	37,392	78,552	21,459		31
791,553	269,978	53,150	2,058	208,997	446,982	117,727	7	32
19,144	11,280	4,930	36	3,064	7,084	1,651		33
1,944	3,703	1,461	2	858	1,280	353		34
303	5,005	8,877		1,217	2,629	1,272		35
2,272	923	916	11	1,234	2,904	1,049		36
3,005	1,767	692	3	2,547	5,639	1,191		37
16,137	3,970	1,183	79	5,808	12,428	2,648	10	38
16,802	2,678	363	43	901	1,656	318		39
7,319	2,242	559	38	1,350	2,449	611		40
74,423	30,735	15,359	499	35,624	66,510	20,552	22	41
141,352	62,306	34,343	715	52,606	102,583	29,649	33	42
8,892	4,161	2,165	36	1,626	4,539	1,742		43
7,145	1,668	843	66	1,200	2,641	550		44
21,169	1,652	117	2	611	1,497	410		45
8,492	1,944	733	18	1,726	3,492	850		46
2,908	637	91	8	472	1,290	149		47
4,919	2,306	572		2,264	4,633	1,307		48
5,291	1,020	122		494	1,076	216		49
3,620	1,350	218	34	1,301	3,495	544	1	50
62,440	14,742	4,865	168	9,698	22,666	5,772	2	51
25,475	12,531	2,878	107	12,839	26,696	5,503	1	52
56,719	5,956	2,247	26	5,217	11,069	3,163	3	53
95,453	60,807	5,568	270	26,383	65,472	18,641	6	54
87,350	22,393	4,601	131	19,423	45,344	15,890	1	55
24,340	8,706	2,756	93	11,435	23,080	5,564		56
289,340	110,395	18,052	629	75,299	171,663	48,763	12	57
3,370	208,633	501,178	155	37,594	78,464	16,691		58
9,683	46,864	3,954	166	9,269	16,096	4,448	3	59
1,128	8,993	18,169	39	2,509	4,390	881		60
2,692,130	2,043,180	758,704	43,081	1,879,764	2,798,754	659,752	5,365	61

ALL PARTNERSHIPS - AUSTRALIA
SELECTED ITEMS BY INDUSTRY

I T E M	Industry	Number of partnerships	Number of partners	Net business income		Net partnership and trust income	
				Primary production	Other	Primary production	Other
				\$'000	\$'000	\$'000	\$'000
	PRIMARY PRODUCTION-						
1	Sheep grazing	31,572	78,309	157,772	11,913	855	651
2	Grain growing	24,112	62,961	156,860	15,508	1,187	1,285
3	Fishing,hunting,trapping and forestry	5,508	13,157	70,630	13,348	491	(91)
4	Cattle grazing	30,801	70,520	(13,487)	8,418	1,972	1,823
5	Dairying and pigfarming	15,940	36,095	195,770	5,424	480	176
6	Fruit and vegetable growing	16,170	37,570	124,721	4,002	356	436
7	Services to agriculture	6,096	14,569	(13,357)	38,150	84	237
8	Sugar cane growing	4,687	12,616	40,042	3,399	2	483
9	Any other primary production	20,322	47,063	8,951	7,913	1,115	1,065
10	Primary production subsidiaries	779	1,867	..	..	4,638	185
11	Total Primary Production	155,987	374,727	727,905	108,079	11,184	6,252
12	MINING	548	1,425	(505)	3,108	(1)	1,408
	MANUFACTURING-						
13	Metal pdts.,transport equip.,machinery,etc.	4,985	11,081	(522)	88,659	1	142
14	Textiles,clothing and footwear	2,487	5,552	(37)	29,803	..	38
15	Food,beverages and tobacco	1,915	4,516	(5)	28,443	..	3
16	Paper,paper pdts.,printing and publishing	2,004	4,654	75	30,523	..	58
17	Wood,wood products and furniture	3,997	9,175	(481)	58,055	(7)	139
18	Other manufacturing	4,796	10,557	(459)	55,453	21	123
19	Total Manufacturing	20,184	45,535	(1,430)	290,939	15	506
20	CONSTRUCTION	78,801	169,656	(11,618)	1,412,075	243	8,217
21	TRANSPORT,STORAGE AND COMMUNICATION	33,335	71,367	(9,552)	496,793	60	8,623
	WHOLESALE TRADE-						
22	Wholesale trade n.e.i.	11,017	24,854	(2,404)	(144,802)	15	973
23	Farm properties and produce dealers	898	2,173	(1,102)	13,790	1	153
24	Total Wholesale Trade	11,915	27,027	(3,506)	(131,012)	16	1,126
	RETAIL TRADE-						
25	Pharmacies	1,724	4,061	(569)	63,939	33	246
26	Motor vehicles,service stations,etc.	20,722	46,477	(2,348)	331,514	..	483
27	Meat	3,739	8,509	25	63,150	(8)	44
28	Other food	29,820	66,533	(1,498)	341,833	14	965
29	Household appliances and hardware	9,083	20,038	(652)	97,537	(3)	175
30	Books,newspapers,etc.	3,363	7,625	(578)	59,856	..	47
31	Other retail trade	25,040	55,015	(2,748)	204,397	(10)	1,339
32	Total Retail Trade	93,491	208,258	(8,371)	1,162,230	26	3,303
	FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-						
33	Real estate agents,operators,etc.	2,409	6,870	(875)	42,810	2	1,435
34	Finance and investment	855	2,708	(165)	(5,840)	120	347
35	Share and property traders	1,218	3,784	(1,007)	3,943	(364)	1,034
36	Insurance	868	1,862	(151)	15,833	..	160
37	Architectural services	2,480	5,157	(223)	54,884	..	33
38	Consultant engineering,surveying,etc.	3,291	7,159	(520)	93,205	(30)	213
39	Legal services	2,293	8,252	(869)	266,730	(56)	7
40	Accounting,auditing and bookkeeping	2,438	6,878	(246)	147,005	(3)	881
41	Other business services	19,629	43,570	(4,621)	156,946	49	1,294
42	Total Finance,Insurance,etc.	35,481	86,240	(8,682)	775,520	(283)	5,408
	HEALTH, EDUCATION, WELFARE, ETC., SERVICES						
43	Medical practice	2,145	6,881	(1,128)	280,840	(42)	1,020
44	Dental practice	845	1,883	(324)	49,078	(11)	74
45	Hospitals	160	400	(92)	4,294	..	13
46	Other health services	1,189	2,715	(643)	35,647	(3)	(33)
47	Veterinary services	358	812	(73)	16,058	..	66
48	Education,libraries,etc.	1,493	3,160	(36)	9,484	..	7
49	Welfare,charitable and religious activities	284	588	(103)	842	..	3
50	Other community services	555	1,206	(67)	6,332	..	13
51	Total Health,etc.	7,029	17,645	(2,470)	402,579	(56)	1,166
	ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-						
52	Entertainment,etc.	6,276	15,348	(1,385)	36,268	(13)	211
53	Hairdressing,etc.	4,415	9,462	(284)	45,397	8	64
54	Hotels,motels,etc.	5,525	13,149	(1,734)	71,588	(223)	192
55	Cafes and restaurants	8,197	18,775	(440)	87,937	30	115
56	Other personal services	6,114	13,146	(605)	51,889	3	145
57	Total Entertainment,etc.	30,527	69,880	(4,450)	293,081	(194)	729
58	PROPERTY	75,562	184,495	..	..	..	..
59	INDUSTRY NOT STATED	10,435	25,152	(9,082)	(30,586)	135	1,801
60	OTHER SUBSIDIARIES	3,698	8,620	..	..	(1,067)	58,264
61	Total	556,993	1,290,027	668,236	4,782,810	10,079	89,049

TABLE 2.3 (j)
Income year 1985-86

Sale of property etc.	Gross rents	Gross dividends	Gross interest	Gifts	Other deductions	Net income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
318	21,206	1,621	84,637	150	367	267,244	1
613	16,324	1,479	80,237	128	272	263,994	2
139	3,679	176	7,992	22	64	94,142	3
686	39,706	1,834	84,372	176	389	103,732	4
132	7,977	1,806	21,040	76	142	229,487	5
127	22,525	750	27,816	60	149	171,077	6
88	4,646	151	8,236	18	36	35,993	7
25	5,875	121	10,462	9	14	57,725	8
181	24,606	852	35,173	106	1,026	65,465	9
24	2,563	33	1,797	6	53	7,169	10
2,338	149,111	8,827	361,766	755	2,516	1,296,031	11
17	1,101	13	1,783	3	3	6,378	12
6	3,348	33	5,182	14	7	95,600	13
(4)	2,158	9	1,469	10	5	32,206	14
16	1,918	8	1,699	11	23	30,986	15
14	877	2	1,166	3	38	32,327	16
(6)	3,256	22	3,005	9	40	62,530	17
5	3,446	41	3,076	13	17	59,317	18
32	15,007	117	15,600	63	133	312,969	19
1,421	64,114	393	49,593	206	286	1,490,275	20
1,107	21,668	356	25,687	119	449	524,921	21
3,907	14,138	452	15,124	37	177	(120,345)	22
48	1,566	41	2,896	2	9	16,619	23
3,955	15,704	494	18,021	40	187	(103,725)	24
94	3,527	715	2,240	10	9	68,749	25
384	19,544	171	15,579	52	117	357,542	26
18	3,177	31	2,457	6	4	67,572	27
1,096	46,874	247	16,396	52	172	380,678	28
106	7,933	70	5,519	40	7	106,081	29
89	3,145	144	3,958	12	2	64,632	30
346	32,127	233	17,983	78	99	236,905	31
2,136	116,331	1,613	64,134	254	412	1,282,163	32
100	17,860	117	9,438	23	294	61,421	33
1,119	4,028	393	11,278	14	61	9,033	34
9,156	12,499	915	9,034	35	100	22,280	35
24	1,307	47	1,956	6	16	18,193	36
23	941	6	961	27	6	55,860	37
29	2,154	22	4,191	19	38	97,824	38
(68)	2,115	9	2,344	67	82	268,351	39
63	1,763	48	2,776	15	2	151,405	40
1,173	51,454	632	26,024	97	187	182,944	41
11,621	94,126	2,193	68,005	307	789	867,316	42
36	3,768	83	2,365	53	37	283,425	43
(17)	1,295	7	706	2	6	49,833	44
39	266	1	558	..	..	4,962	45
8	1,345	59	721	50	..	36,140	46
..	290	..	210	1	..	16,431	47
23	1,011	1	778	6	8	10,682	48
7	215	..	249	..	1	1,090	49
7	291	..	304	2	6	6,643	50
104	8,485	156	5,894	117	59	409,210	51
(60)	7,747	154	5,890	18	56	45,583	52
61	4,728	31	1,671	18	14	49,295	53
669	22,670	87	13,205	30	26	86,604	54
807	10,614	129	3,703	19	30	97,522	55
8	5,915	98	4,205	21	57	58,564	56
1,486	51,676	501	28,676	108	184	337,569	57
4,495	1,237,122	6,184	316,952	1,155	2,113	545,790	58
(771)	16,705	629	27,904	306	58	326	59
136	30,688	1,642	23,677	131	338	57,015	60
28,081	1,821,845	23,126	1,007,700	3,569	7,535	7,026,243	61

ALL PARTNERSHIPS - AUSTRALIA
SELECTED ITEMS BY INDUSTRY

I T E M	Industry	Gross sales	Stock on hand at beginning of year	Purchases of stock during year	Stock on hand at end of year	Total business receipts	
						Primary production	Other
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PRIMARY PRODUCTION-							
1	Sheep grazing	2,143,244	527,637	251,769	546,150	2,242,838	31,072
2	Grain growing	2,326,395	175,702	114,279	196,737	2,443,433	37,700
3	Fishing,hunting,trapping and forestry	302,128	6,835	18,650	8,329	377,810	80,817
4	Cattle grazing	1,334,482	509,765	356,410	540,576	1,415,338	25,210
5	Dairying and pigfarming	1,154,069	180,358	76,892	196,242	1,190,977	14,105
6	Fruit and vegetable growing	928,359	37,730	59,498	44,138	972,452	11,138
7	Services to agriculture	115,928	18,994	59,292	18,593	98,380	282,258
8	Sugar cane growing	343,024	5,049	3,403	5,129	448,839	10,885
9	Any other primary production	1,072,264	124,713	258,080	137,212	1,150,500	81,977
10	Primary production subsidiaries . . . . .	..	..	..	..	..	..
11	Total Primary Production	9,719,898	1,586,786	1,198,277	1,693,110	10,340,571	575,164
12	MINING	54,140	5,626	6,456	3,230	637	104,210
MANUFACTURING-							
13	Metal pdts.,transport equip.,machinery,etc.	592,234	43,362	325,260	50,055	2,411	699,549
14	Textiles,clothing and footwear	274,206	32,356	122,669	38,480	261	323,486
15	Food,beverages and tobacco	526,717	24,685	258,895	25,378	1,499	543,948
16	Paper,paper pdts.,printing and publishing	220,538	14,882	83,388	13,899	263	280,224
17	Wood,wood products and furniture	417,133	28,598	212,335	39,825	1,860	471,750
18	Other manufacturing	362,084	48,482	192,097	58,811	633	413,075
19	Total Manufacturing	2,392,915	192,367	1,194,646	226,450	6,929	2,732,035
20	CONSTRUCTION	2,483,573	236,434	1,837,391	240,872	24,248	6,477,204
21	TRANSPORT, STORAGE AND COMMUNICATION	377,073	18,992	173,383	20,245	28,341	2,634,954
WHOLESALE TRADE-							
22	Wholesale trade n.e.i.	2,566,194	222,675	1,935,838	250,673	6,422	3,783,253
23	Farm properties and produce dealers	420,526	23,028	346,838	30,236	5,281	449,015
24	Total Wholesale Trade	2,986,720	245,704	2,282,676	280,910	11,703	4,232,269
RETAIL TRADE-							
25	Pharmacies	699,853	80,817	457,951	92,041	671	717,985
26	Motor vehicles,service stations,etc.	5,008,451	250,497	3,941,331	275,953	6,300	5,425,594
27	Meat	872,207	11,986	615,147	12,080	9,889	863,421
28	Other food	5,188,716	211,052	3,861,352	233,644	10,204	5,267,465
29	Household appliances and hardware	941,037	136,798	643,387	150,778	1,582	1,056,006
30	Books,newspapers,etc.	904,567	80,821	688,663	88,649	1,044	955,727
31	Other retail trade	3,305,673	461,710	2,319,086	518,620	9,759	3,390,541
32	Total Retail Trade	16,920,504	1,233,684	12,526,920	1,371,768	39,452	17,676,743
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
33	Real estate agents,operators,etc.	325,636	124,629	126,153	117,514	1,093	495,657
34	Finance and investment	40,776	4,830	34,027	5,097	227	182,248
35	Share and property traders	10,283	5,076	6,823	4,072	554	29,515
36	Insurance	4,051	83	2,821	165	57	43,092
37	Architectural services	8,555	1,418	4,675	923	99	128,457
38	Consultant engineering,surveying,etc.	131,248	8,600	71,452	9,011	731	820,737
39	Legal services	4,670	1,404	65	2,593	130	1,292,018
40	Accounting,auditing and bookkeeping	8,374	4,847	1,845	8,597	117	950,459
41	Other business services	228,740	16,723	120,610	17,652	3,138	1,216,637
42	Total Finance,Insurance,etc.	762,337	167,612	368,475	165,630	6,151	5,158,825
HEALTH, EDUCATION, WELFARE, ETC., SERVICES-							
43	Medical practice	9,190	570	3,323	606	809	785,820
44	Dental practice	11,178	693	4,478	745	231	149,639
45	Hospitals	3,288	52	1,516	92	83	74,018
46	Other health services	41,794	4,542	20,032	3,245	255	136,585
47	Veterinary services	17,261	1,211	8,956	1,412	190	70,210
48	Education,libraries,etc.	10,284	1,053	5,471	1,201	45	46,944
49	Welfare,charitable and religious activities	370	43	892	86	51	23,342
50	Other community services	8,522	769	2,865	509	85	33,693
51	Total Health,etc.	101,889	8,936	47,535	7,900	1,753	1,320,256
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
52	Entertainment,etc.	148,048	11,372	66,707	14,377	1,675	453,166
53	Hairdressing	195,064	9,019	60,752	10,155	948	274,105
54	Hotels,motels,etc.	1,161,284	60,214	644,948	67,950	3,598	1,399,096
55	Cafes and restaurants	976,713	21,078	491,406	24,660	1,364	1,017,422
56	Other personal services	125,203	6,925	45,231	7,540	1,199	271,493
57	Total Entertainment,etc.	2,606,313	108,610	1,309,045	124,683	8,786	3,415,283
58	PROPERTY	203	2,426	3,163	5,964	..	..
59	INDUSTRY NOT STATED	198,411	53,180	131,758	59,973	21,879	293,732
60	OTHER SUBSIDIARIES . . . . .	..	..	..	..	..	..
61	Total	38,603,982	3,860,364	21,079,732	4,200,743	10,490,456	44,620,678

TABLE 2.3 (j) (cont.)
Income year 1985-86

Salaries and wages paid	Interest paid	Investment and property income deductions	Investment allowance	Depreciation allowed	Depreciable assets purchased during year	Depreciable assets disposed during year	Section 75D	I T E M
\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
117,773	295,455	11,215	3,904	208,865	254,957	54,313	1,157	1
71,508	322,741	9,102	9,621	341,266	347,886	69,867	2,189	2
45,989	25,264	2,138	3,120	47,343	83,810	21,053		3
75,565	165,256	21,027	3,273	267,508	219,408	44,180	1,128	4
43,363	121,461	3,102	1,811	105,885	136,259	18,824		5
126,238	78,088	9,449	2,826	81,451	119,345	17,654		6
70,586	24,653	2,189	1,007	32,743	46,910	13,970		7
21,497	35,658	2,664	292	28,798	24,963	4,655		8
115,852	118,234	13,260	4,273	109,899	170,547	33,137		9
111	1,723	2,012	9	1,202	1,517	856		10
688,487	1,188,537	76,162	30,140	1,224,965	1,405,607	278,513	6,195	11
15,425	4,916	541	595	10,110	10,766	2,275		12
87,866	13,490	1,230	690	15,494	34,593	7,470		13
65,750	7,582	1,214	179	6,239	13,809	3,258		14
85,647	15,922	1,062	590	17,022	28,889	11,001		15
40,371	5,888	349	838	7,668	18,041	6,650		16
69,409	10,161	1,404	248	10,392	21,752	5,209		17
39,892	10,627	2,362	978	10,220	21,604	5,228		18
388,938	63,673	7,623	3,526	67,038	138,691	38,818		19
467,170	132,388	33,673	3,538	176,316	327,354	79,314		20
262,827	94,112	11,494	11,101	162,682	320,685	101,949	47	21
126,995	380,226	7,534	684	644,655	102,682	29,446	5	22
22,978	6,532	764	236	4,184	7,511	1,986	16	23
149,973	386,759	8,298	921	648,839	110,194	31,433	21	24
69,883	10,863	1,458	192	4,917	8,193	1,608		25
313,142	74,882	7,617	911	59,292	146,808	28,150		26
149,944	11,754	1,314	116	10,794	22,461	6,277		27
224,267	109,521	25,028	987	78,539	187,191	65,097		28
70,330	23,117	4,556	321	50,893	74,050	13,170		29
48,101	23,905	2,014	70	9,417	19,544	6,178		30
211,411	74,420	16,585	399	48,292	99,162	26,830		31
1,087,081	328,465	58,576	2,998	262,145	557,411	147,313	7	32
42,853	47,635	9,150	53	6,309	16,112	4,736		33
12,342	33,567	2,171	26	12,536	28,611	2,267		34
2,149	8,883	12,794		1,447	2,983	1,538		35
4,848	1,543	963	24	1,382	3,354	1,192		36
11,343	2,431	733	6	3,044	6,887	1,424		37
92,499	6,981	1,383	154	10,002	19,156	4,432		38
214,394	32,107	1,710	1,365	11,243	20,096	3,507		39
133,750	36,545	865	868	9,388	15,597	2,384		40
182,014	136,570	49,724	2,111	222,793	215,147	40,227		41
696,195	306,266	79,497	4,610	278,148	327,947	61,712	22	42
88,064	11,466	3,427	2,692	8,009	19,908	7,818		43
16,629	2,723	967	110	1,876	4,057	849		44
43,146	2,363	117	12	1,021	2,369	468		45
24,906	3,208	911	759	2,986	8,852	1,441		46
10,721	1,151	121	11	783	2,007	390		47
7,027	2,571	572	2	2,580	5,492	1,429		48
8,973	1,758	122	21	1,384	4,341	228		49
6,086	1,457	229	58	1,633	4,103	634		50
205,555	26,701	6,470	3,668	20,277	51,133	13,261	2	51
63,233	22,989	3,154	4,016	28,183	72,620	8,416	1	52
80,596	7,159	2,350	27	6,917	15,825	4,459	3	53
168,320	94,732	19,794	2,109	42,458	93,873	26,402	6	54
138,619	29,172	5,324	207	27,220	67,624	23,182	1	55
37,687	10,245	3,019	107	13,607	28,153	6,757		56
488,457	164,300	33,643	6,469	118,387	278,096	69,218	12	57
7,150	510,218	1,015,696	2,555	76,913	187,891	40,222		58
31,038	56,997	6,045	207	11,462	18,227	5,048		59
1,300	14,630	24,558	96	2,964	5,050	965		60
4,489,601	3,277,967	1,362,280	70,430	3,060,252	3,739,058	870,047	6,383	61

ALL TRUSTS - AUSTRALIA
SELECTED ITEMS BY INDUSTRY

I T E M	Industry	Number of trusts	Number of beneficiaries	Net business income		Net partnership and trust income	
				Primary production	Other	Primary production	Other
				\$'000	\$'000	\$'000	\$'000
PRIMARY PRODUCTION-							
1	Sheep grazing	2,656	8,039	(497)	648	325	4,584
2	Grain growing	2,741	8,923	5,833	1,569	101	1,956
3	Fishing,hunting,trapping and forestry	877	2,671	19,109	2,639	1,022	1,998
4	Cattle grazing	2,149	5,957	(27,712)	216	2,200	11,933
5	Dairying and pigfarming	905	3,441	7,040	339	17	524
6	Fruit and vegetable growing	874	3,066	3,941	1,107	622	2,187
7	Services to agriculture	773	2,293	(2,524)	1,117	94	2,425
8	Sugar cane growing	586	1,917	4,346	202	53	151
9	Any other primary production	1,959	5,383	(4,204)	(2,084)	3,970	6,045
10	Primary production subsidiaries	3,822	9,407	..	..	49,513	197
11	Total Primary Production	17,342	51,097	5,332	5,756	57,921	32,003
12	MINING	239	610	(155)	2,590	..	723
MANUFACTURING-							
13	Metal pits.,transport equip.,machinery,etc.	3,133	10,021	(231)	97,406	33	7,519
14	Textiles,clothing and footwear	1,038	3,312	(123)	18,113	..	2,155
15	Food,beverages and tobacco	818	2,464	(195)	15,183	(2)	1,660
16	Paper,paper pits.,printing and publishing	1,092	3,225	(44)	24,115	..	672
17	Wood,wood products and furniture	1,278	3,916	(399)	27,765	(42)	904
18	Other manufacturing	2,153	6,269	10	60,427	..	3,343
19	Total Manufacturing	9,512	29,207	(984)	243,013	(11)	16,256
20	CONSTRUCTION	15,322	52,870	(2,575)	258,207	71	17,610
21	TRANSPORT,STORAGE AND COMMUNICATION	6,148	20,769	(1,238)	63,891	109	23,813
WHOLESALE TRADE-							
22	Wholesale trade n.e.i.	8,387	24,615	(1,489)	195,264	(34)	19,144
23	Farm properties and produce dealers	458	1,431	(361)	6,794	15	980
24	Total Wholesale Trade	8,845	26,046	(1,850)	202,059	(18)	20,125
RETAIL TRADE-							
25	Pharmacies	387	1,130	(71)	7,542	..	466
26	Motor vehicles,service stations,etc.	7,280	22,912	(769)	111,940	(174)	13,163
27	Meat	790	2,615	(943)	9,020	86	545
28	Other food	3,936	12,616	(714)	25,828	141	3,381
29	Household appliances and hardware	2,421	7,188	(323)	29,543	31	2,829
30	Books,newspapers,etc.	1,089	3,381	(190)	16,807	(1)	882
31	Other retail trade	7,579	22,302	(1,847)	82,382	(17)	16,594
32	Total Retail Trade	23,482	72,144	(4,859)	283,065	66	37,863
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
33	Real estate agents,operators,etc.	3,630	9,574	(1,157)	27,403	48	20,084
34	Finance and investment	1,476	4,096	(6,173)	75,560	6	9,835
35	Share and property traders	3,718	11,030	(852)	(4,734)	465	40,925
36	Insurance	1,391	4,033	(136)	19,417	(89)	3,563
37	Architectural services	1,424	4,128	(10)	36,839	4	1,794
38	Consultant engineering,surveying,etc.	2,170	6,599	(59)	324,693	(370)	4,589
39	Legal services	195	730	4	8,335	128	408
40	Accounting,auditing and bookkeeping	609	1,953	(19)	12,940	(3)	912
41	Other business services	28,017	89,958	(3,841)	406,058	(1,168)	105,045
42	Total Finance,Insurance,etc.	42,630	132,101	(12,245)	906,515	(977)	187,159
HEALTH, EDUCATION, WELFARE, ETC., SERVICES							
43	Medical practice	436	1,494	(129)	15,817	(15)	537
44	Dental practice	359	1,162	(30)	7,034	..	123
45	Hospitals	349	1,042	(59)	12,899	..	1,108
46	Other health services	826	2,642	(403)	18,025	(112)	1,026
47	Veterinary services	141	417	(37)	2,641	4	121
48	Education,libraries,etc.	235	623	..	969	..	282
49	Welfare,charitable and religious activities	73	204	..	(100)	(9)	119
50	Other community services	230	721	(94)	4,775	(17)	851
51	Total Health,etc.	2,649	8,305	(755)	62,063	(150)	4,170
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
52	Entertainment,etc.	2,193	5,749	(216)	11,732	(18)	10,948
53	Hairdressing	785	2,296	(47)	1,445	10	747
54	Hotels,motels,etc.	2,553	6,999	(965)	1,352	35	4,499
55	Cafes and restaurants	1,757	4,929	(151)	11,621	20	1,986
56	Other personal services	1,036	3,030	(32)	6,136	11	1,352
57	Total Entertainment,etc.	8,324	23,003	(1,413)	32,287	60	19,535
58	PROPERTY	131,891	291,956	..	..	..	..
59	INDUSTRY NOT STATED	34,247	44,526	(1,425)	20,322	(314)	38,540
60	OTHER SUBSIDIARIES	49,809	156,040	..	..	(4,000)	1,319,483
61	Total	350,440	908,674	(22,173)	2,079,773	52,756	1,717,285

TABLE 2.3 (k)
Income year 1985-86

Sale of property etc.	Gross rents	Gross dividends	Gross interest	Other income n.e.i.	Gifts	Other deductions	Net income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
362	8,064	1,604	16,415	2	6	12,811	13,295	1
156	4,532	707	13,783	1	108	10,451	14,920	2
378	2,038	36	3,052	..	2	7,709	21,072	3
223	12,438	2,349	23,023	..	199	9,489	6,058	4
197	1,382	227	2,762	4	..	2,254	9,147	5
13	4,838	181	4,490	..	..	5,565	9,143	6
349	5,889	211	3,253	..	..	3,474	6,579	7
34	1,517	19	1,942	..	..	1,746	5,872	8
168	9,724	1,839	10,957	..	38	7,639	11,887	9
1,044	8,218	1,946	7,719	138	84	7,452	53,557	10
2,928	58,644	9,123	87,400	146	440	68,593	151,534	11
66	544	509	1,593	1	2	1,691	3,855	12
90	7,602	628	9,085	3	1	11,555	108,619	13
(52)	5,587	224	8,056	..	..	3,348	29,798	14
153	2,419	44	4,680	..	..	3,491	19,648	15
426	2,124	96	2,896	..	15	2,887	27,108	16
113	1,981	166	3,610	..	3	2,445	30,892	17
152	7,826	185	10,492	1	2	7,029	70,584	18
883	27,541	1,347	38,822	5	22	30,758	286,650	19
1,047	36,860	643	37,367	34	10	34,949	299,376	20
643	29,742	2,182	23,259	61	16	12,993	72,870	21
529	29,782	1,480	38,330	21	25	23,666	246,167	22
(3)	1,457	100	3,084	..	..	1,035	10,271	23
525	31,239	1,580	41,414	21	25	24,702	256,438	24
7	2,149	86	870	..	..	320	10,004	25
1,135	21,017	833	19,005	..	51	10,899	145,952	26
(21)	1,434	14	1,248	..	3	1,263	9,441	27
450	14,433	458	8,730	..	11	7,983	37,882	28
148	6,063	211	5,725	..	40	6,555	34,104	29
320	2,810	138	2,862	34	1	1,351	20,371	30
491	34,347	961	27,191	28	50	18,563	120,103	31
2,530	82,256	2,704	65,634	63	159	46,936	377,860	32
925	36,284	1,108	27,867	18	45	21,718	69,400	33
1,223	10,494	8,330	30,897	1	..	3,530	113,371	34
38,156	37,933	32,722	113,074	65	48	15,290	139,014	35
5,198	4,412	1,118	11,492	..	2	2,073	39,032	36
84	1,288	66	2,947	4	4	1,351	40,818	37
190	2,914	317	5,753	..	17	19,177	317,346	38
(104)	387	155	422	..	..	274	9,311	39
15	1,791	33	1,284	..	..	521	16,023	40
1,329	256,809	29,194	149,249	10	66	35,830	734,986	41
47,018	352,315	73,048	342,989	100	186	99,768	1,479,304	42
63	3,311	12	783	..	..	242	18,565	43
11	1,147	8	525	..	..	146	8,359	44
33	2,672	16	6,076	..	..	2,548	18,488	45
(2)	2,583	37	1,308	..	1	367	21,284	46
6	628	2	229	..	..	38	3,128	47
21	587	33	430	..	..	163	1,797	48
89	117	6	186	..	..	51	217	49
8	1,569	90	2,675	..	..	431	9,196	50
233	12,618	207	12,217	..	2	3,989	81,038	51
16	12,604	815	17,603	259	1	8,301	37,917	52
14	2,209	47	1,123	..	..	782	3,671	53
831	17,591	1,177	15,675	12	..	10,878	21,874	54
257	6,012	92	4,746	..	1	5,158	16,181	55
77	3,331	55	2,236	..	..	1,326	10,113	56
1,197	41,749	2,187	41,385	272	3	26,447	89,758	57
25,492	1,248,523	218,535	1,018,346	16,516	1,953	60,433	1,244,978	58
665	78,800	4,296	55,925	548	331	32,344	92,614	59
1,310	220,601	56,971	263,883	275	387	47,077	1,471,550	60
84,544	2,221,441	373,341	2,030,239	18,052	3,542	490,686	5,907,833	61

ALL TRUSTS - AUSTRALIA
SELECTED ITEMS BY INDUSTRY

I T E M	Industry	Gross sales	Stock on hand at beginning of year	Purchases of stock during year	Stock on hand at end of year	Total business receipts	
						Primary production	Other
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PRIMARY PRODUCTION-							
1	Sheep grazing	297,290	99,275	45,920	97,880	313,742	4,100
2	Grain growing	352,197	31,285	24,396	31,973	377,070	4,988
3	Fishing,hunting,trapping and forestry	163,536	4,642	20,851	5,337	162,533	50,830
4	Cattle grazing	224,062	83,243	94,542	93,070	243,374	4,418
5	Dairying and pigfarming	118,839	15,841	14,493	17,663	125,756	1,348
6	Fruit and vegetable growing	168,216	8,461	24,875	11,120	176,106	6,799
7	Services to agriculture	70,945	7,809	37,514	5,847	31,561	107,651
8	Sugar cane growing	72,540	907	576	927	77,945	1,895
9	Any other primary production	367,148	30,986	108,272	36,320	385,150	25,444
10	Primary production subsidiaries . . . . .	..	..	..	..	..	..
11	Total Primary Production	1,834,776	282,453	371,443	300,139	1,893,240	207,476
12	MINING	100,175	3,819	16,840	5,085	147	147,682
MANUFACTURING-							
13	Metal pdts.,transport equip.,machinery,etc.	2,004,257	150,285	1,011,822	193,803	1,219	2,178,395
14	Textiles,clothing and footwear	1,242,136	150,259	608,236	174,181	85	1,307,864
15	Food,beverages and tobacco	805,237	33,666	474,290	47,824	554	848,959
16	Paper,paper pdts.,printing and publishing	496,332	21,870	182,550	25,002	38	563,573
17	Wood,wood products and furniture	860,962	75,617	457,386	85,032	624	895,153
18	Other manufacturing	1,980,858	218,413	981,341	263,493	251	2,048,229
19	Total Manufacturing	7,389,784	650,113	3,715,627	789,338	2,772	7,842,175
20	CONSTRUCTION	3,460,448	410,270	2,216,558	477,560	3,806	6,189,540
21	TRANSPORT,STORAGE AND COMMUNICATION	402,042	12,057	154,162	14,236	4,666	1,560,662
WHOLESALE TRADE-							
22	Wholesale trade n.e.i.	8,475,367	697,564	6,389,011	806,573	5,462	8,904,244
23	Farm properties and produce dealers	561,118	26,092	453,069	40,985	2,097	612,741
24	Total Wholesale Trade	9,036,485	723,657	6,842,081	847,558	7,559	9,516,985
RETAIL TRADE-							
25	Pharmacies	140,432	17,981	97,913	21,731	29	152,311
26	Motor vehicles,service stations,etc.	8,881,923	476,316	6,776,430	597,403	2,586	9,235,656
27	Meat	437,784	4,605	315,930	5,114	2,449	438,943
28	Other food	2,546,959	122,124	1,957,634	137,642	1,037	2,587,359
29	Household appliances and hardware	1,241,092	154,594	877,359	178,127	396	1,303,501
30	Books,newspapers,etc.	606,666	49,533	402,493	58,153	150	631,270
31	Other retail trade	3,785,046	479,320	2,584,901	557,769	4,044	3,926,151
32	Total Retail Trade	17,639,905	1,304,477	13,012,662	1,555,943	10,694	18,275,194
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
33	Real estate agents,operators,etc.	793,516	388,461	407,177	444,109	346	1,335,787
34	Finance and investment	233,810	16,445	213,509	18,286	125	446,104
35	Share and property traders	47,267	13,425	33,486	12,877	276	49,974
36	Insurance	9,275	2,797	4,667	2,090	62	196,476
37	Architectural services	31,393	1,762	11,289	3,004	9	305,502
38	Consultant engineering,surveying,etc.	161,528	11,309	80,854	14,852	359	868,384
39	Legal services	1,148	..	248	16	9	55,071
40	Accounting,auditing and bookkeeping	1,459	916	712	1,020	74	128,158
41	Other business services	530,921	47,739	247,025	59,387	2,115	4,029,344
42	Total Finance,Insurance,etc.	1,810,322	482,859	998,970	555,644	3,380	7,414,804
HEALTH, EDUCATION, WELFARE, ETC., SERVICES-							
43	Medical practice	1,384	133	794	161	96	109,194
44	Dental practice	9,158	332	2,775	310	13	47,572
45	Hospitals	4,807	292	2,617	478	30	347,621
46	Other health services	51,651	4,084	24,383	5,426	174	175,222
47	Veterinary services	6,548	547	3,770	670	16	27,175
48	Education,libraries,etc.	3,694	143	1,107	175	1	20,952
49	Welfare,charitable and religious activities	698	63	1,462	133	..	12,921
50	Other community services	20,040	405	5,187	607	34	77,313
51	Total Health,etc.	97,983	6,002	42,098	7,963	367	817,974
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
52	Entertainment,etc.	171,536	10,300	69,010	12,027	342	574,500
53	Hairdressing	93,959	3,985	27,605	5,893	33	129,088
54	Hotels,motels,etc.	1,268,151	50,399	679,494	53,005	1,356	1,562,731
55	Cafes and restaurants	725,645	15,783	314,329	15,142	133	774,758
56	Other personal services	139,652	4,712	33,967	5,562	8	211,224
57	Total Entertainment,etc.	2,398,945	85,182	1,124,406	91,632	1,875	3,252,303
58	PROPERTY	2	2,787	2,663	5,185	..	..
59	INDUSTRY NOT STATED	411,424	83,579	302,864	132,248	8,664	530,961
60	OTHER SUBSIDIARIES . . . . .	..	..	..	..	..	..
61	Total	44,582,293	4,047,261	28,800,380	4,782,536	1,937,177	55,755,763

TABLE 2.3 (k) (cont.)

Income year 1985-86

Salaries and wages paid	Interest paid	Investment and property income deductions	Investment allowance	Depreciation allowed	Depreciable assets purchased during year	Depreciable assets disposed during year	Section 75D	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
34,076	43,705	5,396	534	24,038	26,449	5,288	216	1
30,536	47,535	3,162	1,874	47,336	48,048	9,384	300	2
35,800	12,384	1,492	1,579	16,079	27,676	8,112	10	3
24,674	35,570	8,925	422	17,525	38,806	5,079	87	4
12,899	11,272	1,093	395	9,253	12,740	2,520	95	5
38,973	11,669	2,674	951	11,248	17,959	1,852	65	6
27,191	6,436	762	56	5,989	8,228	2,189	2	7
8,470	5,668	647	127	5,485	4,173	892	33	8
66,945	32,358	6,852	1,633	25,761	44,118	5,945	231	9
1,530	7,553	7,683	142	1,092	4,519	352	64	10
281,099	214,154	38,690	7,718	163,809	232,719	41,618	1,109	11
38,522	3,821	324	252	4,780	9,532	2,435	..	12
457,460	41,381	1,961	2,147	34,358	64,649	10,733	2	13
288,775	31,209	815	1,094	13,185	26,975	14,130	..	14
132,144	14,467	805	1,220	14,282	29,177	5,335	..	15
129,425	13,254	276	2,074	14,189	26,551	4,910	..	16
171,463	18,242	760	1,195	10,832	25,259	3,625	..	17
298,242	57,388	4,822	4,213	26,646	66,307	10,794	..	18
1,477,511	175,943	9,441	11,946	113,495	238,919	49,530	2	19
923,020	114,316	14,930	2,538	76,103	151,355	31,540	15	20
289,377	64,267	56,584	10,357	72,439	123,412	27,146	4	21
797,066	132,881	13,170	3,752	55,069	117,035	26,522	..	22
33,657	7,968	759	239	3,490	7,008	1,490	..	23
830,724	140,849	13,930	3,992	58,559	124,043	28,012	1	24
22,806	3,066	727	48	1,170	1,902	569	9	25
726,037	110,087	9,249	1,245	36,604	75,534	21,079	1	26
52,136	5,397	674	143	4,815	7,226	2,051	5	27
235,069	43,330	6,831	1,432	24,105	51,522	14,465	..	28
157,473	23,182	3,529	129	28,862	42,383	7,500	..	29
70,003	14,876	1,940	47	5,632	10,367	2,730	..	30
458,472	85,399	21,414	704	34,667	67,770	14,790	1	31
1,721,999	285,341	44,369	3,751	135,859	256,706	63,187	18	32
214,405	142,187	21,418	711	15,834	47,328	6,906	2	33
30,620	41,773	13,274	80	3,924	11,235	1,899	..	34
4,886	79,762	103,401	12	4,495	9,230	3,187	..	35
63,642	8,446	3,869	71	4,762	9,904	3,716	..	36
87,971	5,279	844	94	4,217	9,047	1,346	..	37
230,569	12,556	1,487	791	10,962	19,955	4,188	..	38
18,937	1,764	152	44	794	1,146	180	..	39
48,595	5,917	410	102	2,108	4,135	741	..	40
1,399,595	282,936	171,803	6,855	114,222	278,950	47,980	12	41
2,099,224	580,624	316,664	8,764	161,323	390,935	70,147	15	42
40,647	4,264	1,572	532	2,068	4,711	518	..	43
16,397	1,511	314	13	888	1,510	492	..	44
186,071	20,204	1,712	686	5,041	15,422	3,035	..	45
58,222	6,773	809	639	3,945	8,206	1,438	..	46
8,722	1,300	431	10	486	779	112	..	47
7,496	1,180	364	73	684	1,594	318	..	48
6,113	954	139	8	360	1,029	233	..	49
31,232	4,227	231	110	1,739	4,013	944	..	50
354,903	40,417	5,575	2,074	15,213	37,267	7,094	..	51
126,829	25,525	7,525	5,639	20,791	96,341	5,045	..	52
54,550	4,213	1,097	11	2,602	5,929	1,538	..	53
285,909	98,896	7,457	994	35,960	114,703	23,526	..	54
188,222	22,237	3,244	302	14,247	33,441	7,410	..	55
59,967	8,384	1,728	289	6,236	11,125	3,056	..	56
715,480	159,257	21,053	7,236	79,838	261,541	40,577	..	57
23,522	659,526	1,220,048	2,465	94,638	287,938	24,793	..	58
58,167	81,158	72,069	937	14,168	30,490	5,830	191	59
22,609	275,761	339,509	2,444	23,590	65,206	6,436	..	60
8,836,162	2,795,442	2,153,193	64,479	1,013,821	2,210,071	398,352	1,359	61

ALL PARTNERSHIPS AND TRUSTS - AUSTRALIA
SELECTED ITEMS BY INDUSTRY

I T E M	Industry	Number of partnerships and trusts	Number of partners or benefi- ciaries	Net business income		Net partnership and trust income	
				Primary production	Other	Primary production	Other
				\$'000	\$'000	\$'000	\$'000
PRIMARY PRODUCTION-							
1	Sheep grazing	34,228	86,348	157,275	12,562	1,180	5,235
2	Grain growing	26,853	71,884	162,694	17,077	1,289	3,241
3	Fishing,hunting, trapping and forestry	6,385	15,828	89,740	15,987	1,514	1,906
4	Cattle grazing	32,950	76,477	(41,199)	8,635	4,173	13,756
5	Dairying and pigfarming	16,845	39,536	202,810	5,763	498	701
6	Fruit and vegetable growing	17,044	40,636	128,663	5,109	978	2,623
7	Services to agriculture	6,869	16,862	(15,882)	39,268	178	2,662
8	Sugar cane growing	5,273	14,533	44,388	3,601	55	635
9	Any other primary production	22,281	52,446	4,747	5,829	5,085	7,110
10	Primary production subsidiaries	4,601	11,274	..	..	54,152	382
11	Total Primary Production	173,329	425,824	733,237	113,836	69,106	38,256
12	MINING	787	2,035	(660)	5,699	(1)	2,131
MANUFACTURING-							
13	Metal pdts., transport equip., machinery, etc.	8,118	21,102	(753)	186,066	35	7,662
14	Textiles, clothing and footwear	3,525	8,864	(161)	47,916	..	2,194
15	Food, beverages and tobacco	2,733	6,980	(201)	43,627	(2)	1,664
16	Paper, paper pdts., printing and publishing	3,096	7,879	31	54,639	..	730
17	Wood, wood products and furniture	5,275	13,091	(880)	85,821	(50)	1,043
18	Other manufacturing	6,949	16,826	(449)	115,881	21	3,466
19	Total Manufacturing	29,696	74,742	(2,415)	533,952	3	16,763
20	CONSTRUCTION	94,123	222,526	(14,193)	1,670,282	314	25,827
21	TRANSPORT, STORAGE AND COMMUNICATION	39,483	92,136	(10,790)	560,685	169	24,677
WHOLESALE TRADE-							
22	Wholesale trade n.e.i.	19,404	49,469	(3,893)	50,461	(19)	20,118
23	Farm properties and produce dealers	1,356	3,604	(1,463)	20,584	16	1,133
24	Total Wholesale Trade	20,760	53,073	(5,357)	71,046	(2)	21,251
RETAIL TRADE-							
25	Pharmacies	2,111	5,191	(640)	71,482	33	713
26	Motor vehicles, service stations, etc.	28,002	69,389	(3,117)	443,455	(173)	13,646
27	Meat	4,529	11,124	(918)	72,171	78	589
28	Other food	33,756	79,149	(2,213)	367,661	155	4,347
29	Household appliances and hardware	11,504	27,226	(975)	127,081	28	3,005
30	Books, newspapers, etc.	4,452	11,006	(769)	76,664	(1)	929
31	Other retail trade	32,619	77,317	(4,596)	286,779	(28)	17,934
32	Total Retail Trade	116,973	280,402	(13,231)	1,445,296	93	41,167
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
33	Real estate agents, operators, etc.	6,039	16,444	(2,032)	70,214	51	21,519
34	Finance and investment	2,331	6,804	(6,338)	69,720	126	10,183
35	Share and property traders	4,936	14,814	(1,860)	(790)	101	41,959
36	Insurance	2,259	5,895	(287)	35,251	(89)	3,724
37	Architectural services	3,904	9,285	(233)	91,723	4	1,827
38	Consultant engineering, surveying, etc.	5,461	13,758	(580)	417,899	(401)	4,803
39	Legal services	2,488	8,982	(864)	275,066	71	416
40	Accounting, auditing and bookkeeping	3,047	8,831	(266)	159,946	(7)	1,794
41	Other business services	47,646	133,528	(8,463)	563,005	(1,118)	106,339
42	Total Finance, Insurance, etc.	78,111	218,341	(20,927)	1,682,035	(1,261)	192,567
HEALTH, EDUCATION, WELFARE, ETC., SERVICES							
43	Medical practice	2,581	8,375	(1,258)	296,657	(57)	1,558
44	Dental practice	1,204	3,045	(355)	56,113	(11)	198
45	Hospitals	509	1,442	(152)	17,193	..	1,121
46	Other health services	2,015	5,357	(1,047)	53,672	(115)	993
47	Veterinary services	499	1,229	(110)	18,700	4	187
48	Education, libraries, etc.	1,728	3,783	(36)	10,454	..	289
49	Welfare, charitable and religious activities	357	792	(103)	741	(9)	123
50	Other community services	785	1,927	(162)	11,108	(17)	864
51	Total Health, etc.	9,678	25,950	(3,226)	464,642	(207)	5,336
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
52	Entertainment, etc.	8,469	21,097	(1,601)	48,000	(31)	11,160
53	Hairdressing	5,200	11,758	(332)	46,843	18	811
54	Hotels, motels, etc.	8,078	20,148	(2,700)	72,941	(187)	4,692
55	Cafes and restaurants	9,954	23,704	(591)	99,558	50	2,102
56	Other personal services	7,150	16,176	(637)	58,026	15	1,497
57	Total Entertainment, etc.	38,851	92,883	(5,864)	325,369	(134)	20,264
58	PROPERTY	207,453	476,451	..	..	..	..
59	INDUSTRY NOT STATED	44,682	69,678	(10,508)	(10,263)	(179)	40,342
60	OTHER SUBSIDIARIES	53,507	164,660	..	..	(5,068)	1,377,747
61	Total	907,433	2,198,701	646,063	6,862,583	62,833	1,806,333

TABLE 2.3 (1)
Income year 1985-86

Sale of property etc.	Gross rents	Gross dividends	Gross interest	Other income n.e.i.	Gifts	Other deductions	Net income	I T E M
\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
681	29,270	3,226	101,052	2	156	13,178	280,539	1
770	20,857	2,187	94,021	1	236	10,724	278,915	2
518	5,718	212	11,045	..	24	7,773	115,214	3
910	52,144	4,183	107,396	..	376	9,878	109,791	4
330	9,359	2,033	23,802	4	76	2,397	238,634	5
140	27,364	932	32,306	..	60	5,714	180,220	6
437	10,535	362	11,490	..	18	3,510	42,573	7
59	7,392	141	12,405	..	9	1,761	63,597	8
350	34,330	2,691	46,130	..	145	8,665	77,352	9
1,068	10,781	1,980	9,516	138	91	7,506	60,727	10
5,266	207,755	17,951	449,167	146	1,196	71,110	1,447,566	11
83	1,645	523	3,377	1	5	1,694	10,234	12
96	10,950	661	14,268	3	15	11,563	204,219	13
(56)	7,745	234	9,525	..	10	3,353	62,005	14
170	4,338	53	6,379	..	11	3,514	50,634	15
441	3,001	98	4,063	..	19	2,926	59,436	16
107	5,238	189	6,616	..	12	2,486	93,422	17
158	11,273	227	13,569	1	15	7,047	129,901	18
916	42,549	1,464	54,423	5	85	30,891	599,620	19
2,469	100,975	1,036	86,960	34	216	35,235	1,789,652	20
1,750	51,410	2,539	48,946	61	135	13,443	597,791	21
4,436	43,920	1,933	53,455	21	62	23,844	125,821	22
44	3,023	142	5,980	..	2	1,045	26,891	23
4,481	46,944	2,075	59,435	21	65	24,890	152,712	24
101	5,676	802	3,111	..	10	330	78,754	25
1,519	40,562	1,005	34,584	..	104	11,016	503,495	26
(3)	4,612	45	3,705	..	10	1,267	77,014	27
1,546	61,308	705	25,126	..	64	8,155	418,560	28
254	13,997	281	11,244	..	81	6,563	140,185	29
409	5,956	282	6,820	34	13	1,353	85,004	30
837	66,474	1,194	45,175	28	128	18,662	357,009	31
4,667	198,588	4,318	129,769	63	414	47,349	1,660,024	32
1,025	54,145	1,226	37,305	18	69	22,012	130,822	33
2,343	14,523	8,723	42,175	1	14	3,592	122,405	34
47,312	50,432	33,637	122,108	65	84	15,390	161,295	35
5,222	5,719	1,166	13,449	..	8	2,089	57,225	36
107	2,229	73	3,909	4	32	1,357	96,679	37
220	5,069	340	9,944	..	37	19,216	415,170	38
(173)	2,503	165	2,766	..	67	357	277,662	39
78	3,555	82	4,060	..	15	523	167,429	40
2,503	308,263	29,826	175,274	10	164	36,017	917,930	41
58,640	446,441	75,242	410,995	100	493	100,557	2,346,621	42
99	7,080	96	3,148	..	53	279	301,991	43
(5)	2,443	15	1,232	..	2	153	58,192	44
72	2,939	18	6,635	..	..	2,548	23,450	45
6	3,928	96	2,029	..	51	367	57,424	46
6	919	3	440	..	1	38	19,560	47
44	1,598	35	1,208	..	7	171	12,479	48
97	332	6	435	..	1	52	1,308	49
16	1,860	91	2,979	..	2	437	15,839	50
337	21,103	363	18,112	..	120	4,049	490,248	51
(44)	20,351	970	23,494	259	20	8,358	83,500	52
76	6,938	78	2,795	..	18	796	52,966	53
1,500	40,261	1,264	28,880	12	30	10,904	108,479	54
1,065	16,627	221	8,450	..	20	5,189	113,704	55
85	9,246	153	6,442	..	21	1,383	68,677	56
2,683	93,425	2,688	70,062	272	111	26,631	427,327	57
29,987	2,485,646	224,719	1,335,298	16,516	3,108	62,547	1,790,768	58
(106)	95,506	4,926	83,830	548	637	32,402	92,940	59
1,446	251,290	58,613	287,560	275	519	47,416	1,528,566	60
112,627	4,043,285	396,465	3,037,939	18,052	7,111	498,223	12,934,076	61

ALL PARTNERSHIPS AND TRUSTS - AUSTRALIA
SELECTED ITEMS BY INDUSTRY

I T E M	Industry	Gross sales	Stock on hand at beginning of year	Purchases of stock during year	Stock on hand at end of year	Total business receipts	
						Primary production	Other
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PRIMARY PRODUCTION-							
1	Sheep grazing	2,440,536	626,912	297,689	644,030	2,556,581	35,172
2	Grain growing	2,678,592	206,987	138,676	228,710	2,820,503	42,688
3	Fishing,hunting, trapping and forestry	465,664	11,478	39,502	13,666	540,345	131,647
4	Cattle grazing	1,558,545	593,009	450,953	633,647	1,658,712	29,629
5	Dairying and pigfarming	1,272,907	196,199	91,386	213,905	1,316,734	15,453
6	Fruit and vegetable growing	1,096,575	46,191	84,374	55,258	1,148,558	17,937
7	Services to agriculture	186,874	26,803	96,806	24,440	129,942	389,911
8	Sugar cane growing	415,565	5,957	3,980	6,057	526,784	12,780
9	Any other primary production	1,439,411	155,700	366,354	173,532	1,535,650	107,422
10	Primary production subsidiaries . . . . .	..	..	..	..	..	..
11	Total Primary Production	11,554,672	1,869,240	1,569,722	1,993,249	12,233,813	782,643
12	MINING	154,316	9,445	23,297	8,315	784	251,892
MANUFACTURING-							
13	Metal pdts.,transport equip.,machinery,etc.	2,596,492	193,648	1,337,084	243,858	3,630	2,877,945
14	Textiles, clothing and footwear	1,516,342	182,615	730,905	212,661	346	1,631,351
15	Food,beverages and tobacco	1,331,954	58,351	733,185	73,202	2,053	1,392,908
16	Paper,paper pdts.,printing and publishing	716,869	36,753	265,939	38,902	301	843,797
17	Wood,wood products and furniture	1,278,096	104,215	669,722	124,858	2,484	1,366,904
18	Other manufacturing	2,342,942	266,896	1,173,439	322,305	885	2,461,306
19	Total Manufacturing	9,782,697	842,480	4,910,276	1,015,789	9,702	10,574,214
20	CONSTRUCTION	5,944,022	646,704	4,053,951	718,432	28,054	12,666,744
21	TRANSPORT, STORAGE AND COMMUNICATION	779,115	31,050	327,545	34,482	33,007	4,195,615
WHOLESALE TRADE-							
22	Wholesale trade n.e.i.	11,041,561	920,239	8,324,851	1,057,247	11,884	12,687,498
23	Farm properties and produce dealers	981,644	49,120	799,908	71,222	7,379	1,061,756
24	Total Wholesale Trade	12,023,206	969,360	9,124,759	1,128,469	19,263	13,749,255
RETAIL TRADE-							
25	Pharmacies	840,286	98,799	555,864	113,773	701	870,297
26	Motor vehicles,service stations,etc.	13,890,374	726,813	10,717,762	873,356	8,887	14,661,252
27	Meat	1,309,991	16,592	931,077	17,194	12,338	1,302,366
28	Other food	7,735,675	333,178	5,818,985	371,288	11,241	7,854,826
29	Household appliances and hardware	2,182,129	291,393	1,520,747	328,905	1,978	2,359,508
30	Books,newspapers,etc.	1,511,233	130,355	1,091,156	146,803	1,195	1,586,998
31	Other retail trade	7,090,721	941,031	4,903,987	1,076,390	13,803	7,316,693
32	Total Retail Trade	34,560,412	2,538,162	25,539,581	2,927,711	50,147	35,951,942
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
33	Real estate agents,operators,etc.	1,119,152	513,091	533,332	561,623	1,440	1,831,445
34	Finance and investment	274,587	21,276	247,537	23,384	353	628,353
35	Share and property traders	57,551	18,501	40,309	16,950	830	79,489
36	Insurance	13,326	2,881	7,488	2,256	120	239,569
37	Architectural services	39,949	3,180	15,964	3,928	109	433,960
38	Consultant engineering,surveying,etc.	292,777	19,909	152,306	23,864	1,090	1,689,122
39	Legal services	5,819	1,405	314	2,610	139	1,347,090
40	Accounting,auditing and bookkeeping	9,834	5,763	2,557	9,617	192	1,078,618
41	Other business services	759,661	64,462	367,635	77,039	5,253	5,245,982
42	Total Finance,Insurance,etc.	2,572,659	650,471	1,367,446	721,274	9,532	12,573,631
HEALTH, EDUCATION, WELFARE, ETC., SERVICES-							
43	Medical practice	10,574	704	4,117	767	906	895,016
44	Dental practice	20,336	1,025	7,253	1,056	245	197,212
45	Hospitals	8,095	344	4,134	571	113	421,639
46	Other health services	93,445	8,626	44,416	8,671	429	311,807
47	Veterinary services	23,810	1,759	12,726	2,082	206	97,389
48	Education,libraries,etc.	13,978	1,196	6,578	1,377	47	67,897
49	Welfare,charitable and religious activities	1,068	106	2,355	219	51	36,264
50	Other community services	28,562	1,175	8,052	1,117	120	111,006
51	Total Health,etc.	199,873	14,938	89,634	15,864	2,121	2,138,231
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
52	Entertainment,etc.	319,585	21,673	135,717	26,405	2,017	1,027,665
53	Hairdressing	289,023	13,004	88,357	16,048	981	403,194
54	Hotels,hotels,etc.	2,429,435	110,614	1,324,442	120,956	4,955	2,961,828
55	Cafes and restaurants	1,702,358	36,862	805,735	39,803	1,498	1,792,180
56	Other personal services	264,855	11,638	79,198	13,102	1,208	482,718
57	Total Entertainment,etc.	5,005,259	193,792	2,433,451	216,316	10,661	6,667,587
58	PROPERTY	205	5,213	5,826	11,149	..	..
59	INDUSTRY NOT STATED	609,836	136,759	434,623	192,221	30,545	824,695
60	OTHER SUBSIDIARIES . . . . .	..	..	..	..	..	..
61	Total	83,186,272	7,907,623	49,880,112	8,983,276	12,427,632	100,376,449

TABLE 2.3 (1) (cont.)

Income year 1985-86

Salaries and wages paid	Interest paid	Investment and property income deductions	Investment allowance	Depreciation allowed	Depreciable assets purchased during year	Depreciable assets disposed during year	Section 75D	I T E M
\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
151,850	339,161	16,611	4,439	232,904	281,407	59,601	1,373	1
102,044	370,277	12,264	11,496	388,602	395,934	79,252	2,489	2
81,790	37,648	3,631	4,699	63,422	111,486	29,165	15	3
100,239	200,827	29,953	3,695	285,034	258,214	49,260	1,216	4
56,263	132,733	4,195	2,206	115,138	149,000	21,344	899	5
165,211	89,757	12,124	3,777	92,700	137,305	19,507	449	6
97,778	31,090	2,952	1,064	38,733	55,139	16,159	72	7
29,968	41,326	3,312	420	34,283	29,136	5,548	110	8
182,798	150,592	20,112	5,906	135,660	214,666	39,083	614	9
1,641	9,276	9,696	151	2,294	6,037	1,209	64	10
969,586	1,402,691	114,854	37,858	1,388,775	1,638,328	320,132	7,304	11
53,947	8,737	865	847	14,891	20,298	4,711	..	12
545,326	54,872	3,192	2,838	49,853	99,243	18,203	2	13
354,526	38,791	2,029	1,274	19,424	40,785	17,389	..	14
217,791	30,389	1,868	1,810	31,305	58,066	16,336	..	15
169,796	19,143	625	2,913	21,857	44,593	11,560	..	16
240,874	28,403	2,164	1,444	21,225	47,011	8,835	..	17
338,134	68,015	7,184	5,191	36,867	87,912	16,023	..	18
1,866,450	239,616	17,064	15,472	180,534	377,611	88,349	2	19
1,390,191	246,705	48,603	6,076	252,419	478,710	110,855	24	20
552,204	158,380	68,079	21,458	235,121	444,098	129,095	51	21
924,062	513,107	20,705	4,437	699,725	219,718	55,968	5	22
56,635	14,501	1,524	475	7,674	14,519	3,477	17	23
980,697	527,609	22,229	4,913	707,399	234,237	59,445	23	24
92,690	13,930	2,186	241	6,087	10,095	2,178	9	25
1,039,180	184,970	16,867	2,157	95,896	222,342	49,230	3	26
202,081	17,152	1,989	260	15,609	29,688	8,329	6	27
459,337	152,851	31,860	2,419	102,645	238,714	79,562	2	28
227,803	46,299	8,086	450	79,755	116,433	20,670	2	29
118,104	38,781	3,955	117	15,049	29,911	8,908	..	30
669,883	159,820	37,999	1,103	82,959	166,932	41,620	2	31
2,809,080	613,807	102,945	6,750	398,005	814,117	210,500	26	32
257,258	189,823	30,569	765	22,143	63,441	11,643	3	33
42,962	75,341	15,446	106	16,461	39,847	4,166	..	34
7,036	88,645	116,196	12	5,943	12,213	4,725	..	35
68,490	9,989	4,833	95	6,144	13,259	4,908	..	36
99,314	7,711	1,578	101	7,261	15,934	2,770	..	37
323,068	19,538	2,871	946	20,965	39,111	8,621	10	38
233,332	33,871	1,863	1,409	12,038	21,242	3,688	..	39
182,346	42,463	1,276	971	11,497	19,732	3,126	..	40
1,581,609	419,507	221,528	8,966	337,016	494,097	88,208	34	41
2,795,419	886,891	396,162	13,374	439,471	718,882	131,860	48	42
128,712	15,730	5,000	3,224	10,077	24,619	8,337	..	43
33,027	4,235	1,281	123	2,765	5,567	1,341	..	44
229,217	22,567	1,829	699	6,062	17,792	3,504	..	45
85,129	9,982	1,720	1,398	6,932	17,058	2,880	..	46
19,444	2,452	552	21	1,269	2,787	502	..	47
14,523	3,752	937	75	3,264	7,086	1,748	..	48
15,086	2,713	261	29	1,744	5,370	462	..	49
37,318	5,685	461	169	3,373	8,116	1,578	1	50
560,459	67,118	12,045	5,743	35,490	88,400	20,356	2	51
190,063	48,514	10,680	9,655	48,974	168,962	13,461	1	52
135,146	11,373	3,447	38	9,519	21,755	5,998	3	53
454,229	193,629	27,251	3,103	78,418	208,576	49,928	6	54
326,842	51,410	8,569	510	41,468	101,065	30,593	1	55
97,655	18,630	4,747	397	19,844	39,278	9,814	..	56
1,203,937	323,557	54,696	13,705	198,225	539,638	109,796	12	57
30,673	1,169,744	2,235,744	5,021	171,551	475,829	65,015	..	58
89,206	138,155	78,114	1,144	25,631	48,717	10,878	244	59
23,909	290,391	364,068	2,540	26,555	70,256	7,401	..	60
13,325,763	6,073,408	3,515,474	134,909	4,074,074	5,949,129	1,268,400	7,742	61

ALL PARTNERSHIPS AND TRUSTS - AUSTRALIA

ALL ITEMS BY GRADE OF NET INCOME, TYPE OF PARTNERSHIP OR TRUST
AND STATE OF ASSESSMENT

TABLE 2.4
INCOME YEAR 1985-86

	Number of partner- ships and trusts	Number of partners and benefic- iaries	Net business income				Net partnership and trust income				Sale of property etc.			
			Primary Production		Other		Primary Production		Other		Profit		Loss	
			Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
				\$'000		\$'000		\$'000		\$'000		\$'000		\$'000
Grade of net income-														
\$														
Loss and Nil	239,959	466,089	64,860	(1,154,472)	90,076	(1,801,180)	1,878	(16,476)	9,129	13,559	1,892	21,982	1,227	(43,663)
1 - 1,999	102,040	218,799	10,474	(7,960)	32,803	17,396	862	309	7,027	14,443	705	1,437	165	(951)
2,000 - 3,999	59,078	144,153	7,821	4,006	23,156	52,951	515	1,012	4,673	14,760	532	1,606	111	(326)
4,000 - 5,999	47,204	116,149	7,336	15,602	21,461	87,377	442	916	4,044	49,732	470	1,568	95	(364)
6,000 - 7,999	40,757	101,105	7,072	23,727	21,321	122,623	328	1,137	3,527	22,492	412	1,561	65	(270)
8,000 - 9,999	41,299	100,918	7,129	33,015	24,405	191,900	308	1,778	3,314	25,047	421	1,693	73	(312)
10,000 - 14,999	87,503	217,329	15,538	119,470	54,527	594,494	672	4,763	7,486	71,876	862	4,588	160	(697)
15,000 - 19,999	69,531	174,535	12,344	142,952	45,682	704,012	529	5,377	6,213	78,690	689	3,990	138	(604)
20,000 - 29,999	88,866	232,664	16,569	286,148	58,729	1,259,440	730	9,927	8,774	153,544	1,064	6,981	198	(965)
30,000 - 49,999	72,134	206,266	14,914	412,379	45,176	1,449,674	698	15,470	9,238	251,074	1,119	10,715	197	(1,219)
50,000 and over	59,062	220,694	11,390	771,197	34,984	4,183,896	664	38,621	11,555	1,111,116	1,663	109,794	252	(3,917)
Total	907,433	2,198,701	175,447	646,063	452,320	6,862,583	7,623	62,833	74,980	1,806,333	9,829	165,915	2,681	(53,288)
Partnerships-														
Family	469,569	1,021,637	148,412	629,203	278,593	3,592,465	2,174	13,007	8,107	85,377	2,687	17,190	599	(4,193)
Non-family	83,843	259,013	12,636	39,469	52,602	1,460,842	121	(2,473)	749	10,138	467	8,088	169	(2,781)
Company partnerships	3,581	9,377	230	(436)	2,308	(270,497)	6	(455)	50	(6,466)	45	9,927	8	(150)
Trusts-														
Deceased estate trusts	59,299	108,553	2,046	7,486	859	7,905	2,010	5,456	6,471	37,895	283	1,265	16	(44)
Public unit trusts	65	..	1	(55)	17	12,374	1	17	8	721	16	7,064	..	..
Other unit trusts	29,710	65,710	1,034	9,377	20,075	544,824	103	1,168	2,368	99,583	653	30,042	197	(6,160)
Company trusts	1,161	2,819	17	273	695	121,222	6	4	157	12,014	41	3,245	11	(83)
Other	260,205	731,592	11,071	(39,254)	97,171	1,393,448	3,202	46,111	57,070	1,567,072	5,637	89,093	1,681	(39,878)
Total	907,433	2,198,701	175,447	646,063	452,320	6,862,583	7,623	62,833	74,980	1,806,333	9,829	165,915	2,681	(53,288)
State of assessment-														
New South Wales	248,168	580,244	40,859	(3,847)	118,099	1,463,140	1,697	11,364	16,599	339,604	2,421	62,688	562	(27,121)
Victoria	292,370	722,544	49,092	200,803	142,701	2,584,668	2,018	18,630	29,745	856,113	2,628	55,376	621	(11,992)
Queensland	147,247	359,433	36,246	128,903	79,397	1,028,553	1,834	13,471	10,846	185,343	1,452	9,759	339	(3,228)
Western Australia	94,800	237,752	18,589	179,121	51,230	793,190	1,089	8,880	8,963	241,595	2,063	24,651	834	(7,441)
South Australia	79,474	192,903	21,330	102,806	37,826	583,643	701	8,083	5,400	104,348	898	9,282	232	(2,548)
Tasmania	22,160	50,449	5,021	32,197	10,795	184,169	144	1,264	1,459	28,468	160	1,193	42	(277)
Northern Territory	4,939	11,255	384	(8,499)	2,681	43,389	19	315	472	19,093	51	1,405	24	(519)
Australian Capital Territory	18,275	44,121	3,926	14,580	9,591	181,830	121	826	1,496	31,768	156	1,561	27	(161)
Australia	907,433	2,198,701	175,447	646,063	452,320	6,862,583	7,623	62,833	74,980	1,806,333	9,829	165,915	2,681	(53,288)

ALL PARTNERSHIPS AND TRUSTS - AUSTRALIA

ALL ITEMS BY GRADE OF NET INCOME, TYPE OF PARTNERSHIP OR TRUST
AND STATE OF ASSESSMENT

TABLE 2.4 (cont.)
INCOME YEAR 1985-86

Grade of net income-	Gross rents		Gross dividends		Gross interest		Other income n.e.i.		Gifts		Other deductions		Net income (or loss)
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	
		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000	\$'000
Loss and Nil													
1 - 1,999	41,766	1,003,378	9,787	29,087	62,136	362,361	52	1,512	1,402	2,629	16,844	338,785	(3,485,037)
2,000 - 3,999	19,443	176,347	10,001	7,229	55,678	89,771	263	237	702	947	9,682	16,866	86,611
4,000 - 5,999	14,654	130,749	6,186	8,242	29,610	75,058	135	227	637	118	4,531	10,281	174,370
6,000 - 7,999	10,847	120,774	5,129	9,685	23,004	76,951	86	232	664	134	3,057	8,512	234,370
8,000 - 9,999	8,798	110,337	4,264	9,898	18,735	116,693	51	171	644	130	2,128	6,808	284,924
10,000 - 14,999	8,185	108,930	3,788	9,308	17,818	73,875	25	121	763	119	1,695	5,916	371,011
15,000 - 19,999	16,731	278,834	7,692	22,452	37,886	176,886	61	224	2,004	405	2,916	11,403	1,086,284
20,000 - 29,999	12,940	223,491	6,043	19,901	30,934	164,017	48	238	1,795	273	1,891	8,826	1,209,181
30,000 - 49,999	17,697	355,962	8,485	33,956	42,437	269,151	48	414	2,643	573	2,344	11,916	2,173,352
50,000 and over	16,695	436,721	8,435	45,963	39,202	361,568	42	497	2,089	829	2,054	15,232	2,741,327
	15,433	1,097,763	8,727	200,744	36,573	1,271,611	46	14,179	1,212	956	1,924	63,677	8,057,683
Total	183,189	4,043,285	78,537	396,465	394,013	3,037,939	857	18,052	14,555	7,111	49,066	498,223	12,934,076
Partnerships-													
Family	95,920	1,193,370	30,138	19,759	182,785	799,184	..	..	12,885	2,781	4,895	5,123	5,547,458
Non-family	18,361	508,373	2,260	3,149	22,515	183,896	..	..	813	768	518	1,440	1,725,961
Company partnerships	986	120,102	59	218	1,005	24,620	..	..	11	20	8	972	(247,176)
Trusts-													
Deceased estate trusts	6,815	60,265	14,387	69,647	48,334	257,668	590	1,964	195	1,881	10,696	11,383	394,828
Public unit trusts	30	31,708	16	6,656	55	96,816	2	35	..	..	3	367	121,278
Other unit trusts	6,836	412,575	1,033	20,922	12,386	191,399	20	257	49	192	4,531	130,916	778,971
Company trusts	335	77,704	80	1,394	547	31,766	3	10	1	0	127	5,550	167,889
Other	53,906	1,639,189	30,564	274,722	126,386	1,452,590	242	15,786	601	1,469	28,288	342,470	4,444,867
Total	183,189	4,043,285	78,537	396,465	394,013	3,037,939	857	18,052	14,555	7,111	49,066	498,223	12,934,076
State of assessment-													
New South Wales	55,258	1,289,849	21,739	158,179	101,652	1,005,280	373	15,913	2,558	1,918	18,184	110,622	3,059,894
Victoria	56,095	1,445,797	27,076	145,033	124,355	1,115,636	228	1,057	2,592	1,413	10,324	177,081	4,897,921
Queensland	31,208	533,269	10,007	23,698	64,528	345,354	87	375	2,850	1,538	7,318	54,880	1,819,532
Western Australia	16,536	308,416	9,651	21,261	46,533	285,044	65	191	4,873	1,848	5,270	53,384	1,495,755
South Australia	15,098	269,760	6,614	36,370	37,654	193,375	51	362	1,118	282	4,667	80,167	999,537
Tasmania	4,010	55,770	1,707	4,977	10,916	43,345	36	128	323	60	2,223	4,873	312,844
Northern Territory	1,342	53,026	187	915	1,464	10,030	4	15	28	5	453	11,615	62,104
Australian Capital Territory	3,642	87,398	1,556	6,032	6,911	39,875	13	11	213	47	627	5,601	286,490
Australia	183,189	4,043,285	78,537	396,465	394,013	3,037,939	857	18,052	14,555	7,111	49,066	498,223	12,934,076

ALL PARTNERSHIPS AND TRUSTS - AUSTRALIA

ALL ITEMS BY GRADE OF NET INCOME, TYPE OF PARTNERSHIP OR TRUST
AND STATE OF ASSESSMENT

TABLE 2.4 (cont.)
INCOME YEAR 1985-86

	Gross sales		Stock on hand at beginning of year		Purchases of stock during year		Stock on hand at end of year		Total business receipts				Salaries and wages paid	
			Number with		Number with		Number with		Primary production		Other		Number with	
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000
Grade of net income-														
Loss and Nil														
\$														
\$														
1 - 1,999	103,620	17,659,724	76,342	2,511,739	82,951	10,842,897	80,534	2,929,176	61,355	3,187,887	88,897	19,600,252	73,517	2,918,959
2,000 - 3,999	23,520	2,529,084	15,585	252,580	19,671	1,564,636	16,371	283,604	10,327	310,980	32,892	2,957,954	19,906	496,328
4,000 - 5,999	17,489	2,018,744	11,893	196,194	15,061	1,249,192	12,373	223,329	7,712	290,916	23,223	2,285,264	14,854	343,137
6,000 - 7,999	16,367	1,853,403	11,445	171,743	14,236	1,141,416	11,815	200,217	7,264	306,513	21,520	2,112,687	13,951	280,592
8,000 - 9,999	16,273	1,833,455	11,649	168,565	14,723	1,073,374	12,095	190,678	6,999	329,486	21,388	2,085,958	13,958	267,790
10,000 - 14,999	18,032	2,253,181	13,335	203,228	16,807	1,337,995	13,786	220,540	7,082	347,099	24,477	2,619,433	15,460	309,897
15,000 - 19,999	38,555	5,300,224	28,904	446,796	36,777	3,211,009	29,488	497,748	15,414	937,462	54,701	6,212,242	34,829	758,601
20,000 - 29,999	30,952	4,916,531	23,550	383,908	30,120	2,948,057	24,002	429,700	12,221	828,739	45,784	5,794,448	29,971	623,139
30,000 - 49,999	40,323	7,986,508	31,475	646,271	38,971	4,720,567	31,685	722,570	16,419	1,351,754	58,869	9,552,291	41,635	1,064,741
50,000 and over	34,406	10,138,421	27,495	746,253	32,166	6,021,054	27,425	813,689	14,785	1,705,610	45,283	11,662,944	38,056	1,379,596
Total	366,377	83,186,272	273,456	7,907,623	325,594	49,880,110	281,071	8,983,276	170,900	12,427,632	452,061	100,376,449	330,931	13,325,763
Partnerships-														
Family	259,618	29,017,042	195,550	2,856,780	225,932	15,409,760	199,487	3,083,317	144,639	9,099,498	279,525	28,800,530	190,003	2,692,130
Non-family	38,491	7,806,788	25,949	767,867	35,739	4,616,400	28,305	849,549	12,086	1,223,519	52,215	12,168,344	35,675	1,429,923
Company partnerships	1,177	1,780,152	809	235,717	983	1,053,572	824	267,877	226	167,439	2,278	3,651,804	1,364	367,548
Trusts-														
Deceased estate trusts	1,823	133,540	1,249	43,319	759	60,568	1,089	43,321	2,009	57,741	842	120,276	1,775	31,114
Public unit trusts	3	2,823	3	634	2	1,443	3	573	1	267	17	31,296	7	5,165
Other unit trusts	12,335	16,309,176	9,347	1,419,313	11,671	10,684,954	9,947	1,799,510	1,022	349,279	19,863	20,166,207	17,614	3,020,086
Company trusts	321	1,570,037	253	203,494	304	917,296	262	203,963	16	12,415	691	1,939,567	573	219,783
Other	52,609	26,566,717	40,296	2,380,501	50,204	17,136,119	41,154	2,735,169	10,901	1,517,475	96,630	33,498,417	83,920	5,560,014
Total	366,377	83,186,272	273,456	7,907,623	325,594	49,880,112	281,071	8,983,276	170,900	12,427,632	452,061	100,376,449	330,931	13,325,763
State of assessment-														
New South Wales	90,380	18,275,517	68,609	1,821,268	78,545	10,848,723	70,136	2,027,765	39,583	2,740,320	117,480	24,007,792	79,945	3,032,711
Victoria	108,918	30,558,998	86,552	3,064,770	108,719	19,380,427	88,926	3,572,396	48,500	2,937,485	143,670	37,577,474	99,240	4,924,299
Queensland	69,283	14,078,861	47,720	1,358,268	55,642	8,045,802	48,755	1,474,116	34,723	2,716,917	79,386	15,709,038	65,714	2,324,642
Western Australia	38,246	9,609,876	27,309	710,260	31,474	5,182,904	28,195	812,603	18,102	1,950,377	50,888	11,346,505	36,811	1,473,373
South Australia	40,170	6,586,489	27,680	549,583	31,900	3,712,035	28,691	615,739	20,989	1,484,200	37,709	6,858,003	30,947	963,253
Tasmania	9,998	1,902,060	8,260	181,283	9,660	1,224,982	8,613	208,315	4,929	342,441	10,766	2,150,756	9,663	300,536
Northern Territory	1,480	564,931	959	57,448	1,369	382,736	1,043	62,684	345	40,302	2,666	739,481	1,780	94,157
Australian Capital Territory	7,902	1,609,542	6,367	164,741	8,265	1,102,503	6,712	209,662	3,729	215,590	9,496	1,087,828	6,831	212,792
Australia	366,377	83,186,272	273,456	7,907,623	325,594	49,880,112	281,071	8,983,276	170,900	12,427,632	452,061	100,376,449	330,931	13,325,763

ALL PARTNERSHIPS AND TRUSTS - AUSTRALIA

ALL ITEMS BY GRADE OF NET INCOME, TYPE OF PARTNERSHIP OR TRUST
AND STATE OF ASSESSMENT

TABLE 2.4 (cont.)
INCOME YEAR 1985-86

	Interest paid		Investment and property income deductions		Investment allowance		Depreciation allowed		Depreciable assets purchased during year		Depreciable assets disposed of during year		Section 75D	
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000
Grade of net income-														
\$ \$														
Loss and Nil	128,818	3,014,945	43,717	1,559,711	3,358	52,622	151,530	1,704,582	89,079	2,174,986	37,040	381,125	1,075	3,045
1 - 1,999	31,669	225,017	35,181	193,834	431	2,566	45,531	168,919	21,497	213,404	9,485	63,658	122	260
2,000 - 3,999	22,757	137,239	22,031	103,514	357	1,892	33,825	88,638	16,750	165,852	7,208	45,743	108	108
4,000 - 5,999	20,816	127,216	15,666	88,160	361	2,374	29,876	86,930	15,738	167,974	6,576	44,177	102	135
6,000 - 7,999	20,516	161,922	11,764	116,506	371	1,920	28,522	86,436	15,602	150,491	6,492	43,304	124	181
8,000 - 9,999	22,711	126,333	10,177	68,311	396	2,095	31,110	98,538	17,152	172,019	7,065	44,021	99	135
10,000 - 14,999	49,157	274,936	19,701	174,795	942	4,178	68,686	228,181	38,621	385,141	15,645	93,133	337	627
15,000 - 19,999	40,769	230,601	14,227	123,784	868	3,927	56,674	197,080	32,711	326,342	13,353	74,476	263	390
20,000 - 29,999	53,655	342,574	18,474	188,716	1,403	7,252	73,295	300,458	44,292	525,720	18,062	107,964	368	678
30,000 - 49,999	44,243	373,135	16,632	225,454	1,709	10,061	58,485	394,559	38,094	537,135	15,962	118,876	423	1,068
50,000 and over	37,598	1,059,491	14,614	672,688	3,130	46,023	44,603	719,753	31,408	1,130,064	13,882	251,922	356	1,113
Total	472,709	6,073,408	222,184	3,515,474	13,326	134,909	622,137	4,074,074	360,944	5,949,129	150,770	1,268,400	3,377	7,742
Partnerships-														
Family	294,263	2,043,180	86,622	758,704	7,534	43,081	416,335	1,879,764	242,710	2,798,754	102,932	659,752	2,803	5,365
Non-family	44,865	681,100	17,241	480,529	1,384	22,045	62,179	316,342	35,658	673,171	13,299	172,013	235	1,002
Company partnerships	2,021	553,687	894	123,047	102	5,304	2,325	864,146	1,151	267,133	532	38,282	4	16
Trusts-														
Deceased estate trusts	1,805	9,664	30,061	41,415	23	117	3,991	5,670	1,132	7,991	564	3,475	22	14
Public unit trusts	23	6,980	45	33,689	3	610	22	8,673	17	7,971	4	141	..	..
Other unit trusts	19,378	696,824	6,119	393,907	1,115	22,236	19,956	262,092	13,759	618,957	5,109	92,552	27	179
Company trusts	673	84,109	346	74,110	38	1,383	654	21,155	446	38,539	167	15,759	..	..
Other	109,681	1,997,865	80,856	1,610,072	3,127	40,133	116,675	716,231	66,071	1,536,613	28,163	286,425	286	1,166
Total	472,709	6,073,408	222,184	3,515,474	13,326	134,909	622,137	4,074,074	360,944	5,949,129	150,770	1,268,400	3,377	7,742
State of assessment-														
New South Wales	121,262	1,903,579	66,065	1,142,616	2,309	25,933	161,960	1,372,960	86,236	1,311,280	36,186	295,381	207	1,242
Victoria	146,128	2,101,289	74,624	1,334,705	3,961	45,514	189,502	1,181,925	105,785	1,926,781	42,622	371,428	1,419	2,768
Queensland	82,462	767,431	32,393	389,547	2,927	24,810	114,076	638,308	69,232	1,051,093	27,420	228,471	533	1,921
Western Australia	52,180	604,357	20,697	272,625	1,646	18,121	66,935	402,280	42,174	737,945	20,264	186,307	836	1,336
South Australia	45,995	461,557	18,030	225,494	1,694	13,534	57,555	315,333	36,831	561,986	15,861	123,625	104	180
Tasmania	11,654	82,193	4,594	33,459	434	3,544	15,230	83,242	10,043	171,275	4,261	27,637	3	0
Northern Territory	2,804	47,581	1,558	45,447	72	742	3,520	24,776	2,270	53,406	885	9,655	1	0
Australian Capital Territory	10,224	105,421	4,223	71,581	283	2,712	13,359	55,249	8,373	135,361	3,271	25,895	274	294
Australia	472,709	6,073,408	222,184	3,515,474	13,326	134,909	622,137	4,074,074	360,944	5,949,129	150,770	1,268,400	3,377	7,742

PART 3 — COMPANIES

— Description of Tables and Items

— Tables of Statistics

DESCRIPTION OF ITEMS

Coverage

The statistics contained in the tables were compiled from 1985-86 income year company returns that were assessed in the period 1 July 1986 to 23 December 1987.

The tables include 44,602 non-trading nil returns, i.e., returns which had no income, expenditure, trading stock or asset items present.

Compilation

Statistical information was extracted manually from returns and transcribed onto input documents which were processed by computer. Statistics of the major income, deduction, rebate and asset items were collected.

Company returns were lodged using return form C and a facsimile of the form used for the 1985-86 income year can be found in Appendix 1.

Industry Coding

As with the statistics of partnerships and trusts, the allocation of a return to a particular industry was based on The Australian Standard Industrial Classification (ASIC).

For companies, the industry was determined by the major source of gross income. Where the source of income could not be identified, the company was classified as 'Industry not stated' and where the source of income was wholly from partnerships or trusts the return was classified as 'Subsidiary of partnership or trust'.

State

The classification 'state' indicates the state in which the returns were assessed, except that returns of Northern Territory residents were assessed in Adelaide.

Type of company

Private company - In broad terms a private company is one the shares in which are not quoted on a 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.

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.

Co-operative company - 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 a 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, packaging 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.

Special section assessments - Statistics of special section assessments include assessments made under the following sections of the Assessment Act:

- Section 126 - Tax payable on interest paid by a company on bearer debentures.
- Section 129 - Determination of taxable income of overseas shipowner or charterer.
- Section 136A - Film and video tape royalties derived by non-residents.
- Section 143, 144 - 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.

Public company - The term 'public company' as generally used in the tables refers to those not included in the above four categories.

Number

Refers to the number of company assessments (taxable or non-taxable) included in the table. A return is considered 'taxable' when net tax, i.e., gross tax less rebates and credits, is charged; otherwise a return is 'non-taxable'.

Resident

A resident company is one which is incorporated in Australia, or which, not being incorporated in Australia, carries on a 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.

Income Items

Gross sales - This item consists of sales of trading stock including sale of wool, wheat, produce and livestock where detailed in returns. Generally the item does not include sales of shares and securities.

Total business receipts - Represents the total revenue receipts of the company, other than dividend income, income from rents, income from the sale of property or shares (unless the company is engaged in property development or share trading), royalties, interest income (unless the company is engaged in banking or finance), income from a partnership, trust, consortium or joint venture and all exempt income. This item may result in a negative if closing work in progress exceeds the sum of opening work in progress and sales.

Net profit or loss from business - This item represents total business receipts (as defined above) less all deductions relating to that income, with the exception of certain special tax deductions such as investment allowance and film industry incentive deductions.

Net partnership and trust income - This item is the sum of amounts received by companies from partnerships and trusts after allowing for expenses incurred in gaining that income.

Sale of property - This item is the sum of the amounts shown as sales of shares, real estate or other property less deductions for expenses incurred in gaining that income. Sales of trading stock and depreciable assets are not included.

Gross rents - This item consists of those amounts shown as gross income from rents, royalties, agistment, etc. Where the gross amount could not be ascertained from the return, the net amount was included. Rent received from subsidiary companies is included in this item.

Gross interest - This item is the sum of the amounts of gross interest received or credited. Aggregate amounts returned as 'Interest and dividends' were included as interest. Exempt interest is not included in this item.

Gross dividends - This item is the sum of the amounts shown as gross dividends in returns. It includes assessable bonus shares and dividends from a subsidiary company. Exempt dividends, exempt bonus shares or dividends subject to withholding tax received by non-resident companies are not included. Amounts shown in aggregate as 'Dividends and interest' were included as dividends.

Other income - This item consists of all other income not shown separately on the return form. It includes net exempt income, royalty income paid to a non resident and amounts of income equalization withdrawals or transfers.

Taxable income - Is the amount remaining after deducting from assessable income all deductions allowed under the Act. Such deductions include all normal business expenses, certain special deductions for expenditure of a capital nature and certain non-business deductions. Taxable income is the amount to which the tax rates are applied. Non-taxable companies having a taxable income have been made non-taxable by rebates of tax.

Dividends subject to section 46 rebate - Under section 46 of the Income Tax 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. The amount of the rebate is calculated by applying to the part of the taxable income representing dividends the average rate of primary tax applicable to the company's taxable income. This will generally make the dividend income tax free.

Interest from Commonwealth Government Loans - This item is the sum of amounts specified as interest received on Government loans issued after 1 January 1940 and before 1 November 1968. This income is subject to a rebate of tax of 10 cents for each \$1 included in taxable income.

Exempt income - Is the sum of the amounts shown as net exempt income in returns, i.e., exempt income less expenses in gaining that income. It includes exempt dividends. Income derived by non-residents wholly outside Australia and premiums received by life assurance companies are not included as exempt income. For non-profit companies, exempt income includes 'mutual income', i.e., net receipts from trading with members and from members subscriptions.

Deduction items

Salaries and wages paid - This item is the amount of deductions allowed for payments described as being salaries and wages for employees. It does not include amounts specified as having been paid to contractors. Where a composite amount was shown, i.e., wages and contracts payments combined, the amount was included at this item.

Royalties paid - Deductions allowed for royalties paid by companies for -

- (a) The use of or right to use copyright, patents or other like property or right, certain equipment, films and video-tapes or radio broadcasting tapes.
- (b) Supply of certain knowledge or information.
- (c) The supply of any assistance ancillary or subsidiary to (a) or (b).

Interest paid - This item is the sum of amounts allowed as deductions for interest paid in respect of money borrowed for the purpose of gaining or producing assessable income.

Investment allowance - This item is the sum of amounts allowed as special tax deductions in respect of certain capital expenditure on units of new plant and machinery costing more than \$500 incurred on or after 1 January 1976. The deduction is calculated as a percentage of the capital cost of the property. There are special 'shading in' provisions for units of property costing between \$501 and \$975 inclusive.

Lease payments - These are deductions allowed for expenditure incurred in leasing plant, equipment, motor vehicles etc., used in the taxpayers business. It does not include payments in respect of land and buildings.

Payments to associated persons - The sum of amounts shown in returns of private companies as being remuneration of directors, shareholders and their relatives.

Section 80 deductions - This item is the sum of amounts allowed as deductions in respect of losses incurred in previous years or incurred in the current year and transferred from a related company (s.80G losses transferred).

Film industry deduction - This item is the amount allowed for capital moneys expended by residents of Australia in, or by contributions to, the production of a qualifying Australian film.

Management Investment Company deductions - This item is the amount allowed as a deduction for share capital subscribed to a Management Investment Company (MIC) that has been granted a licence under the Management and Investment Companies Act 1983. The deduction is allowable in respect of application and allotment monies and calls, and any amounts paid as premiums on shares.

Superannuation deductions - This item is the sum of amounts allowed as deductions under sections 82AAA to 82AAR for contributions to superannuation, provident, benefit or retirement funds by employers in respect of employees.

Other deductions - This item consists of all special income tax deductions not shown separately on the return form. It includes amounts subscribed to Management Investment Companies and expenditure incurred in research and development.

Depreciation allowed - This item consists of those amounts allowed for depreciation on plant and equipment used in producing assessable income.

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.

This item includes depreciation at special rates which apply to certain eligible property provided for in various sections of the Assessment Act.

Investment and property income deductions - This item consists of those deductions for expenditure incurred in earning income from rents, interest and dividends.

Losses transferred, Section 80G - Where a resident company incurs a loss it may transfer the right to an allowable deduction in respect of that loss, or part thereof, to another resident company provided there is a 100 per cent common ownership of the two companies. The loss company may transfer only so much of the available loss as can be offset against the assessable income (and any net exempt income) of the income company without creating a loss in the income company in the year in which the loss is transferred.

Dividends paid - This item is the sum of amounts of assessable dividends paid, exempt dividends paid and assessable bonus shares issued. It also includes amounts deemed to be dividends paid under sections 65(1)(c), 82R, 108(1) and 109 of the Income Tax Assessment Act. For non-resident companies, the amount of dividends paid out of income derived in Australia was extracted if available. In the case of co-operative companies assessed under Division 9 of the Act, rebates, bonuses or interest distributed amongst shareholders was not included with dividends paid.

Other items

Cost of sales - This item is the cost of anything produced, manufactured, acquired or purchased for the purpose of manufacture, sale or exchange in deriving the gross proceeds or earnings of the company and includes labour, storage, freight etc.

Stock on hand - These items, i.e., value of stock at beginning of year and value of stock at end of year, represent the value of trading stock on hand where shown in returns. Trading stock on hand is generally valued at the option of the taxpayers 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.

Depreciated value of assets - These items, value of assets at beginning of year and value of assets at end of year, represent the cost price of the assets less the total amount of depreciation allowed or allowable in respect of those assets.

Depreciable assets purchased during the year - This item consists of the gross value of all depreciable assets purchased or taken over during the year. Where an asset was used partly for private purposes the cost of the asset was reduced proportionately. Assets purchased for use in producing exempt income are not included.

Depreciable assets disposed of during the year - Is the value of plant on which depreciation has been allowed which was disposed of, lost or destroyed during the year. The value included was the lesser of the written down value at the date of disposal or the consideration received.

Total rebates and credits - The sum of all rebates and credits allowed in assessments. Includes International agreements credits and prescribed payments credits.

Net tax - This figure is computed by deducting from the gross tax applicable to the taxable income any rebates (e.g., for section 46 dividends, Government loan interest, etc.) and any credits (e.g., International agreements credits). Note that the sum of rebates of tax may not exceed the amount of tax otherwise payable.

Prescribed payments system (PPS) credit - This figure is the sum of the amounts shown as tax deductions on the deduction form of companies in the prescribed payments system.

DESCRIPTION OF TABLES IN PART 3

The tables in Part 3 contain statistics from 1985-86 income year returns of companies.

In all tables, breakdowns with less than three companies generally do not show any figures in that breakdown. These figures are, however, included in all subtotals and overall totals.

In tables classified by size, each size level contains returns with, for example, taxable income starting at the lower level of the income range up to and including the upper limit of the range e.g., a range marked \$10,000-\$19,999 includes returns with taxable incomes of \$10,000 or more, up to and including incomes of \$19,999. Discrepancies between totals shown in any table and the sum of their component figures are due to rounding.

TABLE 3.1 - Percentage distribution of all returns by grade of taxable income.

This table shows statistics of taxable and non-taxable returns separately and consolidated. The items Taxable income (or loss) and Net tax are classified according to the size (grade) of taxable income assessed. The percentage distribution for each size level is also shown.

TABLE 3.2 - Taxable companies classified by grade of taxable income and state of assessment.

This table consists of parts (a) to (c). Part (a) contains information relating to taxable private companies, part (b) information relating to taxable public companies (other than co-operative and non-profit companies and special section assessments) and part (c) information relating to all taxable companies.

The table shows statistics of number of companies, taxable income and net tax classified according to the grade of taxable income separately for each state of assessment.

TABLE 3.3 - Non-taxable companies classified by grade of taxable income and state of assessment.

This table shows statistics of taxable income (or loss) classified according to the grade of taxable income separately for each state of assessment.

TABLE 3.4 - Taxable private and public companies classified by industry and grade of taxable income.

This table consists of parts (a) and (b). Part (a) contains information relating to private companies and part (b) information relating to public companies (other than co-operative and non-profit companies and special section assessments).

The table shows statistics of number of companies, taxable income and net tax classified by industry and grade of taxable income. Returns were classified by industry based on the major source of gross income. Returns in which the source of income could not be identified were classified as 'Industry not stated' and those where the source of income was wholly from partnerships or trusts were classified as 'Subsidiaries of partnerships or trusts'.

TABLE 3.5 - All items classified by type of company, grade of taxable income (Private and Public only) and state of assessment (Taxable only).

This table contains statistics of all income, deductions, etc., items extracted from company returns. Information relating to taxable private and public company returns is shown classified by grade of taxable income. Statistics from other types of companies (e.g., co-operative, non-profit, etc.) are shown in aggregate. Information relating to all taxable returns is also shown classified by state of assessment and statistics from non-taxable returns are shown separately by type of company as well as in total. Aggregate information for non-resident companies (taxable and non-taxable) is also contained in the table.

For each statistical item, in addition to the monetary value, the number of returns in which that item appeared is generally shown.

TABLE 3.6 - All items from taxable returns classified by industry.

The table consists of parts (a) to (k). Parts (a) to (h) contain the information relating to each state of assessment, part (i) information relating to private companies for Australia, (j) information relating to public companies (other than co-operative and non-profit companies and special section assessments) for Australia and part (k) the total.

Returns from which statistics have been included in this table were classified to industry based on the major source of gross income. Returns in which the source of income could not be identified were classified as 'Industry not stated' and those where the source of income was wholly from partnerships or trusts were classified as 'Subsidiaries of partnerships or trusts'.

TABLE 3.7 - All items from non-taxable returns classified by industry.

This table consists of parts (a) to (c). Part (a) contains information relating to private companies, part (b) public companies and part (c) all non-taxable companies.

The table shows statistics of those items extracted from non-taxable company returns classified by industry. The industry was based on the major source of gross income.

Refer also to the notes on table 3.6.

TABLE 3.8 - Taxable companies by grade of total business receipts and state of assessment.

In this table statistics of number of companies total business receipts, taxable income and net tax from taxable companies are shown classified by grade of total business receipts. Information is shown separately for each state of assessment as well as in total.

TABLE 3.9 - Non-taxable companies by grade of total business receipts and state of assessment.

In this table statistics of number of companies, total business receipts and taxable income from returns of non-taxable companies are shown classified by grade of total business receipts. Information is shown separately for each state of assessment as well as in total.

TABLE 3.10 - Taxable companies classified by grade of net tax assessed and state of assessment.

This table contains statistics of number of companies, taxable income and net tax classified by grade of net tax. Information is shown separately for each state of assessment as well as in total.

TABLE 3.11 - All returns by month of balancing date and grade of taxable income.

Generally, tax returns must be prepared on the basis of an income year ending 30 June. However, with the Commissioner's permission, a substituted accounting period ending on a date other than 30 June may be adopted. This table sets out statistics of number of companies, total business receipts, taxable income (or loss) and net tax for selected substituted accounting periods as well as for 30 June. Information is shown separately for each grade of taxable income.

COMPANIES

Tables of statistics

ALL COMPANIES
 PERCENTAGE DISTRIBUTION BY GRADE OF TAXABLE INCOME

TABLE 3.1
 Income year 1985-86

Grade of taxable income	Number of companies						Taxable income or loss						Net tax	
	Taxable		Non-taxable		Total		Taxable		Non-taxable		Total			
	Number	%	Number	%	Number	%	\$'000	%	\$'000	%	\$'000	%	\$'000	%
\$ Loss	..	..	98,278	44.67	98,278	30.96	..	..	(5,573,362)	..	(5,573,362)	..	..	..
Nil	..	..	110,907	50.41	110,907	34.94	..	..	..	..	..	..	..	..
1 - 1,999	36,805	37.76	209,185	95.08	209,185	65.90	18,685	.09	(5,573,362)	..	(5,573,362)	..	8,171	.12
	2,890	1.31	39,695	12.50			1,644	.04	20,329	.08				
2,000 - 9,999	36,805	37.76	212,075	96.39	248,880	78.40	18,685	.09	1,644	.04	20,329	.08	8,171	.12
	20,445	20.98	2,774	1.26	23,219	7.31	105,888	.48	14,756	.39	120,644	.47	44,578	.67
10,000 - 19,999	57,250	58.74	214,849	97.65	272,099	85.71	124,573	.57	16,400	.43	140,973	.55	52,749	.79
	9,927	10.19	1,536	.70	11,463	3.61	143,215	.66	22,058	.58	165,273	.65	58,867	.88
20,000 - 39,999	67,177	68.93	216,385	98.35	283,562	89.32	267,788	1.23	38,458	1.01	306,246	1.20	111,616	1.67
	9,541	9.79	1,248	.57	10,789	3.40	272,847	1.25	35,429	.94	308,276	1.20	110,669	1.65
40,000 - 99,999	76,718	78.72	217,633	98.92	294,351	92.72	540,635	2.48	73,887	1.95	614,522	2.40	222,285	3.32
	9,192	9.43	1,158	.53	10,350	3.26	578,938	2.65	71,841	1.90	650,779	2.54	233,435	3.48
100,000 - 199,999	85,910	88.15	218,791	99.45	304,701	95.98	1,119,573	5.13	145,728	3.85	1,265,301	4.94	455,720	6.80
	4,497	4.61	489	.22	4,986	1.57	631,915	2.89	67,656	1.79	699,571	2.73	253,594	3.79
200,000 - 399,999	90,407	92.76	219,280	99.67	309,687	97.55	1,751,488	8.02	213,384	5.64	1,964,872	7.67	709,314	10.59
	2,827	2.90	239	.11	3,066	.97	796,288	3.64	65,893	1.75	862,181	3.37	322,884	4.82
400,000 - 999,999	93,234	95.66	219,519	99.78	312,753	98.52	2,547,776	11.66	279,277	7.39	2,827,053	11.04	1,032,198	15.41
	2,125	2.18	188	.09	2,313	.73	1,322,843	6.05	121,839	3.23	1,444,682	5.64	512,207	7.65
1,000,000 - 1,999,999	95,359	97.84	219,707	99.87	315,066	99.25	3,870,619	17.71	401,116	10.62	4,271,735	16.68	1,544,405	23.06
	905	.93	96	.04	1,001	.32	1,269,634	5.81	130,556	3.46	1,400,189	5.47	450,897	6.73
2,000,000 and over	96,264	98.77	219,803	99.91	316,067	99.57	5,140,253	23.52	531,672	14.08	5,671,924	22.15	1,995,302	29.79
	1,196	1.23	193	.09	1,389	.44	16,707,129	76.47	3,239,860	85.90	19,946,989	77.86	4,704,035	70.22
Total	97,460	100.00	219,996	100.00	317,456	100.00	21,847,382	100.00	3,771,531	100.00	25,618,913	100.00	6,699,337	100.00

(a) Total of taxable income only

TAXABLE PRIVATE COMPANIES

TABLE 3.2(a)

BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

Income year 1985-86

Grade of taxable income		State of Assessment								Australia	
		New South Wales	Victoria	Queensland	Western Australia	South Australia	Tasmania	Northern Territory	Australian Capital Territory		
\$	\$										
1 -	1,999.	Number of companies	14,421	6,219	2,557	1,181	2,077	245	138	686	27,524
		Taxable income \$'000	7,778	3,491	1,347	736	1,112	158	82	341	15,045
		Net tax . . \$'000	3,478	1,669	611	328	493	71	36	154	6,841
2,000 -	9,999.	Number of companies	9,011	4,283	1,459	1,092	1,430	295	155	435	18,160
		Taxable income \$'000	46,476	22,411	7,711	5,708	7,438	1,616	873	2,295	94,530
		Net tax . . \$'000	20,248	9,873	3,344	2,461	3,126	692	399	997	41,140
10,000 -	19,999.	Number of companies	4,405	1,973	783	559	765	153	97	205	8,940
		Taxable income \$'000	63,330	28,536	11,407	8,042	11,118	2,246	1,422	2,981	129,083
		Net tax . . \$'000	27,026	12,244	4,862	3,458	4,516	990	644	1,248	54,988
20,000 -	39,999.	Number of companies	4,075	1,944	764	518	726	149	83	189	8,448
		Taxable income \$'000	116,407	55,655	21,721	14,797	20,752	4,329	2,373	5,285	241,319
		Net tax . . \$'000	48,896	24,054	8,973	6,111	8,339	1,863	1,091	2,185	101,512
40,000 -	99,999.	Number of companies	3,591	1,933	780	497	689	148	93	206	7,937
		Taxable income \$'000	224,112	122,594	49,068	30,535	42,917	9,185	5,930	12,908	497,248
		Net tax . . \$'000	93,670	52,272	20,969	12,815	17,316	3,843	2,666	4,790	208,341
100,000 -	199,999.	Number of companies	1,567	936	365	256	340	60	36	73	3,633
		Taxable income \$'000	219,441	130,821	50,681	35,801	48,165	8,103	4,926	9,945	507,883
		Net tax . . \$'000	91,750	56,082	22,200	14,827	19,345	3,637	2,032	3,928	213,802
200,000 -	399,999.	Number of companies	905	528	206	149	201	28	19	35	2,071
		Taxable income \$'000	249,864	151,266	56,593	41,458	54,936	8,040	5,148	9,516	576,821
		Net tax . . \$'000	106,739	66,632	24,219	18,182	23,873	3,286	2,160	3,780	248,870
400,000 -	999,999.	Number of companies	513	377	100	83	85	20	8	18	1,204
		Taxable income \$'000	308,529	234,230	61,877	50,323	51,221	12,429	4,081	10,193	732,883
		Net tax . . \$'000	131,408	101,320	25,954	21,690	21,237	5,409	1,876	4,580	313,473
1,000,000 -	1,999,999.	Number of companies	170	111	26	23	19	6	2	3	360
		Taxable income \$'000	237,533	153,217	32,824	30,820	26,399	8,511	2,215	4,422	495,940
		Net tax . . \$'000	100,313	63,976	14,525	13,585	11,470	3,912	1,019	1,271	210,070
2,000,000 and over.		Number of companies	82	53	11	18	6	..	1	..	171
		Taxable income \$'000	325,755	218,602	33,915	102,045	32,214	..	5,538	..	718,070
		Net tax . . \$'000	138,595	87,644	15,037	34,444	14,579	..	2,548	..	292,846
Total		Number of companies	38,740	18,357	7,051	4,376	6,338	1,104	632	1,850	78,448
		Taxable income \$'000	1,799,225	1,120,823	327,146	320,265	296,273	54,616	32,588	57,884	4,008,822
		Net tax . . \$'000	762,122	475,768	140,694	127,901	124,293	23,701	14,470	22,933	1,691,883

TAXABLE PUBLIC COMPANIES

TABLE 3.2(b)

BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

Income year 1985-86

(Excludes co-operative and non-profit company assessments and special section assessments)

Grade of taxable income	State of assessment								Australia	
	New South Wales	Victoria	Queensland	Western Australia	South Australia	Tasmania	Northern Territory	Australian Capital Territory		
\$ 1 - \$ 1,999.										
Number of companies	4,951	241	1,203	175	71	11	1	42	6,695	
Taxable income \$'000	1,636	119	380	69	43	8	..	16	2,271	
Net tax . . . \$'000	751	54	175	32	19	4	..	7	1,042	
2,000 - 9,999.										
Number of companies	483	144	160	59	44	9	1	6	906	
Taxable income \$'000	2,218	816	787	288	249	44	7	31	4,440	
Net tax . . . \$'000	1,013	369	360	127	112	20	3	14	2,019	
10,000 - 19,999.										
Number of companies	170	66	49	23	21	2	1	2	334	
Taxable income \$'000	2,444	962	694	310	310	26	15	25	4,786	
Net tax . . . \$'000	1,105	412	319	141	135	12	..	12	2,136	
20,000 - 39,999.										
Number of companies	192	91	50	32	23	10	..	4	402	
Taxable income \$'000	5,637	2,614	1,435	923	638	299	..	102	11,649	
Net tax . . . \$'000	2,469	1,159	627	422	289	134	..	37	5,137	
40,000 - 99,999.										
Number of companies	298	130	61	38	28	12	1	4	572	
Taxable income \$'000	18,915	8,749	3,905	2,426	1,774	783	69	315	36,936	
Net tax . . . \$'000	8,296	3,837	1,723	1,040	760	321	32	110	16,118	
100,000 - 199,999.										
Number of companies	225	125	42	41	34	4	2	3	476	
Taxable income \$'000	32,214	18,886	5,880	5,987	4,803	526	305	456	69,057	
Net tax . . . \$'000	13,549	8,228	2,515	2,602	1,970	219	133	210	29,427	
200,000 - 399,999.										
Number of companies	259	115	33	42	31	12	2	4	498	
Taxable income \$'000	74,559	34,362	10,160	12,576	8,889	3,753	620	1,101	146,021	
Net tax . . . \$'000	30,712	14,742	4,581	4,977	3,626	1,415	285	495	60,833	
400,000 - 999,999.										
Number of companies	326	198	54	42	38	13	2	4	677	
Taxable income \$'000	211,669	128,373	35,682	25,877	24,765	8,598	1,691	2,421	439,076	
Net tax . . . \$'000	82,162	50,641	12,971	10,071	10,401	2,047	778	990	170,061	
1,000,000 - 1,999,999.										
Number of companies	227	117	35	22	25	8	1	2	437	
Taxable income \$'000	321,558	167,260	49,825	32,398	36,460	11,145	1,272	2,349	622,269	
Net tax . . . \$'000	111,193	59,049	18,040	11,947	11,517	4,751	585	1,081	218,163	
2,000,000 and over.										
Number of companies	410	340	67	46	40	11	1	3	918	
Taxable income \$'000	5,099,030	7,974,127	1,096,620	459,573	383,201	59,130	11,390	167,178	15,250,250	
Net tax . . . \$'000	1,193,228	2,396,651	415,539	135,370	76,385	17,008	..	61,747	4,295,928	
Total										
Number of companies	7,541	1,567	1,754	520	355	92	12	74	11,915	
Taxable income \$'000	5,769,879	8,336,269	1,205,369	540,429	461,133	84,312	15,369	173,996	16,586,756	
Net tax . . . \$'000	1,444,477	2,535,141	456,850	166,729	105,216	25,932	1,816	64,703	4,800,864	

TAXABLE COMPANIES

BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 3.2(c)
Income year 1985-86

Grade of taxable income	State of assessment								Australia	
	New South Wales	Victoria	Queensland	Western Australia	South Australia	Tasmania	Northern Territory	Australian Capital Territory		
\$ 1 - 1,999.	Number of companies	20,786	7,256	3,950	1,385	2,255	293	140	740	36,805
	Taxable income \$'000	10,185	3,966	1,811	833	1,245	192	83	371	18,685
	Net tax . . \$'000	4,369	1,797	813	370	535	84	37	167	8,171
2,000 - 9,999.	Number of companies	10,309	4,828	1,667	1,183	1,515	324	159	460	20,445
	Taxable income \$'000	52,810	25,188	8,760	6,151	7,905	1,760	892	2,422	105,888
	Net tax . . \$'000	22,004	10,631	3,790	2,644	3,292	757	406	1,055	44,578
10,000 - 19,999.	Number of companies	4,933	2,248	865	589	815	163	100	214	9,927
	Taxable income \$'000	70,872	32,470	12,599	8,447	11,839	2,405	1,468	3,116	143,215
	Net tax . . \$'000	29,000	13,167	5,310	3,620	4,752	1,049	658	1,310	58,867
20,000 - 39,999.	Number of companies	4,638	2,272	845	568	773	159	84	202	9,541
	Taxable income \$'000	132,816	65,038	24,010	16,250	22,045	4,628	2,405	5,656	272,847
	Net tax . . \$'000	53,393	26,515	9,824	6,668	8,821	1,997	1,106	2,346	110,669
40,000 - 99,999.	Number of companies	4,261	2,288	879	551	741	164	94	214	9,192
	Taxable income \$'000	267,165	146,139	55,580	34,062	46,290	10,192	5,998	13,513	578,938
	Net tax . . \$'000	106,836	58,586	23,451	14,230	18,380	4,222	2,697	5,033	233,435
100,000 - 199,999.	Number of companies	2,007	1,190	417	308	395	65	38	77	4,497
	Taxable income \$'000	282,073	168,047	57,846	43,544	55,781	8,824	5,231	10,570	631,915
	Net tax . . \$'000	111,013	67,439	25,084	17,938	21,890	3,875	2,165	4,191	253,594
200,000 - 399,999.	Number of companies	1,323	721	248	195	236	40	22	42	2,827
	Taxable income \$'000	369,868	207,991	69,157	55,002	65,045	11,793	6,093	11,339	796,288
	Net tax . . \$'000	145,665	85,131	29,231	23,333	27,621	4,701	2,595	4,608	322,884
400,000 - 999,999.	Number of companies	981	662	160	128	128	34	10	22	2,125
	Taxable income \$'000	606,223	417,136	101,998	78,135	79,458	21,508	5,772	12,614	1,322,843
	Net tax . . \$'000	229,778	162,103	39,922	32,023	32,481	7,676	2,654	5,570	512,207
1,000,000 - 1,999,999.	Number of companies	457	265	63	48	49	15	3	5	905
	Taxable income \$'000	643,025	371,803	85,234	67,787	70,096	21,431	3,488	6,771	1,269,634
	Net tax . . \$'000	223,592	131,023	33,311	26,377	23,797	8,841	1,604	2,351	450,897
2,000,000 and over.	Number of companies	549	435	80	65	51	11	2	3	1,196
	Taxable income \$'000	5,807,296	8,504,413	1,144,969	563,685	443,529	59,130	16,928	167,178	16,707,129
	Net tax . . \$'000	1,375,550	2,548,269	434,244	170,434	94,235	17,008	2,548	61,747	4,704,035
	Number of companies	50,244	22,165	9,174	5,020	6,958	1,268	652	1,979	97,460
	Taxable income \$'000	8,242,333	9,942,190	1,561,962	873,894	803,233	141,862	48,358	233,550	21,847,382
	Net tax . . \$'000	2,301,199	3,104,660	604,979	297,637	235,804	50,210	16,470	88,378	6,699,337

NON-TAXABLE COMPANIES
BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 3.3
Income year 1985-86

Grade of taxable income		State of assessment							Australian Capital Territory	Australia	
		New South Wales	Victoria	Queensland	Western Australia	South Australia	Tasmania	Northern Territory			
\$	\$										
Loss or nil	Number of companies	96,312	48,102	24,494	11,129	18,897	3,646	1,869	4,736	209,185	
	Loss for year \$'000	2,250,016	1,997,456	433,465	469,457	303,200	30,263	40,673	48,831	5,573,362	
1 -	1,999	Number of companies	1,468	587	280	182	258	42	14	59	2,890
		Taxable income \$'000	819	335	149	110	162	22	7	40	1,644
2,000 -	9,999	Number of companies	1,347	557	258	208	299	42	10	53	2,774
		Taxable income \$'000	7,001	2,953	1,439	1,120	1,645	231	43	323	14,756
10,000 -	19,999	Number of companies	748	274	154	95	189	20	8	48	1,536
		Taxable income \$'000	10,653	3,981	2,244	1,366	2,694	294	111	715	22,058
20,000 -	39,999	Number of companies	551	266	128	85	152	16	4	46	1,248
		Taxable income \$'000	15,454	7,703	3,721	2,435	4,220	464	116	1,316	35,429
40,000 -	99,999	Number of companies	523	289	101	60	131	15	7	32	1,158
		Taxable income \$'000	32,071	18,380	6,151	3,647	8,228	848	507	2,009	71,841
100,000 -	199,999	Number of companies	217	128	37	31	59	4	1	12	489
		Taxable income \$'000	29,810	17,746	5,203	4,533	8,041	538	109	1,677	67,656
200,000 -	399,999	Number of companies	125	64	9	16	17	4	1	3	239
		Taxable income \$'000	35,158	17,724	2,277	4,143	4,359	1,097	256	878	65,893
400,000 -	999,999	Number of companies	87	44	14	19	16	3	1	4	188
		Taxable income \$'000	56,978	28,466	8,619	11,826	9,678	2,198	801	3,273	121,839
1,000,000 -	1,999,999	Number of companies	45	29	7	10	4	1	..	..	96
		Taxable income \$'000	61,626	39,247	8,770	14,008	5,106	1,800	..	..	130,556
2,000,000 and over.		Number of companies	106	59	8	12	7	..	..	1	193
		Taxable income \$'000	1,043,027	1,662,839	73,761	405,111	53,039	..	..	2,083	3,239,860
Total.		Number of companies	101,529	50,399	25,490	11,847	20,029	3,793	1,915	4,994	219,996
		Taxable income \$'000	1,292,598	1,799,374	112,333	448,298	97,172	7,492	1,951	12,313	3,771,531
		Loss for year \$'000	2,250,016	1,997,456	433,465	469,457	303,200	30,263	40,673	48,831	5,573,362

**TAXABLE PRIVATE COMPANIES
BY INDUSTRY AND GRADE OF TAXABLE INCOME**

**TABLE 3.4 (a)
Income year 1985-86**

Industry		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	
PRIMARY PRODUCTION-												
Fishing and hunting . . .	Number of companies . . .	19	27	12	15	22	10	3	2	..	2	112
	Taxable income . . . \$,000	15	149	191	410	1,370	1,388	670	884	..	9,330	14,407
	Net tax . . . \$,000	7	68	87	181	630	638	308	406	..	4,286	6,613
Agriculture and services to agriculture	Number of companies . . .	343	243	147	133	151	58	40	16	1	3	1,135
	Taxable income . . . \$,000	190	1,229	2,098	3,721	9,226	8,455	11,114	9,310	1,217	13,217	59,777
	Net tax . . . \$,000	85	533	906	1,545	4,110	3,693	4,870	4,205	464	6,080	26,491
Forestry and logging . . .	Number of companies . . .	24	15	4	5	9	3	1	1	1	..	63
	Taxable income . . . \$,000	9	88	62	142	484	355	275	658	1,578	..	3,652
	Net tax . . . \$,000	4	40	29	66	223	163	127	303	724	..	1,678
Total Primary Production	Number of companies . . .	386	285	163	153	182	71	44	19	2	5	1,310
	Taxable income . . . \$,000	214	1,467	2,352	4,273	11,080	10,197	12,060	10,851	2,795	22,547	77,836
	Net tax . . . \$,000	96	642	1,022	1,792	4,963	4,494	5,305	4,914	1,188	10,366	34,782
MINING-												
Metallic and fuel minerals and services to mining . . .	Number of companies . . .	33	25	18	9	15	7	5	6	5	4	127
	Taxable income . . . \$,000	21	121	271	280	901	1,106	1,401	4,693	7,098	24,512	40,405
	Net tax . . . \$,000	10	56	119	119	415	509	641	2,010	3,232	11,181	18,290
Construction materials and other non-metallic minerals	Number of companies . . .	8	18	6	9	15	10	10	4	2	4	86
	Taxable income . . . \$,000	5	81	90	237	995	1,525	2,850	2,377	2,276	31,332	41,768
	Net tax . . . \$,000	2	33	35	109	441	701	1,292	1,094	1,047	15,056	19,811
Total Mining	Number of companies . . .	41	43	24	18	30	17	15	10	7	8	213
	Taxable income . . . \$,000	25	202	361	518	1,896	2,630	4,251	7,070	9,375	55,844	82,173
	Net tax . . . \$,000	12	89	154	228	855	1,210	1,934	3,103	4,279	26,237	38,101
MANUFACTURING-												
Metal products and machinery	Number of companies . . .	692	606	367	412	524	274	171	109	30	11	3,196
	Taxable income . . . \$,000	437	3,278	5,355	12,110	33,197	38,628	47,115	66,270	40,707	38,146	285,243
	Net tax . . . \$,000	201	1,497	2,453	5,548	15,206	17,725	21,568	29,904	18,671	17,347	130,120
Transport equipment . . .	Number of companies . . .	59	30	23	28	35	21	11	12	7	1	227
	Taxable income . . . \$,000	28	159	331	814	2,189	3,000	3,078	6,862	8,517	15,176	40,153
	Net tax . . . \$,000	13	73	152	371	1,007	1,379	1,415	3,082	3,900	6,981	18,372
Textiles	Number of companies . . .	26	28	20	14	21	18	18	13	3	2	163
	Taxable income . . . \$,000	16	152	278	414	1,378	2,546	5,423	8,784	3,498	5,490	27,979
	Net tax . . . \$,000	7	70	128	191	627	1,165	2,463	4,034	1,587	2,525	12,796
Clothing and footwear (including knitting mills)	Number of companies . . .	157	112	73	78	91	43	32	33	11	6	636
	Taxable income . . . \$,000	104	573	1,048	2,235	5,942	5,848	9,414	20,037	16,007	27,971	89,179
	Net tax . . . \$,000	48	261	480	1,023	2,729	2,677	4,328	8,927	7,338	10,481	38,292

Chemical, petroleum and coal products	Number of companies	52	43	28	21	50	21	20	15	10	2	262
	Taxable income . . . \$ '000	39	261	402	597	3,260	3,073	5,701	9,748	12,803	9,236	45,119
	Net tax \$ '000	17	120	185	274	1,497	1,408	2,628	4,477	5,853	3,991	20,450
Food, beverages and tobacco	Number of companies	104	93	52	60	65	67	36	32	12	8	529
	Taxable income . . . \$ '000	67	495	730	1,698	3,999	9,226	10,462	20,592	15,467	30,324	93,059
	Net tax \$ '000	31	226	332	781	1,824	4,141	4,782	9,336	7,039	13,924	42,415
Wood, wood products and furniture	Number of companies	201	139	90	116	128	89	55	27	12	1	858
	Taxable income . . . \$ '000	125	748	1,339	3,320	8,156	12,552	15,697	16,371	14,765	2,148	75,221
	Net tax \$ '000	57	344	606	1,515	3,731	5,727	6,877	7,497	6,731	988	34,073
Paper, paper products, printing and publishing	Number of companies	259	230	128	142	133	93	52	40	11	5	1,093
	Taxable income . . . \$ '000	164	1,270	1,858	4,111	8,422	12,689	14,180	25,496	15,706	22,717	106,613
	Net tax \$ '000	75	583	853	1,854	3,860	5,810	6,467	11,469	7,019	10,447	48,439
All other manufacturing	Number of companies	392	326	198	202	242	153	90	63	20	7	1,693
	Taxable income . . . \$ '000	238	1,757	2,955	5,794	15,437	21,797	25,325	40,291	25,239	42,380	181,213
	Net tax \$ '000	109	805	1,356	2,656	7,029	9,937	11,611	18,450	11,539	15,703	79,194
Total Manufacturing	Number of companies	1,942	1,607	979	1,073	1,289	779	485	344	116	43	8,657
	Taxable income . . . \$ '000	1,218	8,692	14,296	31,092	81,979	109,358	136,395	214,452	152,709	193,587	943,779
	Net tax \$ '000	558	3,978	6,546	14,213	37,510	49,968	62,140	97,176	69,676	82,387	424,152
ELECTRICITY, GAS AND WATER	Number of companies	2	6	..	1	2	..	..	..	..	..	11
	Taxable income . . . \$ '000	1	31	..	35	123	..	..	..	..	..	191
	Net tax \$ '000	..	14	..	16	57	..	..	..	..	..	87
CONSTRUCTION	Number of companies	2,491	1,681	790	720	664	259	142	62	20	9	6,838
	Taxable income . . . \$ '000	1,404	8,682	11,339	20,517	41,955	35,576	39,170	37,201	30,143	35,880	261,868
	Net tax \$ '000	645	3,986	5,199	9,388	19,221	16,177	17,953	17,081	13,646	15,649	118,946
TRANSPORT, STORAGE AND COMMUNICATION-	Number of companies	57	29	20	14	21	12	9	6	1	1	170
	Taxable income . . . \$ '000	31	157	280	394	1,374	1,488	2,305	3,964	1,187	2,201	13,381
	Net tax \$ '000	14	72	129	181	630	655	957	1,774	546	1,012	5,970
Water transport	Number of companies	705	510	199	158	148	79	37	24	6	1	1,867
	Taxable income . . . \$ '000	366	2,748	2,861	4,568	9,227	11,143	10,208	14,434	8,094	3,933	67,581
	Net tax \$ '000	168	1,251	1,285	2,074	4,165	5,078	4,689	6,128	3,718	1,809	30,365
Road transport	Number of companies	195	155	59	54	41	11	7	9	1	..	532
	Taxable income . . . \$ '000	124	803	848	1,517	2,657	1,423	2,004	5,609	1,173	..	16,157
	Net tax \$ '000	57	366	390	691	1,144	655	825	2,580	540	..	7,246
All other transport, storage and communication	Number of companies	957	694	278	226	210	102	53	39	8	2	2,569
	Taxable income . . . \$ '000	521	3,708	3,988	6,479	13,258	14,054	14,517	24,007	10,455	6,133	97,120
	Net tax \$ '000	238	1,689	1,803	2,946	5,939	6,388	6,471	10,482	4,804	2,821	43,581

TAXABLE PRIVATE COMPANIES
BY INDUSTRY AND GRADE OF TAXABLE INCOME

TABLE 3.4(a) (cont.)
Income year 1985-86

Industry	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		
WHOLESALE AND RETAIL TRADE-												
Wholesaling petroleum, etc.	Number of companies	27	26	16	25	29	22	9	8	..	..	162
	Taxable income . . \$'000	24	136	245	741	2,027	3,168	2,339	4,339	..	..	13,020
	Net tax . . . \$'000	11	62	112	338	927	1,441	1,074	1,988	..	..	5,953
Farm properties and produce dealers . . .	Number of companies	71	56	40	45	47	25	20	14	2	4	324
	Taxable income . . \$'000	46	304	589	1,241	3,052	3,428	5,026	9,144	2,522	11,967	37,319
	Net tax . . . \$'000	21	136	264	553	1,399	1,545	2,250	4,141	1,160	5,468	16,937
Wholesale trade n.e.i. .	Number of companies	1,932	1,387	782	812	965	579	388	237	74	26	7,182
	Taxable income . . \$'000	1,116	7,286	11,423	23,354	62,462	82,003	109,764	141,492	103,403	97,647	639,951
	Net tax . . . \$'000	507	3,327	5,211	10,548	28,494	37,113	49,889	64,349	47,389	43,921	290,748
Department, variety and general stores	Number of companies	10	12	8	14	11	4	1	1	..	2	63
	Taxable income . . \$'000	6	67	122	438	686	619	383	424	..	5,635	8,381
	Net tax . . . \$'000	3	30	56	200	313	255	176	195	..	2,583	3,812
Food retailing	Number of companies	333	237	94	115	85	27	24	10	2	2	929
	Taxable income . . \$'000	187	1,175	1,397	3,319	5,542	3,626	7,095	6,245	2,980	12,221	43,788
	Net tax . . . \$'000	85	539	628	1,515	2,527	1,667	3,254	2,859	1,371	5,622	20,068
Motor vehicle dealers petrol and tyre retailers	Number of companies	1,123	887	456	456	411	165	109	58	13	5	3,683
	Taxable income . . \$'000	679	4,702	6,579	13,019	25,497	23,237	31,898	36,993	17,047	12,030	171,679
	Net tax . . . \$'000	311	2,152	3,010	5,957	11,628	10,618	14,495	16,921	7,821	5,439	78,351
All other retail trade .	Number of companies	1,399	1,072	509	504	505	193	111	46	15	9	4,363
	Taxable income . . \$'000	879	5,580	7,355	14,368	30,772	26,786	31,047	29,222	22,667	31,370	200,047
	Net tax . . . \$'000	402	2,555	3,353	6,538	14,059	12,186	14,065	13,432	10,420	14,423	91,434
Total Wholesale etc.	Number of companies	4,895	3,677	1,905	1,971	2,053	1,015	662	374	106	48	16,706
	Taxable income . . \$'000	2,937	19,250	27,712	56,481	130,038	142,867	187,552	227,859	148,619	170,869	1,114,184
	Net tax . . . \$'000	1,341	8,801	12,635	25,648	59,347	64,824	85,203	103,885	68,161	77,456	507,302
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-												
Banking	Number of companies	11	8	3	2	4	4	2	1	..	1	36
	Taxable income . . \$'000	5	42	42	64	264	516	551	419	..	5,842	7,744
	Net tax . . . \$'000	2	19	19	29	113	237	253	17	..	2,080	2,770
Other finance	Number of companies	196	124	51	41	57	27	9	16	4	2	527
	Taxable income . . \$'000	97	655	724	1,205	3,804	3,670	2,332	8,898	5,387	7,128	33,900
	Net tax . . . \$'000	43	284	316	525	1,634	1,549	999	4,027	2,375	2,150	13,902
Investment companies .	Number of companies	3,525	2,504	1,388	1,283	1,132	433	178	89	30	13	10,575
	Taxable income . . \$'000	1,814	13,169	20,045	36,554	69,843	60,305	47,315	54,267	42,260	50,754	396,325
	Net tax . . . \$'000	749	4,542	6,093	10,166	17,283	13,940	12,257	11,426	9,435	11,250	97,140

Other investment and services to finance and investment	Number of companies . . .	693	290	145	156	120	49	32	28	7	6	1,526
	Taxable income . . . \$'000	294	1,453	2,096	4,424	7,445	7,101	9,105	17,189	9,806	43,184	102,095
	Net tax \$'000	124	608	845	1,761	3,002	2,840	3,509	7,215	3,865	10,181	33,949
Life assurance	Number of companies . . .	15	7	4	3	..	..	..	..	..	..	29
	Taxable income . . . \$'000	8	40	49	77	..	..	..	..	..	..	174
	Net tax \$'000	4	18	23	35	..	..	..	..	..	..	80
Other insurance	Number of companies . . .	325	219	99	92	44	22	10	4	1	..	816
	Taxable income . . . \$'000	161	1,137	1,437	2,603	2,773	3,009	2,851	2,163	1,913	..	18,046
	Net tax \$'000	74	514	659	1,177	1,248	1,364	1,306	982	872	..	8,196
Real estate agents	Number of companies . . .	341	202	109	106	63	27	14	6	1	..	869
	Taxable income . . . \$'000	178	1,030	1,549	3,008	4,031	4,017	3,872	3,528	1,003	..	22,217
	Net tax \$'000	81	473	711	1,371	1,853	1,824	1,781	1,618	461	..	10,173
Holding companies	Number of companies . . .	43	48	41	33	80	42	28	21	8	5	349
	Taxable income . . . \$'000	24	272	572	986	5,234	5,951	7,863	12,241	12,518	18,335	63,996
	Net tax \$'000	10	81	145	209	1,047	754	1,471	1,885	750	3,868	10,221
Real estate operators and developers	Number of companies . . .	3,836	2,738	1,229	1,033	654	187	91	34	6	4	9,812
	Taxable income . . . \$'000	2,137	14,144	17,565	29,212	39,690	26,246	24,514	18,160	8,025	10,238	189,930
	Net tax \$'000	948	6,138	7,623	12,286	16,743	11,051	10,143	7,312	3,651	4,548	80,441
Architectural services	Number of companies . . .	331	181	70	41	60	16	7	4	..	2	712
	Taxable income . . . \$'000	159	911	1,024	1,201	3,888	2,249	2,002	2,550	..	6,294	20,280
	Net tax \$'000	73	419	467	550	1,784	1,031	921	1,171	..	2,870	9,286
Consultant engineering, surveying and technical services	Number of companies . . .	537	320	161	78	80	31	24	11	4	..	1,246
	Taxable income . . . \$'000	303	1,662	2,311	2,248	5,043	4,389	6,591	6,819	6,022	..	35,388
	Net tax \$'000	138	760	1,046	1,026	2,273	1,988	3,026	3,062	2,770	..	16,090
Legal services	Number of companies . . .	27	5	6	1	6	1	..	..	..	..	46
	Taxable income . . . \$'000	12	20	77	29	402	116	..	..	..	..	655
	Net tax \$'000	5	9	35	13	185	53	..	..	..	..	301
Accounting and auditing	Number of companies . . .	190	77	19	17	16	3	1	..	1	..	324
	Taxable income . . . \$'000	88	380	267	473	904	383	314	..	1,090	..	3,900
	Net tax \$'000	40	170	123	218	413	176	144	..	501	..	1,786
Other business services	Number of companies . . .	3,694	1,746	743	626	481	177	89	44	14	9	7,623
	Taxable income . . . \$'000	1,868	8,842	10,646	17,706	29,720	23,795	24,001	28,258	18,420	42,622	205,878
	Net tax \$'000	935	3,921	4,684	7,845	12,907	10,518	10,538	12,229	7,944	19,389	90,911
Total finance, etc.	Number of companies . . .	13,763	8,469	4,068	3,512	2,797	1,019	485	258	76	42	34,490
	Taxable income . . . \$'000	7,146	43,756	58,404	99,789	173,040	141,746	131,311	154,492	106,444	184,398	1,100,527
	Net tax \$'000	3,227	17,956	22,789	37,213	60,483	47,325	46,349	50,943	32,625	56,335	375,246

TAXABLE PRIVATE COMPANIES
BY INDUSTRY AND GRADE OF TAXABLE INCOME

TABLE 3.4(a) (cont.)
Income year 1985-86

Industry	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		
HEALTH AND COMMUNITY SERVICES-												
Medical practice	Number of companies	938	297	81	68	36	9	..	4	1	..	1,434
	Taxable income . . . \$'000	391	1,423	1,163	1,924	2,080	1,139	..	1,866	1,137	..	11,124
	Net tax \$'000	179	651	535	876	921	524	..	858	522	..	5,067
Dental practice	Number of companies	38	21	13	11	4	..	..	..	..	..	87
	Taxable income . . . \$'000	13	97	167	306	210	..	..	..	..	..	793
	Net tax \$'000	6	45	71	141	97	..	..	..	..	..	360
Hospitals and nursing homes	Number of companies	30	26	22	27	39	10	13	8	2	..	177
	Taxable income . . . \$'000	16	132	341	850	2,367	1,245	4,026	5,137	3,440	..	17,555
	Net tax \$'000	7	59	157	390	1,083	569	1,845	2,326	1,582	..	8,019
Other health services	Number of companies	136	98	48	43	26	7	3	5	2	..	368
	Taxable income . . . \$'000	71	499	698	1,215	1,585	953	901	3,220	3,002	..	12,143
	Net tax \$'000	32	229	320	556	728	433	412	1,466	1,381	..	5,556
Veterinary services	Number of companies	6	9	4	4	..	..	..	..	..	..	23
	Taxable income . . . \$'000	2	61	53	110	..	..	..	..	..	..	226
	Net tax \$'000	1	28	24	51	..	..	..	..	..	..	104
Other community services	Number of companies	105	65	30	33	31	15	7	4	4	2	296
	Taxable income . . . \$'000	64	353	442	938	1,965	2,194	2,152	2,275	5,216	6,927	22,525
	Net tax \$'000	29	159	202	423	904	1,009	990	1,046	2,325	3,186	10,273
Total Health and Community Services	Number of companies	1,253	516	198	186	136	41	23	21	9	2	2,385
	Taxable income . . . \$'000	537	2,565	2,864	5,344	8,208	5,531	7,079	12,498	12,794	6,927	64,367
	Net tax \$'000	255	1,172	1,309	2,436	3,732	2,535	3,246	5,697	5,811	3,186	29,379
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-												
Entertainment, sport and recreation	Number of companies	502	261	102	103	89	45	29	25	9	9	1,174
	Taxable income . . . \$'000	259	1,360	1,483	2,989	6,016	6,755	8,409	14,649	12,796	27,930	82,646
	Net tax \$'000	118	619	679	1,357	2,725	2,985	3,690	6,582	5,370	11,990	36,114
Restaurants, hotels, clubs and personal services	Number of companies	647	507	215	245	246	137	78	29	4	1	2,109
	Taxable income . . . \$'000	384	2,573	3,051	6,980	15,209	18,854	21,453	16,464	5,557	5,386	95,911
	Net tax \$'000	176	1,178	1,394	3,176	6,923	8,564	9,840	7,442	2,554	2,477	43,725
Total Entertainment, etc.	Number of companies	1,149	768	317	348	335	182	107	54	13	10	3,283
	Taxable income . . . \$'000	643	3,933	4,534	9,968	21,225	25,609	29,862	31,114	18,353	33,316	178,558
	Net tax \$'000	294	1,797	2,072	4,533	9,648	11,549	13,530	14,024	7,924	14,468	79,839
SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS												
	Number of companies	573	366	200	226	219	131	51	15	3	..	1,784
	Taxable income . . . \$'000	347	2,000	2,974	6,450	13,301	17,667	13,436	8,245	4,253	..	68,673
	Net tax \$'000	159	909	1,350	2,932	6,071	8,121	6,194	3,824	1,956	..	31,518
INDUSTRY NOT STATED												
	Number of companies	71	48	18	14	20	17	4	8	..	2	202
	Taxable income . . . \$'000	31	242	258	373	1,142	2,648	1,188	5,095	..	8,569	19,546
	Net tax \$'000	14	107	108	167	514	1,209	546	2,343	..	3,942	8,950
Total	Number of companies	27,524	18,160	8,940	8,448	7,937	3,633	2,071	1,204	360	171	78,448
	Taxable income . . . \$'000	15,045	94,530	129,083	241,319	497,248	507,883	576,821	732,883	495,940	718,070	4,008,822
	Net tax \$'000	6,841	41,140	54,988	101,512	208,341	213,802	248,870	313,473	210,070	292,846	1,691,883

**TAXABLE PUBLIC COMPANIES
BY INDUSTRY AND GRADE OF TAXABLE INCOME**

**TABLE 3.4(b)
Income year 1985-86**

Industry		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	
PRIMARY PRODUCTION-												
Fishing and hunting . . .	Number of companies . . .	..	..	..	1	..	1	..	2	..	..	4
	Taxable income . . . \$'000	..	..	..	34	..	131	..	1,062	..	..	1,227
	Net tax . . . \$'000	..	..	..	16	..	60	..	489	..	..	565
Agriculture and services to agriculture . . .	Number of companies . . .	8	5	2	4	3	4	2	1	2	..	31
	Taxable income . . . \$'000	5	19	30	125	183	664	504	702	2,743	..	4,975
	Net tax . . . \$'000	2	9	14	57	84	306	232	322	955	..	1,981
Forestry and logging . . .	Number of companies . . .	1	1	1	..	..	3	..	1	2	2	11
	Taxable income . . . \$'000	1	8	15	..	..	452	..	903	3,250	17,452	22,082
	Net tax . . . \$'000	..	4	7	..	..	208	..	414	1,495	7,730	9,858
Total Primary Production . . .	Number of companies . . .	9	6	3	5	3	8	2	4	4	2	46
	Taxable income . . . \$'000	5	27	45	159	183	1,248	504	2,667	5,993	17,452	28,284
	Net tax . . . \$'000	3	12	21	73	84	574	232	1,225	2,450	7,730	12,403
MINING-												
Metallic and fuel minerals and services to mining . . .	Number of companies . . .	11	7	4	4	4	6	6	10	6	33	91
	Taxable income . . . \$'000	8	50	63	127	254	766	1,874	6,027	8,874	2,320,260	2,338,303
	Net tax . . . \$'000	4	23	22	58	117	354	862	2,681	3,172	1,095,792	1,103,086
Construction materials and other non-metallic minerals	Number of companies . . .	3	2	1	1	4	1	4	5	3	5	29
	Taxable income . . . \$'000	1	8	12	26	249	195	1,146	3,261	4,292	59,192	68,383
	Net tax . . . \$'000	..	4	5	12	115	90	527	1,500	1,606	23,990	27,849
Total Mining . . .	Number of companies . . .	14	9	5	5	8	7	10	15	9	38	120
	Taxable income . . . \$'000	9	59	75	153	504	961	3,020	9,288	13,166	2,379,452	2,406,686
	Net tax . . . \$'000	4	27	27	70	232	444	1,389	4,182	4,777	1,119,782	1,130,935
MANUFACTURING-												
Metal products and machinery	Number of companies . . .	13	14	8	14	16	22	42	48	38	90	305
	Taxable income . . . \$'000	8	69	119	378	995	3,077	12,723	31,228	54,565	1,926,372	2,029,534
	Net tax . . . \$'000	4	32	55	174	458	1,432	5,731	13,789	23,378	645,920	690,973
Transport equipment . . .	Number of companies . . .	3	1	1	..	3	2	3	6	3	10	32
	Taxable income . . . \$'000	3	4	11	..	154	235	899	4,047	4,010	224,687	234,050
	Net tax . . . \$'000	1	2	5	..	71	108	431	1,862	1,416	88,909	92,805
Textiles	Number of companies . . .	2	4	2	..	1	2	4	4	4	7	30
	Taxable income . . . \$'000	2	24	27	..	42	290	1,179	2,630	6,203	54,675	65,072
	Net tax . . . \$'000	1	11	13	..	19	134	542	1,210	2,853	10,269	15,051
Clothing and footwear (including knitting mills)	Number of companies . . .	..	..	2	1	1	..	1	2	2	2	11
	Taxable income . . . \$'000	..	..	28	36	91	..	221	1,177	3,108	135,882	140,543
	Net tax . . . \$'000	..	..	13	17	42	..	102	541	1,380	36,260	38,355

Chemical, petroleum and coal products	Number of companies . . .	4	4	1	7	4	7	10	25	13	54	129
	Taxable income . . \$'000	1	24	17	201	329	1,091	3,272	15,898	16,188	631,391	668,413
	Net tax . . . \$'000	1	11	8	93	152	507	1,500	6,893	7,314	274,591	291,069
Food, beverages and tobacco	Number of companies . . .	10	10	8	3	4	11	14	29	20	28	137
	Taxable income . . \$'000	6	71	106	83	218	1,464	4,165	18,433	28,299	463,382	516,227
	Net tax . . . \$'000	2	33	49	38	100	670	1,782	7,763	12,011	165,940	188,389
Wood, wood products and furniture	Number of companies . . .	4	3	1	2	2	1	5	5	5	8	36
	Taxable income . . \$'000	3	26	12	58	124	148	1,595	3,578	8,769	34,433	48,746
	Net tax . . . \$'000	1	12	6	27	57	68	734	1,531	4,011	15,353	21,799
Paper, paper products, printing and publishing .	Number of companies . . .	6	7	2	5	9	21	11	30	18	33	142
	Taxable income . . \$'000	2	39	30	141	645	2,962	3,403	20,652	24,099	406,235	458,209
	Net tax . . . \$'000	1	18	14	65	294	1,298	1,562	9,276	9,863	84,662	107,051
All other manufacturing .	Number of companies . . .	10	6	3	8	18	17	24	26	24	46	182
	Taxable income . . \$'000	5	50	38	214	1,269	2,663	7,327	16,840	34,942	424,163	487,512
	Net tax . . . \$'000	2	23	17	98	584	1,162	3,329	6,905	15,479	177,681	205,281
Total Manufacturing	Number of companies . . .	52	49	28	40	58	83	114	175	127	278	1,004
	Taxable income . . \$'000	29	308	388	1,111	3,868	11,931	34,783	114,484	180,183	4,301,220	4,648,306
	Net tax . . . \$'000	13	141	178	511	1,777	5,379	15,713	49,770	77,706	1,499,584	1,650,773
ELECTRICITY, GAS AND WATER	Number of companies . . .	..	..	..	..	1	1	2	2	1	2	9
	Taxable income . . \$'000	..	..	..	..	69	188	789	1,635	1,562	7,794	12,037
	Net tax . . . \$'000	..	..	..	..	32	86	363	752	719	2,718	4,671
CONSTRUCTION	Number of companies . . .	7	6	2	1	10	4	3	9	9	9	60
	Taxable income . . \$'000	6	31	32	39	600	588	725	5,714	12,689	64,979	85,402
	Net tax . . . \$'000	3	14	15	18	283	270	334	2,655	5,835	25,495	34,921
TRANSPORT, STORAGE AND COMMUNICATION-	Water transport	5	6	4	10	10	6	4	15	9	8	77
	Taxable income . . \$'000	6	28	64	325	716	770	1,096	10,790	14,357	40,002	68,154
	Net tax . . . \$'000	3	13	30	132	308	306	504	5,003	6,180	7,359	19,837
Road transport	Number of companies . . .	7	5	5	4	6	9	5	5	4	6	56
	Taxable income . . \$'000	4	21	69	127	347	1,348	1,512	2,316	5,493	151,853	163,091
	Net tax . . . \$'000	2	10	32	58	160	616	696	1,065	2,522	39,772	44,932
All other transport, storage and communication	Number of companies . . .	13	3	7	9	13	6	6	8	4	2	71
	Taxable income . . \$'000	8	20	97	254	763	862	1,689	4,447	6,415	90,112	104,667
	Net tax . . . \$'000	4	9	44	118	351	397	800	2,073	2,465	36,782	43,042
Total Transport, etc.	Number of companies . . .	25	14	16	23	29	21	15	28	17	16	204
	Taxable income . . \$'000	19	69	230	706	1,826	2,980	4,298	17,553	26,265	281,966	335,913
	Net tax . . . \$'000	9	32	106	308	818	1,319	2,000	8,142	11,167	83,912	107,812

TAXABLE PUBLIC COMPANIES
BY INDUSTRY AND GRADE OF TAXABLE INCOME

TABLE 3.4(b) (cont.)
Income year 1985-86

Industry	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		
WHOLESALE AND RETAIL TRADE-												
Wholesaling petroleum, etc.	Number of companies	1	..	..	1	3	3	2	1	..	3	14
	Taxable income . . . \$'000	..	..	..	23	179	422	539	636	..	81,774	83,574
	Net tax . . . \$'000	..	..	..	..	82	187	248	293	..	24,361	25,172
Farm properties and produce dealers . . .	Number of companies	1	4	2	8	..	5	5	8	1	5	39
	Taxable income . . . \$'000	..	16	31	210	..	755	1,466	4,981	1,051	118,425	126,935
	Net tax . . . \$'000	..	7	14	97	..	317	673	2,290	..	10,150	13,548
Wholesale trade n.e.i. .	Number of companies	48	45	29	54	81	73	82	110	47	75	644
	Taxable income . . . \$'000	28	258	424	1,623	5,289	10,687	23,759	71,533	65,272	424,632	603,506
	Net tax . . . \$'000	13	119	195	749	2,406	4,879	10,589	31,797	28,369	154,155	233,272
Department, variety and general stores	Number of companies	1	6	1	..	1	2	1	2	1	7	22
	Taxable income . . . \$'000	..	29	16	..	67	217	282	1,342	1,757	225,348	229,058
	Net tax . . . \$'000	..	12	7	..	30	55	129	617	808	61,849	63,508
Food retailing	Number of companies	1	2	2	2	4	1	2	2	..	2	18
	Taxable income . . . \$'000	1	12	21	48	270	130	490	1,517	..	33,034	35,522
	Net tax . . . \$'000	..	5	9	16	127	60	225	677	..	15,196	16,314
Motor vehicle dealers petrol and tyre retailers	Number of companies	2	3	7	6	9	4	9	13	6	9	68
	Taxable income . . . \$'000	2	18	103	140	592	670	2,643	9,348	7,571	60,092	81,181
	Net tax . . . \$'000	1	8	47	64	272	308	1,139	3,841	3,483	20,464	29,628
All other retail trade .	Number of companies	5	10	9	7	13	10	8	15	6	11	94
	Taxable income . . . \$'000	2	51	144	188	736	1,649	2,500	9,023	9,131	70,217	93,642
	Net tax . . . \$'000	1	23	65	86	334	673	1,061	4,151	4,142	32,276	42,813
Total Wholesale etc.	Number of companies	59	70	50	78	111	98	109	151	61	112	899
	Taxable income . . . \$'000	33	385	737	2,233	7,133	14,531	31,679	98,381	84,782	1,013,522	1,253,418
	Net tax . . . \$'000	15	175	339	1,012	3,251	6,479	14,065	43,665	36,803	318,451	424,255
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-												
Banking	Number of companies	3	1	2	3	4	3	4	4	5	30	59
	Taxable income . . . \$'000	1	9	36	90	312	375	1,136	2,561	7,113	1,165,270	1,176,903
	Net tax . . . \$'000	1	2	8	41	107	178	443	811	1,260	246,072	248,922
Other finance	Number of companies	166	76	21	19	28	19	22	29	13	36	429
	Taxable income . . . \$'000	76	399	314	539	1,948	2,633	6,054	19,189	18,929	537,460	587,542
	Net tax . . . \$'000	35	183	145	248	868	1,136	2,538	5,292	4,218	120,803	135,464
Investment companies . .	Number of companies	6,030	424	52	80	81	54	51	73	57	106	7,008
	Taxable income . . . \$'000	1,919	1,843	720	2,277	5,263	7,783	14,743	46,798	83,660	1,083,364	1,248,368
	Net tax . . . \$'000	882	834	314	879	1,950	2,765	4,477	10,290	13,318	73,333	109,042

Other investment and services to finance and investment	Number of companies . . .	21	16	8	13	17	17	27	23	21	25	188
	Taxable income . . \$,000	11	85	120	407	1,104	2,538	7,861	13,277	30,431	150,587	206,421
	Net tax . . . \$,000	5	37	55	185	468	791	3,138	5,074	10,853	49,545	70,151
Life assurance	Number of companies . . .	1	..	..	..	2	2	2	7	4	25	43
	Taxable income . . \$,000	1	..	..	..	95	343	533	5,060	6,281	1,178,527	1,190,841
	Net tax . . . \$,000	1	..	..	..	39	146	96	2,175	1,973	341,905	346,334
Other insurance	Number of companies . . .	11	10	5	8	8	8	12	18	13	29	122
	Taxable income . . \$,000	8	67	66	243	599	1,255	3,539	12,179	18,552	279,720	316,230
	Net tax . . . \$,000	3	31	27	112	273	513	1,533	4,728	6,474	62,418	76,112
Real estate agents	Number of companies . . .	10	1	4	1	9	3	2	1	2	..	33
	Taxable income . . \$,000	6	9	61	21	534	457	480	728	3,648	..	5,945
	Net tax . . . \$,000	3	4	28	10	246	163	221	335	1,446	..	2,455
Holding companies	Number of companies . . .	19	14	5	10	16	14	12	30	38	120	278
	Taxable income . . \$,000	10	83	76	309	1,035	1,900	3,563	20,262	51,895	2,044,989	2,124,121
	Net tax . . . \$,000	4	37	24	121	296	620	639	1,629	7,789	109,686	120,846
Real estate operators and developers	Number of companies . . .	144	89	57	60	90	56	36	38	23	25	618
	Taxable income . . \$,000	68	456	806	1,745	5,960	7,939	10,555	23,108	31,672	150,664	232,974
	Net tax . . . \$,000	31	210	361	801	2,706	3,574	4,549	9,713	13,726	42,995	78,666
Architectural services	Number of companies . . .	*	*	*	*	*	*	*	*	*	*	*
	Taxable income . . \$,000	*	*	*	*	*	*	*	*	*	*	*
	Net tax . . . \$,000	*	*	*	*	*	*	*	*	*	*	*
Consultant engineering, surveying and technical services	Number of companies . . .	3	2	2	3	3	4	4	2	..	2	25
	Taxable income . . \$,000	2	12	22	89	153	594	1,171	1,131	..	20,897	24,070
	Net tax . . . \$,000	1	6	10	42	72	273	550	520	..	8,031	9,506
Legal services	Number of companies . . .	..	..	..	..	..	..	..	..	..	..	..
	Taxable income . . \$,000	..	..	..	..	..	..	..	..	..	..	..
	Net tax . . . \$,000	..	..	..	..	..	..	..	..	..	..	..
Accounting and auditing	Number of companies . . .	*	*	*	*	*	*	*	*	*	*	*
	Taxable income . . \$,000	*	*	*	*	*	*	*	*	*	*	*
	Net tax . . . \$,000	*	*	*	*	*	*	*	*	*	*	*
Other business services	Number of companies . . .	56	44	30	24	38	33	30	33	12	13	313
	Taxable income . . \$,000	26	207	417	718	2,361	4,883	8,454	21,169	16,493	60,477	115,204
	Net tax . . . \$,000	12	95	185	332	1,053	2,097	3,361	8,443	5,638	27,426	48,642
Total finance, etc.	Number of companies . . .	6,465	677	187	221	297	213	202	258	189	411	9,120
	Taxable income . . \$,000	2,127	3,171	2,656	6,437	19,413	30,701	58,091	165,461	269,751	6,671,955	7,229,763
	Net tax . . . \$,000	977	1,438	1,164	2,771	8,103	12,256	21,545	49,011	67,189	1,082,214	1,246,669

* Not available for publication separately

TAXABLE PUBLIC COMPANIES
BY INDUSTRY AND GRADE OF TAXABLE INCOME

TABLE 3.4(b) (cont.)
Income year 1985-86

Industry	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	
HEALTH AND COMMUNITY SERVICES-											
Medical practice	Number of companies	..	..	..	..	..	..	..	..	..	..
	Taxable income . . \$,000	..	..	..	..	..	..	..	..	..	..
	Net tax . . . \$,000	..	..	..	..	..	..	..	..	..	..
Dental practice	Number of companies	..	..	..	..	..	..	..	..	..	..
	Taxable income . . \$,000	..	..	..	..	..	..	..	..	..	..
	Net tax . . . \$,000	..	..	..	..	..	..	..	..	..	..
Hospitals and nursing homes	Number of companies	..	..	..	..	..	..	..	..	..	..
	Taxable income . . \$,000	..	..	..	..	..	..	..	..	..	..
	Net tax . . . \$,000	..	..	..	..	..	..	..	..	..	..
Other health services	Number of companies	..	..	1	..	3	2	..	1	4	14
	Taxable income . . \$,000	..	..	16	..	183	524	..	1,826	25,480	28,489
	Net tax . . . \$,000	..	..	7	..	84	241	..	747	7,664	8,956
Veterinary services	Number of companies	..	..	..	..	..	..	..	..	..	..
	Taxable income . . \$,000	..	..	..	..	..	..	..	..	..	..
	Net tax . . . \$,000	..	..	..	..	..	..	..	..	..	..
Other community services	Number of companies	10	11	5	5	5	3	..	2	1	45
	Taxable income . . \$,000	8	44	71	130	299	386	..	2,446	5,592	9,702
	Net tax . . . \$,000	4	20	33	60	138	177	..	641	77	1,485
Total Health and Community Services	Number of companies	11	11	6	5	8	8	6	2	4	5
	Taxable income . . \$,000	8	44	86	130	483	1,189	1,618	5,607	31,072	41,640
	Net tax . . . \$,000	4	20	40	60	222	547	1,403	1,888	7,741	11,888
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-											
Entertainment, sport and recreation	Number of companies	17	13	5	8	4	9	14	5	17	101
	Taxable income . . \$,000	8	77	73	247	243	1,362	9,726	6,072	71,097	91,802
	Net tax . . . \$,000	4	35	32	114	112	626	1,245	4,240	31,930	41,078
Restaurants, hotels, clubs and personal services	Number of companies	23	38	27	12	34	22	15	8	5	184
	Taxable income . . \$,000	18	186	395	327	1,935	3,101	4,229	4,973	7,799	22,962
	Net tax . . . \$,000	8	85	182	150	890	1,319	1,780	2,287	3,470	10,172
Total Entertainment, etc.	Number of companies	40	51	32	20	38	31	24	22	10	17
	Taxable income . . \$,000	26	263	468	574	2,177	4,463	7,127	14,699	13,871	114,764
	Net tax . . . \$,000	12	120	214	264	1,002	1,945	3,025	6,527	6,210	51,250
SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	Number of companies	5	7	5	1	6	2	7	3	1	..
	Taxable income . . \$,000	3	56	68	25	451	277	2,271	1,957	1,303	..
	Net tax . . . \$,000	1	26	32	12	208	127	1,073	949	599	..
INDUSTRY NOT STATED.	Number of companies	8	6	..	3	3	..	4	8	5	28
	Taxable income . . \$,000	6	28	..	82	229	..	1,115	5,834	7,098	409,742
	Net tax . . . \$,000	3	12	..	38	105	..	350	2,562	2,820	116,370
Total.	Number of companies	6,695	906	334	402	572	476	498	677	437	918
	Taxable income . . \$,000	2,271	4,440	4,786	11,649	36,936	69,057	146,021	439,076	622,269	15,250,250
	Net tax . . . \$,000	1,042	2,019	2,136	5,137	16,118	29,427	60,833	170,061	218,163	4,295,928

* Not available for publication separately

ALL COMPANIES

ALL ITEMS BY TYPE OF COMPANY, GRADE OF TAXABLE INCOME (PRIVATE AND PUBLIC ONLY) AND STATE OF ASSESSMENT (TAXABLE ONLY)

I T E M	H	Grade of taxable income	Number of companies	Number with	Trading stock			
					Amount	Stock on hand at beginning of year	Stock on hand at end of year	Cost of goods sold
					\$'000	\$'000	\$'000	\$'000
TAXABLE (resident and non-resident)-								
Private-								
		\$	\$					
1		1 - 1,999	27,524	8,833	4,238,907	346,807	429,155	3,201,196
2		2,000 - 9,999	18,160	7,155	5,102,895	410,411	489,072	3,739,526
3		10,000 - 19,999	8,940	3,844	3,712,013	304,773	367,287	2,689,110
4		20,000 - 39,999	8,448	4,042	5,094,714	412,213	514,990	3,794,864
5		40,000 - 99,999	7,937	4,354	8,552,813	668,506	805,045	6,158,478
6		100,000 - 199,999	3,633	2,274	7,317,396	703,948	800,246	5,587,220
7		200,000 - 399,999	2,071	1,442	7,087,077	650,184	798,782	5,232,370
8		400,000 - 999,999	1,204	855	8,784,835	783,850	967,464	6,632,350
9		1,000,000 - 1,999,999	360	271	4,427,578	483,297	569,077	3,071,566
10		2,000,000 and over	171	124	5,116,267	603,544	674,837	3,285,391
11		Total	78,448	33,194	59,434,495	5,367,532	6,415,956	43,392,071
Public-								
12		1 - 1,999	6,695	156	12,487,126	350,273	492,160	12,203,437
13		2,000 - 9,999	906	177	1,888,789	296,948	293,897	1,348,577
14		10,000 - 19,999	334	111	1,788,729	218,107	291,797	1,325,359
15		20,000 - 39,999	402	144	1,253,174	161,793	161,930	997,612
16		40,000 - 99,999	572	241	1,214,054	158,654	158,174	888,404
17		100,000 - 199,999	476	234	2,789,066	367,408	468,424	1,978,658
18		200,000 - 399,999	498	275	4,047,268	540,780	617,140	3,215,209
19		400,000 - 999,999	677	376	7,747,926	1,081,438	1,163,363	5,779,387
20		1,000,000 - 1,999,999	437	239	6,984,698	1,072,872	1,136,674	4,720,607
21		2,000,000 and over	918	490	86,256,816	9,824,322	10,764,927	56,311,524
22		Total	11,915	2,443	126,457,644	14,072,592	15,548,487	88,768,774
23		Special section	5,489	6	7,841	1,659	1,741	4,832
24		Non-profit	901	305	89,231	4,272	5,291	54,115
25		Co-operative	707	151	2,728,324	163,482	232,910	2,324,475
26		Total taxable companies	97,460	36,099	188,717,535	19,609,537	22,204,386	134,544,267
State-								
27		New South Wales	50,244	16,742	82,099,128	9,488,633	10,502,564	60,075,638
28		Victoria	22,165	9,534	70,950,181	7,048,435	8,049,461	48,503,549
29		Queensland	9,174	3,054	13,993,062	1,159,609	1,264,671	9,930,614
30		Western Australia	5,020	1,928	7,856,388	547,421	684,032	5,945,467
31		South Australia	6,958	3,251	10,617,005	1,070,605	1,352,976	7,757,811
32		Tasmania	1,268	628	1,770,128	194,430	217,809	1,153,187
33		Northern Territory	652	298	418,460	26,248	34,290	324,004
34		Australian Capital Territory	1,979	664	1,013,184	74,155	98,583	853,997
35		Total taxable companies	97,460	36,099	188,717,535	19,609,537	22,204,386	134,544,267
36		Taxable, non-resident companies	5,580	40	4,895,727	77,720	119,716	669,877
NON-TAXABLE (resident and non-resident)-								
37		Private	208,980	55,732	40,891,300	5,006,396	5,830,536	30,323,484
38		Public	8,512	2,036	62,033,818	7,383,388	8,146,301	47,322,785
39		Special section	87	..	..	..	..	..
40		Non-profit	1,037	363	38,527	1,981	2,592	23,743
41		Co-operative	1,380	202	2,676,943	520,646	610,232	2,055,508
42		Total non-taxable companies	219,996	58,333	105,640,588	12,912,411	14,589,659	79,725,521
43		Non-taxable, non-resident companies	276	48	747,283	90,929	90,953	628,205
ALL COMPANIES (taxable and non-taxable)								
44		Resident	311,600	94,344	288,715,113	32,353,299	36,583,376	212,971,706
45		Non-resident	5,856	88	5,643,010	168,649	210,669	1,298,082
46		Total	317,456	94,432	294,358,123	32,521,948	36,794,045	214,269,788

TABLE 3.5
Income year 1985-86

Total business receipts		Deductions								I T E M
		Salaries and wages paid		Royalties paid		Interest paid		Investment allowance		
Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	
	\$'000		\$'000		\$'000		\$'000		\$'000	
20,385	5,741,755	19,248	1,128,805	151	5,437	16,610	225,997	353	2,664	1
13,157	6,596,969	13,293	1,118,509	175	4,839	11,936	250,113	388	5,248	2
6,459	4,650,398	6,663	780,203	104	5,179	6,037	126,508	295	3,137	3
6,235	6,250,092	6,510	1,032,933	122	4,492	5,917	147,427	369	4,787	4
6,201	9,981,157	6,340	1,475,742	176	15,173	5,752	195,174	593	9,278	5
3,016	8,732,170	3,044	1,158,134	111	13,459	2,695	142,638	397	10,127	6
1,806	8,245,407	1,793	1,047,582	103	14,545	1,609	173,714	364	8,571	7
1,100	9,997,193	1,075	1,200,760	105	11,993	942	192,090	315	10,932	8
332	5,044,379	324	656,113	48	20,843	289	128,012	155	7,999	9
158	6,174,094	154	778,237	32	16,629	132	181,079	86	11,891	10
58,849	71,413,614	58,444	10,377,019	1,127	112,590	51,919	1,762,752	3,315	74,634	11
549	13,181,615	317	228,029	13	2,056	324	364,871	48	14,544	12
391	2,237,475	288	232,745	17	4,725	272	174,317	47	4,664	13
229	2,003,844	181	280,548	8	334	130	109,190	33	3,076	14
272	1,625,825	224	182,765	22	9,641	185	100,956	42	3,379	15
418	1,866,333	359	279,909	22	11,927	271	213,700	95	4,317	16
376	3,464,272	344	475,950	35	19,937	283	145,122	114	8,863	17
432	4,993,284	379	542,381	56	35,149	296	247,953	127	6,751	18
597	9,671,381	541	1,159,313	97	79,592	440	661,301	242	22,021	19
379	9,226,511	354	1,303,194	88	59,817	291	1,056,658	181	20,511	20
812	123,350,448	753	13,686,408	249	1,080,920	724	18,868,998	508	448,450	21
4,455	171,620,988	3,740	18,371,243	607	1,304,097	3,216	21,943,065	1,437	536,575	22
311	622,710	41	2,799	..	..	13	309	..	..	23
444	175,654	378	37,397	2	7	240	2,327	4	8	24
578	3,951,638	433	237,811	8	336	286	866,777	61	4,569	25
64,637	247,784,603	63,036	29,026,268	1,744	1,417,029	55,674	24,575,229	4,817	615,786	26
31,753	102,411,684	31,690	11,215,968	827	496,625	28,113	6,887,221	2,040	164,062	27
15,984	101,083,247	15,227	12,467,164	540	754,829	13,184	14,121,670	1,392	356,283	28
5,501	16,501,798	5,027	2,151,177	132	74,977	4,261	954,075	431	29,082	29
3,561	9,737,394	3,267	1,057,103	91	46,511	2,984	617,960	270	19,660	30
4,918	12,798,949	4,923	1,565,017	94	35,368	4,659	733,145	469	36,202	31
969	2,023,604	979	280,402	37	7,691	832	89,969	121	8,167	32
532	576,165	518	85,021	11	336	472	9,696	31	522	33
1,419	2,651,762	1,405	204,416	12	691	1,169	1,161,492	63	1,808	34
64,637	247,784,603	63,036	29,026,268	1,744	1,417,029	55,674	24,575,229	4,817	615,786	35
399	6,688,491	91	219,026	14	233,529	53	252,537	29	15,019	36
106,146	52,625,953	93,517	8,718,357	1,412	77,337	93,229	3,183,257	2,932	81,034	37
4,083	79,017,961	3,220	7,060,560	356	422,421	3,135	6,808,140	855	192,082	38
7	32,258	2	6,232	..	..	1	..	..	..	39
591	109,148	452	23,954	2	1	369	4,672	7	40	40
956	3,260,385	840	242,895	8	1,116	329	350,890	45	2,801	41
111,783	135,045,706	98,032	16,051,997	1,778	500,875	97,063	10,346,959	3,839	275,957	42
122	1,695,972	95	150,301	2	16,678	48	62,072	18	3,808	43
175,899	374,445,846	160,882	44,708,939	3,506	1,667,697	152,636	34,607,579	8,609	872,917	44
521	8,384,463	186	369,327	16	250,207	101	314,609	47	18,827	45
176,420	382,830,309	161,068	45,078,266	3,522	1,917,904	152,737	34,922,188	8,656	891,744	46

ALL COMPANIES

ALL ITEMS BY TYPE OF COMPANY, GRADE OF TAXABLE INCOME (PRIVATE AND PUBLIC ONLY) AND STATE OF ASSESSMENT (TAXABLE ONLY)

Deductions (continued)										
I T E M	Grade of taxable income	Lease payments		Payments to associated persons		Section 80		Film industry		
		Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	
			\$'000		\$'000		\$'000		\$'000	
TAXABLE (resident and non-resident)-										
Private-										
	\$	\$								
1	1 - 1,999	6,620	58,768	16,831	529,715	7,263	42,723	38	418	
2	2,000 - 9,999	5,250	69,787	11,428	406,445	4,273	38,184	42	1,813	
3	10,000 - 19,999	2,899	43,965	5,775	242,548	1,726	22,233	24	596	
4	20,000 - 39,999	2,923	54,016	5,571	277,858	1,289	20,114	28	533	
5	40,000 - 99,999	3,094	79,538	5,375	328,350	856	23,474	19	506	
6	100,000 - 199,999	1,608	63,554	2,451	191,753	284	13,266	15	499	
7	200,000 - 399,999	960	56,113	1,439	135,605	115	12,842	7	1,151	
8	400,000 - 999,999	541	58,394	875	116,298	54	11,439	13	3,198	
9	1,000,000 - 1,999,999	165	25,998	244	39,969	10	4,917	4	235	
10	2,000,000 and over	83	21,271	109	24,506	6	7,048	3	519	
11	Total	24,143	531,403	50,098	2,293,046	15,876	196,240	193	9,468	
Public-										
	\$	\$								
12	1 - 1,999	63	4,302	..	..	184	19,520	6	399
13	2,000 - 9,999	86	7,642	..	..	96	24,447	..	..
14	10,000 - 19,999	56	6,131	..	..	44	10,794	..	..
15	20,000 - 39,999	87	5,355	..	..	52	7,252	..	..
16	40,000 - 99,999	137	10,605	..	..	87	9,856	3	2,771
17	100,000 - 199,999	129	25,468	..	..	51	5,837	2	15
18	200,000 - 399,999	143	21,007	..	..	45	13,504	2	2,203
19	400,000 - 999,999	239	44,973	..	..	67	34,090	3	1,349
20	1,000,000 - 1,999,999	150	28,724	..	..	22	11,395	..	..
21	2,000,000 and over	352	374,288	..	..	31	160,644	13	25,725
22	Total	1,442	528,494	..	..	679	297,340	29	32,462
23	Special section	3	5	..	..	2	95	..	..
24	Non-profit	76	296	..	..	57	551	1	200
25	Co-operative	78	11,419	..	..	40	1,066	..	..
26	Total taxable companies	25,742	1,071,618	50,098	2,293,046	16,654	495,292	223	42,129	
State-										
27	New South Wales	12,560	413,487	26,321	1,192,771	8,856	251,490	103	8,074	
28	Victoria	6,063	379,853	10,915	505,872	3,650	127,558	48	27,436	
29	Queensland	2,313	114,782	3,909	174,876	1,276	57,089	15	3,324	
30	Western Australia	1,367	52,423	2,609	121,819	915	17,527	12	2,606	
31	South Australia	2,156	65,544	4,049	194,732	1,269	24,983	40	577	
32	Tasmania	368	27,711	752	38,143	231	8,007	2	95	
33	Northern Territory	306	6,663	416	16,019	129	2,875	2	15	
34	Australian Capital Territory	609	11,157	1,127	48,814	328	5,764	1	1	
35	Total taxable companies	25,742	1,071,618	50,098	2,293,046	16,654	495,292	223	42,129	
36	Taxable, non-resident companies	20	9,592	9	248	28	6,827	1	60	
NON-TAXABLE (resident and non-resident)-										
37	Private	40,396	697,897	74,482	2,263,539	44,767	626,541	91	11,605	
38	Public	1,329	399,558	..	..	1,196	917,554	6	139,241
39	Special section	..	..	..	..	4	890	..	..
40	Non-profit	114	401	..	..	175	1,684	..	..
41	Co-operative	109	7,512	..	..	138	11,112	..	..
42	Total non-taxable companies	41,948	1,105,369	74,482	2,263,539	46,280	1,557,782	97	150,846	
43	Non-taxable, non-resident companies	21	286	7	303	54	86,069	..	..
ALL COMPANIES (taxable and non-taxable)										
44	Resident	67,649	2,167,109	124,564	4,556,034	62,852	1,960,178	319	192,915	
45	Non-resident	41	9,878	16	551	82	92,896	1	60	
46	Total	67,690	2,176,987	124,580	4,556,585	62,934	2,053,074	320	192,975	

TABLE 3.5 (cont.)
Income year 1985-86

Deductions (cont.)						Depreciable assets						I T E M
Management investment company		Superannuation deductions		Other deductions		Net profit or loss from business		Depreciated value at beginning of year		Purchased during year	Disposed of during year	
Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Amount	Amount	
	\$'000		\$'000		\$'000		\$'000		\$'000	\$'000	\$'000	
9	145	8,714	66,833	518	7,059	20,366	(25,021)	16,169	285,296	151,179	33,710	1
5	25	6,547	54,930	510	10,572	13,147	19,357	12,025	314,641	167,199	35,396	2
11	84	3,705	35,717	413	9,246	6,464	60,362	6,204	201,919	96,686	26,935	3
8	309	3,949	45,504	431	8,511	6,241	122,399	6,065	286,486	147,361	32,555	4
14	647	4,214	64,315	679	23,687	6,194	283,180	5,980	403,128	213,158	36,067	5
6	401	2,236	47,788	461	22,253	3,010	320,690	2,875	332,641	165,574	31,970	6
..	..	1,382	36,769	320	21,097	1,804	394,793	1,716	423,476	134,263	37,209	7
6	518	913	42,597	278	37,987	1,098	505,539	1,029	386,595	210,376	33,981	8
..	..	283	18,156	96	20,496	332	342,410	313	240,045	116,629	12,806	9
2	100	127	19,312	63	51,902	156	521,812	150	331,504	182,672	26,717	10
61	2,230	32,070	431,921	3,769	212,810	58,812	2,545,521	52,526	3,205,732	1,585,098	307,346	11
..	..	101	4,112	125	15,866	543	7,329	255	199,659	153,480	24,074	12
..	..	117	3,139	62	15,942	387	45,049	275	267,828	88,157	33,660	13
..	..	99	3,113	38	11,935	227	(16,127)	172	87,655	59,315	4,507	14
..	..	129	6,029	43	7,536	274	5,128	204	103,275	48,881	11,436	15
..	..	218	7,817	90	7,996	417	16,150	349	163,521	141,726	17,013	16
..	..	223	14,633	107	35,191	374	(768)	322	284,631	140,872	17,525	17
..	..	261	14,165	109	38,269	430	32,890	341	314,671	105,091	30,586	18
1	80	410	32,022	204	106,102	597	161,138	496	1,015,934	437,768	128,418	19
1	6	266	47,125	145	141,928	377	252,731	319	918,054	280,036	52,290	20
5	3,509	607	494,950	378	1,739,478	806	6,580,556	701	12,860,194	5,866,048	931,547	21
7	3,595	2,431	627,104	1,301	2,120,243	4,432	7,084,074	3,434	16,215,422	7,321,373	1,251,056	22
..	..	14	42	8	5,097	313	67,116	27	800	451	70	23
..	..	198	2,584	28	910	448	6,321	384	21,962	8,491	1,257	24
..	..	132	8,542	91	23,083	566	16,916	248	135,932	80,551	4,611	25
68	5,825	34,845	1,070,192	5,197	2,362,143	64,571	9,719,947	56,619	19,579,847	8,995,963	1,564,340	26
21	940	17,435	442,843	1,155	158,086	31,724	1,807,400	28,871	6,715,468	3,539,046	759,243	27
24	4,519	8,533	462,260	2,636	1,725,714	15,980	6,008,690	13,347	9,840,105	4,181,032	578,717	28
5	90	2,606	57,301	559	159,720	5,493	669,456	4,456	1,000,087	471,792	63,149	29
11	131	1,779	34,516	97	217,926	3,560	534,317	2,974	583,786	280,759	87,459	30
1	2	624	14,531	170	22,514	967	136,484	862	198,717	54,820	7,257	31
..	..	232	1,936	40	3,862	529	36,345	471	36,816	17,964	2,364	32
1	2	769	9,108	69	4,364	1,412	180,253	1,148	41,255	24,450	3,288	33
68	5,825	34,845	1,070,192	5,197	2,362,143	64,571	9,719,947	56,619	19,579,847	8,995,963	1,564,340	35
..	..	47	7,469	24	228,645	399	1,013,564	83	114,723	60,822	8,573	36
38	450	40,269	341,256	4,444	327,207	111,440	(2,279,534)	88,085	3,495,706	1,951,367	445,845	37
4	1,015	1,634	210,331	1,017	1,862,699	4,446	(3,336,459)	2,932	8,323,210	3,822,160	851,115	38
..	..	..	..	3	454	10	864	1	3	..	..	39
..	..	191	4,783	19	384	589	(11,943)	480	19,216	4,742	215	40
..	..	150	7,127	88	12,670	862	(52,614)	339	262,481	65,805	9,695	41
42	1,464	42,244	563,497	5,571	2,203,413	117,347	(5,679,687)	91,837	12,100,615	5,844,074	1,306,870	42
..	..	31	3,305	16	65,979	137	(165,992)	77	97,503	40,250	4,049	43
110	7,289	77,011	1,622,916	10,728	4,270,933	181,382	3,192,688	148,296	31,468,236	14,738,965	2,858,588	44
..	..	78	10,774	40	294,624	536	847,572	160	212,226	101,072	12,622	45
110	7,289	77,089	1,633,690	10,768	4,565,557	181,918	4,040,260	148,456	31,680,462	14,840,037	2,871,210	46

ALL COMPANIES

ALL ITEMS BY TYPE OF COMPANY, GRADE OF TAXABLE INCOME (PRIVATE AND PUBLIC ONLY) AND STATE OF ASSESSMENT (TAXABLE ONLY)

I T E M	Grade of taxable income	Depreciation (cont.)		Net income from partnership and trust		Sale of property		Gross rents	
		Depreciation allowed	Depreciated value at end of year	Number with	Amount	Number with	Amount	Number with	Amount
		Amount	Amount						
		\$'000	\$'000		\$'000		\$'000		\$'000
	TAXABLE (resident and non-resident)-								
	Private-								
	\$ \$								
1	1 - 1,999	70,429	330,677	1,461	17,624	514	3,217	5,670	151,882
2	2,000 - 9,999	78,273	363,104	1,266	16,617	656	5,760	4,415	133,677
3	10,000 - 19,999	48,082	222,601	743	11,147	424	3,187	2,265	77,406
4	20,000 - 39,999	75,920	324,795	845	19,145	460	6,235	2,212	94,458
5	40,000 - 99,999	102,298	469,233	906	30,750	509	12,094	2,103	109,813
6	100,000 - 199,999	87,138	385,757	460	34,767	297	7,943	919	58,201
7	200,000 - 399,999	86,283	432,788	236	28,437	182	7,729	553	51,694
8	400,000 - 999,999	103,202	452,549	133	29,152	135	10,596	361	47,558
9	1,000,000 - 1,999,999	66,940	279,633	46	13,163	38	1,451	126	16,242
10	2,000,000 and over	90,806	394,811	24	30,132	31	9,436	65	6,847
11	Total	809,371	3,655,947	6,120	230,933	3,246	67,647	18,689	747,777
	Public-								
	\$ \$								
12	1 - 1,999	76,820	251,986	17	963	18	3,422	204	24,866
13	2,000 - 9,999	72,463	249,692	19	(4,496)	17	34	167	22,800
14	10,000 - 19,999	30,077	112,122	15	887	17	2,028	90	18,413
15	20,000 - 39,999	25,931	119,447	25	(357)	17	1,807	105	19,496
16	40,000 - 99,999	55,584	232,377	33	8,159	41	1,980	161	28,235
17	100,000 - 199,999	78,132	329,779	25	2,501	32	4,270	135	58,295
18	200,000 - 399,999	74,877	340,371	28	4,538	43	7,147	124	40,203
19	400,000 - 999,999	250,955	1,025,403	41	(7,438)	102	58,771	183	69,664
20	1,000,000 - 1,999,999	204,693	934,516	45	11,358	84	18,426	123	149,109
21	2,000,000 and over	3,752,780	14,246,162	126	(294,729)	226	1,507,736	371	753,324
22	Total	4,622,313	17,841,855	374	(278,615)	597	1,605,620	1,663	1,184,406
23	Special section	273	885	2	689	1	21	15	771
24	Non-profit	5,575	23,896	16	259	14	66	191	4,235
25	Co-operative	38,785	171,770	4	473	12	765	94	9,179
26	Total taxable companies	5,476,317	21,694,354	6,516	(46,261)	3,870	1,674,119	20,652	1,946,367
	State-								
27	New South Wales	2,067,788	7,643,648	2,765	107,352	1,943	142,884	10,914	817,783
28	Victoria	2,682,145	10,690,442	1,394	(231,723)	909	1,482,521	4,110	866,439
29	Queensland	237,410	1,166,131	840	19,657	249	13,777	1,768	83,701
30	Western Australia	136,534	640,866	641	43,535	287	19,900	1,161	62,031
31	South Australia	292,766	1,255,596	608	6,149	360	12,996	1,706	74,156
32	Tasmania	38,492	205,847	65	985	56	709	357	12,815
33	Northern Territory	9,844	41,761	55	1,978	13	124	144	7,319
34	Australian Capital Territory	11,339	50,064	148	5,806	53	1,209	492	22,123
35	Total taxable companies	5,476,317	21,694,354	6,516	(46,261)	3,870	1,674,119	20,652	1,946,367
36	Taxable, non-resident companies	39,071	127,901	27	4,289	17	32,538	54	25,848
	NON-TAXABLE (resident and non-resident)-								
37	Private	859,753	4,153,536	7,983	63,563	4,222	59,624	28,792	962,153
38	Public	1,990,842	9,226,218	284	(28,111)	466	98,970	1,223	518,043
39	Special section	2	2	..	..	..	..	..	..
40	Non-profit	3,463	20,196	14	63	4	(1)	220	5,719
41	Co-operative	47,228	283,751	5	495	13	146	133	7,964
42	Total non-taxable companies	2,901,287	13,683,703	8,286	36,010	4,705	158,739	30,368	1,493,879
43	Non-taxable, non-resident companies	21,505	112,132	15	(1,425)	15	19,582	20	5,033
	ALL COMPANIES (taxable and non-taxable)								
44	Resident	8,317,028	35,138,023	14,760	(13,115)	8,543	1,780,739	50,946	3,409,366
45	Non-resident	60,576	240,033	42	2,864	32	52,120	74	30,881
46	Total	8,377,604	35,378,056	14,802	(10,251)	8,575	1,832,859	51,020	3,440,247

TABLE 3.5 (cont.)
Income year 1985-86

Investment and property income deductions		Gross interest		Gross dividends		Other income or loss		Section 80G losses transferred		I T E M
Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	
	\$ '000		\$ '000		\$ '000		\$ '000		\$ '000	
7,195	175,230	9,844	90,214	1,412	1,197	400	3,309	261	7,892	1
5,319	137,006	7,948	193,091	2,341	7,036	415	3,773	142	6,056	2
2,779	79,308	4,564	74,960	1,634	11,921	288	7,407	83	3,243	3
2,510	88,720	4,709	88,477	1,768	24,484	337	3,655	89	7,755	4
2,233	99,753	4,955	132,534	1,834	48,561	433	9,602	100	8,298	5
853	49,646	2,461	94,776	845	46,589	239	4,930	69	7,225	6
449	35,145	1,486	107,915	506	39,941	188	4,513	53	10,059	7
261	37,977	925	129,523	343	53,872	147	6,592	48	12,207	8
89	19,126	292	109,662	126	40,328	48	1,181	33	4,331	9
40	8,551	142	131,406	75	77,770	31	7,528	23	12,726	10
21,728	730,461	37,326	1,152,557	10,884	351,698	2,526	52,490	901	79,792	11
5,105	43,516	6,318	366,268	34	346	172	5,852	114	102,702	12
463	88,755	669	167,680	40	792	93	9,540	29	14,715	13
113	31,093	195	68,407	29	146	41	3,537	16	18,291	14
122	14,304	238	92,202	40	562	40	4,560	23	27,855	15
168	41,130	312	174,338	83	2,536	45	7,185	17	4,183	16
115	47,925	286	85,621	84	5,889	50	8,992	33	31,229	17
82	32,394	308	211,322	118	15,864	39	22,381	43	56,164	18
127	109,439	502	618,253	212	71,604	60	5,217	59	32,783	19
97	152,989	345	835,674	195	155,874	65	4,845	55	68,893	20
227	2,307,587	788	21,512,626	572	6,232,776	221	1,919,607	134	588,436	21
6,619	2,869,133	9,961	24,132,391	1,407	6,486,388	826	1,991,716	523	945,251	22
40	3,875	55	173,292	2	24	5,148	1,507,075	1	9	23
454	3,616	852	24,768	39	1,619	373	55,984	2	497	24
188	152,902	420	1,000,742	66	12,677	118	5,518	8	905	25
29,029	3,759,986	48,614	26,483,749	12,398	6,852,406	8,991	3,612,784	1,435	1,026,454	26
16,298	915,674	25,401	6,483,035	6,387	2,910,129	5,212	736,381	722	276,392	27
4,900	2,108,507	9,708	16,172,716	2,440	3,097,532	2,437	2,739,927	340	622,283	28
3,280	193,689	5,179	988,129	1,012	260,762	471	34,967	121	35,422	29
1,354	47,620	2,710	557,072	847	225,632	298	24,740	77	31,378	30
2,027	402,839	3,767	707,646	1,185	265,470	345	66,511	127	42,625	31
392	58,623	694	61,385	202	32,105	113	4,061	17	9,895	32
133	8,026	239	6,932	38	12,609	19	237	8	887	33
645	25,007	916	1,506,834	287	48,168	96	5,960	23	7,572	34
29,029	3,759,986	48,614	26,483,749	12,398	6,852,406	8,991	3,612,784	1,435	1,026,454	35
45	51,990	84	372,723	11	28,849	5,139	941,578	..	..	36
39,590	1,594,782	47,760	1,322,606	17,159	571,484	1,755	43,125	1,022	169,892	37
2,022	1,432,206	3,736	4,781,890	956	3,342,102	517	208,836	823	465,913	38
1	..	2	5	1	24	9	527	..	..	39
238	5,607	612	6,370	29	3,274	429	31,797	1	15	40
112	8,449	382	339,742	68	2,271	279	12,993	1	1	41
41,963	3,041,044	52,492	6,450,614	18,213	3,919,156	2,989	297,277	1,847	635,821	42
21	3,729	85	110,215	8	2,227	26	27,409	..	..	43
70,926	6,745,310	100,937	32,451,425	30,592	10,740,486	6,815	2,941,074	3,282	1,662,275	44
66	55,719	169	482,938	19	31,076	5,165	968,987	..	..	45
70,992	6,801,029	101,106	32,934,363	30,611	10,771,562	11,980	3,910,061	3,282	1,662,275	46

ALL COMPANIES

ALL ITEMS BY TYPE OF COMPANY, GRADE OF TAXABLE INCOME (PRIVATE AND PUBLIC ONLY) AND STATE OF ASSESSMENT (TAXABLE ONLY)

I T E M	Grade of taxable income	Income subject to rebates						Total rebates and credits	
		Taxable Income	Dividends (section 46)		Government loan interest				
		Amount	Number with	Amount	Number with	Amount	Number with	Amount	
		\$ '000		\$ '000		\$ '000		\$ '000	
TAXABLE (resident and non-resident)-									
Private-									
	\$	\$							
1	1 - 1,999	15,045	1,005	378	2	..	1,020	(179)	
2	2,000 - 9,999	94,530	1,947	5,067	7	4	1,978	(2,362)	
3	10,000 - 19,999	129,083	1,411	9,526	2	1	1,424	(4,426)	
4	20,000 - 39,999	241,319	1,585	20,586	4	7	1,591	(9,513)	
5	40,000 - 99,999	497,248	1,670	44,376	9	36	1,688	(20,590)	
6	100,000 - 199,999	507,883	783	43,199	2	2	796	(20,124)	
7	200,000 - 399,999	576,821	464	36,184	..	..	472	(16,731)	
8	400,000 - 999,999	732,883	325	51,078	1	3	337	(23,609)	
9	1,000,000 - 1,999,999	495,940	117	39,193	..	..	122	(18,512)	
10	2,000,000 and over	718,070	74	77,757	1	..	78	(35,813)	
11	Total	4,008,822	9,381	327,343	28	53	9,506	(151,859)	
Public-									
	\$	\$							
12	1 - 1,999	2,271	14	5	1	2	16	(3)	
13	2,000 - 9,999	4,440	33	53	1	2	35	(27)	
14	10,000 - 19,999	4,786	25	136	1	..	32	(88)	
15	20,000 - 39,999	11,649	34	497	1	1	42	(263)	
16	40,000 - 99,999	36,936	74	1,978	2	2	86	(1,011)	
17	100,000 - 199,999	69,057	76	5,227	..	..	88	(2,814)	
18	200,000 - 399,999	146,021	110	14,135	5	8	122	(6,709)	
19	400,000 - 999,999	439,076	207	69,541	9	43	229	(33,133)	
20	1,000,000 - 1,999,999	622,269	184	146,566	4	23	203	(68,138)	
21	2,000,000 and over	15,250,230	550	5,774,898	39	46,496	583	(1,878,266)	
22	Total	16,586,756	1,307	6,013,034	63	46,578	1,436	(1,990,452)	
23	Special section	1,161,001	1	24	..	..	9	(2,837)	
24	Non-profit	31,978	26	1,535	7	6	33	(707)	
25	Co-operative	58,826	52	12,019	2	17	54	(5,530)	
26	Total taxable companies	21,847,382	10,767	6,353,955	100	46,653	11,038	(2,151,385)	
State-									
27	New South Wales	8,242,333	5,324	2,776,064	30	188	5,482	(1,281,883)	
28	Victoria	9,942,190	2,218	2,771,701	47	46,392	2,300	(497,593)	
29	Queensland	1,561,962	886	233,898	6	13	899	(107,829)	
30	Western Australia	873,894	809	224,975	4	31	817	(103,891)	
31	South Australia	803,233	1,083	262,315	6	6	1,090	(121,084)	
32	Tasmania	141,862	170	31,030	4	17	172	(14,276)	
33	Northern Territory	48,358	29	12,551	..	..	29	(5,773)	
34	Australian Capital Territory	233,550	248	41,422	3	4	249	(19,057)	
35	Total taxable companies	21,847,382	10,767	6,353,955	100	46,653	11,038	(2,151,385)	
36	Taxable, non-resident companies	2,253,308	3	64	3	512	18	(3,119)	
NON-TAXABLE (resident and non-resident)-									
37	Private	473,466	9,565	472,588	..	..	9,564	(217,323)	
38	Public	3,294,586	653	3,294,834	1	1	651	(1,515,327)	
39	Special section	24	1	24	..	..	1	(11)	
40	Non-profit	3,131	7	3,110	..	..	7	(1,431)	
41	Co-operative	324	8	324	..	..	8	(149)	
42	Total non-taxable companies	3,771,531	10,234	3,770,880	1	1	10,231	(1,734,240)	
43	Non-taxable, non-resident companies	..	..	..	..	..	..	..
ALL COMPANIES (taxable and non-taxable)									
44	Resident	23,365,605	20,998	10,124,772	98	46,142	21,251	(3,882,506)	
45	Non-resident	2,253,308	3	64	3	512	18	(3,119)	
46	Total	25,618,913	21,001	10,124,836	101	46,654	21,269	(3,885,625)	

(a) For non-taxable companies the figures shown in brackets for this column are the losses for year

TABLE 3.5 (cont.)
Income year 1985-8

Section 98A(2) deduction		PPS credit total		Dividends paid		Exempt income		I T E M
Number with	Amount	Net tax / Loss for year (a)	Amount	Number with	Amount	Number with	Amount	
	\$'000	\$'000	\$'000		\$'000		\$'000	
1	(1)	6,841	(1,917)	12,907	23,455	325	3,140	1
1	..	41,140	(2,870)	10,563	31,760	314	2,790	2
..	..	54,988	(1,874)	5,904	34,015	226	6,731	3
1	..	101,512	(2,267)	6,051	52,770	262	3,013	4
..	..	208,341	(3,049)	6,164	104,976	366	7,151	5
..	..	213,802	(1,628)	2,997	91,272	191	3,814	6
1	(313)	248,870	(1,724)	1,724	98,954	161	2,296	7
..	..	313,473	(1,475)	1,019	128,795	131	4,130	8
..	..	210,070	(346)	309	122,530	44	1,071	9
..	..	292,846	(226)	149	121,186	26	7,277	10
4	(314)	1,691,883	(17,376)	47,787	809,714	2,046	41,414	11
..	..	1,042	(6)	88	15,517	148	5,715	12
..	..	2,019	(10)	85	33,322	84	9,420	13
..	..	2,136	(4)	54	10,287	37	3,290	14
..	..	5,137	..	75	13,135	33	4,443	15
..	..	16,118	(4)	124	26,149	43	10,612	16
..	..	29,427	(1)	137	64,581	41	7,863	17
..	..	60,833	..	165	98,283	35	22,648	18
..	..	170,061	(17)	271	146,242	55	6,718	19
..	..	218,163	(10)	209	271,085	58	6,043	20
..	..	4,295,928	(4)	553	5,800,989	218	3,409,924	21
..	..	4,800,864	(56)	1,761	6,479,590	752	3,486,676	22
..	..	171,102	..	2	27	25	578,318	23
..	..	13,960	..	..	..	366	55,623	24
..	..	21,530	..	..	..	113	5,206	25
4	(314)	6,699,337	(17,432)	49,550	7,289,330	3,302	4,167,237	26
2	(313)	2,301,199	(5,417)	24,787	2,711,550	1,577	132,350	27
..	..	3,104,660	(4,634)	11,092	3,481,306	793	3,967,453	28
2	(1)	604,979	(1,875)	4,266	543,458	289	9,612	29
..	..	297,637	(1,318)	2,729	180,980	245	15,322	30
..	..	235,804	(1,654)	4,320	294,871	198	35,171	31
..	..	50,210	(312)	772	55,273	94	1,365	32
..	..	16,470	(828)	361	4,873	15	177	33
..	..	88,378	(1,394)	1,223	17,020	91	5,787	34
4	(314)	6,699,337	(17,432)	49,550	7,289,330	3,302	4,167,237	35
..	(314)	776,853	..	8	3,387	16	68,917	36
..	..	(2,262,963)	(9,059)	22,276	502,215	1,094	35,451	37
..	..	(3,276,900)	(24)	655	1,787,331	412	189,856	38
..	..	(12)	..	..	..	3	33	39
..	..	(7,001)	(1)	..	..	419	31,367	40
..	..	(26,487)	(6)	..	..	269	12,372	41
..	..	(5,573,362)	(9,089)	22,931	2,289,546	2,197	269,078	42
..	..	(71,484)	..	4	1,321	17	26,645	43
2	..	5,922,484	(26,521)	72,469	9,574,168	5,466	4,340,753	44
2	(314)	776,853	..	12	4,708	33	95,562	45
4	(314)	6,699,337	(26,521)	72,481	9,578,876	5,499	4,436,316	46

TAXABLE COMPANIES - NEW SOUTH WALES
ALL ITEMS BY INDUSTRY

I T E M	Industry	Number of companies	Gross sales	Stock on hand at beginning of year	Stock on hand at end of year	Cost of sales	Total business receipts	Deductions
								Salaries and wages paid
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PRIMARY PRODUCTION-								
1	Fishing and hunting	27	50,384	4,693	787	39,817	51,719	5,259
2	Agriculture	460	158,743	23,137	21,277	64,600	177,768	30,035
3	Forestry and logging	27	1,322	771	560	899	7,875	1,470
4	Total Primary Production	514	210,449	28,602	22,624	105,316	237,363	36,764
MINING-								
5	Metallic and fuel minerals, etc.	74	818,791	112,517	128,349	257,614	861,107	105,692
6	Construction materials, etc.	29	113,154	12,131	13,913	45,715	120,760	17,510
7	Total Mining	103	931,946	124,648	142,262	303,330	981,867	123,202
MANUFACTURING-								
8	Metal products and machinery	1,781	12,709,672	1,450,059	1,962,061	7,615,519	14,366,109	1,820,773
9	Transport equipment	100	660,362	132,482	135,837	496,432	701,101	164,636
10	Textiles	69	526,402	77,345	109,621	378,053	542,824	100,360
11	Clothing and footwear	281	755,085	114,862	123,618	449,870	797,141	157,097
12	Chemical, petroleum and coal products	207	3,967,375	471,259	572,152	2,197,562	4,181,705	589,826
13	Food, beverages and tobacco	256	5,227,973	436,311	505,800	3,240,883	5,369,394	639,742
14	Wood, wood products and furniture	348	766,969	73,330	77,927	466,635	786,991	141,084
15	Paper, paper products, etc.	625	2,042,042	224,564	251,692	1,084,624	2,488,864	521,870
16	All other manufacturing	867	3,111,469	325,047	365,401	1,830,660	3,302,318	556,102
17	Total Manufacturing	4,534	29,767,049	3,305,258	4,104,109	17,760,238	32,536,448	4,691,491
18	ELECTRICITY, GAS AND WATER	3	1,834	497	578	950	2,507	563
19	CONSTRUCTION	3,195	1,562,980	107,236	135,868	1,188,242	3,303,977	523,938
TRANSPORT, STORAGE AND COMMUNICATION-								
20	Water transport	110	6,619	224	223	3,253	483,727	199,021
21	Road transport	1,018	763,498	15,614	15,877	472,363	1,294,410	204,164
22	All other transport, etc.	294	74,444	2,422	2,838	52,214	848,524	139,048
23	Total Transport, etc.	1,422	844,561	18,260	18,939	527,830	2,626,661	542,233
WHOLESALE AND RETAIL TRADE-								
24	Wholesaling petroleum, etc.	62	564,305	6,488	5,491	502,568	590,889	20,423
25	Farm properties and produce dealers	184	2,282,029	287,791	212,074	2,052,086	2,387,573	97,045
26	Wholesale trade, n.e.i.	3,873	15,823,362	1,740,689	2,107,591	12,365,815	16,412,356	1,234,146
27	Department, variety and general stores	28	3,591,994	450,425	523,192	2,542,179	3,697,207	514,600
28	Food retailing	470	1,078,832	52,362	57,394	901,584	1,111,545	84,767
29	Motor vehicle dealers, etc.	1,700	4,597,389	278,488	361,368	3,772,463	4,805,461	331,770
30	All other trade	2,135	2,675,560	300,026	350,456	1,694,205	2,824,603	420,193
31	Total Wholesale, etc.	8,452	30,613,472	3,116,269	3,617,565	23,830,900	31,829,635	2,702,944
FINANCE, INSURANCE, ETC.-								
32	Banking	41	26,288	996,776	537,145	25,348	1,714,755	68,436
33	Other finance	513	11,545,189	212,954	350,294	11,523,181	15,487,994	234,064
34	Investment companies	10,345	20,690	18,308	31,365	18,309	72,697	34,571
35	Other investment, etc.	909	908,468	118,466	163,595	822,915	1,409,905	95,338
36	Life assurance	20	2,515	364	419	1,791	9,401	1,872
37	Other insurance	483	759	20,166	39,129	595	1,379,749	183,459
38	Real estate agents	487	8,787	1,496	3,745	4,072	164,367	66,475
39	Holding companies	333	6,918	2,029	2,785	3,318	306,906	113,182
40	Real estate operators, etc.	5,685	796,202	439,467	468,440	566,798	934,732	89,536
41	Architectural services	392	9,757	1,153	1,579	5,955	100,253	33,823
42	Consultant engineering, surveying, etc.	625	57,927	3,048	3,074	35,243	429,894	132,495
43	Legal services	25	601	..	..	599	8,977	6,426
44	Accounting and auditing	186	120	..	..	24	38,993	18,148
45	Other business services	4,391	454,085	16,964	22,534	176,616	2,117,457	719,432
46	Total Finance, etc.	24,435	13,838,305	1,831,193	1,624,103	13,184,766	24,176,080	1,797,258
HEALTH AND COMMUNITY SERVICES-								
47	Medical practice	837	1,909	118	49	819	178,423	70,963
48	Dental practice	35	804	27	27	324	4,005	1,677
49	Hospitals and nursing homes	111	120	296	756	1,024	157,116	90,298
50	Other health services	208	99,107	7,093	8,387	41,634	170,140	51,981
51	Veterinary services	9	561	18	23	209	1,717	735
52	Other community services	327	26,706	502	883	13,532	171,120	71,128
53	Total Health, etc.	1,527	129,208	8,054	10,125	57,543	682,521	286,782
ENTERTAINMENT, HOTELS, ETC.-								
54	Entertainment, sport, etc.	781	126,801	4,537	4,894	46,679	731,911	133,231
55	Restaurants, hotels, clubs, etc.	1,228	570,636	23,115	22,955	265,973	896,872	211,532
56	Total Entertainment, etc.	2,009	697,437	27,651	27,849	312,652	1,628,783	344,763
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	473	..	..	..	..	7	3,473
58	SPECIAL SECTION ASSESSMENTS	3,445	..	..	..	..	373,885	153
59	INDUSTRY NOT STATED	132	3,501,886	920,965	798,540	2,803,871	4,031,950	162,403
60	Total	50,244	82,099,128	9,488,633	10,502,564	60,075,638	102,411,684	11,215,968

TABLE 3.6(a)
Income year 1985-86

Deductions (continued)

Royalties paid	Interest paid	Investment allowance	Lease payments	Payments to associated persons	Section 80 deductions	Film industry deductions	Management investment company deductions	Super-annuation deductions	Other deductions	I T E M
\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
..	1,311	5	96	900	50	..	..	129	413	1
..	6,569	572	1,612	11,199	1,301	19	..	1,560	1,565	2
183	407	104	552	407	32	..	..	61	..	3
183	8,287	682	2,260	12,506	1,383	19	..	1,750	1,978	4
39,588	69,608	3,705	2,623	2,001	636	283	..	3,185	666	5
1,596	2,662	810	1,313	693	2	..	..	660	..	6
41,183	72,270	4,516	3,936	2,695	638	283	..	3,844	666	7
128,344	224,640	22,331	42,214	88,969	10,795	13	..	64,650	28,528	8
1,054	10,510	3,115	3,508	5,148	6,350	67	..	4,136	3,556	9
1,293	12,626	1,974	2,653	3,658	188	..	..	2,908	159	10
2,739	12,775	816	2,777	15,340	1,079	1	2	2,346	61	11
37,383	83,139	8,814	22,543	8,045	3,169	..	..	31,317	9,836	12
32,241	85,966	21,697	22,793	12,085	4,197	27	..	26,184	10,865	13
16,106	11,426	1,353	2,873	14,784	1,820	..	..	3,415	82	14
12,048	73,411	11,933	25,477	32,890	2,973	..	..	18,606	1,265	15
33,291	57,365	9,472	21,023	38,906	4,261	27	..	21,023	6,330	16
264,499	571,860	81,504	145,860	219,825	34,830	133	2	174,585	60,681	17
..	58	..	62	180	38	..	..	17	..	18
1,065	25,449	2,330	19,051	117,367	8,894	265	3	22,664	2,584	19
..	17,949	1,301	9,277	1,436	1,277	..	..	5,569	1,743	20
37	38,614	8,126	22,122	32,910	2,757	82	..	8,887	1,614	21
122	25,348	3,190	8,355	9,307	1,326	..	..	11,770	6	22
159	81,912	12,617	39,754	43,653	5,361	82	..	26,226	3,363	23
27	2,917	486	1,047	2,978	78	..	..	911	66	24
216	50,329	680	6,050	8,497	309	..	..	4,498	1,242	25
79,788	226,092	6,624	53,316	169,445	21,124	1,985	..	48,846	16,597	26
4	107,002	3,301	2,377	1,052	197	..	..	7,207	..	27
763	8,730	315	6,210	17,349	614	..	..	1,822	32	28
1,404	66,442	1,082	14,174	70,053	3,400	2	..	10,900	1,189	29
8,759	36,874	777	11,219	78,351	5,223	6	..	10,889	1,785	30
90,960	498,385	13,263	94,391	347,724	30,945	1,993	..	85,073	20,911	31
10	1,319,348	1,869	1,869	696	39,281	..	..	6,266	3	32
166	2,699,337	25,709	3,473	3,720	61,570	303	..	9,824	51,654	33
545	252,915	183	17,962	18,142	17,891	293	121	3,124	1,936	34
1,912	148,354	473	4,070	11,080	3,748	272	629	3,803	1,493	35
..	247	..	32	457	14	..	..	36	5	36
443	9,358	970	3,855	17,217	2,685	..	..	8,915	113	37
78	4,425	91	2,234	18,926	1,484	2	130	3,629	156	38
335	376,747	2,582	2,265	3,187	3,461	..	..	5,895	1,565	39
812	301,150	1,239	2,657	24,671	14,190	595	1	5,623	1,821	40
..	2,632	12	1,483	18,448	377	7	..	2,914	233	41
10,818	5,985	1,586	4,062	30,654	2,101	..	..	6,792	205	42
..	64	..	92	2,744	17	..	..	817	..	43
108	1,486	37	783	9,002	154	..	..	1,446	4	44
8,209	53,609	3,171	37,770	144,719	10,900	131	22	31,180	1,971	45
23,435	5,175,657	37,921	82,607	303,661	157,873	1,604	904	90,264	61,159	46
..	4,028	319	4,765	63,491	922	107	21	12,657	87	47
..	152	..	101	1,053	25	..	..	161	..	48
..	4,965	120	679	4,180	385	..	..	487	36	49
..	3,036	202	1,069	7,153	194	15	..	1,659	77	50
..	39	..	15	350	2	..	..	63	..	51
188	29,816	373	2,078	7,251	829	613	10	2,005	86	52
188	42,037	1,014	8,707	83,478	2,356	734	31	17,030	287	53
72,516	26,497	2,715	7,767	23,725	2,991	2,961	..	5,235	3,789	54
335	21,647	565	6,937	31,149	3,151	..	..	7,585	167	55
72,851	48,144	3,280	14,705	54,874	6,142	2,961	..	12,819	3,956	56
..	2,096	314	86	3,812	1,397	..	..	596	869	57
..	..	..	..	..	95	..	..	..	180	58
2,102	361,066	6,620	2,068	2,997	1,537	..	..	7,973	1,451	59
496,625	6,887,221	164,062	413,487	1,192,771	251,490	8,074	940	442,843	158,086	60

TAXABLE COMPANIES - NEW SOUTH WALES

ALL ITEMS BY INDUSTRY

I T E M	Industry	Depreciable assets					Depreciated value at end of year	Net income from partnership and trust
		Net profit or loss from business	Depreciated value at beginning of year	Purchased during year	Disposed during year	Depreciation allowed		
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
	PRIMARY PRODUCTION-							
1	Fishing and hunting	(1,812)	2,671	473	1,214	440	1,470	14
2	Agriculture	8,889	31,856	9,926	1,432	7,451	32,005	2,129
3	Forestry and logging	345	1,830	404	306	913	1,013	(1)
4	Total Primary Production	7,422	36,356	10,803	2,952	8,804	34,488	2,141
	MINING-							
5	Metallic and fuel minerals, etc.	122,995	81,370	16,063	4,070	20,432	72,646	(6,533)
6	Construction materials, etc.	10,539	15,126	8,462	836	4,089	18,663	..
7	Total Mining	133,534	96,496	24,525	4,906	24,521	91,308	(6,533)
	MANUFACTURING-							
8	Metal products and machinery	485,063	819,727	341,755	42,824	207,574	910,303	514
9	Transport equipment	31,008	74,971	28,106	10,037	18,868	74,142	(13)
10	Textiles	13,036	28,850	31,242	1,011	10,555	48,451	14
11	Clothing and footwear	26,661	25,637	13,469	2,142	6,849	29,605	100
12	Chemical, petroleum and coal products	247,681	438,850	140,053	19,413	109,096	452,610	7
13	Food, beverages and tobacco	258,400	476,555	155,026	69,249	108,104	505,523	(2,850)
14	Wood, wood products and furniture	30,720	37,974	20,773	3,305	10,851	41,211	32
15	Paper, paper products, etc.	58,641	173,030	108,570	6,473	49,125	225,970	7,705
16	All other manufacturing	153,452	307,717	104,743	14,142	79,147	321,701	(1,682)
17	Total Manufacturing	1,304,661	2,383,311	943,737	168,596	600,169	2,609,517	3,827
18	ELECTRICITY, GAS AND WATER	103	62	19	..	12	71	..
19	CONSTRUCTION	122,133	115,636	68,257	13,220	33,504	136,831	954
	TRANSPORT, STORAGE AND COMMUNICATION-							
20	Water transport	15,227	157,802	16,508	3,021	33,437	138,239	585
21	Road transport	32,382	210,195	133,171	14,492	95,144	232,205	1,952
22	All other transport, etc.	13,066	99,513	199,240	1,786	41,182	243,582	273
23	Total Transport, etc.	60,675	467,511	348,918	19,299	169,764	614,026	2,810
	WHOLESALE AND RETAIL TRADE-							
24	Wholesaling petroleum, etc.	4,841	12,365	8,131	964	3,479	15,618	..
25	Farm properties and produce dealers	18,167	20,113	11,881	1,770	6,343	23,842	(4,571)
26	Wholesale trade, n.e.i.	387,181	356,633	199,556	36,148	107,653	410,569	3,389
27	Department, variety and general stores (45,496)	167,263	68,343	9,323	44,065	182,302	(2,038)	
28	Food retailing	16,537	22,245	12,577	1,908	5,712	26,964	332
28	Motor vehicle dealers, etc.	61,889	84,269	56,679	10,404	26,321	102,044	1,168
30	All other trade	108,424	103,560	56,435	8,207	32,876	121,119	1,125
31	Total Wholesale, etc.	551,541	766,447	413,601	68,724	226,448	882,459	(595)
	FINANCE, INSURANCE, ETC.-							
32	Banking	63,904	60,382	68,975	12,786	20,777	99,376	9,261
33	Other finance	330,655	1,849,185	1,134,814	387,038	720,609	2,053,938	(57,223)
34	Investment companies	(133,689)	28,372	46,736	5,689	12,595	56,741	34,763
35	Other investment, etc.	46,389	21,574	26,257	2,494	7,186	38,140	4,293
36	Life assurance	452	224	124	25	50	272	93
37	Other insurance	(162,117)	55,506	23,449	5,350	18,323	55,076	(5,346)
38	Real estate agents	1,308	8,981	6,154	1,375	2,578	11,103	367
39	Holding companies	(362,517)	66,553	29,079	10,137	19,992	61,792	41,652
40	Real estate operators, etc.	(71,365)	184,012	52,307	7,240	32,945	196,324	37,050
41	Architectural services	11,031	5,006	3,655	453	1,502	6,652	220
42	Consultant engineering, surveying, etc.	20,707	25,193	19,516	2,835	11,872	29,805	2,493
43	Legal services	159	111	93	1	36	167	6
44	Accounting and auditing	382	2,092	1,345	194	755	2,492	46
45	Other business services	108,888	204,835	147,980	19,754	69,806	262,609	9,713
46	Total Finance, etc.	(145,815)	2,512,026	1,560,484	455,372	919,026	2,874,486	77,387
	HEALTH AND COMMUNITY SERVICES-							
47	Medical practice	5,318	8,461	5,198	428	2,206	11,378	1,779
48	Dental practice	330	492	160	43	66	540	9
49	Hospitals and nursing homes	8,675	8,400	3,967	552	1,996	9,699	(60)
50	Other health services	20,110	13,737	11,257	405	4,672	19,950	982
51	Veterinary services	39	116	35	6	20	125	..
52	Other community services	(19,989)	9,664	7,368	1,708	3,582	11,668	1,075
53	Total Health, etc.	14,482	40,870	27,985	3,142	12,542	53,360	3,785
	ENTERTAINMENT, HOTELS, ETC.-							
54	Entertainment, sport, etc.	72,481	85,103	33,131	3,302	18,540	96,330	662
55	Restaurants, hotels, clubs, etc.	41,624	91,816	34,700	10,969	19,402	96,106	135
56	Total Entertainment, etc.	114,105	176,918	67,831	14,271	37,942	192,436	797
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS (22)	..	1,193	272	48	228	1,178	22,710
58	SPECIAL SECTION ASSESSMENTS	35,478	3	..	..	2	2	..
59	INDUSTRY NOT STATED	(390,898)	118,639	72,612	8,711	34,826	153,486	68
60	Total	1,807,400	6,715,468	3,539,046	759,243	2,067,788	7,643,648	107,352

TABLE 3.6(a) (cont.)
Income year 1985-86

Sale of property	Gross rents	Investment and property income deductions	Gross interest	Gross dividends	Other income or loss	Section 80G losses transferred	Taxable income	I T E M
\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
33	109	57	1,152	2	17	..	1,301	1
1,373	2,111	1,947	6,151	743	1,151	2,183	15,578	2
30	10	..	799	1	..	85	375	3
1,437	2,230	2,004	8,103	746	1,168	2,268	17,254	4
1,356	1,134	42,131	19,457	852	16,753	890	160,615	5
1	355	2	1,695	419	5	3,381	11,870	6
1,357	1,489	42,133	21,152	1,270	16,758	4,272	172,485	7
513	12,545	3,688	109,130	61,489	5,360	15,335	880,896	8
12	329	71	6,448	4,203	844	579	38,769	9
155	983	201	1,529	31,566	55	2,267	48,853	10
137	1,243	2,672	3,187	808	93	594	31,304	11
694	3,183	87	21,821	9,044	878	35,085	274,250	12
931	7,255	7,781	20,775	66,214	796	7,041	363,100	13
113	789	413	3,915	445	207	1,576	37,357	14
319	4,143	532	8,886	32,755	1,466	5,650	156,204	15
241	7,476	1,499	15,509	8,046	1,141	5,150	216,086	16
3,116	37,946	16,945	191,201	214,569	10,840	73,277	2,046,820	17
..	..	..	20	..	..	..	89	18
533	8,406	4,419	20,211	3,961	3,529	6,276	155,782	19
29	295	448	14,224	9,831	530	806	40,841	20
785	3,385	1,054	13,153	35,002	171	324	88,633	21
115	1,373	1,304	7,859	11,654	35	1,627	101,667	22
929	5,053	2,806	35,235	56,488	736	2,758	231,140	23
61	356	177	860	6	..	3,608	4,095	24
143	4,489	350	26,766	1,317	8	300	49,916	25
1,882	25,753	25,194	166,040	40,366	7,102	14,695	666,538	26
..	13,426	1,107	27,312	46,671	104	18,305	56,953	27
63	2,752	2,728	4,398	149	30	620	21,266	28
173	7,924	3,636	9,163	1,420	666	1,449	86,781	29
454	9,298	4,933	15,300	1,077	299	915	144,852	30
2,776	63,998	38,124	249,837	91,006	8,209	39,891	1,030,400	31
1,824	161	582	1,296,747	85,116	..	2,326	138,872	32
7,204	6,338	28,171	2,812,475	203,652	14,805	10,974	336,990	33
17,603	28,284	227,029	456,440	610,747	9,291	9,040	797,371	34
32,116	5,025	16,450	51,405	30,328	2,018	16,142	146,250	35
709	..	9	3,221	58	16	..	1,099	36
56,890	11,156	12,984	219,088	92,297	1,492	32,272	182,877	37
249	9,025	952	4,978	200	52	7,534	12,538	38
3,387	26,223	55,684	444,128	1,303,323	783	5,532	1,437,762	39
10,508	576,315	424,476	90,485	80,000	3,171	43,667	247,501	40
41	770	225	931	91	53	90	13,353	41
19	474	404	2,633	276	121	1,294	29,453	42
..	37	..	6	..	..	..	192	43
37	1,507	76	585	9	..	11	2,636	44
906	13,009	8,033	34,463	11,871	1,735	6,618	182,463	45
131,495	678,323	775,074	5,417,585	2,417,966	33,537	135,500	3,529,357	46
44	728	685	767	26	26	..	7,274	47
..	91	38	24	..	..	..	413	48
106	362	234	1,708	167	35	..	12,958	49
19	456	290	1,673	9,073	112	8	33,070	50
..	73	10	..	..	..	..	99	51
114	2,711	841	36,319	7,000	4,314	349	25,352	52
283	4,420	2,098	40,490	16,267	4,487	358	79,166	53
261	2,383	660	9,568	2,536	1,846	9,490	91,202	54
141	7,743	3,747	24,006	1,106	54,877	1,428	74,031	55
402	10,126	4,407	33,574	3,642	56,723	10,918	165,233	56
21	112	172	73	5	30	77	20,253	57
..	100	..	626	..	600,020	..	636,299	58
537	5,578	27,492	464,928	104,208	343	797	158,055	59
142,884	817,783	915,674	6,483,035	2,910,129	736,381	276,392	8,242,333	60

TAXABLE COMPANIES - NEW SOUTH WALES
ALL ITEMS BY INDUSTRY

TABLE 3.6(a) (cont.)
Income year 1985-86

I T E M	Industry	Income subject to rebates					Dividends paid	Exempt income
		Dividends (section 46)	Government loan interest	Total rebates and credits	Net tax	PPS credit total		
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	PRIMARY PRODUCTION-							
1	Fishing and hunting	2	..	(1)	597	..	70	..
2	Agriculture	639	..	(294)	6,872	(9)	2,560	550
3	Forestry and logging . . . . .	..	..	..	173	..	29	..
4	Total Primary Production	641	..	(295)	7,642	(9)	2,659	550
	MINING-							
5	Metallic and fuel minerals, etc.	852	..	(446)	72,613	..	8,058	16,713
6	Construction materials, etc.	419	..	(193)	5,268	..	906	5
7	Total Mining	1,270	..	(639)	77,880	..	8,964	16,717
	MANUFACTURING-							
8	Metal products and machinery	59,210	..	(27,410)	378,524	(137)	213,760	5,220
9	Transport equipment	4,133	..	(2,134)	15,933	(2)	10,726	844
10	Textiles	31,566	..	(14,543)	7,952	(1)	15,687	55
11	Clothing and footwear	807	3	(661)	14,028	..	3,809	93
12	Chemical, petroleum and coal products.	9,017	2	(4,595)	122,089	(2)	140,249	523
13	Food, beverages and tobacco	65,786	..	(30,270)	137,763	..	214,370	532
14	Wood, wood products and furniture	445	..	(219)	16,981	(10)	10,079	195
15	Paper, paper products, etc.	32,748	..	(15,102)	56,789	..	66,143	1,449
16	All other manufacturing	8,023	..	(4,163)	95,709	(15)	112,393	1,123
17	Total Manufacturing	211,735	4	(99,098)	845,769	(168)	787,215	10,033
18	ELECTRICITY, GAS AND WATER	..	..	..	41	..	..	..
19	CONSTRUCTION	3,874	..	(1,915)	69,936	(3,302)	28,995	3,081
	TRANSPORT, STORAGE AND COMMUNICATION-							
20	Water transport	9,829	..	(4,597)	14,312	(1)	29,879	530
21	Road transport	34,985	..	(16,093)	24,677	(707)	49,455	171
22	All other transport, etc.	11,627	..	(5,350)	41,469	(1)	22,225	35
23	Total Transport, etc.	56,441	..	(26,040)	80,458	(710)	101,559	736
	WHOLESALE AND RETAIL TRADE-							
24	Wholesaling petroleum, etc.	2	..	(6)	1,883	(5)	2,509	..
25	Farm properties and produce dealers	1,244	..	(574)	22,389	(17)	10,167	8
26	Wholesale trade, n.e.i.	37,559	1	(17,922)	290,514	(94)	107,861	6,453
27	Department, variety and general stores	46,650	..	(21,518)	4,739	..	95	104
28	Food retailing	115	..	(54)	9,734	(8)	1,847	28
29	Motor vehicle dealers, etc.	1,367	..	(629)	39,291	(249)	11,277	611
30	All other trade	961	..	(758)	66,204	(51)	24,740	197
31	Total Wholesale, etc.	87,899	1	(41,462)	434,754	(424)	158,495	7,401
	FINANCE, INSURANCE, ETC.-							
32	Banking	85,110	..	(39,151)	24,730	(1)	73,127	..
33	Other finance	203,490	19	(93,626)	61,454	..	201,885	14,783
34	Investment companies	550,087	80	(252,930)	111,281	..	409,820	8,092
35	Other investment, etc.	29,046	1	(13,464)	53,923	(2)	71,045	1,987
36	Life assurance	10	..	(5)	274	..	690	3,455
37	Other insurance	91,908	69	(42,375)	41,704	..	25,258	1,447
37	Real estate agents	193	..	(89)	5,679	..	1,307	52
39	Holding companies	1,256,823	..	(579,340)	83,259	..	536,875	144
40	Real estate operators, etc.	62,879	..	(28,960)	84,977	(45)	95,903	1,483
41	Architectural services	88	..	(50)	6,102	(144)	1,003	53
42	Consultant engineering, surveying, etc.	215	..	(122)	14,190	(192)	2,169	118
43	Legal services . . . . .	..	..	..	88	..	20	..
44	Accounting and auditing	9	..	(4)	1,208	..	189	..
45	Other business services	10,676	..	(4,952)	79,101	(364)	33,278	854
46	Total Finance, etc.	2,290,536	169	(1,055,067)	567,971	(748)	1,452,567	32,468
	HEALTH AND COMMUNITY SERVICES-							
47	Medical practice	23	..	(11)	3,335	..	858	8
48	Dental practice . . . . .	..	..	..	190	..	34	..
49	Hospitals and nursing homes	166	..	(78)	5,883	..	2,061	32
50	Other health services	9,073	..	(4,173)	11,039	..	17,571	99
51	Veterinary services . . . . .	..	..	..	46	..	9	..
52	Other community services	6,841	1	(3,148)	8,522	(5)	1,200	4,314
53	Total Health, etc.	16,104	1	(7,411)	29,014	(5)	21,734	4,452
	ENTERTAINMENT, HOTELS, ETC.-							
54	Entertainment, sport, etc.	2,482	..	(1,393)	40,829	(3)	17,446	1,837
55	Restaurants, hotels, clubs, etc.	870	..	(399)	33,654	(1)	6,037	54,741
56	Total Entertainment, etc.	3,352	..	(1,792)	74,483	(4)	23,483	56,578
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	5	..	(5)	9,391	(40)	3,746	8
58	SPECIAL SECTION ASSESSMENTS	..	..	(220)	79,092	..	..	..
59	INDUSTRY NOT STATED	104,207	14	(47,939)	24,769	(8)	122,132	325
60	Total	2,776,064	188	(1,281,883)	2,301,199	(5,417)	2,711,550	132,350

TAXABLE COMPANIES - VICTORIA

ALL ITEMS BY INDUSTRY

I T E M	Industry	Number of companies	Gross sales	Stock on hand at beginning of year	Stock on hand at end of year	Cost of sales	Total business receipts	Deductions	
								Salaries and wages paid	
			\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
PRIMARY PRODUCTION-									
1	Fishing and hunting	10	8,160	796	689	4,723	9,069		1,312
2	Agriculture	243	152,836	12,064	12,963	57,315	164,874		29,061
3	Forestry and logging	23	87,197	6,490	4,952	44,847	93,523		13,219
4	Total Primary Production	276	248,193	19,350	18,604	106,884	267,466		43,592
MINING-									
5	Metallic and fuel minerals, etc.	32	7,212,262	269,065	309,222	1,944,027	6,251,780		414,516
6	Construction materials, etc.	55	296,019	17,774	20,943	163,096	309,851		36,164
7	Total Mining	87	7,508,281	286,839	330,165	2,107,123	6,561,631		450,679
MANUFACTURING-									
8	Metal products and machinery	1,028	10,459,119	1,570,672	1,851,876	7,945,535	10,824,210		1,614,991
9	Transport equipment	75	3,360,918	233,045	226,375	2,841,052	3,437,228		612,055
10	Textiles	103	626,906	93,691	114,311	444,865	644,820		109,169
11	Clothing and footwear	290	2,406,195	299,826	314,890	1,600,396	2,515,999		574,256
12	Chemical, petroleum and coal products	120	4,759,152	481,327	536,484	1,942,903	4,944,409		476,257
13	Food, beverages and tobacco	203	3,047,284	251,613	306,650	1,836,568	3,127,386		362,389
14	Wood, wood products and furniture	262	454,997	60,473	70,649	282,627	470,450		85,433
15	Paper, paper products, etc.	359	3,073,792	332,999	367,097	2,118,813	3,365,200		714,449
16	All other manufacturing	564	3,702,147	484,006	549,014	2,506,080	3,766,435		561,578
17	Total Manufacturing	3,004	31,890,510	3,807,651	4,337,346	21,518,838	33,096,137		5,110,578
18	ELECTRICITY, GAS AND WATER	7	13,100	11	10	157	13,387		471
19	CONSTRUCTION	1,763	1,611,956	192,238	200,718	1,304,524	2,193,050		370,827
TRANSPORT, STORAGE AND COMMUNICATION-									
20	Water transport	40	26,264	86	90	15,659	111,730		45,876
21	Road transport	470	99,822	890	1,173	57,963	1,200,105		309,319
22	All other transport, etc.	175	62,711	1,269	1,816	54,938	314,482		49,835
23	Total Transport, etc.	685	188,797	2,244	3,079	128,559	1,626,317		405,030
WHOLESALE AND RETAIL TRADE-									
24	Wholesaling petroleum, etc.	44	2,634,097	327,261	223,069	2,312,382	2,742,946		82,122
25	Farm properties and produce dealers	70	435,797	39,572	43,179	378,836	462,543		23,231
26	Wholesale trade, n.e.i.	2,100	8,200,010	871,727	1,039,868	6,518,127	8,616,018		646,715
27	Department, variety and general stores	19	7,236,110	759,185	825,769	5,443,925	7,503,081		936,753
28	Food retailing	199	1,018,118	79,758	75,831	843,199	1,053,713		99,877
29	Motor vehicle dealers, etc.	909	4,856,571	202,473	368,146	4,261,574	4,985,576		208,408
30	All other trade	1,007	1,810,897	216,106	257,409	1,269,414	1,895,063		233,465
31	Total Wholesale, etc.	4,348	26,191,601	2,496,082	2,833,271	21,027,457	27,258,941		2,230,571
FINANCE, INSURANCE, ETC.-									
32	Banking	36	569	8	2	154	15,748,996		2,349,738
33	Other finance	452	849	277	302	745	2,543,601		46,818
34	Investment companies	2,384	13,412	2,067	7,099	11,879	25,068		12,002
35	Other investment, etc.	370	171,528	23,814	34,954	154,281	439,910		51,260
36	Life assurance	44	22,810	22	40	13	3,727,173		99,673
37	Other insurance	298	7,044	279	255	3,290	1,272,779		189,598
38	Real estate agents	202	1,723	109	115	854	87,566		41,297
39	Holding companies	226	167,335	..	402	180,046	436,357		97,068
40	Real estate operators, etc.	2,104	149,123	71,462	74,434	105,701	266,569		31,732
41	Architectural services	164	4,872	302	450	1,747	55,745		16,455
42	Consultant engineering, surveying, etc.	312	76,343	1,884	3,572	55,219	192,223		70,495
43	Legal services	7	..	..	..	..	1,067		568
44	Accounting and auditing	80	..	1	1	..	22,279		10,250
45	Other business services	1,721	314,875	3,288	9,064	81,688	1,303,739		310,492
46	Total Finance, etc.	8,400	930,483	103,512	130,689	595,617	26,123,071		3,327,446
HEALTH AND COMMUNITY SERVICES-									
47	Medical practice	181	..	5	5	194	26,977		11,459
48	Dental practice	9	240	1	2	183	694		261
49	Hospitals and nursing homes	30	2,382	1,472	616	1,795	51,578		26,352
50	Other health services	91	9,122	675	807	4,792	31,529		12,115
51	Veterinary services	5	..	..	..	45	1,300		592
52	Other community services	151	5,029	78	85	1,023	87,220		50,027
53	Total Health, etc.	467	16,774	2,232	1,514	8,032	199,299		100,806
ENTERTAINMENT, HOTELS, ETC.-									
54	Entertainment, sport, etc.	314	93,516	2,547	1,914	35,052	298,161		61,836
55	Restaurants, hotels, clubs, etc.	645	472,375	11,327	15,710	228,263	576,052		132,869
56	Total Entertainment, etc.	959	565,891	13,873	17,624	263,315	874,214		194,705
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	437	41	15	18	23	103		3,035
58	SPECIAL SECTION ASSESSMENTS	1,698	..	..	..	..	232,709		22
59	INDUSTRY NOT STATED	34	1,784,555	124,388	176,422	1,443,018	2,636,922		229,400
60	Total	22,165	70,950,181	7,048,435	8,049,461	48,503,549	101,083,247		12,467,164

TABLE 3.6(b)
Income year 1985-86

Deductions (continued)

Royalties paid	Interest paid	Investment allowance	Lease payments	Payments to associated persons	Section 80 deductions	Film industry deductions	Management investment company deductions	Super-annuations	Other deductions	I T E M
\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
..	77	12	11	273	60	..	..	76	219	1
14	4,636	1,135	892	5,681	435	..	18	1,419	9,944	2
1,926	16,926	707	747	607	511	..	..	436	22,149	3
1,940	21,639	1,853	1,649	6,561	1,006	..	18	1,931	32,313	4
286,883	244,126	49,460	133	230	18	..	..	8,623	208,015	5
2,638	4,646	2,560	4,499	1,522	707	..	..	1,201	7,939	6
289,522	248,772	52,021	4,632	1,752	725	..	..	9,825	215,954	7
41,073	577,803	57,476	24,702	46,111	6,480	4	..	42,032	155,949	8
6,783	44,569	6,867	15,872	2,573	47	57	..	21,952	28,919	9
1,430	10,128	1,577	3,861	4,841	5,544	47	..	2,959	6,432	10
9,890	47,036	4,549	6,528	14,048	2,316	84	..	16,263	24,888	11
204,227	953,604	14,154	43,451	3,541	2,260	15	..	32,718	184,186	12
10,136	64,029	8,602	10,693	6,976	916	2	..	9,755	28,256	13
4,984	8,846	1,319	3,466	11,412	1,618	3	..	3,152	2,166	14
18,555	141,482	14,865	36,385	15,539	1,683	4,958	..	22,374	95,196	15
13,899	77,903	8,163	12,926	26,475	3,646	88	..	18,230	53,567	16
310,976	1,925,400	117,573	157,885	131,517	24,511	5,256	..	169,434	579,560	17
..	8	..	14	32	3	..	..	100	308	18
231	22,146	1,452	10,492	63,268	6,402	113	..	15,625	37,925	19
..	1,057	620	413	1,258	594	..	..	1,192	751	20
293	21,438	6,919	21,025	12,323	1,010	..	..	7,484	11,104	21
..	4,199	697	12,291	4,165	459	272	..	1,576	1,315	22
293	26,694	8,236	33,729	17,747	2,063	272	..	10,252	13,171	23
31	31,371	3,795	8,977	2,272	4,932	..	..	10,177	77,254	24
43	15,377	328	982	2,602	187	7	..	1,215	705	25
10,957	152,460	5,140	37,566	69,667	16,499	1,786	350	28,515	99,557	26
3,346	131,266	9,812	19,918	473	4	6	..	15,345	23,905	27
11	5,346	977	1,774	5,770	568	..	..	2,044	4,377	28
274	50,787	699	6,649	28,555	2,775	..	..	6,989	9,916	29
304	18,161	743	9,206	32,517	2,754	4	..	7,541	10,672	30
14,965	404,769	21,495	85,071	141,856	27,719	1,803	350	71,824	226,387	31
242	8,935,686	133,070	24,914	106	197	16,971	1,650	91,998	279,763	32
..	1,734,645	6,055	456	1,294	7,357	..	..	3,145	56,850	33
86	59,833	188	223	5,202	11,297	9	67	1,468	33,787	34
2,171	85,044	374	2,881	6,272	5,117	350	36	5,448	4,971	35
..	78,990	..	117	29	11	987	1,754	26,727	29,725	36
..	23,314	1,768	2,174	6,512	3,147	60	1	6,604	31,482	37
25	1,796	14	1,243	11,818	230	..	25	2,565	237	38
68	256,696	4,845	3,804	1,695	3,531	..	..	2,318	28,364	39
67	171,725	1,166	5,084	6,119	10,881	50	258	1,519	11,995	40
26	803	6	1,128	7,421	132	..	..	1,352	482	41
116	2,625	287	1,579	11,176	594	..	..	2,932	5,474	42
..	46	..	10	239	13	..	..	73	17	43
..	606	5	502	3,987	38	..	7	835	23	44
112,027	46,643	1,479	25,151	41,296	6,784	134	1	14,902	20,727	45
114,828	11,398,452	149,258	69,266	103,166	49,328	18,560	3,798	161,887	503,897	46
1	464	5	645	9,217	98	..	..	2,309	115	47
..	4	..	1	194	..	..	..	74	..	48
..	719	417	249	1,517	763	..	..	429	1,644	49
1	571	29	782	3,103	132	333	333	717	22	50
..	7	2	9	303	..	..	..	55	..	51
5	2,611	87	384	1,545	324	..	..	541	371	52
7	4,375	540	2,069	15,879	1,317	333	333	4,125	2,152	53
21,506	9,699	1,332	2,489	5,743	685	1,073	10	1,972	11,289	54
39	15,635	206	4,874	15,845	1,302	27	..	2,930	5,279	55
21,545	25,334	1,538	7,363	21,588	1,986	1,099	10	4,902	16,568	56
..	779	56	95	2,229	1,864	..	10	832	342	57
..	4	..	..	..	..	..	..	..	4,871	58
522	43,298	2,261	7,589	277	10,634	..	..	11,523	92,267	59
754,829	14,121,670	356,283	379,853	505,872	127,558	27,436	4,519	462,260	1,725,714	60

TAXABLE COMPANIES - VICTORIA

ALL ITEMS BY INDUSTRY

I T E M	Industry	Depreciable assets					Depreciated value at end of year	Net income from partnership and trust
		Net profit or loss from business	Depreciated value at beginning of year	Purchased during year	Disposed during year	Deprecia- tion allowed		
M		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
	PRIMARY PRODUCTION-							
1	Fishing and hunting	666	759	324	112	200	771	107
2	Agriculture	16,686	36,280	11,119	635	8,591	38,098	105
3	Forestry and logging	13,028	19,042	6,457	426	4,544	20,529	..
4	Total Primary Production	30,380	56,082	17,899	1,172	13,336	59,398	212
	MINING-							
5	Metallic and fuel minerals, etc.	1,246,619	844,085	246,495	3,275	171,775	913,924	8,568
6	Construction materials, etc.	33,891	31,363	21,554	4,865	8,597	39,439	..
7	Total Mining	1,280,510	875,448	268,050	8,141	180,372	953,363	8,568
	MANUFACTURING-							
8	Metal products and machinery	523,891	1,627,603	351,521	28,289	307,380	1,643,496	1,371
9	Transport equipment	147,873	244,604	87,549	39,261	69,074	224,405	..
10	Textiles	36,379	42,112	20,935	2,386	10,628	48,916	76
11	Clothing and footwear	108,514	141,271	54,533	19,866	41,293	130,895	22,368
12	Chemical, petroleum and coal products	278,165	622,973	131,278	11,511	118,168	625,550	113
13	Food, beverages and tobacco	145,130	249,938	108,772	9,641	58,883	290,431	232
14	Wood, wood products and furniture	25,126	26,384	14,258	2,298	6,551	31,717	135
15	Paper, paper products, etc.	184,315	447,711	167,939	10,967	104,648	499,337	(1,032)
16	All other manufacturing	254,273	342,169	120,941	19,281	81,269	363,962	1,107
17	Total Manufacturing	1,703,666	3,744,766	1,057,725	143,500	797,895	3,858,711	24,369
18	ELECTRICITY, GAS AND WATER	(70)	1,646	79	198	1,412	115	..
19	CONSTRUCTION	66,951	94,541	48,882	9,937	27,722	104,802	2,822
	TRANSPORT, STORAGE AND COMMUNICATION-							
20	Water transport	7,504	8,631	1,952	571	1,997	8,085	12
21	Road transport	46,191	130,055	79,842	14,864	43,692	142,157	3,518
22	All other transport, etc.	9,975	34,606	12,070	2,858	6,457	37,051	3
23	Total Transport, etc.	63,670	173,292	93,864	18,293	52,146	187,293	3,533
	WHOLESALE AND RETAIL TRADE-							
24	Wholesaling petroleum, etc.	103,079	69,888	46,182	6,854	23,182	85,204	189
25	Farm properties and produce dealers	(9,111)	14,062	5,456	815	2,926	15,749	73
26	Wholesale trade, n.e.i.	280,705	475,137	112,447	47,319	104,723	389,931	1,068
27	Department, variety and general stores	117,824	324,803	160,681	6,997	90,073	388,414	375
28	Food retailing	30,568	45,399	9,318	1,061	9,433	44,059	213
29	Motor vehicle dealers, etc.	44,079	62,973	24,507	7,825	13,651	66,189	606
30	All other trade	64,253	52,470	31,539	4,909	15,834	63,579	369
31	Total Wholesale, etc.	631,397	1,044,733	390,130	75,781	259,822	1,053,125	2,892
	FINANCE, INSURANCE, ETC.-							
32	Banking	1,206,428	2,121,356	1,366,107	130,255	831,301	2,516,245	(367,767)
33	Other finance	808,712	873,558	629,299	128,038	330,649	1,044,097	7,134
34	Investment companies	(16,328)	14,620	8,294	3,331	2,067	19,841	10,235
35	Other investment, etc.	(25,996)	7,314	8,463	3,970	2,607	9,346	2,405
36	Life assurance	163,796	101,539	20,414	6,290	19,861	95,802	8,660
37	Other insurance	(49,424)	39,203	28,072	5,393	14,616	46,991	148
38	Real estate agents	4,325	5,552	2,264	794	1,345	5,654	15
39	Holding companies	(146,794)	91,624	48,260	3,755	28,204	107,857	3,406
40	Real estate operators, etc.	19,823	158,240	29,180	3,877	24,779	157,794	23,352
41	Architectural services	2,604	1,835	1,042	159	494	2,218	273
42	Consultant engineering, surveying, etc.	6,397	13,374	6,309	1,546	3,234	14,979	110
43	Legal services	127	62	39	13	19	70	..
44	Accounting and auditing	708	614	358	74	199	695	368
45	Other business services	59,905	192,836	45,699	22,108	32,437	183,265	11,609
46	Total Finance, etc.	2,034,283	3,621,726	2,193,800	309,602	1,291,811	4,204,853	(300,050)
	HEALTH AND COMMUNITY SERVICES-							
47	Medical practice	528	1,018	797	75	265	1,467	84
48	Dental practice	99	35	98	6	8	120	1
49	Hospitals and nursing homes	3,762	3,553	4,560	139	1,487	6,443	..
50	Other health services	2,437	2,662	1,524	398	711	3,084	36
51	Veterinary services	25	41	33	..	15	60	..
52	Other community services	3,823	5,022	5,773	237	1,505	9,055	95
53	Total Health, etc.	10,674	12,331	12,786	854	3,991	20,228	216
	ENTERTAINMENT, HOTELS, ETC.-							
54	Entertainment, sport, etc.	26,323	38,461	18,282	3,419	10,900	42,275	4,301
55	Restaurants, hotels, clubs, etc.	27,251	31,083	18,315	2,756	7,993	38,904	384
56	Total Entertainment, etc.	53,575	69,544	36,597	6,174	18,893	81,178	4,685
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	(104)	556	176	51	127	553	21,029
58	SPECIAL SECTION ASSESSMENTS	25,729	70	..	4	37	8	..
59	INDUSTRY NOT STATED	108,029	145,369	61,045	5,011	34,582	166,816	..
60	Total	6,008,690	9,840,105	4,181,032	578,717	2,682,145	10,690,442	(231,723)

TABLE 3.6(b) (cont.)
Income year 1985-86

Sale of property	Gross rents	Investment and property income deductions	Gross interest	Gross dividends	Other income or loss	Section 80G losses transferred	Taxable income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
..	7	..	96	..	..	..	805	1
28	696	310	2,137	206	382	618	16,848	2
..	1,024	..	16,502	55	..	584	7,389	3
28	1,728	310	18,735	261	382	1,202	25,042	4
1,216	229	372	120,063	42,271	12,577	368,805	1,343,845	5
113	515	133	6,273	7,235	13	843	49,951	6
1,329	745	505	126,336	49,506	12,590	369,648	1,393,797	7
3,707	14,395	374,723	613,205	470,725	6,059	25,498	1,323,594	8
241	227	596	36,986	27,012	1,893	91	220,927	9
225	281	78	3,007	134	148	632	36,622	10
317	3,120	175	4,239	61,936	386	6,587	182,882	11
164	3,686	9	179,245	21,462	4,661	8,442	371,538	12
1,346	2,746	787	12,552	3,316	774	7,822	164,302	13
105	436	255	3,494	451	74	501	26,898	14
13,534	3,103	220	27,232	144,369	806	4,316	287,539	15
5,172	4,332	9,406	25,566	34,516	1,337	18,273	317,342	16
24,811	32,326	386,249	905,526	763,921	16,137	72,163	2,931,644	17
..	..	..	9	..	1	..	414	18
535	4,827	3,258	18,892	8,691	1,034	4,068	92,625	19
4	60	11	948	15,087	..	4,060	20,263	20
1,495	1,150	86	17,650	31,818	122	5,921	110,000	21
43	170	123	4,066	316	252	448	13,422	22
1,542	1,379	221	22,663	47,221	374	10,429	143,685	23
(36)	6,237	138	26,285	28,863	59	18,246	87,271	24
2,400	707	2,404	14,899	130	8	3	6,180	25
45,773	8,469	1,655	44,233	7,422	453	11,616	330,496	26
(31,511)	31,981	2	16,769	44,359	8	50	156,899	27
143	892	218	1,577	22	46	81	33,900	28
181	4,542	2,663	15,847	15,450	707	406	93,476	29
192	6,595	586	6,791	224	307	1,919	73,894	30
17,141	59,423	7,667	126,401	96,470	1,589	32,320	782,115	31
(22,107)	75,679	1,031	11,580,078	479,835	250,239	15,914	1,018,463	32
33,317	5,733	460,141	1,552,791	66,378	3,815	63,940	108,558	33
41,750	12,854	70,878	153,422	311,626	6,696	5,315	416,662	34
14,964	1,781	3,958	81,133	17,795	3,046	2,237	81,918	35
1,322,618	320,831	695,482	852,459	534,606	1,609,393	17	1,190,828	36
35,771	14,103	61,212	309,560	61,658	543,171	3,812	299,436	37
32	633	411	1,011	9	28	4	6,083	38
(4,239)	54,180	101,094	241,871	582,451	3,950	4,701	651,873	39
3,471	261,747	255,436	65,406	8,402	686	26,232	97,926	40
4	35	15	156	2	8	1	3,401	41
27	229	97	1,309	123	263	247	8,190	42
..	60	36	2	..	..	..	128	43
11	12	..	38	..	1	..	1,629	44
1,372	9,366	2,559	20,819	3,510	878	4,020	90,738	45
1,426,990	757,244	1,652,350	14,860,055	2,066,394	2,422,173	126,439	3,975,831	46
..	9	..	91	9	..	..	624	47
..	..	1	..	12	..	..	112	48
1,102	363	52	2,576	250	..	68	5,421	49
..	69	5	145	3	..	..	2,274	50
..	..	..	..	..	..	..	26	51
(56)	368	417	1,488	140	1,477	..	6,094	52
1,046	810	475	4,299	414	1,477	68	14,551	53
261	2,071	514	5,743	1,694	492	2,468	38,083	54
840	2,231	1,152	3,863	436	974	825	32,263	55
1,101	4,302	1,665	9,606	2,130	1,466	3,293	70,346	56
7	73	47	118	20	3	681	18,701	57
..	321	154	1	..	282,191	..	293,417	58
7,992	3,261	55,606	80,074	62,504	511	1,971	200,023	59
1,482,521	866,439	2,108,507	16,172,716	3,097,532	2,739,927	622,283	9,942,190	60

TAXABLE COMPANIES - VICTORIA
ALL ITEMS BY INDUSTRY

TABLE 3.6(b) (cont.)
Income year 1985-86

I T E M	Industry	Income subject to rebates			Net tax	PPS credit total	Dividends paid	Exempt income
		Dividends (section 46)	Government loan interest	Total rebates and credits				
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	PRIMARY PRODUCTION-							
1	Fishing and hunting . . . . .	..	..	..	370	..	23	..
2	Agriculture	196	..	(90)	7,660	(3)	1,509	4
3	Forestry and logging	55	..	(25)	3,374	..	25,152	..
4	Total Primary Production	251	..	(116)	11,404	(3)	26,684	4
	MINING-							
5	Metallic and fuel minerals, etc.	42,263	..	19,421	650,210	(1)	536,250	21,547
6	Construction materials, etc.	7,233	..	(3,328)	19,647	(2)	33,490	3
7	Total Mining	49,496	..	16,094	669,857	(3)	569,740	21,551
	MANUFACTURING-							
8	Metal products and machinery	470,693	..	164,310	393,285	(69)	645,112	6,000
9	Transport equipment	27,012	..	(12,643)	89,218	..	112,375	1,562
10	Textiles	133	..	(61)	16,785	(6)	4,585	61
11	Clothing and footwear	61,936	..	(28,769)	55,637	..	50,913	349
12	Chemical, petroleum and coal products.	4,409	..	7,066	161,002	..	235,283	4,657
13	Food, beverages and tobacco	2,973	..	(1,392)	73,980	(3)	47,913	761
14	Wood, wood products and furniture	447	..	(206)	12,168	(43)	2,840	74
15	Paper, paper products, etc.	144,359	16	(66,407)	65,861	..	136,162	802
16	All other manufacturing	34,493	..	(16,103)	130,111	(39)	122,028	601
17	Total Manufacturing	746,454	16	45,795	998,046	(160)	1,357,210	14,866
18	ELECTRICITY, GAS AND WATER CONSTRUCTION . . . . .	..	..	..	190	..	39	1
19	..	8,689	..	(4,074)	38,613	(3,472)	20,380	967
	TRANSPORT, STORAGE AND COMMUNICATION-							
20	Water transport	15,087	..	(6,940)	2,381	..	1,442	..
21	Road transport	31,805	..	(14,630)	35,970	(433)	23,780	122
22	All other transport, etc.	314	..	(144)	6,188	..	2,415	250
23	Total Transport, etc.	47,205	..	(21,714)	44,538	(433)	27,638	372
	WHOLESALE AND RETAIL TRADE-							
24	Wholesaling petroleum, etc.	28,862	1	1,121	26,868	(1)	75,118	8
25	Farm properties and produce dealers	130	..	(65)	2,783	..	1,202	8
26	Wholesale trade, n.e.i.	7,016	..	(3,351)	149,173	(69)	37,976	221
27	Department, variety and general stores	44,359	..	(20,405)	51,768	..	95,086	8
28	Food retailing	17	..	(8)	15,586	(1)	9,992	46
29	Motor vehicle dealers, etc.	15,424	..	(7,095)	35,904	(114)	9,324	687
30	All other trade	126	..	(58)	33,935	(22)	11,783	264
31	Total Wholesale, etc.	95,935	2	(29,861)	316,016	(206)	240,479	1,242
	FINANCE, INSURANCE, ETC.-							
32	Banking	414,916	35,089	(41,162)	218,807	..	333,648	63,066
33	Other finance	64,605	..	(29,729)	20,449	..	48,883	2,942
34	Investment companies	308,283	8	(142,227)	49,601	..	224,692	1,822
35	Other investment, etc.	16,918	6	(7,783)	29,899	..	8,523	2,808
36	Life assurance	321,588	11,085	41,647	346,333	..	42,379	3,270,688
37	Other insurance	59,464	141	(27,675)	69,910	..	65,867	543,127
37	Real estate agents	9	..	(4)	2,794	..	824	28
39	Holding companies	581,262	..	(267,562)	32,481	..	366,022	3,548
40	Real estate operators, etc.	8,055	..	(3,760)	41,414	(5)	73,866	648
41	Architectural services	2	..	(1)	1,564	(26)	191	..
42	Consultant engineering, surveying, etc.	80	..	(126)	3,730	(106)	1,982	109
43	Legal services . . . . .	..	..	..	59	..	1	..
44	Accounting and auditing . . . . .	..	..	..	752	..	132	..
45	Other business services	3,475	..	(1,721)	40,236	(130)	19,780	779
46	Total Finance, etc.	1,778,658	46,328	(480,104)	858,028	(267)	1,186,790	3,889,564
	HEALTH AND COMMUNITY SERVICES-							
47	Medical practice	5	..	(2)	285	..	30	..
48	Dental practice	12	..	(5)	46	..	10	..
49	Hospitals and nursing homes	250	..	(115)	2,379	..	2,005	..
50	Other health services	3	..	(1)	1,045	..	280	..
51	Veterinary services . . . . .	..	..	..	12	..	4	..
52	Other community services	115	3	(53)	2,747	(1)	221	1,468
53	Total Health, etc.	384	3	(177)	6,513	(1)	2,550	1,468
	ENTERTAINMENT, HOTELS, ETC.-							
54	Entertainment, sport, etc.	1,694	..	(1,076)	16,740	..	5,595	492
55	Restaurants, hotels, clubs, etc.	433	1	(200)	14,639	(6)	5,080	970
56	Total Entertainment, etc.	2,127	1	(1,277)	31,380	(6)	10,675	1,461
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS . . . . .	..	..	..	8,654	(84)	1,323	3
58	SPECIAL SECTION ASSESSMENTS . . . . .	..	..	(2,596)	48,964	..	..	9,982
59	INDUSTRY NOT STARTED	42,502	42	(19,562)	72,455	..	37,798	25,971
60	Total	2,771,701	46,392	(497,593)	3,104,660	(4,634)	3,481,306	3,967,453

TAXABLE COMPANIES - QUEENSLAND
ALL ITEMS BY INDUSTRY

I T E M	Industry	Number of companies	Gross sales	Stock on hand at beginning of year	Stock on hand at end of year	Cost of sales	Total business receipts	Deductions		
								Salaries and wages paid		
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
PRIMARY PRODUCTION-										
1	Fishing and hunting	*	*	*	*	*	*	*	*	*
2	Agriculture	118	116,279	27,763	43,619	58,491	123,284	13,968		
3	Forestry and logging	*	*	*	*	*	*	*	*	
4	Total Primary Production	134	120,404	27,811	43,664	59,090	128,154	15,014		
MINING-										
5	Metallic and fuel minerals, etc.	35	1,979,170	77,268	105,306	821,640	2,142,586	466,426		
6	Construction materials, etc.	12	68,234	4,816	9,697	42,924	71,345	14,121		
7	Total Mining	47	2,047,405	82,084	115,002	864,564	2,213,931	480,547		
MANUFACTURING-										
8	Metal products and machinery	213	574,360	47,339	45,632	329,061	619,786	105,026		
9	Transport equipment	34	145,006	16,234	15,669	104,853	147,188	22,656		
10	Textiles	*	*	*	*	*	*	*		
11	Clothing and footwear	*	*	*	*	*	*	*		
12	Chemical, petroleum and coal products.	21	369,896	12,803	14,922	311,158	408,006	27,717		
13	Food, beverages and tobacco	64	960,635	82,639	84,845	630,274	984,642	96,488		
14	Wood, wood products and furniture	109	220,631	23,348	23,907	151,118	224,733	46,382		
15	Paper, paper products, etc.	74	142,849	20,840	19,711	95,037	313,876	98,747		
16	All other manufacturing	149	771,258	72,695	80,055	521,600	790,208	107,826		
17	Total Manufacturing	701	3,274,804	290,219	300,681	2,198,351	3,580,913	530,865		
18	ELECTRICITY, GAS AND WATER	3	1,124	173	212	469	14,051	290		
19	CONSTRUCTION	502	418,605	11,958	13,511	299,775	578,213	91,430		
TRANSPORT, STORAGE AND COMMUNICATION-										
20	Water transport	43	9,556	63	1,584	6,622	94,801	40,795		
21	Road transport	149	45,411	333	1,068	23,742	220,118	40,416		
22	All other transport, etc.	45	9,827	458	508	6,507	31,915	4,953		
23	Total Transport, etc.	237	64,794	853	3,160	36,871	346,835	86,164		
WHOLESALE AND RETAIL TRADE-										
24	Wholesaling petroleum, etc.	18	86,307	3,745	4,510	74,265	98,817	3,011		
25	Farm properties and produce dealers	49	140,041	6,699	7,187	120,886	165,141	15,622		
26	Wholesale trade, n.e.i.	684	2,893,810	265,627	266,581	2,243,095	2,834,902	196,760		
27	Department, variety and general stores	7	989,357	80,941	94,173	768,213	1,002,352	93,337		
28	Food retailing	71	219,459	5,288	5,915	184,198	223,578	17,224		
29	Motor vehicle dealers, etc.	376	1,657,149	119,907	135,815	1,368,754	1,689,109	104,782		
30	All other trade	390	800,896	80,919	106,727	588,772	826,560	82,876		
31	Total Wholesale, etc.	1,595	6,787,020	563,127	620,907	5,348,183	6,840,458	513,611		
FINANCE, INSURANCE, ETC.-										
32	Banking	5	4,680	370	103	4,390	106,059	1,172		
33	Other finance	72	17,815	2,399	2,553	14,516	481,246	36,893		
34	Investment companies	2,781	1,646	130	220	1,392	31,544	14,372		
35	Other investment, etc.	93	6,471	1,167	1,386	5,649	27,615	5,743		
36	Life assurance	4	..	..	..	..	271	185	
37	Other insurance	58	7,042	1,571	1,642	4,215	19,307	6,979		
37	Real estate agents	61	28,992	20,629	19,345	19,670	42,206	6,103		
39	Holding companies	38	36,536	4,176	4,417	26,412	88,142	29,816		
40	Real estate operators, etc.	831	67,063	20,141	36,070	47,384	91,402	15,017		
41	Architectural services	44	29	134	69	96	10,804	4,376		
42	Consultant engineering, surveying, etc.	92	28,427	7,162	3,711	20,027	147,801	21,821		
43	Legal services . . . . .	..	..	..	..	..	..	..
44	Accounting and auditing	18	..	..	..	..	4,053	1,500	
45	Other business services	724	51,611	3,074	2,817	35,560	223,132	68,782		
46	Total Finance, etc.	4,821	250,313	60,954	72,331	179,311	1,273,581	212,759		
HEALTH AND COMMUNITY SERVICES-										
47	Medical practice	122	..	16	16	170	36,180	12,849		
48	Dental practice	31	..	..	..	..	4,852	1,927	
49	Hospitals and nursing homes	11	113	12	6	59	21,406	12,510		
50	Other health services	30	8,134	398	619	2,981	12,203	3,618		
51	Veterinary services	3	941	3	3	668	1,008	128		
52	Other community services	13	196	..	35	1,341	28,039	9,147		
53	Total Health, etc.	210	9,384	428	680	5,219	103,689	40,179		
ENTERTAINMENT, HOTELS, ETC.-										
54	Entertainment, sport, etc.	91	57,802	1,532	1,250	11,032	161,554	37,407		
55	Restaurants, hotels, clubs, etc.	239	267,552	11,922	9,383	136,775	317,380	73,041		
56	Total Entertainment, etc.	330	325,354	13,454	10,633	147,807	478,934	110,448		
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	423	..	4	3	..	119	1,202		
58	SPECIAL SECTION ASSESSMENTS	118	..	..	..	..	1,960	..	
59	INDUSTRY NOT SPECIED	53	693,856	108,543	83,886	790,975	940,961	68,670		
60	Total	9,174	13,993,062	1,159,609	1,264,671	9,930,614	16,501,798	2,151,177		

* Not available for publication separately

TABLE 3.6(c)
Income year 1985-86

Deductions (continued)

Royalties paid	Interest paid	Investment allowance	Lease payments	Payments to associated persons	Section 80 deductions	Film industry deductions	Management investment company deductions	Super-annuation deductions	Other deductions	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
*	*	*	*	*	*	*	*	*	*	1
578	2,282	835	649	1,846	688	..	..	445	10,792	2
*	*	*	*	*	*	*	*	*	*	3
578	2,390	835	684	2,325	711	..	..	475	10,792	4
57,321	258,806	9,253	34,096	813	30,642	..	..	5,962	83,887	5
1,607	3,393	357	1,852	623	36	..	..	382	5,642	6
58,928	262,199	9,610	35,947	1,436	30,679	..	..	6,344	89,528	7
296	10,842	380	4,028	9,722	1,685	327	..	2,789	2,557	8
248	3,321	96	1,432	1,544	52	..	..	689	55	9
*	*	*	*	*	*	*	*	*	*	10
*	*	*	*	*	*	*	*	*	*	11
371	1,630	461	3,057	869	72	..	..	661	1,319	12
3,659	33,270	2,510	3,019	2,410	3,972	..	..	3,003	9,303	13
2,844	1,873	173	2,194	5,112	264	..	..	1,572	538	14
65	13,265	3,567	2,049	2,580	298	911	..	2,394	2,993	15
3,207	22,891	1,657	4,151	6,420	3,604	13	..	2,922	7,415	16
10,755	88,527	8,925	20,286	30,285	10,053	1,252	..	14,529	24,209	17
..	128	3	64	106	..	..	..	265	10	18
111	3,552	431	5,856	19,115	1,722	..	..	3,245	326	19
..	453	..	519	1,026	391	..	..	988	248	20
29	4,473	1,864	4,284	3,968	417	..	..	933	968	21
..	424	20	874	1,058	171	..	..	99	77	22
29	5,349	1,885	5,677	6,052	978	..	..	2,020	1,293	23
..	308	92	136	832	54	..	..	414	..	24
..	4,599	53	562	1,343	32	..	..	394	547	25
2,141	42,900	919	10,825	22,462	3,381	..	..	6,270	4,106	26
..	1,033	1,613	608	106	..	..	..	262	5,525	27
26	1,043	43	864	2,430	306	..	..	509	56	28
..	15,013	226	1,839	15,159	1,658	..	..	2,991	974	29
134	7,787	275	2,921	13,321	641	2	..	2,600	3,321	30
2,301	72,685	3,221	17,754	55,651	6,073	2	..	13,439	14,529	31
..	67,404	..	43	54	..	..	..	9	1,516	32
..	267,951	608	5,752	440	4	..	..	539	128	33
127	36,433	168	413	2,535	1,049	628	70	1,556	1,589	34
10	1,457	6	128	1,187	85	32	..	371	164	35
..	..	..	6	53	9	..	..	7	..	36
..	231	8	323	2,756	28	..	..	375	12	37
4	4,149	6	274	1,358	148	..	..	162	2,538	38
169	84,724	353	3,343	631	1	..	..	2,911	6,870	39
..	20,800	238	555	4,053	1,268	..	..	517	768	40
..	177	..	274	2,805	179	..	..	587	1	41
20	547	77	1,246	4,048	1,185	..	..	1,485	331	42
..	..	..	..	..	..	..	..	..	..	43
45	76	..	25	722	4	..	..	126	..	44
56	13,978	588	4,953	19,394	794	1,197	..	3,380	820	45
431	497,926	2,052	17,335	40,038	4,754	1,857	70	12,026	14,736	46
..	361	38	1,789	7,084	526	..	..	1,538	13	47
18	62	14	166	1,113	22	..	..	174	4	48
..	1,065	16	322	488	3	..	..	16	10	49
..	170	9	299	1,428	39	..	20	266	82	50
..	1	..	4	74	1	..	..	16	..	51
..	1,062	3	1,823	467	..	..	..	79	16	52
18	2,721	81	4,403	10,656	591	..	20	2,089	125	53
803	3,570	1,082	1,419	1,613	35	133	..	959	231	54
5	8,633	31	3,773	5,216	944	12	..	504	853	55
808	12,202	1,113	5,191	6,828	980	146	..	1,463	1,084	56
..	519	280	37	1,035	499	66	..	121	118	57
..	..	..	..	..	..	..	..	..	..	58
1,017	5,877	647	1,546	1,348	49	..	..	1,285	2,968	59
74,977	954,075	29,082	114,782	174,876	57,089	3,324	90	57,301	159,720	60

TAXABLE COMPANIES - QUEENSLAND
ALL ITEMS BY INDUSTRY

I T E M	Industry	Depreciable assets					Net profit or loss from business	Net income from partnership and trust
		Net profit or loss from business	Depreciated value at beginning of year	Purchased during year	Disposed during year	Deprecia- tion allowed			Depreciated value at end of year
M		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
	PRIMARY PRODUCTION-							
1	Fishing and hunting	*	*	*	*	*	*	*
2	Agriculture	14,935	26,611	19,717	865	7,768	37,666	513
3	Forestry and logging	*	*	*	*	*	*	*
4	Total Primary Production	15,360	28,107	20,042	1,128	8,050	38,942	513
	MINING-							
5	Metallic and fuel minerals, etc.	259,804	127,234	113,145	7,391	43,357	189,873	(9,998)
6	Construction materials, etc.	16,422	6,596	3,409	273	1,867	8,208	6
7	Total Mining	276,226	133,830	116,555	7,664	45,224	198,081	(9,992)
	MANUFACTURING-							
8	Metal products and machinery	16,126	36,787	10,335	1,694	8,610	35,551	858
9	Transport equipment	2,039	9,024	3,400	2,646	2,100	7,657	..
10	Textiles	*	*	*	*	*	*	*
11	Clothing and footwear	*	*	*	*	*	*	*
12	Chemical, petroleum and coal products	16,256	8,797	5,075	103	2,358	11,411	202
13	Food, beverages and tobacco	28,031	100,318	24,144	3,301	20,251	99,858	(1,965)
14	Wood, wood products and furniture	11,003	11,369	10,355	843	2,708	12,749	99
15	Paper, paper products, etc.	22,585	47,413	36,136	2,651	10,316	70,546	..
16	All other manufacturing	51,464	116,676	27,370	3,794	22,454	120,400	(63)
17	Total Manufacturing	150,673	336,094	118,498	15,124	69,962	364,327	(868)
18	ELECTRICITY, GAS AND WATER.	2,644	12,216	5,367	22	2,213	15,347	..
19	CONSTRUCTION	19,967	16,339	10,709	2,149	4,203	19,635	174
	TRANSPORT, STORAGE AND COMMUNICATION-							
20	Water transport.	6,864	19,701	1,614	278	2,927	18,099	47
21	Road transport	11,197	19,446	15,106	2,180	6,760	25,539	488
22	All other transport, etc.	856	1,954	2,149	96	546	3,450	..
23	Total transport, etc.	18,917	41,102	18,869	2,554	10,233	47,087	535
	WHOLESALE AND RETAIL TRADE-							
24	Wholesaling petroleum, etc.	3,440	2,408	1,115	89	580	2,878	47
25	Farm properties and produce dealers	(1,044)	11,312	5,640	606	1,764	14,558	49
26	Wholesale trade, n.e.i.	40,806	55,082	33,124	5,552	13,774	68,957	258
27	Department, variety and general stores	8,184	45,131	8,750	202	8,857	44,823	17
28	Food retailing	2,229	5,594	1,623	271	1,226	5,731	(20)
28	Motor vehicle dealers, etc.	21,839	24,796	12,574	4,707	5,455	27,263	521
30	All other trade	23,658	18,841	14,009	2,250	7,008	23,447	82
31	Total Wholesale, etc.	99,110	163,164	76,837	13,675	38,663	187,657	955
	FINANCE, INSURANCE, ETC.-							
32	Banking	3,853	501	1,059	199	261	1,100	(1)
33	Other finance	17,597	46,388	32,774	4,772	15,568	58,294	(412)
34	Investment companies	(22,610)	13,971	4,146	526	1,895	15,644	3,739
35	Other investment, etc.	3,402	455	296	37	168	564	65
36	Life assurance	(1)	3	1	..	1	4	..
37	Other insurance.	21	745	413	126	200	791	(23)
38	Real estate agents.	4,323	900	453	396	234	719	526
39	Holding companies	(12,930)	14,303	5,545	1,325	3,140	15,145	304
40	Real estate operators, etc.	8,962	34,959	7,967	1,369	4,012	37,677	1,975
41	Architectural services	627	454	219	80	122	512	2
42	Consultant engineering, surveying, etc.	4,746	3,010	897	597	650	2,646	(88)
43	Legal services . . . . .	..	..	..	..	..	..	..
44	Accounting and auditing	91	83	16	3	24	76	..
45	Other business services	12,075	18,956	9,732	1,996	5,176	21,499	1,416
46	Total Finance, etc.	20,156	134,726	63,518	11,426	31,452	154,671	7,504
	HEALTH AND COMMUNITY SERVICES-							
47	Medical practice	1,312	695	569	136	198	931	22
48	Dental practice.	201	210	183	28	54	312	(49)
49	Hospitals and nursing homes.	808	1,155	1,094	88	288	1,883	19
50	Other health services.	817	800	335	63	199	842	21
51	Veterinary services	20	47	35	21	8	53	..
52	Other community services.	43	4,923	2,723	15	1,043	8,203	..
53	Total Health, etc.	3,202	7,831	4,938	350	1,790	12,223	13
	ENTERTAINMENT, HOTELS, ETC.-							
54	Entertainment, sport, etc.	23,695	33,300	13,680	1,055	8,731	37,197	13
55	Restaurants, hotels, clubs, etc.	10,149	24,758	8,923	5,990	3,923	23,450	759
56	Total Entertainment, etc.	33,844	58,058	22,603	7,044	12,653	60,646	772
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	(55)	814	25	135	71	652	19,644
58	SPECIAL SECTION ASSESSMENTS	123	..	..	..	..	..	..
59	INDUSTRY NOT STATED.	29,288	67,806	13,831	1,877	12,896	66,861	409
60	Total.	669,456	1,000,087	471,792	63,149	237,410	1,166,131	19,657

* Not available for publication separately

TABLE 3.6(c) (cont.)

Income year 1985-86

Sale of property	Gross rents	Investment and property income deductions	Gross interest	Gross dividends	Other income or loss	Section 80G losses transferred	Taxable income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
*	*	*	*	*	*	*	*	1
533	659	956	4,652	830	193	434	15,309	2
*	*	*	*	*	*	*	*	3
644	682	961	4,687	830	193	434	15,890	4
1,665	350	16,272	338,549	9,054	5,545	3,341	697,466	5
4	117	3	842	..	24	..	18,267	6
1,669	466	16,275	339,391	9,054	5,570	3,341	715,733	7
8	661	176	5,025	1,864	134	2,691	26,066	8
71	46	45	3,211	1,406	68	196	8,602	9
*	*	*	*	*	*	*	*	10
*	*	*	*	*	*	*	*	11
2	201	..	772	168	4	..	20,105	12
5	931	282	9,782	24,908	210	1,688	50,530	13
118	343	196	990	292	27	98	12,431	14
65	349	487	3,001	13,182	566	645	32,648	15
33	314	669	2,985	3,414	981	11,249	40,709	16
301	2,893	1,897	27,136	45,531	1,991	16,568	196,289	17
..	30	14	844	134	1	..	4,470	18
7	1,084	710	3,267	228	77	23	23,092	19
241	342	74	549	472	68	284	8,579	20
137	260	116	1,305	217	7	372	13,177	21
(21)	91	19	385	1	..	..	1,095	22
357	694	209	2,238	690	75	656	22,851	23
..	196	22	370	32	..	5,306	1,115	24
5	616	147	4,544	77	17	274	3,920	25
113	2,218	724	19,323	13,693	219	762	78,976	26
..	141	66	4,859	86	..	..	10,476	27
24	344	21	156	47	..	95	2,692	28
6	1,382	494	3,081	355	132	734	27,526	29
19	2,263	574	3,818	450	12	2,366	26,632	30
166	7,161	2,049	36,152	14,740	379	9,538	151,338	31
2,607	..	..	1	248	5	..	15,870	32
21	1,613	3,756	377,150	19,745	841	917	29,128	33
3,013	4,700	29,161	72,411	126,419	2,903	464	158,502	34
2,716	76	96	1,253	404	24	..	8,233	35
..	..	3	32	..	..	..	19	36
19	25	47	785	1	..	..	863	37
..	524	3,911	2,201	505	..	..	3,010	38
..	1,552	84,427	97,283	33,915	2,351	322	39,491	39
130	52,542	39,750	5,168	2,466	782	222	30,103	40
..	127	118	278	..	..	..	1,093	41
(35)	41	22	769	106	35	22	4,540	42
..	..	..	..	..	..	..	..	43
..	14	12	11	2	..	..	112	44
1,257	6,626	7,266	5,595	1,965	488	28	19,960	45
9,728	67,839	168,570	562,935	185,776	7,428	1,974	310,924	46
..	93	16	43	..	..	..	941	47
..	5	4	4	..	..	1	127	48
..	63	71	399	..	..	162	1,203	49
..	2	..	57	..	..	..	811	50
..	..	..	..	..	..	..	19	51
..	37	61	130	17	10	..	370	52
..	200	153	632	17	10	163	3,471	53
763	456	102	5,232	2,228	182	1,103	30,829	54
128	1,309	878	2,416	348	892	1,530	12,978	55
890	1,765	980	7,648	2,575	1,074	2,633	43,807	56
..	516	1,820	460	80	61	91	18,149	57
..	..	..	..	..	18,084	..	18,237	58
16	370	51	2,738	1,106	23	1	37,712	59
13,777	83,701	193,689	988,129	260,762	34,967	35,422	1,561,962	60

TAXABLE COMPANIES - QUEENSLAND
ALL ITEMS BY INDUSTRY

TABLE 3.6(c) (cont.)
Income year 1985-86

I T E M	Industry	Income subject to rebates		Total rebates and credits	Net tax	PFS credit total	Dividends paid	Exempt income
		Dividends (section 46)	Government loan interest					
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PRIMARY PRODUCTION-								
1	Fishing and hunting	*	*	*	*	*	*	*
2	Agriculture	816	..	(375)	6,668	..	1,931	79
3	Forestry and logging	*	..	*	*	*	*	*
4	Total Primary Production	816	..	(375)	6,936	(3)	1,968	79
MINING-								
5	Metallic and fuel minerals, etc.	6,868	..	(3,159)	317,675	..	178,516	228
6	Construction materials, etc. . . . .	..	..	..	8,403	..	204	..
7	Total Mining	6,868	..	(3,159)	326,078	..	178,720	228
MANUFACTURING-								
8	Metal products and machinery	1,861	..	(868)	11,135	(24)	7,760	64
9	Transport equipment	1,406	..	(647)	3,310	..	1,454	63
10	Textiles	*	*	*	*	*	*	*
11	Clothing and footwear	*	*	*	*	*	*	*
12	Chemical, petroleum and coal products	168	..	(77)	9,171	(8)	3,064	4
13	Food, beverages and tobacco	24,908	..	(11,457)	11,786	..	8,821	53
14	Wood, wood products and furniture	287	..	(132)	5,586	(45)	1,538	22
15	Paper, paper products, etc.	13,173	6	(6,061)	8,958	..	14,305	376
16	All other manufacturing	3,414	..	(1,570)	17,156	(29)	15,148	979
17	Total Manufacturing	45,513	6	(20,950)	69,356	(106)	52,849	1,563
18	ELECTRICITY, GAS AND WATER	134	..	(62)	1,995	..	98	..
19	CONSTRUCTION	81	..	(37)	10,592	(1,120)	2,918	77
TRANSPORT, STORAGE AND COMMUNICATION-								
20	Water transport	455	..	(171)	3,777	..	3,301	1
21	Road transport	41	..	(19)	6,043	(188)	2,427	2
22	All other transport, etc.	1	..	..	503	..	189	..
23	Total Transport, etc.	497	..	(190)	10,323	(189)	5,917	3
WHOLESALE AND RETAIL TRADE-								
24	Wholesaling petroleum, etc.	31	..	(14)	499	(1)	220	..
25	Farm properties and produce dealers	76	..	(35)	1,768	(4)	512	13
26	Wholesale trade, n.e.i.	13,690	..	(6,299)	30,031	(15)	31,407	186
27	Department, variety and general stores	86	..	(39)	4,780	..	12,633	..
28	Food retailing	46	..	(21)	1,217	..	512	..
29	Motor vehicle dealers, etc.	337	..	(155)	12,507	(53)	5,176	128
30	All other trade	440	..	(502)	12,048	(28)	5,368	12
31	Total Wholesale, etc.	14,707	..	(7,066)	62,850	(101)	55,828	339
FINANCE, INSURANCE, ETC.-								
32	Banking	248	..	(114)	7,186	..	1,600	5
33	Other finance	19,745	3	(9,083)	4,316	..	47,827	840
34	Investment companies	125,605	..	(57,700)	15,210	..	37,655	1,724
35	Other investment, etc.	384	2	(178)	3,613	..	446	24
36	Life assurance . . . . .	..	..	..	4	..	..	..
37	Other insurance	1	..	..	368	..	86	..
37	Real estate agents	505	..	(232)	1,153	..	1,122	..
39	Holding companies	10,839	..	(4,986)	13,180	..	108,575	2,351
40	Real estate operators, etc.	2,239	..	(1,030)	12,818	..	15,115	773
41	Architectural services . . . . .	..	..	..	503	(30)	125	..
42	Consultant engineering, surveying, etc.	106	..	(78)	2,040	(80)	698	35
43	Legal services . . . . .	..	..	..	..	..	..	..
44	Accounting and auditing	2	..	(1)	51	..	13	..
45	Other business services	1,897	..	(876)	8,309	(114)	3,346	488
46	Total Finance, etc.	161,569	5	(74,279)	68,750	(223)	216,607	6,240
HEALTH AND COMMUNITY SERVICES-								
47	Medical practice . . . . .	..	..	..	433	..	28	..
48	Dental practice . . . . .	..	..	..	58	..	1	..
49	Hospitals and nursing homes . . . . .	..	..	..	553	..	151	..
50	Other health services . . . . .	..	..	..	373	..	78	..
51	Veterinary services . . . . .	..	..	..	9	..	..	..
52	Other community services	17	..	(8)	162	(32)	133	10
53	Total Health, etc.	17	..	(8)	1,588	(32)	391	10
ENTERTAINMENT, HOTELS, ETC.-								
54	Entertainment, sport, etc.	2,191	2	(1,010)	13,172	..	6,279	181
55	Restaurants, hotels, clubs, etc.	344	..	(158)	5,812	(5)	1,780	821
56	Total Entertainment, etc.	2,535	2	(1,168)	18,984	(5)	8,059	1,002
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	54	..	(25)	8,324	(14)	2,283	47
58	SPECIAL SECTION ASSESSMENTS	..	..	..	2,365	..	..	..
59	INDUSTRY NOT STATED	1,105	..	(509)	16,839	(84)	17,819	23
60	Total	233,898	13	(107,829)	604,979	(1,875)	543,458	9,612

* Not available for publication separately

TAXABLE COMPANIES - WESTERN AUSTRALIA

ALL ITEMS BY INDUSTRY

I T E M	Industry	Number of companies	Gross sales	Stock on hand at beginning of year	Stock on hand at end of year	Cost of sales	Total business receipts	Deductions		
								Salaries and wages paid		
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
PRIMARY PRODUCTION-										
1	Fishing and hunting	38	37,448	2,902	1,823	13,551	39,643	4,920		
2	Agriculture	106	32,212	5,174	5,641	13,101	38,419	5,960		
3	Forestry and logging	3	1,307	55	47	1,076	2,007	275		
4	Total Primary Production	147	70,967	8,129	7,512	27,728	80,069	11,155		
MINING-										
5	Metallic and fuel minerals, etc.	53	827,809	25,708	21,135	450,854	956,784	74,356		
6	Construction materials, etc.	6	90,881	4,547	4,491	27,770	94,304	4,888		
7	Total Mining	59	918,691	30,256	25,625	478,624	1,051,088	79,245		
MANUFACTURING-										
8	Metal products and machinery	144	317,944	13,652	18,621	240,800	345,968	52,692		
9	Transport equipment	19	47,418	12,949	26,672	32,033	50,231	12,302		
10	Textiles	7	46,541	6,904	12,068	28,955	48,095	5,653		
11	Clothing and footwear	15	17,809	1,855	2,728	10,515	18,148	4,379		
12	Chemical, petroleum and coal products	17	339,102	10,960	10,445	268,028	339,780	35,406		
13	Food, beverages and tobacco	35	230,653	10,225	10,273	178,198	241,587	25,303		
14	Wood, wood products and furniture	48	321,525	27,207	51,271	213,922	323,549	46,442		
15	Paper, paper products, etc.	54	76,578	11,913	14,803	26,266	156,431	50,444		
16	All other manufacturing	85	344,003	38,348	43,207	244,297	362,832	50,743		
17	Total Manufacturing	424	1,741,573	134,013	190,089	1,243,013	1,886,620	283,364		
18	ELECTRICITY, GAS AND WATER	5	54,098	3,013	3,447	26,991	59,807	6,748		
19	CONSTRUCTION	361	245,651	12,807	29,320	211,677	529,382	77,297		
TRANSPORT, STORAGE AND COMMUNICATION-										
20	Water transport	23	22,003	4,044	5,893	15,311	68,434	25,334		
21	Road transport	94	8,417	792	782	5,580	116,227	22,128		
22	All other transport, etc.	39	13,636	59	89	7,576	17,427	3,560		
23	Total Transport, etc.	156	44,056	4,896	6,764	28,467	202,088	51,021		
WHOLESALE AND RETAIL TRADE-										
24	Wholesaling petroleum, etc.	12	59,148	3,588	4,311	44,868	62,807	2,988		
25	Farm properties and produce dealers	23	587,421	37,536	36,527	536,651	617,683	39,130		
26	Wholesale trade, n.e.l.	377	1,804,009	134,235	154,419	1,521,871	1,870,850	120,368		
27	Department, variety and general stores	16	75,345	9,920	12,506	52,338	78,244	11,930		
28	Food retailing	65	677,981	54,092	59,950	538,761	687,843	68,086		
29	Motor vehicle dealers, etc.	197	765,892	44,794	60,548	679,211	784,868	41,724		
30	All other trade	241	483,405	46,199	63,935	345,092	492,535	52,468		
31	Total Wholesale, etc.	931	4,453,202	330,364	392,197	3,718,793	4,594,831	336,694		
FINANCE, INSURANCE, ETC.-										
32	Banking	8	738	1	131	878	5,614	1,718		
33	Other finance	115	11,860	682	1,037	9,596	477,469	22,811		
34	Investment companies	854	6,330	1,262	385	3,434	11,869	4,452		
35	Other investment, etc.	162	50,142	1,437	5,585	43,704	87,848	12,054		
36	Life assurance . . . . .	..	..	..	..	..	..	..
37	Other insurance	63	102	..	..	..	98,911	11,792	
37	Real estate agents	26	81	1	1	6	8,737	4,627		
39	Holding companies	5	..	..	..	..	6,426	246	
40	Real estate operators, etc.	559	15,983	979	1,053	7,991	23,077	2,703		
41	Architectural services	50	35	18	34	..	9,893	2,638		
42	Consultant engineering, surveying, etc.	130	33,562	1,656	2,800	13,442	202,269	33,711		
43	Legal services . . . . .	..	..	..	..	..	..	..
44	Accounting and auditing	8	82	11	7	79	2,818	1,058		
45	Other business services	376	39,506	1,295	1,486	18,914	155,587	41,966		
46	Total Finance, etc.	2,356	158,421	7,342	12,519	98,044	1,090,517	139,776		
HEALTH AND COMMUNITY SERVICES-										
47	Medical practice	118	11	..	..	..	20,544	9,497	
48	Dental practice	4	163	1	1	42	265	132		
49	Hospitals and nursing homes	10	62	17	7	36	12,939	8,221		
50	Other health services	15	3,519	134	123	1,324	4,052	1,157		
51	Veterinary services	5	128	38	45	123	798	225		
52	Other community services	22	5,620	578	12	3,395	11,880	4,087		
53	Total Health, etc.	174	9,504	767	189	4,920	50,478	23,319		
ENTERTAINMENT, HOTELS, ETC.-										
54	Entertainment, sport, etc.	43	10,123	101	100	719	26,893	7,026		
55	Restaurants, hotels, clubs, etc.	103	58,893	1,706	1,715	27,892	73,356	17,378		
56	Total Entertainment, etc.	146	69,016	1,807	1,815	28,611	100,249	24,404		
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	185	14	6	13	3	14	561		
58	SPECIAL SECTION ASSESSMENTS	24	..	..	..	..	157	..	
59	INDUSTRY NOT STATED	52	91,196	14,021	14,543	78,595	92,093	23,519		
60	Total	5,020	7,856,388	547,421	684,032	5,945,467	9,737,394	1,057,103		

TABLE 3.6(d)
Income year 1985-86

Deductions (continued)

Royalties paid	Interest paid	Investment allowance	Lease payments	Payments to associated persons	Section 80 deductions	Film industry deductions	Management investment company deductions	Super-annuation deductions	Other deductions	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
2	798	199	814	1,130	611	..	..	267	..	1
..	1,267	38	374	2,082	293	..	..	547	2	2
..	55	..	..	117	..	..	..	1	..	3
2	2,121	238	1,188	3,329	904	..	..	816	2	4
32,554	36,769	3,720	8,937	1,962	762	966	..	1,846	202,186	5
330	2,354	406	909	146	142	..	..	185	257	6
32,884	39,123	4,126	9,847	2,108	904	966	..	2,031	202,443	7
946	5,605	203	1,801	6,461	555	..	..	1,113	654	8
..	508	135	502	942	12	..	..	208	..	9
..	449	341	43	110	..	..	..	57	..	10
70	211	35	98	551	72	..	..	100	..	11
249	11,664	1,088	670	577	26	..	..	1,411	1,992	12
29	2,333	329	1,007	2,563	375	..	..	372	17	13
6,512	6,491	666	1,259	2,332	62	..	..	597	180	14
145	3,050	353	1,959	2,754	140	..	..	1,457	11	15
436	9,241	3,275	6,464	3,713	394	..	..	1,421	1,033	16
8,387	39,554	6,426	13,803	20,004	1,635	..	..	6,737	3,887	17
..	5,175	259	39	..	..	..	..	153	..	18
142	3,705	609	4,607	14,837	1,183	27	..	2,393	358	19
..	4,978	181	190	532	4	..	..	975	..	20
16	2,622	384	3,896	2,838	818	..	..	567	..	21
..	168	15	126	1,112	151	..	..	150	..	22
16	7,768	580	4,212	4,482	972	..	..	1,692	..	23
..	527	50	391	430	133	..	..	201	9	24
36	29,052	389	208	1,076	403	..	105	2,326	142	25
4,420	18,517	1,797	4,599	14,602	1,218	..	23	4,577	6,938	26
..	899	21	149	413	14	..	..	151	74	27
..	1,981	793	897	2,677	81	..	..	546	251	28
115	10,617	448	975	7,524	311	7	5	1,392	90	29
179	3,760	117	1,772	7,994	592	1,309	..	1,228	790	30
4,751	65,354	3,615	8,990	34,715	2,752	1,317	133	10,422	8,293	31
..	955	..	107	363	6	..	..	61	..	32
48	301,436	1,213	860	204	104	205	..	521	778	33
..	9,459	7	77	2,159	3,966	13	9	697	398	34
8	13,389	33	865	2,705	301	27	..	802	..	35
..	..	..	..	..	..	..	..	..	..	36
..	1,329	14	869	1,566	179	..	..	490	1	37
..	43	3	145	504	16	..	..	173	..	38
..	84,027	..	..	..	847	..	..	14	..	39
1	28,658	1,356	277	1,963	1,595	..	..	304	32	40
..	94	..	217	1,385	96	..	..	199	..	41
4	1,171	252	1,433	4,892	300	1	..	1,027	717	42
..	..	..	..	..	..	..	..	..	..	43
149	154	5	37	382	20	..	..	55	..	44
46	4,702	26	2,064	10,770	540	..	..	2,407	834	45
254	445,418	2,910	6,950	26,894	7,971	245	9	6,750	2,759	46
8	254	8	457	9,342	70	..	..	1,891	..	47
..	16	..	..	91	..	..	..	10	..	48
..	174	..	147	304	60	..	..	40	..	49
5	20	6	109	597	2	6	..	237	..	50
..	11	..	9	176	..	..	..	35	..	51
..	71	5	108	743	1	..	..	302	75	52
13	546	19	830	11,252	131	6	..	2,515	75	53
..	171	484	476	642	401	..	..	97	39	54
23	1,926	31	843	2,563	124	46	..	378	69	55
23	2,097	515	1,319	3,205	525	46	..	475	108	56
..	542	6	8	608	490	..	..	179	..	57
..	..	..	..	..	..	..	..	..	..	58
39	6,555	358	630	386	59	..	..	354	..	59
46,511	617,960	19,660	52,423	121,819	17,527	2,606	142	34,516	217,926	60

TAXABLE COMPANIES - WESTERN AUSTRALIA

ALL ITEMS BY INDUSTRY

I T E M	Industry	Depreciable assets					Depreciated value at end of year	Net income from partnership and trust
		Net profit or loss from business	Depreciated value at beginning of year	Purchased during year	Disposed during year	Deprecia- tion allowed		
M		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
	PRIMARY PRODUCTION-							
1	Fishing and hunting	5,599	5,160	2,928	140	1,789	6,410	16
2	Agriculture	2,609	8,126	2,587	359	1,708	8,992	921
3	Forestry and logging	560	7	2	..	2	8	207
4	Total Primary Production	8,767	13,293	5,517	499	3,498	15,409	1,144
	MINING-							
5	Metallic and fuel minerals, etc.	313,124	58,490	34,021	3,157	22,582	66,637	10,693
6	Construction materials, etc.	18,335	16,103	3,998	260	2,377	17,464	..
7	Total Mining	331,460	74,593	38,018	3,417	24,959	84,100	10,693
	MANUFACTURING-							
8	Metal products and machinery	17,972	19,691	9,707	2,030	4,323	22,882	746
9	Transport equipment	3,471	3,554	2,350	88	635	5,147	33
10	Textiles	3,809	3,032	2,928	239	450	5,271	..
11	Clothing and footwear	1,043	481	455	40	150	736	93
12	Chemical, petroleum and coal products	33,152	37,312	10,697	898	8,094	39,012	..
13	Food, beverages and tobacco	6,927	15,033	4,081	882	2,635	15,840	13
14	Wood, wood products and furniture	21,798	14,367	9,599	559	4,765	18,583	318
15	Paper, paper products, etc.	11,425	12,031	4,578	480	3,216	12,915	137
16	All other manufacturing	30,150	129,650	26,184	49,991	12,366	93,401	99
17	Total Manufacturing	129,746	235,151	70,579	55,209	36,633	213,788	1,437
18	ELECTRICITY, GAS AND WATER	4,927	16,348	7,662	313	3,767	19,931	..
19	CONSTRUCTION	18,437	21,475	12,340	3,646	7,664	22,596	225
	TRANSPORT, STORAGE AND COMMUNICATION-							
20	Water transport	(758)	2,890	1,526	242	795	3,372	..
21	Road transport	6,186	13,630	10,409	4,252	4,561	15,038	1,023
22	All other transport, etc.	571	3,541	663	84	599	3,624	21
23	Total Transport, etc.	5,999	20,061	12,598	4,578	5,955	22,033	1,044
	WHOLESALE AND RETAIL TRADE-							
24	Wholesaling petroleum, etc.	694	820	540	55	244	1,060	1
25	Farm properties and produce dealers	(19,687)	19,962	7,247	2,091	4,648	20,268	(59)
26	Wholesale trade, n.e.i.	57,628	42,150	25,508	6,012	12,268	48,478	808
27	Department, variety and general stores	2,668	4,094	871	208	903	3,854	..
28	Food retailing	15,492	27,606	11,926	1,081	6,134	32,304	56
28	Motor vehicle dealers, etc.	7,800	10,717	6,591	2,539	2,557	12,224	571
30	All other trade	20,432	11,368	7,532	1,056	3,153	14,786	559
31	Total Wholesale, etc.	85,027	116,717	60,215	13,042	29,908	132,975	1,936
	FINANCE, INSURANCE, ETC.-							
32	Banking	243	90	272	..	52	309	..
33	Other finance	8,068	25,463	18,953	1,251	8,752	34,386	48
34	Investment companies	(8,449)	2,836	2,302	527	786	4,307	5,685
35	Other investment, etc.	(1,313)	1,509	1,859	510	482	2,375	93
36	Life assurance . . . . .	..	..	..	..	..	..	..
37	Other insurance	(1,538)	3,236	2,154	586	973	3,821	575
38	Real estate agents	549	496	109	70	112	455	18
39	Holding companies	(78,030)	63	17	41	..	..	142
40	Real estate operators, etc.	972	20,293	25,786	883	3,426	41,850	8,820
41	Architectural services	1,023	357	334	52	111	527	6
42	Consultant engineering, surveying, etc.	7,661	4,947	6,362	315	2,345	8,638	845
43	Legal services . . . . .	..	..	..	..	..	..	..
44	Accounting and auditing	126	172	208	80	47	192	..
45	Other business services	9,094	9,465	4,806	1,041	2,711	10,400	1,732
46	Total Finance, etc.	(61,593)	68,926	63,162	5,357	19,796	107,259	17,965
	HEALTH AND COMMUNITY SERVICES-							
47	Medical practice	(148)	708	675	222	183	965	497
48	Dental practice	15	37	24	1	9	50	..
49	Hospitals and nursing homes	341	845	165	331	122	573	22
50	Other health services	587	208	76	9	60	209	16
51	Veterinary services	53	15	51	..	11	55	..
52	Other community services	713	1,036	332	5	234	1,129	..
53	Total Health, etc.	1,560	2,848	1,323	569	619	2,982	536
	ENTERTAINMENT, HOTELS, ETC.-							
54	Entertainment, sport, etc.	4,130	3,078	3,524	74	791	5,761	96
55	Restaurants, hotels, clubs, etc.	3,537	6,230	2,644	606	1,408	6,863	143
56	Total Entertainment, etc.	7,667	9,308	6,168	680	2,199	12,624	239
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS (35)	377	111	9	30	448	8,222	..
58	SPECIAL SECTION ASSESSMENTS 157	..	..	..	..	..	..	..
59	INDUSTRY NOT STATED	2,196	4,689	3,066	140	1,507	6,719	95
60	Total	534,317	583,786	280,759	87,459	136,534	640,866	43,535

TABLE 3.6(d) (cont.)
Income year 1985-86

Sale of property	Gross rents	Investment and property income deductions	Gross interest	Gross dividends	Other income or loss	Section 80G losses transferred	Taxable income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
1	158	38	1,031	29	77	29	5,993	1
10	485	236	1,323	90	58	66	4,981	2
..	..	..	14	..	..	..	827	3
11	643	274	2,368	119	134	95	11,801	4
174	2,498	751	21,773	1,536	830	521	158,208	5
..	2	2	513	405	..	3	19,542	6
174	2,500	753	22,286	1,941	831	524	177,750	7
14	106	75	1,750	738	280	36	22,405	8
(4)	62	10	460	..	11	..	3,824	9
..	3	..	47	..	579	..	4,504	10
9	..	6	10	4	..	..	1,105	11
..	273	..	3,061	1,883	83	..	41,593	12
(86)	28	..	991	194	3	153	8,186	13
(93)	166	4	612	1,078	87	1,994	24,228	14
9	373	192	986	24,737	14	..	36,578	15
75	213	69	2,913	29,684	80	..	31,663	16
(77)	1,223	357	10,830	29,318	1,337	2,183	174,086	17
..	123	..	408	1,750	..	..	6,852	18
544	452	119	9,990	103	45	653	27,594	19
..	66	..	5,538	..	..	26	4,919	20
10	209	124	407	24	2	..	9,983	21
8	52	1	974	9	..	..	1,665	22
18	327	125	6,918	33	3	26	16,567	23
..	54	34	193	1	..	124	674	24
2,232	1,359	139	22,895	9,959	108	3,307	14,674	25
154	1,882	428	6,944	46,584	94	9,066	106,162	26
..	697	..	132	14	..	81	3,447	27
60	528	602	2,281	38	131	5,122	15,738	28
1	436	143	1,534	80	125	479	9,694	29
128	1,648	373	2,048	85	74	26	23,808	30
2,575	6,604	1,719	36,027	56,760	532	18,205	174,195	31
108	27	..	780	30	..	..	449	32
717	1,194	713	311,145	8,626	2,841	1,148	14,616	33
2,769	4,983	11,670	42,042	60,929	9,728	1,213	94,698	34
10,519	335	905	9,694	25,825	820	1,116	47,210	35
..	..	..	..	..	..	..	..	36
2,065	139	45	7,037	1,168	1,055	..	10,164	37
35	51	3	180	..	..	210	721	38
..	..	906	85,730	30,228	..	4,757	31,542	39
347	39,980	27,923	4,477	2,023	33	309	23,628	40
32	3	..	49	..	..	6	1,072	41
(1)	128	94	771	5,029	158	..	14,391	42
..	..	..	..	..	..	..	..	43
..	2	1	34	..	..	..	139	44
(47)	1,760	1,216	2,807	991	335	851	14,563	45
16,544	48,603	43,476	464,746	134,850	14,970	9,611	253,195	46
14	41	..	117	81	1	..	585	47
..	37	26	1	..	..	..	25	48
..	143	39	..	..	..	..	699	49
..	399	57	152	..	..	..	1,086	50
..	..	..	..	..	..	..	53	51
..	115	88	425	1	64	..	1,178	52
14	736	209	696	82	65	..	3,625	53
51	47	98	1,264	34	180	..	5,817	54
47	431	166	821	50	69	35	4,781	55
98	478	264	2,085	84	249	35	10,597	56
..	3	3	10	3	1	..	7,713	57
..	280	..	..	..	6,575	..	6,271	58
..	60	322	709	587	..	..	3,646	59
19,900	62,031	47,620	557,072	225,632	24,740	31,378	873,894	60

TAXABLE COMPANIES - WESTERN AUSTRALIA
ALL ITEMS BY INDUSTRY

TABLE 3.6(d) (cont.)
Income year 1985-86

I T E M	Industry	Income subject to rebates					Dividends paid	Exempt income
		Dividends (section 46)	Government loan interest	Total rebates and credits	Net tax	FPS credit total		
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	PRIMARY PRODUCTION-							
1	Fishing and hunting	29	..	(13)	2,744	..	1,196	4
2	Agriculture	90	2	(49)	2,249	..	752	2
3	Forestry and logging . . . . .	..	..	..	381	..	4	..
4	Total Primary Production	119	2	(62)	5,373	..	1,951	6
	MINING-							
5	Metallic and fuel minerals,etc.	1,529	..	(867)	72,397	..	64,602	258
6	Construction materials,etc.	405	..	(186)	9,664	..	4,631	..
7	Total Mining	1,934	..	(1,054)	82,061	..	69,233	258
	MANUFACTURING-							
8	Metal products and machinery	738	..	(340)	9,967	(80)	2,933	280
9	Transport equipment . . . . .	..	..	..	1,759	(7)	105	11
10	Textiles . . . . .	..	..	..	2,072	(3)	1,601	..
11	Clothing and footwear	4	..	(2)	507	..	70	..
12	Chemical,petroleum and coal products.	1,883	..	(866)	18,267	(2)	590	83
13	Food,beverages and tobacco	10	..	(5)	3,761	(3)	2,624	3
14	Wood,wood products and furniture	1,078	..	(496)	10,649	(3)	11,805	15
15	Paper,paper products,etc.	24,737	..	(11,379)	5,447	..	978	14
16	All other manufacturing	679	..	(312)	14,252	(12)	11,987	31
17	Total Manufacturing	29,130	..	(13,400)	66,680	(111)	32,692	437
18	ELECTRICITY,GAS AND WATER	1,750	..	(805)	2,347	..	3,200	..
19	CONSTRUCTION	102	..	(47)	12,672	(757)	1,931	45
	TRANSPORT, STORAGE AND COMMUNICATION-							
20	Water transport . . . . .	..	..	..	2,263	(9)	504	..
21	Road transport	24	..	(11)	4,581	(159)	1,397	2
22	All other transport,etc.	8	..	(4)	762	..	1,639	..
23	Total transport,etc.	33	..	(15)	7,606	(169)	3,541	3
	WHOLESALE AND RETAIL TRADE-							
24	Wholesaling petroleum,etc.	1	..	..	310	(2)	24	..
25	Farm properties and produce dealers	9,959	..	(4,582)	2,169	..	8,807	108
26	Wholesale trade,n.e.i.	46,583	..	(21,466)	27,407	(14)	6,002	94
27	Department,variety and general stores	8	..	(4)	1,582	..	164	..
28	Food retailing	35	..	(16)	7,223	..	2,463	131
29	Motor vehicle dealers,etc.	80	..	(37)	4,422	(38)	1,346	118
30	All other trade	68	..	(31)	10,920	(10)	4,203	74
31	Total Wholesale,etc.	56,732	..	(26,135)	54,033	(63)	23,008	524
	FINANCE, INSURANCE, ETC.-							
32	Banking	30	..	(14)	192	(2)	1	..
33	Other finance	8,626	1	(3,968)	2,755	..	567	2,841
34	Investment companies	60,613	14	(27,884)	15,670	(7)	23,271	8,512
35	Other investment,etc.	25,808	..	(11,878)	9,839	..	1,863	67
36	Life assurance . . . . .	..	..	..	..	..	..	..
37	Other insurance	1,168	15	(539)	3,842	..	65	1,055
37	Real estate agents . . . . .	..	..	..	332	..	148	..
39	Holding companies	30,228	..	(13,905)	604	..	600	..
40	Real estate operators,etc.	1,976	..	(918)	9,961	(2)	8,363	33
41	Architectural services . . . . .	..	..	..	493	(31)	26	..
42	Consultant engineering,surveying,etc.	5,029	..	(2,394)	4,309	(113)	688	63
43	Legal services . . . . .	..	..	..	..	..	..	..
44	Accounting and auditing . . . . .	..	..	..	64	..	4	..
45	Other business services	939	..	(514)	6,186	(36)	2,068	335
46	Total Finance,etc.	134,419	30	(62,013)	54,248	(191)	37,664	12,906
	HEALTH AND COMMUNITY SERVICES-							
47	Medical practice	81	..	(37)	232	..	76	1
48	Dental practice . . . . .	..	..	..	12	..	4	..
49	Hospitals and nursing homes . . . . .	..	..	..	321	..	3,290	..
50	Other health services . . . . .	..	..	..	499	..	259	..
51	Veterinary services . . . . .	..	..	..	24	..	4	..
52	Other community services	1	..	..	541	..	188	64
53	Total Health,etc.	82	..	(38)	1,629	..	3,821	65
	ENTERTAINMENT, HOTELS, ETC.-							
54	Entertainment,sport,etc.	34	..	(16)	2,660	..	728	180
55	Restaurants,hotels,clubs,etc.	50	..	(23)	2,176	(4)	631	69
56	Total Entertainment,etc.	84	..	(39)	4,835	(4)	1,358	249
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	3	..	(3)	3,548	(23)	920	1
58	SPECIAL SECTION ASSESSMENTS . . . . .	..	..	..	(10)	..	..	828
59	INDUSTRY NOT STATED	587	..	(270)	1,497	..	1,662	0
60	Total	224,975	31	(103,891)	297,637	(1,318)	180,980	15,322

TAXABLE COMPANIES - SOUTH AUSTRALIA

ALL ITEMS BY INDUSTRY

I T E M	Industry	Number of companies	Gross sales	Stock on hand at beginning of year	Stock on hand at end of year	Cost of sales	Total business receipts	Deductions		
								Salaries and wages paid		
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
PRIMARY PRODUCTION-										
1	Fishing and hunting	12	4,795	778	552	2,483	4,947	800		
2	Agriculture	179	59,040	7,761	9,398	17,107	71,253	13,450		
3	Forestry and logging	7	84,394	6,537	8,666	23,082	103,671	22,668		
4	Total Primary Production	198	148,229	15,076	18,616	42,672	179,871	36,918		
MINING-										
5	Metallic and fuel minerals,etc.	*	*	*	*	*	*	*		
6	Construction materials,etc.	*	*	*	*	*	*	*		
7	Total Mining	26	450,568	24,908	35,974	35,742	620,485	40,547		
MANUFACTURING-										
8	Metal products and machinery	264	658,170	66,286	76,055	422,966	731,933	139,437		
9	Transport equipment	29	46,222	12,529	12,720	28,570	47,938	8,180		
10	Textiles	6	38,063	6,846	7,595	14,459	38,430	13,662		
11	Clothing and footwear	24	50,320	6,396	7,390	26,594	50,593	13,605		
12	Chemical,petroleum and coal products.	17	212,124	43,581	46,230	180,853	216,336	24,880		
13	Food,beverages and tobacco	94	597,379	114,226	117,622	440,627	622,947	96,864		
14	Wood,wood products and furniture	80	209,954	23,502	25,649	136,943	211,128	37,713		
15	Paper,paper products,etc.	88	129,709	17,708	17,874	65,736	232,985	56,426		
16	All other manufacturing	169	519,741	57,203	71,555	328,393	550,816	100,670		
17	Total Manufacturing	771	2,461,682	348,977	382,691	1,645,140	2,703,106	491,438		
18	ELECTRICITY,GAS AND WATER	4	4,743	146	131	1,317	5,684	839		
19	CONSTRUCTION	587	546,998	69,469	62,011	446,067	864,022	106,916		
TRANSPORT, STORAGE AND COMMUNICATION-										
20	Water transport	20	19,126	688	336	6,186	43,305	12,342		
21	Road transport	132	43,963	580	729	33,189	158,379	33,501		
22	All other transport,etc.	35	24,593	2,090	9,175	7,313	41,576	6,518		
23	Total Transport,etc.	187	87,682	3,358	10,240	46,689	243,260	52,361		
WHOLESALE AND RETAIL TRADE-										
24	Wholesaling petroleum,etc.	20	126,880	2,071	2,220	118,891	132,954	5,136		
25	Farm properties and produce dealers	30	215,049	60,425	48,334	195,553	436,576	100,055		
26	Wholesale trade,n.e.i.	617	1,523,088	127,381	169,659	1,205,641	1,596,881	146,945		
27	Department,variety and general stores	13	708,421	79,822	87,639	519,219	716,302	84,241		
28	Food retailing	100	931,790	38,239	50,882	849,689	950,178	23,353		
29	Motor vehicle dealers,etc.	352	1,387,407	104,156	123,627	1,208,728	1,416,316	91,079		
30	All other trade	408	395,497	92,809	98,427	271,844	444,046	60,530		
31	Total Wholesale,etc.	1,540	5,288,132	504,904	580,789	4,369,565	5,693,254	511,338		
FINANCE, INSURANCE, ETC.-										
32	Banking	4	511	32	23	219	23,664	886		
33	Other finance	60	1,117	2,527	946	1,629	281,607	17,548		
34	Investment companies	1,088	71,676	14,578	20,648	53,759	139,800	10,638		
35	Other investment,etc.	108	644,060	809	145,291	621,472	652,644	4,347		
36	Life assurance	9	..	..	..	..	3,477	516	
37	Other insurance	70	150	24	24	103	12,059	5,522		
37	Real estate agents	102	20,447	1,975	963	16,333	57,556	18,290		
39	Holding companies	8	1	..	..	..	2,054	770	
40	Real estate operators,etc.	819	30,389	8,056	7,699	21,572	39,039	4,954		
41	Architectural services	43	2,560	33	25	1,355	24,646	5,752		
42	Consultant engineering,surveying,etc.	72	2,775	107	151	1,435	21,220	7,428		
43	Legal services	11	..	..	..	..	4,789	2,082	
44	Accounting and auditing	22	..	..	..	..	9,130	3,869	
45	Other business services	388	20,361	575	771	11,106	130,648	48,568		
46	Total Finance,etc.	2,804	794,047	28,716	176,541	728,984	1,402,333	131,170		
HEALTH AND COMMUNITY SERVICES-										
47	Medical practice	99	111	..	..	..	20,250	..	
48	Dental practice	*	*	*	*	*	*	*		
49	Hospitals and nursing homes	*	*	*	*	*	*	*		
50	Other health services	24	21,141	1,202	1,581	7,672	25,170	7,567		
51	Veterinary services	*	*	*	*	*	*	*		
52	Other community services	*	*	*	*	*	*	*		
53	Total Health,etc.	175	24,167	1,251	1,722	8,306	72,987	29,394		
ENTERTAINMENT, HOTELS, ETC.-										
54	Entertainment,sport,etc.	66	16,650	133	126	4,873	69,151	18,152		
55	Restaurants,hotels,clubs,etc.	222	169,983	5,331	6,290	90,552	189,686	45,328		
56	Total Entertainment,etc.	288	186,633	5,464	6,417	95,425	258,838	63,481		
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	242	308	297	1,405	723	573	2,122		
58	SPECIAL SECTION ASSESSMENTS	113	..	..	..	..	1,103	8	
59	INDUSTRY NOT STARTED	23	623,816	68,040	76,440	337,180	753,434	98,485		
60	Total	6,958	10,617,005	1,070,605	1,352,976	7,757,811	12,798,949	1,565,017		

* Not available for publication separately

TABLE 3.6(e)
Income year 1985-86

Deductions (continued)

Royalties paid	Interest paid	Investment allowance	Lease payments	Payments to associated persons	Section 80 deductions	Film industry deductions	Management investment company deductions	Super-annuation deductions	Other deductions
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
..	171	..	34	150	..	..	..	13	1
5	2,789	120	1,179	3,981	666	20	12	676	354
26	3,344	1,021	1,440	121	..	..	..	183	1,627
31	6,305	1,141	2,653	4,251	666	20	12	873	1,982
*	*	*	*	*	*	*	*	*	*
*	*	*	*	*	*	*	*	*	*
31,610	6,507	15,304	2,466	955	21	..	..	157	25,373
780	5,573	990	5,904	15,930	1,671	6	..	4,312	4,030
210	1,152	148	777	784	376	..	..	248	120
23	1,335	452	555	241	11	..	..	231	445
6	670	27	285	2,116	14	..	..	246	8
209	12,663	814	348	1,283	51	6	4	926	1,063
309	12,708	1,156	3,563	4,269	462	..	..	1,941	1,977
11	1,530	1,441	950	3,917	141	3	..	873	79
231	8,466	696	1,920	4,856	304	..	..	2,973	4,684
162	14,775	1,299	3,558	7,565	571	..	..	1,921	3,603
1,941	58,873	7,024	17,858	40,961	3,601	16	4	13,671	16,009
..	491	..	5	83	1	..	..	41	4
37	13,843	568	8,722	26,181	1,445	1	..	4,388	1,126
..	3,802	163	747	618	1,788	..	..	412	56
800	2,507	810	5,367	5,113	885	24	..	965	925
..	335	36	319	819	100	..	..	162	18
800	6,643	1,009	6,433	6,550	2,773	24	..	1,539	1,000
..	667	66	325	1,650	21	..	..	365	18
..	194,375	539	3,375	635	495	..	..	2,430	1,066
368	12,581	731	5,793	22,603	5,372	13	..	5,167	2,977
..	11,471	833	137	296	238	..	..	261	3,727
4	1,855	471	1,734	3,549	433	..	..	602	40
..	14,891	246	1,981	15,328	201	..	3	2,739	1,095
23	9,985	58	2,290	16,468	533	..	..	2,759	273
395	245,826	2,945	15,635	60,527	7,292	13	3	14,324	9,197
..	12,966	..	41	63	2,681	..	..	10	1,830
..	117,605	3,141	1	192	25	14	..	758	2,248
378	107,642	77	211	2,224	2,115	8	43	464	1,077
..	1,488	22	115	1,778	30	3	25	395	628
..	22	..	13	247	..	..	..	61	..
..	200	..	329	2,486	74	17	..	963	24
..	1,293	2	440	4,230	121	..	..	817	71
..	170	464	61	247	..	..	..	32	..
11	19,216	34	1,060	2,642	1,661	394	33	455	418
..	272	3	468	2,953	28	..	..	460	62
1	303	17	372	3,391	45	..	..	589	15
..	76	12	140	1,418	46	..	..	466	..
37	400	5	276	1,607	17	..	..	317	14
2	5,212	99	2,115	11,568	488	5	6	2,189	411
428	266,867	3,876	5,642	35,046	7,330	441	106	7,975	6,796
9	286	1	343	6,338	173	..	..	1,581	513
*	*	*	*	*	*	*	*	*	*
..	268	12	309	2,190	11	..	..	467	4
*	*	*	*	*	*	*	*	*	*
*	*	*	*	*	*	*	*	*	*
9	1,173	17	1,047	9,932	274	..	..	2,211	633
53	2,914	404	1,012	1,138	100	54	..	289	3,498
7	3,255	44	1,484	6,678	381	8	..	596	317
60	6,169	448	2,496	7,816	481	62	..	886	3,815
..	1,050	..	55	1,700	942	..	..	215	261
..	8	..	..	8	..	..	..	..	..
56	119,389	3,870	2,530	721	157	..	6	1,418	3,761
35,368	733,145	36,202	65,544	194,732	24,983	577	131	47,697	69,957

TAXABLE COMPANIES - SOUTH AUSTRALIA

ALL ITEMS BY INDUSTRY

I T E M	Industry	Depreciable assets					Net income from partnership and trust
		Net profit or loss from business	Depreciated value at beginning of year	Purchased during year	Disposed during year	Deprecia- tion allowed		Depreciated value at end of year
M		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
	PRIMARY PRODUCTION-						
1	Fishing and hunting	461	277	274	8	98	445
2	Agriculture	3,725	12,168	4,265	621	2,717	12,390
3	Forestry and logging	15,818	16,340	8,676	639	3,736	20,641
4	Total Primary Production	20,004	28,785	13,215	1,267	6,551	33,477
	MINING-						
5	Metallic and fuel minerals, etc. . . . .	.	.	.	.	.	.
6	Construction materials, etc. . . . .	.	.	.	.	.	.
7	Total Mining	43,780	398,619	84,594	336	91,329	391,545
	MANUFACTURING-						
8	Metal products and machinery	52,526	50,478	31,205	6,584	15,201	59,551
9	Transport equipment	(136)	3,987	856	612	769	3,457
10	Textiles	1,439	4,580	2,873	1,852	1,076	5,934
11	Clothing and footwear	5,984	1,715	685	22	416	1,962
12	Chemical, petroleum and coal products	4,680	5,971	6,703	231	4,430	27,290
13	Food, beverages and tobacco	20,030	53,511	18,102	2,077	11,159	58,684
14	Wood, wood products and furniture	16,641	24,405	10,692	379	6,616	28,110
15	Paper, paper products, etc.	30,247	20,649	15,377	860	6,906	28,477
16	All other manufacturing	42,933	60,234	20,098	2,201	14,194	63,965
17	Total Manufacturing	174,343	225,529	106,591	14,818	60,767	277,431
18	ELECTRICITY, GAS AND WATER	339	607	60	..	131	536
19	CONSTRUCTION	20,211	24,718	16,255	4,822	7,444	28,540
	TRANSPORT, STORAGE AND COMMUNICATION-						
20	Water transport	(588)	6,563	1,999	1,251	1,648	6,012
21	Road transport	5,054	16,771	6,649	2,207	6,061	16,541
22	All other transport, etc.	1,853	2,650	1,177	116	641	3,084
23	Total Transport, etc.	6,319	25,985	9,825	3,574	8,349	25,637
	WHOLESALE AND RETAIL TRADE-						
24	Wholesaling petroleum, etc.	867	2,056	1,293	254	666	2,382
25	Farm properties and produce dealers	(42,424)	34,029	14,596	3,150	8,504	36,970
26	Wholesale trade, n.e.s.i.	38,853	26,863	14,754	3,112	7,752	30,837
27	Department, variety and general stores	5,871	17,939	35,030	202	9,618	43,149
28	Food retailing	2,503	5,963	2,251	611	1,162	6,027
29	Motor vehicle dealers, etc.	17,151	17,741	9,351	2,740	4,539	19,126
30	All other trade	8,966	48,171	10,851	849	8,092	50,251
31	Total Wholesale, etc.	31,789	152,762	88,126	10,919	40,333	188,741
	FINANCE, INSURANCE, ETC.-						
32	Banking	23,172	315	55	3	79	285
33	Other finance	96,693	128,247	44,382	15,881	38,211	118,523
34	Investment companies	(35,494)	26,635	2,310	649	5,074	23,216
35	Other investment, etc.	17,392	620	485	128	188	779
36	Life assurance	2,601	15	126	7	20	115
37	Other insurance	(602)	886	527	168	234	1,033
38	Real estate agents	3,976	2,093	1,016	234	495	2,362
39	Holding companies	248	308	42	2	47	301
40	Real estate operators, etc.	1,912	25,460	3,333	3,283	1,512	24,636
41	Architectural services	477	1,042	871	47	409	1,447
42	Consultant engineering, surveying, etc.	1,839	1,355	862	104	379	1,743
43	Legal services	169	178	156	78	60	197
44	Accounting and auditing	162	212	262	49	88	337
45	Other business services	1,128	8,415	5,015	1,391	2,542	9,512
46	Total Finance, etc.	113,671	195,783	59,444	22,023	49,340	184,488
	HEALTH AND COMMUNITY SERVICES-						
47	Medical practice	1,124	377	349	27	120	568
48	Dental practice . . . . .	.	.	.	.	.	.
49	Hospitals and nursing homes . . . . .	.	.	.	.	.	.
50	Other health services	2,407	1,520	890	62	342	1,998
51	Veterinary services . . . . .	.	.	.	.	.	.
52	Other community services . . . . .	.	.	.	.	.	.
53	Total Health, etc.	5,320	4,460	2,129	181	1,273	5,105
	ENTERTAINMENT, HOTELS, ETC.-						
54	Entertainment, sport, etc.	9,425	6,793	6,161	308	2,155	10,398
55	Restaurants, hotels, clubs, etc.	7,323	15,030	4,208	1,293	2,933	14,786
56	Total Entertainment, etc.	16,748	21,822	10,369	1,601	5,088	25,184
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	(399)	1,314	899	84	288	1,836
58	SPECIAL SECTION ASSESSMENTS	1,103	..	..	..	..	11,018
59	INDUSTRY NOT STATED	(86,227)	83,231	34,592	3,259	21,871	93,077
60	Total	347,003	1,163,613	426,099	62,863	292,766	1,255,596

* Not available for publication separately

TABLE 3.6(e) (cont.)

Income year 1985-86

Sale of property	Gross rents	Investment and property income deductions	Gross interest	Gross dividends	Other income or loss	Section 80G losses transferred	Taxable income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
..	..	..	58	1	..	..	948	1
(5)	531	353	2,882	986	161	36	8,457	2
4	65	..	511	596	..	34	15,046	3
(1)	596	353	3,451	1,584	161	70	24,451	4
*	*	*	*	*	*	*	*	5
*	*	*	*	*	*	*	*	6
..	159	40	27,108	485	232	3,729	27,165	7
276	350	101	3,385	552	527	444	56,832	8
30	39	7	206	1	6	20	2,040	9
..	265	3	515	838	4	..	2,542	10
6	221	12	788	55	38	130	7,436	11
..	495	..	88	3,497	9	..	7,222	12
30	766	31	3,119	4,767	78	3,336	27,563	13
64	211	106	391	1	38	75	14,535	14
12	1,612	43	196	10,659	298	1,392	40,774	15
24	515	67	2,759	3,629	1,812	4,547	41,865	16
443	4,475	371	11,446	23,999	2,810	9,943	200,809	17
..	17	47	94	..	2	..	404	18
354	1,605	401	6,526	150	56	2,643	26,377	19
1	74	83	4,814	244	6	133	3,683	20
60	549	206	839	153	..	630	4,450	21
..	44	10	214	1	..	..	2,152	22
61	667	300	5,867	397	6	763	10,285	23
..	99	37	181	10	..	10	1,330	24
867	1,230	191,994	203,031	86,633	..	5,299	88,269	25
(290)	6,609	6,919	6,084	1,991	19	497	44,914	26
55	2,057	7	3,197	4	4	2,824	8,989	27
70	762	1,396	3,131	69	..	633	4,056	28
161	703	138	3,814	748	140	64	23,998	29
40	1,399	866	2,910	276	15	544	12,066	30
904	12,859	201,356	222,347	89,731	179	9,870	183,621	31
383	..	19,018	18,814	..	..	..	29	32
(219)	612	94,358	168,073	5,558	4,802	1	6,759	33
2,505	6,349	49,192	104,425	110,774	1,062	558	138,914	34
7,055	295	550	1,636	9,984	25	10,362	25,042	35
..	..	137	5,869	1	26,245	..	8,337	36
4	76	56	1,463	13	..	..	970	37
35	459	157	710	9	1	..	5,277	38
..	..	..	240	8,386	..	..	8,528	39
242	39,972	32,632	4,575	1,707	9	946	15,737	40
4	5	..	142	4	..	86	962	41
(4)	17	3	93	..	..	..	2,074	42
..	..	..	12	..	..	..	178	43
..	13	4	41	6	..	..	335	44
339	1,359	1,136	5,565	528	5	108	8,827	45
10,346	49,155	197,246	311,657	136,968	32,149	12,061	221,970	46
1	20	10	22	..	16	..	639	47
*	*	*	*	*	*	*	*	48
*	*	*	*	*	*	*	*	49
(1)	57	23	486	8	1	..	3,282	50
*	*	*	*	*	*	*	*	51
*	*	*	*	*	*	*	*	52
6	149	86	1,055	10	59	..	6,434	53
41	185	46	1,022	289	16	3,024	4,876	54
8	855	190	1,511	57	147	62	9,492	55
49	1,040	237	2,533	346	163	3,086	14,368	56
63	473	916	255	210	..	256	9,460	57
..	..	..	5	24	30,537	..	31,676	58
772	2,962	1,487	115,302	11,566	160	204	46,214	59
12,996	74,156	402,839	707,646	265,470	66,511	42,625	803,233	60

TAXABLE COMPANIES - SOUTH AUSTRALIA
ALL ITEMS BY INDUSTRY

TABLE 3.6(e) (cont.)
Income year 1985-86

I T E M	Industry	Income subject to rebates		Total rebates and credits	Net tax	PFS credit total	Dividends paid	Exempt income
		Dividends (section 46)	Government loan interest					
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	PRIMARY PRODUCTION-							
1	Fishing and hunting	1	..	..	436	..	47	..
2	Agriculture	976	..	(449)	3,441	..	2,135	30
3	Forestry and logging	596	..	(274)	6,647	..	6,378	..
4	Total Primary Production	1,573	..	(724)	10,524	..	8,560	30
	MINING-							
5	Metallic and fuel minerals,etc.	*	*	*	*	*	*	*
6	Construction materials,etc.	*	*	*	*	*	*	*
7	Total Mining	485	..	(223)	12,273	(8)	34,755	232
	MANUFACTURING-							
8	Metal products and machinery	550	..	(263)	25,890	(31)	15,429	299
9	Transport equipment	1	..	..	938	..	217	6
10	Textiles	815	..	(375)	794	..	11	4
11	Clothing and footwear	55	..	(28)	3,395	..	216	..
12	Chemical,petroleum and coal products.	3,497	..	(1,608)	1,714	..	5,670	..
13	Food,beverages and tobacco	4,767	..	(2,193)	10,486	..	11,584	7
14	Wood,wood products and furniture	1	..	..	6,686	(33)	683	38
15	Paper,paper products,etc.	10,659	..	(4,903)	13,853	..	14,600	296
16	All other manufacturing	3,626	..	(2,037)	17,590	(14)	12,783	1,812
17	Total Manufacturing	23,971	1	(11,408)	81,345	(78)	61,193	2,462
18	ELECTRICITY,GAS AND WATER	..	..	..	185	..	60	2
19	CONSTRUCTION	142	..	(65)	12,068	(1,229)	9,337	54
	TRANSPORT,STORAGE AND COMMUNICATION-							
20	Water transport	244	..	(122)	1,582	..	1,170	..
21	Road transport	153	..	(70)	1,977	(134)	642	..
22	All other transport,etc.	1	..	..	990	..	190	..
23	Total Transport,etc.	397	..	(192)	4,548	(134)	2,003	..
	WHOLESALE AND RETAIL TRADE-							
24	Wholesaling petroleum,etc.	10	..	(4)	607	..	193	..
25	Farm properties and produce dealers	86,633	1	(39,865)	753	..	79,738	..
26	Wholesale trade,n.e.i.	1,968	..	(905)	19,755	(37)	6,829	18
27	Department,variety and general stores	4	..	(2)	4,133	..	4,711	4
28	Food retailing	19	..	(9)	1,857	(1)	617	..
29	Motor vehicle dealers,etc.	748	..	(344)	10,695	(40)	4,554	137
30	All other trade	265	..	(122)	5,429	(3)	3,027	15
31	Total Wholesale,etc.	89,646	1	(41,251)	43,228	(81)	99,669	175
	FINANCE, INSURANCE, ETC.-							
32	Banking . . . . .	..	..	..	13	..	..	..
33	Other finance	4,015	..	(1,847)	1,262	..	726	4,796
34	Investment companies	109,386	2	(50,324)	13,533	..	43,054	857
35	Other investment,etc.	9,978	2	(4,590)	6,927	..	541	1
36	Life assurance . . . . .	..	..	..	1,674	..	1	26,245
37	Other insurance	12	..	(6)	400	..	450	..
37	Real estate agents	2	..	(1)	2,427	..	507	1
39	Holding companies	8,386	..	(3,858)	65	..	7,303	..
40	Real estate operators,etc.	1,658	..	(763)	6,475	(21)	5,320	6
41	Architectural services	4	..	(2)	441	(1)	116	..
42	Consultant engineering,surveying,etc. . . . .	..	..	..	954	(22)	326	..
43	Legal services . . . . .	..	..	..	82	..	..	..
44	Accounting and auditing	6	..	(3)	152	..	19	..
45	Other business services	510	..	(235)	3,826	(8)	1,514	5
46	Total Finance,etc.	133,958	4	(61,628)	38,231	(51)	59,877	31,910
	HEALTH AND COMMUNITY SERVICES-							
47	Medical practice . . . . .	..	..	..	294	..	33	1
48	Dental practice	*	*	*	*	*	*	*
49	Hospitals and nursing homes	*	*	*	*	*	*	*
50	Other health services	8	..	(4)	1,506	..	565	1
51	Veterinary services	*	*	*	*	*	*	*
52	Other community services	*	*	*	*	*	*	*
53	Total Health,etc.	10	..	(5)	2,954	..	756	44
	ENTERTAINMENT, HOTELS, ETC.-							
54	Entertainment,sport,etc.	289	..	(133)	2,110	..	766	16
55	Restaurants,hotels,clubs,etc.	43	..	(20)	4,346	(2)	1,211	147
56	Total Entertainment,etc.	332	..	(153)	6,456	(2)	1,978	163
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	210	..	(97)	4,255	(71)	927	..
58	SPECIAL SECTION ASSESSMENTS	24	..	(11)	3,798	..	24	..
59	INDUSTRY NOT SERVED	11,566	..	(5,327)	15,938	..	15,732	99
60	Total	262,315	6	(121,084)	235,804	(1,654)	294,871	35,171

* Not available for publication separately

TAXABLE COMPANIES - TASMANIA

ALL ITEMS BY INDUSTRY

I T E M	Industry	Number of companies	Gross sales	Stock on hand at beginning of year	Stock on hand at end of year	Cost of sales	Total business receipts	Deductions
								Salaries and wages paid
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PRIMARY PRODUCTION-								
1	Fishing and hunting	12	5,114	951	1,036	3,083	5,865	954
2	Agriculture	37	18,042	1,693	2,056	6,780	20,105	3,807
3	Forestry and logging	10	18,360	4,283	4,442	7,474	22,392	4,616
4	Total Primary Production	59	41,516	6,927	7,534	17,337	48,361	9,377
MINING-								
5	Metallic and fuel minerals, etc.	*	*	*	*	*	*	*
6	Construction materials, etc.	*	*	*	*	*	*	*
7	Total Mining	4	21,198	862	297	1,129	21,362	5,608
MANUFACTURING-								
8	Metal products and machinery	32	39,782	9,483	8,689	23,318	40,070	9,362
9	Transport equipment	2	19	12	226	15	548	197
10	Textiles	*	*	*	*	*	*	*
11	Clothing and footwear	*	*	*	*	*	*	*
12	Chemical, petroleum and coal products.	*	*	*	*	*	*	*
13	Food, beverages and tobacco	21	207,045	14,109	3,236	81,267	209,389	22,755
14	Wood, wood products and furniture	29	334,424	37,426	46,601	257,119	335,687	15,225
15	Paper, paper products, etc.	19	66,899	5,231	5,776	27,254	89,771	27,612
16	All other manufacturing	16	74,931	5,382	6,848	32,203	76,692	12,141
17	Total Manufacturing	131	821,007	81,576	83,860	469,904	851,103	100,542
18	ELECTRICITY, GAS AND WATER							
19	CONSTRUCTION	115	63,061	7,800	16,167	48,592	104,838	21,961
TRANSPORT, STORAGE AND COMMUNICATION-								
20	Water transport	7		..	..		31,129	13,661
21	Road transport	16	7,142		291	183	25,780	5,096
22	All other transport, etc.	6	4,617	14	34	4,156	9,931	645
23	Total Transport, etc.	29	11,759	14	326	4,338	66,841	19,402
WHOLESALE AND RETAIL TRADE-								
24	Wholesaling petroleum, etc.	5	16,683	83	74	15,756	17,317	920
25	Farm properties and produce dealers	6	17,083	1,653	2,311	13,516	17,224	1,504
26	Wholesale trade, n.e.i.	95	289,945	39,061	44,365	221,772	316,034	31,176
27	Department, variety and general stores	7	58,026	10,548	10,187	40,770	58,255	8,312
28	Food retailing	12	20,669	934	1,149	15,046	20,678	2,320
29	Motor vehicle dealers, etc.	76	232,576	16,851	22,110	197,606	236,707	15,740
30	All other trade	116	141,157	25,714	27,215	96,777	146,530	22,011
31	Total Wholesale, etc.	317	776,139	94,845	107,412	601,244	812,744	81,984
FINANCE, INSURANCE, ETC.-								
32	Banking	*	*	*	*	*	*	*
33	Other finance	41	..	..	..	..	7,942	3,454
34	Investment companies	154	389	136	141	81	420	275
35	Other investment, etc.	17	326	69	62	245	5,085	2,039
36	Life assurance	5	..	..	..	..	215	101
37	Other insurance	18	140	36	40	243	1,858	986
37	Real estate agents	4	..	..	..	..	1,427	740
39	Holding companies	11	..	..	..	..	6,840	986
40	Real estate operators, etc.	130	944	4	2	543	2,100	693
41	Architectural services	*	*	*	*	*	*	*
42	Consultant engineering, surveying, etc.	13	1,329	262	216	1,325	5,995	2,209
43	Legal services . . . . .	..	..	..	..	..	..	..
44	Accounting and auditing	*	*	*	*	*	*	*
45	Other business services	59	1,183	216	223	111	13,460	5,118
46	Total Finance, etc.	458	4,312	722	683	2,549	51,148	18,493
HEALTH AND COMMUNITY SERVICES-								
47	Medical practice	38	..	..	..	..	15,682	8,015
48	Dental practice	*	*	*	*	*	*	*
49	Hospitals and nursing homes	*	*	*	*	*	*	*
50	Other health services	5	..	..	..	..	993	393
51	Veterinary services	*	*	*	*	*	*	*
52	Other community services	23	1,426	33	47	213	2,091	1,064
53	Total Health, etc.	72	1,426	33	47	213	20,249	10,143
ENTERTAINMENT, HOTELS, ETC.-								
54	Entertainment, sport, etc.	13	12,409	1,314	1,192	465	27,429	7,345
55	Restaurants, hotels, clubs, etc.	50	16,096	337	291	6,400	18,318	5,502
56	Total Entertainment, etc.	63	28,505	1,650	1,483	6,865	45,748	12,847
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	10	..	..	..	..	..	43
58	SPECIAL SECTION ASSESSMENTS	*	*	*	*	*	*	*
59	INDUSTRY NOT STATED	*	*	*	*	*	*	*
60	Total	1,268	1,770,128	194,430	217,809	1,153,187	2,023,604	280,402

* Not available for publication separately

TABLE 3.6(f)
Income year 1985-86

Deductions (continued)

Royalties paid	Interest paid	Investment allowance	Lease payments	Payments to associated persons	Section 80 deductions	Film industry deductions	Management investment company deductions	Super-annuation deductions	Other deductions	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
7	103	25	14	360	2	..	..	62	5	1
19	383	88	113	1,386	48	..	..	185	77	2
2,434	308	127	297	373	96	..	..	84	264	3
2,460	793	240	424	2,120	146	..	..	331	347	4
*	*	*	*	*	*	*	*	*	*	5
*	*	*	*	*	*	*	*	*	*	6
..	361	82	305	59	5	..	..	212	988	7
18	485	42	167	1,743	80	..	..	468	8,499	8
..	12	..	..	20	67	..	..	1	..	9
*	*	*	*	*	*	*	*	*	*	10
*	*	*	*	*	*	*	*	*	*	11
*	*	*	*	*	*	*	*	*	*	12
27	11,332	986	273	458	12	..	..	800	7,985	13
2,990	13,079	3,666	19,491	1,228	5,695	..	..	2,392	1,032	14
13	757	368	877	465	5	..	..	852	249	15
211	252	204	827	725	4	..	..	958	187	16
4,964	27,012	6,678	21,731	5,101	5,875	..	..	6,271	18,717	17
..	..	..	..	..	..	..	..	..	..	18
38	925	136	1,195	4,601	330	..	..	1,010	553	19
..	74	..	8	97	4	82	..	394	20	20
75	65	222	749	864	1	..	..	223	177	21
..	6	1	13	89	17	13	..	12	..	22
75	145	222	770	1,050	22	95	..	628	198	23
..	37	2	101	165	..	..	..	49	5	24
..	226	..	7	173	..	..	..	27	..	25
..	7,173	177	658	3,695	144	..	..	1,538	283	26
..	961	11	26	219	380	..	..	112	27	27
..	147	21	100	415	1	..	..	66	7	28
30	3,516	19	311	3,027	94	..	..	661	62	29
35	2,072	40	667	5,524	111	..	..	864	133	30
65	14,132	271	1,869	13,219	731	..	..	3,318	516	31
*	*	*	*	*	*	*	*	*	*	32
..	27,179	162	7	138	10	..	..	133	259	33
..	8,696	4	..	123	56	..	..	9	243	34
..	157	..	50	573	20	..	..	178	10	35
..	..	..	..	92	1	..	..	1	..	36
..	13	..	44	747	17	..	..	66	41	37
..	42	3	18	228	..	..	..	21	..	38
..	5,353	7	9	141	238	..	..	166	95	39
..	2,498	..	53	472	275	..	..	108	204	40
*	*	*	*	*	*	*	*	*	*	41
3	68	..	46	534	8	..	..	277	64	42
..	..	..	..	..	..	..	..	..	..	43
*	*	*	*	*	*	*	*	*	*	44
20	1,272	78	492	1,864	32	..	..	307	22	45
68	45,301	254	728	5,750	659	..	2	1,431	1,043	46
..	232	36	177	4,072	19	..	..	968	73	47
*	*	*	*	*	*	*	*	*	*	48
*	*	*	*	*	*	*	*	*	*	49
..	12	..	5	388	16	..	..	24	..	50
*	*	*	*	*	*	*	*	*	*	51
..	92	35	136	154	..	..	..	47	4	52
..	348	70	324	4,874	40	..	..	1,116	77	53
21	170	201	266	105	5	..	..	53	32	54
..	782	12	99	1,222	89	..	..	162	43	55
21	952	214	365	1,327	94	..	..	215	75	56
..	..	..	..	43	1	..	..	..	..	57
*	*	*	*	*	*	*	*	*	*	58
*	*	*	*	*	*	*	*	*	*	59
7,691	89,969	8,167	27,711	38,143	8,007	95	2	14,531	22,514	60

TAXABLE COMPANIES - TASMANIA

ALL ITEMS BY INDUSTRY

I T E M	Industry	Depreciable assets					Depreciated value at end of year	Net income from partnership and trust
		Net profit or loss from business	Depreciated value at beginning of year	Purchased during year	Disposed during year	Deprecia- tion allowed		
M		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
	PRIMARY PRODUCTION-							
1	Fishing and hunting	424	979	306	4	223	1,070 (11)	
2	Agriculture	1,575	3,683	1,417	233	892	3,982 28	
3	Forestry and logging	2,078	2,164	1,905	228	739	3,022 ..	
4	Total Primary Production	4,077	6,826	3,628	465	1,855	8,074 17	
	MINING-							
5	Metallic and fuel minerals, etc.	*	*	*	*	*	*	
6	Construction materials, etc.	*	*	*	*	*	*	
7	Total Mining	1,358	1,115	1,078	134	322	1,737 ..	
	MANUFACTURING-							
8	Metal products and machinery	1,994	2,695	876	66	500	3,077 3	
9	Transport equipment	52	46	11	9	11	36 18	
10	Textiles	*	*	*	*	*	*	
11	Clothing and footwear	*	*	*	*	*	*	
12	Chemical, petroleum and coal products	*	*	*	*	*	*	
13	Food, beverages and tobacco	11,047	17,154	4,453	256	2,832	18,519 (11)	
14	Wood, wood products and furniture	13,092	82,405	5,327	189	10,310	77,233 ..	
15	Paper, paper products, etc.	9,533	7,231	2,771	79	1,918	8,004 11	
16	All other manufacturing	15,811	13,459	1,901	57	2,115	13,188 ..	
17	Total Manufacturing	62,601	135,118	25,946	773	21,513	138,860 22	
18	ELECTRICITY, GAS AND WATER . . . . .	..	..	..	..	..	.. ..
19	CONSTRUCTION	4,007	5,222	2,504	394	1,636	5,679 12	
	TRANSPORT, STORAGE AND COMMUNICATION-							
20	Water transport	1,084	7,133	193	45	1,062	6,219 ..	
21	Road transport	2,040	5,351	2,067	2,080	835	2,677 ..	
22	All other transport, etc.	52	266	63	14	41	275 ..	
23	Total Transport, etc.	3,176	12,750	2,323	2,139	1,937	9,171 ..	
	WHOLESALE AND RETAIL TRADE-							
24	Wholesaling petroleum, etc.	244	154	94	43	39	166 ..	
25	Farm properties and produce dealers	956	632	210	32	138	672 ..	
26	Wholesale trade, n.e.i.	7,237	10,917	5,935	959	3,180	12,714 7	
27	Department, variety and general stores	530	2,684	1,233	80	809	3,029 ..	
28	Food retailing	716	580	269	34	153	658 ..	
28	Motor vehicle dealers, etc.	3,060	2,372	1,646	562	640	2,811 (23)	
30	All other trade	5,133	4,233	2,467	423	1,675	4,515 59	
31	Total Wholesale, etc.	17,876	21,573	11,856	2,131	6,633	24,566 43	
	FINANCE, INSURANCE, ETC.-							
32	Banking	*	*	*	*	*	*	
33	Other finance	34,168	5,504	2,393	504	1,600	5,793 1	
34	Investment companies	46	194	65	2	46	209 287	
35	Other investment, etc.	692	448	176	42	118	464 7	
36	Life assurance	12	31	10	12	8	21 ..	
37	Other insurance	165	111	144	33	34	172 ..	
38	Real estate agents	25	72	15	..	16	71 ..	
39	Holding companies	(891)	961	341	39	281	981 ..	
40	Real estate operators, etc.	354	1,057	328	112	161	1,112 136	
41	Architectural services	*	*	*	*	*	*	
42	Consultant engineering, surveying, etc.	280	271	84	23	56	275 4	
43	Legal services . . . . .	..	..	..	..	..	.. ..
44	Accounting and auditing	*	*	*	*	*	*	
45	Other business services	856	1,418	1,098	277	530	1,709 74	
46	Total Finance, etc.	36,008	10,195	4,718	1,045	2,890	10,961 509	
	HEALTH AND COMMUNITY SERVICES-							
47	Medical practice	506	1,233	460	43	310	1,339 93	
48	Dental practice	*	*	*	*	*	*	
49	Hospitals and nursing homes	*	*	*	*	*	*	
50	Other health services	78	87	60	..	21	126 ..	
51	Veterinary services	*	*	*	*	*	*	
52	Other community services	102	237	168	14	63	328 52	
53	Total Health, etc.	795	1,582	689	58	399	1,814 145	
	ENTERTAINMENT, HOTELS, ETC.-							
54	Entertainment, sport, etc.	5,238	3,251	1,638	77	1,099	3,714 ..	
55	Restaurants, hotels, clubs, etc.	1,165	1,085	440	41	209	1,271 ..	
56	Total Entertainment, etc.	6,402	4,336	2,079	118	1,308	4,985 ..	
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS . . . . .	..	..	..	..	..	237 ..
58	SPECIAL SECTION ASSESSMENTS . . . . .	..	..	..	..	..	.. ..
59	INDUSTRY NOT STATED . . . . .	..	..	..	..	..	.. ..
60	Total	136,484	198,717	54,820	7,257	38,492	205,847 985	

* Not available for publication separately

TABLE 3.6(f) (cont.)
Income year 1985-86

Sale of property	Gross rents	Investment and property income deductions	Gross interest	Gross dividends	Other income or loss	Section 80G losses transferred	Taxable income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
..	2	14	55	..	..	..	509	1
99	187	92	355	64	..	7	2,043	2
4	41	21	81	4	..	..	2,049	3
102	230	126	492	69	..	7	4,602	4
*	*	*	*	*	*	*	*	5
*	*	*	*	*	*	*	*	6
31	5	..	1	..	3	..	1,324	7
..	114	270	629	..	44	..	2,709	8
..	1	..	37	..	..	..	41	9
*	*	*	*	*	*	*	*	10
*	*	*	*	*	*	*	*	11
*	*	*	*	*	*	*	*	12
..	1,660	9,388	1,127	686	44	4,191	5,720	13
7	103	15	1,397	256	10	786	7,698	14
..	169	24	611	1,116	29	1,757	9,538	15
1	27	5	78	40	386	..	16,726	16
9	2,140	9,748	4,935	2,695	513	6,735	53,643	17
..	..	..	..	..	..	..	..	18
20	347	91	426	15	218	11	4,310	19
..	50	..	465	5	..	..	2,048	20
1	57	..	105	..	3	..	1,969	21
..	10	1	90	5	..	..	149	22
1	117	1	660	11	3	..	4,166	23
..	..	..	66	5	..	..	338	24
..	..	..	56	4	..	..	1,066	25
5	670	199	2,553	1,372	7	11	12,307	26
..	712	..	146	1	..	417	758	27
1	45	58	102	..	..	..	824	28
70	1,001	411	1,172	10	69	1,000	4,062	29
16	216	34	678	2	15	..	6,547	30
92	2,645	703	4,772	1,393	91	1,428	25,903	31
*	*	*	*	*	*	*	*	32
..	640	33,177	33,228	293	292	..	1,478	33
93	1,156	9,553	9,826	11,331	574	32	13,062	34
19	62	25	249	28	2	..	1,047	35
..	..	..	..	..	..	..	21	36
..	3	3	71	..	8	..	226	37
..	6	58	61	1	..	..	43	38
25	6	827	4,809	15,367	..	9	18,463	39
216	4,887	3,919	1,082	181	1	..	2,567	40
*	*	*	*	*	*	*	*	41
..	34	21	35	..	..	..	291	42
..	..	..	..	..	..	..	..	43
*	*	*	*	*	*	*	*	44
*	*	*	*	*	*	*	*	44
82	210	164	244	342	..	..	1,752	45
434	7,004	47,747	49,608	27,542	879	41	39,161	46
10	96	81	20	..	..	..	675	47
*	*	*	*	*	*	*	*	48
*	*	*	*	*	*	*	*	49
..	..	..	2	..	..	..	64	50
*	*	*	*	*	*	*	*	51
1	2	16	149	7	170	..	307	52
11	98	97	173	7	170	..	1,151	53
..	108	52	70	49	..	1,672	3,462	54
7	121	58	244	325	84	..	1,714	55
7	228	110	314	374	84	1,672	5,175	56
..	..	..	..	..	..	..	236	57
..	..	..	..	..	..	..	..	58
..	..	..	..	..	..	..	..	59
709	12,815	58,623	61,385	32,105	4,061	9,895	141,862	60

TAXABLE COMPANIES - TASMANIA
ALL ITEMS BY INDUSTRY

TABLE 3.6(f) (cont.)
Income year 1985-86

I T E M	Industry	Income subject to rebates					Dividends paid	Exempt income
		Dividends (section 46)	Government loan interest	Total rebates and credits	Net tax	FPS credit total		
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PRIMARY PRODUCTION-								
1	Fishing and hunting . . . . .	..	..	..	234	..	91	..
2	Agriculture	64	..	(30)	910	(3)	246	..
3	Forestry and logging	4	..	(2)	941	(21)	343	..
4	Total Primary Production	69	..	(32)	2,085	(24)	680	..
MINING-								
5	Metallic and fuel minerals,etc.	*	*	*	*	*	*	*
6	Construction materials,etc.	*	*	*	*	*	*	*
7	Total Mining . . . . .	..	..	..	609	..	840	3
MANUFACTURING-								
8	Metal products and machinery . . . . .	..	..	..	1,246	(2)	422	29
9	Transport equipment . . . . .	..	..	..	19	..	5	..
10	Textiles	*	*	*	*	*	*	*
11	Clothing and footwear	*	*	*	*	*	*	*
12	Chemical,petroleum and coal products.	*	*	*	*	*	*	*
13	Food,beverages and tobacco	478	..	(220)	2,411	..	803	44
14	Wood,wood products and furniture	252	..	(116)	3,425	..	7,093	10
15	Paper,paper products,etc.	1,115	..	(513)	3,874	..	2,789	29
16	All other manufacturing	40	..	(19)	7,676	..	8,214	124
17	Total Manufacturing	2,483	..	(1,142)	23,533	(6)	19,738	237
18	ELECTRICITY,GAS AND WATER . . . . .	..	..	..	..	..	..	..
19	CONSTRUCTION	7	..	(3)	1,980	(198)	339	214
TRANSPORT,STORAGE AND COMMUNICATION-								
20	Water transport	5	..	(3)	940	..	28	..
21	Road transport . . . . .	..	..	..	906	..	146	3
22	All other transport,etc.	5	..	(2)	66	..	48	..
23	Total Transport,etc.	11	..	(5)	1,911	..	222	3
WHOLESALE AND RETAIL TRADE-								
24	Wholesaling petroleum,etc. . . . .	..	..	..	155	..	74	..
25	Farm properties and produce dealers	4	..	(2)	489	..	198	..
26	Wholesale trade,n.e.i.	862	..	(396)	5,265	(23)	2,756	7
27	Department,varietal and general stores	1	..	(1)	348	..	12	..
28	Food retailing . . . . .	..	..	..	379	..	68	..
29	Motor vehicle dealers,etc.	5	..	(3)	1,866	(5)	790	62
30	All other trade	2	..	(1)	3,011	(17)	913	12
31	Total Wholesale,etc.	874	..	(402)	11,513	(45)	4,812	82
FINANCE, INSURANCE, ETC.-								
32	Banking	*	*	*	*	*	*	*
33	Other finance	291	17	(136)	544	..	4,025	152
34	Investment companies	11,040	..	(5,078)	930	(17)	11,531	409
35	Other investment,etc.	16	1	(8)	474	..	208	2
36	Life assurance . . . . .	..	..	..	9	..	1	..
37	Other insurance . . . . .	..	..	..	92	..	8	8
37	Real estate agents . . . . .	..	..	..	20	..	23	..
39	Holding companies	15,353	..	(7,062)	1,431	..	11,224	..
40	Real estate operators,etc.	166	..	(76)	1,105	..	905	..
41	Architectural services	*	*	*	*	*	*	*
42	Consultant engineering,surveying,etc. . . . .	..	..	..	134	..	47	..
43	Legal services . . . . .	..	..	..	..	..	..	..
44	Accounting and auditing . . . . .	..	..	..	..	..	..	..
45	Other business services	342	..	(157)	649	(16)	439	..
46	Total Finance,etc.	27,207	17	(12,517)	5,485	(34)	28,415	573
HEALTH AND COMMUNITY SERVICES-								
47	Medical practice . . . . .	..	..	..	310	..	13	..
48	Dental practice	*	*	*	*	*	*	*
49	Hospitals and nursing homes	*	*	*	*	*	*	*
50	Other health services . . . . .	..	..	..	29	..	3	..
51	Veterinary services	*	*	*	*	*	*	*
52	Other community services	7	..	(3)	138	(6)	21	170
53	Total Health,etc.	7	..	(3)	526	(6)	44	170
ENTERTAINMENT, HOTELS, ETC.-								
54	Entertainment,sport,etc.	49	..	(22)	1,570	..	55	..
55	Restaurants,hotels,clubs,etc.	325	..	(149)	638	..	91	84
56	Total Entertainment,etc.	373	..	(172)	2,208	..	145	84
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS . . . . .	..	..	..	108	..	36	..
58	SPECIAL SECTION ASSESSMENTS	*	*	*	*	*	*	*
59	INDUSTRY NOT STATED	*	*	*	*	*	*	*
60	Total	31,030	17	(14,276)	50,210	(312)	55,273	1,365

* Not available for publication separately

TAXABLE COMPANIES - NORTHERN TERRITORY
ALL ITEMS BY INDUSTRY

I T E M	Industry	Number of companies	Gross sales	Stock on hand at beginning of year	Stock on hand at end of year	Cost of sales	Total business receipts	Deductions
								Salaries and wages paid
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PRIMARY PRODUCTION-								
1	Fishing and hunting	6	8665	44	129	74	9116	1009
2	Agriculture	15	4267	545	457	1955	5307	871
3	Forestry and logging . . . . .	..	..	..	..	..	..	..
4	Total Primary Production	21	12932	589	586	2029	14423	1880
MINING-								
5	Metallic and fuel minerals, etc.	4	1803	110	326	929	2646	514
6	Construction materials, etc. . . . .	..	..	..	..	..	..	..
7	Total Mining	4	1803	110	326	929	2646	514
MANUFACTURING-								
8	Metal products and machinery	12	10286	830	1059	6970	10321	2304
9	Transport equipment . . . . .	..	..	..	..	..	..	..
10	Textiles . . . . .	..	..	..	..	..	..	..
11	Clothing and footwear . . . . .	..	..	..	..	..	..	..
12	Chemical, petroleum and coal products. . . . .	..	..	..	..	..	..	..
13	Food, beverages and tobacco	6	52907	392	2451	42367	53645	2384
14	Wood, wood products and furniture	4	1943	143	127	1241	1943	495
15	Paper, paper products, etc.	5	1419	22	63	514	1425	499
16	All other manufacturing	5	11295	669	684	7061	11856	1054
17	Total Manufacturing	32	77850	2056	4384	58153	79190	6736
18	ELECTRICITY, GAS AND WATER	..	..	..	..	..	..	..
19	CONSTRUCTION	123	94690	5474	7445	92264	176404	30628
TRANSPORT, STORAGE AND COMMUNICATION-								
20	Water transport . . . . .	..	..	..	..	..	..	..
21	Road transport	29	..	..	..	..	17530	3318
22	All other transport, etc. . . . .	..	..	..	..	..	..	..
23	Total transport, etc.	38	358	69	20	348	29949	6387
WHOLESALE AND RETAIL TRADE-								
24	Wholesaling petroleum, etc.	5	24798	262	365	20904	27073	1046
25	Farm properties and produce dealers	2	6526	239	212	6014	7303	516
26	Wholesale trade, n.e.i.	39	37359	3926	4450	27583	38426	4117
27	Department, variety and general stores	2	10218	596	596	8102	10241	1036
28	Food retailing	13	7987	454	468	5523	8391	953
29	Motor vehicle dealers, etc.	39	50638	3096	4618	42438	53842	4309
30	All other trade	69	59770	8457	8150	40074	66630	9129
31	Total Wholesale, etc.	169	197297	17028	18859	150637	211906	21105
FINANCE, INSURANCE, ETC.-								
32	Banking . . . . .	..	..	..	..	..	..	..
33	Other finance . . . . .	..	..	..	..	..	..	..
34	Investment companies	40	..	..	..	..	3	8
35	Other investment, etc.	4	..	..	..	..	35	28
36	Life assurance . . . . .	..	..	..	..	..	..	..
37	Other insurance	3	..	..	..	..	350	170
37	Real estate agents	5	..	..	..	..	1793	919
39	Holding companies . . . . .	..	..	..	..	..	..	..
40	Real estate operators, etc.	73	3179	8	1606	2376	3253	307
41	Architectural services	7	268	..	..	..	3259	1326
42	Consultant engineering, surveying, etc.	12	956	37	39	951	3608	1236
43	Legal services	3	..	..	..	..	1155	435
44	Accounting and auditing . . . . .	..	..	..	..	..	..	..
45	Other business services	39	740	82	17	490	6831	2949
46	Total Finance, etc.	190	5148	128	1663	3823	21088	8166
HEALTH AND COMMUNITY SERVICES-								
47	Medical practice	4	..	..	14	386	1424	465
48	Dental practice . . . . .	..	..	..	..	..	..	..
49	Hospitals and nursing homes . . . . .	..	..	..	..	..	..	..
50	Other health services . . . . .	..	..	..	..	..	..	..
51	Veterinary services . . . . .	..	..	..	..	..	..	..
52	Other community services . . . . .	..	..	..	..	..	..	..
53	Total Health, etc.	7	642	..	14	688	2163	703
ENTERTAINMENT, HOTELS, ETC.-								
54	Entertainment, sport, etc.	12	1123	30	31	482	8352	2520
55	Restaurants, hotels, clubs, etc.	34	26615	764	960	14653	30045	6143
56	Total Entertainment, etc.	46	27739	793	992	15135	38397	8662
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	..	..	..	..	..	..	..
58	SPECIAL SECTION ASSESSMENTS	..	..	..	..	..	..	..
59	INDUSTRY NOT STATED	..	..	..	..	..	..	..
60	Total	652	418460	26248	34290	324004	576165	85021

* Not available for publication separately

TABLE 3.6(g)
Income year 1985-86

Deductions (continued)

Royalties paid	Interest paid	Investment allowance	Lease payments	Payments to associated persons	Section 80 deductions	Film industry deductions	Management investment company deductions	Super-annuation deductions	Other deductions	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
..	24	..	31	180	2	..	..	17	..	1
..	199	3	202	372	64	..	..	28	11	2
..	..	..	..	..	..	..	..	..	..	3
..	224	3	233	551	65	..	..	45	11	4
3	41	..	61	144	..	..	..	6	..	5
..	..	..	..	..	..	..	..	..	..	6
3	41	..	61	144	..	..	..	6	..	7
..	141	5	47	541	18	..	..	62	21	8
..	..	..	..	..	..	..	..	..	..	9
..	..	..	..	..	..	..	..	..	..	10
..	..	..	..	..	..	..	..	..	..	11
..	..	..	..	..	..	..	..	..	..	12
12	16	..	26	181	8	13	..	40	14	13
..	31	..	22	158	1	..	..	7	..	14
..	41	9	52	252	..	..	..	13	..	15
4	42	17	72	165	..	..	..	15	58	16
16	271	31	219	1298	27	13	..	137	94	17
..	..	..	..	..	..	..	..	..	..	18
5	2917	51	1993	4385	2160	..	..	554	684	19
..	..	..	..	..	..	..	..	..	..	20
109	162	202	219	565	11	..	..	67	116	21
..	..	..	..	..	..	..	..	..	..	22
202	215	203	938	809	69	..	..	126	116	23
..	280	122	93	194	7	..	..	59	66	24
..	33	..	82	43	3	..	..	5	..	25
..	310	48	318	1179	45	..	..	151	61	26
..	179	..	87	96	..	..	..	46	..	27
..	43	..	65	399	34	..	..	38	..	28
..	739	7	211	1169	65	..	..	111	8	29
..	853	5	435	2058	103	..	..	330	1	30
..	2438	183	1291	5137	256	..	..	741	137	31
..	..	..	..	..	..	..	..	..	..	32
..	..	..	..	..	..	..	..	..	..	33
..	62	..	..	6	25	..	..	..	..	34
..	6	..	..	28	..	..	..	..	..	35
..	..	..	..	..	..	..	..	..	..	36
8	2	..	..	..	..	..	..	..	..	37
..	14	..	58	291	1	..	..	27	1	38
..	..	..	..	..	..	..	..	..	..	39
..	1413	19	123	267	101	1	..	21	20	40
..	50	..	74	49	86	..	..	11	..	41
..	38	..	148	276	17	..	..	52	..	42
..	23	..	26	171	..	..	..	..	1	43
..	..	..	..	..	..	..	..	..	..	44
..	193	17	440	811	36	..	..	49	..	45
53	2416	35	876	2025	267	1	..	190	2222	46
..	..	..	41	243	5	..	..	18	..	47
..	..	..	..	..	..	..	..	..	..	48
..	..	..	..	..	..	..	..	..	..	49
..	..	..	..	..	..	..	..	..	..	50
..	..	..	..	..	..	..	..	..	..	51
..	..	..	..	..	..	..	..	..	..	52
..	1	..	99	337	5	..	..	20	..	53
56	197	..	492	253	..	..	..	31	393	54
..	957	4	402	908	23	..	..	64	204	55
56	1153	4	894	1161	23	..	..	94	597	56
..	..	..	..	..	..	..	..	..	..	57
..	..	..	..	..	..	..	..	..	..	58
..	..	..	..	..	..	..	..	..	..	59
336	9696	522	6663	16019	2875	15	..	1936	3862	60

TAXABLE COMPANIES - NORTHERN TERRITORY

ALL ITEMS BY INDUSTRY

I T E M	Industry	Depreciable assets					Depreciated value at end of year	Net income from partnership and trust
		Net profit or loss from business	Depreciated value at beginning of year	Purchased during year	Disposed during year	Deprecia- tion allowed		
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PRIMARY PRODUCTION-								
1	Fishing and hunting	5,479	363	578	7	103	831	9
2	Agriculture	490	1,219	478	40	217	1,425	(54)
3	Forestry and logging . . . . .	..	..	..	..	..	..	..
4	Total Primary Production	5,970	1,582	1,057	47	320	2,256	(44)
MINING-								
5	Metallic and fuel minerals,etc.	383	820	443	1	266	996	..
6	Construction materials,etc. . . . .	..	..	..	..	..	..	..
7	Total Mining	383	820	443	1	266	996	..
MANUFACTURING-								
8	Metal products and machinery	497	422	340	5	105	649	..
9	Transport equipment . . . . .	..	..	..	..	..	..	..
10	Textiles . . . . .	..	..	..	..	..	..	..
11	Clothing and footwear. . . . .	..	..	..	..	..	..	..
12	Chemical,petroleum and coal products. . . . .	..	..	..	..	..	..	..
13	Food,beverages and tobacco	1,287	1,707	648	195	340	1,812	..
14	Wood,wood products and furniture	84	99	62	7	33	122	..
15	Paper,paper products,etc.	34	121	22	8	25	111	..
16	All other manufacturing	1,457	1,779	225	12	432	1,560	..
17	Total Manufacturing	3,359	4,127	1,298	227	935	4,253	..
18	ELECTRICITY,GAS AND WATER. . . . .	..	..	..	..	..	..	..
19	CONSTRUCTION	7,995	12,685	5,037	804	3,553	13,213	324
TRANSPORT,STORAGE AND COMMUNICATION-								
20	Water transport. . . . .	..	..	..	..	..	..	..
21	Road transport	2,189	2,795	2,279	174	1,402	3,125	..
22	All other transport,etc. . . . .	..	..	..	..	..	..	..
23	Total Transport,etc.	3,496	4,300	3,426	232	1,779	5,363	401
WHOLESALE AND RETAIL TRADE-								
24	Wholesaling petroleum,etc.	983	704	1,112	61	343	1,248	5
25	Farm properties and produce dealers	131	110	21	4	23	66	(36)
26	Wholesale trade,n.e.i.	1,710	759	451	89	208	905	(33)
27	Department,variety and general stores	172	279	93	24	42	307	..
28	Food retailing	199	217	191	29	67	311	(1)
28	Motor vehicle dealers,etc.	1,114	697	601	97	199	1,019	55
30	All other trade.	3,005	2,029	968	404	547	2,010	262
31	Total Wholesale,etc.	7,314	4,794	3,437	708	1,429	5,866	252
FINANCE, INSURANCE, ETC.-								
32	Banking . . . . .	..	..	..	..	..	..	..
33	Other finance . . . . .	..	..	..	..	..	..	..
34	Investment companies	(3)	31	4	14	5	15	7
35	Other investment,etc.	3	29	12	..	5	36	..
36	Life assurance . . . . .	..	..	..	..	..	..	..
37	Other insurance.	11	51	35	3	19	63	..
38	Real estate agents.	202	106	31	6	23	89	..
39	Holding companies . . . . .	..	..	..	..	..	..	..
40	Real estate operators,etc.	273	2,191	428	21	233	2,364	105
41	Architectural services	255	68	132	5	31	164	..
42	Consultant engineering,surveying,etc.	86	105	131	7	29	199	101
43	Legal services	151	21	27	..	8	20	..
44	Accounting and auditing . . . . .	..	..	..	..	..	..	..
45	Other business services	464	631	828	79	219	1,145	5
46	Total Finance,etc.	5,511	3,747	1,641	151	717	4,468	218
HEALTH AND COMMUNITY SERVICES-								
47	Medical practice	40	..	80	4	16	60	..
48	Dental practice. . . . .	..	..	..	..	..	..	..
49	Hospitals and nursing homes. . . . .	..	..	..	..	..	..	..
50	Other health services. . . . .	..	..	..	..	..	..	..
51	Veterinary services . . . . .	..	..	..	..	..	..	..
52	Other community services. . . . .	..	..	..	..	..	..	..
53	Total Health,etc.	169	93	146	60	40	145	..
ENTERTAINMENT, HOTELS, ETC.-								
54	Entertainment,sport,etc.	975	2,415	356	43	256	2,472	..
55	Restaurants,hotels,clubs,etc.	1,199	2,096	1,054	85	520	2,539	..
56	Total Entertainment,etc.	2,174	4,511	1,410	128	775	5,011	..
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	..	..	..	..	..	..	..
58	SPECIAL SECTION ASSESSMENTS	..	..	..	..	..	..	..
59	INDUSTRY NOT STATED. . . . .	..	..	..	..	..	..	..
60	Total.	36,345	36,816	17,964	2,364	9,844	41,761	1,978

* Not available for publication separately

TABLE 3.6(g) (cont.)
Income year 1985-86

Sale of property	Gross rents	Investment and property income deductions	Gross interest	Gross dividends	Other income or loss	Section 80G losses transferred	Taxable income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
..	1	..	506	..	..	..	6,012	1
..	135	126	112	4	..	25	584	2
..	..	..	..	..	..	..	..	3
..	136	126	618	4	..	25	6,596	4
..	2	..	49	..	56	..	452	5
..	..	..	..	..	..	..	..	6
..	2	..	49	..	56	..	452	7
..	3	..	26	..	1	12	606	8
..	..	..	..	..	..	..	..	9
..	..	..	..	..	..	..	..	10
..	..	..	..	..	..	..	..	11
..	..	..	..	..	..	..	..	12
(26)	287	463	103	11,390	..	598	12,477	13
..	..	..	..	..	..	..	95	14
..	11	..	2	..	..	..	52	15
..	6	..	25	..	..	..	1,406	16
(26)	307	463	156	11,390	1	609	14,635	17
..	..	..	..	..	..	..	..	18
9	210	67	647	76	17	76	6,773	19
..	..	..	..	..	..	..	..	20
..	..	..	38	..	..	..	1,945	21
..	..	..	..	..	..	..	..	22
..	1	..	122	..	..	138	3,723	23
..	..	..	29	18	..	..	939	24
..	..	..	2	..	..	..	102	25
2	35	16	142	..	2	..	1,781	26
..	34	15	5	..	..	..	198	27
..	3	..	21	..	..	..	195	28
2	188	72	33	90	2	..	1,521	29
..	119	50	61	7	18	39	3,571	30
4	379	153	291	115	22	39	8,308	31
..	..	..	..	..	..	..	..	32
..	..	..	..	..	..	..	..	33
2	60	155	430	813	..	..	1,138	34
70	50	30	9	1	..	..	115	35
..	..	..	..	..	..	..	..	36
..	13	..	..	..	..	..	26	37
..	33	..	40	..	..	..	285	38
..	..	..	..	..	..	..	..	39
..	4,934	4,044	170	170	1	..	1,759	40
..	8	..	1	..	..	..	199	41
..	..	..	2	..	..	..	206	42
..	..	..	1	..	..	..	156	43
..	..	..	..	..	..	..	..	44
2	114	39	134	36	..	..	701	45
74	5,212	5,944	4,893	1,020	1	..	4,991	46
..	..	..	..	..	..	..	35	47
..	..	..	..	..	..	..	..	48
..	..	..	..	..	..	..	..	49
..	..	..	..	..	..	..	..	50
..	..	..	..	..	..	..	..	51
..	..	..	..	..	..	..	..	52
..	..	..	..	..	..	..	164	53
5	14	..	35	3	..	..	889	54
..	1,057	1,040	85	..	137	..	1,176	55
5	1,071	1,040	119	3	137	..	2,065	56
..	..	..	..	..	..	..	..	57
..	..	..	..	..	..	..	..	58
..	..	..	..	..	..	..	..	59
124	7,319	8,026	6,932	12,609	237	887	48,358	60

TAXABLE COMPANIES - NORTHERN TERRITORY
ALL ITEMS BY INDUSTRY

TABLE 3.6(g) (cont.)
Income year 1985-86

I T E M	Industry	Income subject to rebates			Net tax	PPS credit total	Dividends paid	Exempt income
		Dividends (section 46)	Government loan interest	Total rebates and credits				
M		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	PRIMARY PRODUCTION-							
1	Fishing and hunting . . . . .	..	..	..	2,765	..	283	..
2	Agriculture	4	..	(2)	267	..	38	..
3	Forestry and logging . . . . .	..	..	..	..	..	..	..
4	Total Primary Production	4	..	(2)	3,032	..	321	..
	MINING-							
5	Metallic and fuel minerals, etc. . . . .	..	..	..	208	(1)	..	..
6	Construction materials, etc. . . . .	..	..	..	..	..	..	..
7	Total Mining . . . . .	..	..	..	208	(1)	..	..
	MANUFACTURING-							
8	Metal products and machinery . . . . .	..	..	..	279	(11)	40	1
9	Transport equipment . . . . .	..	..	..	..	..	..	..
10	Textiles . . . . .	..	..	..	..	..	..	..
11	Clothing and footwear . . . . .	..	..	..	..	..	..	..
12	Chemical, petroleum and coal products. . . . .	..	..	..	..	..	..	..
13	Food, beverages and tobacco	11,390	..	(5,239)	500	..	102	..
14	Wood, wood products and furniture . . . . .	..	..	..	43	(4)	7	..
15	Paper, paper products, etc. . . . .	..	..	..	24	..	8	..
16	All other manufacturing . . . . .	..	..	..	647	..	415	..
17	Total Manufacturing	11,390	..	(5,239)	1,493	(14)	573	1
18	ELECTRICITY, GAS AND WATER . . . . .	..	..	..	..	..	..	..
19	CONSTRUCTION	76	..	(35)	3,081	(767)	562	17
	TRANSPORT, STORAGE AND COMMUNICATION-							
20	Water transport	*	*	*	*	*	*	*
21	Road transport . . . . .	..	..	..	895	(18)	133	..
22	All other transport, etc.	*	*	*	*	*	*	*
23	Total Transport, etc. . . . . .	..	..	..	1,713	(19)	392	..
	WHOLESALE AND RETAIL TRADE-							
24	Wholesaling petroleum, etc.	18	..	(8)	424	..	133	..
25	Farm properties and produce dealers . . . . .	..	..	..	47	..	..	..
26	Wholesale trade, n.e.l. . . . .	..	..	..	819	(8)	155	2
27	Department, variety and general stores . . . . .	..	..	..	91	..	39	..
28	Food retailing . . . . .	..	..	..	90	..	16	..
29	Motor vehicle dealers, etc.	90	..	(41)	659	(1)	149	2
30	All other trade	7	..	(3)	1,640	(4)	450	18
31	Total Wholesale, etc.	115	..	(53)	3,769	(12)	942	22
	FINANCE, INSURANCE, ETC.-							
32	Banking . . . . .	..	..	..	..	..	..	..
33	Other finance	*	*	*	*	*	*	*
34	Investment companies	800	..	(368)	155	..	561	..
35	Other investment, etc.	1	..	..	52	..	19	..
36	Life assurance . . . . .	..	..	..	..	..	..	..
37	Other insurance . . . . .	..	..	..	12	..	3	..
37	Real estate agents . . . . .	..	..	..	131	..	23	..
39	Holding companies	*	*	*	*	*	*	*
40	Real estate operators, etc.	133	..	(61)	748	..	927	..
41	Architectural services . . . . .	..	..	..	92	(1)	5	..
42	Consultant engineering, surveying, etc. . . . .	..	..	..	95	..	28	..
43	Legal services . . . . .	..	..	..	72	..	..	..
44	Accounting and auditing	*	*	*	*	*	*	*
45	Other business services	29	..	(13)	309	(14)	52	..
46	Total Finance, etc.	963	..	(443)	1,853	(14)	1,628	..
	HEALTH AND COMMUNITY SERVICES-							
47	Medical practice . . . . .	..	..	..	16	..	..	..
48	Dental practice	*	*	*	*	*	*	*
49	Hospitals and nursing homes . . . . .	..	..	..	..	..	..	..
50	Other health services . . . . .	..	..	..	..	..	..	..
51	Veterinary services . . . . .	..	..	..	..	..	..	..
52	Other community services	*	*	*	*	*	*	*
53	Total Health, etc. . . . . .	..	..	..	75	..	5	..
	ENTERTAINMENT, HOTELS, ETC.-							
54	Entertainment, sport, etc.	3	..	(1)	407	..	155	..
55	Restaurants, hotels, clubs, etc. . . . .	..	..	..	541	..	85	137
56	Total Entertainment, etc.	3	..	(1)	949	..	241	137
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	*	*	*	*	*	*	*
58	SPECIAL SECTION ASSESSMENTS	*	*	*	*	*	*	*
59	INDUSTRY NOT STARTED . . . . .	..	..	..	..	..	..	..
60	Total	12,551	..	(5,773)	16,470	(828)	4,873	177

* Not available for publication separately

TAXABLE COMPANIES - AUSTRALIAN CAPITAL TERRITORY
ALL ITEMS BY INDUSTRY

I T E M	Industry	Number of companies	Gross sales	Stock on hand at beginning of year	Stock on hand at end of year	Cost of sales	Total business receipts	Deductions
								Salaries and wages paid
			\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
PRIMARY PRODUCTION-								
1	Fishing and hunting	*	*	*	*	*	*	*
2	Agriculture	37	7,263	1,130	2,198	862	8,551	1,773
3	Forestry and logging	*	*	*	*	*	*	*
4	Total Primary Production	41	11,003	1,198	2,257	1,646	13,720	2,155
MINING-								
5	Metallic and fuel minerals, etc. . . . .	..	..	..	..	..	..	..
6	Construction materials, etc.	3	283	4	14	233	2,510	318
7	Total Mining	3	283	4	14	233	2,510	318
MANUFACTURING-								
8	Metal products and machinery	28	42,024	1,191	4,954	28,916	43,181	9,279
9	Transport equipment . . . . .	..	..	..	..	..	..	..
10	Textiles	*	*	*	*	*	*	*
11	Clothing and footwear . . . . .	..	..	..	..	..	..	..
12	Chemical, petroleum and coal products . . . . .	..	..	..	..	..	..	..
13	Food, beverages and tobacco	4	16,999	1,790	1,423	11,011	21,336	2,079
14	Wood, wood products and furniture	15	13,047	1,032	1,099	7,461	13,530	2,611
15	Paper, paper products, etc.	14	17,678	353	1,295	11,398	39,655	14,418
16	All other manufacturing	21	36,910	1,819	2,114	25,754	38,100	4,149
17	Total Manufacturing	88	129,331	6,330	11,095	86,068	160,016	33,718
18	ELECTRICITY, GAS AND WATER	..	..	..	..	..	..	..
19	CONSTRUCTION	255	99,607	14,815	18,088	116,642	195,516	33,461
TRANSPORT, STORAGE AND COMMUNICATION-								
20	Water transport	*	*	*	*	*	*	*
21	Road transport	28	349	..	..	1,845	9,080	2,364
22	All other transport, etc.	*	*	*	*	*	*	*
23	Total Transport, etc.	33	349	..	..	1,845	10,616	2,938
WHOLESALE AND RETAIL TRADE-								
24	Wholesaling petroleum, etc.	12	41,808	881	786	37,685	45,543	1,819
25	Farm properties and produce dealers	12	20,684	537	628	19,425	21,934	955
26	Wholesale trade, n.e.i.	109	184,261	11,921	13,856	162,311	197,066	10,326
27	Department, variety and general stores	2	1,675	232	272	1,278	1,705	200
28	Food retailing	26	73,086	3,702	4,265	56,341	73,200	4,555
29	Motor vehicle dealers, etc.	104	312,454	18,637	24,546	276,201	329,970	22,512
30	All other trade	122	108,703	10,384	15,565	74,515	111,105	13,291
31	Total Wholesale, etc.	387	742,671	46,293	59,918	627,757	780,521	53,658
FINANCE, INSURANCE, ETC.-								
32	Banking	*	*	*	*	*	*	*
33	Other finance	16	..	..	..	..	1,219,870	151
34	Investment companies	310	132	45	386	74	218	458
35	Other investment, etc.	60	162	145	128	67	1,432	110
36	Life assurance . . . . .	..	..	..	..	..	..	..
37	Other insurance	14	..	..	..	..	2,465	1,038
37	Real estate agents	17	404	299	279	398	4,418	1,892
39	Holding companies	*	*	*	*	*	*	*
40	Real estate operators, etc.	253	1,079	3,460	4,870	665	2,370	1,075
41	Architectural services	*	*	*	*	*	*	*
42	Consultant engineering, surveying, etc.	15	..	..	..	433	3,768	1,378
43	Legal services . . . . .	..	..	..	..	..	1,914	496
44	Accounting and auditing	7	..	..	..	..	1,914	496
45	Other business services	252	549	4	16	323	44,698	22,857
46	Total Finance, etc.	962	2,471	3,953	5,680	1,992	1,429,952	60,650
HEALTH AND COMMUNITY SERVICES-								
47	Medical practice	36	..	..	..	..	6,546	2,844
48	Dental practice	*	*	*	*	*	*	*
49	Hospitals and nursing homes . . . . .	..	..	..	..	..	..	..
50	Other health services	10	565	40	59	495	1,937	642
51	Veterinary services . . . . .	..	..	..	..	..	..	..
52	Other community services	*	*	*	*	*	*	*
53	Total Health, etc.	77	6,096	40	59	5,684	17,031	4,466
ENTERTAINMENT, HOTELS, ETC.-								
54	Entertainment, sport, etc.	10	1,036	26	41	905	6,034	1,299
55	Restaurants, hotels, clubs, etc.	89	19,197	1,358	1,431	10,324	34,245	8,415
56	Total Entertainment, etc.	99	20,233	1,384	1,473	11,229	40,279	9,714
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	*	*	*	*	*	*	*
58	SPECIAL SECTION ASSESSMENTS . . . . .	..	..	..	..	..	..	..
59	INDUSTRY NOT SIZED . . . . .	..	..	..	..	..	..	..
60	Total	1,979	1,013,184	74,155	98,583	853,997	2,651,762	204,416

* Not available for publication separately

TABLE 3.6(h)
Income year 1985-86

Deductions (continued)

Royalties paid	Interest paid	Investment allowance	Lease payments	Payments to associated persons	Section 80 deductions	Film industry deductions	Management investment company deductions	Super-annuation deductions	Other deductions	T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
*	*	*	*	*	*	*	*	*	*	1
..	344	30	227	826	41	..	..	203	10	2
*	*	*	*	*	*	*	*	*	*	3
67	345	30	241	883	48	..	..	219	10	4
..	..	..	..	..	..	..	..	..	..	5
..	19	..	77	153	3	..	..	1	25	6
..	19	..	77	153	3	..	..	1	25	7
252	748	30	379	1,283	4	..	..	313	274	8
..	..	..	..	..	..	..	..	..	..	9
*	*	*	*	*	*	*	*	*	*	10
..	..	..	..	..	..	..	..	..	..	11
*	*	*	*	*	*	*	*	*	*	12
..	332	82	201	94	..	..	..	61	824	13
..	163	..	216	450	121	..	..	80	..	14
..	1,311	864	1,491	437	..	..	..	533	517	15
..	720	8	258	1,120	91	..	..	199	21	16
252	3,310	983	2,575	3,627	274	..	..	1,197	1,636	17
..	..	..	..	..	..	..	..	..	..	18
183	3,350	209	2,328	10,198	1,696	..	..	1,891	345	19
*	*	*	*	*	*	*	*	*	*	20
103	185	86	436	652	1	..	..	86	12	21
*	*	*	*	*	*	*	*	*	*	22
103	203	86	561	808	1	..	..	104	12	23
..	196	4	352	508	13	..	..	73	6	24
..	127	..	51	432	..	..	..	73	..	25
..	2,826	321	1,147	4,445	387	..	..	748	22	26
..	..	..	..	148	..	..	..	34	..	27
53	689	43	244	1,250	45	..	..	152	..	28
..	2,644	28	723	4,413	315	..	..	653	16	29
9	1,450	50	740	4,782	87	..	..	567	21	30
62	7,932	445	3,256	15,977	846	..	..	2,299	64	31
*	*	*	*	*	*	*	*	*	*	32
..	1,077,304	..	..	6	..	..	..	42	2	33
..	2,708	..	25	578	142	..	2	33	921	34
..	21	1	..	45	..	..	..	27	26	35
..	..	..	..	..	..	..	..	..	..	36
..	71	..	145	630	13	..	..	46	..	37
..	88	..	82	870	77	..	..	146	1	38
*	*	*	*	*	*	*	*	*	*	39
..	8,135	9	93	977	179	..	..	131	88	40
*	*	*	*	*	*	*	*	*	*	41
..	96	..	87	422	7	..	..	55	49	42
..	..	..	..	..	..	..	..	..	..	43
..	105	..	26	405	..	..	..	42	..	44
21	1,055	11	835	5,677	198	..	..	956	182	45
21	1,142,992	21	1,372	10,014	2,563	1	2	2,180	1,268	46
..	87	4	114	2,870	38	..	..	602	..	47
*	*	*	*	*	*	*	*	*	*	48
..	..	..	..	..	..	..	..	..	..	49
..	17	..	40	510	13	..	..	81	..	50
*	..	..	..	..	..	..	..	..	..	51
*	*	*	*	*	*	*	*	*	*	52
..	154	8	172	3,605	58	..	..	769	1	53
3	182	..	115	261	5	..	..	32	998	54
..	2,921	23	438	2,065	199	..	..	315	6	55
3	3,104	23	553	2,326	203	..	..	347	1,003	56
*	*	*	*	*	*	*	*	*	*	57
..	..	..	..	..	..	..	..	..	..	58
*	*	*	*	*	*	*	*	*	*	59
691	1,161,492	1,808	11,157	48,814	5,764	1	2	9,108	4,364	60

TAXABLE COMPANIES - AUSTRALIAN CAPITAL TERRITORY
ALL ITEMS BY INDUSTRY

I T E M	Industry	Depreciable assets					Depreciated value at end of year	Net income from partnership and trust
		Net profit or loss from business	Depreciated value at beginning of year	Purchased during year	Disposed during year	Deprecia- tion allowed		
M		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
	PRIMARY PRODUCTION-							
1	Fishing and hunting	*	*	*	*	*	*	
2	Agriculture	321	1,564	760	52	355	499	
3	Forestry and logging	*	*	*	*	*	*	
4	Total Primary Production	357	1,793	865	52	414	499	
	MINING-							
5	Metallic and fuel minerals, etc. . . . .	..	..	..	..	..	..
6	Construction materials, etc.	141	268	47	..	75	240	
7	Total Mining	141	268	47	..	75	240	
	MANUFACTURING-							
8	Metal products and machinery	1,747	1,173	1,128	230	384	1,686	
9	Transport equipment . . . . .	..	..	..	..	..	..
10	Textiles . . . . .	..	..	..	..	..	..
11	Clothing and footwear. . . . .	..	..	..	..	..	..
12	Chemical, petroleum and coal products. . . . .	..	..	..	..	..	..
13	Food, beverages and tobacco	1,202	735	710	154	180	1,111	
14	Wood, wood products and furniture	1,121	439	337	60	113	603	
15	Paper, paper products, etc.	345	2,515	1,182	27	573	3,097	
16	All other manufacturing	2,485	1,617	327	25	367	1,565	
17	Total Manufacturing	7,192	7,070	3,769	538	1,748	8,603	
18	ELECTRICITY, GAS AND WATER.	..	..	..	..	..	..
19	CONSTRUCTION	10,269	6,593	4,155	698	1,832	8,318	
	TRANSPORT, STORAGE AND COMMUNICATION-							
20	Water transport.	*	*	*	*	*	*	
21	Road transport	648	756	866	74	307	1,230	
22	All other transport, etc.	*	*	*	*	*	*	
23	Total Transport, etc.	743	850	897	74	328	1,333	
	WHOLESALE AND RETAIL TRADE-							
24	Wholesaling petroleum, etc.	718	615	483	69	208	821	
25	Farm properties and produce dealers	457	168	154	72	52	193	
26	Wholesale trade, n.e.i.	5,763	2,761	2,233	252	765	3,071	
27	Department, variety and general stores	80	46	18	9	12	43	
28	Food retailing	857	1,350	740	108	364	1,597	
29	Motor vehicle dealers, etc.	4,903	2,847	1,738	257	801	3,519	
30	All other trade.	4,213	2,808	2,213	391	994	3,627	
31	Total Wholesale, etc.	16,991	10,595	7,577	1,158	3,196	12,871	
	FINANCE, INSURANCE, ETC.-							
32	Banking	*	*	*	*	*	*	
33	Other finance	136,913	31	47	1	14	63	
34	Investment companies	(635)	583	98	22	134	524	
35	Other investment, etc.	79	94	72	5	41	120	
36	Life assurance . . . . .	..	..	..	..	..	..
37	Other insurance.	203	88	39	23	20	83	
38	Real estate agents.	179	147	51	16	41	196	
39	Holding companies	*	*	*	*	*	*	
40	Real estate operators, etc.	(215)	4,684	489	123	774	4,241	
41	Architectural services	*	*	*	*	*	*	
42	Consultant engineering, surveying, etc.	(98)	267	105	30	63	244	
43	Legal services . . . . .	..	..	..	..	..	..
44	Accounting and auditing	72	19	12	..	5	25	
45	Other business services	1,779	1,468	1,265	276	471	1,984	
46	Total Finance, etc.	141,911	8,240	5,084	546	2,238	10,520	
	HEALTH AND COMMUNITY SERVICES-							
47	Medical practice	364	183	101	2	54	230	
48	Dental practice.	*	*	*	*	*	*	
49	Hospitals and nursing homes. . . . .	..	..	..	..	..	..
50	Other health services.	92	77	43	..	19	101	
51	Veterinary services . . . . .	..	..	..	..	..	..
52	Other community services.	*	*	*	*	*	*	
53	Total Health, etc.	247	464	264	2	130	596	
	ENTERTAINMENT, HOTELS, ETC.-							
54	Entertainment, sport, etc.	159	764	192	39	202	715	
55	Restaurants, hotels, clubs, etc.	1,743	4,609	1,599	171	1,176	4,770	
56	Total Entertainment, etc.	1,902	5,373	1,791	211	1,378	5,485	
57	SUBSIDIARIES OF PARCELSHIPS OR TRUSTS	*	*	*	*	*	*	
58	SPECIAL SECTION ASSESSMENTS	..	..	..	..	..	..
59	INDUSTRY NOT STATED.	*	*	*	*	*	*	
60	Total.	180,253	41,255	24,450	3,288	11,339	50,064	

* Not available for publication separately

TABLE 3.6(h) (cont.)
Income year 1985-86

Sale of property	Gross rents	Investment and property income deductions	Gross interest	Gross dividends	Other income or loss	Section 80G losses transferred	Taxable income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
*	*	*	*	*	*	*	*	1
(1)	180	100	607	79	71	..	1,674	2
*	*	*	*	*	*	*	*	3
(1)	180	100	615	79	71	..	1,712	4
..	..	..	..	..	..	..	..	5
..	..	..	14	1	..	..	153	6
..	..	..	14	1	..	..	153	7
(12)	29	2	114	..	7	174	1,669	8
..	..	..	..	..	..	..	..	9
*	*	*	*	*	*	*	*	10
..	..	..	..	..	..	..	..	11
*	*	*	*	*	*	*	*	12
37	111	8	71	8	..	302	327	13
..	19	3	6	..	8	..	1,044	14
..	3	4	79	..	24	..	1,495	15
..	23	48	44	25	4	..	2,954	16
26	186	65	353	33	44	475	7,741	17
..	..	..	..	..	..	..	..	18
(5)	757	234	1,218	13	17	..	10,730	19
*	*	*	*	*	*	*	*	20
..	75	1	101	44	..	..	822	21
*	*	*	*	*	*	*	*	22
..	75	1	107	44	..	..	928	23
..	47	43	146	9	..	53	837	24
..	8	28	90	..	..	..	532	25
..	1,534	1,226	294	18	313	882	5,008	26
..	..	..	..	..	..	..	81	27
..	615	404	123	..	..	..	1,142	28
7	239	98	562	72	48	55	5,840	29
40	124	215	376	20	..	77	4,623	30
46	2,567	2,013	1,591	119	361	1,066	18,063	31
*	*	*	*	*	*	*	*	32
197	10	4,133	1,418,516	11,695	201	5,011	139,704	33
1,191	880	3,974	6,200	26,101	191	38	29,502	34
6	18	28	168	68	..	..	460	35
..	..	..	..	..	..	..	..	36
..	..	..	153	..	..	19	360	37
..	65	..	51	..	..	..	230	38
*	*	*	*	*	*	*	*	39
(630)	15,652	12,974	1,315	242	31	897	3,971	40
*	*	*	*	*	*	*	*	41
339	..	..	81	..	2	..	314	42
..	..	..	..	..	..	..	..	43
..	..	..	1	..	..	..	79	44
6	562	320	322	44	163	19	2,324	45
1,109	17,220	21,529	1,501,323	47,812	588	5,983	188,419	46
..	8	9	15	..	..	..	352	47
*	*	*	*	*	*	*	*	48
..	..	..	..	..	..	..	..	49
..	..	..	..	..	..	..	84	50
..	..	..	..	..	..	..	..	51
*	*	*	*	*	*	*	*	52
..	62	143	594	..	776	..	727	53
..	710	186	117	35	..	..	1,209	54
34	366	737	902	32	4,096	48	2,660	55
34	1,077	923	1,019	67	4,096	48	3,869	56
*	*	*	*	*	*	*	*	57
..	..	..	..	..	..	..	..	58
*	*	*	*	*	*	*	*	59
1,209	22,123	25,007	1,506,834	48,168	5,960	7,572	233,550	60

TAXABLE COMPANIES - AUSTRALIAN CAPITAL TERRITORY
ALL ITEMS BY INDUSTRY

TABLE 3.6(h) (cont.)
Income year 1985-86

I T E M	Industry	Income subject to rebates			Net tax	FPS credit total	Dividends paid	Exempt income
		Dividends (section 46)	Government loan interest	Total rebates and credits				
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	PRIMARY PRODUCTION-							
1	Fishing and hunting . . . . .	..	..	..	..	..	..	..
2	Agriculture	76	..	(35)	735	(5)	418	1
3	Forestry and logging . . . . .	..	..	..	..	..	..	..
4	Total Primary Production	76	..	(35)	753	(5)	426	1
	MINING-							
5	Metallic and fuel minerals,etc. . . . .	..	..	..	..	..	..	..
6	Construction materials,etc.	1	..	(1)	70	..	13	..
7	Total Mining	1	..	(1)	70	..	13	..
	MANUFACTURING-							
8	Metal products and machinery . . . . .	..	..	..	768	(15)	87	7
9	Transport equipment . . . . .	..	..	..	..	..	..	..
10	Textiles . . . . .	..	..	..	..	..	..	..
11	Clothing and footwear . . . . .	..	..	..	..	..	..	..
12	Chemical,petroleum and coal products. . . . .	..	..	..	..	..	..	..
13	Food,beverages and tobacco . . . . .	..	..	..	151	..	11	..
14	Wood,wood products and furniture . . . . .	..	..	..	480	..	65	8
15	Paper,paper products,etc. . . . .	..	..	..	688	..	17	24
16	All other manufacturing	25	..	(12)	1,347	(3)	169	..
17	Total Manufacturing	25	..	(12)	3,549	(18)	366	40
18	ELECTRICITY,GAS AND WATER	..	..	..	..	..	..	..
19	CONSTRUCTION	10	..	(5)	4,931	(1,145)	936	17
	TRANSPORT,STORAGE AND							
	COMMUNICATION-							
20	Water transport . . . . .	..	..	..	..	..	..	..
21	Road transport	44	..	(20)	358	(30)	105	..
22	All other transport,etc. . . . .	..	..	..	..	..	..	..
23	Total Transport,etc.	44	..	(20)	407	(30)	168	..
	WHOLESALE AND RETAIL TRADE-							
24	Wholesaling petroleum,etc.	8	..	(4)	381	..	91	..
25	Farm properties and produce dealers . . . . .	..	2	..	244	(6)	65	..
26	Wholesale trade,n.e.i.	17	..	(8)	2,296	(4)	347	313
27	Department,variety and general stores . . . . .	..	..	..	37	..	4	..
28	Food retailing . . . . .	..	..	..	525	..	132	..
29	Motor vehicle dealers,etc.	72	..	(33)	2,653	(23)	625	48
30	All other trade	20	..	(9)	2,117	(4)	422	..
31	Total Wholesale,etc.	118	2	(54)	8,255	(37)	1,686	361
	FINANCE, INSURANCE, ETC.-							
32	Banking . . . . .	..	..	..	..	..	..	..
33	Other finance	5,525	..	(2,541)	61,723	..	82	201
34	Investment companies	25,548	..	(11,754)	1,819	..	5,150	191
35	Other investment,etc.	65	1	(30)	182	..	129	..
36	Life assurance . . . . .	..	..	..	..	..	..	..
37	Other insurance . . . . .	..	..	..	166	..	4	..
37	Real estate agents . . . . .	..	..	..	106	..	34	..
39	Holding companies . . . . .	..	..	..	..	..	..	..
40	Real estate operators,etc.	239	..	(110)	1,716	(1)	982	31
41	Architectural services . . . . .	..	..	..	..	..	..	..
42	Consultant engineering,surveying,etc. . . . .	..	..	..	144	(1)	52	2
43	Legal services . . . . .	..	..	..	..	..	..	..
44	Accounting and auditing . . . . .	..	..	..	36	..	1	..
45	Other business services	42	..	(19)	1,050	(103)	268	65
46	Total Finance,etc.	41,080	1	(18,899)	67,776	(111)	12,929	489
	HEALTH AND COMMUNITY SERVICES-							
47	Medical practice . . . . .	..	..	..	162	..	12	..
48	Dental practice . . . . .	..	..	..	..	..	..	..
49	Hospitals and nursing homes . . . . .	..	..	..	..	..	..	..
50	Other health services . . . . .	..	..	..	39	..	25	..
51	Veterinary services . . . . .	..	..	..	..	..	..	..
52	Other community services . . . . .	..	..	..	..	..	..	..
53	Total Health,etc. . . . .	..	..	..	334	..	43	776
	ENTERTAINMENT, HOTELS, ETC.-							
54	Entertainment,sport,etc.	35	..	(16)	540	..	91	..
55	Restaurants,hotels,clubs,etc.	32	..	(15)	1,208	(2)	251	4,096
56	Total Entertainment,etc.	67	..	(31)	1,748	(2)	343	4,096
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	..	..	..	..	..	..	..
58	SPECIAL SECTION ASSESSMENTS	..	..	..	..	..	..	..
59	INDUSTRY NOT SITED	..	..	..	..	..	..	..
60	Total	41,422	4	(19,057)	88,378	(1,394)	17,020	5,787

* Not available for publication separately

PRIVATE TAXABLE COMPANIES-AUSTRALIA

ALL ITEMS BY INDUSTRY

I T E M	Industry	Number of companies	Gross sales	Stock on hand at beginning of year	Stock on hand at end of year	Cost of sales	Total business receipts	Deductions
								Salaries and wages paid
			\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
PRIMARY PRODUCTION-								
1	Fishing and hunting	112	53,868	3,975	3,075	13,163	59,048	9,485
2	Agriculture	1,135	471,923	64,310	73,807	177,573	522,645	87,640
3	Forestry and logging	63	33,862	5,483	5,446	14,208	51,170	10,877
4	Total Primary Production	1,310	559,653	73,768	82,327	204,944	632,862	108,002
MINING-								
5	Metallic and fuel minerals, etc.	127	335,538	22,848	16,084	231,337	402,124	73,838
6	Construction materials, etc.	86	201,566	6,939	10,609	73,566	233,931	38,905
7	Total Mining	213	537,104	29,786	26,693	304,903	636,055	112,743
MANUFACTURING-								
8	Metal products and machinery	3,196	4,362,201	436,085	521,382	2,690,752	4,624,359	984,551
9	Transport equipment	227	590,781	71,490	83,734	399,797	633,882	123,780
10	Textiles	163	617,185	86,955	109,832	440,626	632,876	108,612
11	Clothing and footwear	636	1,977,583	297,830	321,585	1,207,527	2,053,197	450,689
12	Chemical, petroleum and coal products.	262	682,936	86,351	103,577	415,117	709,607	103,363
13	Food, beverages and tobacco	529	1,992,337	164,579	181,226	1,389,346	2,049,368	276,166
14	Wood, wood products and furniture	858	1,419,134	144,317	164,066	865,235	1,456,136	278,610
15	Paper, paper products, etc.	1,093	1,500,637	124,506	144,589	815,117	1,639,704	400,039
16	All other manufacturing	1,693	2,681,462	261,246	306,777	1,731,535	2,769,536	531,172
17	Total Manufacturing	8,657	15,824,256	1,673,359	1,936,768	9,955,052	16,568,663	3,256,983
18	ELECTRICITY, GAS AND WATER	11	4,711	823	927	2,523	5,762	1,274
19	CONSTRUCTION	6,838	3,526,677	313,673	366,475	2,839,641	6,000,851	1,019,816
TRANSPORT, STORAGE AND COMMUNICATION-								
20	Water transport	170	55,318	2,126	3,660	33,843	191,899	60,015
21	Road transport	1,867	258,947	4,232	5,740	114,441	1,278,345	282,863
22	All other transport, etc.	532	166,670	5,876	13,764	116,356	467,336	86,841
23	Total Transport, etc.	2,569	480,935	12,234	23,163	264,641	1,937,580	429,720
WHOLESALE AND RETAIL TRADE-								
24	Wholesaling petroleum, etc.	162	877,606	14,580	16,471	786,271	930,680	35,203
25	Farm properties and produce dealers	324	1,764,975	136,418	126,712	1,571,391	1,827,389	67,435
26	Wholesale trade, n.e.i.	7,182	15,532,765	1,512,944	1,857,472	11,839,930	15,796,950	1,301,258
27	Department, variety and general stores	63	201,197	22,401	26,578	145,966	204,239	25,591
28	Food retailing	929	2,092,686	93,970	109,380	1,730,745	2,150,303	171,037
29	Motor vehicle dealers, etc.	3,683	9,497,310	560,388	725,252	7,963,740	9,818,290	669,041
30	All other trade	4,363	4,620,992	547,532	644,999	3,146,144	4,769,496	622,774
31	Total Wholesale, etc.	16,706	34,587,530	2,888,232	3,506,863	27,184,187	35,497,346	2,892,339
FINANCE, INSURANCE, ETC.-								
32	Banking	36	11,511	678	647	9,684	109,151	8,073
33	Other finance	527	82,003	3,259	3,555	79,307	380,277	13,635
34	Investment companies	10,575	29,851	12,504	26,331	21,125	56,251	37,665
35	Other investment, etc.	1,526	363,776	69,422	118,316	333,406	696,532	68,925
36	Life assurance	29	1,055	145	167	936	5,901	1,364
37	Other insurance	816	2,969	136	136	1,069	193,504	65,159
37	Real estate agents	869	30,731	2,884	5,050	21,003	287,671	122,662
39	Holding companies	349	194,241	4,500	5,960	197,622	276,676	17,407
40	Real estate operators, etc.	9,812	339,479	124,294	162,831	247,124	522,552	85,221
41	Architectural services	712	17,666	1,639	2,156	9,185	212,162	65,877
42	Consultant engineering, surveying, etc.	1,246	156,835	13,302	12,685	100,391	717,996	214,873
43	Legal services	46	601	..	..	599	15,988	9,511
44	Accounting and auditing	324	198	15	9	108	74,114	32,625
45	Other business services	7,623	590,472	19,051	27,188	285,212	2,673,359	803,747
46	Total Finance, etc.	34,490	1,821,388	251,828	365,030	1,306,775	6,222,133	1,546,743
HEALTH AND COMMUNITY SERVICES-								
47	Medical practice	1,434	2,031	139	84	1,570	306,025	123,732
48	Dental practice	87	1,297	30	30	549	10,993	4,377
49	Hospitals and nursing homes	177	3,614	1,800	1,388	3,072	218,930	124,652
50	Other health services	368	62,277	3,748	4,524	26,050	119,838	40,377
51	Veterinary services	23	2,140	82	102	1,232	5,334	1,844
52	Other community services	296	40,102	1,179	1,099	19,712	270,486	128,619
53	Total Health, etc.	2,385	111,461	6,977	7,227	52,185	931,607	423,600
ENTERTAINMENT, HOTELS, ETC.-								
54	Entertainment, sport, etc.	1,174	203,548	6,870	6,836	54,575	636,077	144,497
55	Restaurants, hotels, clubs, etc.	2,109	1,328,815	47,416	46,946	658,187	1,627,563	373,507
56	Total Entertainment, etc.	3,283	1,532,363	54,287	53,781	712,761	2,263,640	518,004
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	1,784	364	323	1,440	749	818	13,854
58	SPECIAL SECTOR ASSESSMENTS	..	..	..	..	..	..	..
59	INDUSTRY NOT STATED	202	448,052	62,241	45,261	563,710	716,295	53,942
60	Total	78,448	59,434,495	5,367,532	6,415,956	43,392,071	71,413,614	10,377,019

TABLE 3.6(i)
Income year 1985-86

Deductions (continued)

Royalties paid	Interest paid	Investment allowance	Lease payments	Payments to associated persons	Section 80 deductions	Film industry deductions	Management investment company deductions	Super-annuation deductions	Other deductions	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
2	1,264	225	994	3,434	685	..	..	538	27	1
38	18,024	2,171	4,703	27,372	3,127	39	30	4,594	22,139	2
4,610	933	335	1,762	1,720	646	..	..	296	507	3
4,650	20,221	2,731	7,459	32,526	4,458	39	30	5,427	22,673	4
4,517	13,117	642	9,758	5,673	617	1,248	..	2,880	1,711	5
3,262	3,039	1,352	4,614	3,628	769	..	..	1,092	746	6
7,779	16,156	1,994	14,373	9,301	1,386	1,248	..	3,972	2,457	7
8,126	67,781	6,520	44,739	170,760	13,394	23	..	35,911	25,864	8
3,365	6,059	1,223	2,467	11,011	1,111	67	..	3,223	4,293	9
1,149	10,904	1,908	4,290	9,191	2,544	47	..	2,911	4,515	10
4,942	53,538	2,506	9,185	33,690	3,587	85	2	8,058	17,073	11
2,822	10,962	790	5,814	14,668	1,888	6	4	4,397	2,446	12
567	32,194	3,779	10,993	29,038	1,224	43	..	6,765	1,805	13
12,164	21,347	2,475	9,963	39,393	2,622	3	..	8,739	2,745	14
9,426	25,652	4,345	29,385	59,775	4,570	338	..	13,178	8,238	15
3,353	48,871	6,963	28,824	85,090	6,362	128	..	19,309	10,012	16
45,916	277,307	30,509	145,660	452,616	37,301	740	6	102,492	76,991	17
..	87	3	87	401	42	..	..	50	2	18
1,266	59,484	4,682	48,908	259,952	19,855	405	3	44,714	9,571	19
..	2,101	696	2,093	5,021	1,255	82	..	2,227	263	20
1,367	20,428	9,850	40,658	59,235	4,524	106	..	9,854	3,464	21
102	6,936	875	8,045	16,896	1,827	286	..	3,065	626	22
1,469	29,465	11,421	50,796	81,151	7,606	474	..	15,146	4,353	23
..	4,214	333	3,363	9,028	828	..	..	2,226	568	24
201	34,135	918	2,519	14,799	859	7	..	3,821	798	25
19,201	183,193	5,776	68,624	308,097	22,778	309	373	61,770	20,904	26
..	2,040	105	769	2,802	47	6	..	659	151	27
729	15,295	1,032	11,633	33,838	1,737	..	..	4,371	273	28
1,597	108,137	2,126	20,624	145,227	6,444	10	8	22,309	7,185	29
4,705	58,261	948	26,163	161,015	7,423	13	..	23,236	8,270	30
26,434	405,275	11,238	133,696	674,806	40,116	346	381	118,392	38,150	31
10	70,213	28	147	1,391	81	..	..	403	1,519	32
195	217,952	1,032	1,401	5,994	1,195	522	..	1,169	4,010	33
610	134,227	169	1,806	30,969	11,474	335	312	4,254	11,666	34
1,975	51,084	235	3,677	23,669	3,805	586	610	6,133	5,068	35
..	70	..	58	878	34	..	..	98	5	36
451	4,525	67	4,178	31,914	1,083	17	1	5,803	442	37
106	7,514	62	4,272	38,225	2,076	2	155	6,342	467	38
19	32,363	61	844	5,924	1,710	..	..	1,062	375	39
379	239,686	2,222	6,313	41,165	26,342	1,040	291	6,078	8,850	40
26	4,061	21	3,722	33,678	976	7	..	5,606	778	41
357	7,845	501	7,419	55,392	3,675	1	..	12,106	1,666	42
..	209	12	269	4,572	76	..	..	1,356	18	43
430	2,864	30	1,666	16,722	228	..	8	2,943	145	44
4,016	80,484	2,484	48,944	236,099	14,357	1,467	29	42,946	15,084	45
8,572	853,099	6,923	84,713	526,595	67,112	3,977	1,407	96,298	50,093	46
18	5,712	411	8,331	102,658	1,850	107	21	21,564	803	47
18	248	14	281	2,766	47	..	..	500	4	48
..	6,550	192	1,670	7,410	1,252	..	..	1,010	1,363	49
6	2,105	130	2,427	15,369	362	339	353	2,811	170	50
..	67	2	53	1,005	2	..	..	184	..	51
191	5,802	441	4,530	10,807	776	413	10	2,402	429	52
233	20,483	1,190	17,292	140,014	4,289	859	384	28,470	2,769	53
15,793	22,128	2,288	8,991	33,479	3,138	1,220	10	4,838	1,146	54
407	47,413	633	16,546	65,646	5,045	94	..	8,156	2,672	55
16,201	69,541	2,921	25,537	99,125	8,183	1,314	10	12,993	3,819	56
..	4,311	673	357	10,821	4,131	66	10	1,999	1,531	57
..	..	..	..	..	..	..	..	..	..	58
70	7,323	349	2,526	5,737	1,761	..	..	1,968	402	59
112,590	1,762,752	74,634	531,403	2,293,046	196,240	9,468	2,230	431,921	212,810	60

PRIVATE TAXABLE COMPANIES-AUSTRALIA
ALL ITEMS BY INDUSTRY

I T E M	Industry	Depreciable assets					Depreciated value at end of year	Net income from partnership and trust
		Net profit or loss from business	Depreciated value at beginning of year	Purchased during year	Disposed during year	Deprecia- tion allowed		
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
	PRIMARY PRODUCTION-							
1	Fishing and hunting	12,768	9,029	4,741	540	2,668	184	
2	Agriculture	42,267	111,653	35,116	3,880	24,156	3,336	
3	Forestry and logging	1,977	5,959	3,467	766	2,351	(1)	
4	Total Primary Production	57,012	126,642	43,323	5,186	29,175	3,519	
	MINING-							
5	Metallic and fuel minerals, etc.	21,733	33,006	13,566	2,873	9,270	8,768	
6	Construction materials, etc.	36,933	41,608	15,937	2,201	10,021	6	
7	Total Mining	58,667	74,614	29,502	5,074	19,292	8,774	
	MANUFACTURING-							
8	Metal products and machinery	246,898	252,488	124,855	19,501	63,911	3,691	
9	Transport equipment	33,382	31,894	15,462	1,927	9,028	38	
10	Textiles	27,775	37,005	17,885	2,263	9,993	90	
11	Clothing and footwear	79,664	79,521	37,401	14,148	20,524	1,675	
12	Chemical, petroleum and coal products	39,754	39,027	16,364	3,165	9,655	172	
13	Food, beverages and tobacco	84,116	171,613	57,708	5,926	37,227	607	
14	Wood, wood products and furniture	68,129	68,987	39,503	4,658	17,381	465	
15	Paper, paper products, etc.	88,643	135,967	64,752	9,356	36,262	198	
16	All other manufacturing	156,293	178,883	78,144	9,877	44,511	969	
17	Total Manufacturing	824,654	995,386	452,073	70,821	248,491	7,906	
18	ELECTRICITY, GAS AND WATER	218	317	123	113	76	..	
19	CONSTRUCTION	215,422	227,359	142,093	26,083	65,317	2,861	
	TRANSPORT, STORAGE AND COMMUNICATION-							
20	Water transport	9,163	16,333	4,955	1,920	3,482	944	
21	Road transport	57,609	148,336	99,717	25,275	49,101	3,419	
22	All other transport, etc.	7,435	27,531	15,337	3,355	6,628	298	
23	Total transport, etc.	74,207	192,200	120,009	30,551	59,210	4,661	
	WHOLESALE AND RETAIL TRADE-							
24	Wholesaling petroleum, etc.	8,867	11,792	10,072	1,848	4,047	391	
25	Farm properties and produce dealers	17,508	29,382	15,141	2,026	7,164	125	
26	Wholesale trade, n.e.i.	523,964	320,349	181,305	34,949	86,017	7,370	
27	Department, variety and general stores	6,896	7,369	2,597	413	1,716	5	
28	Food retailing	35,854	43,939	22,936	3,617	11,073	576	
28	Motor vehicle dealers, etc.	133,876	155,340	88,381	22,692	42,069	3,146	
30	All other trade	162,930	135,974	78,855	14,649	41,921	2,721	
31	Total Wholesale, etc.	889,894	704,146	399,286	80,194	194,007	14,335	
	FINANCE, INSURANCE, ETC.-							
32	Banking	6,394	2,402	2,189	1,993	877	9	
33	Other finance	41,397	34,889	20,519	5,441	12,655	(3,232)	
34	Investment companies	(42,543)	40,444	16,062	5,692	7,412	47,801	
35	Other investment, etc.	43,227	13,447	12,159	3,908	3,921	3,638	
36	Life assurance	117	186	197	44	59	..	
37	Other insurance	(1,059)	12,960	6,669	2,298	3,514	824	
38	Real estate agents	14,364	16,714	7,347	2,514	4,170	943	
39	Holding companies	(10,058)	15,094	5,976	660	2,901	1,109	
40	Real estate operators, etc.	12,031	154,235	67,420	10,378	21,426	28,470	
41	Architectural services	16,238	8,946	6,330	803	2,723	557	
42	Consultant engineering, surveying, etc.	22,562	31,751	17,891	3,143	8,874	3,448	
43	Legal services	606	372	315	93	123	15	
44	Accounting and auditing	2,419	2,747	1,987	390	955	443	
45	Other business services	125,393	279,956	102,621	29,364	59,634	21,955	
46	Total Finance, etc.	231,087	614,142	267,682	66,721	129,243	105,981	
	HEALTH AND COMMUNITY SERVICES-							
47	Medical practice	9,044	12,675	8,230	938	3,352	2,490	
48	Dental practice	760	791	502	77	143	(39)	
49	Hospitals and nursing homes	14,153	12,653	5,088	1,135	2,742	13,719	
50	Other health services	9,812	9,241	4,989	790	2,449	416	
51	Veterinary services	160	229	155	27	56	..	
52	Other community services	17,816	19,318	13,787	1,783	5,767	948	
53	Total Health, etc.	51,745	54,907	32,751	4,750	14,509	3,769	
	ENTERTAINMENT, HOTELS, ETC.-							
54	Entertainment, sport, etc.	63,078	76,222	40,051	3,660	19,309	1,605	
55	Restaurants, hotels, clubs, etc.	69,810	122,433	47,729	12,973	25,762	1,940	
56	Total Entertainment, etc.	132,887	198,655	87,779	16,633	45,070	3,545	
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS (640)	(640)	4,271	1,552	333	764	75,333	
	SPECIAL SECTION ASSESSMENTS							
58								
59	INDUSTRY NOT STATED	10,368	13,094	8,922	889	4,217	248	
60	Total	2,545,521	3,205,732	1,585,097	307,346	809,371	230,933	

TABLE 3.6(i) (cont.)

Income year 1985-86

Sale of property	Gross rents	Investment and property income deductions	Gross interest	Gross dividends	Other income or loss	Section 80G losses transferred	Taxable income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
146	249	114	1,892	31	94	29	14,407	1
2,036	4,489	4,118	16,623	2,331	1,968	2,933	59,777	2
34	1,063	21	2,109	6	..	92	3,652	3
2,216	5,800	4,254	20,625	2,368	2,062	3,054	77,836	4
108	2,399	941	5,946	650	619	908	40,405	5
116	505	156	3,605	567	29	..	41,768	6
224	2,904	1,096	9,551	1,217	648	908	82,173	7
1,628	9,020	3,392	27,369	2,419	2,214	5,786	285,243	8
86	485	169	3,383	213	225	441	40,153	9
227	303	96	1,950	163	45	587	27,979	10
160	2,439	2,949	8,365	5,938	398	1,162	89,179	11
63	1,048	69	2,296	731	380	444	45,119	12
404	2,941	1,701	8,023	868	676	5,427	93,059	13
368	1,651	990	7,657	1,165	324	2,247	75,221	14
732	1,588	586	7,078	1,325	436	1,269	106,613	15
418	5,045	2,169	12,695	9,105	910	4,084	181,213	16
4,086	24,521	12,121	78,816	21,928	5,606	21,447	943,779	17
..	..	14	23	..	3	..	191	18
1,220	14,961	6,934	40,296	3,677	1,561	6,772	261,868	19
56	338	258	2,558	507	84	418	13,381	20
1,260	4,591	1,562	8,812	1,598	268	923	67,581	21
59	1,501	1,425	8,592	434	37	866	16,157	22
1,375	6,430	3,245	19,961	2,539	389	2,207	97,120	23
62	733	452	2,287	89	56	67	13,020	24
2,516	1,309	943	17,026	574	137	1,132	37,319	25
1,388	20,207	10,488	105,876	9,069	3,570	10,187	639,951	26
17	800	99	366	114	..	..	8,381	27
274	4,684	4,678	8,089	202	71	723	43,788	28
599	11,700	6,799	22,091	1,427	1,434	2,690	171,679	29
880	13,222	5,883	21,687	1,484	358	3,521	200,047	30
5,734	52,655	29,341	177,422	12,959	5,626	18,320	1,114,184	31
145	96	1	73,338	1,723	2	..	7,744	32
3,049	3,361	14,081	192,410	5,254	10,069	1,382	33,900	33
21,410	41,866	175,753	313,942	192,410	15,367	1,926	396,325	34
13,578	3,538	5,978	19,587	28,556	229	2,665	102,095	35
..	1	..	62	1	..	17	174	36
63	1,463	1,030	14,687	231	199	296	18,046	37
351	3,581	1,898	4,247	116	80	415	22,217	38
1,240	5,503	19,577	40,035	45,129	510	1,282	63,996	39
6,084	529,874	424,104	58,398	16,915	3,425	5,099	189,930	40
82	952	365	1,582	96	61	183	20,280	41
345	913	641	4,638	518	359	1,346	35,388	42
..	98	36	21	1	..	..	655	43
48	180	93	321	17	1	11	3,900	44
3,347	30,221	17,172	37,999	9,741	2,265	4,298	205,878	45
49,741	621,647	660,729	761,267	300,708	32,566	18,921	1,100,527	46
68	995	802	1,075	117	43	1	11,124	47
..	133	68	31	12	..	1	793	48
1,213	701	440	2,476	118	36	230	17,555	49
17	907	375	1,675	65	5	8	12,143	50
..	73	10	1	..	..	..	226	51
(34)	1,251	623	2,693	244	752	349	22,525	52
1,265	4,059	2,318	7,950	556	837	590	64,367	53
289	2,618	1,209	14,707	4,272	1,112	4,469	82,646	54
1,181	10,468	5,331	14,607	1,066	1,840	2,030	95,911	55
1,470	13,086	6,540	29,314	5,338	2,952	6,499	178,558	56
150	773	842	842	317	98	1,072	68,673	57
..	..	..	..	..	..	..	..	58
165	941	2,121	6,490	90	142	1	19,546	59
67,647	747,777	730,461	1,152,557	351,698	52,490	79,792	4,008,822	60

PRIVATE TAXABLE COMPANIES - AUSTRALIA
ALL ITEMS BY INDUSTRY

TABLE 3.6(i) (cont.)
Income year 1985-86

I T E M	Industry	Income subject to rebates					Dividends paid	Exempt income
		Dividends (section 46)	Government loan interest	Total rebates and credits	Net tax	FPS credit total		
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
	PRIMARY PRODUCTION-							
1	Fishing and hunting	31	..	(14)	6,613	..	4	
2	Agriculture	2,192	2	(1,009)	26,491	(19)	619	
3	Forestry and logging	5	..	(2)	1,678	(24)	..	
4	Total Primary Production	2,228	2	(1,025)	34,782	(44)	623	
	MINING-							
5	Metallic and fuel minerals, etc.	642	..	(297)	18,290	(2)	62	
6	Construction materials, etc.	565	..	(260)	19,811	(10)	10	
7	Total Mining	1,207	..	(557)	38,101	(12)	72	
	MANUFACTURING-							
8	Metal products and machinery	2,378	..	(1,136)	130,120	(365)	2,020	
9	Transport equipment	213	..	(98)	18,372	(10)	221	
10	Textiles	161	..	(74)	12,796	(11)	38	
11	Clothing and footwear	5,938	3	(2,804)	38,292	..	323	
12	Chemical, petroleum and coal products.	704	..	(375)	20,450	(3)	371	
13	Food, beverages and tobacco	852	..	(392)	42,415	(5)	402	
14	Wood, wood products and furniture	1,152	..	(545)	34,073	(138)	307	
15	Paper, paper products, etc.	1,308	..	(632)	48,439	..	414	
16	All other manufacturing	9,052	..	(4,225)	79,194	(109)	512	
17	Total Manufacturing	21,758	3	(10,281)	424,152	(642)	4,608	
18	ELECTRICITY, GAS AND WATER	..	..	..	87	..	2
19	CONSTRUCTION	3,420	..	(1,691)	118,946	(11,985)	1,232	
	TRANSPORT, STORAGE AND COMMUNICATION-							
20	Water transport	489	..	(195)	5,970	(10)	84	
21	Road transport	1,568	..	(721)	30,365	(1,657)	263	
22	All other transport, etc.	404	..	(187)	7,246	(2)	35	
23	Total Transport, etc.	2,461	..	(1,103)	43,581	(1,669)	382	
	WHOLESALE AND RETAIL TRADE-							
24	Wholesaling petroleum, etc.	79	..	(36)	5,953	(9)	5	
25	Farm properties and produce dealers	499	2	(235)	16,937	(27)	136	
26	Wholesale trade, n.e.i.	8,000	..	(3,834)	290,748	(254)	2,833	
27	Department, variety and general stores	95	..	(44)	3,812	..	..
28	Food retailing	162	..	(76)	20,068	(10)	69	
29	Motor vehicle dealers, etc.	1,350	..	(621)	78,351	(520)	1,338	
30	All other trade	1,309	..	(619)	91,434	(130)	221	
31	Total Wholesale, etc.	11,495	3	(5,465)	507,302	(950)	4,602	
	FINANCE, INSURANCE, ETC.-							
32	Banking	1,723	..	(793)	2,770	(3)	2	
33	Other finance	3,692	..	(1,694)	13,902	..	9,299	
34	Investment companies	178,735	42	(82,265)	97,140	(25)	12,564	
35	Other investment, etc.	28,279	..	(13,019)	33,949	(2)	195	
36	Life assurance . . . . .	..	..	..	80	..	..
37	Other insurance	229	2	(113)	8,196	..	160	
37	Real estate agents	102	..	(47)	10,173	..	80	
39	Holding companies	41,835	..	(19,259)	10,221	..	3	
40	Real estate operators, etc.	15,190	..	(7,080)	80,441	(73)	2,348	
41	Architectural services	94	..	(52)	9,286	(239)	53	
42	Consultant engineering, surveying, etc.	415	..	(255)	16,090	(513)	235	
43	Legal services	1	..	..	301	..	..
44	Accounting and auditing	17	..	(8)	1,786	..	..
45	Other business services	8,566	..	(4,048)	90,911	(784)	1,204	
46	Total Finance, etc.	278,876	44	(128,632)	375,246	(1,640)	26,143	
	HEALTH AND COMMUNITY SERVICES-							
47	Medical practice	109	..	(50)	5,067	..	9	
48	Dental practice	12	..	(5)	360	..	..
49	Hospitals and nursing homes	117	..	(56)	8,019	..	33	
50	Other health services	64	..	(29)	5,556	..	5	
51	Veterinary services . . . . .	..	..	..	104	..	..
52	Other community services	192	..	(88)	10,273	(43)	752	
53	Total Health, etc.	494	..	(229)	29,379	(43)	799	
	ENTERTAINMENT, HOTELS, ETC.-							
54	Entertainment, sport, etc.	4,181	2	(2,296)	36,114	(3)	1,109	
55	Restaurants, hotels, clubs, etc.	861	..	(396)	43,725	(20)	1,713	
56	Total Entertainment, etc.	5,042	2	(2,691)	79,839	(23)	2,822	
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	272	..	(130)	31,518	(278)	63	
58	SPECIAL SECTION ASSESSMENTS	..	..	..	..	..	..
59	INDUSTRY NOT STATED	90	..	(55)	8,950	(92)	64	
60	Total	327,343	53	(151,859)	1,691,883	(17,376)	41,414	

PUBLIC TAXABLE COMPANIES—AUSTRALIA
ALL ITEMS BY INDUSTRY

I T E M	Industry	Number of companies	Gross sales	Stock on hand at beginning of year	Stock on hand at end of year	Cost of sales	Total business receipts	Deductions		
								Salaries and wages paid		
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
PRIMARY PRODUCTION—										
1	Fishing and hunting	4	38,883	5,032	720	30,673	39,083	3,322		
2	Agriculture	31	60,527	13,896	22,750	29,465	64,725	7,348		
3	Forestry and logging	11	159,167	12,668	13,239	63,379	179,946	31,794		
4	Total Primary Production	46	258,577	31,596	36,709	123,516	283,755	42,465		
MINING—										
5	Metallic and fuel minerals, etc.	91	10,908,042	486,186	582,923	3,259,981	10,375,931	1,018,235		
6	Construction materials, etc.	29	435,029	33,739	40,050	226,789	443,534	49,682		
7	Total Mining	120	11,343,071	519,925	622,973	3,486,771	10,819,465	1,067,917		
MANUFACTURING—										
8	Metal products and machinery	305	20,449,151	2,723,425	3,447,566	13,922,330	22,357,214	2,769,313		
9	Transport equipment	32	3,669,165	335,760	333,765	3,103,158	3,750,351	696,246		
10	Textiles	30	634,622	99,309	135,926	436,082	656,887	124,342		
11	Clothing and footwear	11	1,349,442	139,918	143,438	940,424	1,428,969	326,284		
12	Chemical, petroleum and coal products	129	8,890,665	907,476	1,037,058	4,423,224	9,305,784	1,040,596		
13	Food, beverages and tobacco	137	7,413,329	700,727	772,205	4,331,126	7,605,775	890,710		
14	Wood, wood products and furniture	36	901,307	101,504	132,319	650,729	909,124	95,764		
15	Paper, paper products, etc.	142	4,050,271	489,097	533,697	2,614,520	5,048,437	1,084,412		
16	All other manufacturing	182	5,887,773	723,663	811,772	3,762,142	6,126,857	862,888		
17	Total Manufacturing	1,004	53,245,723	6,220,878	7,347,745	34,183,735	57,189,398	7,890,555		
18	ELECTRICITY, GAS AND WATER	9	70,188	3,018	3,452	27,361	89,666	7,636		
19	CONSTRUCTION	60	1,116,861	108,124	116,654	868,139	1,944,541	236,643		
TRANSPORT, STORAGE AND COMMUNICATION—										
20	Water transport	77	28,399	2,979	4,467	13,254	644,201	277,634		
21	Road transport	56	706,005	13,478	13,719	477,183	1,742,443	332,354		
22	All other transport, etc.	71	23,326	501	714	16,589	807,065	120,610		
23	Total Transport, etc.	204	757,730	16,957	18,899	507,027	3,193,709	730,598		
WHOLESALE AND RETAIL TRADE—										
24	Wholesaling petroleum, etc.	14	2,675,930	329,772	224,316	2,340,603	2,786,041	82,209		
25	Farm properties and produce dealers	39	1,915,309	297,095	222,660	1,728,975	2,258,365	207,502		
26	Wholesale trade, n.e.i.	644	14,520,419	1,643,397	1,897,472	11,795,661	15,357,572	1,055,317		
27	Department, variety and general stores	22	12,439,497	1,365,240	1,522,686	9,206,319	12,832,045	1,621,648		
28	Food retailing	18	1,250,622	114,661	110,219	1,020,199	1,285,927	128,064		
29	Motor vehicle dealers, etc.	68	4,361,266	227,890	375,381	3,842,010	4,481,750	150,869		
30	All other trade	94	1,705,665	223,587	271,050	1,100,928	1,883,640	257,097		
31	Total Wholesale, etc.	899	38,868,708	4,201,643	4,623,784	31,034,695	40,885,340	3,502,706		
FINANCE, INSURANCE, ETC.—										
32	Banking	59	21,275	996,509	536,756	21,306	17,634,685	2,444,388		
33	Other finance	429	11,484,698	214,894	350,535	11,462,490	19,144,002	291,543		
34	Investment companies	7,008	84,382	24,012	33,907	67,777	221,912	38,524		
35	Other investment, etc.	188	1,417,381	76,485	232,684	1,314,927	1,915,347	99,582		
36	Life assurance	43	22,810	22	40	13	3,730,482	100,419		
37	Other insurance	122	4,173	20,228	39,155	2,232	2,583,379	331,805		
39	Real estate agents	33	29,702	21,624	19,398	20,329	80,339	17,656		
37	Holding companies	278	16,549	1,705	1,643	12,154	570,079	224,685		
40	Real estate operators, etc.	618	724,483	419,284	431,343	505,906	839,977	60,779		
41	Architectural services	1	..	..	..	..	361	25	
42	Consultant engineering, surveying, etc.	25	44,484	854	877	27,685	288,783	55,899		
43	Legal services . . . . .	..	..	..	..	..	..	..
44	Accounting and auditing	3	10	..	..	..	7,617	4,051	
45	Other business services	313	292,276	6,427	9,717	39,526	1,320,427	415,759		
46	Total Finance, etc.	9,120	14,142,223	1,782,044	1,656,056	13,474,343	48,337,391	4,085,117		
HEALTH AND COMMUNITY SERVICES—										
47	Medical practice	1	..	..	..	..	..	..
48	Dental practice . . . . .	..	..	..	..	..	..	..
49	Hospitals and nursing homes	6	..	..	..	..	40,900	23,646	
50	Other health services	14	79,312	5,793	7,052	32,848	124,660	35,945		
51	Veterinary services . . . . .	..	..	..	..	..	..	..
52	Other community services	45	18	..	..	43	38,031	8,191	
53	Total Health, etc.	66	79,330	5,793	7,052	32,892	203,591	67,782		
ENTERTAINMENT, HOTELS, ETC.—										
54	Entertainment, sport, etc.	101	111,293	3,324	2,687	45,377	685,770	122,392		
55	Restaurants, hotels, clubs, etc.	184	219,209	6,261	9,026	96,731	391,025	97,817		
56	Total Entertainment, etc.	285	330,502	9,585	11,712	142,107	1,076,795	220,209		
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	37	..	..	..	..	..	86	
58	SPECIAL SECTION ASSESSMENTS . . . . .	..	..	..	..	..	..	..
59	INDUSTRY NOT STARTED	65	6,244,732	1,173,028	1,103,451	4,888,189	7,597,337	519,529		
60	Total	11,915	126,457,644	14,072,592	15,548,487	88,768,774	171,620,988	18,371,243		

TABLE 3.6(j)
Income year 1985-86

Deductions (continued)

Royalties paid	Interest paid	Investment allowance	Lease payments	Section 80 deductions	Film industry deductions	Management investment company deductions	Super-annuation deductions	Other deductions	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
7	813	14	8	53	..	..	21	..	1
578	116	640	340	351	..	..	389	..	2
26	20,115	1,624	1,306	..	..	..	485	23,534	3
611	21,043	2,279	1,654	405	..	..	895	23,851	4
442,745	602,554	80,461	37,977	31,449	..	..	17,072	519,268	5
3,607	10,583	3,203	4,921	140	..	..	1,375	13,251	6
446,352	613,137	83,664	42,898	31,589	..	..	18,447	532,521	7
163,583	758,057	74,936	34,502	7,894	327	..	79,826	174,648	8
4,929	54,012	9,138	19,623	5,794	57	..	24,010	28,358	9
1,597	13,896	2,913	2,862	3,266	..	..	3,286	2,522	10
7,835	8,565	3,088	836	..	..	..	11,404	7,913	11
241,316	1,049,846	25,130	64,069	3,693	15	..	62,818	195,783	12
45,537	163,910	29,484	27,288	8,718	..	..	31,328	50,238	13
21,283	22,089	6,143	20,508	7,099	..	..	3,342	1,333	14
21,629	216,132	28,310	40,826	833	5,531	..	36,025	96,677	15
47,856	134,266	17,132	20,455	6,208	..	..	27,372	62,203	16
555,565	2,420,773	196,274	230,968	43,504	5,930	..	279,410	619,676	17
..	5,771	259	97	..	..	..	527	320	18
547	16,402	1,105	5,336	3,978	..	..	7,055	34,331	19
..	26,216	1,569	9,077	2,809	..	..	7,341	2,555	20
95	48,375	8,695	16,362	1,346	..	..	9,342	10,892	21
113	23,592	3,084	14,761	447	..	..	10,731	786	22
208	98,184	13,349	40,200	4,603	..	..	27,414	14,234	23
58	32,031	4,272	8,058	4,407	..	..	10,024	76,835	24
94	259,091	1,005	8,549	563	..	105	7,132	2,711	25
78,447	268,746	9,804	42,138	25,060	3,475	..	32,770	106,275	26
3,350	250,400	15,459	22,302	774	..	..	22,657	32,817	27
127	4,109	1,619	219	68	..	..	1,388	4,434	28
226	56,512	630	6,225	2,365	..	..	4,122	6,165	29
4,737	22,189	1,102	2,890	2,610	1,308	..	3,172	7,666	30
87,040	893,077	33,891	90,382	35,846	4,783	105	81,265	236,903	31
242	10,319,509	134,911	26,828	43,953	16,971	1,650	98,625	281,593	32
20	5,317,212	34,382	6,901	67,785	..	..	11,837	102,583	33
527	343,156	459	17,103	25,014	617	..	2,755	27,903	34
2,126	198,811	673	4,368	5,496	98	80	4,585	1,821	35
..	78,980	..	109	1	987	1,754	26,726	29,725	36
..	29,947	2,693	3,548	5,060	60	..	11,645	31,231	37
..	4,336	56	222	..	..	..	1,198	2,536	38
552	775,542	8,190	8,639	6,368	..	..	10,275	36,519	39
512	313,819	1,839	3,589	3,795	..	..	2,599	6,495	40
..	..	..	..	..	..	..	1	..	41
10,604	2,989	1,718	1,555	582	..	..	1,102	5,191	42
..	..	..	..	..	..	..	..	..	43
..	..	22	..	6	..	..	..	..	44
116,360	46,169	2,983	24,868	5,411	..	..	12,370	9,847	45
130,942	17,430,471	187,927	97,730	163,470	18,733	3,484	183,719	535,443	46
..	..	..	..	..	..	..	..	..	47
..	..	..	..	..	..	..	..	..	48
..	882	364	..	7	..	..	17	441	49
..	1,990	129	186	45	15	..	639	15	50
..	..	..	..	..	..	..	..	..	51
..	68	62	157	398	..	..	400	67	52
..	2,939	556	343	451	15	..	1,057	523	53
79,164	20,939	3,930	5,021	992	3,001	..	3,813	19,055	54
2	6,451	276	2,027	744	..	..	2,869	4,224	55
79,166	27,389	4,206	7,048	1,736	3,001	..	6,682	23,278	56
..	782	..	..	1,097	..	..	68	60	57
..	..	..	..	..	..	..	..	..	58
3,666	413,096	13,067	11,839	10,660	..	6	20,566	99,104	59
1,304,097	21,943,065	536,575	528,494	297,340	32,462	3,595	627,104	2,120,243	60

PUBLIC TAXABLE COMPANIES-AUSTRALIA

ALL ITEMS BY INDUSTRY

I T E M	Industry	Depreciable assets					Net income from partnership and trust	
		Net profit or loss from business	Depreciated value at beginning of year	Purchased during year	Disposed during year	Deprecia- tion allowed		Depreciated value at end of year
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
	PRIMARY PRODUCTION-							
1	Fishing and hunting	(2,285)	1,571	169	1,107	133	501	..
2	Agriculture	6,311	8,073	14,654	305	5,185	17,295	464
3	Forestry and logging	29,905	33,607	14,195	889	7,676	39,236	207
4	Total Primary Production	33,931	43,251	29,018	2,301	12,994	57,031	671
	MINING-							
5	Metallic and fuel minerals, etc.	1,959,013	1,469,665	475,476	15,314	337,310	1,590,738	(6,038)
6	Construction materials, etc.	49,712	36,910	28,332	4,210	10,466	50,559	..
7	Total Mining	2,008,725	1,506,575	503,808	19,525	347,776	1,641,297	(6,038)
	MANUFACTURING-							
8	Metal products and machinery	852,918	2,306,086	622,011	62,222	480,166	2,381,562	(743)
9	Transport equipment	150,924	304,292	106,810	50,726	82,429	278,506	..
10	Textiles	27,430	42,820	42,903	3,239	13,198	70,535	..
11	Clothing and footwear.	67,327	95,947	33,938	8,022	29,558	92,305	21,298
12	Chemical, petroleum and coal products.	541,991	1,061,958	282,200	29,044	231,948	1,105,689	161
13	Food, beverages and tobacco	368,625	702,542	224,102	77,572	155,597	743,947	(4,925)
14	Wood, paper products and furniture	51,181	128,349	31,742	2,977	24,532	129,141	139
15	Paper, paper products, etc.	228,474	574,725	271,822	12,190	140,461	694,072	9,092
16	All other manufacturing	395,733	794,201	223,624	79,626	167,789	776,307	(2,374)
17	Total Manufacturing	2,684,602	6,010,918	1,839,152	325,619	1,325,678	6,272,064	22,649
18	ELECTRICITY, GAS AND WATER.	7,729	30,537	13,058	420	7,457	35,718	..
19	CONSTRUCTION	54,545	69,838	26,045	9,588	22,238	63,940	1,280
	TRANSPORT, STORAGE AND COMMUNICATION-							
20	Water transport.	20,888	187,074	18,859	3,490	38,479	164,346	821
21	Road transport	48,640	249,020	148,517	14,907	108,862	268,406	3,426
22	All other transport, etc.	19,616	115,331	201,150	1,656	43,093	259,503	..
23	Total Transport, etc.	89,144	551,424	368,527	20,052	190,434	692,254	4,247
	WHOLESALE AND RETAIL TRADE-							
24	Wholesaling petroleum, etc.	106,036	77,088	48,850	6,538	24,662	93,852	(1)
25	Farm properties and produce dealers	(68,863)	69,269	29,599	6,431	16,825	75,394	(8,720)
26	Wholesale trade, n.e.i.	295,187	640,484	209,860	64,265	161,876	576,597	(1,794)
27	Department, variety and general stores	82,499	552,796	272,228	16,616	152,245	656,248	(1,658)
28	Food retailing	33,119	64,356	15,684	1,458	13,042	65,122	18
29	Motor vehicle dealers, etc.	27,931	51,034	25,284	6,439	12,086	57,892	(399)
30	All other trade.	73,464	106,117	46,185	3,739	27,963	120,996	(1)
31	Total Wholesale, etc.	549,371	1,561,143	647,690	105,485	408,699	1,646,101	(12,554)
	FINANCE, INSURANCE, ETC.-							
32	Banking	1,294,735	2,180,983	1,437,141	141,290	852,235	2,615,498	(358,516)
33	Other finance	1,266,940	2,852,183	1,815,047	531,009	1,088,744	3,223,714	(51,403)
34	Investment companies	(174,236)	46,246	47,827	5,064	15,151	76,384	9,036
35	Other investment, etc.	(2,367)	17,080	25,115	2,933	6,548	32,842	3,233
36	Life assurance	164,379	101,517	20,409	6,290	19,858	95,778	8,753
37	Other insurance.	(213,465)	86,142	47,649	9,342	30,662	93,260	(5,479)
38	Real estate agents.	535	1,634	2,746	377	674	3,316	14
39	Holding companies	(590,826)	158,728	77,307	14,643	48,765	171,079	44,423
40	Real estate operators, etc.	(51,294)	276,411	52,389	6,505	46,384	275,787	44,923
41	Architectural services	13	2	..	..	..	2	..
42	Consultant engineering, surveying, etc.	19,056	16,771	16,375	2,313	9,756	21,017	68
43	Legal services . . . . .	..	..	..	..	..	..	..
44	Accounting and auditing	(694)	582	253	16	206	613	..
45	Other business services	68,797	157,943	113,713	17,540	54,227	199,085	2,820
46	Total Finance, etc.	1,781,573	5,896,222	3,655,972	737,320	2,173,210	6,808,374	(302,128)
	HEALTH AND COMMUNITY SERVICES-							
47	Medical practice . . . . .	..	..	..	..	..	..	..
48	Dental practice. . . . .	..	..	..	..	..	..	..
49	Hospitals and nursing homes.	(157)	2,281	4,933	7	1,313	5,894	148
50	Other health services.	16,727	9,726	9,178	143	3,542	15,219	734
51	Veterinary services . . . . .	..	..	..	..	..	..	..
52	Other community services.	(2,481)	2,183	2,980	145	975	4,048	187
53	Total Health, etc.	14,088	14,190	17,091	295	5,829	25,161	1,068
	ENTERTAINMENT, HOTELS, ETC.-							
54	Entertainment, sport, etc.	78,099	94,973	36,576	4,114	23,078	104,288	3,498
55	Restaurants, hotels, clubs, etc.	19,159	36,861	16,893	8,640	7,013	38,091	92
56	Total Entertainment, etc.	97,258	131,834	53,469	12,754	30,091	142,379	3,590
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	..	137	..	..	9	128	8,264
58	SPECIAL SECTION ASSESSMENTS	..	..	..	..	..	..	..
59	INDUSTRY NOT STATED.	(236,892)	399,353	167,543	17,695	97,897	457,407	336
60	Total.	7,084,074	16,215,422	7,321,373	1,251,056	4,622,313	17,841,855	(278,615)

TABLE 3.6(j) (cont.)
Income year 1985-86

Sale of property	Gross rents	Investment and property income deductions	Gross interest	Gross dividends	Other income or loss	Section 80G losses transferred	Taxable income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
..	11	..	947	..	..	..	1,227	1
..	489	..	1,363	671	..	436	4,975	2
4	77	..	15,799	651	..	611	22,082	3
4	577	..	18,109	1,322	..	1,047	28,284	4
4,334	1,869	58,609	518,912	53,200	35,371	376,379	2,338,303	5
1	593	..	7,875	7,841	20	4,227	68,383	6
4,335	2,462	58,610	526,787	61,042	35,391	380,605	2,406,686	7
2,879	19,183	375,642	705,895	532,949	10,197	38,403	2,029,534	8
262	219	560	43,966	32,408	2,597	446	234,050	9
153	1,230	186	3,672	32,375	741	2,312	65,072	10
310	2,236	..	1,494	57,163	121	6,150	140,543	11
798	6,773	33	201,752	35,720	5,255	43,085	668,413	12
1,788	10,143	17,038	35,602	109,254	1,073	19,376	516,227	13
(55)	415	4	3,104	1,358	327	2,783	48,746	14
13,206	8,173	913	33,914	225,491	2,769	12,491	458,209	15
5,128	7,859	9,594	37,171	41,249	4,831	35,136	487,512	16
24,471	56,232	403,970	1,066,571	1,067,967	27,911	160,181	4,648,306	17
..	171	47	1,347	1,884	..	..	12,037	18
776	2,728	2,364	20,871	9,561	3,274	7,022	85,402	19
219	550	357	24,046	25,133	521	4,891	68,154	20
1,228	806	10	24,362	65,588	34	6,324	163,091	21
85	237	34	5,013	11,552	249	1,347	104,667	22
1,532	1,592	401	53,421	102,272	804	12,563	335,913	23
(38)	6,207	..	25,824	28,853	3	27,280	83,574	24
3,100	6,582	192,147	252,192	97,482	3	8,051	126,935	25
46,249	25,142	25,108	136,090	102,096	4,636	26,789	603,506	26
(31,473)	48,075	1,098	51,921	91,001	116	21,671	229,058	27
87	1,172	740	3,155	118	137	5,826	35,522	28
2	4,709	856	13,103	16,797	455	1,497	81,181	29
5	8,164	1,683	9,332	650	309	2,364	93,642	30
17,931	100,052	221,632	491,618	336,998	5,658	93,477	1,253,418	31
(17,328)	75,771	20,631	12,897,445	572,811	250,243	18,240	1,176,903	32
37,508	9,379	488,769	5,664,533	301,589	14,445	80,608	587,542	33
47,515	17,009	224,428	525,330	1,065,595	13,115	14,733	1,248,368	34
53,887	3,321	15,992	123,797	55,875	3,581	26,696	206,421	35
1,323,327	320,830	695,482	854,444	534,664	1,609,393	..	1,190,841	36
94,665	24,018	69,976	360,777	154,906	3,799	35,788	316,230	37
..	7,214	3,594	4,948	607	..	7,332	5,945	38
(2,067)	76,486	223,646	834,345	1,928,898	6,575	14,040	2,124,121	39
8,200	465,714	376,696	114,145	78,212	1,282	67,164	232,974	40
..	..	..	3	..	..	..	17	41
(1)	10	..	1,054	5,015	219	217	24,070	42
..	..	..	..	..	..	..	..	43
..	1,368	..	392	..	..	..	1,126	44
..	2,782	3,558	31,705	9,545	1,231	7,346	115,204	45
572	2,782	3,558	31,705	9,545	1,231	7,346	115,204	45
1,546,278	1,003,901	2,122,772	21,412,918	4,707,717	1,903,884	272,164	7,229,763	46
..	..	..	..	..	..	..	..	47
..	..	..	..	..	..	..	..	48
..	237	5	2,383	301	..	..	3,448	49
..	77	..	801	9,019	94	..	28,489	50
..	..	..	..	..	..	..	..	51
52	1,603	301	4,105	6,610	2,809	..	9,702	52
52	1,917	306	7,289	15,931	2,903	..	41,640	53
1,091	3,278	355	7,666	2,503	1,307	13,289	91,802	54
..	1,423	684	4,464	851	9,687	1,897	22,962	55
1,091	4,701	1,039	12,130	3,354	10,994	15,186	114,764	56
..	403	1,444	107	1	3	33	6,410	57
..	..	..	..	..	..	..	..	58
9,151	9,669	56,549	521,223	178,339	894	2,973	424,134	59
1,605,620	1,184,406	2,869,133	24,132,391	6,486,388	1,991,716	945,251	16,586,756	60

PUBLIC TAXABLE COMPANIES - AUSTRALIA

TABLE 3.6(j) (cont.)

ALL ITEMS BY INDUSTRY

Income year 1985-86

I T E M	Industry	Income subject to rebates						
		Dividends (section 46)	Government loan interest	Total rebates and credits	Net tax	FPS credit total	Dividends paid	Exempt income
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	PRIMARY PRODUCTION-							
1	Fishing and hunting . . . . .	..	..	..	565	..	68	..
2	Agriculture	669	..	(315)	1,981	..	1,052	..
3	Forestry and logging	651	..	(300)	9,858	..	31,454	..
4	Total Primary Production	1,321	..	(614)	12,403	..	32,574	..
	MINING-							
5	Metallic and fuel minerals,etc.	51,006	..	15,182	1,103,086	..	814,537	38,912
6	Construction materials,etc.	7,841	..	(3,607)	27,849	..	35,461	5
7	Total Mining	58,848	..	11,575	1,130,935	..	849,998	38,917
	MANUFACTURING-							
8	Metal products and machinery	530,675	..	136,566	690,973	(3)	851,662	9,878
9	Transport equipment	32,338	..	(15,326)	92,805	..	118,347	2,266
10	Textiles	32,352	..	(14,905)	15,051	(3)	18,151	82
11	Clothing and footwear	57,163	..	(26,794)	38,355	..	42,935	121
12	Chemical,petroleum and coal products.	18,667	2	111	291,069	(9)	380,087	4,896
13	Food,beverages and tobacco	108,353	..	(49,876)	188,389	(2)	274,018	998
14	Wood,wood products and furniture	1,358	..	(625)	21,799	..	25,583	56
15	Paper,paper products,etc.	225,483	22	(103,733)	107,051	..	221,200	2,577
16	All other manufacturing	41,249	..	(19,991)	205,281	(2)	248,536	4,157
17	Total Manufacturing	1,047,636	24	(94,571)	1,650,773	(19)	2,180,520	25,031
18	ELECTRICITY,GAS AND WATER	1,884	..	(867)	4,671	..	3,394	..
19	CONSTRUCTION	9,561	..	(4,491)	34,921	(5)	40,793	3,083
	TRANSPORT, STORAGE AND COMMUNICATION-							
20	Water transport	25,132	..	(11,638)	19,837	..	32,807	447
21	Road transport	65,412	..	(30,089)	44,932	(13)	69,374	34
22	All other transport,etc.	11,552	..	(5,314)	43,042	..	24,727	249
23	Total Transport,etc.	102,096	..	(47,041)	107,812	(13)	126,908	730
	WHOLESALE AND RETAIL TRADE-							
24	Wholesaling petroleum,etc.	28,853	1	1,120	25,172	..	76,842	3
25	Farm properties and produce dealers	97,482	1	(44,859)	13,548	..	96,386	..
26	Wholesale trade,n.e.i.	99,667	1	(46,501)	233,272	(8)	123,237	4,458
27	Department,variety and general stores	90,996	..	(41,917)	63,508	..	111,951	116
28	Food retailing	67	..	(31)	16,314	..	10,878	137
29	Motor vehicle dealers,etc.	16,772	..	(7,715)	29,628	(2)	14,799	455
30	All other trade	574	..	(864)	42,813	(8)	26,864	299
31	Total Wholesale,etc.	334,411	3	(140,766)	424,255	(19)	460,958	5,467
	FINANCE, INSURANCE, ETC.-							
32	Banking	507,887	35,089	(83,928)	248,922	..	406,000	63,070
33	Other finance	293,636	23	(135,110)	135,464	..	297,881	14,312
34	Investment companies	1,011,901	62	(465,667)	109,042	..	482,996	7,438
35	Other investment,etc.	53,938	13	(24,913)	70,151	..	71,248	2,569
36	Life assurance	321,599	11,085	41,642	346,334	..	43,059	3,274,126
37	Other insurance	152,325	224	(70,481)	76,112	..	89,501	3,773
38	Real estate agents	607	..	(279)	2,455	..	1,268	..
39	Holding companies	1,861,413	..	(857,617)	120,846	..	986,858	6,041
40	Real estate operators,etc.	62,101	..	(28,574)	78,666	..	137,799	624
41	Architectural services . . . . .	..	..	..	8	..	6	..
42	Consultant engineering,surveying,etc.	5,015	..	(2,465)	9,506	..	1,465	91
43	Legal services . . . . .	..	..	..	..	..	..	..
44	Accounting and auditing . . . . .	..	..	..	520	..	..	..
45	Other business services	9,344	..	(4,440)	48,642	..	29,093	1,213
46	Total Finance,etc.	4,279,764	46,495	(1,631,832)	1,246,669	..	2,547,173	3,373,257
	HEALTH AND COMMUNITY SERVICES-							
47	Medical practice . . . . .	..	..	..	..	..	..	..
48	Dental practice . . . . .	..	..	..	..	..	..	..
49	Hospitals and nursing homes	301	..	(139)	1,447	..	1,920	..
50	Other health services	9,019	..	(4,149)	8,956	..	16,472	94
51	Veterinary services . . . . .	..	..	..	..	..	..	..
52	Other community services	6,503	..	(2,993)	1,485	..	8	2,809
53	Total Health,etc.	15,824	..	(7,280)	11,888	..	18,401	2,903
	ENTERTAINMENT, HOTELS, ETC.-							
54	Entertainment,sport,etc.	2,503	..	(1,329)	41,078	..	18,820	1,304
55	Restaurants,hotels,clubs,etc.	850	..	(391)	10,172	..	4,524	9,625
56	Total Entertainment,etc.	3,353	..	(1,720)	51,250	..	23,344	10,928
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	1	..	(1)	3,026	..	2,539	3
58	SPECIAL SECTION ASSESSMENTS . . . . .	..	..	..	..	..	..	..
59	INDUSTRY NOT STATED	158,336	55	(72,844)	122,262	..	192,990	26,355
60	Total	6,013,034	46,578	(1,990,452)	4,800,864	(56)	6,479,590	3,486,676

TAXABLE COMPANIES - AUSTRALIA
ALL ITEMS BY INDUSTRY

I T E M	Industry	Number of companies	Gross sales	Stock on hand at beginning of year	Stock on hand at end of year	Cost of sales	Total business receipts	Deductions		
								Salaries and wages paid		
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
PRIMARY PRODUCTION-										
1	Fishing and hunting	121	121,982	10,263	5,102	64,906	128,750	15,259		
2	Agriculture	1,195	548,682	79,266	97,609	220,210	609,561	98,925		
3	Forestry and logging	74	193,029	18,151	18,685	77,587	231,116	42,671		
4	Total Primary Production	1,390	863,693	107,680	121,396	362,703	969,427	156,855		
MINING-										
5	Metallic and fuel minerals, etc.	218	11,243,580	509,034	599,007	3,491,319	10,778,055	1,092,073		
6	Construction materials, etc.	115	636,595	40,677	50,659	300,355	677,465	88,587		
7	Total Mining	333	11,880,174	549,711	649,666	3,791,674	11,455,521	1,180,660		
MANUFACTURING-										
8	Metal products and machinery	3,502	24,811,357	3,159,511	3,968,949	16,613,086	26,981,578	3,753,863		
9	Transport equipment	259	4,259,946	407,251	417,498	3,502,955	4,384,233	820,026		
10	Textiles	193	1,251,806	186,265	245,759	876,708	1,289,763	232,954		
11	Clothing and footwear	647	3,327,025	437,747	465,024	2,147,951	3,482,165	776,974		
12	Chemical, petroleum and coal products.	392	9,726,887	1,028,040	1,190,308	4,935,058	10,169,993	1,162,797		
13	Food, beverages and tobacco	683	10,340,875	912,004	1,032,299	6,461,193	10,630,327	1,248,004		
14	Wood, wood products and furniture	895	2,323,191	246,462	297,230	1,517,066	2,368,010	375,386		
15	Paper, paper products, etc.	1,238	5,550,965	613,630	678,311	3,429,640	6,688,208	1,484,465		
16	All other manufacturing	1,876	8,571,754	985,171	1,118,878	5,496,047	8,899,257	1,394,263		
17	Total Manufacturing	9,685	70,163,807	7,976,080	9,414,256	44,979,704	74,893,533	11,248,732		
18	ELECTRICITY, GAS AND WATER	22	74,899	3,841	4,379	29,884	95,436	8,911		
19	CONSTRUCTION	6,901	4,643,548	421,797	483,129	3,707,784	7,945,402	1,256,459		
TRANSPORT, STORAGE AND COMMUNICATION-										
20	Water transport	247	83,717	5,105	8,126	47,098	836,100	337,650		
21	Road transport	1,936	968,602	18,210	19,919	594,865	3,041,629	620,306		
22	All other transport, etc.	604	190,037	6,380	14,481	132,984	1,274,838	207,582		
23	Total Transport, etc.	2,787	1,242,356	29,695	42,527	774,947	5,152,566	1,165,537		
WHOLESALE AND RETAIL TRADE-										
24	Wholesaling petroleum, etc.	178	3,554,026	344,379	240,826	3,127,320	3,718,346	117,464		
25	Farm properties and produce dealers	376	3,704,631	434,452	350,454	3,322,966	4,115,977	278,057		
26	Wholesale trade, n.e.i.	7,894	30,755,846	3,194,567	3,800,790	24,266,215	31,882,532	2,390,554		
27	Department, variety and general stores	94	12,671,147	1,391,670	1,554,334	9,376,025	13,067,387	1,650,410		
28	Food retailing	956	4,027,923	234,829	255,853	3,394,341	4,129,125	301,135		
29	Motor vehicle dealers, etc.	3,753	13,860,076	788,401	1,100,778	11,806,976	14,301,849	820,323		
30	All other trade	4,488	6,475,886	780,615	927,884	4,380,692	6,807,073	893,962		
31	Total Wholesale, etc.	17,739	75,049,535	7,168,913	8,230,919	59,674,535	78,022,289	6,451,904		
FINANCE, INSURANCE, ETC.-										
32	Banking	96	32,786	997,186	537,403	30,990	17,743,904	2,452,463		
33	Other finance	1,270	11,576,831	218,840	355,132	11,549,667	20,499,820	362,190		
34	Investment companies	17,956	114,274	36,526	60,244	88,929	281,617	76,776		
35	Other investment, etc.	1,723	1,781,157	145,906	351,001	1,648,333	2,624,473	170,920		
36	Life assurance	82	25,325	386	458	1,804	3,740,537	102,348		
37	Other insurance	1,007	15,238	22,076	41,090	8,446	2,787,478	399,545		
38	Real estate agents	904	60,434	24,509	24,448	41,333	368,070	140,342		
39	Holding companies	627	210,790	6,205	7,603	209,776	846,755	242,092		
40	Real estate operators, etc.	10,454	1,063,962	543,578	594,174	753,030	1,362,542	146,016		
41	Architectural services	713	17,666	1,639	2,156	9,185	212,523	65,903		
42	Consultant engineering, surveying, etc.	1,271	201,319	14,156	13,562	128,076	1,006,778	270,773		
43	Legal services	46	601	..	..	599	15,988	9,511	
44	Accounting and auditing	327	208	15	9	108	81,731	36,676		
45	Other business services	7,950	882,909	25,497	36,929	324,809	3,995,552	1,220,164		
46	Total Finance, etc.	44,426	15,983,499	2,036,519	2,024,210	14,795,085	55,567,769	5,695,718		
HEALTH AND COMMUNITY SERVICES-										
47	Medical practice	1,435	2,031	139	84	1,570	306,025	123,732		
48	Dental practice	87	1,297	30	30	549	10,993	4,377		
49	Hospitals and nursing homes	183	3,614	1,800	1,388	3,072	259,831	148,298		
50	Other health services	383	141,589	9,541	11,576	58,898	246,024	77,472		
51	Veterinary services	23	2,140	82	102	1,232	5,334	1,844		
52	Other community services	598	46,529	1,213	1,169	25,284	320,210	140,070		
53	Total Health, etc.	2,709	197,199	12,804	14,349	90,606	1,148,416	495,792		
ENTERTAINMENT, HOTELS, ETC.-										
54	Entertainment, sport, etc.	1,330	319,460	10,219	9,550	100,207	1,329,486	268,815		
55	Restaurants, hotels, clubs, etc.	2,610	1,601,347	55,859	58,734	780,832	2,135,955	500,209		
56	Total Entertainment, etc.	3,940	1,920,807	66,079	68,284	881,039	3,465,441	769,024		
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	1,823	364	323	1,440	749	818	13,940		
58	SPECIAL SECTION ASSESSMENTS	5,434	..	..	..	..	609,815	183	
59	INDUSTRY NOT STATED	271	6,697,655	1,236,095	1,149,832	5,455,557	8,458,171	582,553		
60	Total	97,460	188,717,535	19,609,537	22,204,386	134,544,267	247,784,603	29,026,268		

TABLE 3.6(k)
Income year 1985-86

Deductions (continued)

Royalties paid	Interest paid	Investment allowance	Lease payments	Payments to associated persons	Section 80 deductions	Film industry deductions	Management investment company deductions	Super-annuation deductions	Other deductions	I T E M
\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
9	2,588	241	1,017	3,434	747	..	..	594	638	1
616	18,469	2,820	5,248	27,372	3,535	39	30	5,065	22,755	2
4,636	21,048	1,959	3,068	1,720	646	..	..	781	24,041	3
5,261	42,105	5,021	9,333	32,526	4,929	39	30	6,439	47,434	4
447,262	615,671	81,104	47,736	5,673	32,066	1,248	..	19,951	520,979	5
6,869	13,621	4,555	9,536	3,628	909	..	..	2,468	13,999	6
454,131	629,292	85,659	57,271	9,301	32,975	1,248	..	22,419	534,978	7
171,709	825,838	81,456	79,241	170,760	21,288	350	..	115,737	200,513	8
8,295	60,072	10,361	22,090	11,011	6,905	124	..	27,233	32,651	9
2,746	24,800	4,820	7,152	9,191	5,810	47	..	6,197	7,037	10
12,778	62,103	5,594	10,021	33,690	3,587	85	2	19,462	24,986	11
244,138	1,063,596	26,183	70,179	14,668	5,581	21	4	67,794	199,159	12
46,413	209,985	35,363	41,575	29,038	9,942	43	..	42,157	59,239	13
33,447	43,439	8,618	30,470	39,393	9,722	3	..	12,088	4,077	14
31,056	241,784	32,655	70,211	59,775	5,403	5,869	..	49,203	104,915	15
51,209	183,190	24,095	49,279	85,090	12,569	128	..	46,690	72,215	16
601,791	2,714,806	229,145	380,218	452,616	80,806	6,670	6	386,561	704,792	17
..	5,860	262	184	401	42	0	..	576	322	18
1,812	75,887	5,786	54,244	259,952	23,833	405	3	51,769	43,903	19
..	28,318	2,265	11,170	5,021	4,065	82	..	9,568	2,819	20
1,462	70,067	18,614	58,099	59,235	5,900	107	..	19,213	14,917	21
215	30,545	3,959	22,806	16,896	2,274	286	..	13,806	1,418	22
1,677	128,929	24,838	92,075	81,151	12,239	474	..	42,587	19,153	23
58	36,302	4,618	11,421	9,028	5,239	..	..	12,250	77,423	24
295	294,119	1,989	11,316	14,799	1,430	7	105	10,968	3,702	25
97,674	462,859	15,757	114,220	308,097	48,170	3,784	373	95,812	130,540	26
3,350	252,811	15,590	23,301	2,802	832	6	..	23,418	33,258	27
856	19,835	2,663	11,888	33,838	2,081	5	..	5,778	4,763	28
1,823	164,650	2,756	26,861	145,227	8,820	10	8	26,436	13,351	29
9,443	80,941	2,065	29,248	161,015	10,044	1,321	..	26,777	16,997	30
113,499	1,311,522	45,437	228,257	674,806	76,615	5,129	485	201,440	280,034	31
251	10,389,723	134,939	26,974	1,391	44,034	16,971	1,650	99,028	283,112	32
215	6,225,879	36,889	10,549	5,994	69,071	522	..	14,971	114,118	33
1,136	477,748	628	18,911	30,969	36,541	952	312	7,351	39,951	34
4,101	249,917	909	8,109	23,669	9,301	684	690	11,024	7,292	35
..	79,259	..	167	878	34	987	1,754	26,832	29,730	36
451	34,520	2,760	7,739	31,914	6,143	78	1	17,459	31,673	37
106	11,850	119	4,494	38,225	2,077	2	155	7,540	3,003	38
572	807,906	8,251	9,483	5,924	8,078	..	..	11,337	36,893	39
890	553,596	4,061	9,901	41,165	30,151	1,040	291	8,678	15,345	40
26	4,061	21	3,722	33,678	976	7	..	5,607	778	41
10,961	10,834	2,219	8,973	55,392	4,257	1	..	13,209	6,857	42
..	209	12	269	4,572	76	..	..	1,356	18	43
430	2,864	52	1,666	16,722	234	..	8	2,943	145	44
120,380	126,663	5,468	73,819	236,099	19,772	1,467	29	55,370	24,967	45
139,520	18,975,028	196,326	184,777	526,595	230,746	22,710	4,891	282,704	593,882	46
18	5,712	411	8,331	102,658	1,850	107	21	21,564	803	47
18	248	14	281	2,766	47	..	..	500	4	48
..	7,432	556	1,670	7,410	1,259	..	..	1,026	1,804	49
6	4,094	259	2,613	15,369	407	353	353	3,450	185	50
..	67	2	53	1,005	2	..	..	184	..	51
193	33,802	508	4,703	10,807	1,208	613	10	3,152	554	52
235	51,355	1,750	17,651	140,014	4,773	1,073	384	29,876	3,350	53
94,957	43,400	6,219	14,036	33,479	4,222	4,221	10	8,669	20,268	54
407	55,756	916	18,850	65,646	6,212	94	..	12,533	6,938	55
95,366	99,156	7,134	32,886	99,125	10,434	4,315	10	21,201	27,206	56
..	5,093	673	357	10,821	5,228	66	10	2,067	1,591	57
..	12	..	..	8	95	..	..	..	5,052	58
3,736	536,186	13,755	14,365	5,729	12,578	..	6	22,553	100,447	59
1,417,029	24,575,229	615,786	1,071,618	2,293,046	495,292	42,129	5,825	1,070,192	2,362,143	60

TAXABLE COMPANIES - AUSTRALIA

ALL ITEMS BY INDUSTRY

I T E M	Industry	Depreciable assets					Net income from partnership and trust	
		Net profit or loss from business	Depreciated value at beginning of year	Purchased during year	Disposed during year	Deprecia- tion allowed		Depreciated value at end of year
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
PRIMARY PRODUCTION-								
1	Fishing and hunting	11,224	11,752	5,094	1,690	3,100	12,300	184
2	Agriculture	49,231	121,506	50,269	4,237	29,699	136,378	3,820
3	Forestry and logging	31,882	39,566	17,661	1,655	10,027	45,463	206
4	Total Primary Production	92,337	172,824	73,025	7,582	42,826	194,141	4,210
MINING-								
5	Metallic and fuel minerals, etc.	1,980,747	1,502,671	489,041	18,188	346,580	1,625,157	2,730
6	Construction materials, etc.	86,645	78,518	44,269	6,411	20,488	96,214	6
7	Total Mining	2,067,392	1,581,189	533,310	24,599	367,068	1,721,371	2,736
MANUFACTURING-								
8	Metal products and machinery	1,099,816	2,558,575	746,866	81,723	544,077	2,677,195	2,948
9	Transport equipment	184,306	336,186	122,272	52,653	91,457	314,845	38
10	Textiles	55,205	79,825	60,788	5,502	23,192	112,136	90
11	Clothing and footwear	146,990	175,468	71,340	22,170	50,082	170,303	22,973
12	Chemical, petroleum and coal products	589,136	1,124,719	301,177	32,292	245,415	1,170,704	333
13	Food, beverages and tobacco	472,055	914,952	315,935	85,757	204,383	991,780	(4,155)
14	Wood, wood products and furniture	119,585	197,442	71,401	7,639	41,948	210,328	604
15	Paper, paper products, etc.	317,125	710,700	336,575	21,545	176,726	848,457	9,291
16	All other manufacturing	552,024	973,301	301,790	89,503	212,344	979,742	(1,406)
17	Total Manufacturing	3,536,242	7,071,167	2,328,144	398,784	1,589,623	7,475,490	30,717
18	ELECTRICITY, GAS AND WATER.	7,943	30,878	13,187	534	7,535	36,000	..
19	CONSTRUCTION	269,970	297,208	168,139	35,671	87,557	339,614	4,141
TRANSPORT, STORAGE AND COMMUNICATION-								
20	Water transport	30,051	203,407	23,814	5,410	41,961	180,660	1,765
21	Road transport	105,886	399,001	250,389	40,323	158,762	438,512	7,135
22	All other transport, etc.	27,058	143,442	216,516	5,011	49,769	292,773	298
23	Total Transport, etc.	162,995	745,850	490,720	50,743	250,492	911,945	9,198
WHOLESALE AND RETAIL TRADE-								
24	Wholesaling petroleum, etc.	114,866	89,011	58,950	8,389	28,743	109,377	390
25	Farm properties and produce dealers	(52,556)	100,387	45,205	8,540	24,398	112,319	(8,594)
26	Wholesale trade, n.e.i.	819,882	970,300	394,008	99,443	250,321	965,462	5,576
27	Department, variety and general stores	89,833	562,240	275,020	17,044	154,378	665,922	(1,652)
28	Food retailing	69,101	108,954	38,896	5,103	24,251	117,652	594
28	Motor vehicle dealers, etc.	161,836	206,413	113,687	29,131	54,163	234,196	2,747
30	All other trade	238,083	243,480	126,013	18,489	70,179	283,334	2,720
31	Total Wholesale, etc.	1,441,047	2,280,785	1,051,779	186,139	606,433	2,488,261	1,781
FINANCE, INSURANCE, ETC.-								
32	Banking	1,301,159	2,183,385	1,439,331	143,283	853,112	2,620,237	(358,506)
33	Other finance	1,436,804	2,928,803	1,862,671	537,494	1,115,519	3,315,402	(54,635)
34	Investment companies	(217,162)	87,242	63,954	10,760	22,602	120,497	56,838
35	Other investment, etc.	40,648	32,043	37,620	7,185	10,794	51,824	6,871
36	Life assurance	166,859	101,812	20,675	6,334	19,940	96,214	8,753
37	Other insurance	(213,283)	99,825	54,833	11,683	34,418	108,030	(4,655)
38	Real estate agents	14,888	18,348	10,093	2,891	4,843	20,649	957
39	Holding companies	(600,884)	173,822	83,283	15,303	51,667	186,081	45,531
40	Real estate operators, etc.	(39,284)	430,894	119,818	16,909	67,845	465,998	73,412
41	Architectural services	16,250	8,948	6,330	803	2,723	11,722	557
42	Consultant engineering, surveying, etc.	41,618	48,522	34,266	5,456	18,629	58,530	3,517
43	Legal services	606	372	315	93	123	454	15
44	Accounting and auditing	1,725	3,329	2,240	405	1,161	3,946	443
45	Other business services	194,188	438,023	216,424	46,922	113,891	492,122	24,775
46	Total Finance, etc.	2,144,133	6,555,368	3,951,851	805,522	2,317,269	7,551,705	(196,127)
HEALTH AND COMMUNITY SERVICES-								
47	Medical practice	9,044	12,675	8,230	938	3,352	16,939	2,490
48	Dental practice	760	791	502	77	143	1,069	(39)
49	Hospitals and nursing homes	13,996	14,935	10,021	1,142	4,055	19,613	102
50	Other health services	26,528	19,091	14,185	937	6,025	26,308	1,150
51	Veterinary services	160	229	155	27	56	301	..
52	Other community services	(14,039)	22,761	17,166	2,095	7,154	32,223	1,223
53	Total Health, etc.	36,449	70,480	50,259	5,217	20,785	96,453	4,926
ENTERTAINMENT, HOTELS, ETC.-								
54	Entertainment, sport, etc.	142,426	173,165	76,965	8,317	42,673	198,861	5,103
55	Restaurants, hotels, clubs, etc.	93,991	176,707	71,884	21,910	37,563	188,687	2,047
56	Total Entertainment, etc.	236,417	349,872	148,849	30,227	80,236	387,549	7,150
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	(640)	4,408	1,552	333	773	4,857	84,415
58	SPECIAL SECTION ASSESSMENTS	62,590	74	..	4	38	9	8
59	INDUSTRY NOT STATED.	(336,928)	419,744	185,147	18,986	105,683	486,958	583
60	Total	9,719,947	19,579,847	8,995,963	1,564,340	5,476,317	21,694,354	(46,261)

TABLE 3.6(k) (cont.)
Income year 1985-86

Sale of property	Gross rents	Investment and property income deductions	Gross interest	Gross dividends	Other income or loss	Section 80G losses transferred	Taxable income	I T E M
\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
146	301	114	2,941	32	94	29	16,141	1
2,036	4,986	4,118	18,219	3,003	2,016	3,369	65,473	2
38	1,139	21	17,908	657	..	704	25,734	3
2,220	6,426	4,254	39,068	3,692	2,109	4,101	107,348	4
4,442	4,268	59,550	524,858	53,850	35,990	377,287	2,378,707	5
118	1,098	156	11,480	8,409	49	4,227	110,152	6
4,560	5,366	59,706	536,338	62,259	36,039	381,513	2,488,859	7
4,507	28,203	379,035	733,264	535,369	12,411	44,189	2,314,777	8
349	704	729	47,349	32,621	2,822	886	274,203	9
380	1,533	282	5,623	32,538	786	2,899	93,050	10
470	4,675	2,949	9,860	63,101	519	7,312	229,721	11
862	7,863	102	205,292	36,651	5,635	43,528	723,845	12
2,237	13,783	18,738	48,521	111,483	1,905	25,130	632,204	13
313	2,066	993	10,804	2,523	651	5,030	124,286	14
13,938	9,763	1,502	40,993	226,817	3,205	13,760	564,828	15
5,546	12,905	11,764	49,879	50,354	5,741	39,219	668,751	16
28,602	81,496	416,094	1,151,583	1,091,456	33,673	181,955	5,625,666	17
..	171	61	1,374	1,885	3	..	12,228	18
1,996	17,689	9,299	61,177	13,238	4,992	13,795	347,283	19
275	888	616	26,604	25,639	605	5,310	81,536	20
2,488	5,685	1,587	33,598	67,257	306	7,247	230,980	21
144	1,740	1,458	13,609	11,986	287	2,213	120,831	22
2,907	8,313	3,662	73,811	104,883	1,197	14,770	433,346	23
24	6,990	452	28,129	28,942	59	27,347	96,598	24
5,648	8,408	195,061	272,283	98,120	140	9,183	164,659	25
47,639	47,170	36,360	245,612	111,446	8,209	37,530	1,246,180	26
(31,456)	49,048	1,197	52,419	91,135	116	21,677	237,801	27
361	5,941	5,426	11,788	325	207	6,550	79,813	28
601	16,416	7,655	35,205	18,224	1,889	4,186	252,899	29
889	21,662	7,633	31,982	2,140	741	5,885	295,994	30
23,706	155,635	253,784	677,418	350,333	11,361	112,357	2,373,943	31
(17,184)	75,867	20,632	12,970,784	574,533	250,245	18,240	1,184,677	32
41,238	16,141	625,934	6,677,286	315,947	27,597	81,990	637,561	33
68,926	59,267	401,612	845,195	1,258,741	30,446	16,660	1,649,848	34
67,465	7,641	22,042	145,547	84,432	5,935	29,858	310,276	35
1,323,327	320,831	695,631	861,581	534,665	1,635,654	17	1,200,304	36
94,748	25,514	74,348	538,157	155,137	545,726	36,102	494,923	37
351	10,796	5,493	9,233	723	80	7,748	28,189	38
(827)	81,989	243,223	874,380	1,974,027	7,085	15,322	2,188,117	39
14,284	996,030	801,155	172,678	95,191	4,713	72,273	423,191	40
82	952	365	1,585	96	61	183	20,297	41
344	923	641	5,692	5,533	578	1,563	59,458	42
..	97	36	21	1	..	..	655	43
48	1,548	93	713	17	1	11	5,025	44
3,919	33,005	20,733	69,950	19,286	3,605	11,644	321,329	45
1,596,720	1,630,600	2,911,936	23,172,802	5,018,329	2,511,725	291,609	8,523,849	46
68	995	802	1,075	117	43	1	11,124	47
..	133	68	31	12	..	1	793	48
1,213	938	444	4,859	420	36	230	21,002	49
17	984	375	2,514	9,085	112	8	40,671	50
..	73	10	1	..	..	..	226	51
60	3,352	1,562	39,459	7,164	6,853	349	35,473	52
1,359	6,475	3,262	47,939	16,797	7,045	590	109,289	53
1,382	5,975	1,657	23,051	6,867	2,715	17,758	176,367	54
1,204	14,114	7,969	33,847	2,354	61,276	3,927	139,094	55
2,586	20,088	9,626	56,899	9,221	63,991	21,685	315,461	56
150	1,177	3,192	952	319	102	1,105	75,904	57
..	701	154	632	24	939,511	..	988,005	58
9,316	12,232	84,958	663,756	179,971	1,036	2,974	446,201	59
1,674,119	1,946,367	3,759,986	26,483,749	6,852,406	3,612,784	1,026,454	21,847,382	60

TAXABLE COMPANIES - AUSTRALIA
ALL ITEMS BY INDUSTRY

TABLE 3.6(k) (cont.)
Income year 1985-86

I T E M	Industry	Income subject to rebates			Net tax	FPS credit total	Dividends paid	Exempt income
		Dividends (section 46)	Government loan interest	Total rebates and credits				
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	PRIMARY PRODUCTION-							
1	Fishing and hunting	32	..	(15)	7,410	..	1,747	4
2	Agriculture	2,862	2	(1,324)	28,803	(19)	9,589	666
3	Forestry and logging	656	..	(302)	11,536	(24)	31,914	..
4	Total Primary Production	3,550	2	(1,640)	47,749	(44)	43,250	670
	MINING-							
5	Metallic and fuel minerals, etc.	51,648	..	14,886	1,121,376	(2)	820,548	38,974
6	Construction materials, etc.	8,407	..	(3,868)	47,660	(10)	41,716	15
7	Total Mining	60,055	..	11,018	1,169,036	(12)	862,264	38,989
	MANUFACTURING-							
8	Metal products and machinery	533,052	..	135,430	821,092	(368)	885,542	11,899
9	Transport equipment	32,551	..	(15,424)	111,177	(10)	124,881	2,487
10	Textiles	32,513	..	(14,979)	27,847	(14)	21,920	120
11	Clothing and footwear	63,101	3	(29,598)	76,647	..	56,022	444
12	Chemical, petroleum and coal products.	19,571	2	(356)	316,171	(12)	384,994	5,267
13	Food, beverages and tobacco	110,312	..	(50,777)	240,838	(7)	286,229	1,401
14	Wood, wood products and furniture	2,510	..	(1,169)	36,018	(138)	34,109	363
15	Paper, paper products, etc.	226,790	22	(104,365)	155,494	..	235,001	2,991
16	All other manufacturing	50,301	..	(24,216)	284,487	(111)	283,137	4,669
17	Total Manufacturing	1,070,701	27	(105,453)	2,089,771	(661)	2,311,836	29,639
18	ELECTRICITY, GAS AND WATER	1,885	..	(867)	4,758	..	3,397	2
19	CONSTRUCTION	12,981	..	(6,182)	153,873	(11,990)	65,399	4,472
	TRANSPORT, STORAGE AND COMMUNICATION-							
20	Water transport	25,621	..	(11,833)	25,807	(10)	36,582	531
21	Road transport	67,051	..	(30,844)	75,406	(1,670)	78,086	300
22	All other transport, etc.	11,956	..	(5,501)	50,291	(2)	26,771	284
23	Total Transport, etc.	104,628	..	(48,177)	151,505	(1,682)	141,440	1,116
	WHOLESALE AND RETAIL TRADE-							
24	Wholesaling petroleum, etc.	28,932	1	1,084	31,126	(9)	78,363	8
25	Farm properties and produce dealers	98,046	3	(45,123)	30,641	(27)	100,690	136
26	Wholesale trade, n.e.i.	107,694	1	(50,347)	525,259	(262)	193,332	7,294
27	Department, variety and general stores	91,109	..	(41,969)	67,478	..	112,743	116
28	Food retailing	233	..	(108)	36,612	(10)	15,647	205
29	Motor vehicle dealers, etc.	18,122	..	(8,336)	107,997	(522)	33,240	1,793
30	All other trade	1,889	..	(1,485)	135,305	(138)	50,906	594
31	Total Wholesale, etc.	346,025	6	(146,285)	934,419	(969)	584,919	10,146
	FINANCE, INSURANCE, ETC.-							
32	Banking	509,609	35,089	(84,721)	251,706	(3)	414,356	63,072
33	Other finance	306,297	40	(140,931)	152,654	..	303,996	26,554
34	Investment companies	1,191,361	105	(548,266)	208,199	(25)	755,733	21,606
35	Other investment, etc.	82,216	13	(37,931)	104,910	(2)	82,774	4,889
36	Life assurance	321,599	11,085	41,642	348,295	..	43,071	3,300,388
37	Other insurance	152,554	225	(70,594)	116,494	..	91,741	545,637
37	Real estate agents	709	..	(326)	12,641	..	3,988	80
39	Holding companies	1,903,247	..	(876,876)	131,067	..	1,030,841	6,044
40	Real estate operators, etc.	77,346	..	(35,678)	159,213	(73)	201,381	2,975
41	Architectural services	94	..	(52)	9,293	(239)	1,473	53
42	Consultant engineering, surveying, etc.	5,429	..	(2,720)	25,596	(513)	5,989	327
43	Legal services	1	..	..	301	..	21	..
44	Accounting and auditing	17	..	(8)	2,306	..	366	..
45	Other business services	17,910	..	(8,488)	139,665	(784)	60,747	2,527
46	Total Finance, etc.	4,568,390	46,556	(1,764,950)	1,662,341	(1,640)	2,996,477	3,974,150
	HEALTH AND COMMUNITY SERVICES-							
47	Medical practice	109	..	(50)	5,067	..	1,050	9
48	Dental practice	12	..	(5)	360	..	57	..
49	Hospitals and nursing homes	419	..	(194)	9,467	..	7,553	33
50	Other health services	9,084	..	(4,178)	14,530	..	18,782	99
51	Veterinary services . . . . .	..	..	..	104	..	17	..
52	Other community services	6,980	4	(3,213)	13,107	(43)	1,884	6,844
53	Total Health, etc.	16,603	4	(7,641)	42,634	(43)	29,343	6,985
	ENTERTAINMENT, HOTELS, ETC.-							
54	Entertainment, sport, etc.	6,776	2	(3,667)	78,028	(3)	31,115	2,705
55	Restaurants, hotels, clubs, etc.	2,098	1	(965)	63,014	(20)	15,166	61,065
56	Total Entertainment, etc.	8,874	3	(4,632)	141,042	(23)	46,281	63,770
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	273	..	(131)	34,920	(278)	9,555	67
58	SPECIAL SECTION ASSESSMENTS	24	..	(2,837)	135,627	..	24	10,811
59	INDUSTRY NOT STARTED	159,968	55	(73,608)	131,662	(92)	195,146	26,419
60	Total	6,353,955	46,653	(2,151,385)	6,699,337	(17,432)	7,289,330	4,167,237

PRIVATE NON-TAXABLE COMPANIES - AUSTRALIA

ALL ITEMS BY INDUSTRY

I T E M	Industry	Number of companies	Gross sales	Stock on hand at beginning of year	Stock on hand at end of year	Cost of sales	Total business receipts	Deductions		
								Salaries and wages paid		
			\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
PRIMARY PRODUCTION-										
1	Fishing and hunting	306	61,071	5,994	5,481	25,808	67,906	12,386		
2	Agriculture	4,929	875,917	212,441	200,344	276,553	1,033,744	177,206		
3	Forestry and logging	128	11,415	1,419	831	3,732	43,550	10,886		
4	Total Primary Production	5,363	948,403	219,854	206,656	306,094	1,145,199	200,478		
MINING-										
5	Metallic and fuel minerals, etc.	368	27,768	2,655	3,274	17,376	91,913	20,339		
6	Construction materials, etc.	135	63,317	2,914	2,840	15,335	76,871	11,164		
7	Total Mining	503	91,084	5,569	6,114	32,711	168,784	31,503		
MANUFACTURING-										
8	Metal products and machinery	4,223	2,580,522	351,978	431,255	1,741,856	2,846,546	682,530		
9	Transport equipment	485	298,921	47,860	61,529	239,532	314,621	84,775		
10	Textiles	224	400,236	71,265	103,774	270,353	423,484	84,069		
11	Clothing and footwear	983	797,599	133,886	131,998	531,659	835,306	209,179		
12	Chemical, petroleum and coal products.	324	335,033	42,921	60,082	197,585	351,316	69,710		
13	Food, beverages and tobacco	914	1,968,092	187,503	195,249	1,274,395	2,168,263	314,668		
14	Wood, wood products and furniture	1,267	750,048	93,111	115,538	471,316	772,418	188,292		
15	Paper, paper products, etc.	1,685	948,929	99,119	112,273	553,352	1,120,568	249,262		
16	All other manufacturing	2,480	1,292,167	181,865	192,161	867,284	1,393,781	298,251		
17	Total Manufacturing	12,585	9,371,548	1,209,507	1,403,858	6,147,333	10,226,302	2,180,736		
18	ELECTRICITY, GAS AND WATER	19	4,009	213	186	2,402	4,429	877		
19	CONSTRUCTION	12,704	2,570,714	429,967	519,597	2,302,359	4,873,788	826,444		
TRANSPORT, STORAGE AND COMMUNICATION-										
20	Water transport	393	49,485	1,548	2,104	31,948	192,939	48,039		
21	Road transport	4,250	365,138	4,975	6,479	146,573	1,721,308	403,841		
22	All other transport, etc.	1,601	113,152	4,268	4,846	73,783	568,459	118,797		
23	Total Transport, etc.	6,244	527,775	10,790	13,428	252,304	2,482,706	570,676		
WHOLESALE AND RETAIL TRADE-										
24	Wholesaling petroleum, etc.	160	424,397	7,809	11,063	394,526	434,464	15,251		
25	Farm properties and produce dealers	501	1,063,720	85,514	96,017	968,526	1,094,570	52,493		
26	Wholesale trade, n.e.i.	10,934	9,911,344	1,193,420	1,323,105	7,735,312	10,311,639	928,554		
27	Department, variety and general stores	106	317,534	44,281	46,239	227,448	320,378	34,930		
28	Food retailing	2,472	1,360,623	59,896	74,086	1,013,067	1,381,511	160,287		
29	Motor vehicle dealers, etc.	6,171	7,481,595	558,400	675,462	6,522,833	7,708,665	485,242		
30	All other trade	8,201	3,211,549	475,263	543,021	2,204,156	3,339,606	458,332		
31	Total Wholesale, etc.	28,545	23,770,762	2,424,584	2,768,993	19,065,869	24,590,833	2,135,088		
FINANCE, INSURANCE, ETC.-										
32	Banking	73	33,494	4,658	4,336	30,076	47,603	4,313		
33	Other finance	678	19,761	2,664	1,872	15,435	491,585	9,772		
34	Investment companies	25,498	17,262	47,234	57,213	11,927	66,540	42,363		
35	Other investment, etc.	6,740	276,346	83,045	233,488	274,550	412,549	37,331		
36	Life assurance	39	19,178	1,093	1,634	17,458	22,559	2,020		
37	Other insurance	1,203	29,908	1,931	2,398	25,185	222,813	70,409		
38	Real estate agents	2,329	30,135	4,967	7,051	21,048	341,978	157,932		
39	Holding companies	1,416	66,397	15,033	12,144	51,760	90,593	23,491		
40	Real estate operators, etc.	19,477	530,616	418,519	441,114	445,138	696,701	80,558		
41	Architectural services	1,187	9,408	1,036	988	10,680	105,778	39,756		
42	Consultant engineering, surveying, etc.	2,174	96,839	6,979	6,944	67,722	380,602	129,472		
43	Legal services	74	3	508	508	1	14,308	5,769		
44	Accounting and auditing	628	600	227	264	141	100,331	54,307		
45	Other business services	15,100	403,216	34,498	38,317	230,430	1,951,769	795,746		
46	Total Finance, etc.	76,616	1,533,165	622,391	808,268	1,201,550	4,945,708	1,453,239		
HEALTH AND COMMUNITY SERVICES-										
47	Medical practice	5,442	1,496	169	230	567	954,054	417,998		
48	Dental practice	242	2,819	63	102	932	30,532	11,520		
49	Hospitals and nursing homes	233	11,575	5,675	4,124	7,351	184,467	112,615		
50	Other health services	635	34,252	2,590	3,241	14,798	98,137	37,798		
51	Veterinary services	68	1,168	89	124	591	10,318	4,076		
52	Other community services	563	19,844	1,184	1,547	11,932	138,337	47,423		
53	Total Health, etc.	7,183	71,153	9,770	9,368	36,171	1,415,844	631,430		
ENTERTAINMENT, HOTELS, ETC.-										
54	Entertainment, sport, etc.	2,685	297,134	7,266	9,957	116,124	634,877	138,618		
55	Restaurants, hotels, clubs, etc.	4,909	1,652,308	54,856	69,858	807,281	2,054,713	507,941		
56	Total Entertainment, etc.	7,594	1,949,442	62,122	79,816	923,404	2,689,590	646,559		
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	2,655	257	1,269	1,079	97	1,248	23,131		
58	SPECIAL SECTION ASSESSMENTS	3	5,132	..	..	..	..	..
59	INDUSTRY NOT STARTED . . . . .	..	52,987	10,360	13,173	53,190	81,521	18,198	
60	NON TRADING NTL COMPANIES	43,834	..	..	..	..	..	..
61	Total	208,980	40,891,300	5,006,396	5,830,536	30,323,484	52,625,953	8,718,357		

TABLE 3.7(a)
Income year 1985-86

Deductions (continued)

Royalties paid	Interest paid	Investment allowance	Lease payments	Payments to associated persons	Section 80 deductions	Film industry deductions	Management investment company deductions	Super-annuation deductions	Other deductions	I T E M
\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
7	4,630	2,155	1,111	3,888	1,959	..	..	338	1,448	1
692	113,227	3,134	28,221	55,788	34,531	14	4	6,819	18,783	2
190	3,106	602	3,143	2,078	672	..	..	219	483	3
888	120,963	5,891	32,476	61,754	37,162	14	4	7,376	20,714	4
157	15,971	1,461	4,007	3,364	2,763	..	..	697	1,936	5
1,095	4,918	326	4,079	1,670	1,728	12	..	195	372	6
1,252	20,890	1,788	8,086	5,034	4,490	12	..	892	2,308	7
3,800	85,018	4,296	41,372	106,324	34,753	4	100	16,822	24,897	8
498	8,196	430	2,656	7,867	1,768	..	..	1,536	873	9
1,350	14,690	681	3,806	4,788	2,236	..	..	980	2,234	10
5,263	25,141	677	6,086	20,004	7,731	..	..	2,386	2,221	11
3,584	9,695	384	3,822	7,558	2,766	..	..	1,878	2,003	12
4,868	67,303	7,493	19,605	17,738	15,570	..	..	8,731	14,428	13
5,135	19,926	2,506	11,195	28,909	6,357	..	..	3,483	2,345	14
3,156	39,173	5,484	31,146	37,589	9,658	13	..	6,257	6,581	15
1,362	38,766	2,996	21,883	45,474	14,004	36	..	5,387	6,900	16
29,015	307,909	24,949	141,572	276,252	94,841	53	100	47,461	62,484	17
..	103	21	156	379	38	..	..	58	..	18
1,569	111,438	4,033	62,359	245,205	52,656	106	..	26,581	18,939	19
26	5,935	915	5,927	5,104	5,853	..	..	1,124	654	20
1,876	56,528	15,735	94,054	73,351	19,307	1	..	8,684	14,610	21
93	14,133	2,727	25,413	19,319	6,317	..	..	3,001	4,991	22
1,995	76,597	19,376	125,394	97,773	31,477	1	..	12,809	20,255	23
3	3,014	316	2,129	3,787	1,320	..	..	617	472	24
159	22,935	332	2,219	11,735	7,231	..	..	1,745	9,118	25
14,670	250,400	3,772	66,459	186,705	61,056	137	4	25,407	41,008	26
..	12,348	7	4,478	2,753	7,925	..	..	670	21,614	27
1,330	32,207	1,184	10,399	43,444	7,139	31	..	3,556	613	28
1,025	101,803	796	24,528	129,440	18,332	62	..	11,579	8,920	29
3,939	79,293	611	31,595	138,148	24,254	11	..	13,465	2,861	30
21,127	502,001	7,018	141,808	516,011	127,257	241	4	57,039	84,606	31
..	11,993	23	339	913	191	..	..	114	434	32
..	367,410	175	740	2,645	10,346	350	1	476	14,444	33
973	505,200	1,475	4,025	35,056	75,787	1,451	224	3,935	19,312	34
12	82,994	104	2,571	15,173	17,322	64	32	2,454	2,409	35
..	338	..	169	770	51	..	..	65	6	36
41	6,676	73	4,524	24,176	2,993	..	..	3,394	319	37
109	19,217	57	8,107	45,786	6,928	346	3	4,124	2,535	38
47	39,885	28	479	4,181	2,179	..	..	676	1,655	39
1,003	625,867	4,533	11,249	35,934	58,028	183	31	9,761	18,650	40
24	2,884	48	2,263	25,957	1,782	1	..	2,882	165	41
189	13,491	231	7,366	45,941	6,141	..	24	6,916	4,227	42
..	711	5	232	2,791	197	..	..	368	..	43
962	4,271	42	2,447	19,065	670	..	1	3,889	483	44
4,535	116,337	5,063	57,312	241,060	42,413	66	6	40,693	17,734	45
7,895	1,797,273	11,858	101,824	499,447	225,028	2,462	319	79,745	82,374	46
136	15,149	1,161	24,427	376,096	5,246	152	23	84,423	3,093	47
7	535	28	870	8,909	325	..	..	1,979	76	48
31	19,364	73	2,138	6,236	1,181	..	..	891	279	49
5	2,860	193	3,323	19,163	1,026	13	..	2,941	378	50
1	312	6	249	2,503	66	1	..	429	9	51
116	4,254	121	3,756	6,890	1,789	12	..	1,539	2,485	52
296	42,473	1,583	34,763	419,797	9,632	177	23	92,202	6,319	53
6,413	41,888	1,782	13,506	34,298	9,213	8,538	..	3,691	21,485	54
6,879	146,529	2,495	34,032	78,837	19,811	..	..	7,151	4,845	55
13,292	188,417	4,277	47,538	113,136	29,024	8,538	..	10,842	26,330	56
..	10,930	232	855	24,259	13,732	..	..	5,633	1,140	57
..	..	..	..	..	..	..	..	..	..	58
8	4,263	8	1,068	4,491	1,204	..	..	618	1,737	59
..	..	..	..	..	..	..	..	..	..	60
77,337	3,183,257	81,034	697,897	2,263,539	626,541	11,605	450	341,256	327,207	61

PRIVATE NON-TAXABLE COMPANIES - AUSTRALIA

ALL ITEMS BY INDUSTRY

I T E M	Industry	Depreciable assets					Depreciated value at end of year	Net income from partnership and trust
		Net profit or loss from business	Depreciated value at beginning of year	Purchased during year	Disposed during year	Deprecia- tion allowed		
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
	PRIMARY PRODUCTION-							
1	Fishing and hunting	(6,967)	18,232	21,585	1,853	6,833	31,087	85
2	Agriculture	(145,235)	336,702	95,072	23,913	70,086	337,273	(773)
3	Forestry and logging	(4,833)	10,932	4,814	749	3,155	12,084	15
4	Total Primary Production	(157,035)	365,866	121,471	26,515	80,074	380,444	(673)
	MINING-							
5	Metallic and fuel minerals, etc.	(59,830)	11,461	12,299	446	3,720	19,611	3,497
6	Construction materials, etc.	(10,725)	9,242	11,525	1,447	3,099	17,078	(1)
7	Total Mining	(70,555)	20,704	23,824	1,893	6,819	36,689	3,495
	MANUFACTURING-							
8	Metal products and machinery	(106,358)	200,222	92,724	17,533	47,977	226,684	910
9	Transport equipment	(21,910)	25,050	11,568	1,151	5,710	29,682	177
10	Textiles	(14,200)	35,290	25,410	7,799	7,287	45,617	57
11	Clothing and footwear	(32,164)	35,973	16,303	3,166	9,538	39,780	293
12	Chemical, petroleum and coal products	(8,518)	23,927	10,630	1,817	5,475	27,060	318
13	Food, beverages and tobacco	(41,113)	169,678	81,830	18,766	40,442	217,913	584
14	Wood, wood products and furniture	(19,568)	55,195	33,795	4,255	13,038	71,763	(168)
15	Paper, paper products, etc.	(33,396)	121,170	64,835	10,290	27,568	148,055	(36)
16	All other manufacturing	(51,233)	111,516	57,796	11,198	29,500	128,121	1,477
17	Total Manufacturing	(328,462)	778,021	394,892	75,973	186,535	934,676	3,612
18	ELECTRICITY, GAS AND WATER	(417)	371	286	12	119	525	..
19	CONSTRUCTION	(141,757)	209,956	118,418	30,163	58,475	240,427	1,731
	TRANSPORT, STORAGE AND COMMUNICATION-							
20	Water transport	(5,272)	27,992	13,098	2,121	5,634	32,920	141
21	Road transport	(71,947)	290,049	166,553	46,033	84,318	322,273	1,553
22	All other transport, etc.	(34,133)	47,291	97,293	51,890	15,844	76,723	198
23	Total Transport, etc.	(111,352)	365,332	276,944	100,044	105,795	431,917	1,892
	WHOLESALE AND RETAIL TRADE-							
24	Wholesaling petroleum, etc.	(6,248)	9,944	5,908	2,016	2,675	11,154	(129)
25	Farm properties and produce dealers	(15,988)	25,777	10,668	1,907	6,460	28,113	1,961
26	Wholesale trade, n.e.i.	(332,354)	248,618	132,458	40,622	68,632	272,034	4,034
27	Department, variety and general stores	(10,196)	10,314	2,880	897	2,367	9,911	(45)
28	Food retailing	(38,316)	59,643	44,933	7,886	13,873	80,837	516
28	Motor vehicle dealers, etc.	(85,544)	93,769	60,181	15,530	24,252	113,928	2,771
30	All other trade	(103,216)	126,207	82,461	21,368	42,348	144,440	1,339
31	Total Wholesale, etc.	(591,861)	574,273	339,489	90,225	160,607	660,416	10,447
	FINANCE, INSURANCE, ETC.-							
32	Banking	(1,047)	1,223	613	206	346	1,287	16
33	Other finance	24,462	33,485	48,653	6,737	16,032	58,133	5,327
34	Investment companies	(185,515)	67,206	50,682	11,360	12,471	93,867	10,055
35	Other investment, etc.	(50,802)	12,887	7,834	3,273	3,140	14,241	3,369
36	Life assurance	(389)	304	257	89	112	360	7
37	Other insurance	(27,773)	12,294	8,129	2,505	3,544	14,264	138
38	Real estate agents	(35,471)	23,181	11,367	3,654	5,847	25,166	785
39	Holding companies	(23,776)	6,555	3,720	367	1,435	8,458	442
40	Real estate operators, etc.	(189,949)	373,057	156,018	20,944	57,886	447,365	13,018
41	Architectural services	(4,178)	6,926	3,970	915	1,882	8,078	304
42	Consultant engineering, surveying, etc.	(22,864)	31,916	14,901	4,017	8,868	34,076	2,257
43	Legal services	(689)	585	281	27	159	680	1
44	Accounting and auditing	(2,875)	4,932	2,562	597	1,436	5,560	70
45	Other business services	(128,571)	200,801	116,539	26,335	56,927	233,775	471
46	Total Finance, etc.	(649,439)	775,352	425,528	81,026	170,084	945,310	36,260
	HEALTH AND COMMUNITY SERVICES-							
47	Medical practice	(15,517)	26,707	20,707	2,667	7,588	37,318	6,830
48	Dental practice	(170)	1,825	1,116	180	460	2,226	(97)
49	Hospitals and nursing homes	(15,955)	16,409	8,222	882	3,331	20,357	132
50	Other health services	(2,055)	6,541	4,209	739	1,792	8,183	218
51	Veterinary services	(199)	649	436	96	164	825	(3)
52	Other community services	(4,288)	10,718	12,501	2,393	4,238	16,557	14
53	Total Health, etc.	(38,184)	62,849	47,192	6,956	17,573	85,467	7,093
	ENTERTAINMENT, HOTELS, ETC.-							
54	Entertainment, sport, etc.	(45,965)	85,799	66,013	6,723	22,122	122,323	5,317
55	Restaurants, hotels, clubs, etc.	(127,871)	241,017	132,380	24,571	48,865	298,839	993
56	Total Entertainment, etc.	(173,837)	326,816	198,393	31,294	70,987	421,162	6,310
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	(2,859)	11,843	2,457	833	1,651	11,701	(6,630)
58	SPECIAL SECTION ASSESSMENTS	..	..	..	..	..	..	..
59	INDUSTRY NOT STARTED	(13,775)	4,322	2,475	910	1,034	4,803	27
60	NON TRADING MILL COMPANIES	..	..	..	..	..	..	..
61	Total	(2,279,534)	3,495,706	1,951,367	445,845	859,753	4,153,536	63,563

TABLE 3.7(a) (cont.)
Income year 1985-86

Sale of property	Gross rents	Investment and property income deductions	Gross interest	Gross dividends	Other income or loss	Section 80G losses transferred	Taxable income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
1	288	158	653	98	1	..	7	1
866	13,847	6,389	27,207	3,242	1,232	1,020	576	2
22	106	97	276	5	79	..	..	3
888	14,241	6,645	28,137	3,345	1,312	1,020	583	4
(499)	773	217	3,794	8	7,273	..	..	5
126	254	54	270	9	330	..	..	6
(373)	1,027	271	4,064	18	7,603	..	..	7
1,292	8,027	1,210	14,530	668	451	3,170	359	8
55	590	116	1,592	61	29	487	44	9
211	1,313	90	1,236	16	716	214	..	10
289	1,423	229	3,789	149	37	256	2	11
155	252	12	867	51	44	119	..	12
268	3,322	333	4,725	801	93	9,853	118	13
584	1,852	462	2,663	385	232	209	34	14
424	4,758	21,246	18,291	661	144	5,619	407	15
106	2,267	554	4,274	166	535	14,107	10	16
3,385	23,806	24,252	51,967	2,959	2,280	34,035	975	17
..	..	..	40	..	..	..	..	18
1,616	18,162	15,046	22,451	1,195	1,137	7,910	120	19
47	1,251	728	2,231	71	..	326	18	20
2,159	6,141	1,012	9,552	206	122	2,475	30	21
295	2,065	386	8,860	390	872	646	69	22
2,501	9,457	2,126	20,643	667	994	3,447	117	23
36	837	45	1,184	45	32	20	8	24
194	1,423	75	10,177	313	127	445	168	25
2,693	19,513	6,590	61,912	2,055	537	13,404	783	26
3,867	2,873	1,080	2,644	303	5	49	295	27
258	4,322	2,195	9,008	88	86	1,413	2	28
153	11,446	1,973	12,235	1,107	667	16,825	701	29
297	10,561	3,055	12,211	696	722	2,803	133	30
7,497	50,975	15,012	109,372	4,607	2,177	34,959	2,091	31
2,434	50	6,735	7,349	1,283	167	440	..	32
1,810	4,334	79,713	348,786	442	162	545	42	33
15,351	38,846	521,576	509,966	408,629	12,004	14,136	341,065	34
13,084	7,755	16,786	25,252	10,967	1,643	22,035	7,822	35
2	10	..	58	..	..	..	..	36
2,199	744	334	15,931	4,778	37	241	2,883	37
329	4,763	1,676	3,120	235	326	305	34	38
346	4,417	32,577	29,536	114,767	35	1,799	109,665	39
2,722	728,710	836,696	71,978	9,640	2,899	14,124	3,495	40
98	522	232	778	27	5	18	20	41
12	1,250	253	2,918	192	29	203	5	42
..	32	12	167	..	..	..	..	43
(123)	260	210	532	33	7	18	1	44
4,221	25,534	16,527	37,551	5,681	1,920	8,190	3,820	45
42,485	817,227	1,513,327	1,053,923	556,674	19,234	62,053	468,851	46
139	1,028	304	1,684	17	211	319	13	47
6	127	33	55	..	..	..	..	48
79	1,332	502	2,896	6	7	827	..	49
9	630	250	346	10	2	143	..	50
(5)	142	66	26	3	..	..	..	51
(19)	840	371	1,662	11	556	2,923	2	52
210	4,099	1,526	6,668	48	775	4,212	15	53
193	4,588	2,195	8,203	722	3,980	10,351	154	54
1,027	16,200	9,051	16,015	837	2,520	6,883	357	55
1,221	20,787	11,246	24,217	1,559	6,500	17,234	511	56
173	1,946	4,993	618	319	1,016	5,014	145	57
..	..	..	..	..	..	..	..	58
23	426	338	506	95	97	8	58	59
..	..	..	..	..	..	..	..	60
59,624	962,153	1,594,782	1,322,606	571,484	43,125	169,892	473,466	61

PRIVATE NON-TAXABLE COMPANIES - AUSTRALIA
ALL ITEMS BY INDUSTRY

TABLE 3.7(a) (cont.)
Income year 1985-86

I T E M	Industry	Income subject to rebates								
		Dividends (section 46)	Government loan interest	Loss for year	Total rebates and credits	Section 80 loss carried forward	PPS credit total	Dividends paid	Exempt income	
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
PRIMARY PRODUCTION-										
1	Fishing and hunting	7	..	12,252	(3)	27,465	..	132	..	
2	Agriculture	576	..	132,209	(265)	569,398	(15)	7,920	747	
3	Forestry and logging . . . . .	..	..	5,707	..	22,616	(27)	16	42
4	Total Primary Production	583	..	150,167	(268)	619,479	(42)	8,067	789	
MINING-										
5	Metallic and fuel minerals,etc. . . . .	..	..	22,317	..	55,022	(4)	71	7,268
6	Construction materials,etc. . . . .	..	..	4,991	..	11,970	(11)	125	..
7	Total Mining . . . . .	..	..	27,308	..	66,992	(15)	197	7,268
MANUFACTURING-										
8	Metal products and machinery	359	..	111,697	(166)	257,483	(126)	3,794	230	
9	Transport equipment	44	..	17,255	(20)	31,198	(1)	879	26	
10	Textiles . . . . .	..	..	7,765	..	19,825	(7)	4,316	11
11	Clothing and footwear	2	..	30,068	(1)	69,394	..	1,418	13	
12	Chemical,petroleum and coal products. . . . .	..	..	9,373	..	23,946	..	485	4
13	Food,beverages and tobacco	118	..	56,514	(54)	123,701	..	3,493	71	
14	Wood,wood products and furniture	34	..	22,117	(16)	59,748	(67)	2,787	208	
15	Paper,paper products,etc.	407	..	42,409	(187)	109,942	(1)	2,161	100	
16	All other manufacturing	10	..	66,569	(4)	154,420	(54)	3,463	472	
17	Total Manufacturing	975	..	363,767	(450)	849,657	(257)	22,796	1,133	
18	ELECTRICITY,GAS AND WATER . . . . .	..	..	359	..	888	..	..	..
19	CONSTRUCTION	120	..	160,897	(55)	368,193	(5,762)	6,314	703	
TRANSPORT,STORAGE AND COMMUNICATION-										
20	Water transport	18	..	7,100	(8)	25,109	(1)	430	..	
21	Road transport	30	..	55,498	(14)	234,074	(1,392)	1,466	84	
22	All other transport,etc.	69	..	30,035	(32)	88,629	(6)	1,188	92	
23	Total Transport,etc.	117	..	92,633	(54)	347,811	(1,399)	3,084	176	
WHOLESALE AND RETAIL TRADE-										
24	Wholesaling petroleum,etc.	8	..	4,396	(4)	10,071	(26)	126	4	
25	Farm properties and produce dealers	168	..	9,662	(77)	28,902	(5)	397	127	
26	Wholesale trade,n.e.i.	783	..	278,384	(360)	606,383	(109)	7,945	383	
27	Department,variety and general stores	295	..	8,393	(136)	43,453	..	869	5	
28	Food retailing	2	..	30,207	(1)	68,099	(3)	380	57	
29	Motor vehicle dealers,etc.	700	..	75,882	(323)	161,352	(337)	2,536	457	
30	All other trade	132	..	99,201	(61)	260,323	(99)	2,383	650	
31	Total Wholesale,etc.	2,090	..	506,124	(962)	1,178,583	(579)	14,636	1,683	
FINANCE, INSURANCE, ETC.-										
32	Banking . . . . .	..	..	3,919	..	3,858	(18)	86	5
33	Other finance	42	..	55,969	(19)	78,840	..	1,311	140	
34	Investment companies	340,660	..	139,059	(156,704)	491,241	(2)	276,678	10,498	
35	Other investment,etc.	7,822	..	42,652	(3,598)	109,706	(16)	9,603	1,573	
36	Life assurance . . . . .	..	..	226	..	983	..	1	..
37	Other insurance	2,883	..	8,861	(1,326)	23,940	..	1,357	29	
37	Real estate agents	34	..	32,635	(16)	64,062	(1)	852	60	
39	Holding companies	109,246	..	14,940	(50,161)	21,029	..	91,431	22	
40	Real estate operators,etc.	3,492	..	271,747	(1,608)	792,924	(5)	30,664	1,764	
41	Architectural services	20	..	3,973	(6)	11,955	(264)	153	3	
42	Consultant engineering,surveying,etc.	5	..	19,962	(3)	66,071	(361)	918	29	
43	Legal services . . . . .	..	..	423	..	950	..	1	..
44	Accounting and auditing	1	..	2,626	..	5,686	..	64	7	
45	Other business services	3,820	..	116,103	(1,757)	308,361	(285)	9,235	1,823	
46	Total Finance,etc.	468,025	..	713,094	(215,201)	1,979,605	(952)	422,354	15,952	
HEALTH AND COMMUNITY SERVICES-										
47	Medical practice	13	..	11,283	(6)	18,158	..	792	11	
48	Dental practice . . . . .	..	..	438	..	928	..	11	..
49	Hospitals and nursing homes . . . . .	..	..	11,579	..	30,642	(2)	246	7
50	Other health services . . . . .	..	..	2,254	..	5,106	..	110	1
51	Veterinary services . . . . .	..	..	158	..	265	..	12	..
52	Other community services . . . . .	..	..	7,772	..	14,700	(1)	244	556
53	Total Health,etc.	13	..	33,483	(6)	69,799	(3)	1,414	575	
ENTERTAINMENT, HOTELS, ETC.-										
54	Entertainment,sport,etc.	154	..	61,175	(73)	134,840	(3)	3,479	3,966	
55	Restaurants,hotels,clubs,etc.	356	..	112,813	(164)	276,945	(15)	2,330	2,256	
56	Total Entertainment,etc.	510	..	173,989	(237)	411,785	(18)	5,809	6,222	
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	97	..	30,029	(64)	159,074	(30)	1,793	869	
58	SPECIAL SECTION ASSESSMENTS . . . . .	..	..	..	..	11	..	..	..
59	INDUSTRY NOT STARTED	58	..	11,113	(27)	73,781	..	15,752	79	
60	NON TRADING NIL COMPANIES . . . . .	..	..	..	..	..	..	..	..
61	Total	472,588	..	2,262,963	(217,323)	6,125,659	(9,059)	502,215	35,451	

PUBLIC NON-TAXABLE COMPANIES - AUSTRALIA

ALL ITEMS BY INDUSTRY

I T E M	Industry	Number of companies	Gross sales	Stock on hand at beginning of year	Stock on hand at end of year	Cost of sales	Total business receipts	Deductions
								Salaries and wages paid
			\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
PRIMARY PRODUCTION-								
1	Fishing and hunting	5	44,163	3,506	2,637	33,523	45,364	1,720
2	Agriculture	72	808,001	67,047	83,328	512,245	829,692	83,343
3	Forestry and logging	8	32,363	1,037	2,249	14,699	34,941	5,149
4	Total Primary Production	85	884,527	71,590	88,214	560,467	909,997	90,212
MINING-								
5	Metallic and fuel minerals, etc.	384	2,561,981	255,591	215,399	1,653,177	3,228,581	287,500
6	Construction materials, etc.	29	388,176	51,487	62,429	172,412	405,319	29,729
7	Total Mining	413	2,950,157	307,077	277,828	1,825,589	3,633,900	317,229
MANUFACTURING-								
8	Metal products and machinery	278	5,308,488	843,193	1,040,124	3,456,715	5,597,305	749,400
9	Transport equipment	33	1,540,131	216,580	251,098	1,299,421	1,570,308	156,567
10	Textiles	16	157,900	26,886	39,098	88,927	161,801	36,076
11	Clothing and footwear	12	42,722	6,598	4,596	31,635	44,173	4,627
12	Chemical, petroleum and coal products.	69	5,762,037	681,548	628,900	3,928,561	6,111,598	333,451
13	Food, beverages and tobacco	109	5,208,512	355,960	393,071	3,165,711	5,348,955	452,088
14	Wood, wood products and furniture	29	293,335	40,070	46,170	213,663	338,607	56,740
15	Paper, paper products, etc.	65	674,783	55,800	102,215	327,580	887,642	226,445
16	All other manufacturing	134	2,007,445	373,803	436,788	1,299,907	2,214,739	380,706
17	Total Manufacturing	745	20,995,353	2,600,438	2,942,061	13,812,119	22,275,127	2,396,099
18	ELECTRICITY, GAS AND WATER	11	179,261	11,582	11,040	161,335	463,727	35,967
19	CONSTRUCTION	127	1,193,025	113,225	96,030	960,909	2,378,762	382,516
TRANSPORT, STORAGE AND COMMUNICATION-								
20	Water transport	40	62,342	10,188	12,649	38,681	326,817	137,857
21	Road transport	50	119,894	34	59	11,518	402,913	90,446
22	All other transport, etc.	104	8,099	1,384	1,745	6,366	2,962,720	724,480
23	Total Transport, etc.	194	190,335	11,606	14,452	56,565	3,692,450	952,783
WHOLESALE AND RETAIL TRADE-								
24	Wholesaling petroleum, etc.	21	7,989,695	649,418	681,620	5,871,017	8,188,648	169,816
25	Farm properties and produce dealers	37	532,095	15,676	12,472	499,311	565,555	22,270
26	Wholesale trade, n.e.i.	664	10,356,600	1,307,048	1,511,605	8,554,730	10,778,238	905,476
27	Department, variety and general stores	12	1,800,604	398,154	301,724	1,248,138	1,808,149	278,567
28	Food retailing	24	101,840	2,154	2,016	32,048	98,143	11,038
29	Motor vehicle dealers, etc.	66	2,923,988	271,846	393,234	2,583,679	3,176,923	80,486
30	All other trade	70	1,007,997	290,079	199,004	726,229	1,066,360	139,479
31	Total Wholesale, etc.	894	24,712,818	2,934,375	3,101,675	19,515,153	25,682,016	1,607,131
FINANCE, INSURANCE, ETC.-								
32	Banking	31	40,356	17,588	26,192	39,720	873,696	54,380
33	Other finance	493	8,908,563	773,711	797,033	8,901,844	12,366,442	150,589
34	Investment companies	1,981	6,382	39,345	77,294	4,309	180,186	79,026
35	Other investment, etc.	231	478,983	60,836	168,322	439,568	571,832	21,137
36	Life assurance	3	..	..	..	..	73,234	8,914
37	Other insurance	139	888	156	125	284	2,547,135	350,556
37	Real estate agents	43	1,616	11	18	525	14,501	5,753
39	Holding companies	348	274,303	97,262	190,586	191,485	567,990	53,422
40	Real estate operators, etc.	654	311,626	255,101	267,331	341,656	398,850	32,330
41	Architectural services . . . . .	..	..	..	..	..	..	..
42	Consultant engineering, surveying, etc.	57	25,178	343	1,751	41,098	108,544	18,203
43	Legal services . . . . .	..	..	..	..	..	..	..
44	Accounting and auditing . . . . .	..	..	..	..	..	..	..
45	Other business services	500	245,580	12,310	10,265	285,524	993,469	272,665
46	Total Finance, etc.	4,484	10,293,674	1,256,662	1,538,924	10,246,013	18,704,101	1,047,354
HEALTH AND COMMUNITY SERVICES-								
47	Medical practice . . . . .	..	..	..	..	..	..	..
48	Dental practice . . . . .	..	..	..	1	..	..	..
49	Hospitals and nursing homes . . . . .	..	..	..	..	..	..	..
50	Other health services	10	6,086	643	1,882	3,592	12,695	4,731
51	Veterinary services . . . . .	..	..	..	..	..	..	..
52	Other community services	51	1,749	2	1	1,731	18,265	6,068
53	Total Health, etc.	72	7,848	647	1,883	5,324	37,257	13,538
ENTERTAINMENT, HOTELS, ETC.-								
54	Entertainment, sport, etc.	105	80,731	45,024	25,703	38,306	570,499	115,707
55	Restaurants, hotels, clubs, etc.	170	194,758	4,443	5,304	70,177	251,386	71,221
56	Total Entertainment, etc.	275	275,489	49,467	31,008	108,483	821,886	186,928
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	43	..	..	..	..	..	306
58	SPECIAL SECTION ASSESSMENTS . . . . .	..	..	..	..	..	..	..
59	INDUSTRY NOT STATED	522	351,331	26,718	43,186	70,829	418,739	30,495
60	NON TRADING NIL COMPANIES	647	..	..	..	..	..	..
61	Total	8,512	62,033,818	7,383,388	8,146,301	47,322,785	79,017,961	7,060,560

TABLE 3.7(b)
Income year 1985-86

Deductions (continued)

Royalties paid	Interest paid	Investment allowance	Lease payments	Section 80 deductions	Film industry deductions	Management investment company deductions	Super-annuation deductions	Other deductions	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
..	190	135	..	7,955	..	..	1	273	1
1,421	24,958	4,849	4,743	6,189	..	300	1,409	38,134	2
1,099	1,488	347	390	6	..	..	134	2,840	3
2,521	26,636	5,331	5,132	14,150	..	300	1,543	41,247	4
52,738	703,358	55,101	20,229	55,169	..	..	14,144	752,566	5
7,596	25,240	1,420	1,050	241	..	..	396	35,464	6
60,334	728,598	56,522	21,279	55,410	..	..	14,540	788,030	7
8,653	245,710	10,678	20,993	49,970	..	..	20,861	121,073	8
14,937	25,684	1,989	13,503	7,018	..	..	5,019	11,703	9
349	9,632	3,649	2,787	234	..	..	985	1,556	10
355	1,845	85	214	910	..	..	..	1,677	11
31,254	77,930	12,274	4,375	74,617	..	..	25,369	144,562	12
2,170	349,646	15,123	12,655	14,274	..	..	16,244	89,767	13
1,219	18,756	1,228	715	2,946	..	..	869	5,193	14
2,623	40,453	5,218	3,557	1,907	646	..	4,187	4,223	15
118,738	117,260	13,366	11,891	38,759	..	..	8,595	43,804	16
180,297	886,916	63,610	70,690	190,635	646	..	82,130	423,558	17
..	15,819	1,298	7,624	8,064	..	..	5,589	2,316	18
1,988	25,332	5,244	7,216	14,175	..	..	4,454	19,742	19
319	12,144	3,383	4,939	11,398	..	..	2,919	7,380	20
62	15,385	4,003	12,079	4,985	..	..	1,167	6,475	21
27,462	33,705	7,726	167,757	50,721	..	..	6,531	31,099	22
27,842	61,234	15,111	184,775	67,104	..	..	10,617	44,955	23
4,247	148,267	10,319	1,527	139,228	135,330	..	15,109	34,253	24
292	13,432	56	438	2,330	..	..	660	2,387	25
40,834	241,509	5,858	24,768	64,705	..	..	20,336	40,715	26
..	37,329	4,190	561	6,447	..	..	5,964	11,554	27
..	758	94	719	87	..	..	18	148	28
483	70,894	1,041	11,722	5,546	..	..	2,129	13,862	29
112	34,698	286	3,758	1,336	..	350	2,667	4,639	30
45,969	546,884	21,844	43,494	219,680	135,330	350	46,884	107,558	31
20	726,690	182	1,460	11,632	..	..	1,799	22,357	32
113	1,977,353	1,673	3,478	42,516	..	..	7,420	124,997	33
769	780,235	963	6,437	81,765	971	..	2,710	101,489	34
..	74,868	171	2,863	15,085	..	365	619	7,987	35
..	36,125	..	..	2,314	..	..	118	46	36
..	7,035	2,186	980	134,435	2,212	..	13,314	11,537	37
..	3,019	13	107	165	..	..	116	75	38
13,077	465,838	462	3,784	4,147	..	..	2,989	6,257	39
2,031	224,289	2,314	3,433	31,552	..	..	1,324	22,101	40
*	*	*	*	*	*	*	*	*	41
125	1,402	80	971	2,295	..	..	620	478	42
..	..	..	..	..	..	..	..	..	43
..	..	..	..	..	..	..	..	..	44
10,857	74,126	3,395	27,412	11,333	..	..	7,541	19,814	45
26,992	4,388,033	11,439	50,927	338,016	3,183	365	38,568	317,137	46
*	*	*	*	*	*	*	*	*	47
..	..	..	..	..	..	..	..	..	48
*	*	*	*	*	*	*	*	*	49
..	695	58	135	189	..	..	34	7	50
..	..	..	..	..	..	..	..	..	51
..	330	78	94	832	..	..	87	132	52
..	2,266	150	263	1,044	..	..	126	789	53
46,609	28,737	2,711	4,672	5,383	80	..	2,806	53,363	54
19	13,155	399	2,715	1,219	2	..	645	1,451	55
46,628	41,892	3,110	7,388	6,602	82	..	3,451	54,814	56
..	3,964	..	..	2,650	..	..	..	210	57
..	..	..	..	..	..	..	..	..	58
29,850	80,566	8,423	769	23	..	..	2,426	62,343	59
..	..	..	..	..	..	..	..	..	60
422,421	6,808,140	192,082	399,558	917,554	139,241	1,015	210,331	1,862,699	61

PUBLIC NON-TAXABLE COMPANIES - AUSTRALIA

ALL ITEMS BY INDUSTRY

I T E M	Industry	Depreciable assets					Depreciated value at end of year	Net income from partnership and trust
		Net profit or loss from business	Depreciated value at beginning of year	Purchased during year	Disposed during year	Deprecia- tion allowed		
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
PRIMARY PRODUCTION-								
1	Fishing and hunting	3,000	1,380	80	337	222	902	..
2	Agriculture	(17,962)	77,375	45,345	3,766	18,516	100,513	429
3	Forestry and logging	129	2,841	1,416	103	846	3,289	..
4	Total Primary Production	(14,834)	81,595	46,841	4,206	19,584	104,704	429
MINING-								
5	Metallic and fuel minerals,etc.	(802,051)	835,097	288,774	20,854	189,653	913,208	4,629
6	Construction materials,etc.	(34,391)	44,845	15,579	568	9,849	50,004	35
7	Total Mining	(836,442)	879,942	304,353	21,423	199,502	963,213	4,664
MANUFACTURING-								
8	Metal products and machinery	(315,246)	731,681	134,795	20,986	138,985	705,389	(1,681)
9	Transport equipment	(38,926)	125,102	92,804	12,455	46,728	158,666	197
10	Textiles	(7,495)	11,510	29,020	1,175	5,164	34,197	..
11	Clothing and footwear.	(3,103)	2,069	2,400	115	563	3,720	..
12	Chemical,petroleum and coal products.	14,400	633,877	118,471	31,123	100,817	620,521	20
13	Food,beverages and tobacco	(165,508)	678,587	153,010	107,551	124,189	652,084	(2,793)
14	Wood,wood products and furniture	(12,107)	21,671	16,043	932	6,425	30,358	(99)
15	Paper,paper products,etc.	(29,392)	86,489	52,421	3,514	24,806	108,600	(76)
16	All other manufacturing	8,316	571,414	121,893	31,713	98,774	573,551	454
17	Total Manufacturing	(549,061)	2,862,401	720,858	209,563	546,450	2,887,086	(3,977)
18	ELECTRICITY,GAS AND WATER.	8,339	133,600	35,323	12,021	17,877	139,024	..
19	CONSTRUCTION	(87,487)	111,564	64,322	14,668	33,008	128,512	(10,868)
TRANSPORT, STORAGE AND COMMUNICATION-								
20	Water transport.	(13,996)	79,795	26,260	6,135	16,622	83,321	1,724
21	Road transport	(14,884)	53,016	35,110	5,887	19,334	61,964	1,754
22	All other transport,etc.	16,903	404,124	793,451	110,315	128,505	827,153	8
23	Total Transport,etc.	(11,976)	536,935	854,821	122,338	164,461	972,438	3,486
WHOLESALE AND RETAIL TRADE-								
24	Wholesaling petroleum,etc.	32,141	611,699	134,907	5,980	111,633	628,444	4,950
25	Farm properties and produce dealers	(22,193)	19,121	4,202	2,263	3,022	17,996	91
26	Wholesale trade,n.e.i.	(333,001)	307,134	140,099	44,189	88,485	316,715	(4,885)
27	Department,variety and general stores	(91,018)	94,426	48,535	8,888	21,510	112,857	..
28	Retailing	(2,050)	8,297	2,928	1,297	2,289	7,629	..
28	Motor vehicle dealers,etc.	(89,651)	102,171	98,631	36,845	28,059	135,897	4
30	All other trade.	(40,888)	83,098	30,954	5,270	26,866	82,007	..
31	Total Wholesale,etc.	(546,661)	1,225,946	460,257	104,732	281,866	1,301,544	160
FINANCE, INSURANCE, ETC.-								
32	Banking	(106,531)	14,494	10,782	989	6,192	17,350	1,789
33	Other finance	620,850	1,725,800	990,072	289,818	543,170	1,875,527	(15,793)
34	Investment companies	(424,836)	45,644	21,608	5,434	12,820	49,047	12,421
35	Other investment,etc.	(13,416)	15,789	4,169	2,683	4,259	13,027	(110)
36	Life assurance	(43,662)	259	103	51	65	246	..
37	Other insurance.	(389,054)	101,430	43,496	7,063	26,731	111,883	1,354
38	Real estate agents.	(7,184)	938	802	76	202	1,458	1,585
39	Holding companies	(485,200)	29,151	13,176	9,723	7,475	25,140	(2,804)
40	Real estate operators,etc.	(104,982)	185,172	49,531	25,097	23,593	186,138	(844)
41	Architectural services . . . . .	..	..	..	..	..	..	..
42	Consultant engineering,surveying,etc.	(14,196)	9,078	3,717	642	2,583	9,417	82
43	Legal services . . . . .	..	..	..	..	..	..	..
44	Accounting and auditing . . . . .	..	..	..	..	..	..	..
45	Other business services	(142,136)	117,478	75,774	10,941	49,042	136,059	(6,452)
46	Total Finance,etc.	(1,125,402)	2,245,454	1,213,447	352,519	676,233	2,425,624	(8,773)
HEALTH AND COMMUNITY SERVICES-								
47	Medical practice . . . . .	..	..	..	..	..	..	..
48	Dental practice. . . . .	..	..	..	..	..	..	..
49	Hospitals and nursing homes. . . . .	..	..	..	..	..	..	..
50	Other health services.	(739)	1,673	920	267	365	1,983	11
51	Veterinary services . . . . .	..	..	..	..	..	..	..
52	Other community services.	2,355	854	1,394	77	296	1,875	..
53	Total Health,etc.	(4,956)	4,489	4,030	447	1,246	6,849	11
ENTERTAINMENT, HOTELS, ETC.-								
54	Entertainment,sport,etc.	(112,024)	113,942	34,488	4,545	21,171	122,700	200
55	Restaurants,hotels,clubs,etc.	(21,107)	59,808	20,685	2,560	8,399	67,394	7
56	Total Entertainment,etc.	(133,131)	173,750	55,173	7,104	29,570	190,093	207
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	..	..	..	..	..	..	(13,388)
58	SPECIAL SECTION ASSESSMENTS	..	..	..	..	..	..	..
59	INDUSTRY NOT STARTED.	(34,849)	67,534	62,736	2,095	21,045	107,130	(63)
60	NON TRADING NIL COMPANIES	..	..	..	..	..	..	..
61	Total.	(3,336,459)	8,323,210	3,822,160	851,115	1,990,842	9,226,218	(28,111)

TABLE 3.7(b) (cont.)
Income year 1985-86

Sale of property	Gross rents	Investment and property income deductions	Gross interest	Gross dividends	Other income or loss	Section 80G losses transferred	Taxable income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
71	86	5	48	..	14	..	..	1
2	920	3	5,148	1,780	400	8,023	1,748	2
..	269	..	661	364	..	..	363	3
73	1,276	8	5,857	2,144	414	8,023	2,110	4
4,961	1,806	16,161	249,498	45,707	93,948	20,710	43,979	5
(54)	157	4,846	15,974	1,222	..	591	1,221	6
4,907	1,963	21,006	265,472	46,930	93,948	21,301	45,200	7
2,108	4,754	2,130	35,025	4,776	1,227	22,166	1,293	8
4	782	74	5,789	178	10	9	127	9
6	80	..	214	210	1	708	..	10
..	856	1,194	34	..	2	..	..	11
89	1,419	..	14,729	344	975	6,875	..	12
382	33,889	7,296	153,399	61,908	388	99,209	61,334	13
148	432	100	10,856	1	67	9,994	1	14
244	3,218	..	9,712	9,514	309	26,568	7,463	15
135	3,799	867	12,331	5,225	414	15,506	5,050	16
3,116	49,228	11,660	242,087	82,155	3,393	181,035	75,268	17
..	664	7,225	3,117	117	26	1,150	59	18
2,760	1,168	217	21,413	312	1,497	7,140	312	19
3,011	1,151	245	9,001	5,049	859	4,565	5,044	20
67	545	660	2,002	174	7	876	154	21
1,531	142	25	45,992	1,215	2,652	2,037	895	22
4,610	1,838	930	56,995	6,438	3,518	7,479	6,093	23
..	74,015	..	8,387	103	19	6,142	..	24
..	468	104	14,950	42	..	1,318	3	25
2,453	3,982	3,513	51,806	16,426	5,791	47,430	13,742	26
..	2,214	..	4,135	7	4	..	..	27
..	167	..	207	3	..	629	3	28
85	2,933	20	9,019	3	1,096	1,498	2	29
1	6,372	4,989	2,997	179	4,420	1,610	28	30
2,539	90,150	8,626	91,501	16,763	11,330	58,627	13,777	31
785	124	530	694,494	11,250	42	15,941	10,811	32
(980)	28,012	317,053	1,822,925	57,551	25,153	30,403	57,058	33
15,594	16,758	568,205	624,090	1,472,943	42,089	28,744	1,458,766	34
24,366	1,357	14,254	16,531	49,374	2,534	32,196	45,552	35
839	..	168	44,940	116	112	..	..	36
31,252	26,892	24,619	351,742	52,218	3,792	6,869	47,148	37
..	28	..	2,280	167	..	458	150	38
5,061	11,928	148,160	402,938	1,526,439	66	18,811	1,522,830	39
1,682	268,668	288,712	30,780	1,242	3,258	16,366	263	40
*	*	*	*	*	*	*	*	41
..	62	8	632	925	402	165	349	42
..	..	..	..	..	..	..	..	43
*	*	*	*	*	*	*	*	44
1,114	5,652	2,394	37,277	10,796	14,439	17,648	6,629	45
79,715	359,483	1,364,103	4,041,367	3,183,019	91,886	167,651	3,149,555	46
*	*	*	*	*	*	*	*	47
..	..	..	..	..	..	..	..	48
*	*	*	*	*	*	*	*	49
2	58	6	47	..	..	356	..	50
..	..	..	..	..	..	..	..	51
..	635	82	439	2	711	591	..	52
1,666	1,289	117	714	82	716	3,085	71	53
278	9,828	2,366	4,453	2,488	446	5,844	502	54
43	522	296	853	1,420	1,605	1,106	1,405	55
322	10,350	2,662	5,306	3,907	2,051	6,949	1,907	56
..	..	..	..	..	..	28	..	57
..	..	..	..	..	..	..	..	58
(737)	635	15,652	48,061	234	58	3,445	233	59
..	..	..	..	..	..	..	..	60
98,970	518,043	1,432,206	4,781,890	3,342,102	208,836	465,913	3,294,586	61

PUBLIC NON-TAXABLE COMPANIES - AUSTRALIA
ALL ITEMS BY INDUSTRY

TABLE 3.7(b) (cont.)
Income year 1985-86

I T E M	Industry	Income subject to rebates			Total rebates and credits	Section 80 loss carried forward	PPS credit total	Dividends paid	Exempt income
		Dividends (section 46)	Government loan interest	Loss for year					
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
PRIMARY PRODUCTION-									
1	Fishing and hunting . . . . .	..	..	491	..	1,822	..	41	..
2	Agriculture	1,748	..	18,818	(804)	71,395	..	23,503	..
3	Forestry and logging	363	..	1,656	(167)	2,732	..	695	..
4	Total Primary Production	2,110	..	20,966	(971)	75,949	..	24,239	..
MINING-									
5	Metallic and fuel minerals, etc.	44,238	..	629,337	(20,230)	1,329,350	(6)	49,070	92,964
6	Construction materials, etc.	1,221	..	52,013	(562)	151,523	..	5,414	..
7	Total Mining	45,460	..	681,350	(20,792)	1,480,873	(6)	54,483	92,964
MANUFACTURING-									
8	Metal products and machinery	1,293	..	242,893	(595)	650,086	(5)	19,306	312
9	Transport equipment	127	..	40,541	(59)	81,642	..	1,862	10
10	Textiles . . . . .	..	..	12,005	..	23,354	..	13	1
11	Clothing and footwear . . . . .	..	..	5,065	..	14,166	..	..	2
12	Chemical, petroleum and coal products. . . . .	..	..	104,140	..	191,628	..	9,743	217
13	Food, beverages and tobacco	61,334	..	125,376	(28,214)	217,233	(1)	138,025	164
14	Wood, wood products and furniture	1	..	11,475	..	36,905	..	16	10
15	Paper, paper products, etc.	7,463	..	15,298	(3,433)	16,432	..	2,914	19
16	All other manufacturing	5,050	..	56,235	(2,323)	116,296	..	19,103	413
17	Total Manufacturing	75,268	..	613,027	(34,623)	1,347,743	(6)	190,982	1,149
18	ELECTRICITY, GAS AND WATER	59	..	2,936	(27)	22,924	..	1,330	26
19	CONSTRUCTION	312	..	90,045	(143)	200,210	(2)	19,418	112
TRANSPORT, STORAGE AND COMMUNICATION-									
20	Water transport	5,044	..	12,662	(2,320)	29,663	..	11,034	859
21	Road transport	149	..	18,992	(69)	29,995	(4)	1,537	7
22	All other transport, etc.	895	..	17,432	(412)	94,560	..	2,761	2,652
23	Total Transport, etc.	6,088	..	49,087	(2,801)	154,218	(4)	15,332	3,518
WHOLESALE AND RETAIL TRADE-									
24	Wholesaling petroleum, etc. . . . .	..	..	25,936	..	47,008	..	2,548	19
25	Farm properties and produce dealers	3	..	10,678	(1)	15,262	..	1,365	..
26	Wholesale trade, n.e.i.	13,742	..	284,373	(6,322)	581,173	(1)	61,861	5,063
27	Department, variety and general stores . . . . .	..	..	31,351	..	65,196	(4)	1	4
28	Food retailing	3	..	3,236	(1)	5,038	..	8	..
29	Motor vehicle dealers, etc.	2	..	69,297	(1)	182,349	..	10,711	1,096
30	All other trade	28	..	34,224	(13)	51,791	..	1,933	4,420
31	Total Wholesale, etc.	13,777	..	459,094	(6,338)	947,816	(5)	78,427	10,602
FINANCE, INSURANCE, ETC.-									
32	Banking	10,811	..	102,471	(4,973)	114,712	..	4,427	42
33	Other finance	57,058	..	261,094	(26,247)	246,578	..	56,695	21,903
34	Investment companies	1,458,766	..	405,984	(671,032)	497,877	..	510,370	32,651
35	Other investment, etc.	45,551	1	29,966	(20,954)	79,808	..	24,505	2,336
36	Life assurance . . . . .	..	..	1,307	..	4,569	..	900	1,082
37	Other insurance	47,148	..	103,537	(21,688)	639,437	..	23,274	3,675
38	Real estate agents	150	..	3,580	(69)	3,319	..	..	..
39	Holding companies	1,522,824	..	64,767	(700,321)	161,118	..	679,059	14
40	Real estate operators, etc.	263	..	140,257	(121)	315,258	..	22,834	2,771
41	Architectural services . . . . .	..	..	..	..	..	..	..	..
42	Consultant engineering, surveying, etc.	349	..	12,871	(160)	40,465	(1)	1,176	314
43	Legal services . . . . .	..	..	..	..	..	..	..	..
44	Accounting and auditing . . . . .	..	..	..	..	..	..	..	..
45	Other business services	6,629	..	102,571	(3,049)	196,790	..	32,499	14,240
46	Total Finance, etc.	3,149,549	1	1,228,491	(1,448,615)	2,302,284	(1)	1,355,739	79,028
HEALTH AND COMMUNITY SERVICES-									
47	Medical practice . . . . .	..	..	..	..	..	..	..	..
48	Dental practice . . . . .	..	..	..	..	..	..	..	..
49	Hospitals and nursing homes . . . . .	..	..	..	..	..	..	..	..
50	Other health services . . . . .	..	..	512	..	2,486	..	20	..
51	Veterinary services . . . . .	..	..	..	..	..	..	..	..
52	Other community services . . . . .	..	..	2,357	..	3,890	..	..	694
53	Total Health, etc.	71	..	4,057	(33)	9,889	..	20	700
ENTERTAINMENT, HOTELS, ETC.-									
54	Entertainment, sport, etc.	502	..	66,891	(231)	89,187	..	3,582	103
55	Restaurants, hotels, clubs, etc.	1,405	..	21,677	(646)	44,607	..	4,805	1,597
56	Total Entertainment, etc.	1,907	..	88,568	(877)	133,794	..	8,387	1,700
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	..	..	14,075	..	18,122	..	210	..
58	SPECIAL SECTION ASSESSMENTS	..	..	..	..	..	..	..	..
59	INDUSTRY NOT SERVED	233	..	25,204	(107)	33,332	(1)	38,765	58
60	NON TRADING NIL COMPANIES	..	..	..	..	..	..	..	..
61	Total	3,294,834	1	3,276,900	(1,515,327)	6,727,153	(24)	1,787,331	189,856

NON-TAXABLE COMPANIES - AUSTRALIA
ALL ITEMS BY INDUSTRY

I T E M	Industry	Number of companies	Gross sales	Stock on hand at beginning of year	Stock on hand at end of year	Cost of sales	Total business receipts	Deductions
								Salaries and wages paid
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
PRIMARY PRODUCTION-								
1	Fishing and hunting	321	120,993	9,715	8,356	73,321	130,281	14,941
2	Agriculture	5,054	1,739,074	373,360	350,690	827,145	1,965,400	274,379
3	Forestry and logging	137	43,778	2,456	3,081	18,432	78,838	16,035
4	Total Primary Production	5,512	1,903,845	385,531	362,127	918,898	2,174,520	305,356
MINING-								
5	Metallic and fuel minerals, etc.	752	2,589,748	258,246	218,672	1,670,553	3,320,494	307,839
6	Construction materials, etc.	164	451,493	54,401	65,269	187,747	482,190	40,893
7	Total Mining	916	3,041,241	312,647	283,941	1,858,300	3,802,684	348,731
MANUFACTURING-								
8	Metal products and machinery	4,501	7,889,009	1,195,171	1,471,379	5,198,571	8,443,851	1,431,930
9	Transport equipment	518	1,839,052	264,440	312,627	1,538,953	1,884,928	241,341
10	Textiles	240	558,137	98,151	142,872	359,279	585,285	120,145
11	Clothing and footwear	995	840,321	140,483	136,594	563,295	879,479	213,806
12	Chemical, petroleum and coal products.	394	6,097,070	724,469	688,982	4,126,146	6,462,914	403,161
13	Food, beverages and tobacco	1,060	8,331,141	704,099	732,390	5,116,386	8,779,712	919,168
14	Wood, wood products and furniture	1,296	1,043,383	133,181	161,707	684,978	1,111,025	245,032
15	Paper, paper products, etc.	1,757	1,624,957	155,103	214,622	881,583	2,009,885	476,174
16	All other manufacturing	2,617	3,300,574	555,759	629,121	2,168,016	3,609,504	679,167
17	Total Manufacturing	13,378	31,523,645	3,970,856	4,490,294	20,637,208	33,766,583	4,729,924
18	ELECTRICITY, GAS AND WATER	34	183,475	11,796	11,226	163,823	468,391	36,871
19	CONSTRUCTION	12,832	3,763,825	543,193	615,628	3,263,282	7,252,636	1,208,978
TRANSPORT, STORAGE AND COMMUNICATION-								
20	Water transport	433	111,827	11,736	14,753	70,630	519,756	185,896
21	Road transport	4,324	489,617	5,144	6,658	162,220	2,134,871	497,196
22	All other transport, etc.	1,709	121,251	5,651	6,590	80,149	3,532,853	843,507
23	Total Transport, etc.	6,466	722,695	22,531	28,001	312,998	6,187,479	1,526,598
WHOLESALE AND RETAIL TRADE-								
24	Wholesaling petroleum, etc.	182	8,417,595	657,872	693,288	6,268,578	8,626,638	185,392
25	Farm properties and produce dealers	556	1,672,831	107,158	112,386	1,538,065	1,743,284	80,767
26	Wholesale trade, n.e.i.	11,662	20,488,267	2,506,855	2,843,635	16,494,799	21,342,222	1,851,535
27	Department, variety and general stores	123	2,140,221	444,739	351,508	1,492,480	2,150,745	316,387
28	Food retailing	2,504	1,467,802	62,468	76,564	1,049,774	1,485,131	171,833
29	Motor vehicle dealers, etc.	6,243	10,447,470	834,167	1,073,948	9,139,023	10,934,858	569,600
30	All other trade	8,303	4,328,046	773,586	820,076	2,962,223	4,519,437	602,086
31	Total Wholesale, etc.	29,573	48,962,233	5,386,845	5,971,404	38,944,942	50,802,316	3,777,600
FINANCE, INSURANCE, ETC.-								
32	Banking	104	73,849	22,246	30,528	69,795	921,298	58,693
33	Other finance	1,884	9,839,312	997,636	1,077,186	9,827,570	14,110,496	184,910
34	Investment companies	27,624	25,166	86,580	134,507	17,164	249,077	122,073
35	Other investment, etc.	6,974	755,842	143,881	401,810	714,630	984,897	58,469
36	Life assurance	44	19,178	1,093	1,634	17,458	95,794	10,934
37	Other insurance	1,361	30,796	2,087	2,523	25,470	2,780,566	422,047
38	Real estate agents	2,375	32,096	4,991	7,085	21,839	363,495	164,822
39	Holding companies	1,765	369,887	113,245	203,457	262,213	687,867	79,570
40	Real estate operators, etc.	20,186	842,280	673,620	708,445	786,829	1,095,920	113,032
41	Architectural services	1,189	9,408	1,036	995	10,680	106,282	39,814
42	Consultant engineering, surveying, etc.	2,231	122,017	7,322	8,696	108,820	489,145	147,676
43	Legal services	75	9	508	509	8	15,033	5,836
44	Accounting and auditing	631	600	227	264	141	108,080	54,627
45	Other business services	15,646	648,819	46,814	48,600	515,969	2,948,838	1,069,835
46	Total Finance, etc.	82,089	12,769,261	2,101,286	2,626,238	12,378,587	24,956,787	2,532,338
HEALTH AND COMMUNITY SERVICES-								
47	Medical practice	5,444	1,509	170	231	568	954,373	418,135
48	Dental practice	242	2,819	63	102	932	30,532	11,520
49	Hospitals and nursing homes	242	11,575	5,675	4,124	7,351	190,444	115,217
50	Other health services	646	40,338	3,233	5,122	18,390	110,865	42,529
51	Veterinary services	68	1,168	89	124	591	10,318	4,076
52	Other community services	955	23,137	1,308	1,696	14,787	179,888	59,119
53	Total Health, etc.	7,597	80,545	10,539	11,399	42,618	1,476,420	650,596
ENTERTAINMENT, HOTELS, ETC.-								
54	Entertainment, sport, etc.	2,947	379,845	52,454	35,793	155,555	1,215,829	255,893
55	Restaurants, hotels, clubs, etc.	5,444	1,880,350	60,637	77,093	897,141	2,382,387	597,392
56	Total Entertainment, etc.	8,391	2,260,195	113,092	112,886	1,052,697	3,598,216	853,285
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	2,698	257	1,269	1,079	97	1,248	23,436
58	SPECIAL SECTION ASSESSMENTS	87	..	..	..	..	32,247	6,232
59	INDUSTRY NOT STATED	5,821	429,370	52,828	75,436	152,071	526,180	52,052
60	NON TRADING NTL COMPANIES	44,602	..	..	..	..	..	..
61	Total	219,996	105,640,588	12,912,411	14,589,659	79,725,521	135,045,706	16,051,997

TABLE 3.7(c)
Income year 1985-86

Deductions (continued)

Royalties paid	Interest paid	Investment allowance	Lease payments	Payments to associated persons	Section 80 deductions	Film industry deductions	Management investment company deductions	Super-annuations	Other deductions	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
7	4,900	2,295	1,135	3,888	10,031	..	..	347	1,902	1
2,113	147,284	9,067	33,470	55,788	41,881	14	304	8,710	57,230	2
1,289	4,594	949	3,533	2,078	994	..	..	353	3,323	3
3,409	156,777	12,311	38,139	61,754	52,907	14	304	9,411	62,456	4
52,895	719,329	56,563	24,236	3,364	57,931	..	..	14,841	754,502	5
8,690	30,158	1,747	5,129	1,670	1,969	12	..	591	35,836	6
61,585	749,488	58,310	29,365	5,034	59,900	12	..	15,432	790,338	7
12,452	330,728	14,975	62,365	106,324	84,723	4	100	37,683	145,970	8
15,435	33,880	2,419	16,158	7,867	8,786	..	..	6,555	12,576	9
1,699	24,322	4,330	6,594	4,788	2,470	..	..	1,965	3,791	10
5,618	26,986	762	6,300	20,004	8,641	..	..	2,386	3,898	11
34,838	87,625	12,658	8,198	7,558	77,383	..	..	27,247	146,565	12
8,054	461,437	23,512	35,149	17,738	34,731	..	..	28,994	110,124	13
6,353	38,682	3,734	11,910	28,909	9,302	..	..	4,352	7,539	14
5,780	79,630	10,702	34,783	37,589	11,565	659	..	10,451	10,804	15
120,116	156,097	16,362	33,779	45,474	52,775	36	..	13,982	50,704	16
210,347	1,239,387	89,454	215,236	276,252	290,375	699	100	133,615	491,971	17
..	15,931	1,319	7,780	379	8,102	..	..	5,647	2,332	18
3,557	136,772	9,277	69,580	245,205	66,831	106	..	31,038	38,681	19
344	18,080	4,297	10,866	5,104	17,251	..	..	4,043	8,034	20
1,938	72,069	19,754	106,669	73,351	24,401	1	..	9,854	21,220	21
27,555	47,859	10,452	193,176	19,319	57,043	..	..	9,537	36,092	22
29,837	138,007	34,503	310,711	97,773	98,695	1	..	23,434	65,346	23
4,250	151,362	10,635	3,656	3,787	140,548	135,330	..	15,734	34,725	24
451	38,859	438	3,053	11,735	10,218	..	..	2,580	11,506	25
55,505	495,952	9,875	92,916	186,705	126,104	137	4	45,925	83,038	26
..	50,227	4,207	5,110	2,753	14,377	..	..	6,704	33,171	27
1,330	32,990	1,278	11,118	43,444	7,249	31	..	3,580	792	28
1,508	173,371	1,837	36,734	129,440	26,414	62	..	13,740	22,854	29
4,051	115,086	908	35,389	138,148	25,727	11	350	16,249	7,737	30
67,096	1,057,848	29,178	187,977	516,011	350,637	135,571	354	104,511	193,822	31
20	738,683	205	1,798	913	11,822	..	..	1,913	22,791	32
113	2,624,827	1,896	4,334	2,645	53,294	350	1	9,565	140,813	33
1,743	1,285,765	2,439	10,474	35,056	157,578	2,422	224	6,732	120,897	34
12	157,862	274	5,434	15,173	32,407	64	397	3,072	10,396	35
..	36,463	..	169	770	2,365	..	..	183	62	36
41	15,688	2,259	5,505	24,176	137,444	2,212	..	16,737	13,848	37
109	22,319	70	8,439	45,786	7,093	346	3	4,255	2,610	38
13,206	505,933	490	4,282	4,181	6,512	..	..	3,724	8,000	39
3,034	850,555	6,847	14,686	35,934	89,601	183	31	11,085	40,758	40
24	2,884	48	2,265	25,957	1,782	1	..	2,882	165	41
313	14,893	311	8,338	45,941	8,436	..	24	7,536	4,705	42
..	877	5	238	2,791	197	..	..	369	..	43
962	21,324	42	2,448	19,065	1,448	..	1	3,889	483	44
15,392	190,503	8,457	84,757	241,060	53,769	66	6	48,283	37,555	45
34,969	6,468,577	23,344	153,167	499,447	563,750	5,646	684	120,226	403,081	46
136	15,379	1,161	24,427	376,096	5,246	152	23	84,423	3,093	47
7	535	28	870	8,909	325	..	..	1,979	76	48
31	20,375	88	2,172	6,236	1,204	..	..	896	928	49
5	3,555	251	3,458	19,163	1,215	13	..	2,975	385	50
1	312	6	249	2,503	66	..	..	429	9	51
116	8,443	497	4,016	6,890	2,713	12	..	4,722	3,323	52
296	48,599	2,031	35,191	419,797	10,768	177	23	95,424	7,813	53
53,022	71,017	4,493	18,213	34,298	14,772	8,618	..	6,516	74,937	54
6,899	162,440	2,913	37,072	78,837	22,373	2	..	9,439	6,517	55
59,920	233,457	7,406	55,285	113,136	37,145	8,620	..	15,955	81,455	56
..	14,894	232	855	24,259	16,382	..	..	5,634	1,350	57
..	..	..	..	..	890	..	..	..	454	58
29,858	87,222	8,591	2,083	4,491	1,399	..	..	3,170	64,314	59
..	..	..	..	..	..	..	..	..	..	60
500,875	10,346,959	275,957	1,105,369	2,263,539	1,557,782	150,846	1,464	563,497	2,203,413	61

NON-TAXABLE COMPANIES - AUSTRALIA

ALL ITEMS BY INDUSTRY

I T E M	Industry	Depreciable assets					Depreciated value at end of year	Net income from partnership and trust
		Net profit or loss from business	Depreciated value at beginning of year	Purchased during year	Disposed during year	Deprecia- tion allowed		
M		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	
	PRIMARY PRODUCTION-							
1	Fishing and hunting	(3,868)	20,174	21,787	2,192	7,149	32,576	85
2	Agriculture	(167,516)	456,029	147,918	27,937	96,111	488,489	76
3	Forestry and logging	(4,389)	13,773	6,229	851	4,001	15,373	15
4	Total Primary Production	(175,773)	489,976	175,935	30,979	107,261	536,438	176
	MINING-							
5	Metallic and fuel minerals, etc.	(861,881)	846,559	301,073	21,300	193,373	932,819	8,126
6	Construction materials, etc.	(45,116)	54,087	27,104	2,015	12,948	67,083	34
7	Total Mining	(906,997)	900,646	328,177	23,315	206,321	999,901	8,159
	MANUFACTURING-							
8	Metal products and machinery	(421,604)	931,903	227,519	38,518	186,962	932,073	(771)
9	Transport equipment	(60,836)	150,151	104,373	13,606	52,439	188,347	374
10	Textiles	(21,695)	46,801	54,430	8,974	12,450	79,814	57
11	Clothing and footwear	(35,268)	38,042	18,703	3,281	10,101	43,501	293
12	Chemical, petroleum and coal products	5,882	657,805	129,101	32,939	106,292	647,582	338
13	Food, beverages and tobacco	(230,492)	1,020,522	271,869	134,095	192,286	1,045,270	(2,207)
14	Wood, paper products and furniture	(31,675)	76,866	49,838	5,187	19,463	102,121	(266)
15	Paper, pulp products, etc.	(62,909)	207,749	117,295	13,804	52,404	256,754	(112)
16	All other manufacturing	(43,034)	682,970	179,722	42,915	128,285	701,728	1,932
17	Total Manufacturing	(901,631)	3,812,809	1,152,850	293,319	760,683	3,997,190	(362)
18	ELECTRICITY, GAS AND WATER	7,903	134,094	35,609	12,033	18,008	139,661	..
19	CONSTRUCTION	(229,251)	321,536	182,741	44,830	91,487	368,951	(9,137)
	TRANSPORT, STORAGE AND COMMUNICATION-							
20	Water transport	(19,268)	107,787	39,358	8,256	22,255	116,242	1,865
21	Road transport	(87,016)	343,684	201,968	51,957	103,839	384,939	3,307
22	All other transport, etc.	(17,253)	451,613	890,761	162,218	144,358	904,048	206
23	Total Transport, etc.	(123,537)	903,084	1,132,088	222,431	270,452	1,405,229	5,378
	WHOLESALE AND RETAIL TRADE-							
24	Wholesaling petroleum, etc.	25,777	621,690	140,843	7,999	114,318	639,658	4,821
25	Farm properties and produce dealers	(41,599)	49,524	16,395	4,454	10,375	51,077	2,052
26	Wholesale trade, n.e.i.	(668,248)	573,558	277,871	85,112	159,927	608,698	(851)
27	Department, variety and general stores	(101,525)	105,038	51,665	9,790	23,967	123,218	(45)
28	Food retailing	(40,376)	68,210	47,902	9,183	16,213	88,726	516
28	Motor vehicle dealers, etc.	(175,695)	196,576	158,959	52,376	52,438	250,480	2,775
30	All other trade	(145,523)	210,543	113,720	26,704	69,487	227,654	1,339
31	Total Wholesale, etc.	(1,147,188)	1,825,139	807,356	195,619	446,725	1,989,512	10,607
	FINANCE, INSURANCE, ETC.-							
32	Banking	(107,578)	15,718	11,396	1,195	6,538	18,636	1,805
33	Other finance	630,449	1,770,063	1,047,516	297,243	564,883	1,948,850	(10,384)
34	Investment companies	(610,714)	113,054	72,376	16,826	25,346	143,118	22,477
35	Other investment, etc.	(64,218)	28,676	12,004	5,956	7,399	27,268	3,259
36	Life assurance	(44,051)	563	360	7,140	177	606	7
37	Other insurance	(416,050)	113,746	51,625	9,567	30,280	126,163	1,492
38	Real estate agents	(43,385)	24,680	12,363	3,742	6,214	27,201	2,370
39	Holding companies	(508,728)	36,944	17,141	10,098	9,208	34,775	(2,362)
40	Real estate operators, etc.	(295,363)	560,871	205,810	46,048	81,661	636,219	12,176
41	Architectural services	(4,262)	6,926	4,033	915	1,886	8,137	304
42	Consultant engineering, surveying, etc.	(37,060)	40,994	18,618	4,659	11,451	43,493	2,339
43	Legal services	(775)	805	291	27	183	885	1
44	Accounting and auditing	(17,846)	5,154	2,716	600	1,533	5,834	70
45	Other business services	(271,077)	319,154	192,623	37,336	106,278	370,651	(5,982)
46	Total Finance, etc.	(1,790,660)	3,037,348	1,648,872	434,353	853,037	3,391,837	27,571
	HEALTH AND COMMUNITY SERVICES-							
47	Medical practice	(16,619)	27,608	21,376	2,667	7,875	38,599	6,830
48	Dental practice	(170)	1,825	1,116	180	460	2,226	(97)
49	Hospitals and nursing homes	(16,715)	17,470	9,270	984	3,629	22,067	132
50	Other health services	(2,793)	8,215	5,129	1,006	2,157	10,167	228
51	Veterinary services	(199)	649	436	96	164	825	(3)
52	Other community services	(10,708)	13,404	16,198	2,630	4,892	22,073	23
53	Total Health, etc.	(47,205)	69,171	53,524	7,563	19,178	95,957	7,113
	ENTERTAINMENT, HOTELS, ETC.-							
54	Entertainment, sport, etc.	(158,617)	202,694	101,216	11,281	43,646	248,338	5,517
55	Restaurants, hotels, clubs, etc.	(155,481)	314,177	156,416	27,271	59,896	380,090	1,041
56	Total Entertainment, etc.	(314,097)	516,872	257,632	38,551	103,542	628,428	6,559
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	(2,859)	11,843	2,457	833	1,651	11,701	(20,018)
58	SPECIAL SECTION ASSESSMENTS	864	..	..	..	..	..	..
59	INDUSTRY NOT STARTED	(49,254)	78,096	66,835	3,042	22,941	118,898	(36)
60	NON TRADING NIL COMPANIES . . . . .	..	..	..	..	..	..	..
61	Total	(5,679,687)	12,100,615	5,844,074	1,306,870	2,901,287	13,683,703	36,010

TABLE 3.7(c) (cont.)
Income year 1985-86

Sale of property	Gross rents	Investment and property income deductions	Gross interest	Gross dividends	Other income or loss	Section 80G losses transferred	Taxable income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
72	482	170	763	100	25	..	7	1
950	15,004	6,519	34,832	5,028	2,324	9,043	2,324	2
22	375	97	937	369	79	..	363	3
1,044	15,861	6,786	36,533	5,496	2,429	9,043	2,693	4
4,462	2,579	16,378	253,292	45,716	101,221	20,710	43,979	5
71	410	4,900	16,244	1,232	330	591	1,221	6
4,533	2,990	21,277	269,536	46,948	101,551	21,301	45,200	7
3,401	12,781	3,340	49,554	5,444	1,678	25,336	1,652	8
58	1,372	190	7,381	238	39	496	171	9
217	1,393	90	1,450	226	717	921	..	10
289	2,279	1,423	3,822	150	38	256	2	11
244	1,671	12	15,596	395	1,019	6,995	..	12
653	38,083	7,640	161,593	63,241	601	109,063	61,454	13
732	2,285	562	13,519	386	300	10,203	35	14
668	7,976	21,246	28,016	10,175	537	32,187	7,871	15
241	6,069	1,420	16,607	5,391	949	29,614	5,060	16
6,504	73,908	35,923	297,539	85,646	5,878	215,070	76,245	17
..	666	7,225	3,164	117	26	1,150	59	18
4,376	19,330	15,263	43,865	1,507	2,634	15,050	432	19
3,058	2,402	973	11,232	5,120	859	4,891	5,062	20
2,236	6,824	1,673	11,611	381	142	3,351	185	21
1,826	2,209	411	54,858	1,604	3,524	2,683	964	22
7,120	11,434	3,057	77,702	7,106	4,525	10,926	6,210	23
40	74,852	45	9,647	148	51	6,162	8	24
226	2,266	2,149	29,018	416	127	1,763	225	25
5,145	24,158	10,103	116,476	18,530	6,647	60,834	14,527	26
3,867	5,109	1,080	6,816	312	9	50	295	27
258	4,491	2,195	9,228	92	86	2,042	5	28
238	14,572	1,993	23,526	1,148	1,763	18,323	703	29
302	17,418	8,056	15,572	886	5,154	4,412	161	30
10,076	142,865	25,621	210,283	21,533	13,837	93,586	15,924	31
3,219	175	7,266	701,844	12,533	209	16,381	10,811	32
826	36,095	399,872	2,493,182	58,739	36,506	30,948	57,100	33
30,946	55,801	1,090,381	1,134,696	1,881,770	55,363	42,880	1,800,026	34
37,450	9,112	31,040	41,783	60,341	4,183	54,231	53,374	35
842	10	168	45,008	116	112	..	..	36
33,451	27,636	24,953	368,291	57,592	3,840	7,110	50,114	37
329	4,913	1,676	5,436	402	326	764	184	38
5,407	16,360	180,737	432,478	1,641,226	100	20,610	1,632,494	39
4,404	998,275	1,126,558	102,837	10,903	6,194	30,505	3,758	40
98	522	232	778	27	5	18	20	41
12	1,312	261	3,550	1,117	431	368	354	42
..	32	12	243	..	..	..	..	43
(123)	260	210	13,270	33	7	67	1	44
5,335	31,217	18,928	74,900	16,476	16,435	25,838	10,449	45
122,195	1,181,720	2,882,292	5,418,295	3,741,274	123,711	229,719	3,618,686	46
139	1,047	321	1,703	27	217	319	15	47
6	127	33	55	..	..	..	..	48
1,743	1,909	514	3,105	77	7	2,965	70	49
11	688	256	393	10	2	499	..	50
(5)	142	66	26	3	..	..	..	51
(3)	3,818	5,595	6,870	3,046	9,352	3,514	3,034	52
1,892	7,732	6,784	12,152	3,164	9,577	7,298	3,119	53
468	14,531	4,650	12,890	3,210	5,842	16,195	659	54
1,072	19,809	11,156	19,444	2,484	25,539	7,988	1,843	55
1,540	34,340	15,806	32,334	5,694	31,381	24,183	2,503	56
173	1,946	4,993	618	319	1,016	5,042	145	57
..	..	..	5	24	515	..	24	58
(715)	1,087	16,016	48,590	329	196	3,454	291	59
..	..	..	..	..	..	..	..	60
158,739	1,493,879	3,041,044	6,450,614	3,919,156	297,277	635,821	3,771,531	61

NON-TAXABLE COMPANIES - AUSTRALIA
ALL ITEMS BY INDUSTRY

TABLE 3.7(c) (cont.)
Income year 1985-86

I T E M	Industry	Income subject to rebates					Section 80 loss carried forward	PFS credit total	Dividends paid	Exempt income
		Dividends (section 46)	Government loan interest	Loss for year	Total rebates and credits					
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
	PRIMARY PRODUCTION-									
1	Fishing and hunting	7	..	12,743	(3)	29,817	..	172	..	
2	Agriculture	2,324	..	153,310	(1,069)	656,008	(15)	31,423	1,439	
3	Forestry and logging	363	..	7,363	(167)	25,803	(27)	711	42	
4	Total Primary Production	2,693	..	173,416	(1,239)	711,628	(42)	32,307	1,481	
	MINING-									
5	Metallic and fuel minerals, etc.	44,238	..	651,654	(20,230)	1,384,372	(10)	49,141	100,232	
6	Construction materials, etc.	1,221	..	57,004	(562)	163,493	(11)	5,539	..	
7	Total Mining	45,460	..	708,658	(20,792)	1,547,865	(21)	54,680	100,232	
	MANUFACTURING-									
8	Metal products and machinery	1,652	..	354,590	(761)	907,569	(131)	23,100	542	
9	Transport equipment	171	..	57,796	(79)	112,840	(1)	2,741	37	
10	Textiles . . . . .	..	..	19,769	..	43,179	(7)	4,328	12
11	Clothing and footwear	2	..	35,134	(1)	83,560	..	1,418	14	
12	Chemical, petroleum and coal products. . . . .	..	..	113,513	..	215,575	..	10,228	221
13	Food, beverages and tobacco	61,454	..	191,908	(28,269)	397,352	(7)	141,518	333	
14	Wood, wood products and furniture	35	..	33,592	(16)	96,654	(67)	2,803	218	
15	Paper, paper products, etc.	7,871	..	57,800	(3,620)	126,684	(1)	5,075	204	
16	All other manufacturing	5,060	..	122,920	(2,327)	271,163	(54)	22,566	884	
17	Total Manufacturing	76,245	..	987,022	(35,074)	2,254,575	(269)	213,778	2,465	
18	ELECTRICITY, GAS AND WATER	59	..	3,317	(27)	23,958	..	1,330	26	
19	CONSTRUCTION	432	..	250,949	(199)	568,410	(5,764)	25,732	816	
	TRANSPORT, STORAGE AND COMMUNICATION-									
20	Water transport	5,062	..	19,762	(2,329)	54,772	(1)	11,464	859	
21	Road transport	179	..	74,592	(82)	264,585	(1,396)	3,003	105	
22	All other transport, etc.	964	..	47,489	(443)	183,280	(6)	3,949	2,743	
23	Total Transport, etc.	6,205	..	141,842	(2,854)	502,637	(1,403)	18,416	3,707	
	WHOLESALE AND RETAIL TRADE-									
24	Wholesaling petroleum, etc.	8	..	30,360	(4)	57,230	(26)	2,674	23	
25	Farm properties and produce dealers	225	..	21,942	(104)	52,889	(5)	1,762	127	
26	Wholesale trade, n.e.i.	14,527	..	563,797	(6,683)	1,190,645	(110)	69,807	5,762	
27	Department, variety and general stores	295	..	39,937	(136)	108,933	(4)	871	9	
28	Food retailing	5	..	33,490	(2)	73,189	(3)	388	57	
29	Motor vehicle dealers, etc.	702	..	145,519	(323)	349,813	(337)	13,246	1,553	
30	All other trade	161	..	134,356	(74)	313,969	(99)	4,316	5,082	
31	Total Wholesale, etc.	15,923	..	969,403	(7,325)	2,146,668	(584)	93,063	12,612	
	FINANCE, INSURANCE, ETC.-									
32	Banking	10,811	..	106,390	(4,973)	118,570	(18)	4,513	47	
33	Other finance	57,099	..	325,269	(26,266)	377,508	..	58,007	32,659	
34	Investment companies	1,799,618	..	545,244	(827,824)	989,956	(2)	787,048	44,420	
35	Other investment, etc.	53,373	1	72,617	(24,552)	189,514	(16)	34,108	3,914	
36	Life assurance . . . . .	..	..	1,533	..	5,552	..	901	1,082
37	Other insurance	50,114	..	112,399	(23,053)	663,389	..	24,631	3,715	
37	Real estate agents	184	..	36,511	(84)	67,853	(1)	852	60	
39	Holding companies	1,632,069	..	79,707	(750,483)	182,160	..	770,490	36	
40	Real estate operators, etc.	3,755	..	412,479	(1,728)	1,111,965	(2)	53,498	4,570	
41	Architectural services	20	..	4,056	(9)	12,085	(264)	153	3	
42	Consultant engineering, surveying, etc.	354	..	32,833	(163)	106,536	(362)	2,094	343	
43	Legal services . . . . .	..	..	428	..	958	..	1	..
44	Accounting and auditing	1	..	2,629	..	7,909	..	64	7	
45	Other business services	10,449	..	218,925	(4,807)	505,576	(285)	41,734	16,138	
46	Total Finance, etc.	3,617,849	1	1,951,019	(1,663,942)	4,339,532	(953)	1,778,092	106,994	
	HEALTH AND COMMUNITY SERVICES-									
47	Medical practice	15	..	11,829	(7)	19,518	..	792	16	
48	Dental practice . . . . .	..	..	438	..	928	..	11	..
49	Hospitals and nursing homes	70	..	12,221	(32)	32,794	(2)	246	7	
50	Other health services . . . . .	..	..	2,766	..	7,591	..	130	1
51	Veterinary services . . . . .	..	..	158	..	265	..	12	..
52	Other community services	3,024	..	13,129	(1,391)	26,850	(1)	244	9,324	
53	Total Health, etc.	3,108	..	40,541	(1,430)	87,947	(3)	1,434	9,349	
	ENTERTAINMENT, HOTELS, ETC.-									
54	Entertainment, sport, etc.	656	..	128,634	(304)	226,637	(3)	7,061	5,119	
55	Restaurants, hotels, clubs, etc.	1,839	..	138,124	(846)	338,227	(15)	7,135	25,210	
56	Total Entertainment, etc.	2,494	..	266,759	(1,149)	564,864	(18)	14,196	30,328	
57	SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS	97	..	44,104	(64)	177,196	(30)	2,003	869	
58	SPECIAL SECTION ASSESSMENTS	24	..	12	(11)	16,331	..	..	21
59	INDUSTRY NOT STATED	291	..	36,321	(134)	109,924	(1)	54,516	178	
60	NON TRADING NIL COMPANIES	..	..	..	..	..	..	..	..
61	Total	3,770,880	1	5,573,362	(1,734,240)	13,051,536	(9,089)	2,289,546	269,078	

**TAXABLE COMPANIES
BY GRADE OF TOTAL BUSINESS RECEIPTS AND STATE OF ASSESSMENT**

**TABLE 3.8
Income year 1985-86**

Grade of total business receipts		State of assessment									
		New South Wales	Victoria	Queensland	Western Australia	South Australia	Tasmania	Northern Territory	Australian Capital Territory	Australia	
\$ Nil.	Number of companies	18,492	6,184	3,673	1,459	2,040	299	120	560	32,827	
	Total business receipts \$,000			(1)						(1)	
	Taxable income \$,000	1,427,913	1,403,748	168,923	110,314	135,814	27,608	3,101	33,341	3,310,763	
	Net tax \$,000	199,358	325,184	27,128	27,217	21,728	3,412	996	3,607	610,630	
1 - 999,999	Number of companies	24,796	11,698	4,069	2,595	3,518	698	409	1,159	48,942	
	Total business receipts \$,000	5,619,677	2,872,643	958,319	595,119	976,128	207,685	128,076	270,051	11,627,697	
	Taxable income \$,000	1,163,342	598,745	121,602	146,297	108,123	20,840	9,653	18,034	2,186,636	
	Net tax \$,000	250,145	122,601	34,967	29,013	34,109	6,247	4,363	7,878	489,324	
1,000,000 - 9,999,999	Number of companies	5,868	3,465	1,184	828	1,223	237	117	238	13,160	
	Total business receipts \$,000	16,843,889	10,131,727	3,371,963	2,455,759	3,340,601	697,198	304,457	591,304	37,736,897	
	Taxable income \$,000	1,582,277	965,540	184,708	190,880	171,696	40,818	21,564	25,518	3,183,000	
	Net tax \$,000	477,760	297,146	81,421	72,087	72,082	17,662	9,915	11,564	1,039,636	
10,000,000 - 19,999,999	Number of companies	499	349	113	55	93	22	3	13	1,147	
	Total business receipts \$,000	7,028,821	4,866,286	1,600,360	754,772	1,319,065	289,126	36,644	183,969	16,079,043	
	Taxable income \$,000	512,569	299,082	91,215	39,568	67,539	16,680	958	3,832	1,031,443	
	Net tax \$,000	193,709	131,798	38,696	17,221	30,311	7,172	418	1,742	421,067	
20,000,000 - 29,999,999	Number of companies	179	127	46	24	28	3	1	4	412	
	Total business receipts \$,000	4,441,634	3,074,999	1,136,158	604,423	678,615	74,451	28,914	89,774	10,128,968	
	Taxable income \$,000	537,657	190,894	68,469	39,010	22,808	2,555	969	1,987	864,349	
	Net tax \$,000	141,388	85,504	29,549	14,663	10,423	1,175	466	899	284,047	
30,000,000 - 39,999,999	Number of companies	104	81	22	13	11	1	1	1	234	
	Total business receipts \$,000	3,571,508	2,789,767	742,688	445,524	399,781	33,263	31,022	31,113	8,044,667	
	Taxable income \$,000	245,728	201,949	49,842	41,082	9,723	4,551	722	95	553,693	
	Net tax \$,000	83,974	73,002	8,632	18,421	3,486	1,763	332	44	189,655	
40,000,000 - 49,999,999	Number of companies	55	31	13	12	5	2	1	2	120	
	Total business receipts \$,000	2,455,998	1,387,555	571,113	533,320	235,195	95,810	47,052	42,681	5,368,722	
	Taxable income \$,000	100,204	79,663	76,157	22,220	3,551	14,281	11,390	1,349	308,816	
	Net tax \$,000	41,187	35,381	33,787	8,496	1,180	6,565	..	620	127,216	
50,000,000 - 99,999,999	Number of companies	124	101	27	22	24	4	..	1	303	
	Total business receipts \$,000	8,633,776	7,205,793	1,949,785	1,652,476	1,799,105	240,185	..	86,489	21,567,609	
	Taxable income \$,000	543,530	491,644	140,012	145,002	114,882	11,064	..	612	1,446,746	
	Net tax \$,000	197,956	193,357	54,886	54,006	42,190	4,760	..	281	547,437	
100,000,000 - 199,999,999	Number of companies	62	59	17	6	10	1	..	1	156	
	Total business receipts \$,000	8,376,526	8,687,140	2,226,170	827,022	1,362,292	119,153	..	142,098	21,740,401	
	Taxable income \$,000	509,743	661,582	72,285	16,444	54,208	1,034	..	10,883	1,326,179	
	Net tax \$,000	187,898	233,756	24,867	4,994	10,898	337	..	726	463,477	
200,000,000 and over	Number of companies	65	70	10	6	6	1	..	1	159	
	Total business receipts \$,000	45,439,857	60,067,338	3,945,242	1,868,980	2,688,166	266,733	..	1,214,283	115,490,600	
	Taxable income \$,000	1,619,371	5,049,341	588,748	123,076	114,890	2,431	..	137,900	7,635,757	
	Net tax \$,000	527,822	1,606,930	269,045	51,521	9,396	1,118	..	61,017	2,526,848	
Total	Number of companies	50,244	22,165	9,174	5,020	6,958	1,268	652	1,979	97,460	
	Total business receipts \$,000	102,411,684	101,083,247	16,501,798	9,737,394	12,798,949	2,023,604	576,165	2,651,762	247,784,603	
	Taxable income \$,000	8,242,333	9,942,190	1,561,962	873,894	803,233	141,862	48,358	233,550	21,847,382	
	Net tax \$,000	2,301,199	3,104,660	604,979	297,637	235,804	50,210	16,470	88,378	6,699,337	

NON-TAXABLE COMPANIES

BY GRADE OF TOTAL BUSINESS RECEIPTS AND STATE OF ASSESSMENT

TABLE 3.9

Income year 1985-86

Grade of total business receipts	State of assessment									
	New South Wales	Victoria	Queensland	Western Australia	South Australia	Tasmania	Northern Territory	Australian Capital Territory	Australia	
\$ Nil										
Number of companies	46,556	23,852	13,823	7,174	11,193	2,201	1,073	2,357	108,229	
Total business receipts. \$'000	(53)	..	(15)	..	(53)	(7)	(8)	..	(136)	
Taxable income. . . . \$'000	1,062,743	1,533,113	56,592	398,622	55,351	7,254	1,892	11,621	3,127,189	
1 - 999,999										
Number of companies	50,009	23,742	10,560	4,215	7,932	1,446	743	2,425	101,072	
Total business receipts. \$'000	7,841,644	3,805,505	1,707,633	631,555	1,469,141	257,594	165,826	405,415	16,284,315	
Taxable income. . . . \$'000	99,873	84,409	4,437	10,481	19,785	88	6	648	219,726	
1,000,000 - 9,999,999										
Number of companies	4,307	2,330	971	398	806	130	97	198	9,237	
Total business receipts. \$'000	11,483,732	6,390,032	2,619,359	1,047,356	2,032,203	331,685	223,478	450,734	24,578,579	
Taxable income. . . . \$'000	80,924	48,318	16,520	13,673	19,987	1	53	..	179,476	
10,000,000 - 19,999,999										
Number of companies	309	186	60	26	48	8	1	10	648	
Total business receipts. \$'000	4,225,398	2,636,132	838,529	349,370	659,285	104,764	10,199	135,221	8,958,897	
Taxable income. . . . \$'000	8,865	415	164	194	238	150	..	43	10,071	
20,000,000 - 29,999,999										
Number of companies	113	77	36	14	21	3	1	1	266	
Total business receipts. \$'000	2,747,252	1,888,683	882,880	345,728	515,663	71,471	20,652	28,674	6,501,004	
Taxable income. . . . \$'000	813	..	..	363	1,743	..	..	..	2,919	
30,000,000 - 39,999,999										
Number of companies	67	46	15	3	9	3	..	..	143	
Total business receipts. \$'000	2,306,637	1,574,428	518,777	102,969	299,502	106,159	..	..	4,908,472	
Taxable income. . . . \$'000	27,068	12,070	..	..	..	..	..	..	39,138	
40,000,000 - 49,999,999										
Number of companies	37	31	6	3	3	..	..	..	80	
Total business receipts. \$'000	1,641,066	1,399,912	266,941	137,182	136,154	..	..	..	3,580,525	
Taxable income. . . . \$'000	4,550	1,038	431	212	..	..	..	..	6,231	
50,000,000 - 99,999,999										
Number of companies	67	61	9	10	11	2	..	3	163	
Total business receipts. \$'000	4,515,132	4,450,950	636,588	667,953	658,322	149,389	..	179,976	11,258,311	
Taxable income. . . . \$'000	4,896	11,068	..	16,766	69	..	..	..	32,799	
100,000,000 - 199,999,999										
Number of companies	40	40	7	2	2	..	..	..	91	
Total business receipts. \$'000	5,517,719	5,478,026	1,062,247	269,993	315,485	..	..	..	12,643,470	
Taxable income. . . . \$'000	430	74,304	..	..	..	..	..	..	74,734	
200,000,000 and over										
Number of companies	24	34	3	2	4	..	..	..	67	
Total business receipts. \$'000	18,764,785	25,160,487	988,481	483,480	935,036	..	..	..	46,332,269	
Taxable income. . . . \$'000	2,435	34,639	34,188	7,987	..	..	..	..	79,250	
Total										
Number of companies	101,529	50,399	25,490	11,847	20,029	3,793	1,915	4,994	219,996	
Total business receipts. \$'000	59,043,314	52,783,425	9,521,420	4,035,586	7,020,738	1,021,055	420,147	1,200,021	135,045,706	
Taxable income. . . . \$'000	1,292,598	1,799,374	112,333	448,298	97,172	7,492	1,951	12,313	3,771,531	

**TAXABLE COMPANIES
BY GRADE OF NET TAX ASSESSED AND STATE OF ASSESSMENT**

**TABLE 3.10
Income year 1985-86**

Grade of net tax		State of assessment									
		New South Wales	Victoria	Queensland	Western Australia	South Australia	Tasmania	Northern Territory	Australian Capital Territory	Australia	
\$ 1 -	\$ 999	Number of companies	22,754	8,077	4,186	1,577	2,580	340	149	816	40,479
		Taxable income \$'000	198,855	175,579	49,501	32,063	40,400	7,233	11,965	1,699	517,295
		Net tax \$'000	5,430	2,175	941	471	688	111	39	208	10,063
1,000 -	1,999	Number of companies	4,299	1,968	725	465	620	121	56	178	8,432
		Taxable income \$'000	64,196	22,211	4,862	23,150	3,493	4,485	183	1,125	123,707
		Net tax \$'000	6,253	2,896	1,064	676	899	182	84	263	12,316
2,000 -	3,999	Number of companies	4,689	2,339	777	576	731	146	81	230	9,569
		Taxable income \$'000	76,250	51,350	9,406	9,211	8,692	1,490	526	2,120	159,040
		Net tax \$'000	13,513	6,747	2,307	1,665	2,089	429	243	671	27,661
4,000 -	5,999	Number of companies	2,892	1,343	474	351	451	94	53	123	5,781
		Taxable income \$'000	84,441	53,484	13,644	5,653	7,260	1,512	579	20,447	187,020
		Net tax \$'000	14,229	6,603	2,345	1,742	2,243	459	263	601	28,484
6,000 -	9,999	Number of companies	3,428	1,624	641	400	577	131	80	163	7,044
		Taxable income \$'000	204,349	115,861	17,969	9,949	22,683	2,608	1,598	3,531	378,549
		Net tax \$'000	26,804	12,773	5,035	3,145	4,546	1,023	634	1,268	55,228
10,000 -	49,999	Number of companies	7,893	4,080	1,554	1,018	1,293	299	170	352	16,659
		Taxable income \$'000	793,949	397,244	102,423	96,140	186,577	19,101	8,969	20,495	1,624,898
		Net tax \$'000	176,608	93,487	36,137	22,831	29,105	6,774	3,979	7,829	376,750
50,000 -	74,999	Number of companies	1,092	644	230	168	197	40	23	43	2,437
		Taxable income \$'000	254,383	169,176	46,683	23,579	30,324	7,102	3,151	6,116	540,514
		Net tax \$'000	66,479	39,316	14,165	10,245	12,033	2,395	1,408	2,656	148,697
75,000 -	99,999	Number of companies	619	362	127	97	128	15	11	19	1,378
		Taxable income \$'000	180,939	103,392	29,119	69,714	28,235	3,158	2,112	3,759	420,427
		Net tax \$'000	53,557	31,047	10,862	8,305	11,097	1,305	955	1,672	118,800

TAXABLE COMPANIES
BY GRADE OF NET TAX ASSESSED AND STATE OF ASSESSMENT

TABLE 3.10 (cont.)
Income year 1985-86

Grade of net tax	State of assessment									
	New South Wales	Victoria	Queensland	Western Australia	South Australia	Tasmania	Northern Territory	Australian Capital Territory	Australia	
100,000 - 199,999	Number of companies	1,125	680	223	170	206	39	15	31	2,489
	Taxable income \$'000	707,464	433,430	73,123	54,748	76,947	14,236	4,476	9,613	1,374,038
	Net tax \$'000	159,284	97,204	30,992	23,608	28,348	5,588	2,058	4,185	351,268
200,000 - 299,999	Number of companies	414	285	61	65	53	11	8	13	910
	Taxable income \$'000	454,418	230,254	52,901	35,703	31,810	6,121	4,081	6,673	821,960
	Net tax \$'000	101,833	69,605	15,108	15,752	12,922	2,798	1,876	3,069	222,964
300,000 - 399,999	Number of companies	226	153	32	31	34	11	*	*	491
	Taxable income \$'000	207,990	194,299	24,367	24,074	46,621	9,060	*	*	509,405
	Net tax \$'000	77,800	52,756	10,888	10,628	11,654	3,776	*	*	168,879
400,000 - 499,999	Number of companies	148	109	37	15	22	*	*	3	338
	Taxable income \$'000	261,180	127,116	83,372	15,261	27,640	*	*	2,896	521,417
	Net tax \$'000	66,282	48,349	16,470	6,747	9,714	*	*	1,321	150,701
500,000 - 999,999	Number of companies	330	198	52	41	37	12	2	4	676
	Taxable income \$'000	886,643	403,256	110,956	84,688	67,670	18,704	2,460	14,903	1,589,280
	Net tax \$'000	229,476	136,691	35,671	28,566	26,769	8,280	1,131	2,575	469,160
1,000,000- 1,999,999	Number of companies	174	139	25	23	13	5	..	..	379
	Taxable income \$'000	705,365	646,719	78,544	74,221	54,751	23,226	..	..	1,582,827
	Net tax \$'000	245,519	190,971	34,458	30,864	17,983	6,403	..	..	526,198
2,000,000 and over	Number of companies	161	164	30	23	16	*	*	*	398
	Taxable income \$'000	3,161,911	6,818,818	865,093	315,746	170,130	*	*	*	11,497,007
	Net tax \$'000	1,058,132	2,314,041	388,537	132,393	65,714	*	*	*	4,032,167
Total	Number of companies	50,244	22,165	9,174	5,020	6,958	1,268	652	1,979	97,460
	Taxable income \$'000	8,242,333	9,942,190	1,561,962	873,894	803,233	141,862	48,358	233,550	21,847,382
	Net tax \$'000	2,301,199	3,104,660	604,979	297,637	235,804	50,210	16,470	88,378	6,699,337

* Not available for publication separately

ALL COMPANIES

BY MONTH OF BALANCING DATE AND GRADE OF TAXABLE INCOME

Grade of taxable income	Month of balancing date					
	Prior to Dec. 1985	Dec. 1985	Jan. 1986	Feb. 1986	Mar. 1986	Apr. 1986
\$						
Loss						
Number of companies	34	854	49	64	557	536
Total business receipts \$ '000	31,807	17,845,392	182,941	173,958	2,745,494	306,860
Loss for year \$ '000	5,445	912,348	18,850	11,262	232,204	10,966
Nil						
Number of companies	37	955	41	77	601	227
Total business receipts \$ '000	9,888	11,229,154	17,125	69,408	3,742,105	166,954
1 - 1,999. . . .						
Number of companies	35	649	106	118	337	385
Total business receipts \$ '000	23	674,998	7	1,958	125,654	12,904
Taxable income \$ '000	12	175	43	46	156	86
Net tax \$ '000	5	75	19	19	68	38
2,000 - 9,999. . . .						
Number of companies	6	154	12	14	112	24
Total business receipts \$ '000	21,641	155,343	3,805	5,836	128,605	4,207
Taxable income \$ '000	29	843	61	66	569	98
Net tax \$ '000	9	358	22	30	229	37
10,000 - 19,999. . . .						
Number of companies	6	95	7	8	53	12
Total business receipts \$ '000	2,711	402,533	6,978	3,087	98,538	16,585
Taxable income \$ '000	92	1,406	112	124	756	163
Net tax \$ '000	36	597	36	48	294	71
20,000 - 39,999. . . .						
Number of companies	5	103	3	4	64	13
Total business receipts \$ '000	348	249,769	1,144	778	448,012	23,697
Taxable income \$ '000	149	3,013	80	117	1,865	343
Net tax \$ '000	66	1,237	37	54	742	124
40,000 - 99,999. . . .						
Number of companies	4	133	10	10	78	27
Total business receipts \$ '000	664	704,729	186,860	9,003	153,286	29,110
Taxable income \$ '000	258	8,686	627	722	5,082	1,664
Net tax \$ '000	119	3,722	259	236	2,170	589
100,000 - 199,999. . . .						
Number of companies	3	124	5	5	60	15
Total business receipts \$ '000	1,836	733,104	34,969	4,629	279,747	40,022
Taxable income \$ '000	331	17,707	785	670	8,392	2,057
Net tax \$ '000	96	7,107	278	227	3,104	825
200,000 - 399,999. . . .						
Number of companies	4	105	4	6	44	10
Total business receipts \$ '000	28,204	1,177,375	27,014	17,438	1,737,180	38,264
Taxable income \$ '000	1,107	30,841	1,350	1,568	12,492	3,034
Net tax \$ '000	350	12,422	621	600	4,324	1,380
400,000 - 999,999. . . .						
Number of companies	3	160	5	3	53	18
Total business receipts \$ '000	10,539	2,080,286	15,949	6,059	724,166	160,721
Taxable income \$ '000	1,868	105,361	3,044	1,717	35,463	11,351
Net tax \$ '000	757	39,313	1,307	769	13,594	4,216
1,000,000 - 1,999,999. . . .						
Number of companies	1	126	1	10	32	5
Total business receipts \$ '000	..	2,251,697	..	131,699	544,468	188,791
Taxable income \$ '000	1,176	178,101	1,913	15,074	45,093	8,176
Net tax \$ '000	..	64,511	..	5,032	16,677	1,595
2,000,000 and over						
Number of companies	7	203	4	8	59	10
Total business receipts \$ '000	967,807	19,443,695	2,556,622	2,515,473	5,826,057	849,130
Taxable income \$ '000	80,920	2,932,237	68,051	90,510	805,125	60,820
Net tax \$ '000	35,848	704,388	30,674	9,244	143,504	26,386
Total						
Number of companies	145	3,661	247	327	2,050	1,282
Total business receipts \$ '000	1,075,466	56,948,075	3,033,413	2,939,326	16,553,312	1,837,244
Taxable income \$ '000	85,942	3,278,371	76,066	110,612	914,993	87,793
Net tax \$ '000	37,284	833,729	33,253	16,260	184,706	35,261
Loss for year \$ '000	5,445	912,348	18,850	11,262	232,204	10,966

TABLE 3.11
Income year 1985-86

May 1986	June 1986	July 1986	Aug. 1986	Sept. 1986	Oct. 1986	Nov. 1986	Dec. 1986 onwards	Total
130	95,331	116	56	216	62	59	214	98,278
1,274,527	49,060,612	2,137,289	42,217	1,934,809	681,106	633,688	624,072	77,674,772
19,840	3,972,754	98,255	6,125	170,395	27,679	25,905	61,332	5,573,362
101	108,076	136	72	208	60	74	242	110,907
122,480	27,684,305	510,029	60,322	859,506	176,270	157,431	5,239,817	50,044,791
133	36,872	127	131	280	184	90	248	39,695
8,060	18,397,898	16,754	6,098	147,978	12,440	4,484	5,866	19,415,120
45	19,319	53	52	126	79	32	106	20,329
20	7,728	23	21	57	36	15	45	8,171
31	22,614	48	17	82	30	22	53	23,219
9,489	7,615,936	991,720	19,352	120,989	33,272	24,814	33,857	9,168,866
149	117,589	272	84	383	131	108	260	120,644
50	43,316	116	35	164	59	47	108	44,578
9	11,172	22	8	30	5	7	29	11,463
9,123	5,685,925	1,227,765	9,412	18,270	3,167	15,402	22,927	7,522,424
155	161,054	316	105	422	69	88	412	165,273
52	57,156	118	48	175	27	33	174	58,867
14	10,460	34	12	34	8	7	28	10,789
13,816	7,063,773	36,647	16,421	55,789	215,407	25,899	37,248	8,188,746
386	298,742	1,007	380	981	201	210	801	308,276
158	106,920	306	117	394	76	97	342	110,669
28	9,893	21	16	54	23	13	40	10,350
95,016	11,032,416	24,665	20,269	290,340	65,393	27,302	115,042	12,754,095
1,864	621,098	1,302	930	3,596	1,424	901	2,626	650,779
760	221,525	438	270	1,347	552	359	1,091	233,435
15	4,632	25	13	43	12	6	28	4,986
30,355	10,702,189	103,262	12,480	188,273	347,906	133,200	77,379	12,689,351
2,105	649,458	3,663	1,827	6,071	1,854	742	3,908	699,571
775	234,647	1,177	476	2,405	844	341	1,293	253,594
8	2,765	20	7	43	10	15	25	3,066
27,919	10,797,372	136,396	33,510	454,339	51,737	204,829	391,123	15,122,700
2,053	774,171	6,249	2,143	12,610	2,968	4,317	7,279	862,181
906	287,480	2,674	986	4,834	1,363	1,878	3,066	322,884
13	1,888	30	8	65	14	21	32	2,313
18,953	15,878,609	428,726	95,591	779,817	165,731	394,096	462,411	21,221,655
7,893	1,169,643	18,683	4,852	42,432	8,471	13,514	20,390	1,444,682
2,817	408,855	6,508	2,056	15,381	3,388	5,421	7,824	512,207
9	721	12	9	37	12	10	16	1,001
158,143	10,625,794	895,795	171,415	302,015	127,007	163,155	213,605	15,773,584
12,460	1,004,482	15,862	13,022	53,206	16,357	12,612	22,656	1,400,189
4,779	314,086	6,488	3,872	13,699	5,754	5,383	9,019	450,897
28	899	26	9	86	20	13	17	1,389
3,834,218	72,460,736	7,577,308	505,389	12,532,239	1,816,660	697,078	1,671,794	133,254,205
900,804	12,477,079	372,556	53,731	1,478,211	356,710	94,306	175,929	19,946,989
390,988	2,901,792	97,000	15,437	241,743	56,376	24,062	26,595	4,704,035
519	305,323	617	358	1,178	440	337	972	317,456
5,602,099	247,005,565	14,086,356	992,476	17,684,364	3,696,095	2,481,379	8,895,140	382,830,309
927,914	17,292,635	419,964	77,125	1,598,038	388,265	126,830	234,366	25,618,913
401,305	4,583,505	114,849	23,317	280,200	68,475	37,635	49,557	6,699,337
19,840	3,972,754	98,255	6,125	170,395	27,679	25,905	61,332	5,573,362

PART 4 — SUPERANNUATION FUNDS

— Description of Tables and Items

— Tables of Statistics

DESCRIPTION OF TABLES

Coverage

The statistics contained in the tables were compiled from 1985-86 income year returns of superannuation funds that were processed in the period 1 July 1986 to 30 June 1988.

Superannuation fund returns were generally lodged using the return form F and a facsimile of forms can be found in Appendix 1 at the back of this book.

Compilation

Statistical information was extracted manually from returns and transcribed onto input documents which were processed by computer. The statistical items collected were determined by the type of superannuation fund.

Type of Superannuation Fund

Section 23(ja) funds - Approved funds for 20 or more self-employed persons are exempt from tax if they meet a number of conditions imposed by the Commissioner and comply with public securities investment requirements. Non-compliance renders their income subject to tax at the rate of 46 per cent.

Section 23F funds - Employees's funds are exempt from tax on all income, other than private company dividends and other non-arm's length income, provided they satisfy certain special tests and the public securities investment requirements. Private company dividends and other non-arm's length income are taxed at 50 per cent. Failure to comply with the investment requirements renders other income subject to tax at 46 per cent.

Section 23FA funds - The income derived during the year of income by a fund that is an eligible approved deposit fund in relation to the year of income is exempt from income tax, provided that it is maintained by an approved trustee, solely for approved purposes and under approved rules.

Section 23FB funds - Funds for persons in business, employment etc., may qualify for exemption under this section. Such funds must exist only for the purpose of providing benefits for members on their retirement and/or for member's dependants on the member's death. Primarily the exemption is directed to funds established for persons, who are not members of an employer sponsored fund. Private company dividends and other non-arms length income is excluded from exemption in the same manner as applies to Sec. 23F funds and is taxed at a rate of 50 per cent.

Section 121DA funds - Funds which do not qualify for any special taxation concessions. These funds are taxed at the rate of 60 per cent.

Section 121DAA funds - Where a deposit fund has an approved trustee at the end of the year of income but fails to meet the conditions for exemption of tax under Section 23FA, its investment income is taxed in accordance with Section 121DAA at the rate of 46 per cent.

Section 121DAB funds - Funds which do not qualify for any special taxation concessions, but still meet the basic test of providing benefits for members for their retirement or for dependants on a member's death. These funds are taxed at the rate of 46 per cent. For the purpose of presentation of these statistics, section 23(ja) and 23F funds have been combined.

Number

Refers to the number of superannuation fund assessments (taxable or non-taxable) included in the table. A fund is considered 'taxable' when gross tax is charged; otherwise a return is 'non-taxable'.

Items

Contributions-Employer - This item is the sum of amounts shown as contributions made during the year of income by the employer.

Contributions-Total - This item is the total of all contributions employer and members made during the year of income.

Benefits paid/payable - This item is the sum of amounts of benefits paid or payable during the year of income.

Total assets - This item is the total of all assets, including Commonwealth securities and other public securities, but does not include life assurance policies.

Net income - This item is the sum of those amounts shown as the net income of funds in returns.

Taxable income - This item is the sum of the taxable income on which the funds were assessed. That is, the income derived by the fund, other than income exempt from income tax, less any outgoings, losses or allowable deduction (other than those of a capital nature) incurred by the fund in gaining and producing that income.

Gross tax - This item is the sum of amounts of tax assessed on the taxable income of funds.

Provisional tax debit - Taxable superannuation fund returns assessed under section 121DA, 121DAA or 121DAB (i.e. where the fund does not qualify for any special tax treatment) were liable to pay provisional tax in respect of 1986-87 income.

Provisional tax credit - This item is the sum of the amounts of provisional tax credit (i.e. credit for amounts of provisional tax levied in respect of the 1985-86 income year) allowed in superannuation fund returns.

Balance payable/refundable - This item is the sum of the amounts which appear on the notices of assessment issued to taxpayers. If the assessment resulted in an overall credit after allowance of all rebates, credits, etc. imposition of additional tax, if any, and allowance of credit for provisional tax, etc., there would generally be a refund of tax to the taxpayer; alternatively if the assessment resulted in an overall debit, there would be a balance payable by the taxpayer.

DESCRIPTION OF TABLES IN PART 4

The tables in Part 4 contain statistics from 1985-86 income year returns of superannuation funds.

In the tables classified by grade (size) of assets, each size level contains returns with, for example, assets starting at the lower level of the range up to and including the upper limit of the range. e.g., The range marked \$10,000 - \$19,999 includes returns with assets of \$10,000 or more up to and including assets of \$19,999. In all tables, breakdowns with less than three superannuation funds do not show any figures in that breakdown. The figures are, however, included in the overall totals. Discrepancies between totals shown in any tables and the sum of their component figures are due to rounding.

TABLE 4.1 - Selected items from taxable superannuation funds classified by type of fund and grade of assets.

This table sets out relevant statistics extracted from taxable superannuation fund returns classified by grade of assets shown in returns. Information is shown separately for each type of superannuation fund.

Note that only items relevant to each type of fund are shown.

TABLE 4.2 - Selected items from non-taxable superannuation funds classified by type of fund and grade of assets.

This table sets out relevant statistics extracted from non-taxable superannuation fund returns classified by grade of assets shown in returns. As with table 4.1 information is shown separately for each type of superannuation fund.

TABLE 4.3 - Selected items from taxable superannuation funds classified by type of fund and state of assessment.

This table sets out the relevant statistics extracted from taxable superannuation fund returns for each state of assessment. Information is shown separately for each type of superannuation fund.

TABLE 4.4 - Selected items from non-taxable superannuation funds classified by type of fund and state of assessment.

This table sets out the relevant statistics extracted from non-taxable superannuation fund returns for each state of assessment. Information is shown separately for each type of superannuation fund.

SUPERANNUATION FUNDS

Tables of statistics

TAXABLE SUPERANNUATION FUNDS
 SELECTED ITEMS BY TYPE OF FUND AND GRADE OF ASSETS

TABLE 4.1
 Income year 1985-86

	Grade of assets										Total	
	Nil	\$1- \$1,999	\$2,000- \$9,999	\$10,000- \$19,999	\$20,000- \$49,999	\$50,000- \$99,999	\$100,000- \$199,999	\$200,000- \$499,999	\$500,000- \$999,999	\$1,000,000- \$1,999,999		\$2,000,000- and over
Sections 23(ja) and 23F Funds												
Number of funds	45	42	496	666	1,034	559	285	100	21	5	3	3,256
Total assets	\$ 0	53	3,227	9,915	33,259	38,819	38,741	29,439	14,185	7,287	12,807	187,732
Net income	\$ 0	198	398	1,126	3,787	4,507	4,426	3,307	1,852	696	1,597	21,923
Contributions - Employer	\$ 0	8	3	111	417	1,603	1,827	1,630	944	714	1,111	8,566
Contributions - Total	\$ 0	8	3	111	451	1,625	1,861	1,635	1,014	717	1,111	9,089
Benefits paid/payable	\$ 0	1,129	130	373	279	187	427	945	522	465	255	2,498
Taxable income	\$ 0	192	20	392	1,116	3,768	4,502	4,400	3,303	1,852	696	21,838
Gross tax	\$ 0	70	6	118	337	1,136	1,359	991	556	209	479	6,592
Provisional credit	\$ 0	5	6	10	26	15	43	10	85	..	..	201
Balance payable/refundable	\$ 0	65	6	115	334	1,133	1,370	997	479	213	479	6,516
Section 23FB Funds												
Number of funds	..	..	..	..	13	7	..	3	..	..	..	28
Total assets	\$ 0	..	..	..	440	473	..	1,265	..	..	..	3,373
Net income	\$ 0	..	..	..	48	62	..	167	..	..	..	361
Contributions - Employer	\$ 0	..	..	..	..	2	..	..	..	..	..	19
Contributions - Total	\$ 0	..	..	..	4	2	..	65	..	..	..	86
Benefits paid/payable	\$ 0	..	..	..	..	..	..	19	..	..	..	57
Taxable income	\$ 0	..	..	..	48	62	..	167	..	..	..	361
Gross tax	\$ 0	..	..	..	15	19	..	50	..	..	..	109
Balance payable/refundable	\$ 0	..	..	..	14	19	..	50	..	..	..	108
Section 121DA Funds												
Number of funds	43	18	160	164	265	142	88	52	7	..	..	945
Total assets	\$ 0	17	954	2,474	8,641	9,575	12,411	15,725	4,359	..	..	68,715
Net income	\$ 0	119	10	52	128	440	610	848	399	..	..	4,859
Contributions - Employer	\$ 0	42	3	13	61	261	290	835	578	3	..	2,704
Contributions - Total	\$ 0	43	3	15	66	267	329	844	594	20	..	2,797
Benefits paid/payable	\$ 0	1,377	157	28	17	165	106	116	610	619	..	3,720
Taxable income	\$ 0	119	10	52	128	434	610	818	1,598	354	..	4,747
Gross tax	\$ 0	70	6	31	76	257	365	490	953	212	..	2,835
Provisional debit	\$ 0	41	3	32	73	258	367	442	948	224	..	2,784
Provisional credit	\$ 0	5	4	13	24	101	106	126	292	111	..	992
Balance payable/refundable	\$ 0	107	5	51	127	419	630	817	1,626	325	..	4,667
Section 121DAB Funds												
Number of funds	33	12	52	54	72	53	34	30	12	7	4	363
Total assets	\$ 0	15	321	803	2,381	3,765	4,947	8,537	8,442	9,335	57,537	96,082
Net income	\$ 0	280	3	64	119	379	427	575	806	622	2,068	6,113
Contributions - Employer	\$ 0	..	..	..	4	111	54	111	130	813	5,517	6,856
Contributions - Total	\$ 0	..	..	..	111	62	304	236	115	833	5,631	7,314
Benefits paid/payable	\$ 0	1,829	8	232	386	1,004	483	658	301	393	4,255	9,741
Taxable income	\$ 0	285	3	64	119	379	422	544	649	671	1,892	5,535
Gross tax	\$ 0	123	1	30	55	172	189	250	300	309	233	2,532
Provisional debit	\$ 0	..	1	28	48	119	135	164	241	318	149	930
Provisional credit	\$ 0	13	1	10	6	31	21	60	107	..	58	336
Balance payable/refundable	\$ 0	111	1	47	98	261	305	447	628	324	1,771	4,351
Section 121DAA Funds												
Number of funds	..	..	..	..	..	..	..	..	..	..	..	..
Total assets	\$ 0	..	..	..	..	..	..	..	..	..	..	..
Net income	\$ 0	..	..	..	..	..	..	..	..	..	..	..
Contributions - Employer	\$ 0	..	..	..	..	..	..	..	..	..	..	..
Contributions - Total	\$ 0	..	..	..	..	..	..	..	..	..	..	..
Taxable income	\$ 0	..	..	..	..	..	..	..	..	..	..	..
Gross tax	\$ 0	..	..	..	..	..	..	..	..	..	..	..
Provisional debit	\$ 0	..	..	..	..	..	..	..	..	..	..	..
Provisional Credit	\$ 0	..	..	..	..	..	..	..	..	..	..	..
Balance payable/refundable	\$ 0	..	..	..	..	..	..	..	..	..	..	..

* Not available for publication separately

NON-TAXABLE SUPERANNUATION FUNDS
SELECTED ITEMS BY TYPE OF FUND AND GRADE OF ASSETS

TABLE 4.2
Income year 1985-86

	Grade of assets										Total	
	Nil	\$1- \$1,999	\$2,000- \$9,999	\$10,000- \$19,999	\$20,000- \$49,999	\$50,000- \$99,999	\$100,000- \$199,999	\$200,000- \$499,999	\$500,000- \$999,999	\$1,000,000- \$1,999,999		\$2,000,000- and over
Sections 23(ja) and 23F Funds												
Number of funds	21,967	2,076	10,946	11,783	20,491	13,294	7,658	3,605	706	255	408	93,189
Total assets \$'000	..	2,066	64,899	172,409	674,689	938,413	1,059,671	1,061,892	474,805	348,172	6,505,995	11,303,011
Net income \$'000	14,769	566	4,398	13,654	63,453	95,282	114,821	118,645	53,894	41,837	895,387	1,416,705
Contributions - Employer . . . \$'000	150,066	1,997	28,871	48,482	120,887	124,529	116,403	90,670	38,207	26,210	403,266	1,149,588
Contributions - Total \$'000	367,363	2,289	29,764	49,324	123,521	128,416	121,325	96,196	47,472	34,917	620,992	1,621,578
Benefits paid/payable \$'000	250,498	3,453	7,319	7,902	18,917	22,355	29,195	29,020	23,499	20,692	595,536	1,008,387
Provisional credit \$'000	8	..	8	16	42	47	68	13	77	..	..	279
Balance payable/refundable . . \$'000	(8)	..	(8)	(16)	(42)	(47)	(68)	(13)	(77)	..	..	(279)
Section 23FB Funds												
Number of funds	570	216	718	318	325	131	75	38	12	8	9	2,420
Total assets \$'000	..	264	4,145	4,474	10,517	9,265	10,153	11,091	7,653	11,368	662,560	731,490
Net income \$'000	595	9	278	376	897	907	779	1,142	725	748	40,651	47,107
Contributions - Employer . . . \$'000	430	44	238	147	409	318	303	349	212	..	37	2,489
Contributions - Total \$'000	20,567	148	904	587	1,039	731	906	1,171	273	2,293	79,423	108,043
Benefits paid/payable \$'000	4,959	35	30	50	126	150	484	453	580	1,099	50,845	58,811
Balance payable/refundable . . \$'000	..	..	..	..	..	..	..	(13)	..	..	..	(13)
Section 121DA Funds												
Number of funds	134	64	309	238	274	109	36	17	*	*	..	1,187
Total assets \$'000	..	71	1,784	3,443	8,699	7,525	5,184	4,873	*	*	..	36,986
Net income \$'000	11	..	1	2	21	25	..	144	*	*	..	205
Contributions - Employer . . . \$'000	38	3	49	56	123	55	11	9	*	*	..	347
Contributions - Total \$'000	41	3	51	66	125	58	11	9	*	*	..	366
Benefits paid/payable \$'000	1,815	4	116	5	143	2	29	38	*	*	..	2,152
Provisional credits \$'000	4	..	1	2	8	2	1	27	*	*	..	67
Balance payable/refundable . . \$'000	(4)	..	(1)	(1)	(6)	(22)	(1)	(27)	*	*	..	(62)
Section 121DAB Funds												
Number of funds	111	14	30	21	38	27	18	8	2	..	..	269
Total assets \$'000	..	5	161	287	1,097	1,906	2,530	2,784	1,055	..	..	9,824
Net income \$'000	33	..	5	3	29	100	46	90	..	..	..	307
Contributions - Employer . . . \$'000	183	3	11	23	83	41	61	302	512	..	..	1,217
Contributions - Total \$'000	201	3	12	23	83	41	61	302	512	..	..	1,237
Benefits paid/payable \$'000	1,676	14	71	..	..	21	50	3	..	..	..	1,835
Section 23FA Funds												
Number of funds	3	..	..	..	..	..	3	*	*	3	10	22
Total assets \$'000	..	..	..	..	..	..	491	*	*	4,592	274,429	281,011
Net income \$'000	..	..	..	..	..	..	19	*	*	266	20,273	20,646
Contributions - Total \$'000	..	..	..	..	..	..	..	*	*	..	9,504	9,504

* Not available for publication separately

TAXABLE SUPERANNUATION FUNDS
 SELECTED ITEMS BY TYPE OF FUND AND STATE OF ASSESSMENT

TABLE 4.3
 Income year 1985-86

	State of assessment								Australia
	New South Wales	Victoria	Queensland	Western Australia	South Australia	Tasmania	Northern Territory	Australian Capital Territory	
Sections 23(ja) and 23F Funds									
Number of funds	1,865	622	399	159	194	5	12	..	3,256
Total assets \$ '000	104,641	41,191	23,568	8,444	9,300	244	344	..	187,732
Net income \$ '000	12,278	4,707	2,755	1,023	1,090	31	40	..	21,923
Contributions - Employer . . . \$ '000	4,379	2,138	1,065	534	433	6	12	..	8,566
Contributions - Total \$ '000	4,713	2,289	1,082	537	451	6	12	..	9,089
Benefits paid/payable \$ '000	5,007	1,195	630	62	317	..	..	..	7,211
Taxable income \$ '000	12,231	4,688	2,754	1,023	1,072	31	40	..	21,838
Gross tax \$ '000	3,700	1,409	829	308	326	9	12	..	6,592
Provisional credit \$ '000	41	5	118	..	37	..	..	..	201
Balance payable/refundable . . \$ '000	3,729	1,411	737	316	301	10	12	..	6,516
Section 23FB Funds									
Number of funds	20	..	4	..	..	..	..	..	28
Total assets \$ '000	2,156	..	986	..	..	..	..	..	3,373
Net income \$ '000	207	..	135	..	..	..	..	..	361
Contributions - Employer . . . \$ '000	..	..	17	..	..	..	..	..	19
Contributions - Total \$ '000	18	..	64	..	..	..	..	..	86
Benefits paid/payable \$ '000	38	..	19	..	..	..	..	..	57
Taxable income \$ '000	207	..	135	..	..	..	..	..	361
Gross tax \$ '000	62	..	40	..	..	..	..	..	109
Balance payable/refundable . . \$ '000	62	..	40	..	..	..	..	..	108
Section 121DA Funds									
Number of funds	432	222	103	12	149	21	6	..	945
Total assets \$ '000	31,068	20,454	7,338	1,278	6,654	1,662	261	..	68,715
Net income \$ '000	1,286	2,123	867	80	339	151	14	..	4,859
Contributions - Employer . . . \$ '000	1,114	784	439	170	117	80	1	..	2,704
Contributions - Total \$ '000	1,134	820	439	194	125	84	1	..	2,797
Benefits paid/payable \$ '000	1,267	1,132	969	222	103	28	..	..	3,720
Taxable income \$ '000	1,256	2,123	862	35	307	151	14	..	4,747
Gross tax \$ '000	750	1,267	516	21	182	91	8	..	2,835
Provisional debit \$ '000	737	1,309	485	17	154	73	9	..	2,784
Provisional credit \$ '000	345	493	90	8	42	13	2	..	992
Balance payable/refundable . . \$ '000	1,161	2,090	916	30	300	153	17	..	4,667
Section 121DBB Funds									
Number of funds	155	103	39	25	32	..	..	..	363
Total assets \$ '000	73,286	8,895	4,453	1,599	7,585	..	..	..	96,082
Net income \$ '000	3,498	1,098	349	271	870	..	..	..	6,113
Contributions - Employer . . . \$ '000	6,082	123	97	28	525	..	..	..	6,856
Contributions - Total \$ '000	6,212	331	97	28	645	..	..	..	7,314
Benefits paid/payable \$ '000	8,209	466	77	424	565	..	..	..	9,741
Taxable income \$ '000	3,498	1,098	349	275	288	..	..	..	5,535
Gross tax \$ '000	1,609	501	162	124	..	..	..	..	2,532
Provisional debit \$ '000	1,406	473	141	..	99	..	..	..	2,132
Provisional credit \$ '000	218	38	15	..	45	..	..	..	336
Balance payable/refundable . . \$ '000	2,809	936	293	111	180	..	..	..	4,351
Section 121DAA Funds									
Number of funds	..	..	..	..	..	..	..	..	..
Total assets \$ '000	..	..	..	..	..	..	..	..	..
Net income \$ '000	..	..	..	..	..	..	..	..	..
Contributions - Employer . . . \$ '000	..	..	..	..	..	..	..	..	..
Contributions - Total \$ '000	..	..	..	..	..	..	..	..	..
Taxable income \$ '000	..	..	..	..	..	..	..	..	..
Gross tax \$ '000	..	..	..	..	..	..	..	..	..
Provisional debit \$ '000	..	..	..	..	..	..	..	..	..
Provisional credit \$ '000	..	..	..	..	..	..	..	..	..
Balance payable/refundable . . \$ '000	..	..	..	..	..	..	..	..	..

* Not available for publication separately

NON-TAXABLE SUPERANNUATION FUNDS
 SELECTED ITEMS BY TYPE OF FUND AND STATE OF ASSESSMENT

TABLE 4.4
 Income year 1985-86

	State of assessment								Australia
	New South Wales	Victoria	Queensland	Western Australia	South Australia	Tasmania	Northern Territory	Australian Capital Territory	
Sections 23(ja) and 23F Funds									
Number of funds	42,236	28,173	9,778	4,881	6,354	1,435	332	..	93,189
Total assets \$'000	3,838,145	5,528,408	806,460	310,271	728,064	79,964	11,700	..	11,303,011
Net income \$'000	440,064	755,699	83,558	22,948	103,661	9,504	1,272	..	1,416,705
Contributions - Employer . . . \$'000	414,970	502,673	108,526	44,185	63,044	13,914	2,276	..	1,149,588
Contributions - Total \$'000	482,406	874,419	117,291	48,823	80,382	15,918	2,339	..	1,621,578
Benefits paid/payable \$'000	306,669	539,373	57,002	24,378	72,380	7,570	1,015	..	1,008,387
Provisional credit \$'000	59	66	129	..	21	3	3	..	279
Balance payable/refundable . . \$'000	(59)	(66)	(129)	..	(21)	(3)	(3)	..	(279)
Section 23FB Funds									
Number of funds	1,456	589	144	129	81	*	*	..	2,420
Total assets \$'000	681,999	20,276	16,918	4,423	6,401	*	*	..	731,490
Net income \$'000	43,502	1,358	1,197	433	471	*	*	..	47,107
Contributions - Employer . . . \$'000	738	1,380	257	50	55	*	*	..	2,489
Contributions - Total \$'000	73,311	32,251	493	661	1,240	*	*	..	108,043
Benefits paid/payable \$'000	50,194	7,367	276	514	191	*	*	..	58,811
Balance payable/refundable . . \$'000	(13)	..	..	..	..	*	*	..	(13)
Section 121DA Funds									
Number of funds	815	148	46	*	163	8	*	..	1,187
Total assets \$'000	26,311	4,300	2,402	*	3,740	104	*	..	36,986
Net income \$'000	58	13	1	*	118	15	*	..	205
Contributions - Employer . . . \$'000	139	114	64	*	21	..	*	..	347
Contributions - Total \$'000	150	118	64	*	23	2	*	..	366
Benefits paid/payable \$'000	1,126	823	8	*	178	17	*	..	2,152
Provisional credits \$'000	25	26	8	*	4	3	*	..	67
Balance payable/refundable . . \$'000	(25)	(23)	(8)	*	(4)	(1)	*	..	(62)
Section 121DB									
Number of funds	138	72	28	6	16	*	*	..	269
Total assets \$'000	5,962	2,097	143	586	1,037	*	*	..	9,824
Net income \$'000	223	32	..	1	50	*	*	..	307
Contributions - Employer . . . \$'000	190	899	48	..	80	*	*	..	1,217
Contributions - Total \$'000	193	899	48	..	95	*	*	..	1,237
Benefits paid/payable \$'000	887	862	7	62	8	*	*	..	1,835
Section 23FA Funds									
Number of funds	8	9	..	*	*	..	..	..	22
Total assets \$'000	204,396	27,809	..	*	*	..	..	..	281,011
Net income \$'000	14,738	443	..	*	*	..	..	..	20,646
Contributions - Total \$'000	9,504	..	..	*	*	..	..	..	9,504

* Not available for publication separately

PART 5 — MISCELLANEOUS
STATISTICAL TABLES

INDIVIDUALS

— Description of Tables and Items

— Tables of Statistics

DESCRIPTION OF TABLES IN PART 5

For an explanation of the terms and items appearing in these tables refer to Part 1 (Individuals).

Tables 5.1 to 5.4 contain statistics compiled from prior year (1984-85 income year) returns of individuals which were assessed in the period 1 July 1986 to 30 June 1987. From these assessments only limited statistics were collected and these are set out in the tables.

Tables 5.5 to 5.6 contain results of a survey of 1985-86 income year returns of married persons which were matched to obtain the combined income for couples. The returns were matched by reference to the surname, initials, and residential address of the spouse shown on page 1 of the returns. A total of 1,662,211 couples' returns were matched in this way.

TABLE 5.1 - Prior year (1984-85 income year) taxable and non-taxable returns of individuals which were assessed in the period 1 July 1986 to 30 June 1987, classified by type of taxpayer and state of assessment.

This table sets out statistics of taxable income and net tax from taxable returns. The number of non-taxable returns is also shown. Separate information is shown for non-provisional and provisional returns. Provisional returns are subdivided into Property, Primary producers and Others. The table also sets out the statistics classified by state of assessment.

TABLE 5.2 - Selected items from prior year (1984-85 income year) taxable and non-taxable returns of individuals which were assessed in the period 1 July 1986 to 30 June 1987, classified by grade of taxable income.

In this table selected items from taxable assessments are tabulated by grade of taxable income. Information from non-taxable assessments is shown in aggregate. For each item, in addition to the monetary value, the number of returns in which that item appeared is also shown.

This table does not include information from those returns which were processed manually.

TABLE 5.3 - Selected items from prior year (1984-85 income year) taxable returns which were assessed in the period 1 July 1986 to 30 June 1987, classified by state of assessment.

In this table selected income and deduction from taxable assessments are shown classified by state of assessment. For each item, in addition to the monetary value, the number of returns in which that item appeared is also shown.

This table does not include information from those returns which were processed manually.

TABLE 5.4 - Selected items from prior year (1984-85 income year) taxable returns with rebates and credits which were assessed in the period 1 July 1986 to 30 June 1987, classified by type of return and state of assessment.

This table contains statistics of taxable income, net tax and certain rebate and credit items from taxable returns where rebates and credits were present in the return. The statistics are shown separately for non-provisional and provisional returns. Provisional returns are subdivided into Property, Primary Producers and Others. The table also sets out the statistics classified by state of assessment.

This table does not include information from those returns which were processed manually.

TABLE 5.5 - Matched husband and wife returns. Percentage distribution and mean taxable income by grade of combined taxable income.

This table shows the percentage distribution of couples by grade of combined taxable income (i.e., the husband's and wife's taxable income combined). The mean taxable income for the husband and wife is also shown for each grade.

TABLE 5.6 - Matched husband and wife returns. Percentage distribution by grade of taxable income.

This table shows the percentage distribution of couples, cross-classified by grade of husband's taxable income and by the wife's taxable income. The percentage of couples where the husband's income exceeds the wife's income is also shown for each grade of husband's taxable income.

INDIVIDUALS

Miscellaneous tables of statistics

PRIOR YEAR TAXABLE AND NON-TAXABLE INDIVIDUALS
 1984-85 INCOME YEAR RETURNS WHICH WERE ASSESSED IN THE PERIOD
 1 JULY 1986 TO 30 JUNE 1987
 BY TYPE OF TAXPAYER AND STATE OF ASSESSMENT
 (Excludes manually assessed and issued assessments)

TABLE 5.1
 Income year 1984-85

Type -	Taxable				
	Non-taxable	Number	Taxable income	Medicare levy	Net tax
	No.	No.	\$'000	\$'000	\$'000
Non-provisional	113,061	185,737	2,930,259	25,392	649,014
Provisional -					
Primary producers	386	15,410	239,802	1,893	88,110
Property	4	21,380	342,901	2,949	83,256
Other	9,268	61,696	913,374	7,962	216,179
Total provisional	9,658	98,485	1,496,077	12,804	387,545
All individuals	122,719	284,223	4,426,335	38,196	1,036,559
State of assessment -					
New South Wales	42,285	107,154	1,648,704	14,516	391,842
Victoria	34,288	80,113	1,303,523	10,735	311,845
Queensland	26,357	54,796	804,321	7,093	180,211
Western Australia	7,221	14,335	222,928	1,965	51,799
South Australia	7,594	15,039	231,609	1,996	50,938
Tasmania	1,807	3,488	52,800	457	11,565
Northern Territory	1,207	3,151	57,046	507	12,371
Australian Capital Territory	1,960	6,147	105,404	927	25,987
Australia	122,719	284,223	4,426,335	38,196	1,036,558

PRIOR YEAR TAXABLE AND NON-TAXABLE INDIVIDUALS
 1984-85 INCOME YEAR RETURNS WHICH WERE ASSESSED IN THE PERIOD
 1 JULY 1986 TO 30 JUNE 1987
 SELECTED ITEMS BY GRADE OF TAXABLE INCOME
 (Excludes manually assessed and issued assessments)

TABLE 5.2
 Income year 1984-85

Item	Taxable									
	Non-taxable	Grade of taxable income								
		Under \$7,500	\$7,500-\$12,499	\$12,500-\$19,499	\$19,500-\$27,999	\$28,000-\$34,999	\$35,000-\$49,999	\$50,000 and over	Total	
Number . . . . .	..	117,327	51,203	73,054	76,391	43,248	12,942	7,702	2,753	267,293
Taxable income.	\$'000	27,627	296,259	719,823	1,207,253	994,458	400,686	307,176	212,842	4,138,497
Medicare levy	\$'000	18	237	6,542	11,542	9,643	3,928	3,013	1,629	36,533
Net tax	\$'000	..	19,041	97,999	234,266	247,817	119,578	103,864	96,425	918,990
Income Equalisation Withdrawals .	Number with	..	33	8	15	19	21	8	8	87
	Amount. . .	\$'000	304	49	94	225	239	118	241	1,229
Film industry deduction.	Number with	..	64	31	22	63	70	83	119	523
	Amount. . .	\$'000	3,688	477	302	954	725	1,143	1,845	8,453
Self-employed superannuation . .	Number with	..	3,159	2,804	5,185	5,059	2,493	581	356	16,620
	Amount. . .	\$'000	2,180	1,928	3,586	3,595	1,951	519	346	12,073
Losses recouped -										
Primary production.	Number with	..	4,669	341	326	197	85	30	24	1,021
	Amount. . .	\$'000	31,878	1,454	2,342	1,103	684	257	400	6,596
Other	Number with	..	7,178	884	777	405	165	46	32	2,331
	Amount. . .	\$'000	39,766	2,813	3,254	1,813	872	269	286	9,639
Unrecouped losses -										
Primary production.	Number with	..	..	..	..	..	..	..	..	..
	Amount. . .	\$'000	..	..	..	..	..	..	..	..
Other	Number with	..	..	..	..	..	..	..	..	..
	Amount. . .	\$'000	..	..	..	..	..	..	..	..

PRIOR YEAR TAXABLE INDIVIDUALS
 1984-85 INCOME YEAR RETURNS WHICH WERE ASSESSED IN THE PERIOD
 1 JULY 1986 TO 30 JUNE 1987
 SELECTED ITEMS BY STATE OF ASSESSMENT
 (Excludes manually assessed and issued assessments)

TABLE 5.3
 Income year 1984-85

Item		New South Wales	Victoria	Queensland	Western Australia	South Australia	Tasmania	Northern Territory	Australian Capital Territory	Australia
Number . . . . .	..	101,470	71,731	53,336	13,840	14,597	3,375	3,061	5,883	267,293
Taxable income	\$'000	1,582,004	1,115,938	796,469	216,130	221,685	51,609	53,684	100,977	4,138,497
Medicare levy	\$'000	13,970	9,921	6,927	1,911	1,953	452	494	905	36,533
Net tax	\$'000	357,096	248,661	169,387	48,139	48,586	11,234	11,720	24,168	918,990
Income Equalisation Withdrawals .	Number with	22	15	45	1	2	1	1	..	87
	Amount. .	\$'000	259	192	653	10	10	5	100	1,229
Film industry deduction	Number with	214	125	103	49	20	1	7	4	523
	Amount. .	\$'000	3,910	3,043	676	584	188	3	32	8,453
Self-employed superannuation . .	Number with	5,262	4,616	3,713	1,186	1,317	197	91	238	16,620
	Amount. .	\$'000	3,967	3,338	2,606	826	938	140	72	12,073
Losses recouped -										
Primary production	Number with	281	198	343	82	62	24	5	26	1,021
	Amount. .	\$'000	1,971	1,194	2,229	579	296	100	30	6,596
Other	Number with	845	520	593	158	113	30	24	48	2,331
	Amount. .	\$'000	3,877	2,025	2,252	735	290	113	194	9,639

PRIOR YEAR TAXABLE INDIVIDUALS WITH REBATES AND CREDITS
 1984-85 INCOME YEAR RETURNS WHICH WERE ASSESSED IN THE PERIOD
 1 JULY 1986 TO 30 JUNE 1987
 SELECTED ITEMS BY TYPE OF TAXPAYER AND STATE OF ASSESSMENT
 (Excludes manually assessed and issued assessments)

TABLE 5.4
 Income year 1984-85

	Number	Taxable income	Rebates and credits				Termination payment	Beneficiary tax credit Section 100 (2)	Housing loan interest	Averaging	Total	Net tax
			Total dependants, house- keeper, etc.	Zone or overseas forces	Concessional expenditure							
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Type -												
Non-provisional	58,598	1,099,552	27,114	3,491	1,461	6,344	5,485	1,428	490	45,813	245,650	
Provisional -												
Primary producers	3,844	64,679	381	193	42	142	208	11	3,005	3,982	13,655	
Property	6,061	114,031	1,253	166	359	1,953	4,076	62	..	7,869	26,544	
Other	10,879	193,750	3,314	677	279	682	7,987	415	158	13,512	41,196	
Total provisional	20,784	372,460	4,948	1,036	680	2,777	12,271	488	3,163	25,363	81,395	
All individuals	79,382	1,472,012	32,062	4,527	2,141	9,121	17,756	1,916	3,653	71,176	327,045	
State of assessment -												
New South Wales	26,058	498,406	12,297	224	727	3,872	3,252	707	925	22,004	114,882	
Victoria	17,404	338,979	7,017	89	681	2,389	9,814	516	647	21,153	75,676	
Queensland	21,394	368,251	7,507	2,018	476	2,026	2,618	415	1,307	16,367	77,717	
Western Australia	4,937	89,745	1,818	736	88	290	300	89	395	3,716	19,875	
South Australia	4,375	78,211	1,805	220	90	317	1,424	108	211	4,175	16,798	
Tasmania	1,112	18,936	546	22	16	37	120	15	107	863	3,903	
Northern Territory	2,618	47,989	369	1,197	10	74	68	28	14	1,760	10,548	
Australian Capital Territory	1,484	31,495	703	21	53	116	160	38	47	1,138	7,645	
Australia	79,382	1,472,012	32,062	4,527	2,141	9,121	17,756	1,916	3,653	71,176	327,045	

400

TAXABLE AND NON-TAXABLE INDIVIDUALS
 MATCHED HUSBAND AND WIFE RETURNS -
 PERCENTAGE DISTRIBUTION AND MEAN TAXABLE
 INCOME BY GRADE OF COMBINED TAXABLE INCOME

TABLE 5.5
 Income year 1985-86

Grade of taxable income	Number of couples		Mean taxable income	
	Percentage in grade	Cumulative percentage	Husband	Wife
\$	%	%	\$	\$
Loss/Nil	2.33	2.33	(15,994)	(12,091)
1 - 4,595	1.21	3.54	1,498	1,041
4,596 - 5,999	0.59	4.13	3,003	2,324
6,000 - 6,999	0.54	4.67	3,665	2,853
7,000 - 7,999	0.68	5.35	4,229	3,296
8,000 - 8,999	1.11	6.46	4,703	3,836
9,000 - 9,999	1.27	7.73	5,176	4,290
10,000 - 10,999	1.36	9.09	5,722	4,797
11,000 - 11,999	1.79	10.88	6,166	5,339
12,000 - 12,999	1.63	12.51	6,790	5,687
13,000 - 13,999	1.45	13.96	7,462	6,035
14,000 - 14,999	1.47	15.43	8,179	6,320
15,000 - 15,999	1.51	16.94	8,873	6,628
16,000 - 16,999	1.55	18.49	9,754	6,748
17,000 - 17,999	1.65	20.14	10,499	7,003
18,000 - 18,999	1.71	21.85	11,319	7,182
19,000 - 19,999	1.81	23.66	12,179	7,325
20,000 - 20,999	1.93	25.59	13,000	7,505
21,000 - 21,999	2.03	27.62	13,804	7,697
22,000 - 22,999	2.12	29.74	14,605	7,897
23,000 - 23,999	2.22	31.96	15,402	8,099
24,000 - 24,999	2.31	34.27	16,146	8,358
25,000 - 25,999	2.39	36.66	16,907	8,593
26,000 - 26,999	2.48	39.14	17,527	8,971
27,000 - 27,999	2.55	41.69	18,173	9,327
28,000 - 28,999	2.62	44.31	18,763	9,738
29,000 - 29,999	2.68	46.99	19,348	10,153
30,000 - 30,999	2.73	49.72	19,844	10,656
31,000 - 31,999	2.76	52.48	20,412	11,088
32,000 - 32,999	2.77	55.25	20,973	11,526
33,000 - 33,999	2.74	57.99	21,449	12,046
34,000 - 34,999	2.72	60.71	22,006	12,493
35,000 - 35,999	2.62	63.33	22,619	12,875
36,000 - 36,999	2.56	65.89	23,056	13,441
37,000 - 37,999	2.44	68.33	23,700	13,795
38,000 - 38,999	2.33	70.66	24,213	14,284
39,000 - 39,999	2.22	72.88	24,879	14,612
40,000 - 40,999	2.03	74.91	25,560	14,929
41,000 - 41,999	1.92	76.83	26,197	15,296
42,000 - 42,999	1.76	78.59	26,743	15,749
43,000 - 43,999	1.64	80.23	27,427	16,064
44,000 - 44,999	1.52	81.75	28,043	16,447
45,000 - 45,999	1.39	83.14	28,677	16,817
46,000 - 46,999	1.28	84.42	29,157	17,339
47,000 - 47,999	1.17	85.59	29,845	17,644
48,000 - 48,999	1.07	86.66	30,422	18,070
49,000 - 49,999	0.99	87.65	31,007	18,485
50,000 - 59,999	6.29	93.94	33,899	20,397
60,000 - 69,999	2.74	96.68	39,863	24,575
70,000 - 99,999	2.34	99.02	50,480	29,854
100,000 and over	0.98	100.00	101,456	52,000
Total	100.00	. .	20,342	11,759

**TAXABLE AND NON-TAXABLE INDIVIDUALS
 MATCHED HUSBAND AND WIFE RETURNS-
 PERCENTAGE DISTRIBUTION BY GRADE OF TAXABLE INCOME
 (HUSBAND'S AND WIFE'S)**

I T E M	Grade of wife's taxable income									
	Grade of husband's taxable income		Loss	Under \$4,595	\$4,596-\$5,999	\$6,000-\$6,999	\$7,000-\$7,999	\$8,000-\$8,999	\$9,000-\$9,999	\$10,000-\$10,999
	\$	\$	%	%	%	%	%	%	%	%
1	Loss/Nil		1.71	0.34	0.08	0.05	0.05	0.05	0.04	0.04
2	1 - 4,595 . . .		0.27	2.53	0.45	0.19	0.15	0.12	0.09	0.11
3	4,596 - 5,999 . . .		0.09	0.45	1.96	0.38	0.15	0.11	0.07	0.06
4	6,000 - 6,999 . . .		0.06	0.29	0.34	1.08	0.26	0.11	0.07	0.05
5	7,000 - 7,999 . . .		0.08	0.29	0.19	0.19	0.81	0.24	0.11	0.07
6	8,000 - 8,999 . . .		0.08	0.31	0.15	0.12	0.15	0.69	0.23	0.09
7	9,000 - 9,999 . . .		0.06	0.26	0.14	0.11	0.11	0.13	0.61	0.21
8	10,000 - 10,999 . . .		0.05	0.25	0.13	0.09	0.11	0.11	0.12	0.58
9	11,000 - 11,999 . . .		0.06	0.25	0.13	0.09	0.09	0.09	0.09	0.11
10	12,000 - 12,999 . . .		0.05	0.27	0.13	0.09	0.08	0.09	0.09	0.11
11	13,000 - 13,999 . . .		0.05	0.31	0.13	0.09	0.09	0.09	0.09	0.09
12	14,000 - 14,999 . . .		0.06	0.34	0.15	0.11	0.11	0.09	0.11	0.11
13	15,000 - 15,999 . . .		0.07	0.42	0.17	0.12	0.13	0.12	0.12	0.12
14	16,000 - 16,999 . . .		0.07	0.48	0.21	0.13	0.13	0.13	0.13	0.14
15	17,000 - 17,999 . . .		0.08	0.53	0.22	0.15	0.15	0.14	0.14	0.14
16	18,000 - 18,999 . . .		0.07	0.57	0.23	0.16	0.17	0.16	0.15	0.17
17	19,000 - 19,999 . . .		0.07	0.59	0.24	0.16	0.17	0.16	0.16	0.16
18	20,000 - 20,999 . . .		0.07	0.58	0.23	0.16	0.16	0.16	0.15	0.15
19	21,000 - 21,999 . . .		0.08	0.58	0.22	0.15	0.15	0.15	0.13	0.14
20	22,000 - 22,999 . . .		0.06	0.56	0.21	0.14	0.14	0.14	0.13	0.13
21	23,000 - 23,999 . . .		0.07	0.54	0.21	0.13	0.14	0.14	0.12	0.12
22	24,000 - 24,999 . . .		0.06	0.51	0.19	0.13	0.13	0.14	0.12	0.12
23	25,000 - 25,999 . . .		0.05	0.49	0.18	0.12	0.12	0.12	0.11	0.11
24	26,000 - 26,999 . . .		0.05	0.45	0.17	0.12	0.11	0.12	0.11	0.11
25	27,000 - 27,999 . . .		0.05	0.43	0.16	0.11	0.11	0.09	0.11	0.09
26	28,000 - 28,999 . . .		0.04	0.39	0.14	0.11	0.09	0.09	0.09	0.08
27	29,000 - 29,999 . . .		0.04	0.35	0.13	0.08	0.09	0.09	0.09	0.08
28	30,000 - 30,999 . . .		0.04	0.32	0.11	0.08	0.09	0.06	0.08	0.08
29	31,000 - 31,999 . . .		0.03	0.29	0.11	0.07	0.08	0.07	0.07	0.07
30	32,000 - 32,999 . . .		0.03	0.24	0.09	0.07	0.07	0.06	0.06	0.06
31	33,000 - 33,999 . . .		0.03	0.21	0.08	0.06	0.06	0.06	0.05	0.05
32	34,000 - 34,999 . . .		0.02	0.19	0.08	0.06	0.06	0.05	0.05	0.04
33	35,000 - 35,999 . . .		0.02	0.17	0.07	0.05	0.05	0.05	0.05	0.04
34	36,000 - 36,999 . . .		0.01	0.15	0.06	0.04	0.04	0.04	0.04	0.04
35	37,000 - 37,999 . . .		0.01	0.13	0.05	0.04	0.04	0.04	0.03	0.03
36	38,000 - 38,999 . . .		0.01	0.11	0.05	0.04	0.03	0.03	0.03	0.03
37	39,000 - 39,999 . . .		0.01	0.09	0.04	0.03	0.03	0.03	0.03	0.03
38	40,000 - 40,999 . . .		0.01	0.09	0.04	0.03	0.03	0.03	0.02	0.02
39	41,000 - 41,999 . . .		0.01	0.08	0.03	0.02	0.02	0.02	0.02	0.02
40	42,000 - 42,999 . . .		0.01	0.07	0.03	0.02	0.02	0.02	0.02	0.02
41	43,000 - 43,999 . . .		0.01	0.06	0.03	0.02	0.02	0.02	0.02	0.02
42	44,000 - 44,999 . . .		0.01	0.05	0.02	0.02	0.02	0.02	0.02	0.01
43	45,000 - 45,999 . . .		0.01	0.04	0.02	0.02	0.02	0.02	0.02	0.01
44	46,000 - 46,999 . . .		0.01	0.04	0.02	0.01	0.01	0.01	0.02	0.01
45	47,000 - 47,999 . . .		0.01	0.04	0.02	0.01	0.01	0.01	0.01	0.01
46	48,000 - 48,999 . . .		0.01	0.03	0.02	0.01	0.01	0.01	0.01	0.01
47	49,000 - 49,999 . . .		0.01	0.03	0.02	0.01	0.01	0.01	0.01	0.01
48	50,000 - 59,999 . . .		0.01	0.13	0.06	0.04	0.05	0.03	0.04	0.04
49	60,000 - 69,999 . . .		0.01	0.06	0.03	0.02	0.02	0.02	0.02	0.02
50	70,000 - 99,999 . . .		0.01	0.05	0.03	0.02	0.02	0.02	0.02	0.02
51	100,000 and over . . .		0.01	0.02	0.01	0.01	0.01	0.01	0.01	0.01
Total . . .			3.91	16.05	8.01	5.36	4.97	4.61	4.33	4.19

TABLE 5.6
Income year 1985-86

\$11,000- \$11,999	\$12,000- \$12,999	\$13,000- \$13,999	\$14,000- \$14,999	\$15,000- \$15,999	\$16,000- and over	Total	couples where husband's income equals or exceeds wife's income	I T E M
%	%	%	%	%	%	%	%	
0.03	0.04	0.03	0.04	0.03	0.27	2.79	34.17	1
0.09	0.09	0.09	0.09	0.08	0.61	5.03	36.71	2
0.05	0.05	0.05	0.05	0.04	0.28	3.87	45.59	3
0.04	0.04	0.03	0.04	0.04	0.21	2.71	51.26	4
0.05	0.04	0.04	0.04	0.05	0.22	2.48	51.35	5
0.06	0.06	0.05	0.04	0.04	0.24	2.39	53.59	6
0.09	0.07	0.05	0.05	0.05	0.25	2.23	53.54	7
0.21	0.11	0.06	0.06	0.05	0.27	2.23	55.33	8
0.51	0.18	0.09	0.07	0.06	0.31	2.17	57.66	9
0.12	0.47	0.18	0.11	0.08	0.35	2.27	59.69	10
0.11	0.12	0.43	0.19	0.11	0.41	2.37	62.41	11
0.11	0.12	0.15	0.41	0.21	0.53	2.64	65.45	12
0.12	0.15	0.16	0.19	0.42	0.76	3.12	70.15	13
0.14	0.16	0.17	0.21	0.21	1.11	3.45	74.29	14
0.15	0.16	0.17	0.21	0.21	1.22	3.74	78.25	15
0.16	0.18	0.18	0.23	0.22	1.36	4.05	81.92	16
0.17	0.18	0.21	0.23	0.22	1.51	4.25	84.07	17
0.15	0.17	0.18	0.21	0.21	1.36	3.99	86.88	18
0.14	0.15	0.16	0.18	0.19	1.29	3.79	88.67	19
0.13	0.15	0.14	0.18	0.17	1.21	3.55	90.18	20
0.12	0.12	0.13	0.15	0.16	1.15	3.35	91.23	21
0.11	0.12	0.12	0.14	0.14	1.09	3.16	92.22	22
0.11	0.12	0.11	0.12	0.13	1.01	2.91	93.13	23
0.09	0.09	0.11	0.11	0.12	0.96	2.69	93.58	24
0.09	0.09	0.09	0.11	0.11	0.93	2.57	93.59	25
0.08	0.08	0.09	0.09	0.09	0.86	2.34	94.33	26
0.08	0.08	0.08	0.07	0.07	0.73	2.06	94.76	27
0.06	0.07	0.07	0.07	0.06	0.68	1.87	95.36	28
0.06	0.07	0.06	0.06	0.06	0.61	1.67	95.34	29
0.05	0.05	0.05	0.04	0.06	0.55	1.48	95.77	30
0.05	0.05	0.05	0.04	0.04	0.51	1.29	94.98	31
0.04	0.04	0.04	0.04	0.04	0.55	1.28	92.89	32
0.04	0.04	0.04	0.04	0.04	0.53	1.18	94.03	33
0.03	0.04	0.03	0.03	0.04	0.37	0.94	95.69	34
0.03	0.03	0.03	0.03	0.03	0.33	0.81	95.77	35
0.03	0.03	0.03	0.02	0.02	0.29	0.71	96.31	36
0.02	0.03	0.03	0.02	0.02	0.25	0.61	96.41	37
0.02	0.02	0.02	0.02	0.02	0.24	0.56	96.12	38
0.02	0.02	0.02	0.02	0.02	0.22	0.49	96.29	39
0.02	0.02	0.02	0.02	0.02	0.19	0.43	96.23	40
0.02	0.01	0.01	0.02	0.02	0.17	0.38	96.45	41
0.02	0.01	0.01	0.01	0.01	0.15	0.32	96.08	42
0.01	0.01	0.01	0.01	0.01	0.13	0.29	96.05	43
0.01	0.01	0.01	0.01	0.01	0.12	0.26	96.86	44
0.01	0.01	0.01	0.01	0.01	0.12	0.25	95.89	45
0.01	0.01	0.01	0.01	0.01	0.09	0.22	95.44	46
0.01	0.01	0.01	0.01	0.01	0.09	0.19	95.64	47
0.04	0.03	0.03	0.03	0.03	0.59	1.16	95.18	48
0.02	0.02	0.02	0.02	0.02	0.31	0.53	94.89	49
0.02	0.01	0.02	0.02	0.02	0.37	0.56	95.74	50
0.01	0.01	0.01	0.01	0.01	0.25	0.32	96.39	51
3.96	4.04	3.99	4.23	4.14	28.21	100.00	76.02	

PART 6 — SALES TAX

— Description of Tables and Items

— Tables of Statistics

DESCRIPTION OF TABLES

Sales tax returns are required from all manufacturers and wholesalers of goods taxable under the Sales Tax Acts. The statistics in Tables 6.1 to 6.7 have been compiled from sales tax returns lodged during the year ended 30 June 1987 but the collections figures include amounts collected by the Australian Customs Service 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 Australian Customs Service.

The amount of gross taxable sales represents the total sale value on which sales tax is payable in respect of returns lodged at the Taxation Office and the amount of net tax payable is the amount of tax calculated at the various rates on the gross taxable sales less any adjustments for discounts, goods returned, bad debts etc.

Table 6.5 sets out a dissection of gross taxable sales included in sales tax returns classified by rate of tax by business type. Taxpayers are classified by business type by reference to the nature of the goods that account for the major portion of their taxable sales. The taxable sales for all rates in each return are allocated to one business type, notwithstanding that in some cases the rates shown may not correspond to the goods included in the business type description. The table does not, therefore provide a reliable dissection of taxable sales by commodity.

SALES TAX

Tables of statistics

STATISTICS OF RETURNS LODGED AND
NET COLLECTIONS BY MONTH

TABLE 6.1
Financial year 1986-87

Month	Gross taxable sales	Net tax payable	Net collections		Total
			Taxation Office	Australian Customs Service	
	\$'000	\$'000	\$'000	\$'000	\$'000
1986-					
July	2,541,108	404,519	421,687	21,395	443,082
August	2,596,607	419,050	466,109	27,272	493,381
September	2,824,556	457,220	495,379	27,687	523,066
October	2,867,402	471,450	547,956	28,355	576,311
November	2,921,435	478,019	502,098	28,790	530,889
December	2,997,027	497,095	458,994	32,149	491,144
Total for six months	16,748,135	2,727,353	2,892,223	165,648	3,057,873
1987 -					
January	3,044,353	502,165	683,426	31,318	714,744
February	2,329,477	383,759	406,113	21,301	427,414
March	2,692,473	436,212	539,174	24,189	563,362
April	2,752,823#	451,705#	496,071	23,869	519,939
May	2,021,293#	331,670#	364,246	24,027	388,274
June	3,574,034#	586,456#	644,057	32,586	676,644
Total for six months	16,414,953	2,641,967	3,133,087	157,290	3,290,377
Total for year	33,163,088	5,419,320	6,025,310	322,938	6,348,250

Estimated

STATISTICS OF RETURNS LODGED AND
NET COLLECTIONS BY STATE

TABLE 6.2
Financial year 1986-87

State	Gross taxable sales	Net tax payable	Net collections		Total
			Taxation Office	Australian Customs Service	
	\$'000	\$'000	\$'000	\$'000	\$'000
New South Wales	12,921,045	2,311,114	2,712,974	201,868	2,914,843
Victoria	10,678,868	1,736,322	1,905,733	78,877	1,984,611
Queensland	3,301,082	539,372	548,709	19,734	568,443
Western Australia	2,151,150	347,676	355,368	16,407	371,775
South Australia	2,457,266	383,944	410,847	4,277	415,123
Tasmania	387,445	60,890	59,819	888	60,708
Northern Territory	99,513	15,405	(a)	523	523
Australian Capital Territory	166,718	24,597	31,859	364	32,223
Australia	32,163,087	5,419,320	6,025,310	322,938	6,348,249

(a) Included with South Australia.

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

TABLE 6.3
Financial year 1986-87

Month of lodgment	Gross sales of goods taxable at various rates				
	10% (a)	20%	30% (b)	Other	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
1986 -					
July	737,734	1,608,552	140,229	54,593	2,541,108
August	743,478	1,653,530	159,956	39,643	2,596,607
September	851,160	1,745,382	194,744	33,269	2,824,556
October	802,704	1,774,674	223,924	66,101	2,867,402
November	839,125	1,802,421	220,625	59,266	2,921,435
December	816,118	1,879,406	238,163	63,338	2,997,027
Total for six months	4,790,319	10,463,965	1,177,641	316,210	16,748,135
1987 -					
January	818,592	1,926,554	231,353	67,854	3,044,353
February	626,394	1,488,787	168,188	46,107	2,329,477
March	744,431	1,716,727	192,235	39,580	2,692,973
# April	742,767	1,743,248	213,322	53,486	2,752,823
# May	545,386	1,280,001	156,634	39,272	2,021,293
# June	964,347	2,263,288	276,959	69,441	3,574,034
Total for six months	4,441,917	10,418,605	1,238,691	315,740	16,414,953
Total for year	9,232,236	20,882,570	2,416,332	631,950	33,163,088

(a) Goods returned at 7.5% and 10% are combined in this column.
(b) Goods returned at 30% and 32.5% are combined in this column.

Estimated

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

TABLE 6.4
Financial year 1986-87

State	Gross sales of goods taxable at various rates				
	10% (a)	20%	30% (b)	Other	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
New South Wales	3,481,976	8,703,388	1,448,445	287,237	13,921,045
Victoria	3,225,593	6,631,877	637,464	183,936	10,678,868
Queensland	865,004	2,274,199	135,270	26,609	3,301,082
Western Australia	590,750	1,410,291	91,774	58,334	2,151,150
South Australia	905,418	1,421,710	81,785	48,353	2,457,266
Tasmania	108,746	247,906	15,201	15,592	387,445
Northern Territory	20,425	73,854	2,742	2,492	99,513
Australian Capital Territory	34,324	119,345	3,652	9,398	166,718
Australia	9,232,236	20,882,570	2,416,333	631,951	33,163,087

(a) Goods returned at 7.5% and 10% are combined in this column.
(b) Goods returned at 30% and 32.5% are combined in this column.

**SALE VALUE OF TAXABLE GOODS INCLUDED IN RETURNS
IN EACH RATE CLASS, BY BUSINESS TYPE**

TABLE 6.5

Financial Year 1986-87

Business type	Goods comprising main taxable sales in each business type	Gross sales of goods taxable at various rates				
		10% (a)	20%	30% (b)	Other	Total
		\$'000	\$'000	\$'000	\$'000	\$'000
1	Motor cars, commercial vehicles, including motor bodies, semi-trailers, etc.	40,677	4,245,348	316,381	56,348	4,658,754
2	Tyres, tubes, retread and recap rubber, wet cell batteries, oils and greases	90,738	988,764	7,887	21,657	1,109,045
3	Boats, parts and accessories, including sails and boat trailers	7,687	227,194	8,400	4,096	247,377
4	Household appliances, parts and accessories	1,393,718	787,728	597,979	47,645	2,827,070
5	Household hardware, crockery, glassware, cutlery, brooms and mops	491,295	184,821	13,587	4,694	694,397
6	Domestic and office furniture, equipment and machines	1,030,289	1,345,935	18,696	88,834	2,483,754
7	Household drapery, soft furnishings and manchester	446,993	27,938	306	4,918	480,154
8	Blinds, curtain tracks and fittings	214,121	4,815	654	5,392	224,981
9	Floor coverings	589,262	12,865	3	14,778	616,908
10	Motor cycles, bicycles, parts and accessories	9,234	179,029	4,643	1,567	194,474
11	Motor vehicle parts and accessories n.e.i.	49,600	2,092,046	38,088	44,426	2,224,160
12	Caravans, trailers n.e.i., parts and accessories	9,475	141,778	1,731	2,612	155,595
13	Confectionery	847,931	21,083	347	14,799	884,159
14	Building materials and hand tools	219,153	243,152	5,229	14,377	481,911
15	Insecticides, herbicides, etc.	154	5,228	3	8	5,393
16	Aerated waters and cordials	267,782	562,134	55	17,145	847,116
17	Spirits, imported beer and wine	212,779	1,049,098	4,742	17,831	1,284,451
18	Soaps, detergents, disinfectants, toilet and beauty preparations	140,954	561,683	459,653	16,705	1,178,995
19	Printing, printed stationery, bookbinding and signwriting	47,409	1,543,086	4,004	31,325	1,625,824
20	Paper, stationery, paper products n.e.i., cardboard containers	111,673	525,914	9,695	10,317	657,599
21	Toys, games, novelties, fireworks, pens, pencils, drawing materials	64,384	589,908	13,357	11,056	678,705
22	Sporting equipment, arms and ammunition	102,500	452,977	3,878	18,625	577,980
23	Jewellery, fancy goods, watches, clocks	190,805	159,531	320,020	12,874	683,230
24	Furs	245	814	6,910	43	8,011
25	Suitcases, handbags, purses, wallets, baskets	31,160	165,611	10,621	2,734	210,127
26	Photographs, motion picture films	79,474	186,502	72,882	13,204	352,062
27	Cameras, photographic equipment and accessories, projectors	8,179	37,468	105,864	2,217	153,728
28	Musical instruments	804	80,502	9,711	140	91,157
29	Machines and machinery n.e.i. including earthmoving equipment	509,367	1,435,287	115,884	59,625	2,120,163
30	Canvas goods n.e.i., rope and cordage	11,766	35,675	13	1,202	48,655
31	All other taxable articles	211,799	606,428	35,262	20,091	873,581
32	Composite businesses - not including motor vehicles or parts	318,910	632,772	134,096	15,077	1,100,855
33	Composite businesses - including motor vehicles or parts	2,686	273,640	24,231	3,277	303,834
34	Manufactured pet foods	53,081	210,305	8,346	11,234	282,966
35	Gliders and aircraft	1,078	1,291	2	78	2,449
50	Returns for which, at present, no code has been allocated	1,425,073	1,264,222	63,173	40,999	2,793,467
Total		9,232,236	20,882,570	2,416,332	631,950	33,163,088

(a) Goods returned at 7.5% and 10% are combined in this column.
(b) Goods returned at 30% and 32.5% are combined in this column.

**PERSONS REGISTERED UNDER THE SALES TAX ASSESSMENT ACT
SUBMITTING REGULAR MONTHLY RETURNS
AS AT 30 JUNE 1986 AND 1987**

TABLE 6.6

State	Number of registrations in force		Number lodging regular monthly returns	
	At 30 June 1986	at 30 June 1987	At 30 June 1986	at 30 June 1987
	No.	No.	No.	No.
New South Wales (a)	41,610	46,397	22,063	23,646
Victoria	37,669	40,671	18,987	19,905
Queensland	16,423	19,511	9,563	10,380
Western Australia	9,583	10,157	6,622	6,494
South Australia (b)	9,907	9,692	6,477	6,610
Tasmania	2,930	3,321	1,790	1,990
Australia	118,122	129,749	65,502	69,025

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

AMOUNT DEBITED, AMOUNT CREDITED AND AMOUNT OUTSTANDING (a)

TABLE 6.7

Financial years 1985-86 and 1986-87

State	Financial year 1985-86			Financial year 1986-87		
	Amount debited(b)	Amount credited	Amount outstanding	Amount debited(b)	Amount credited	Amount outstanding
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
New South Wales	2,646,067	2,456,377	189,689	2,901,313	2,692,599	208,714
Victoria	1,784,114	1,733,248	50,866	2,004,022	1,942,165	61,858
Queensland	566,150	527,807	38,343	608,664	561,519	47,146
Western Australia	377,281	311,564	65,717	408,490	357,757	50,733
South Australia	378,112	368,670	9,442	426,791	413,716	13,075
Tasmania	59,312	58,145	1,167	61,310	59,674	1,636
Australian Capital Territory	1,374	1,076	298	295	150	144
Australia	5,812,410	5,456,887	355,522	6,410,885	6,027,580	383,306

(a) Excludes sales tax collected by Australian Customs Service.
(b) Includes amounts outstanding at previous 30 June.
(c) Includes Northern Territory.

PART 7 — FRINGE BENEFITS TAX

— Description of Tables and Items

— Tables of Statistics

DESCRIPTION OF TABLES

From 1 July 1986 Fringe Benefits Tax applies to a range of benefits which are provided by employers (or on their behalf) to their employees (or to people associated with those employees, e.g. family members).

The tax is based on the value of the fringe benefits provided and is payable by employers.

The normal tax year, for the purposes of the fringe benefits tax, begins each 1 April and concludes each 31 March. The initial period to which the tax applied was the nine months from 1 July 1986 to 31 March 1987. This period is referred to as the transitional period.

The fringe benefits tax legislation is contained in a separate Commonwealth Act known as the Fringe Benefits Tax Assessment Act 1986 which establishes the rules for assessment and collection of the tax. Tax on the taxable value of fringe benefits as determined under that Act is imposed by the Fringe Benefits Tax Act 1986. That Act establishes the rates of tax as 46% for the transitional period from 1 July 1986 to 31 March 1987.

FRINGE BENEFITS TAX is payable on the following types of benefits:

- . cars (including utilities, mini-buses, panel vans etc.) which are provided by employers to employees and which are available for private use by the employee
- . loans to employees, at low interest or free
- . waiver of a debt owed by an employee
- . expenses of employees, which an employer reimburses or pays
- . some residential accommodation provided for employees
- . some remote area housing and travel benefits
- . some living-away-from-home payments or benefits
- . board meals
- . discounted or free goods and other property provided to employees
- . discounted air travel for employees in the airline or travel industry
- . the provision of entertainment or related expenses by an employer to employees who are employed in tax exempt activities for that employer
- . some other benefits such as the provision of services and rights to use property.

The statistics in Tables 7.1 to 7.5 have been compiled from the annual returns for Fringe Benefits Tax lodged with the Tax Office for the transitional period 1 July 1986 to 31 March 1987.

The tables do not include details of Fringe Benefits Tax paid by Commonwealth government departments.

For tables 7.3 and 7.4 the total number of taxpayers is not equal to the sum of the taxpayers for each benefit because some employers provide more than one type of fringe benefit.

Table 7.1 - Fringe benefits tax payable by type of organisation and grade of tax payable.

This table shows statistics of the number of taxpayers and tax payable classified by grade of tax payable and type of organisation.

Table 7.2 - Fringe benefits tax payable by industry and type of organisation.

This table is the same as table 7.1 except it is classified by industry instead of grade of tax payable.

Table 7.3 - Fringe benefits tax payable by industry and type of benefit. This table shows statistics of the number of taxpayers and tax payable classified by industry and type of fringe benefit.

Table 7.4 - Fringe benefits tax payable by organisation and type of benefit.

This table is the same as Table 7.3 except it is classified by organisation instead of industry.

Table 7.5 - Fringe benefits tax payable by industry and type of benefit.

This table shows number of taxpayers, and tax payable classified by industry and type of benefit. For motor vehicle and housing fringe benefits, the number of vehicles and number of dwellings respectively on which Fringe Benefits Tax was paid is shown. For the other benefits, the number of employees receiving a benefit is shown.

Details on the number of employees who received benefits for expense payments, entertainment and other are not available and are excluded from this table.

Table 7.6 - Fringe benefits tax by organisation and type of benefit.

This table is the same as Table 7.5 except it is classified by organisation instead of industry.

FRINGE BENEFITS TAX

Tables of statistics

FRINGE BENEFITS TAX PAYABLE

TABLE 7.1

BY TYPE OF ORGANISATION AND GRADE OF TAX PAYABLE

Financial Period 1 July 1986 to 31 March 1987

		\$1- \$99	\$100- \$249	\$250- \$499	\$500- \$749	\$750- \$999	\$1000- \$1999	\$2000- \$2999	\$3000- \$3999	\$4000- \$4999	\$5000- \$9999	\$10000- \$19999	\$20000- \$49999	\$50000- \$99999	\$100000- and over	TOTAL
Public - Companies	No. taxpayers	68	192	373	313	301	709	406	281	222	597	547	531	274	323	5,137
	Tax payable \$'000	4	33	140	194	262	1,031	1,006	978	992	4,261	7,819	16,805	19,330	142,301	195,158
Private - Companies	No. taxpayers	2,133	5,093	8,804	7,293	6,010	12,843	5,172	2,544	1,570	2,963	1,303	785	165	143	56,821
	Tax payable \$'000	125	909	3,285	4,523	5,244	18,179	12,552	8,766	7,011	20,309	17,948	23,387	11,417	45,823	179,478
Partnerships	No. taxpayers	276	532	726	456	308	508	189	109	68	83	49	29	17	8	3,358
	Tax payable \$'000	17	95	263	281	267	719	452	376	307	562	711	868	1,251	1,523	7,693
Trusts	No. taxpayers	1,111	2,822	5,053	4,362	3,373	6,912	2,440	1,101	652	1,000	299	93	10	8	29,236
	Tax payable \$'000	67	500	1,909	2,698	2,941	9,699	5,938	3,800	2,897	6,756	4,032	2,608	652	1,144	45,642
Sole traders	No. taxpayers	103	178	260	180	117	176	39	6	8	12	..	..	..	..	1,079
	Tax payable \$'000	6	30	95	113	101	233	97	21	36	75	..	..	..	..	806
Government - Local	No. taxpayers	29	42	75	43	46	138	78	60	27	112	100	57	12	2	821
	Tax payable \$'000	2	8	28	26	39	203	195	206	121	799	1,416	1,690	823	340	5,895
Government - State & State Authority	No. taxpayers	17	25	26	28	29	79	44	32	24	51	51	31	14	33	484
	Tax payable \$'000	1	5	10	17	26	111	107	110	106	352	718	891	985	34,528	37,968
Commonwealth Non-budget	No. taxpayers	1	..	1	1	..	2	3	3	1	8	3	9	2	5	39
	Tax payable \$'000	..	..	..	1	..	3	7	11	4	61	36	297	127	1,695	2,242
Super Funds	No. taxpayers	1	2	6	6	5	16	3	2	..	4	..	..	..	..	45
	Tax payable \$'000	..	..	2	4	4	23	7	6	..	25	..	..	..	..	72
Other	No. taxpayers	99	180	364	333	293	692	303	174	138	296	190	169	42	42	3,315
	Tax payable \$'000	6	32	137	207	260	981	734	603	618	2,073	2,613	5,069	2,839	37,655	53,825
TOTAL	No. taxpayers	3,838	9,066	15,688	13,015	10,482	22,075	8,677	4,312	2,710	5,126	2,542	1,704	536	564	100,335
	Tax payable \$'000	228	1,612	5,870	8,065	9,143	31,183	21,094	14,877	12,092	35,274	35,292	51,617	37,424	265,010	528,781
	PERCENT															
	-Number	3.8	9.0	15.6	13.0	10.4	22.0	8.6	4.3	2.7	5.1	2.5	1.7	0.5	0.6	100.0
	-Tax Payable	0.0	0.3	1.1	1.5	1.7	5.9	4.0	2.8	2.3	6.7	6.7	9.8	7.1	50.1	100.0

FRINGE BENEFITS TAX PAYABLE
BY INDUSTRY AND TYPE OF ORGANISATION

TABLE 7.2
Financial period 1 July 1986 to 31 March 1987

		Primary	Mining	Manufac- turing	Const- ruction	Elec- tricity, gas & water	Transport, storage & communi- cation	Wholesale & retail trade	Finance, insurance, real estate & business services	Health, education, welfare & community services	Entertainment, recreation, hotels, restaurants and personal services	Government	Other	TOTAL	%
		produc- tion													
Public - Companies	No. taxpayers	140	324	1,076	304	33	291	1,000	1,023	147	341	2	456	5,137	5
	Tax payable \$'000	1,675	19,488	44,006	7,036	693	7,553	24,064	79,490	630	3,167	45	7,311	195,158	37
Private - Companies	No. taxpayers	1,751	392	8,043	5,864	415	2,426	14,358	10,074	4,779	3,362	9	5,348	56,821	57
	Tax payable \$'000	4,269	13,880	35,302	13,905	465	7,715	40,322	35,216	6,576	7,195	269	14,363	179,478	34
Partnerships	No. taxpayers	1,498	22	182	114	8	62	578	390	82	190	..	232	3,358	3
	Tax payable \$'000	1,281	690	677	939	4	213	1,030	1,581	137	301	..	841	7,693	2
Trusts	No. taxpayers	1,389	136	2,813	3,540	299	1,149	7,719	6,232	1,402	1,924	3	2,630	29,236	29
	Tax payable \$'000	1,463	353	5,853	4,991	265	1,387	12,087	10,772	1,962	2,972	4	3,534	45,642	9
Sole traders	No. taxpayers	407	5	34	24	5	8	125	186	133	64	1	87	1,079	1
	Tax payable \$'000	323	3	21	14	2	4	89	123	116	45	2	65	806	..
Government - Local	No. taxpayers	2	..	..	1	23	..	..	..	24	3	758	10	821	1
	Tax payable \$'000	10	..	..	..	495	..	..	..	55	69	5,243	23	5,895	1
Government - State & State Authority	No. taxpayers	25	..	4	2	31	18	4	12	83	18	269	18	484	1
	Tax payable \$'000	206	..	15	23	4,140	571	31	8,411	673	141	23,697	60	37,968	7
Commonwealth Non-budget	No. taxpayers	..	..	1	1	..	1	..	..	4	1	31	..	39	..
	Tax payable \$'000	..	..	64	9	..	243	..	..	193	4	1,730	..	2,242	..
Super Funds	No. taxpayers	2	..	2	3	..	1	7	12	7	2	1	8	45	..
	Tax payable \$'000	3	..	2	3	..	1	14	18	14	2	1	14	72	..
Other	No. taxpayers	108	35	105	57	10	87	175	400	735	488	98	1,017	3,315	3
	Tax payable \$'000	226	3,387	1,544	381	373	4,842	663	26,898	5,245	1,416	3,913	4,937	53,825	10
TOTAL	No. taxpayers	5,322	914	12,260	9,910	824	4,043	23,966	18,329	7,396	6,393	1,172	9,806	100,335	100
	Tax payable \$'000	9,456	37,801	87,484	27,301	6,437	22,529	78,300	162,509	15,601	15,312	34,903	31,148	528,781	100
PERCENT															
Number		5.3	.9	12.2	9.9	.8	4.0	23.9	18.3	7.4	6.4	1.2	9.8	100.0	
Tax payable		1.8	7.1	16.5	5.2	1.2	4.3	14.8	30.7	3.0	2.9	6.6	5.9	100.0	

FRINGE BENEFITS TAX PAYABLE
BY INDUSTRY AND TYPE OF BENEFIT

TABLE 7.3
Financial period 1 July 1986 to 31 March 1987

		Primary produc- tion	Mining	Manufac- turing	Const- ruction	Elec- tricity, gas & water	Transport, storage & communi- cation	Wholesale & retail trade	Finance, insurance, real estate & business services	Health, education, welfare & community services	Entertainment, recreation, hotel, restaurant and personal service	Government	Other	TOTAL
Motor vehicles - Statutory method	No. taxpayers	2,529	780	11,435	8,848	722	3,688	21,717	16,122	6,044	4,743	837	8,455	85,920
	Tax payable \$ '000	4,026	4,975	56,667	16,818	2,866	10,817	57,583	49,186	8,766	8,198	7,441	18,746	246,090
Log book method	No. taxpayers	476	75	1,212	1,204	102	329	2,944	2,677	1,356	671	393	1,075	12,514
	Tax payable \$ '000	230	56	1,493	787	183	283	2,168	1,800	738	443	1,816	798	10,795
TOTAL	No. taxpayers	2,883	797	11,846	9,485	774	3,857	23,096	17,585	6,887	5,163	995	9,031	92,399
	Tax payable \$ '000	4,256	5,031	58,161	17,605	3,050	11,100	59,750	50,986	9,505	8,641	9,257	19,544	256,885
Low interest loans	No. taxpayers	104	134	817	375	44	184	798	1,109	181	173	47	408	4,374
	Tax payable \$ '000	157	3,235	3,807	803	541	594	1,974	71,158	306	420	4,068	1,455	88,520
Debt waiver	No. taxpayers	9	10	52	16	1	4	24	38	11	5	4	21	195
	Tax payable \$ '000	19	558	586	85	1	16	273	4,105	32	47	12	160	5,894
Expense payment	No. taxpayers	723	339	2,478	1,173	100	590	2,653	2,201	645	704	468	1,280	13,354
	Tax payable \$ '000	606	6,007	11,349	2,586	837	3,282	8,178	17,019	1,103	1,749	4,075	4,893	61,683
Housing	No. taxpayers	2,939	259	561	243	55	192	595	487	516	1,410	588	562	8,407
	Tax payable \$ '000	2,624	10,039	3,157	1,066	1,121	2,362	3,123	10,330	2,365	2,213	12,174	1,394	51,969
Living-away-from- home allowance	No. taxpayers	16	64	98	228	11	28	53	87	14	23	27	94	743
	Tax payable \$ '000	53	1,910	781	1,810	73	222	385	661	159	377	1,309	890	8,631
Airline transport	No. taxpayers	17	31	47	46	3	55	72	54	17	52	25	40	459
	Tax payable \$ '000	16	448	86	365	2	2,036	179	133	19	42	171	113	3,609
Board	No. taxpayers	644	153	43	107	3	14	58	29	132	541	31	79	1,834
	Tax payable \$ '000	1,277	3,236	328	1,476	309	130	135	137	312	1,010	242	479	9,069
Property - goods	No. taxpayers	160	31	143	36	5	27	134	66	48	46	35	51	782
	Tax payable \$ '000	114	2,219	1,087	195	3	97	939	442	221	109	500	228	6,155
Entertainment	No. taxpayers	21	30	25	10	31	37	21	154	225	92	434	347	1,427
	Tax payable \$ '000	54	116	67	12	132	523	32	1,018	554	155	1,079	411	4,154
Other benefits	No. taxpayers	395	150	825	352	59	231	835	708	300	268	332	487	4,942
	Tax payable \$ '000	246	4,948	5,145	1,091	286	1,895	2,730	4,375	937	497	1,898	1,205	25,252
TOTAL	No. of taxpayers	5,279	909	12,177	9,840	818	4,015	23,798	18,222	7,356	6,351	1,161	9,735	99,661
	Taxable amount \$ '000	20,480	82,054	183,809	58,870	13,815	48,380	168,903	348,593	33,722	33,172	75,618	66,896	1,134,312
	Tax payable \$ '000	9,421	37,746	84,549	27,090	6,355	22,257	77,692	160,369	15,510	15,258	34,784	30,778	521,810

FRINGE BENEFITS TAX PAYABLE
BY ORGANISATION AND TYPE OF BENEFIT

TABLE 7.4
Financial period 1 July 1986 to 31 March 1987

		Public Companies	Private Companies	Partnerships	Trusts	Sole Traders	Local Government	State Governments & State Authorities	Commonwealth Non-budgets	Super-annuation Funds	Other	TOTAL
Motor vehicles - Statutory method	No. taxpayers	4,625	50,055	1,558	25,745	539	590	344	27	38	2,399	85,920
	Tax payable \$'000	71,554	113,764	4,184	37,852	375	3,042	6,308	385	44	8,581	246,090
Log Book method	No. taxpayers	415	7,085	221	4,020	77	327	90	11	2	266	12,514
	Tax payable \$'000	1,127	4,853	136	2,335	35	397	1,551	69	1	293	10,795
TOTAL	No. taxpayers	4,711	53,784	1,679	27,964	596	720	374	33	38	2,500	92,399
	Tax payable \$'000	72,681	118,617	4,320	40,187	409	3,439	7,859	454	45	8,875	256,885
Low interest loans	No. taxpayers	1,042	2,505	80	377	14	29	38	6	1	282	4,374
	Tax payable \$'000	46,689	11,057	141	605	7	37	8,735	76	..	21,173	88,520
Debt waiver	No. taxpayers	57	90	5	16	1	2	2	..	..	22	195
	Tax payable \$'000	1,394	3,835	3	126	..	7	5	..	..	524	5,894
Expense payment	No. taxpayers	2,154	6,792	430	2,383	86	324	198	20	9	958	13,354
	Tax payable \$'000	29,836	15,539	553	1,945	31	410	4,842	253	9	8,265	61,683
Housing	No. taxpayers	932	2,822	1,481	1,129	433	462	215	19	2	912	8,407
	Tax payable \$'000	17,850	10,428	1,045	1,228	272	1,090	12,334	502	1	7,218	51,969
Living-away-from-home allowance	No. taxpayers	205	316	33	75	1	3	23	11	..	76	743
	Tax payable \$'000	3,953	2,159	292	228	..	13	634	608	..	743	8,631
Airline transport	No. taxpayers	89	226	13	31	1	10	10	6	..	73	459
	Tax payable \$'000	1,534	1,495	80	56	..	30	50	98	..	266	3,609
Board	No. taxpayers	192	613	438	293	90	14	28	1	1	164	1,834
	Tax payable \$'000	3,667	2,865	790	523	51	22	537	37	1	576	9,069
Property - goods	No. taxpayers	193	299	57	91	20	21	22	1	..	78	782
	Tax payable \$'000	2,789	2,444	43	83	4	31	514	1	..	245	6,155
Entertainment	No. taxpayers	100	64	5	8	..	261	227	32	4	726	1,427
	Tax payable \$'000	616	199	14	15	..	305	1,063	131	6	1,806	4,154
Other benefits	No. taxpayers	843	2,213	268	643	69	231	140	22	3	510	4,942
	Tax payable \$'000	10,285	8,434	391	341	24	319	1,397	82	2	3,978	25,252
TOTAL	No. taxpayers	5,097	56,419	3,332	29,079	1,069	812	483	38	44	3,288	99,661
	Taxable amount \$'000	415,855	384,884	16,672	98,535	1,741	12,400	82,540	4,874	140	116,674	1,134,312
	Tax payable \$'000	191,292	177,066	7,669	45,328	801	5,703	37,968	2,241	64	53,678	521,810

**FRINGE BENEFITS TAX PAYABLE BY INDUSTRY AND TYPE
OF BENEFIT WHERE THE NUMBER OF EMPLOYEES
RECEIVING A FRINGE BENEFIT WAS SHOWN ON THE RETURN**

TABLE 7.5
Financial period 1 July 1986 to 31 March 1987

		Primary produc- tion	Mining	Manufac- turing	Const- ruction	Elec- tricity, gas & water	Transport, storage & communi- cation	Wholesale & retail trade	Finance, insurance, real estate & business services	Health, education, welfare & community services	Entertainment, recreation, hotels, restaurants and personal services	Government	Other	TOTAL
Motor vehicles - Statutory method	No. taxpayers	2,475	745	11,263	8,708	709	3,634	21,394	15,935	5,963	4,645	813	8,302	84,586
	No. vehicles	7,486	6,690	100,262	25,429	6,341	16,874	102,749	61,289	11,202	11,449	17,384	27,916	395,071
	Tax payable \$ '000	3,954	4,561	54,597	16,264	2,450	10,657	55,908	46,080	8,650	7,920	7,345	18,305	236,692
Log book method	No. taxpayers	466	72	1,194	1,190	96	321	2,895	2,642	1,341	659	383	1,056	12,315
	No. vehicles	637	137	5,130	1,874	727	1,012	6,739	4,342	1,797	1,064	10,986	2,007	36,452
	Tax payable \$ '000	221	52	1,475	781	181	281	2,119	1,740	729	423	1,804	760	10,565
TOTAL	No. taxpayers	2,848	779	11,783	9,440	770	3,841	23,041	17,540	6,869	5,122	983	8,999	92,015
	No. vehicles	8,123	6,827	105,392	27,303	7,068	17,886	109,488	65,631	12,999	12,513	28,370	29,923	431,523
	Tax payable \$ '000	4,175	4,613	56,073	17,045	2,631	10,937	58,027	47,820	9,378	8,343	9,149	19,065	247,257
Low interest loans	No. taxpayers	101	129	793	358	42	173	763	1,073	173	162	44	390	4,201
	No. vehicles	298	10,897	6,411	1,059	14,341	1,484	3,498	96,151	484	728	7,237	1,767	144,355
	Tax payable \$ '000	156	3,190	3,374	782	539	579	1,859	58,672	301	380	4,067	1,420	75,317
Debt waiver	No. taxpayers	8	9	43	13	1	4	21	33	9	5	3	20	169
	No. vehicles	25	493	992	74	1	4	563	456	51	7	420	120	3,206
	Tax payable \$ '000	18	478	547	57	1	16	272	4,083	29	47	12	160	5,722
Housing	No. taxpayers	2,816	240	533	223	53	183	571	459	494	1,349	572	532	8,025
	No. vehicles	7,626	26,379	5,517	1,688	4,271	3,185	3,334	6,896	2,294	3,622	29,570	1,209	95,591
	Tax payable \$ '000	2,534	8,344	3,001	984	1,120	2,284	3,018	6,528	2,261	2,111	12,130	1,264	45,579
Living-away-from- home allowance	No. taxpayers	13	57	84	210	11	24	48	81	13	21	24	84	670
	No. vehicles	77	4,959	1,046	5,751	3,456	1,397	2,835	422	65	239	1,248	1,109	22,604
	Tax payable \$ '000	50	1,763	699	1,651	73	194	364	555	159	373	1,289	832	8,002
Airline transport	No. taxpayers	11	29	42	39	3	51	64	45	15	48	22	34	403
	No. vehicles	39	11,335	82	886	24	24,509	177	164	30	291	352	319	38,208
	Tax payable \$ '000	10	444	72	356	2	2,023	86	107	13	39	156	62	3,370
Board	No. taxpayers	594	133	37	96	3	10	53	26	126	514	28	68	1,688
	No. vehicles	4,699	10,964	2,658	6,031	1,480	887	750	284	1,057	3,489	799	1,014	34,112
	Tax payable \$ '000	1,146	2,656	232	1,246	309	118	121	132	304	965	235	302	7,765
Property - goods	No. taxpayers	144	29	129	31	4	25	125	62	42	42	32	47	712
	No. vehicles	500	10,508	8,753	394	36	1,374	2,531	1,093	337	475	4,082	1,283	31,366
	Tax payable \$ '000	106	2,155	990	193	3	96	902	338	185	91	496	220	5,775

FRINGE BENEFITS TAX PAYABLE BY ORGANISATION AND TYPE
OF BENEFIT WHERE THE NUMBER OF EMPLOYEES
RECEIVING A FRINGE BENEFIT WAS SHOWN ON THE RETURN

TABLE 7.6
Financial period 1 July 1986 to 31 March 1987

		Public Companies	Private Companies	Partner- ships	Trusts	Sole Traders	Local Government	State Governments & State Authorities	Common- wealth Non-budgets	Super- annuation Funds	Other	TOTAL
Motor vehicles - Statutory method	No. taxpayers	4,509	49,267	1,531	25,462	530	576	331	25	37	2,318	84,586
	No. vehicles	120,717	173,477	6,507	56,748	694	6,870	15,534	654	64	13,806	395,071
	Tax payable \$'000	67,009	110,509	4,100	37,252	372	2,973	5,884	379	44	8,169	236,692
Log Book method	No. taxpayers	409	6,967	216	3,970	75	320	87	10	2	259	12,315
	No. vehicles	4,307	12,648	383	6,136	99	1,782	9,970	279	2	846	36,452
	Tax payable \$'000	1,078	4,734	132	2,303	33	390	1,539	66	1	290	10,565
TOTAL	No. taxpayers	4,663	53,585	1,672	27,894	593	711	369	31	38	2,459	92,015
	No. vehicles	125,024	186,125	6,890	62,884	793	8,652	25,504	933	66	14,652	431,523
	Tax payable \$'000	68,087	115,244	4,232	39,555	404	3,364	7,423	444	45	8,459	247,257
Low interest loans	No. taxpayers	1,015	2,390	78	368	13	28	36	5	1	267	4,201
	No. employees	48,956	19,549	248	674	16	252	35,936	141	2	38,581	144,355
	Tax payable \$'000	34,039	10,827	140	591	7	36	8,734	76	..	20,867	75,317
Debt waiver	No. taxpayers	52	74	5	13	1	2	1	..	..	21	169
	No. employees	1,512	670	13	26	1	51	369	..	..	564	3,206
	Tax payable \$'000	1,353	3,712	3	120	..	7	5	..	..	522	5,722
Housing	No. taxpayers	893	2,677	1,419	1,081	415	452	206	17	2	863	8,025
	No. dwellings	22,129	24,603	2,964	2,190	629	2,078	30,268	412	2	10,316	95,591
	Tax payable \$'000	12,648	9,676	1,016	1,150	261	1,070	12,298	422	1	7,038	45,579
Living-away-from- home allowance	No. taxpayers	191	282	31	66	..	3	22	8	..	67	670
	No. employees	7,292	3,169	1,165	5,628	..	321	1,538	187	..	3,304	22,604
	Tax payable \$'000	3,652	1,940	285	191	..	13	633	570	..	718	8,002
Airline transport	No. taxpayers	80	199	12	28	1	9	9	5	..	60	403
	No. employees	15,672	20,521	305	82	5	79	224	90	..	1,230	38,208
	Tax payable \$'000	1,450	1,437	79	39	..	16	48	98	..	201	3,370
Board	No. taxpayers	173	571	405	264	85	12	27	1	1	149	1,688
	No. employees	12,453	12,999	3,075	1,344	189	74	2,328	9	2	1,639	34,112
	Tax payable \$'000	2,967	2,393	766	461	48	16	536	37	1	538	7,765
Property - goods	No. taxpayers	181	276	51	78	16	18	21	1	..	70	712
	No. employees	12,448	12,806	158	255	68	164	4,117	13	..	1,337	31,366
	Tax payable \$'000	2,557	2,352	41	76	3	27	513	1	..	204	5,775

PART 8 — MISCELLANEOUS TAXES

— Tables of Statistics

ESTATE DUTY (a)
AMOUNT DEBITED, AMOUNT CREDITED AND AMOUNT OUTSTANDING

TABLE 8.1
Financial years 1985-86 and 1986-87

State	Financial year 1985-86			Financial year 1986-87		
	Amount debited(b)	Amount credited	Amount outstanding	Amount debited(b)	Amount credited	Amount outstanding
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
New South Wales	609	102	507	395	144	251
Victoria	596	176	420	425	91	334
Queensland	272	116	156	144	43	101
Western Australia	242	69	174	94	2	92
South Australia (c)	46	2	45	..	(1)	1
Tasmania . . . . .	..	..	..	..	..	..
Australian Capital Territory . . . . .	..	..	..	..	..	..
Australia	1,765	465	1,302	1,058	279	779

(a) Estate duty ceased to apply in respect of persons who died after 30 June 1979.
 (b) Includes amounts outstanding at previous 30 June.
 (c) Includes figures for Northern Territory.

GIFT DUTY (a)
AMOUNT DEBITED, AMOUNT CREDITED AND AMOUNT OUTSTANDING

TABLE 8.2
Financial years 1985-86 and 1986-87

State	Financial year 1985-86			Financial year 1986-87		
	Amount debited(b)	Amount credited	Amount outstanding	Amount debited(b)	Amount credited	Amount outstanding
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
New South Wales	2,733	163	2,570	2,171	282	1,890
Victoria	2,269	(672)	2,942	879	(36)	915
Queensland	67	(52)	119	156	5	152
Western Australia	791	30	760	771	21	750
South Australia (c)	531	13	518	394	21	372
Tasmania . . . . .	..	..	..	..	..	..
Australian Capital Territory . . . . .	..	..	..	..	..	..
Australia	6,391	(518)	6,909	4,371	293	4,079

(a) Gift duty does not apply in respect of gifts made after 30 June 1979.
 (b) Includes amounts outstanding at previous 30 June.
 (c) Includes figures for Northern Territory.

PAY-ROLL TAX
AMOUNT DEBITED, AMOUNT CREDITED AND AMOUNT OUTSTANDING

TABLE 8.3
Financial years 1985-86 and 1986-87

State	Financial year 1985-86			Financial year 1986-87		
	Amount debited(a)	Amount credited	Amount outstanding	Amount debited(a)	Amount credited	Amount outstanding
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
New South Wales	8	..	7	13	..	13
Victoria	15	..	15	7	..	7
South Australia (b)	76	..	76	89	1	87
Australian Capital Territory	34,030	33,759	271	39,984	39,504	480
Australia	34,129	33,759	369	40,093	39,505	587

(a) Includes amounts outstanding at previous 30 June.
 (b) Includes Northern Territory.

WOOL TAX

QUANTITIES OF TAXABLE WOOL SHOWN IN WOOL RETURNS

TABLE 8.4

Financial year 1986-87

State	Brokers			Dealers			Manufacturers			Direct export			Total		
	Bales	Butts	Bags	Bales	Butts	Bags	Bales	Butts	Bags	Bales	Butts	Bags	Bales	Butts	Bags
QUARTER ENDED 30 SEPTEMBER 1986															
New South Wales . .	158,566	..	11	68,450	9,738	9,531	..	..	..	..	..	..	227,016	9,738	9,542
Victoria	184,728	..	5	51,236	6,501	8,932	1,091	359	883	..	..	..	237,055	6,861	9,820
Queensland	112,025	..	290	7,920	783	364	..	..	..	..	..	..	119,945	783	654
Western Australia .	199,285	5	362	100,001	1,705	4,281	..	..	..	..	..	..	299,286	1,710	4,643
South Australia . .	95,918	..	..	33,258	1,870	6,762	..	..	..	..	..	..	129,176	1,870	6,762
Tasmania	9,512	..	..	6,872	1,155	3,090	..	..	..	3	..	..	16,387	1,155	3,090
Australia	760,034	6	668	267,737	21,752	32,960	1,091	359	883	3	..	..	1,028,865	22,117	34,511
QUARTER ENDED 31 DECEMBER 1986															
New South Wales . .	317,447	..	76	113,582	14,815	16,313	..	..	..	..	..	..	431,029	14,815	34,389
Victoria	394,194	..	..	94,933	77,947	18,350	1,183	468	1,453	..	..	..	490,310	12,465	19,803
Queensland	92,761	..	315	7,813	1,132	828	..	..	..	..	..	..	100,574	1,132	1,143
Western Australia .	422,072	12	1,446	119,708	3,169	7,757	..	..	..	..	..	..	541,780	3,181	9,203
South Australia . .	218,466	..	3	57,988	5,638	13,384	..	..	..	..	..	..	276,454	5,638	13,387
Tasmania	52,592	..	819	12,161	2,547	8,195	..	..	..	..	..	..	64,753	2,547	9,014
Australia	1,497,532	12	2,659	406,185	105,248	64,827	1,183	468	1,453	..	..	..	1,904,900	39,778	86,939
QUARTER ENDED 31 MARCH 1987															
New South Wales . .	250,771	28	59	123,797	20,954	18,960	..	..	..	..	..	..	374,568	20,982	19,019
Victoria	325,498	28	30	55,328	7,727	12,704	825	601	1,938	..	..	..	381,651	8,356	14,675
Queensland	47,126	..	111	4,271	768	385	..	..	..	..	..	..	51,397	768	496
Western Australia .	150,729	3	702	21,119	1,776	3,809	..	..	..	..	..	..	171,848	1,779	4,511
South Australia . .	110,877	..	..	29,979	5,515	7,696	..	..	..	..	..	..	140,856	5,515	7,696
Tasmania	42,383	..	1,297	9,861	2,659	8,383	..	..	..	7	..	..	52,251	2,659	9,680
Australia	927,384	59	2,199	244,355	39,399	51,937	825	601	1,938	7	..	..	1,172,571	40,059	56,077
QUARTER ENDED 30 JUNE 1987															
New South Wales . .	174,480	..	65	73,523	19,943	14,214	11	3	1	..	..	..	248,014	19,946	14,280
Victoria	143,479	..	5	115,330	5,946	9,724	501	257	748	..	..	..	259,310	6,203	10,472
Queensland	115,140	..	414	9,698	783	280	..	..	..	..	..	..	124,838	783	694
Western Australia .	51,720	3	610	27,851	1,602	3,911	..	..	..	..	..	..	79,571	1,605	4,521
South Australia . .	74,641	..	6	14,663	1,354	6,083	..	..	..	..	..	..	89,304	1,354	6,089
Tasmania	41,285	..	37	6,469	1,348	3,216	..	..	..	..	..	..	47,754	1,348	3,253
Australia	600,745	3	1,137	247,534	30,976	37,428	512	260	749	..	..	..	848,791	31,239	39,309
YEAR ENDED 30 JUNE 1987															
New South Wales . .	901,264	28	211	379,352	65,450	59,018	11	3	1	..	..	..	1,280,627	65,481	77,230
Victoria	1,047,899	29	40	316,827	98,121	49,710	3,600	1,685	5,022	..	..	..	1,368,326	33,885	54,770
Queensland	367,852	..	1,130	29,702	3,466	1,857	..	..	..	..	..	..	396,754	3,466	2,387
Western Australia .	823,806	23	3,120	268,679	8,252	19,758	..	..	..	..	..	..	1,092,485	8,275	22,878
South Australia . .	499,902	..	9	135,888	14,377	33,925	..	..	..	..	..	..	635,790	14,377	33,934
Tasmania	145,772	..	2,153	35,363	7,709	22,884	..	..	..	10	..	..	181,145	7,709	25,037
Australia	3,785,695	80	6,663	1,165,811	197,375	187,152	3,611	1,688	5,023	10	..	..	4,955,127	133,193	216,836

Note: Details from returns lodged in Albury are included with figures for Victoria.

WOOL TAX

AMOUNT DEBITED, AMOUNT CREDITED AND AMOUNT OUTSTANDING

TABLE 8.5
Financial years 1985-86 and 1986-87

State	Financial year 1985-86			Financial year 1986-87		
	Amount debited(a)	Amount credited	Amount outstanding	Amount debited(a)	Amount credited	Amount outstanding
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
New South Wales (b)	56,554	56,902	(348)	66,505	66,478	28
Victoria	53,480	54,056	(576)	65,797	65,792	5
Queensland	17,131	17,134	(2)	21,727	21,740	(13)
Western Australia	45,626	45,825	(199)	54,023	54,223	(199)
South Australia (c)	25,896	25,844	51	28,902	28,859	43
Tasmania	7,151	7,152	..	8,721	8,721	..
Australia	205,838	206,913	(1,074)	245,675	245,813	(136)

(a) Includes amounts outstanding at previous 30 June.
 (b) Includes Australian Capital Territory.
 (c) Includes Northern Territory.

TOBACCO CHARGE

AMOUNT DEBITED, AMOUNT CREDITED AND AMOUNT OUTSTANDING

TABLE 8.6
Financial years 1985-86 and 1986-87

State	Financial year 1985-86			Financial year 1986-87		
	Amount debited(a)	Amount credited	Amount outstanding	Amount debited(a)	Amount credited	Amount outstanding
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
New South Wales	200	222	(22)	272	272	..
Victoria	351	351	..	280	349	(69)
Queensland	163	178	(15)	272	291	(20)
Australia	714	751	(37)	824	912	(89)

(a) Includes amounts outstanding at previous 30 June.

BANK ACCOUNT DEBITS TAX

TABLE 8.7
Financial year 1986-87

Size of debit	Number of debits	Value of debit	Tax payable
		\$M	\$
Computer branches (ACT) -			
Less than \$100	6,381,729	239	1,276,346
\$100 - \$499	4,657,692	1,218	2,328,846
\$500 - \$4999	2,107,592	2,874	2,107,592
\$5000 - \$9999	183,195	1,221	366,390
\$10000 and over	266,122	54,735	798,366
Sub-total	13,596,330	60,287	6,877,540
		\$M	\$
Computer branches (ACT) -			
Less than \$100	362,395,228	13,607	46,699,303
\$100 - \$499	283,274,302	61,987	87,367,162
\$500 - \$4999	129,816,918	178,908	84,130,341
\$5000 - \$9999	11,740,755	78,283	15,234,732
\$10000 and over	17,074,177	5,244,133	30,706,614
Sub-total	804,301,380	5,576,918	264,138,152
Total computer branches	817,897,710	5,637,205	271,015,692
Manual branches	n.a.	n.a.	1,956,300
Refunds	..	..	711,190
Net tax payable	..	..	272,260,802

n.a. - not available

APPENDIX 1

Facsimiles of Return Forms



FORM
S

1986 INCOME TAX RETURN
SALARY AND WAGES ETC.
1 July 1985 to 30 June 1986

File Number

Use this form if your income consisted of:

- Salary, wages or other income as an employee, pension, superannuation payments, unemployment or similar benefits
- Interest, dividends or other investment income (other than rental property investments) up to \$416 if you were under 18 at 30 June 1986 or up to \$999 if you were 18 or over at that date.

You must use Form A if you are entitled to a deduction for contributions to an approved superannuation fund not sponsored by an employer or a rebate for capital subscribed to petroleum exploration or petroleum mining companies.

Surname ----- * Cross out whichever do not apply	1 * Mr	
	2 * Mrs * Miss * Ms	
Christian or Given Names		
Postal Address for Service of Notices If the address is unchanged, please show it exactly as it appeared on last year's assessment notice.		Postcode
Previous Postal Address If you have changed your postal address and have not already advised the Taxation Office, insert the previous address exactly as shown on last year's assessment notice. Otherwise, leave blank.		Postcode
Residential Address If it is the same as your postal address for service of notices, write 'as above'.		Postcode (F)
Full Name of Your Spouse (whether legal or de facto). If, since preparing your last return, you married or became a de facto, show date that this occurred./...../.....	Surname	Christian or Given Names (F)
Your Occupation and Year of Birth	Your Occupation	Your Year of Birth (F)
Last Return Lodged If no previous return, see 'First Return' instructions below.	Year of Your Last Return	Office at Which That Return Was Lodged
Change of Name If you have changed any part of your name since preparing your last return, show here the full name you previously used.	Surname	Christian or Given Names
First Return For persons lodging their first return in Australia.	If this is your first return write 'FIRST' here and complete Item 39 on Page 4 →	
Final Return For persons who consider that they will not be required to lodge returns in future years.	If this is your final return write 'FINAL' here and complete Item 40 on Page 4 → (F)	
IMPORTANT Before making this declaration please check to ensure that all your income has been disclosed and that the return is true and correct in every detail. If you are in doubt about any aspect of your return, place all the facts before the Taxation Office. The income tax law provides severe penalties for false or misleading statements in returns. This declaration and all attached sheets must be signed by the taxpayer. If the taxpayer is not a resident of Australia, the words 'and out of' may be deleted from the declaration.	DECLARATION I, the person making this return, declare that— * (a) I did not during the year ended 30 June 1986 derive any profit from property which was acquired for profit-making by sale or which was acquired and disposed of within 12 months; and (b) the particulars shown in this return and in the accompanying documents are true and correct in every detail and disclose a full and complete statement of the total income derived by me from all sources in and out of Australia during the year of income. Taxpayer's Signature Date	
* If you did derive any such profit, you must use Form A.		

TAX AGENT'S CERTIFICATE Any person who charges directly or indirectly any fee for preparing or assisting to prepare this return must complete this certificate. Where the agent is a partnership or a company, this certificate must be signed in the name of the partnership or company, as the case requires, by a person who is registered as a nominee of that partnership or company, and that person's name must also be appended.		I, having charged a fee for preparing or assisting in the preparation of this return, hereby certify that this return has been prepared in accordance with the information supplied by the taxpayer. The following books of account were maintained by or on behalf of the taxpayer: Agent's Signature	
Agent's Telephone Number	Date	Agent's Reference Number (F)	
OFFICE USE ONLY		ETP—5% B	IND PPS Cr K
		ETP—15% C	P.Y LOSSES J
		ETP—30% D	INDICS X
		E	P T CODE Y
			LLP S
		(F)	

Item	Serial Number	Employer's or Payer's Name	Instalments Deducted \$	¢	Period of Employment or Payment	Gross Income (whole dollars)	Office Use Only
1	Gross Salary, Wages and Other Income shown in Column 1 on Group Certificates and Tax Stamps Sheets						
					to	B	
					to	C	
					to	D	
					to	E	
Total Instalments Deducted A							
2	Unemployment, Sickness or Special Benefits not included above					to	F
State period(s) during year in which you were not employed and received no benefits. to to							
3	Pension, Allowances, Benefits paid by the Commonwealth Government not included above				State nature of payment	to	G
4	Other Pension or Annuity (including superannuation pension or similar payments) not included in Item 1 or 3 and received from					to	H
5	Earnings (including cash receipts for services rendered), Tips, Directors' Fees, Workers' Compensation, Honoraria, etc. not included above (attach details)					to	I
6	Allowances, Benefits, etc. received or granted in connection with occupation or employment:					Amount	J
(a) Value of board, quarters or residence provided free or for less than full value by employer for..... weeks						}	
(b) Living-away-from-home allowance							
(c) Travelling allowance (including allowance received for use of motor vehicle), entertainment allowance							
(d) Tool and/or clothing allowance							
(e) Use of car (include the value to you of the use of employer's car for your private purposes); amounts paid or reimbursed by employer and not included in Item 1 or 5 , in respect of contributions to health funds; value of benefit received through acquisition of employee's shares or acquisition or disposal of rights (see Note 1 on Page 4)							
(f) Value to you of any other allowance, gratuity, compensation, benefit, bonus or premium given or granted directly or indirectly in cash or otherwise (see Note 2 on Page 4)							
7	Lump Sum Payments						K
(a) unused annual leave (including leave bonus) and unused long service leave which accrued after 15 August 1978						S	
(b) 5% of unused long service leave which accrued before 16 August 1978 .. (total received \$.....) ¹ / _{20th} =							
8	Eligible Termination Payments —Complete and attach Schedule L						L
9	Interest (give details)						U
10	Interest from Commonwealth Government Loans issued before 1 November 1968						V
11	Dividends (give details)						W
12	Life Assurance Bonuses and certain other amounts received by you under a short-term life assurance policy taken out after 27 August 1982 (see Note 3 on Page 4)						Z
13	Any Other Income (attach a detailed statement)						X

14 **DEDUCTIONS—Receipts should be retained and forwarded only on request.** ITEM 14—TOTAL INCOME ➔ \$..... (F)

Item	Description	Amounts Claimed \$
15	Trade Union, etc. Subscriptions Paid to:.....	➔ A
16	Deduction relating to Living-Away-From-Home Allowance shown at Item 6 (b) Allowance while located at:	➔ B
	Rate of allowance \$..... weekly	
	Period of receipt No. of weeks	
17	Deductions relating to Allowances included in Items 6 (c), 6 (d) and 6 (f) (see Note 4 on Page 4) Nature of each item of deduction	➔ C
	Amount \$	
18	Other Expenditure incurred in earning your income. Give full details for each claim (see Note 4 on Page 4)	➔ D
19	Gifts to Public Institutions, etc. providing aid in Australia. State full name of institution/fund shown on receipt	➔ E
20	Gifts to Approved Overseas Aid Funds State full name of fund shown on receipt	➔ F
21	Gifts to Approved School Building Funds State full name of fund shown on receipt	➔ G
22	Undeducted Purchase Price of Annuity/Pension If claiming for first time, give full details of basis of calculation of claim	➔ H
23	Tax Agent's Fee Paid to:.....	➔ K

24 **TOTAL DEDUCTIONS** ➔

25 **TAXABLE INCOME** ➔ \$..... (F)

Pin here your original group certificates, tax stamps sheets and statements of earnings, pension, unemployment and other benefits, and any other attachments.

DEPENDANTS AND OTHER REBATES

Item 26 If you are claiming a rebate at Item 29 or 30, were you the only person who contributed to the maintenance of the dependant(s)? YES NO If NO, attach a statement showing how the rebate claimed has been calculated

Item 27 **Dependent Child/Student** Date of birth..... Student's school, college or university.....
(complete for one child/student only)

Name and Place of Residence	Period Dependant Maintained	Separate Net Income
.....	to .....	.....

Item 28 **Spouse or Daughter-Housekeeper** to Amounts claimed \$ A.....

Item 29 **Invalid Relatives** (State also relationship to you and date of birth) to D.....

Item 30 **Parents/Spouse's Parents** to E.....

Item 31 **Housekeeper** Name..... Relationship to you of dependant to Period Wholly Engaged
Full name, Relationship to you of dependant to
Did housekeeper have any other employment during the above period? YES NO
If YES, attach a statement showing the nature of, and number of hours a week engaged in, that employment F.....

Item 32 **Sole Parent** (Item 27 must also be completed) Marital Status Period of year as sole parent having sole care of dependant..... to..... G.....

Item 33 **Zone/Overseas Forces** (Complete Item 38 for any dependent students or children) Place of Residence in Zone or Overseas Nearest P.O. Period of Residence to
..... to H.....
Remote Area Allowance received \$ Rebate Claimed K.....

Item 34 **Home Loan Interest** Complete and attach Schedule H.....

Item 35 **Net Medical Expenses** Net amount of medical expenses paid (see Note 5 on Page 4) L.....
Subtract 1 000
Amount subject to rebate M.....
Claim 30% of amount subject to rebate

Office Use Only

TOTAL REBATES R.....

Item 36 **MEDICARE LEVY EXEMPTIONS AND REDUCTIONS** (see Note 6 on Page 4) (F)

Full Levy Exemption claimed for period.....to.....: Number of days A.....
● Reason for claim..... (attach statement for dependants)

Half Levy Exemption claimed for period.....to.....: Number of days B.....
● Reason for claim.....

Levy Reduction C.....
● 1985-86 Taxable Income of Spouse (if 'Nil' show '0')

● Name of Spouse (if not shown elsewhere) D.....
● Number of Dependent Students and Children (give details at Item 38)

Office use only E.....

Item 38 **DETAILS OF DEPENDENT STUDENTS AND CHILDREN** (for zone or overseas forces rebate and Medicare levy reduction purposes) (F)

Name and, for students, name of school/college/university and period of full-time education if less than full year	Date of Birth	Place of Residence	Period Dependant Maintained	Separate Net Income	Notional Rebate
Students
.....
.....
Non-student Children
(Under 16)

TOTAL NOTIONAL REBATE FOR ZONE OR OVERSEAS FORCES REBATE PURPOSES V..... (R)

39 First Return—Complete this item only if you have not previously lodged a tax return in Australia

- Your date of birth...../...../..... Your place of birth.....
- Show the street address and telephone number of your present or last employer's business premises
- If you recently arrived in Australia state—
 - Your date of arrival...../...../..... Place of arrival.....
 - How long you intend to stay in Australia
- If you are a student, or were recently a student, state—
 - The name of the school, college or university you attend or last attended
 - The date you last attended if you were recently a student...../...../.....
- If you are not a student, recent student, or did not recently arrive in Australia state—
 - The reason why you have not previously lodged a tax return in Australia

40 Final Return—Complete this item only if you consider that you will not be required to lodge any further returns in Australia

- State the reason why you consider this to be the case.....
- State the source and expected amount of future yearly income.....

Notes for completion of the return

1. Item 6(e): Value of Benefit received through Employee's Shares or Rights

If you have received shares or rights to acquire shares under a scheme for the acquisition of shares by employees, or a relative or other associate has either acquired shares pursuant to rights originally received by you or disposed of such rights, you should give details relating to the acquisition of the shares or the disposal of the rights.

2. Item 6(f): Value to you of Other Allowances, Benefits, etc.

Attach a statement giving details of any allowance, benefit, etc. shown at this item including an explanation of how the amount was calculated. If you have received a benefit and have not shown its value in your return, attach a statement giving details of the benefit and the reasons why it was not included in your return.

3. Item 12: Short-Term Life Assurance Policies

If you include an amount at Item 12 or you received an amount which you consider should not be included attach a note to your return setting out the following details:

- the type of policy;
- the name of the issuing organisation;
- the policy number;
- the date the policy was taken out;
- the date that each amount was received;
- the nature of each amount, e.g. bonus, loan, withdrawal etc.;
- the circumstances under which each amount was received, e.g. partial surrender of policy, serious financial difficulties, death, accident, illness, etc.; and
- the basis of calculation of the amount included.

If you received an amount upon the forfeiture, surrender or other termination of the whole or a part of a policy you should also include in the note to your return:

- the amount received;
- the total of any previous amounts received by you or any other person under the policy;
- the total amount of premiums paid under the policy to the time immediately before the forfeiture etc.;
- the surrender value of the policy at the time the forfeiture, surrender or other termination occurred; and
- the total of any amounts received as or by way of bonus (or deemed bonus) in a previous year of income.

4. Deduction Items 17 and 18

Claims made at these items must be supported by a statement which sets out fully how, in the terms of your employment, you were required to incur expenditure of the kind claimed and which indicates whether or not you hold receipts for the amounts claimed. If receipts are not held, you should explain how you arrived at the amounts claimed.

If you are claiming travelling or motor vehicle expenses you must also show:

- the circumstances under which it was necessary for you to incur the expenditure claimed in the course of your employment;
- make, model and engine cubic capacity of the vehicle;
- actual kilometres travelled (i) for employment purposes; (ii) between home and usual place of employment; and (iii) for other private purposes; and
- details of expenses claimed.

(NOTE: Motor Vehicle Rates Per Kilometre—Where a travelling or motor vehicle allowance is not paid by your employer and total kilometres travelled for employment purposes did not exceed 10000 for the year, you can either provide details of expenses claimed or make your claim at a set rate per kilometre based on the engine capacity of your vehicle. The rates are 22.8 cents for engines up to 1500 cc (or 750 cc for rotary engines); 25.5 cents for 1501 cc to 2000 cc (751 cc to 1000 cc for rotary engines); 31.0 cents for 2001 cc to 4000 cc (1001 cc to 2000 cc for rotary engines); 32.8 cents for over 4000 cc (over 2000 cc for rotary engines).)

If you are claiming entertainment expenses you must also show:

- if an allowance was received, the amount of the allowance received for the period up to 19 September 1985 and the amount of the allowance received for the period after that date;
- the connection between the expenditure incurred and the production of assessable income; and
- the method used to calculate your claim, including the nature of records maintained.

Note: Entertainment expenses incurred after 19 September 1985 are not allowable. But deductions are still allowable for the cost of:

- your meals on overtime if your employer paid you a meal allowance under an industrial award;
- your meals while travelling in your job away from home; and
- your meals and other refreshments which were part of the cost of going to a seminar longer than 4 hours in the course of your work. (But you cannot claim a deduction for any leisure activities at the seminar.)

5. Item 35: Net Medical Expenses Rebate

If you are claiming a net medical expenses rebate, attach a statement to your return showing:

- the separate amounts included in your claim for doctors, hospital, chemist, dental, optician/optometrists and other medical expenses;
- the name and location of the doctor etc. to whom each payment was made;
- the gross amount paid, amount of reimbursement and the net amount paid; and
- for other medical expenses also describe the nature of the treatment.

6. Item 37: Medicare Levy Exemptions and Reductions

If your taxable income is more than \$7526 and you were in any of the categories below in the 1985-86 income year you must complete the appropriate parts of Item 37.

- You had a spouse (married or de facto) on 30.6.86 and your combined taxable income is less than \$13 163 plus \$1611 for each dependent child or student.
- You are entitled to a rebate as a sole parent or for a housekeeper or daughter-housekeeper and your taxable income is less than \$13 163 plus \$1611 for each of your dependent children or students.
- You were a Health Card holder (not Medicare Card holder) and your income or the income of your spouse was not taken into account in determining eligibility for the card.
- Under Defence Force or Repatriation arrangements you were entitled to full free medical treatment for all conditions.
- You were a non-resident of Australia or resident of Norfolk Island or Cocos (Keeling) Islands, or the Minister for Health certified that you were not entitled to Medicare benefits.
- You were a member of a diplomatic mission or consular post in Australia (or a member of such a person's family) and you were not an Australian citizen and do not ordinarily live in Australia.

7. Overseas Dependants

If, at any item on the return form, you have claimed for, or based a claim on, a dependant living outside Australia you should:

- in the case of a dependant temporarily overseas, include with your return a statement outlining the circumstances of the temporary absence from Australia and the expected date of return to Australia; or
- in the case of a dependant awaiting early migration, include with your return the date of your arrival in Australia, evidence of the arrangements that have been made for the dependant to come to Australia and the expected date of his or her arrival in Australia.



FORM
A

1986 INCOME TAX RETURN
INVESTMENT AND PROPERTY INCOME ETC.
1 July 1985 to 30 June 1986

File Number
as shown on your last
assessment notice or other advice.

This form, which includes Schedule R is for taxpayers with income from:

- (a) Partnerships or Trust Estates;
 - (b) Investments and Property, etc. who are ineligible to use Form S;
 - (c) Salary and Wages, etc.,
 - (i) who are claiming a rebate for capital subscribed to petroleum exploration or mining companies, or
 - (ii) who are claiming a deduction for contributions to a superannuation fund not sponsored by an employer.
- Schedules H, L, M, and U may also need to be filled out.

'The 1986 Forms A and B Instructions' available from Taxation Offices and most Post Offices may be used to help you fill out this return. Persons under 18 should also refer to the 'Instructions to Persons under 18 Years of Age Completing Form A or B', available from Taxation Offices.

.....
If you think you are entitled to a refund, please print 'REFUND' in this box.

Surname (Use Block Letters) →	1	* Mr	
* Cross out whichever do not apply	2	* Mrs * Miss * Ms	
Christian or Given Names (Use Block Letters)			
Postal Address for Service of Notices (Use Block Letters) If the address is unchanged, please show it exactly as it appeared on last year's assessment notice.			Postcode
Previous Postal Address If you have changed your postal address and have not already advised the Taxation Office, insert the previous address exactly as shown on last year's assessment notice. Otherwise, leave blank.			Postcode
Residential Address If it is the same as your postal address for service of notices, write 'as above'.			Postcode (F)
Full Name of your Spouse (whether legal or de facto). If, since preparing your last return, you married or became a de facto, show date that this occurred./...../.....	Surname	Christian or Given Names (F)	
Your Occupation and Year of Birth	Your Occupation	Your Year of Birth <small>(If born after 31.12.67 show full date of birth)</small>	(F)
Last Return Lodged If no previous return, see 'First Return' instructions below.	Year of Your Last Return	Office at Which That Return Was Lodged	
Change of Name If you have changed any part of your name since preparing your last return, show here the full name you previously used.	Surname	Christian or Given Names	
First Return For persons lodging their first return in Australia.	If this is your first return write 'FIRST' here and attach a statement in accordance with the 'First Return' notes in 'The 1986 Forms A and B Instructions'. →		
Final Return For persons who consider that they will not be required to lodge returns in future years.	If this is your final return write 'FINAL' here and attach a statement in accordance with the 'Final Return' notes in 'The 1986 Forms A and B Instructions'. →		(F)
IMPORTANT Before making this declaration please check to ensure that all your income has been disclosed and that the return is true and correct in every detail. If you are in doubt about any aspect of your return, place all the facts before the Taxation Office. The income tax law provides severe penalties for false or misleading statements in returns. If the taxpayer is not a resident of Australia, the words 'and out of' may be deleted from the declaration.	DECLARATION I declare that the particulars shown in this return and in the accompanying documents are true and correct in every detail and disclose a full and complete statement of the total income derived by me from all sources in and out of Australia during the year of income.		
	Taxpayer's Signature		Date
	This declaration and all attached documents must be signed by the taxpayer.		
	Contact Phone Number		(If it is convenient for you, please state a phone number at which you can be contacted during the day. If there is a query on your return it may be quicker to resolve it by phone.)

LODGMET OF THIS RETURN
Post or deliver this return to a Taxation Office by 31 August 1986. Additional tax for late lodgment may become payable if returns are lodged after that date. The postal address of the Australian Taxation Office is P.O. Box 9990 in each capital city and in Parramatta, Newcastle, Albury, Dandenong and Townsville. For Victoria North the postal address is P.O. Box 9990 Moonee Ponds. The areas serviced by the decentralised offices are shown in 'The 1986 Forms A and B Instructions'. The locations of all Taxation Offices are also shown in the Instructions.

TAX AGENT'S CERTIFICATE
Any person who charges directly or indirectly any fee for preparing or assisting to prepare this return must complete this certificate. Where the agent is a partnership or a company, this certificate must be signed in the name of the partnership or company, as the case requires, by a person who is registered as a nominee of that partnership or company, and that person's name must also be appended.

.....
having charged a fee for preparing or assisting in the preparation of this return, hereby certify that this return has been prepared in accordance with the information supplied by the taxpayer. The following books of account were maintained by or on behalf of the taxpayer:
.....

Agent's Signature

Agent's Telephone Number

Contact

Date

Agent's Reference Number (F)

OFFICE USE ONLY	ETP—5%	B	AUDIT	A	LLP	S			
	ETP—15%	C	Average Code	H	Eligible Income	T			IND PPS Cr K
	ETP—30%	D	P/Y LOSSES	J	Sec. 100 (2) Credit	U			ADJ PPS Cr L
		E	INDICS	X	Provisional Tax (Trust)	V			
		F	P/T INDICS	Y	Checksum (S to V)	W			(F)

PRESCRIBED PAYMENTS INCOME AND CREDIT FOR TAX DEDUCTED

- If you received any prescribed payments income during the year, other than through a partnership or trust, you should use Form B (available from Taxation Offices).
- If you have shown a share of income from a partnership or trust that includes prescribed payments income from which tax was deducted, you should show your share of that credit in the column headed 'Share of any credit for tax deducted from prescribed payments' at Item 12.

Item INCOME

1	Gross Salary, Wages and Other Income shown in Column 1 on Group Certificates and Tax Stamps Sheets				Income (whole dollars)	Office Use Only
Serial Number	Employer's or Payer's Name	Instalments Deducted \$	Instalments Deducted £	Period of Employment or Payment		
				to	B	W H O L E D O L L A R S
				to	C	
				to	D	
				to	E	
Total Instalments Deducted A						
2	Unemployment, Sickness or Special Benefits not included above (see notes on Beneficiary Rebate in 'The 1986 Forms A and B Instructions')			to	F	D O L L A R S
	State period(s) during year in which you were not employed and received no benefits.			to		
3	Pension, Allowances, Benefits paid by the Commonwealth Government not included above (see notes on Pension Rebate in 'The 1986 Forms A and B Instructions')	State nature of payment		to	G	D O N O T
4	Other Pension or Annuity (including superannuation pension or similar payments) not included in Item 1 or 3 and received from			to	H	
5	Earnings (including cash receipts for services rendered), Tips, Directors' Fees, Workers' Compensation, Honoraria, etc. not included above (attach details)			to	I	S H O W
6	Allowances, Benefits, etc. received or granted in connection with occupation or employment:			Amount	J	
	(a) Value of board, quarters or residence provided free or for less than full value by employer for			weeks	C E N T S	
	(b) Living-away-from-home allowance					
	(c) Travelling allowance (including allowance received for use of motor vehicle), entertainment allowance					
	(d) Tool and/or clothing allowance					
	(e) Use of car (include the value to you of the use of employer's car for your private purposes); amounts paid or reimbursed by employer and not included in Item 1 or 5, in respect of contributions to health funds; value of benefit received through acquisition of employee's shares or acquisition or disposal of rights (attach details)					
	(f) Value to you of any other allowance, gratuity, compensation, benefit, bonus or premium given or granted directly or indirectly in cash or otherwise (see 'The 1986 Forms A and B Instructions')					
7	Lump Sum Payments for Leave received in connection with retirement or termination of employment—see 'The 1986 Forms A and B Instructions' for more information about this item and the rebate which may apply to income shown at 7(a):				K	W H O L E
	(a) unused annual leave (including leave bonus) and unused long service leave which accrued after 15 August 1978				S	
	(b) 5% of unused long service leave which accrued before 16 August 1978			(total received \$.....) ¹ / _{20th} =	L	
8	Eligible Termination Payments—Superannuation, retirement or similar amounts received in connection with employment or from a superannuation fund, approved deposit fund or an annuity (other than shown at Item 4 or 7). Complete and attach Schedule L. (available from Post Offices). Show here income from Schedule L.				O	D O L L A R S
11	Sale or Other Transfer of Property—See 'The 1986 Forms A and B Instructions' and Item 23 on Page 3. Show at 'O' the amount of any profit you derived during the year from the sale or other transfer of property (including property acquired for the purpose of profit-making by sale or purchased and sold within twelve months and from the sale of any motor vehicle previously leased for business purposes and acquired from the lessor after 21 August 1979)					D O N O T
12	Partnerships, Trusts, including Cash Management, Property and other Unit Trusts. Share in partnership income/loss or income as a beneficiary under a will, settlement, deed of gift or instrument of trust.					
	Full name of partnership or trust estate	File number (if known) of partnership or trust estate and office at which return lodged	Income other than primary production	Primary production income	Share of any credit for tax deducted from prescribed payments \$ | £	S H O W C E N T S
	TOTALS		(a)	(c)	P	D O L L A R S
	Less any deductions relating to each class of income not claimed in a partnership or trust estate return. Show totals here. (Attach a statement giving details.)		(b)	(d)		
	Note: Interest on borrowed money invested after 17 July 1985 in a rental property partnership or trust estate may not be fully allowable as a deduction this year. See 'The 1986 Forms A and B Instructions'.			Net Primary Production Income/Loss Subtract (d) from (c)	Q	C E N T S
				Net Other Income/Loss Subtract (b) from (a)	R	

13 INCOME SUB-TOTAL (ADD ITEMS 1 TO 12) TRANSFER THIS AMOUNT TO ITEM 14, PAGE 3 ➔

IMPORTANT: Pin documents here in the order indicated (with group certificates on top)—
 Original Group Certificates, Tax Stamps Sheets, statements of income and (if completed), Schedule R,
 Schedule M. Pin any other schedules and attachments underneath these documents.

14 INCOME SUB-TOTAL CARRIED FORWARD—TRANSFER THIS AMOUNT FROM ITEM 13, PAGE 2 ➔

Note: Deductions relating to income included at Items 15, 16, 17 or 18 should be claimed on Page 4 in the block headed 'Deductions from Investment and Property Income'.

15 Rent, Premiums, etc.	Address of each property	Date property first became income-producing	Gross amount \$
.....
.....
.....

16 Interest from banks, credit unions, building societies, State or Semi-Govt Authorities, Australian Savings Bonds, other Commonwealth Govt Securities, Income Equalization Deposits, debentures, personal loans; interest on overpayments of tax; interest component from proceeds of property sales, etc.	Interest received from (show name)	Interest \$	Interest received from (show name)	Interest \$
.....
.....
.....

17 Interest from Loans issued before 1 November 1968 by the Commonwealth Govt or free of State Income Tax by State Authorities.	Name of Government or State Authority	Interest \$	Name of Government or State Authority	Interest \$
.....

18 Dividends including Exempt and ex-Australian Dividends, Bonus Shares, and Liquidators' and other Distributions.	Company	Gross amount \$	Company	Gross amount \$
.....
.....
.....

If it is claimed that any amounts are exempt or subject to credit for foreign tax, refer to 'The 1986 Forms A and B Instructions'.

19 Life Assurance Bonuses and certain other amounts received by you under a short-term life assurance policy taken out after 27 August 1982 (see 'The 1986 Forms A and B Instructions' for details about the amount to be included in your return, the rebate which may apply and the additional information to be forwarded with your return).....

20 Withdrawal or Transfer of Income Equalization Deposits—See 'The 1986 Forms A and B Instructions'. (Show interest at Item 16.)
 Show here income from withdrawals or transfers of Income Equalization Deposits (Deposit No)

21 Any Other Income—including any commission. Give details (if space insufficient attach a detailed statement).....

22 TOTAL INCOME (ADD ITEMS 14 TO 21) TRANSFER THIS AMOUNT TO ITEM 28, PAGE 4 ➔ \$.....

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YOU MUST ANSWER THE FOLLOWING QUESTIONS—Place X in boxes applicable

23 Sale or Other Transfer of Property—Did you, during the year of income, sell or otherwise transfer any stocks, shares, real estate (other than your sole or principal residence sold because of a change in your place of business or employment) or other property (including any vehicle previously leased for business purposes)?

YES NO

If YES, describe the property....., show date of acquisition..... and date of disposal..... Please attach a statement setting out the details of the property, its cost price and sale price and the manner in which the amount of profit has been calculated. Show the profit at Item 11, unless you are of the view that the profit is non-taxable. If you are of that view, include in your statement any other relevant information as well as reasons in support of your view.

24 Overseas Transactions or Interest

1. Did you own, have or hold at any time during the year (whether directly or indirectly through persons, trust estates, companies or other entities, etc.) any interest whatsoever, whether vested or contingent (including direct or indirect control of income or property), in:

(a) any income from sources outside Australia not disclosed elsewhere in this return; or

(b) any property (including money) or any company or other entity, partnership, trust estate or business; where the interest and/or the income, property, company, etc. is or was outside Australia?

YES NO

2. Was it possible at any time during the year for any such interest to be brought into existence by the exercise of any power of appointment or as a result of an ability to control or achieve control of any company or other entity, partnership, trust estate, business or property or by any other means whatsoever?

YES NO

If YES to either question, attach a statement showing, as applicable and where not disclosed elsewhere in this return, the location and nature of the property, the name and address of the company or other entity, partnership, trust estate or business, the nature of the interest and details of the income from sources outside Australia.

TOTAL INCOME CARRIED FORWARD—TRANSFER THIS AMOUNT FROM ITEM 22 ON PAGE 3
DEDUCTIONS FROM INVESTMENT AND PROPERTY INCOME—Attach a statement giving full details of each claim made and including, where applicable, name, address of person, etc. to whom amounts claimed were paid.

		Amounts \$	Amounts Claimed \$
9	Rates, Land Taxes, Insurance Premiums (fire, burglary, etc.) on income-producing property	.....	.....
0	Repairs (not including alterations, additions or improvements) to income-producing property	.....	.....
1	Interest on borrowed money used to produce investment and property income Note: If, after 17 July 1985, you: • acquired, constructed or improved a rental property, or • invested in a rental property company, partnership or trust estate, interest on money borrowed to finance that investment may not be fully allowable as a deduction this year. See 'The 1986 Forms A and B Instructions'.	.....	.....
2	Commission for collection of investment and property income	.....	.....
3	Other Deductions relating to production of investment and property income	.....	.....
4	TOTAL (ADD ITEMS 29 TO 33) ➔		.....
5	Was the property or any part of it used for private purposes during the year of income? YES <input type="checkbox"/> NO <input type="checkbox"/> If YES, subtract that part of the above total applicable to private use (attach details of the basis of calculation of this amount) ➔	.....	.....

DEDUCTION CLAIMED (SUBTRACT ITEM 35 FROM ITEM 34) ➔ U

OTHER DEDUCTIONS—Receipts should be retained and forwarded only on request.

37	Trade Union, etc. Subscriptions	Paid to:		➔ A	
38	Deduction relating to Living-Away-From-Home Allowance shown at Item 6(b)	Allowance while located at	Rate of allowance \$ weekly	Period of receipt No. of weeks	➔ B
9	Deductions relating to Allowances included in Items 6(c), 6(d) and 6(f)	Nature of each item of deduction		Amount \$	➔ C
0	Other Expenditure incurred in earning your income. (Give full details for each claim)	.....		.....	➔ D
1	Gifts to Public Institutions, etc. providing aid in Australia. State full name of institution/fund shown on receipt	.....		.....	➔ E
2	Gifts to Approved Overseas Aid Funds. State full name of fund shown on receipt.	.....		.....	➔ F
3	Gifts to Approved School Building Funds. State full name of fund shown on receipt.	.....		.....	➔ G
4	Undeducted Purchase Price of Annuity/Pension	See 'The 1986 Forms A and B Instructions' for details about this item.		.....	➔ H
5	Non-Employer Sponsored Superannuation Fund. A deduction is not allowable if your employer or any other person contributed, or agreed to contribute, to a fund on your behalf.	Full Name of Fund .....		.....	➔ I
		Policy Number	Amount Paid \$	Max. Allowable \$1500	.....
		Were you a member of any other superannuation fund or scheme during the year? YES <input type="checkbox"/> NO <input type="checkbox"/>	
		If YES, you must furnish the information requested in 'The 1986 Forms A and B Instructions'.		.....	.....
6	Tax Agent's Fee	Paid to: .....		.....	➔ K

TOTAL OF ITEMS 36 TO 46 ➔

TAXABLE INCOME (SUBTRACT ITEM 47 FROM ITEM 28) ➔ \$

Rebates (Schedule R)—If you have completed this schedule, show the total of your rebates here ➔ R

Medicare Levy Exemption/Reduction (Schedule M)—If you have completed this schedule, write 'YES' here ➔

Medicare Levy—If you were not in any of the categories below or your taxable income is less than \$7527 you do not need to supply any information relating to Medicare Levy on your taxation return. If your taxable income is more than \$7526 and you were in any of the categories below in the 1985-86 income year you must complete Schedule M, available from Taxation Offices and most Post Offices, attach it to your return and write 'YES' at Item 50 above.
Note: The terms 'spouse' and 'dependent child or student' have a special meaning for Medicare Levy purposes. Refer to 'The 1986 Forms A and B Instructions'.

- A** You had a spouse (married or de facto) on 30.6.86 and your combined taxable income is less than \$13 163 plus \$1611 for each dependent child or student.
- B** You are entitled to a rebate as a sole parent or for a housekeeper or daughter-housekeeper and your taxable income is less than \$13 163 plus \$1611 for each of your dependent children or students.
- C** You were a Health Card holder (not Medicare Card holder) and your income or the income of your spouse was not taken into account in determining eligibility for the card.
- D** Under Defence Force or Repatriation arrangements you were entitled to full free medical treatment for all conditions.
- E** You were a non-resident of Australia or resident of Norfolk Island or Cocos (Keeling) Islands, or the Minister for Health certified that you were not entitled to Medicare benefits.
- F** You were a member of a diplomatic mission or consular post in Australia (or a member of such a person's family) and you were not an Australian citizen and do not ordinarily live in Australia.



1986 INCOME TAX RETURN—FORM A or B DEPENDANTS AND OTHER REBATES

SCHEDULE R

This Schedule forms part of the income tax return of:

AUSTRALIAN
TAXATION OFFICE

FULL NAME (Use block letters)

FILE NUMBER

SIGNATURE OF TAXPAYER

Complete all columns for each claim made

Item DEPENDANTS ● It is important that you understand what 'maintenance of a dependant' and 'separate net income' mean for the purposes of these rebates. These terms are explained in Note 2 on Page 2.
 ● Reduce the rebate otherwise allowable by \$1 for every \$4 by which the separate net income of a dependant exceeds \$282.
 ● An example of a rebate calculation for a spouse who worked for part of the year is shown in Note 2.

R1 Maintenance of Dependants—If you are claiming a rebate at Item R4 or R5, were you the only person who contributed to the maintenance of the dependant(s)? YES NO
 If NO, you may only claim a proportion of the rebate(s). Attach a statement showing how you calculated your rebate claim.

R2 Child Under 16 or Student Under 25 See Notes 1 and 2 on Page 2	Place of residence of dependant. If overseas, see Note 2 on Page 2. If residing with you, write 'With Me'. If not, state full address of dependant	Period dependant maintained. If full year, write 'Full Year'. If not, show period maintained	Separate net income of dependant. If no income, write 'Nil'	Date of birth	For a student, name of school, college or university attended
Name			\$	/ /	
R3 Spouse (legal or de facto) or Daughter-housekeeper See Notes 1 and 2 on Page 2	Name		\$		Max. Rebate (see Note 1 on Page 2)
R4 Invalid Relatives 16 Years and Over (state also relationship to you and date of birth) See Note 2 on Page 2	Name		Pension \$	Other Income \$	Max. Rebate for each dependant \$376
R5 Parents/Spouse's Parents who are residents of Australia See Note 2 on Page 2	Name		\$	\$	Max. Rebate for each dependant \$749

OTHER REBATES

R6 Housekeeper (do not claim for a de facto here—See Item R3). See Notes 1 and 3 on Page 2
 Name

Period of year wholly engaged as housekeeper to

Full name and relationship to you of a dependant in care of housekeeper

Max. Rebate (see Note 1 on Page 2)

Did the housekeeper have any other employment during the above period? .. YES NO

If YES, attach a statement showing the nature of, and number of hours a week engaged in, that employment.

R7 Sole Parent See Note 4 on Page 2
 Use Item R2 above to show details of your dependent child or student

Marital status

Period of year that you were a sole parent and had sole care of a dependant to

Max. Rebate \$780

R8 Zone or Overseas Forces

Place of residence in zone or overseas

Name of nearest Post Office

Period of residence to

If you had dependent students or children you must also complete Item R13 below.

(Notes explaining this item are in 'The 1986 Forms A and B Instructions'.)

REMOTE AREA ALLOWANCE—If you received a Remote Area Allowance as part of payments or benefits received from the Department of Social Security or Veterans' Affairs, show here the amount of Remote Area Allowance received for the 1985-86 year. \$

You must reduce your claim (for zone rebate only) by the amount of Remote Area Allowance received.

Show here the rebate claimed ➔ H

R9 Capital Subscribed to Petroleum Exploration/Mining Companies

See 'The 1986 Forms A and B Instructions' for an explanation of this item and details of the additional information to be furnished.

Total amount paid \$

Total amount declared \$

Claim 27% of amount declared ➔ I

R10 Home Loan Interest

If you were eligible for this rebate in your 1985 return and you have not owned and occupied a home in Australia before 1 July 1980 you should refer to 'The Home Loan Interest Rebate' guide, available from Taxation Offices, to check if you are entitled to a rebate this year. If you are making a claim, complete Schedule H (in the guide) and attach it to your return.

Show here the rebate claimed ➔ K

R11 Net Medical Expenses in excess of \$1000—See 'The 1986 Forms A and B Instructions' for an explanation of this item and details of the additional information to be furnished.

Net amount of medical expenses paid (i.e. gross amounts less reimbursements) .. L 1000

Subtract

Amount Subject to Rebate

Claim 30% of amount subject to rebate .. M

R12 Total Rebates Claimed at Items R3 to R11 (Add Items R3 to R11) ➔ R

Transfer this Amount to Item 49 on Page 4 of the Return Form ➔ R

R13 Details of Dependent Students and Children for Zone or Overseas Forces Rebate Purposes

Complete this Item only if you are entitled to a Zone or Overseas Forces rebate at Item R8.

Students Under 25 Years of Age (Show also name of school, college or university. Show period of full-time education if less than full year)	Date of birth	Place of residence of dependant. If overseas, see Note 2 on Page 2. If residing with you, write 'With Me'. If not, state full address of dependant	Period dependant maintained. If full year, write 'Full Year'. If not, show period maintained	Separate net income of dependant. If no income, write 'Nil'	Maximum notional rebate for each dependant \$	Notional rebate claimed for each dependant \$	Notional Rebate Claimed \$
Name				\$	376		T
Children Under 16 Years Not Being Students				\$	376 (for one) 282 (for others)		U

Total Notional Rebate Claimed for Zone or Overseas Forces Rebate Purposes V

REBATES

You should complete this schedule if you are entitled to claim a rebate for any of the items shown on Page 1.

- Rebates of tax are not allowable deductions and do not alter your taxable income. When filling out your return, do not attempt to alter your taxable income by the amount of any rebate. The tax on your taxable income will be reduced automatically by the total of all rebates allowed.
- Rebates specified below are allowable only to a resident of Australia.
- If you consider that you are entitled to a proportion only of the maximum rebate specified for any item but you are not sure how to calculate your claim, give full details and the Taxation Office will allow the appropriate amount in your assessment.

NOTE 1

If you are claiming a Spouse, Daughter-housekeeper or Housekeeper rebate and you had a dependent child under 16 or student under 25 years of age at any time during the year, you should base your claim on a maximum rebate of \$1030 and show details of the dependent child or student at Item R2 (Note that details of only one dependant are required). If you did not have a dependent child or student, base your claim on a maximum rebate of \$830 and ignore Item R2.

NOTE 2

DEPENDANTS

A person is your dependant if that person is:
 ● your spouse (legal or de facto) or daughter-housekeeper—see Item R3;
 ● an invalid relative of yours and is 16 years or older—see Item R4;
 ● your parent or the parent of your spouse, (legal or de facto)—see Item R5.
 A child under 16 or a student child under 25 is also a dependant but no actual rebate is allowable for this type of dependant (see notes under the heading 'Item R2: Child Under 16 or Student Under 25').

If you are a resident of Australia and you contributed to the maintenance of a dependant (see notes on 'Maintenance of a Dependant' below) you may be entitled to a rebate of tax. The rebate cannot be more than the maximum amount specified. If the dependant derived a separate net income of more than \$285 during the period you contributed to his or her maintenance, the rebate you could otherwise get must be reduced by \$1 for every \$4 that the dependant's separate net income was more than \$282 (see notes on 'Separate Net Income' below).

Maintenance of a Dependant—You are regarded as having contributed to the maintenance of a dependant if you provided food, lodgings or clothing for the dependant or made payments for the dependant's living, medical or education expenses. For any period that you and the dependant lived together you are regarded as having contributed to the maintenance of the dependant, even if he or she had a separate net income. For example, a husband and wife living together are dependants of one another and if each has a 'separate net income' each is considered to have maintained the other.

Separate Net Income—means gross income which a dependant derived from all sources during the period you maintained the dependant, less any expenses incurred in the production of such income. Separate net income includes pensions and the full amount of any lump sum payment in lieu of annual leave, sick leave or long service leave and any amounts that are tax free. Tax instalment deductions, tax deducted from prescribed payments income and superannuation contributions should not be deducted from gross income in calculating separate net income. Separate net income does NOT include family allowances (child endowment) including the family allowance component of payments made under the Tertiary Education Assistance Scheme, family income supplement, a handicapped child's allowance or benefits paid by the Commonwealth Government for domiciliary nursing care or under the scheme for assistance with the education of isolated children. Nor does it include any lump sum payment made in consequence of retirement from, or termination of, employment which is of a capital nature, e.g. a lump sum payment from a superannuation fund or for compensation for loss of office.

An example of how a rebate is affected by separate net income is as follows:
 A husband contributed to his wife's maintenance for the whole year and she had a separate net income of \$2283 during six months of the year. There was no dependent child or student. His rebate is calculated as follows:

Maximum rebate	\$830
Separate net income of wife	\$2283
Less separate net income threshold	\$ 282
Excess of separate net income, over \$282	\$2001
Rebate is reduced by \$1 for every \$4 of separate net income in excess of \$282.	
That is, \$2001 = \$500 (cents are ignored)	
4	
Rebate is reduced by	\$500
Rebate allowable to this husband	\$330

If this husband had also maintained a dependent child or student during the year the rebate allowable would be \$530 (that is \$1030-\$500 = \$530).

The receipt of a Commonwealth Government pension for a full year by a parent, parent of your spouse (legal or de facto) or an invalid relative would generally prevent a taxpayer receiving a rebate in respect of that dependant.

The maximum rebate for a full year dependant is allowable if the dependant's separate net income was not more than \$285. As the rebate must be reduced by \$1 for every \$4 that separate net income was more than \$282, no rebate is allowable when separate net income is equal to or more than the following amounts:

Spouse (legal or de facto), Daughter-housekeeper	
● where \$1030 maximum applies	\$4402
● where \$830 maximum applies	\$3602
Invalid relative	\$1786
Parent, parent of a spouse (legal or de facto)	\$3278

Maximum Rebate Claim—The maximum rebate is allowable if, for the whole of the year, you were:

- a resident of Australia; and
- the sole contributor to the maintenance of the dependant (see notes on 'Maintenance of a Dependant' above), and the dependant in respect of whom the rebate is claimed:
- was a resident of Australia for the whole of the year; and
- did not have a separate net income of more than \$285 for the year (see notes on 'Separate Net Income' above).

Part Rebate Claim—A proportionate rebate should be claimed where:

- more than one person contributed to the maintenance of the dependant (see notes on 'Maintenance of a Dependant' above); or
- the dependant commenced or ceased to be a dependant during the year; or
- the dependant was a resident for part only of the year (but see notes under the heading 'Items R2 to R5 and R13: Overseas Dependants').

Item R2: Child Under 16 or Student Under 25

The maximum rebate of \$1030 for Item R3 or R6 applies if you have maintained a child under 16 or a student whose separate net income was:

- less than \$1786, where the person was maintained for the full year; or
- less than \$281 plus \$28.94 for each week that the person was maintained, where the person was maintained for part only of the year.

For the purpose of the above, a 'child' means any child under 16 not being a student. A 'student' is a person under 25 years of age receiving full-time education at a school, college or university. If you have maintained a child or student living outside Australia you should refer to the notes under the heading 'Items R2 to R5 and R13: Overseas Dependants'.

Separate net income has been explained earlier in these notes. However, for a dependent student, it also includes that part of the value of any scholarship, bursary, etc. (not including a payment made by the Commonwealth Government under the scheme for assistance with the education of isolated children) which is a contribution by a Government towards a student's living expenses.

Item R3: Spouse (Legal or de facto)

For the purposes of this rebate, a 'spouse' means the person that you were married to or living with as husband and wife even though you were not married.

Daughter-Housekeeper

Do not claim for a daughter unless she is your housekeeper and you are a widowed person. 'Daughter-housekeeper' means a daughter, adopted daughter, step-daughter or ex-nuptial daughter wholly engaged in keeping house for a widowed person.

Note: You cannot claim a daughter-housekeeper rebate for any period that you lived in a de facto relationship.

Item R4: Invalid Relative

Invalid relative means a person 16 years of age or more who is the taxpayer's child, brother or sister and who is in receipt of an invalid pension or equivalent rehabilitation allowance, or for whom a certificate of invalidity has been obtained from the Commonwealth Department of Health or a doctor approved by the Secretary to the Department of Social Security. If a certificate has been obtained and you have not forwarded a copy to the Taxation Office, enclose a copy with your return. If a copy has previously been forwarded, endorse your return to that effect.

Items R2 to R5 and R13: Overseas Dependants

You may not claim any concession in respect of a dependant living outside Australia unless that dependant is temporarily overseas or, in the case of a dependent spouse, student or child, is awaiting early migration to Australia. 'Early Migration' means that arrangements have been made for the dependant to follow the taxpayer to Australia as soon as circumstances permit, but, in any case, within 5 years of the taxpayer's arrival in Australia. Where a dependant is accepted as a resident of Australia in accordance with the above, the general rules relating to dependants apply.

Rebates are not allowable for parents, parents-in-law or parents of your de facto living outside Australia.

If at any item, you have claimed for, or based a claim on, a dependant living outside Australia you should:

- in the case of a dependant temporarily overseas, include with your return a statement outlining the circumstances of the temporary absence from Australia and the expected date of return to Australia; or
- in the case of a dependant awaiting early migration, include with your return the date of your arrival in Australia, evidence of the arrangements that have been made for the dependant to come to Australia and the expected date of his or her arrival in Australia.

NOTE 3

Item R6: Housekeeper

You may claim a rebate of \$830 (or \$1030 if you have maintained a dependent child or student during the year) if, for the whole of the year, you had a housekeeper and:

- you were single, widowed or divorced or your spouse (legal or de facto) was an invalid pensioner; and
- the housekeeper was wholly engaged in keeping house for you and in caring for:
 - your children under 16;
 - your spouse (legal or de facto) who is in receipt of an invalid pension;
 - an invalid relative for whom you are entitled to a rebate at Item R4; or
 - a child under 16 dependent on you, and whose separate net income was less than the appropriate amount as set out in the notes under the heading 'Item R2: Child Under 16 or Student Under 25'.

If the above conditions applied for only part of the year, you must claim only a proportion of the maximum rebate otherwise allowable. The rebate does not apply for any period during which you maintained a spouse not receiving an invalid pension, unless special circumstances exist. Nor does it apply for any period during which you maintained a daughter-housekeeper.

Note: You cannot claim a housekeeper rebate for a de facto spouse, but you may be entitled to a spouse rebate (see Item R3).

NOTE 4

Item R7: Sole Parent

You may claim the maximum rebate of \$780 if, for the whole of the year, you were a sole parent (a parent without a partner) who is not entitled to a rebate for a housekeeper or daughter-housekeeper and who had the sole care of a dependent child or student whose separate net income was less than the appropriate amount as set out in the notes under the heading 'Item R2: Child Under 16 or Student Under 25'. If this amount is exceeded then no rebate is allowable.

A proportion only of \$780 must be claimed if you are entitled to a rebate for a housekeeper or daughter-housekeeper for part of the year, or if you had the sole care of a dependent child or student during part only of the year. In addition to claiming the rebate at Item R7 you must also show the details of your dependent child or student at Item R2.



**FORM
B**

**1986 INCOME TAX RETURN
BUSINESS and PROFESSIONAL
1 July 1985 to 30 June 1986**

File Number
as shown on your last
assessment notice or other advice.

This form, which includes Schedules B, C and R, is for taxpayers who carry on a Business or Profession. Schedules H, L, M, P and U may also need to be filled out. 'The 1986 Forms A and B Instructions' available from Taxation Offices and most Post Offices may be used to help you fill out this return. Persons under 18 should also refer to the 'Instructions to Persons Under 18 Years of Age Completing Form A or B', available from Taxation Offices.

Post or deliver this return to a Taxation Office by 31 August 1986. Additional tax for late lodgment may become payable if returns are lodged after that date. The postal address of the Australian Taxation Office is P.O. Box 9990 in each capital city and in Parramatta, Newcastle, Albury, Dandenong and Townsville. For Victoria North the postal address is P.O. Box 9990, Moonee Ponds. The areas serviced by the decentralised offices are shown in 'The 1986 Forms A and B Instructions'. The locations of all Taxation Offices are also shown in the Instructions.

If you think you are entitled to a refund, please print 'REFUND' in this box.

Surname (Use Block Letters) _____ * Cross out whichever do not apply		1 * Mr	
		2 * Mrs * Miss * Ms	
Christian or Given Names (Use Block Letters)			
Postal Address for Service of Notices (Use Block Letters) If the address is unchanged, please show it exactly as it appeared on last year's assessment notice.			Postcode
Previous Postal Address If you have changed your postal address and have not already advised the Taxation Office, insert the previous address exactly as shown on last year's assessment notice. Otherwise, leave blank.			Postcode
Residential Address If it is the same as your postal address for service of notices, write 'as above'.			Postcode (F)
Full Name of Your Spouse (whether legal or de facto). If, since preparing your last return, you married or became a de facto, show date that this occurred./...../.....		Surname	Christian or Given Names (F)
Your Occupation and Year of Birth		Your Occupation	Your Year of Birth (F) (If born after 31.12.67 show full date of birth)
Last Return Lodged If no previous return, see 'First Return' instructions below.		Year of Your Last Return	Office at Which That Return Was Lodged
Change of Name If you have changed any part of your name since preparing your last return, show here the full name you previously used.		Surname	Christian or Given Names
First Return For persons lodging their first return in Australia.		If this is your first return write 'FIRST' here and attach a statement in accordance with the 'First Return' notes in 'The 1986 Forms A and B Instructions'. →	
Final Return For persons who consider that they will not be required to lodge returns in future years.		If this is your final return write 'FINAL' here and attach a statement in accordance with the 'Final Return' notes in 'The 1986 Forms A and B Instructions'. → (F)	
IMPORTANT Before making this declaration please check to ensure that all your income has been disclosed and that the return is true and correct in every detail. If you are in doubt about any aspect of your return, place all the facts before the Taxation Office. The income tax law provides severe penalties for false or misleading statements in returns. If the taxpayer is not a resident of Australia, the words 'and out of' may be deleted from the declaration.		DECLARATION I declare that the particulars shown in this return and in the accompanying documents are true and correct in every detail and disclose a full and complete statement of the total income derived by me from all sources in and out of Australia during the year of income.	
		Taxpayer's Signature Date/...../..... This declaration and all attached documents must be signed by the taxpayer.	
PARTICULARS RELATING TO SOURCES OF INFORMATION Question (1) What books of account, if any, are kept by or on behalf of the taxpayer? (2) By whom are those books of account kept? (State name and address.) (3) Are those books of account audited each year? If so, by whom? (4) Is the return in accordance with those books? (5) If the return is not in accordance with those books, on what basis and upon what information has the return been prepared? (6) Have you satisfied yourself and, if so, how, that the books of account, or other sources of information upon which the return is based are correct and disclose the whole of the taxpayer's income from all sources?		To be given by—A. Any person who charges directly or indirectly any fee for preparing or assisting to prepare this return. B. Every person carrying on business who does not furnish with his return an agent's certificate. } Cross out whichever does not apply.	
		N.B.—No. (6) to be answered only by the person mentioned in 'A' above.	
TAX AGENT'S CERTIFICATE Where the agent is a partnership or a company, this certificate must be signed in the name of the partnership or company, as the case requires, by a person who is registered as a nominee of that partnership or company, and that person's name must also be appended. Agent's Telephone Number			
Contact		I,, having charged a fee for preparing or assisting in the preparation of this return, hereby certify that the answers set forth above in the second column in this statement, opposite to the questions set forth in the first column thereof, are true and correct in every particular. Agent's Signature	
		Date/...../.....	
		Agent's Reference Number (F)	
OFFICE USE ONLY	ETP—5% B	AUDIT A	LLP S
	ETP—15% C	Average Code H	Eligible Income T
	ETP—30% D	P/Y LOSSES J	Sec. 100 (2) Credit U
	E	INDICS X	Provisional Tax (Trust) V
	F	P/TINDICS Y	Checksum (S to V) W
			IND PPS Cr K
			ADJ PPS Cr L

IMPORTANT: Pin documents here in the order indicated (with group certificates on top)—Original Group Certificates, Tax Stamps Sheets, statements of income and (if completed), Schedule R, Schedule M, Schedule P, Schedule B. Pin any other schedules and attachments underneath these documents.

Item 14 **INCOME SUB-TOTAL CARRIED FORWARD—TRANSFER THIS AMOUNT FROM ITEM 13, PAGE 2** ➔

Note: Deductions relating to income included at Items 15, 16, 17 or 18 should be claimed on Page 4 in the block headed 'Deductions from Investment and Property Income'.

15 **Rent, Premiums, etc.** Address of each property Date property first became income-producing Gross amount \$

16 **Interest from banks, credit unions, building societies, State or Semi-Govt Authorities, Australian Savings Bonds, other Commonwealth Govt Securities, Income Equalization Deposits, debentures, personal loans; interest on overpayments of tax; interest component from proceeds of property sales, etc.** Interest received from (show name) Interest \$ Interest received from (show name) Interest \$

17 **Interest from Loans issued before 1 November 1968 by the Commonwealth Govt or free of State Income Tax by State Authorities.** Name of Government or State Authority Interest \$ Name of Government or State Authority Interest \$

18 **Dividends including Exempt and ex-Australian Dividends, Bonus Shares, and Liquidators' and other Distributions.** Company Gross amount \$ Company Gross amount \$

If it is claimed that any amounts are exempt or subject to credit for foreign tax, refer to 'The 1986 Forms A and B Instructions'.

19 **Life Assurance Bonuses** and certain other amounts received by you under a short-term life assurance policy taken out after 27 August 1982 (see 'The 1986 Forms A and B Instructions' for details about the amount to be included in your return, the rebate which may apply and the additional information to be forwarded with your return)

20 **Withdrawal or Transfer of Income Equalization Deposits—See 'The 1986 Forms A and B Instructions'.** (Show interest at Item 16.) Show here income from withdrawals or transfers of Income Equalization Deposits (Deposit No

21 **Any Other Income**—including any commission. Give details (if space insufficient attach a detailed statement)

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22 **TOTAL INCOME (ADD ITEMS 14 TO 21) TRANSFER THIS AMOUNT TO ITEM 28, PAGE 4** ➔ \$

YOU MUST ANSWER THE FOLLOWING QUESTIONS—Place X in boxes applicable

23 **Sale or Other Transfer of Property**—Did you, during the year of income, sell or otherwise transfer any stocks, shares, real estate (other than your sole or principal residence sold because of a change in your place of business or employment) or other property (including any vehicle previously leased for business purposes)? YES NO

If YES, describe the property, show date of acquisition, and date of disposal, Please attach a statement setting out the details of the property, its cost price and sale price and the manner in which the amount of profit has been calculated. Show the profit at Item 11, unless you are of the view that the profit is non-taxable. If you are of that view, include in your statement any other relevant information as well as reasons in support of your view.

24 **Overseas Transactions or Interest**

1. Did you own, have or hold at any time during the year (whether directly or indirectly through persons, trust estates, companies or other entities, etc.) any interest whatsoever, whether vested or contingent (including direct or indirect control of income or property), in:

(a) any income from sources outside Australia not disclosed elsewhere in this return; or

(b) any property (including money) or any company or other entity, partnership, trust estate or business; where the interest and/or the income, property, company, etc. is or was outside Australia? YES NO

2. Was it possible at any time during the year for any such interest to be brought into existence by the exercise of any power of appointment or as a result of an ability to control or achieve control of any company or other entity, partnership, trust estate, business or property or by any other means whatsoever? YES NO

If YES to either question, attach a statement showing, as applicable and where not disclosed elsewhere in this return, the location and nature of the property, the name and address of the company or other entity, partnership, trust estate or business, the nature of the interest and details of the income from sources outside Australia.

25 **Payments to Associated Persons and Domestics**—Has any claim been made in this return for salaries, wages, commissions or allowances paid to a relative, to a partnership in which a relative is a partner or to a domestic? YES NO

If YES, please furnish the following details. Also attach full details of any other amounts paid to an associated person and claimed as a deduction.

Full name of associated person or domestic	Relationship (If under 18, state date of birth also)	Nature of duties	Place where duties performed	No. of weeks employed	No. of hours worked per week	Part applicable to business	Salaries, wages, etc.	
							Total paid	Claimed as deduction

26 **Investment Allowance**—Have you made a claim for investment allowance in respect of any plant since 1.1.76 and during the year: (a) ceased to own or lease the plant or the plant was lost or destroyed; (b) leased out the plant, let it on hire purchase or granted a right to use it, to another person; (c) used the plant outside Australia or for other than producing assessable income; or (d) recouped or become entitled to recoup expenditure on that plant? YES NO

If YES, attach a statement giving details (see 'The 1986 Forms A and B Instructions').

27 **Dividends and Interest Paid to Non-residents** (for this item, interest includes amounts in the nature of interest)—Total amount you have paid to, credited to or received on behalf of non-residents of Australia during the year ended 30.6.86 (insert 'Nil' if applicable)

Dividends	Interest

If an amount is shown, was withholding tax deducted from each payment, credit or receipt? YES NO

If NO, state reason

TOTAL INCOME CARRIED FORWARD—TRANSFER THIS AMOUNT FROM ITEM 22 ON PAGE 3 ➔
DEDUCTIONS FROM INVESTMENT AND PROPERTY INCOME—Attach a statement giving full details of each claim made and including, where applicable, name, address of person, etc. to whom amounts claimed were paid.

	Amounts \$	Amounts Claimed \$
29 Rates, Land Taxes, Insurance Premiums (fire, burglary, etc.) on income-producing property
30 Repairs (not including alterations, additions or improvements) to income-producing property
31 Interest on borrowed money used to produce investment and property income
Note: If, after 17 July 1985, you: • acquired, constructed or improved a rental property, or • invested in a rental property company, partnership or trust estate, interest on money borrowed to finance that investment may not be fully allowable as a deduction this year. See 'The 1986 Forms A and B Instructions'.		
32 Commission for collection of investment and property income
33 Other Deductions relating to production of investment and property income
TOTAL (ADD ITEMS 29 TO 33) ➔		
34 Was the property or any part of it used for private purposes during the year of income? YES <input type="checkbox"/> NO <input type="checkbox"/>	If YES, subtract that part of the above total applicable to private use (attach details of the basis of calculation of this amount) ➔	.....

WHOLE DOLLARS
 NOT SHOW CENTS
 WHOLE DOLLARS

36 **DEDUCTION CLAIMED (SUBTRACT ITEM 35 FROM ITEM 34) ➔ U**

OTHER DEDUCTIONS—Receipts should be retained and forwarded only on request.

37 Trade Union, etc. Subscriptions	Paid to:			➔ A
38 Deduction relating to Living-Away-From-Home Allowance shown at Item 6(b)	Allowance while located at	Rate of allowance \$ weekly	Period of receipt No. of weeks	➔ B
39 Deductions relating to Allowances included in Items 6(c), 6(d) and 6(f)	Nature of each item of deduction		Amount \$	➔ C
40 Other Expenditure incurred in earning your income. (Give full details for each claim)	.....			➔ D
41 Gifts to Public Institutions, etc. providing aid in Australia. State full name of institution/fund shown on receipt	.....			➔ E
42 Gifts to Approved Overseas Aid Funds. State full name of fund shown on receipt.	.....			➔ F
43 Gifts to Approved School Building Funds. State full name of fund shown on receipt.	.....			➔ G
44 Undeducted Purchase Price of Annuity/Pension	See 'The 1986 Forms A and B Instructions' for details about this item.			➔ H
45 Non-Employer Sponsored Superannuation Fund. A deduction is not allowable if your employer or any other person contributed, or agreed to contribute, to a fund on your behalf.	Full Name of Fund	Policy Number	Amount Paid \$	Max. Allowable \$1500
	Were you a member of any other superannuation fund or scheme during the year? YES <input type="checkbox"/> NO <input type="checkbox"/>			➔ I
	If YES, you must furnish the information requested in 'The 1986 Forms A and B Instructions'.			
46 Tax Agent's Fee	Paid to:			➔ K

47 **TOTAL OF ITEMS 36 TO 46 ➔**

48 **TAXABLE INCOME (SUBTRACT ITEM 47 FROM ITEM 28) ➔ \$**

49 **Rebates (Schedule R)—If you have completed this schedule, show the total of your rebates here ➔ R**

50 **Medicare Levy Exemption/Reduction (Schedule M)—If you have completed this schedule, write 'YES' here ➔**

Medicare Levy—If you were not in any of the categories below or your taxable income is less than \$7527 you do not need to supply any information relating to Medicare Levy on your taxation return. If your taxable income is more than \$7526 and you were in any of the categories below in the 1985-86 income year you must complete Schedule M, available from Taxation Offices and most Post Offices, attach it to your return and write 'YES' at Item 50 above.
 Note: The terms 'spouse' and 'dependent child or student' have a special meaning for Medicare Levy purposes. Refer to 'The 1986 Forms A and B Instructions'.

A You had a spouse (married or de facto) on 30.6.86 and your combined taxable income is less than \$13 163 plus \$1611 for each dependent child or student.	D Under Defence Force or Repatriation arrangements you were entitled to full free medical treatment for all conditions.
B You are entitled to a rebate as a sole parent or for a housekeeper or daughter-housekeeper and your taxable income is less than \$13 163 plus \$1611 for each of your dependent children or students.	E You were a non-resident of Australia or resident of Norfolk Island or Cocos (Keeling) Islands, or the Minister for Health certified that you were not entitled to Medicare benefits.
C You were a Health Card holder (not Medicare Card holder) and your income or the income of your spouse was not taken into account in determining eligibility for the card.	F You were a member of a diplomatic mission or consular post in Australia (or a member of such a person's family) and you were not an Australian citizen and do not ordinarily live in Australia.



1986 INCOME TAX RETURN—FORM A or B DEPENDANTS AND OTHER REBATES

SCHEDULE R

This Schedule forms part of the income tax return of:

AUSTRALIAN
TAXATION OFFICE

FULL NAME (Use block letters)

FILE NUMBER

SIGNATURE OF TAXPAYER

Complete all columns for each claim made

Item DEPENDANTS ● It is important that you understand what 'maintenance of a dependant' and 'separate net income' mean for the purposes of these rebates. These terms are explained in Note 2 on Page 2.
 ● Reduce the rebate otherwise allowable by \$1 for every \$4 by which the separate net income of a dependant exceeds \$282.
 ● An example of a rebate calculation for a spouse who worked for part of the year is shown in Note 2.

R1 Maintenance of Dependants—If you are claiming a rebate at Item R4 or R5, were you the only person who contributed to the maintenance of the dependant(s)? YES NO
 If NO, you may only claim a proportion of the rebate(s). Attach a statement showing how you calculated your rebate claim.

R2	Child Under 16 or Student Under 25 See Notes 1 and 2 on Page 2	Place of residence of dependant. If overseas, see Note 2 on Page 2. If residing with you, write 'With Me'. If not, state full address of dependant	Period dependant maintained. If full year, write 'Full Year'. If not, show period maintained	Separate net income of dependant. If no income, write 'Nil'	Date of birth	For a student, name of school, college or university attended		
	Name			\$	/ /			
R3	Spouse (legal or de facto) or Daughter-housekeeper See Notes 1 and 2 on Page 2			\$	Max. Rebate (see Note 1 on Page 2)	Amounts Claimed \$	Office Use Only	
	Name			\$	\$376	A		
R4	Invalid Relatives 16 Years and Over (state also relationship to you and date of birth) See Note 2 on Page 2			Pension \$	Other Income \$	Max. Rebate for each dependant \$376		D
R5	Parents/Spouse's Parents who are residents of Australia See Note 2 on Page 2			\$	\$	Max. Rebate for each dependant \$749		E
	Name			\$	\$	\$		F

OTHER REBATES

R6 Housekeeper (do not claim for a de facto here—See Item R3). See Notes 1 and 3 on Page 2
 Name to
 Period of year wholly engaged as housekeeper
 Full name and relationship to you of a dependant in care of housekeeper
 Max. Rebate (see Note 1 on Page 2)
 Did the housekeeper have any other employment during the above period? YES NO
 If YES, attach a statement showing the nature of, and number of hours a week engaged in, that employment.

R7 Sole Parent See Note 4 on Page 2
 Use Item R2 above to show details of your dependent child or student
 Marital status
 Period of year that you were a sole parent and had sole care of a dependant
 Max. Rebate \$780

R8 Zone or Overseas Forces
 Place of residence in zone or overseas
 Name of nearest Post Office
 Period of residence to to
 If you had dependent students or children you must also complete Item R13 below.
 (Notes explaining this item are in 'The 1986 Forms A and B Instructions'.)
 REMOTE AREA ALLOWANCE—If you received a Remote Area Allowance as part of payments or benefits received from the Department of Social Security or Veterans' Affairs, show here the amount of Remote Area Allowance received for the 1985-86 year. \$
 You must reduce your claim (for zone rebate only) by the amount of Remote Area Allowance received.
 Show here the rebate claimed ➔

R9 Capital Subscribed to Petroleum Exploration/Mining Companies
 See 'The 1986 Forms A and B Instructions' for an explanation of this item and details of the additional information to be furnished.
 Total amount paid \$
 Total amount declared \$
 Claim 27% of amount declared ➔

R10 Home Loan Interest
 If you were eligible for this rebate in your 1985 return and you have not owned and occupied a home in Australia before 1 July 1980 you should refer to 'The Home Loan Interest Rebate' guide, available from Taxation Offices, to check if you are entitled to a rebate this year. If you are making a claim, complete Schedule H (in the guide) and attach it to your return.
 Show here the rebate claimed ➔

R11 Net Medical Expenses in excess of \$1000—See 'The 1986 Forms A and B Instructions' for an explanation of this item and details of the additional information to be furnished.
 Net amount of medical expenses paid (i.e. gross amounts less reimbursements) .. L
 Subtract .. 1000
 Amount Subject to Rebate ..
 Claim 30% of amount subject to rebate .. M

R12 Total Rebates Claimed at Items R3 to R11 (Add Items R3 to R11)
 Transfer this Amount to Item 49 on Page 4 of the Return Form ➔ R

R13 Details of Dependent Students and Children for Zone or Overseas Forces Rebate Purposes

Complete this Item only if you are entitled to a Zone or Overseas Forces rebate at Item R8.

Students Under 25 Years of Age (Show also name of school, college or university. Show period of full-time education if less than full year)	Date of birth	Place of residence of dependant. If overseas, see Note 2 on Page 2. If residing with you, write 'With Me'. If not, state full address of dependant	Period dependant maintained. If full year, write 'Full Year'. If not, show period maintained	Separate net income of dependant. If no income, write 'Nil'	Maximum notional rebate for each dependant \$	Notional rebate claimed for each dependant \$	Notional Rebate Claimed \$
Name				\$	376		T
Children Under 16 Years Not Being Students				\$	376 (for one) 282 (for others)		U
Name				\$			

Total Notional Rebate Claimed for Zone or Overseas Forces Rebate Purposes V

REBATES

You should complete this schedule if you are entitled to claim a rebate for any of the items shown on Page 1.

- Rebates of tax are not allowable deductions and do not alter your taxable income. When filling out your return, do not attempt to alter your taxable income by the amount of any rebate. The tax on your taxable income will be reduced automatically by the total of all rebates allowed.
- Rebates specified below are allowable only to a resident of Australia.
- If you consider that you are entitled to a proportion only of the maximum rebate specified for any item but you are not sure how to calculate your claim, give full details and the Taxation Office will allow the appropriate amount in your assessment.

NOTE 1

If you are claiming a Spouse, Daughter-housekeeper or Housekeeper rebate and you had a dependent child under 16 or student under 25 years of age at any time during the year, you should base your claim on a maximum rebate of \$1030 and show details of the dependent child or student at Item R2. (Note that details of only one dependant are required). If you did not have a dependent child or student, base your claim on a maximum rebate of \$830 and ignore Item R2.

NOTE 2

DEPENDANTS

A person is your dependant if that person is:

- your spouse (legal or de facto) or daughter-housekeeper—see Item R3;
- an invalid relative of yours and is 16 years or older—see Item R4;
- your parent or the parent of your spouse, (legal or de facto)—see Item R5.

A child under 16 or a student child under 25 is also a dependant but no actual rebate is allowable for this type of dependant (see notes under the heading 'Item R2: Child Under 16 or Student Under 25').

If you are a resident of Australia and you contributed to the maintenance of a dependant (see notes on 'Maintenance of a Dependant' below) you may be entitled to a rebate of tax. The rebate cannot be more than the maximum amount specified. If the dependant derived a separate net income of more than \$285 during the period you contributed to his or her maintenance, the rebate you could otherwise get must be reduced by \$1 for every \$4 that the dependant's separate net income was more than \$282 (see notes on 'Separate Net Income' below).

Maintenance of a Dependant—You are regarded as having contributed to the maintenance of a dependant if you provided food, lodgings or clothing for the dependant or made payments for the dependant's living, medical or education expenses. For any period that you and the dependant lived together you are regarded as having contributed to the maintenance of the dependant, even if he or she had a separate net income. For example, a husband and wife living together are dependants of one another and if each has a 'separate net income' each is considered to have maintained the other.

Separate Net Income—means gross income which a dependant derived from all sources during the period you maintained the dependant, less any expenses incurred in the production of such income. Separate net income includes pensions and the full amount of any lump sum payment in lieu of annual leave, sick leave or long service leave and any amounts that are tax free. Tax instalment deductions, tax deducted from prescribed payments income and superannuation contributions should not be deducted from gross income in calculating separate net income. Separate net income does NOT include family allowances (child endowment) including the family allowance component of payments made under the Tertiary Education Assistance Scheme, family income supplement, a handicapped child's allowance or benefits paid by the Commonwealth Government for domiciliary nursing care or under the scheme for assistance with the education of isolated children. Nor does it include any lump sum payment made in consequence of retirement from, or termination of, employment which is of a capital nature, e.g. a lump sum payment from a superannuation fund or for compensation for loss of office.

An example of how a rebate is affected by separate net income is as follows:

A husband contributed to his wife's maintenance for the whole year and she had a separate net income of \$2283 during six months of the year. There was no dependent child or student. His rebate is calculated as follows:

Maximum rebate	.....	\$830
Separate net income of wife	.....	\$2283
Less separate net income threshold	.....	\$ 282
Excess of separate net income, over \$282	.....	\$2001
Rebate is reduced by \$1 for every \$4 of separate net income in excess of \$282.		
That is, \$2001 = \$500 (cents are ignored)		

Rebate is reduced by	.....	\$500
Rebate allowable to this husband	.....	\$330

If this husband had also maintained a dependent child or student during the year the rebate allowable would be \$530 (that is \$1030-\$500 = \$530).

The receipt of a Commonwealth Government pension for a full year by a parent, parent of your spouse (legal or de facto) or an invalid relative would generally prevent a taxpayer receiving a rebate in respect of that dependant.

The maximum rebate for a full year dependant is allowable if the dependant's separate net income was not more than \$285. As the rebate must be reduced by \$1 for every \$4 that separate net income was more than \$282, no rebate is allowable when separate net income is equal to or more than the following amounts:

Spouse (legal or de facto), Daughter-housekeeper—	
● where \$1030 maximum applies	..... \$4402
● where \$830 maximum applies	..... \$3602
Invalid relative	..... \$1786
Parent, parent of a spouse (legal or de facto)	..... \$3278

Maximum Rebate Claim—The maximum rebate is allowable if, for the whole of the year, you were:

- a resident of Australia; and
- the sole contributor to the maintenance of the dependant (see notes on 'Maintenance of a Dependant' above),

and the dependant in respect of whom the rebate is claimed:

- was a resident of Australia for the whole of the year; and
- did not have a separate net income of more than \$285 for the year (see notes on 'Separate Net Income' above).

Part Rebate Claim—A proportionate rebate should be claimed where:

- more than one person contributed to the maintenance of the dependant (see notes on 'Maintenance of a Dependant' above); or
- the dependant commenced or ceased to be a dependant during the year; or
- the dependant was a resident for part only of the year (but see notes under the heading 'Items R2 to R5 and R13: Overseas Dependants').

Item R2: Child Under 16 or Student Under 25

The maximum rebate of \$1030 for Item R3 or R6 applies if you have maintained a child under 16 or a student whose separate net income was:

- less than \$1786, where the person was maintained for the full year; or
- less than \$281 plus \$28.94 for each week that the person was maintained, where the person was maintained for part only of the year.

For the purpose of the above, a 'child' means any child under 16 not being a student. A 'student' is a person under 25 years of age receiving full-time education at a school, college or university. If you have maintained a child or student living outside Australia you should refer to the notes under the heading 'Items R2 to R5 and R13: Overseas Dependants'.

Separate net income has been explained earlier in these notes. However, for a dependent student, it also includes that part of the value of any scholarship, bursary, etc. (not including a payment made by the Commonwealth Government under the scheme for assistance with the education of isolated children) which is a contribution by a Government towards a student's living expenses.

Item R3: Spouse (Legal or de facto)

For the purposes of this rebate, a 'spouse' means the person that you were married to or living with as husband and wife even though you were not married.

Daughter-Housekeeper

Do not claim for a daughter unless she is your housekeeper and you are a widowed person. 'Daughter-housekeeper' means a daughter, adopted daughter, step-daughter or ex-nuptial daughter wholly engaged in keeping house for a widowed person.

Note: You cannot claim a daughter-housekeeper rebate for any period that you lived in a de facto relationship.

Item R4: Invalid Relative

Invalid relative means a person 16 years of age or more who is the taxpayer's child, brother or sister and who is in receipt of an invalid pension or equivalent rehabilitation allowance, or for whom a certificate of invalidity has been obtained from the Commonwealth Department of Health or a doctor approved by the Secretary to the Department of Social Security. If a certificate has been obtained and you have not forwarded a copy to the Taxation Office, enclose a copy with your return. If a copy has previously been forwarded, endorse your return to that effect.

Items R2 to R5 and R13: Overseas Dependants

You may not claim any concession in respect of a dependant living outside Australia unless that dependant is temporarily overseas or, in the case of a dependent spouse, student or child, is awaiting early migration to Australia. 'Early Migration' means that arrangements have been made for the dependant to follow the taxpayer to Australia as soon as circumstances permit, but, in any case, within 5 years of the taxpayer's arrival in Australia. Where a dependant is accepted as a resident of Australia in accordance with the above, the general rules relating to dependants apply.

Rebates are not allowable for parents, parents-in-law or parents of your de facto living outside Australia.

If at any item, you have claimed for, or based a claim on, a dependant living outside Australia you should:

- in the case of a dependant temporarily overseas, include with your return a statement outlining the circumstances of the temporary absence from Australia and the expected date of return to Australia; or
- in the case of a dependant awaiting early migration, include with your return the date of your arrival in Australia, evidence of the arrangements that have been made for the dependant to come to Australia and the expected date of his or her arrival in Australia.

NOTE 3

Item R6: Housekeeper

You may claim a rebate of \$830 (or \$1030 if you have maintained a dependent child or student during the year) if, for the whole of the year, you had a housekeeper and:

- you were single, widowed or divorced or your spouse (legal or de facto) was an invalid pensioner; and
- the housekeeper was wholly engaged in keeping house for you and in caring for:
 - your children under 16;
 - your spouse (legal or de facto) who is in receipt of an invalid pension;
 - an invalid relative for whom you are entitled to a rebate at Item R4; or
 - a child under 16 dependent on you, and whose separate net income was less than the appropriate amount as set out in the notes under the heading 'Item R2: Child Under 16 or Student Under 25'.

If the above conditions applied for only part of the year, you must claim only a proportion of the maximum rebate otherwise allowable. The rebate does not apply for any period during which you maintained a spouse not receiving an invalid pension, unless special circumstances exist. Nor does it apply for any period during which you maintained a daughter-housekeeper.

Note: You cannot claim a housekeeper rebate for a de facto spouse, but you may be entitled to a spouse rebate (see Item R3).

NOTE 4

Item R7: Sole Parent

You may claim the maximum rebate of \$780 if, for the whole of the year, you were a sole parent (a parent without a partner) who is not entitled to a rebate for a housekeeper or daughter-housekeeper and who had the sole care of a dependent child or student whose separate net income was less than the appropriate amount as set out in the notes under the heading 'Item R2: Child Under 16 or Student Under 25'. If this amount is exceeded then no rebate is allowable.

A proportion only of \$780 must be claimed if you are entitled to a rebate for a housekeeper or daughter-housekeeper for part of the year, or if you had the sole care of a dependent child or student during part only of the year. In addition to claiming the rebate at Item R7 you must also show the details of your dependent child or student at Item R2.



1986 INCOME TAX RETURN—FORM B or P SCHEDULE B

PROFESSION, TRADE OR BUSINESS INCOME AND DEDUCTIONS

USE SCHEDULE C OVERLEAF FOR PRIMARY PRODUCTION INCOME AND INCLUDE INCOME AT ITEM B7
This Schedule forms part of the income tax return of:

.....
FULL NAME (Use block letters)

.....
FILE NUMBER

.....
SIGNATURE OF TAXPAYER

● Notes to assist you to complete this Schedule are included in the relevant return form instructions. When completed, attach this Schedule to Page 3 of your return form.

PRINCIPAL BUSINESS OR PROFESSIONAL ACTIVITY

PLACE OF BUSINESS POSTCODE

If your Business or Professional Activity commenced and/or ceased DATE COMMENCED/...../.....
during the year of income show the relevant dates .. DATE CEASED/...../.....

Item BUSINESS INCOME

		\$
B1	Trading Account Gross Sales—Cash and Credit (not including value of goods taken from stock) .. Cost of Goods taken from Stock and used for— (a) maintenance of self and family or, in the case of a partnership, maintenance of partners and their families (No. of persons over age 16..... No. aged 4 to 16.....) (b) maintenance of employees or exchanged for other goods or services Stock On Hand 30.6.86 valued at—Cost <input type="checkbox"/> Market <input type="checkbox"/> Replacement <input type="checkbox"/> Other <input type="checkbox"/> <div style="text-align: right;">Sub-total (i)</div> Purchases .. \$.. Stock On Hand 1.7.85 .. \$.. <div style="text-align: right;">Sub-total (ii)</div> Gross Profit (subtract sub-total (ii) from sub-total (i))	
B2	Gross income from profession of	
B3	Amounts received by way of insurance for loss of trading stock or loss of profits (other than in respect of primary production) ..	
B4	Income, not related to primary production, from discounts, rebates, sundry credits, bad debts recovered, bounties, subsidies and grants (attach list)	
B5	Gross earnings from fees, commissions, contracts, cartage, other work or business sources other than primary production (attach list)	
B6	Gross Income from Business other than Primary Production ..	
B7	Gross Income/loss from Primary Production—From Item C4, Schedule C .. \$..	
BUSINESS DEDUCTIONS—Do not include amounts claimed elsewhere in this return. Where expenses relate to both Primary Production and Other Business Income please show in the appropriate columns the amounts of the expenses applicable to each type of income.		
		Primary Production \$ Other Business \$
B8	Salaries and wages paid to: (a) Associated persons and domestics (you must also complete Item 25, Form B or Item 20, Form P) (b) Other employees (excluding amounts for alterations, new works or claimed in Items B15 or B21)	
B9	Contributions in respect of employees to approved superannuation, provident or retirement funds (attach details in accordance with the Instructions) ..	
B10	Rent of business premises or land (do not claim conditional purchase payments, repayments of capital or any proportion of such rent paid for that part of premises used as a residence) ..	
B11	Rates and Land Taxes on business property (attach list). Where business property is used partly for private purposes attach statement showing basis of apportionment between business and private usage ..	
B12	Insurance premiums, excluding amounts claimed in Item B18 (attach list) ..	
B13	Interest on money borrowed for business use (attach a list showing the names of lenders; claim motor vehicle interest in Item B18) ..	
B14	Depreciation on business plant including motor vehicles (see Instructions for additional details required and for information about accelerated depreciation on plant) ..	
B15	Repairs (not alterations, additions or improvements) to property and plant used in the business but excluding amounts claimed in Item B18 (attach list). Where the property or plant is used partly for private purposes attach a statement showing basis of apportionment between business and private usage ..	
B16	Bad debts written off during the year (for each debtor list name, address, amount, reason for write-off and the year returned as income) ..	
B17	Subscriptions to trade, business or professional associations (attach list) ..	
B18	Motor vehicle expenses, excluding depreciation (attach list) .. \$.. Less proportion applicable to non-business use (show basis of calculation) \$..	
B19	Travelling expenses for business purposes, excluding amounts claimed in Item B18 (attach list) ..	
B20	Printing, stationery, advertising, postage, light, power and telephone (business expenses only) ..	
B21	Special primary production expenditure (see Instructions—applies for Form B only) ..	
B22	Seeds, fodder, fertilisers, etc. purchased during the year ..	
B23	Investment Allowance (attach details); see also Item 26, Form B or Item 21, Form P. ..	
B24	Other business expenses (attach list). Note: Entertainment expenses incurred after 19 September 1985 are allowable only in certain circumstances—See Instructions ..	
B25	TOTALS	

B26 NET PRIMARY PRODUCTION INCOME/LOSS—Transfer to Form B Item 9, Form P Item 1

B27 NET INCOME/LOSS FROM BUSINESS OTHER THAN PRIMARY PRODUCTION—Transfer to Form B Item 10, Form P Item 2



1986 INCOME TAX RETURN—FORM B or P

GROSS INCOME FROM PRIMARY PRODUCTION

SCHEDULE C

Notes to assist you to complete this Schedule are included in the relevant return form instructions.

Item C1	Livestock Account	Sheep		Cattle		Pigs		Other Livestock (State Type)	
	Selected value for natural increase →	\$		\$		\$		\$	
	Section 1	Number	Value \$	Number	Value \$	Number	Value \$	Number	Value \$
	Gross sales								
	Killed for rations or exchanged for other goods or services								
	Stock on hand 30.6.86 at cost/market/other value (strike out whichever is not applicable)								
	Losses by death, etc.								
	Total of Section 1 Total number should agree with total number Section 2								
	Section 2								
	Stock on hand 1.7.85 at cost/market/other value (strike out whichever is not applicable)								
	Purchases—at cost								
	Natural increase—selected value to be shown above								
	Total of Section 2 Total number should agree with total number Section 1								
	Gross Profit/Loss Deduct total value of Section 2 from total value of Section 1	(a)		(b)		(c)		(d)	\$
	TOTAL GROSS PROFIT/LOSS FROM LIVESTOCK (add (a), (b), (c) and (d)) →								

Item C2	Produce Account For produce other than wool or wheat, state here the nature of that produce	Wool \$	Wheat \$	Other Produce \$
	Proceeds from wheat including the guaranteed minimum price payable, whether in a lump sum or by agreed instalments, for wheat delivered to the Wheat Board during the year, pool payments in excess of guaranteed minimum prices and refunds of Wheat Export Charge .. .			
	Gross sales (include sale of skins and hides under 'Other Produce') .. .			
	Value of produce exchanged for other goods or services or taken from business for private use or for use by employees .. .			
	Value of produce on hand at 30.6.86 (include value of skins and hides under 'Other Produce') .. .			
	TOTALS			
	Less value of produce on hand at 1.7.85 .. .			
	Gross Profit/Loss .. .	(e)	(f)	(g)
	TOTAL GROSS PROFIT/LOSS FROM PRODUCE (add (e), (f) and (g)) →			

Item C3	Other Primary Production Income	\$
	Net profit from share-farming (give details) .. .	
	Bounties, subsidies, drought relief, grants, etc. .. .	
	Income from pearling, fishing, forest operations, etc. (including value of produce from such operations exchanged for other goods or services or taken from business for private use or for use by employees) .. .	
	Amounts received by way of insurance for loss of livestock, produce or profits .. .	
	Income from discounts, rebates, sundry credits and bad debts recovered (attach list) .. .	

Item C4 **GROSS INCOME/LOSS FROM PRIMARY PRODUCTION (ADD ITEMS C1, C2 and C3)** → .. .

TRANSFER THIS AMOUNT TO ITEM B7, SCHEDULE B, OVERLEAF

PRESCRIBED PAYMENTS INCOME AND CREDIT FOR TAX DEDUCTED

- If the income shown in this return includes any prescribed payments income, other than a share of income from another partnership or a trust, and:
 - the partnership has Deduction Forms which show that no tax was deducted, add the income shown on those forms and show the total here \$.....
 - This income must also be included with any gross income from which tax was deducted when working out the amount to be shown at Item 2.
 - the partnership had a deduction exemption or variation certificate, show the certificate number here
 - tax was deducted from any prescribed payments the partnership received, complete Schedule P, which is available from Taxation Offices and most Post Offices, to claim credit for that tax. There is no need to enclose the partnership's copies of Deduction Forms in the return.
- If the partnership has a share of income from another partnership or a trust that includes prescribed payments income from which tax was deducted, show the partnership's share of that credit in the column headed 'Share of any credit for tax deducted from prescribed payments' at Item 4.

Item	INCOME		5								
1	Net Primary Production Income/Loss—From Item B26, Schedule B	M									
2	Net Income/Loss from Business Other Than Primary Production—From Item B27, Schedule B	N									
3	Sale or Other Transfer of Property—See 'The 1986 Form P Instructions' and Item 18 on Page 3. Show at 'O' the amount of any profit derived during the year from the sale or other transfer of property (including property acquired for the purpose of profit-making by sale or purchased and sold within twelve months and from the sale of any motor vehicle previously leased for business purposes and acquired from the lessor after 21 August 1979).	O									
4	Partnerships, Trusts, including Cash Management, Property and other Unit Trusts. Share in partnership income/loss or income as a beneficiary under will, settlement, deed of gift or instrument of trust. Full name of partnership or trust estate										
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:35%;">File number (if known) of partnership or trust estate and office at which return lodged</th> <th style="width:15%;">Income other than primary production</th> <th style="width:15%;">Primary production income</th> <th style="width:35%;">Share of any credit for tax deducted from prescribed payments</th> </tr> <tr> <td style="height: 40px;"></td> <td></td> <td></td> <td style="text-align: center;">\$ €</td> </tr> </table>	File number (if known) of partnership or trust estate and office at which return lodged	Income other than primary production	Primary production income	Share of any credit for tax deducted from prescribed payments				\$ €		
File number (if known) of partnership or trust estate and office at which return lodged	Income other than primary production	Primary production income	Share of any credit for tax deducted from prescribed payments								
			\$ €								
	<p><i>Less—DEDUCTIONS relating to each class of income and not claimed in the return of the abovenamed partnership or trust estate (attach statement giving details)</i></p> <p>NOTE: Interest on borrowed money invested after 17 July 1985 in a rental property partnership or trust estate may not be fully allowable as a deduction this year. See 'The 1986 Form P Instructions'.</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%;">TOTALS</td> <td style="width:25%; text-align: center;">(a)</td> <td style="width:25%; text-align: center;">(c)</td> </tr> <tr> <td></td> <td style="text-align: center;">(b)</td> <td style="text-align: center;">(d)</td> </tr> </table>	TOTALS	(a)	(c)		(b)	(d)	P		
TOTALS	(a)	(c)									
	(b)	(d)									
	NET PRIMARY PRODUCTION INCOME/LOSS—	Subtract (d) from (c) →	Q								
	NET OTHER INCOME/LOSS—	Subtract (b) from (a) →	R								
5	Rent, Premiums, etc. Address of each property	Date property first became income producing	Gross amount \$								
6	Interest from banks, credit unions, building societies, State or Semi-Govt Authorities, Australian Savings Bonds, other Commonwealth Govt Securities, debentures, personal loans; interest component from proceeds of property sales, etc. Interest received from (show name) Interest \$ Interest received from (show name) Interest \$										
7	Interest from Loans issued before 1 November 1968 by the Commonwealth Govt or free of State Income Tax by State Authorities. Name of Government or State Authority Interest \$ Name of Government or State Authority Interest \$										
8	Dividends including exempt and ex-Australian Dividends, Bonus Shares, and Liquidators' and other Distributions. Company Gross amount \$ Company Gross amount \$										
	If it is claimed that any amounts are exempt or subject to credit for foreign tax, refer to the notes on Page 4.										
9	Any Other Income (give details)		X								
10	TOTAL OF ITEMS 1 TO 9 → Z										
	DEDUCTIONS FROM INVESTMENT AND PROPERTY INCOME Attach a statement giving nature of payment (e.g. rates) and showing full details of each claim made including, where applicable, name, address of person, etc. to whom amounts claimed were paid.										
11	Deductions Relating to Investment and Property Income (show total of amounts here) NOTE: If, after 17 July 1985, the partnership: ● acquired, constructed or improved a rental property, or ● invested in a rental property company, partnership or trust estate, interest on money borrowed to finance that investment may not be fully allowable as a deduction this year. See 'The 1986 Form P Instructions'.	Amount \$									
12	Was the property or any part of it used for private purposes during the year of income? YES NO If YES, subtract that part of the above total applicable to private use (attach details of the basis of calculation of this amount)										
13	OTHER DEDUCTIONS SUB-TOTAL (SUBTRACT ITEM 12 FROM ITEM 11) U										
14	Gifts to Approved School Building Funds and Public Institutions, etc. State full name of fund shown on receipt.		B								
15	Other Expenditure Incurred In Earning Income	Nature of each Item of Deduction	Amount \$								
			D								
16	TOTAL OF ITEMS 13 TO 15 →										
17	NET INCOME (SUBTRACT ITEM 16 FROM ITEM 10) → \$ (F)										

18 Sale or Other Transfer of Property—Were any sales or other transfers made during the year of income, of stocks, shares, real estate or other property (including any vehicle previously leased for business purposes)? YES NO
 If YES, describe the property..... show date of acquisition..... and date of disposal.....
 Please attach a statement setting out the details of the property, its cost price and sale price and the manner in which the amount of profit has been calculated. Show the profit at Item 3, unless the view is taken that the profit is non-taxable. If that view is taken, include in the statement any other relevant information as well as reasons in support of that view.

19 Overseas Transactions or Interests
 (1) Did the partnership own, have or hold at any time during the year (whether directly or indirectly through persons, trust estates, companies or other entities, etc.) any interest whatsoever, whether vested or contingent (including direct or indirect control of income or property), in:
 (a) any income from sources outside Australia not disclosed elsewhere in this return; or
 (b) any property (including money) or any company or other entity, partnership, trust estate or business, where the interest and/or the income, property, company, etc. is or was outside Australia? YES NO
 (2) Was it possible at any time during the year for any such interest to be brought into existence by the exercise of any power of appointment or as a result of an ability to control or achieve control of any company or other entity, partnership, trust estate, business or property, or by any other means whatsoever? YES NO
 If YES to either question, attach a statement showing, as applicable and where not disclosed elsewhere in this return, the location and nature of the property, the name and address of the company or other entity, partnership, trust estate or business, the nature of the interest and details of the income from sources outside Australia.

20 Payments to Associated Persons and Domestic
 Has any claim been made in this return for salaries, wages, commissions or allowances paid: (a) to a relative of a partner; (b) to another partnership, a partner in which is a relative of a partner in the partnership lodging this return; (c) to a person who is, or has been, a shareholder or a director of a private company that is a partner, or who is a relative of such a person; (d) to a person who is, or is a relative of, a beneficiary in a trust estate the trustee of which is a partner; or (e) to a domestic? YES NO
 If YES, please furnish the following details. Also attach full details of any other amounts paid to an associated person and claimed as a deduction.

Full name of associated person or domestic	Relationship (If under 18, state date of birth also)	Nature of duties	Place where duties performed	No. of weeks employed	No. of hours worked per week	Part applicable to business	Salaries, wages, etc.	
							Total paid	Claimed as deduction

21 Investment Allowance
 (1) Has the partnership made a claim for investment allowance in respect of any plant since 1.1.76 and during the year: (a) ceased to own or lease the plant or the plant was lost or destroyed; (b) leased out the plant, let it on hire purchase or granted a right to use it to another person; (c) used the plant outside Australia or for other than producing assessable income; or (d) recouped or become entitled to recoup expenditure on that plant? YES NO
 If YES, attach a statement giving details. (See 'The 1986 Form P Instructions'.)
 (2) Has the partnership been reconstituted during the year and a claim made in this or a previous return for investment allowance in respect of any plant first used or installed ready for use during the period from 1.1.76 to the date of reconstitution? YES NO
 If YES, attach a statement giving details of the reconstitution and of the claim made.

22 Dividends and Interest Paid to Non-residents—for this item interest includes amounts in the nature of interest.
 Total amount which the partnership paid to, credited to or received on behalf of non-residents of Australia during the year ended 30.6.86 (insert 'Nil' if applicable). \$.....
 If an amount is shown, was withholding tax deducted from each payment, credit or receipt? YES NO
 If NO, state the reason.

STATEMENT OF DISTRIBUTION OF NET INCOME AND ANY PRESCRIBED PAYMENTS SYSTEM CREDIT (Please enter all appropriate details).

(1) Name in full of each partner. If the partner is a trustee, show the name under which the trust estate return will be lodged. If the file number is not shown in Column (6), state also postal address for service of notices.	(2) Proportion of income entitlement	(3) Salary or wages paid to the partner	(4) Other payments to the partner (e.g. rent, interest, etc.)	(5) Share of income including any amount in Column (3)		(6) Partner's file number	(7) Share of any credit for tax deducted from prescribed payments (see 'The 1986 Form P Instructions')	
				Income other than primary production	Primary production income		\$	¢
				A	B			
				A	B			
				A	B			
				A	B			
				A	B			
				A	B			
				A	B			
				A	B			
				A	B			
Total Distributions (If these amounts include income derived outside Australia, see the notes on Page 4 for the additional information which may need to be supplied.)				A	B			
Important: If any partner 18 years of age or more at 30 June 1986 does not have real and effective control (see notes on Page 4) over his or her share of income, state name(s).....				OFFICE USE ONLY		Total Credit \oplus		
				A	B			

GENERAL NOTES

Partnership

1. 'Partnership' means an association of persons carrying on business as partners or in receipt of income jointly, but does not include a company. It is not a taxable entity but each partner is taxable on his or her share of profits or entitled to a deduction for his or her share of a loss.

Lodgment of Return

2. A partnership return should be furnished by the partners resident in Australia or by the partner, or one of the partners, having the greater or greatest share of the net income or partnership loss for the year. Where no partner is resident in Australia, the return should be furnished by the agent in Australia for the partners. A return should be lodged irrespective of the amount of income derived during the income year and must include income from all sources in and out of Australia. See later notes concerning income derived outside Australia.

Final Return

3. If it is considered that there will be no requirement for the partnership to lodge returns in future years, attach a statement setting out reasons for that view and including details of the manner of disposal of any assets of the partnership if not disclosed elsewhere in the return. If it is the final return because the partnership has been reconstituted, also include in the statement, the names of the partners in the new partnership and the trading name, if any, of the new partnership.

Name of Partnership/Name of Partner

4. Except in any year where the partnership name changes it is of assistance to Taxation Office processing if the name is shown on Page 1 of the return form in a consistent manner from year-to-year.

5. It will also assist if the full name of the partner to whom the notices should be sent is completed in all cases except where the partner is a non-individual, e.g. a company.

Information to be Forwarded with Return

6. Include with this return:

- (a) A copy of the balance sheet, including details of the capital accounts. If a balance sheet is not available, a detailed statement of assets and liabilities should be submitted. It is essential that the amount of each partner's drawings during the year be shown.
- (b) The following information, unless previously forwarded:
 - (i) Whether the partnership is so constituted or conducted that any partner cannot of his or her own will deal with any part of his or her share of the partnership income. If so, details should be provided.
 - (ii) Whether any partner is required to use any part of his or her share of profits to meet any debt to another person. If so, advise details. N.B. This information should also be provided if, during the year, there have been changes of the nature described at (i) or (ii) above.
- (c) If the partnership agreement has been amended, a copy of the amended agreement.
- (d) Where any services were rendered in the production of assessable income by a partner under 18 years of age, or by a beneficiary under 18 years of age in a trust estate where the trustee is a partner, full details of the nature, extent and value of the services rendered by the partner or beneficiary.

Partnership lodging a Return for the first time (Including where the Partnership arose as a result of a Reconstitution)

7. The following additional information should be forwarded with this return unless it has been furnished previously:

- (a) A copy of the partnership agreement for retention by the Taxation Office or, if there is no written partnership agreement, a copy of the firm's certificate of registration, if any. If there is no certificate of registration, forward invoices or other documentary evidence that the partners were, in fact, trading as a partnership.
- (b) The date of commencement of the partnership or of any change in the constitution of the partnership.
- (c) A statement showing the name of the partnership bank account, the name of the bank and the branch, the date the account was opened, the names of persons authorised to operate the account and the date of such authorisation.
- (d) Details and sources of capital contributed by each partner.
- (e) The names in which business contracts are made.
- (f) The family relationship of the partners and, if the partners are husband and wife, details of the nature and extent of the services rendered by each.
- (g) Whether all the partners own jointly or in common the property, if any, from which interest, dividends, rents or royalties are derived.

8. Where a partnership is not in business and its only income is derived from interest, dividends, rents or royalties from property owned jointly or in common by all partners, the information required under sub-paragraph 7(g) must be furnished but the remaining information in paragraphs 6 and 7 need not be furnished unless specially requested.

Real and Effective Control of Share in Partnership Income

9. Under the income tax law, further tax is payable on that part of a partner's share of income over which a partner who is 18 years of age or more does not have real and effective control and disposal (referred to subsequently as real control).

10. The question of real control depends on the constitution and control of the partnership and the conduct of its operations. Broadly, a lack of real control exists where the partner must allow his or her share of income to be dealt with in a particular way so that the partner cannot of his or her own will deal with it in another way.

11. Under special circumstances the Commissioner is empowered to treat a partner as having real control of a share of partnership income. Where it is considered that this discretion should be exercised, full information in support of the request should be furnished.

Purchase or Sale of Business during year

12. If the partnership has purchased or sold a business during the year, the following information should be supplied with this return:

- (a) the name and address of the vendor or purchaser;

- (b) the purchase or sale price (full details of the allocation of purchase/sale price for stock on hand, plant and equipment, etc. should be shown); and

- (c) a copy of the contract of purchase or sale.

Exempt Dividends

13. If it is claimed that the whole or part of any dividend, bonus share issue, liquidator's or other distribution is exempt, include an appropriate note.

Income Derived Outside Australia

14. Income derived outside Australia is to be included (expressed in Australian currency) in calculating the net income of a partnership if it would be assessable income if derived by a resident taxpayer.

Relief from Double Taxation

15. Exemption from Australian tax applies to some income received from overseas countries where the income is not exempt from tax in the country in which it is derived. However, such exemption does not apply to dividends from overseas. Nor does it apply to interest or royalties from Belgium, Canada, Denmark, Ireland, Italy, the Federal Republic of Germany, France, Japan, Malaysia, the Netherlands, New Zealand, Norway, the Philippines, Republic of Korea, Singapore, Sweden, Switzerland, the United Kingdom or the United States of America nor to income other than salary or wages derived from Papua New Guinea.

16. All dividends distributed or credited to the partnership, even though paid by a company resident outside Australia, should be included in the partnership's income tax return as well as any interest or royalties received from the countries referred to in the preceding paragraph and all income from Papua New Guinea.

17. Individual partners may be entitled to credit against Australian tax in their assessments for tax paid on this income in another country. If it is considered that one or more partners may be entitled to such credit, include a statement showing:

- (a) the nature and source of the income;
- (b) the gross amount;
- (c) the country of origin; and
- (d) the amount of foreign tax paid or payable.

18. Evidence that ex-Australian tax has been or will be paid on income in respect of which a credit is claimed should also be furnished with the return.

Non-Resident Partner

19. There are rules under which a partner who is not a resident of Australia is not taxable on a share of income derived from sources outside Australia. If it is contended that any partner who has a share of such income is not a resident of Australia, the return should include a statement showing his or her name and residential address, the basis of the contention and the partner's share of income derived outside Australia.

Primary Production Income—Averaging Rebate and Complementary Tax

20. The averaging provisions of the income tax law provide that where a partner's share of income from a partnership includes income from primary production, tax is payable on the primary production income on the basis of the rate of tax on average income, unless the taxpayer has elected to withdraw from the averaging provisions. If a taxpayer's taxable income is greater than average income, an averaging rebate applies. On the other hand, if a taxpayer's taxable income is less than average income, an amount of complementary tax is imposed. These provisions make it essential if income is derived from both primary production and other sources, that each class of income and deductions relating to each be shown separately on the return form.

21. Primary production income is that derived from the carrying on of a business of primary production (e.g. from the sale of livestock, wool, wheat and other produce) or those amounts that are included in assessable income in consequence of carrying on a business of primary production. Broadly, these latter amounts would be bad debts (incurred in the primary production business) recovered, insurance recoveries for loss of livestock or loss by fire of trees and any adjustments for excess depreciation of assets used in a business of primary production. Primary production income does not include, for example, income derived:

- (a) from contract work carried out on another person's property;
- (b) as salary or wages (other than a share of primary production income paid in the form of salary or wages to a partner in a partnership);
- (c) as dividends from a primary production company; or
- (d) for service on a primary production marketing board.

22. Primary production income should be shown only on Schedule C, at Item B7 on Schedule B, and at Item 1 and the primary production income column of Item 4 on the return form itself. Conversely, income from sources other than primary production should not be shown on Schedule C or in the areas of Schedule B and the return form specified above. Deductions from primary production income should be shown only in the appropriate columns on Schedule B and Item 4 on the return form. Deductions from other income should not be shown in these columns. If, for any reason, Schedules B and C are not used, details of business activities shown on supporting statements included in the return must clearly identify primary production income and deductions from that income.

23. So that return forms can be correctly completed, where expense items relate to both primary production and other income, it will be necessary to calculate the amount of expenses applicable to each type of income (e.g. the running expenses of an item of plant used both in a business of primary production and in another business activity must be apportioned between the activities). Depreciation claimed on plant used both in primary production and in another business activity should be apportioned on the basis of the use of the plant in relation to each activity. A special Depreciation Schedule is available from Taxation Offices for use where a taxpayer derives income from both primary production and other sources.

24. Certain deduction items, such as gifts, cannot be related directly to any particular source of income. Where such deductions are claimed by any partnership which derives income from both primary production and other sources, a proportion of the total of these deductions should be set off against primary production income. This proportion should be based on the ratio that net income from primary production is to net income plus the amount of these deductions.



1986 INCOME TAX RETURN—FORM B or P SCHEDULE B

PROFESSION, TRADE OR BUSINESS INCOME AND DEDUCTIONS

USE SCHEDULE C OVERLEAF FOR PRIMARY PRODUCTION INCOME AND INCLUDE INCOME AT ITEM B7
This Schedule forms part of the income tax return of:

.....
FULL NAME (Use block letters)

.....
FILE NUMBER

.....
SIGNATURE OF TAXPAYER

● Notes to assist you to complete this Schedule are included in the relevant return form instructions. When completed, attach this Schedule to Page 3 of your return form.

PRINCIPAL BUSINESS OR PROFESSIONAL ACTIVITY

PLACE OF BUSINESS POSTCODE

If your Business or Professional Activity commenced and/or ceased DATE COMMENCED

during the year of income show the relevant dates... DATE CEASED

Item BUSINESS INCOME

B1	Trading Account		\$
	Gross Sales—Cash and Credit (not including value of goods taken from stock)		
	Cost of Goods taken from Stock and used for—		
	(a) maintenance of self and family or, in the case of a partnership, maintenance of partners and their families (No. of persons over age 16..... No. aged 4 to 16.....)		
	(b) maintenance of employees or exchanged for other goods or services		
	Stock On Hand 30.6.86 valued at—Cost <input type="checkbox"/> Market <input type="checkbox"/> Replacement <input type="checkbox"/> Other <input type="checkbox"/>		
		Sub-total (i)	
	Purchases	\$	
	Stock On Hand 1.7.85	\$	
		Sub-total (ii)	
		Gross Profit (subtract sub-total (ii) from sub-total (i))	

B2	Gross income from profession of.....		
B3	Amounts received by way of insurance for loss of trading stock or loss of profits (other than in respect of primary production)		
B4	Income, not related to primary production, from discounts, rebates, sundry credits, bad debts recovered, bounties, subsidies and grants (attach list)		
B5	Gross earnings from fees, commissions, contracts, cartage, other work or business sources other than primary production (attach list)		
B6	Gross Income from Business other than Primary Production		
B7	Gross Income/loss from Primary Production—From Item C4, Schedule C	\$	

BUSINESS DEDUCTIONS—Do not include amounts claimed elsewhere in this return. Where expenses relate to both Primary Production and Other Business Income please show in the appropriate columns the amounts of the expenses applicable to each type of income.		Primary Production \$	Other Business \$
B8	Salaries and wages paid to: (a) Associated persons and domestics (you must also complete Item 25, Form B or Item 20, Form P) (b) Other employees (excluding amounts for alterations, new works or claimed in Items B15 or B21)		
B9	Contributions in respect of employees to approved superannuation, provident or retirement funds (attach details in accordance with the Instructions)		
B10	Rent of business premises or land (do not claim conditional purchase payments, repayments of capital or any proportion of such rent paid for that part of premises used as a residence)		
B11	Rates and Land Taxes on business property (attach list). Where business property is used partly for private purposes attach statement showing basis of apportionment between business and private usage		
B12	Insurance premiums, excluding amounts claimed in Item B18 (attach list)		
B13	Interest on money borrowed for business use (attach a list showing the names of lenders; claim motor vehicle interest in Item B18)		
B14	Depreciation on business plant including motor vehicles (see Instructions for additional details required and for information about accelerated depreciation on plant)		
B15	Repairs (not alterations, additions or improvements) to property and plant used in the business but excluding amounts claimed in Item B18 (attach list). Where the property or plant is used partly for private purposes attach a statement showing basis of apportionment between business and private usage		
B16	Bad debts written off during the year (for each debtor list name, address, amount, reason for write-off and the year returned as income)		
B17	Subscriptions to trade, business or professional associations (attach list)		
B18	Motor vehicle expenses, excluding depreciation (attach list)	\$	
	Less proportion applicable to non-business use (show basis of calculation)	\$	
B19	Travelling expenses for business purposes, excluding amounts claimed in Item B18 (attach list)		
B20	Printing, stationery, advertising, postage, light, power and telephone (business expenses only)		
B21	Special primary production expenditure (see Instructions—applies for Form B only)		
B22	Seeds, fodder, fertilisers, etc. purchased during the year		
B23	Investment Allowance (attach details); see also Item 26, Form B or Item 21, Form P.		
B24	Other business expenses (attach list). Note: Entertainment expenses incurred after 19 September 1985 are allowable only in certain circumstances—See Instructions		
B25		TOTALS	

B26 NET PRIMARY PRODUCTION INCOME/LOSS—Transfer to Form B Item 9, Form P Item 1

B27 NET INCOME/LOSS FROM BUSINESS OTHER THAN PRIMARY PRODUCTION—Transfer to Form B Item 10, Form P Item 2



1986 INCOME TAX RETURN—FORM B or P GROSS INCOME FROM PRIMARY PRODUCTION

SCHEDULE C

Notes to assist you to complete this Schedule are included in the relevant return form instructions.

Item C1	Livestock Account	Sheep		Cattle		Pigs		Other Livestock (State Type)	
	Selected value for natural increase →	\$		\$		\$		\$	
	Section 1	Number	Value \$	Number	Value \$	Number	Value \$	Number	Value \$
	Gross sales								
	Killed for rations or exchanged for other goods or services								
	Stock on hand 30.6.86 at cost market other value (strike out whichever is not applicable)								
	Losses by death, etc.								
	Total of Section 1 Total number should agree with total number Section 2								
	Section 2								
	Stock on hand 1.7.85 at cost market other value (strike out whichever is not applicable)								
	Purchases - at cost								
	Natural increase - selected value to be shown above								
	Total of Section 2 Total number should agree with total number Section 1								
	Gross Profit/Loss Deduct total value of Section 2 from total value of Section 1								\$
		(a)		(b)		(c)		(d)	
	TOTAL GROSS PROFIT/LOSS FROM LIVESTOCK (add (a), (b), (c) and (d)) →								
C2	Produce Account For produce other than wool or wheat, state here the nature of that produce	Wool \$	Wheat \$	Other Produce \$					
	Proceeds from wheat including the guaranteed minimum price payable, whether in a lump sum or by agreed instalments, for wheat delivered to the Wheat Board during the year, pool payments in excess of guaranteed minimum prices and refunds of Wheat Export Charge								
	Gross sales (include sale of skins and hides under 'Other Produce')								
	Value of produce exchanged for other goods or services or taken from business for private use or for use by employees								
	Value of produce on hand at 30.6.86 (include value of skins and hides under 'Other Produce')								
	TOTALS								
	Less value of produce on hand at 1.7.85								
	Gross Profit/Loss	(e)	(f)	(g)					
	TOTAL GROSS PROFIT/LOSS FROM PRODUCE (add (e), (f) and (g)) →								
C3	Other Primary Production Income	\$							
	Net profit from share-farming (give details)								
	Bounties, subsidies, drought relief, grants, etc.								
	Income from pearling, fishing, forest operations, etc. (including value of produce from such operations exchanged for other goods or services or taken from business for private use or for use by employees)								
	Amounts received by way of insurance for loss of livestock, produce or profits								
	Income from discounts, rebates, sundry credits and bad debts recovered (attach list)								
C4	GROSS INCOME/LOSS FROM PRIMARY PRODUCTION (ADD ITEMS C1, C2 and C3) →								
	TRANSFER THIS AMOUNT TO ITEM B7, SCHEDULE B, OVERLEAF								



**FORM
T**

1986 INCOME TAX RETURN

TRUST ESTATE

1 July 1985 to 30 June 1986

File Number
Please insert
the trust estate file number

Notes to assist in the preparation of this return are in 'The 1986 Form T Instructions'. Instructions may be obtained from any Taxation Office. Post or deliver this return to a Taxation Office by 31 August 1986. Additional tax for late lodgment may become payable if returns are lodged after that date. The postal address of the Australian Taxation Office is P.O. Box 9990 in each capital city and in Parramatta, Newcastle, Albury, Dandenong and Townsville. For Victoria North the postal address is P.O. Box 9990, Moonee Ponds. The areas serviced by the decentralised offices are shown in 'The 1986 Form T Instructions'. The locations of all Taxation Offices are also shown in the Instructions.

Name of Trust Estate <small>(Use Block Letters)</small> <small>(See 'The 1986 Form T Instructions'.)</small>			
Postal Address for Service of Notices <small>(Use Block Letters)</small> If the address is unchanged, please show it exactly as shown on the last return lodged.		Postcode	
Previous Postal Address If the postal address has changed, insert the postal address exactly as shown on the last return lodged.		Postcode	
Business Address (if applicable) If it is the same as the postal address for service of notices, write 'as above'.		Postcode (F)	
Full Name of the Trustee to whom notices should be sent. Do not complete if the Trustee is a Company or if there is no Trustee resident in Australia. See Item 26 on Page 4 where the Trustee is a Company.		• Mr • Mrs • Miss • Ms • Cross out whichever do not apply	Surname Christian or Given Names (+)
Business or Income-Producing Activity Describe how the trust derives its income. If applicable, include in the description the kind of manufacturer, wholesaler, retailer or the kind of services provided etc.			
Last Return Lodged If no previous return lodged, write 'First' and refer to 'The 1986 Form T Instructions'.		Year of Last Return	Office at Which That Return Was Lodged
Previous Name If the trust estate name has changed, insert previous name exactly as shown on the last return lodged.			
Final Return For trust estates where it is considered that there will be no requirement to lodge returns in future years.		If this is the final return for the Trust Estate write 'FINAL' here and attach, as <i>SCHEDULE 90</i> , the details requested in 'The 1986 Form T Instructions'. ➔	
If this return is prepared in respect of the trust estate of a deceased person, show date of death.			
IMPORTANT Before making this declaration please check to ensure that all income has been disclosed and that the return is true and correct in every detail. If you are in doubt about any aspect of the return, place all the facts before the Taxation Office. The income tax law provides severe penalties for false or misleading statements in returns.		DECLARATION I declare that the particulars shown in this return and in the accompanying documents are true and correct in every detail and disclose a full and complete statement of the total income derived from all sources in and out of Australia during the year of income. Signature..... Date..... This declaration and all attached documents must be signed by the trustee or public officer, as appropriate.	
PARTICULARS RELATING TO SOURCES OF INFORMATION Question (1) What books of account, if any, are kept by or on behalf of the taxpayer? (2) By whom are those books of account kept? (State name and address.) (3) Are those books of account audited each year? If so, by whom? (4) Is the return in accordance with those books? (5) If the return is not in accordance with those books, on what basis and upon what information has the return been prepared? (6) Have you satisfied yourself and, if so, how, that the books of account, or other sources of information upon which the return is based are correct and disclose the whole of the taxpayer's income from all sources?		To be given by—A. Any person who charges directly or indirectly any fee for preparing or assisting to prepare this return. B. Every person carrying on business who does not furnish with his return an agent's certificate. } Cross out whichever does not apply.	
		N.B.—No. (6) to be answered only by the person mentioned in 'A' above.	
TAX AGENT'S CERTIFICATE Where the agent is a partnership or a company, this certificate must be signed in the name of the partnership or company, as the case requires, by a person who is registered as a nominee of that partnership or company, and that person's name must also be appended.		I, having charged a fee for preparing or assisting in the preparation of this return, hereby certify that the answers set forth above in the second column in this statement, opposite to the questions set forth in the first column thereof, are true and correct in every particular.	
Agent's Telephone Number Contact		Agent's Signature Date...../...../..... Agent's Reference Number (F)	
OFFICE USE ONLY			
		TRUST PPS Cr	K
		AUDIT	A
		INDICS	X (F)

PRESCRIBED PAYMENTS INCOME AND CREDIT FOR TAX DEDUCTED

- If the income shown in this return includes any prescribed payments income, other than a share of income from a partnership or another trust, and:
 - the trust has Deduction Forms which show that no tax was deducted, add the income shown on those forms and show the total here .. \$.....
 - Note: This income must also be included with any gross income from which tax was deducted and the total shown in the Trust Accounts.
 - the trust had a deduction exemption or variation certificate, show the certificate number here
 - tax was deducted from any prescribed payments, Schedule P, which is available from Taxation Offices and most Post Offices, should be completed and attached to Page 2 of this return to claim credit for that tax, but there is no need to enclose the trust's copies of Deduction Forms in the return.
- If the trust has a share of income from a partnership or another trust that includes prescribed payments income from which tax was deducted, show the trust's share of that credit in the column headed 'Share of any credit for tax deducted from prescribed payments' at Item 4 below.

Item	INCOME		\$																																				
1	Net Primary Production Income/Loss	M																																					
2	Net Income/Loss from Business Other Than Primary Production	N																																					
3	Sale or Other Transfer of Property —See 'The 1986 Form T Instructions' and Item 21 on Page 4. Show at 'O' the amount of any profit derived during the year from the sale or other transfer of property (including property acquired for the purpose of profit-making by sale or purchased and sold within twelve months and from the sale of any motor vehicle previously leased for business purposes and acquired from the lessor after 21 August 1979).	O																																					
4	Partnerships, Trusts, including Cash Management, Property and other Unit Trusts. Share in partnership income/loss or income as a beneficiary under will, settlement, deed of gift or instrument of trust. Full name of partnership or trust estate																																						
	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">File number (if known) of partnership or trust estate and office at which return lodged</th> <th style="width:15%;">Income other than primary production</th> <th style="width:15%;">Primary production income</th> <th style="width:35%;">Share of any credit for tax deducted from prescribed payments</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td style="text-align: center;">\$ £</td> </tr> <tr> <td colspan="3" style="text-align: right;">TOTALS</td> <td style="text-align: center;">P</td> </tr> <tr> <td colspan="3">Less—DEDUCTIONS relating to each class of income and not claimed in the return of the abovenamed partnership or trust estate (attach <i>SCHEDULE S1</i> giving details)</td> <td></td> </tr> <tr> <td colspan="3">NOTE: Interest on borrowed money invested after 17 July 1985 in a rental property partnership or trust estate may not be fully allowable as a deduction this year. See 'The 1986 Form T Instructions'.</td> <td></td> </tr> <tr> <td colspan="3">NET PRIMARY PRODUCTION INCOME/LOSS—</td> <td style="text-align: center;">(a) (c)</td> </tr> <tr> <td colspan="3">NET OTHER INCOME/LOSS—</td> <td style="text-align: center;">(b) (d)</td> </tr> <tr> <td colspan="3"></td> <td style="text-align: center;">Subtract (d) from (c) →</td> </tr> <tr> <td colspan="3"></td> <td style="text-align: center;">Subtract (b) from (a) →</td> </tr> </tbody> </table>	File number (if known) of partnership or trust estate and office at which return lodged	Income other than primary production	Primary production income	Share of any credit for tax deducted from prescribed payments				\$ £	TOTALS			P	Less—DEDUCTIONS relating to each class of income and not claimed in the return of the abovenamed partnership or trust estate (attach <i>SCHEDULE S1</i> giving details)				NOTE: Interest on borrowed money invested after 17 July 1985 in a rental property partnership or trust estate may not be fully allowable as a deduction this year. See 'The 1986 Form T Instructions'.				NET PRIMARY PRODUCTION INCOME/LOSS—			(a) (c)	NET OTHER INCOME/LOSS—			(b) (d)				Subtract (d) from (c) →				Subtract (b) from (a) →		
File number (if known) of partnership or trust estate and office at which return lodged	Income other than primary production	Primary production income	Share of any credit for tax deducted from prescribed payments																																				
			\$ £																																				
TOTALS			P																																				
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			Subtract (d) from (c) →																																				
			Subtract (b) from (a) →																																				
5	Rent, Premiums, etc. Address of each property																																						
	Date property first became income producing		Gross amount \$																																				
6	Interest from banks, credit unions, building societies, State or Semi-Govt Authorities, Australian Savings Bonds, other Commonwealth Govt Securities, debentures, personal loans; interest on overpayments of tax; interest component from proceeds of property sales, etc.																																						
	Interest received from (show name)	Interest \$	Interest received from (show name)																																				
			Interest \$																																				
7	Interest from Loans issued before 1 November 1968 by the Commonwealth Govt or free of State Income Tax by State Authorities.																																						
	Name of Government or State Authority	Interest \$	Name of Government or State Authority																																				
			Interest \$																																				
8	Dividends including exempt and ex-Australian Dividends, Bonus Shares, and Liquidators' and other Distributions.																																						
	Company	Gross amount \$	Company																																				
			Gross amount \$																																				
	If it is claimed that any amounts are exempt or subject to credit for foreign tax, refer to 'The 1986 Form T Instructions'.																																						
9	Any Other Income (give details)																																						
10	DEDUCTIONS FROM INVESTMENT AND PROPERTY INCOME Attach <i>SCHEDULE S5</i> giving nature of payment (e.g. rates) and showing full details of each claim made including, where applicable, name, address of person, etc. to whom amounts claimed were paid.		TOTAL OF ITEMS 1 TO 9 → Z																																				
11	Deductions Relating to Investment and Property Income (show total amount here) ..		Amount \$																																				
	NOTE: If, after 17 July 1985, the trust estate: <ul style="list-style-type: none"> • acquired, constructed or improved a rental property, or • invested in a rental property company, partnership or trust estate, interest on money borrowed to finance that investment may not be fully allowable as a deduction this year. See 'The 1986 Form T Instructions'.																																						
2	Was the property or any part of it used for private purposes during the year of income? YES <input type="checkbox"/> NO <input type="checkbox"/> If YES, subtract that part of the above total applicable to private use (attach details of the basis of calculation of this amount)																																						
3	OTHER DEDUCTIONS		SUB-TOTAL (SUBTRACT ITEM 12 FROM ITEM 11) U																																				
4	Gifts to Approved School Building Funds and Public Institutions, etc. State full name of fund shown on receipt.																																						
5	Other Expenditure Incurred In Earning Income	Nature of each Item of Deduction	Amount \$																																				
			TOTAL OF ITEMS 13 TO 15 →																																				
			NET INCOME (SUBTRACT ITEM 16 FROM ITEM 10) → \$																																				

Item QUESTIONS AT ITEMS 18 TO 25 MUST BE ANSWERED FOR ALL TRUST ESTATES—Place X in boxes applicable

18 Distribution of Trust Estate Income at the Discretion of the Trustee
 Was the income of the trust estate distributed to, or applied for the benefit of, any beneficiary at the discretion of the trustee? ... YES NO
 If YES, attach a signed and dated copy of the trustee's resolution.

19 Beneficiary Under 18 Years who is Presently Entitled to Income from Another Trust Estate
 Was a beneficiary in this trust estate less than 18 years of age at 30.6.86 and also presently entitled to a share of the net income of another trust estate? ... YES NO
 If YES, or the answer is not known, please furnish as *SCHEDULE 57* the information requested in 'The 1986 Form T Instructions'.

20 Payments to Related Persons and Domestics
 Has any claim been made in this return for salaries, wages, director's fees, commissions, allowances, rent, interest, etc. paid: (a) to a settlor, trustee (including a director or shareholder where the trustee is a company), beneficiary or relative of such person; or (b) to a domestic? ... YES NO
 If YES, please furnish the following details. Also attach as *SCHEDULE 26* full details of any other amounts paid to a related person and claimed as a deduction.

Full name of settlor, trustee (director or shareholder), beneficiary, related person or domestic	Position held and/or services rendered. Also relationship if any. (If under 18 state date of birth also)	Nature of duties	Place where duties performed	No. of weeks employed	No. of hours worked per week	Salaries, wages, director's fees, commissions, allowances, rent, interest, etc.	
						Total paid	Claimed as deduction

21 Sale or Other Transfer of Property
 Were any sales or other transfers made during the year of income, of stocks, shares, real estate or other property (including any vehicle previously leased for business purposes—see 'The 1986 Form T Instructions')? ... YES NO
 If YES, describe the property....., show date of acquisition...../...../.....and date of disposal...../...../.....
 Please attach as *SCHEDULE 16* details of the property, its cost price and sale price and the manner in which the amount of profit has been calculated. Show the profit at Item 3, unless the view is taken that the profit is non-taxable. If that view is taken, include in the statement any other relevant information as well as reasons in support of that view.

22 Overseas Transactions or Interests
 (1) Did the trust estate own, have or hold at any time during the year (whether directly or indirectly through persons, trust estates, companies or other entities, etc.) any interest whatsoever, whether vested or contingent (including direct or indirect control of income or property), in:
 (a) any income from sources outside Australia not disclosed elsewhere in this return; or
 (b) any property (including money) or any company or other entity, partnership, trust estate or business, where the interest and/or the income, property, company, etc. is or was outside Australia? ... YES NO
 (2) Was it possible at any time during the year for any such interest to be brought into existence by the exercise of any power of appointment or as a result of an ability to control or achieve control of any company or other entity, partnership, trust estate, business or property, or by any other means whatsoever? ... YES NO
 If YES to either question, attach *SCHEDULE 25* showing, as applicable and where not disclosed elsewhere in this return, the location and nature of the property, the name and address of the company or other entity, partnership, trust estate or business, the nature of the interest and details of the income from sources outside Australia.

23 Dividends and Interest Paid to Non-residents (For this item interest includes amounts in the nature of interest)
 Total amount which the trust estate paid to, credited to or received on behalf of non-residents of Australia during the year ended 30.6.86 (insert 'Nil' if applicable). ... \$.....
 If an amount is shown, was withholding tax deducted from each payment, credit or receipt? ... YES NO
 If NO, attach *SCHEDULE 19* giving the reasons.

Total amount which the trust estate paid to, credited to or received on behalf of non-residents of Australia during the year ended 30.6.86 (insert 'Nil' if applicable). ... \$.....	Dividends		Interest	
	YES <input type="checkbox"/>	NO <input type="checkbox"/>	YES <input type="checkbox"/>	NO <input type="checkbox"/>

24 Non-resident Beneficiary
 Was any beneficiary who was presently entitled to income of the trust estate not a resident of Australia? ... YES NO
 If YES, attach *SCHEDULE 58* giving the information requested in 'The 1986 Form T Instructions'.

25 Non-resident Trust Estate (See 'The 1986 Form T Instructions' for the definition of a non-resident trust estate.)
 Is the trust estate a non-resident trust estate? ... YES NO
 If YES, state the amount of income derived outside Australia to which no beneficiary is presently entitled (insert 'Nil' if applicable) \$.....

COMPANY AS TRUSTEE

26 If the trustee is a company, advise: Name of Company File No.
 Address of Registered Office
 Name of Public Officer

ITEMS 27 TO 29 MUST BE COMPLETED FOR ALL TRUSTS CARRYING ON A BUSINESS—Place X in boxes applicable

27 Investment Allowance
 Has the trust estate made a claim for investment allowance in respect of any plant since 1.1.76 and during the year: (a) ceased to own or lease the plant or the plant was lost or destroyed; (b) leased out the plant, let it on hire purchase or granted a right to use it, to another person; (c) used the plant outside Australia or for other than producing assessable income; or (d) recouped or become entitled to recoup expenditure on that plant? If YES, attach *SCHEDULE 23* giving details as per 'The 1986 Form T Instructions.' ... YES NO

28 Contributions to Superannuation, Provident, Benefit or Retirement Funds

Name of Fund(s)
 File Number(s)

Total amount claimed as a deduction \$.....
 If a deduction is claimed:

1. Did the trust estate's contribution for any eligible employee exceed the greater of \$400 and 5 per cent of the total remuneration paid to the employee during the year of income? ... YES NO

2. Have claims been made for contributions to, or will benefits be provided by, any fund for an employee who was, or was a relative of, a person who: (a) was a director of, or held interests either directly or indirectly in the capital of, a company which is trustee for the trust estate; or (b) is trustee of the trust estate? ... YES NO

3. Does any other person contribute to any fund for the benefit of an employee for whom the trust estate is contributing? ... YES NO
 If YES, to any of questions 1 to 3, attach *SCHEDULES 20-22*, as appropriate, giving details as per the Instructions.

4. Has the trust estate borrowed money from any fund? ... YES NO
 If YES, state name of fund(s) and interest rate(s).....

29 Trading Stock
 Has trading stock (including partly manufactured goods) at end of financial year been valued on any basis other than cost? ... YES NO
 If YES, attach *SCHEDULE 15* giving details of the methods used to value that stock.



FORM
C

1986 INCOME TAX RETURN
COMPANY
1 July 1985 to 30 June 1986

File Number
as shown on the last
assessment notice or other advice.

or to
(Specify period if part year or approved substitute period)

Notes to assist in the preparation of this return are in 'The 1986 Form C Instructions'. Instructions may be obtained from any Taxation Office. Post or deliver this return to a Taxation Office by **31 August 1986**. Additional tax for late lodgment may become payable if returns are lodged after that date. The postal address of the Australian Taxation Office is P.O. Box 9990 in each capital city and in Parramatta, Newcastle, Albury, Dandenong and Townsville. For Victoria North the postal address is P.O. Box 9990, Moonee Ponds. The areas serviced by the decentralised offices are shown in 'The 1986 Form C Instructions'. The locations of all Taxation Offices are also shown in the Instructions.

Name of Company		
Postal Address for Service of Notices If the address is unchanged, please show it exactly as shown on the last return lodged.		Postcode
Previous Postal Address If the address has changed, insert the previous address exactly as shown on the last return lodged.		Postcode
Address of Registered Office		Postcode
Business or Income-Producing Activity Describe how the company derives its income. If applicable, include in the description the kind of manufacturer, wholesaler, retailer or the kind of services provided etc.		
Place of Central Management in Australia		Postcode (E)
Public or Private Company (See Instruction Nos 20-28)		Date and place of incorporation
Parent Public Company If a subsidiary of a public company, state name of that company.		
Last Return Lodged If no previous return lodged, furnish particulars. (See Instruction Nos 16 and 17)		Year of Last Return Office at Which That Return Was Lodged
Previous Name If the name has changed, insert the previous name exactly as shown on the last return lodged.		
Final Return For companies where it is considered that there will be no requirement to lodge returns in future years.		If this is the final return for the company write 'FINAL' here and attach, as SCHEDULE 90, the details requested in Instruction No. 14 (D)
Full Name of Public Officer		
Taxable Income and Net Rebatable Dividends Transfer these amounts from Page 2.		Taxable Income \$..... (E) Net Rebatable Dividends \$..... (D)
IMPORTANT Carefully insert all the information required on this return and complete and attach the required schedules in numerical order. Check to ensure that all income has been disclosed and then complete and sign the declaration. The income tax law provides severe penalties for false or misleading statements in returns. If in doubt, you should place all the facts before the Taxation Office. If the company is a non-resident of Australia, the words 'and out of' may be deleted from the declaration.		DECLARATION I declare that the particulars shown in this return and in the accompanying documents are true and correct in every detail and disclose a full and complete statement of the total income derived by the company from all sources in and out of Australia during the year of income.
		Public Officer's Signature..... Date..... This declaration and all attached documents must be signed by the Public Officer.
PARTICULARS RELATING TO SOURCES OF INFORMATION Question (1) What books of account, if any, are kept by or on behalf of the taxpayer? (2) By whom are those books of account kept? (State name and address.) (3) Are those books of account audited each year? If so, by whom? (4) Is the return in accordance with those books? (5) If the return is not in accordance with those books, on what basis and upon what information has the return been prepared? (6) Have you satisfied yourself and, if so, how, that the books of account, or other sources of information upon which the return is based, are correct and disclose the whole of the taxpayer's income from all sources?		To be given by—A. Any person who charges directly or indirectly any fee for preparing or assisting to prepare this return. } Cross out whichever does not apply. B. Every company carrying on business which does not furnish with its return an agent's certificate.
		N.B.—No. (6) to be answered only by the person mentioned in 'A' above.
TAX AGENT'S CERTIFICATE Where the agent is a partnership or a company, this certificate must be signed in the name of the partnership or company, as the case requires, by a person who is registered as a nominee of that partnership or company, and that person's name must also be appended. Agent's Telephone Number.....		I,..... having charged a fee for preparing or assisting in the preparation of this return, hereby certify that the answers set forth above in the second column in this statement, opposite to the questions set forth in the first column thereof, are true and correct in every particular. Agent's Signature..... Date.....
Contact.....		Agent's Reference Number..... (E)
OFFICE USE ONLY	A	B
		C
		CO PPS Cr K (E) IND (E) TYPE (E)

SCHEDULES TO ACCOMPANY THIS RETURN

The following documents must be completed and attached to Page 3 in the order indicated: (i) Balance Sheet—*SCHEDULE 1*; (ii) Profit and Loss Statement (including Profit and Loss Appropriation Account and, where appropriate, Manufacturing and/or Trading Accounts)—*SCHEDULE 2*; and (iii) Other supporting Schedules. See 'The 1986 Form C Instructions' for list of Schedules. Note: *SCHEDULES 1* and *2*, *SCHEDULE 4* and *SCHEDULES 41* and *44* must be supplied by every company. Each other Schedule which is applicable to your company must also be supplied.

THIS SECTION MUST BE COMPLETED FOR ALL COMPANIES Place X in boxes applicable

Office Use Only

1	Residence	Resident <input type="checkbox"/>	Private <input type="checkbox"/>	Non-profit <input type="checkbox"/>
		Non-resident <input type="checkbox"/>	Status Public <input type="checkbox"/>	
			Co-operative <input type="checkbox"/>	Registered Organization <input type="checkbox"/>

Statement of Taxable Income \$

Details from Profit and Loss Statement (where appropriate)

2	Net Profit/Loss from Business	A
3	Net Profit/Loss from Sale or Other Transfer of Property (Attach details as SCHEDULE 16—See Instruction Nos 136-143)	B
4	Net Income/Loss from Partnership or Net Income as Beneficiary of Trust (Attach details as SCHEDULE 51—See Instruction No. 144)	C
5	Gross Rent, Premiums, etc. (Attach details as SCHEDULE 53—See Instruction No. 145)	D
6	Gross Interest Received by or Credited to the Company (Attach details as SCHEDULE 54)	E
7	Gross Dividends Received by or Credited to the Company (Attach details as SCHEDULE 30—See Instruction No. 148)	F
8	Any Other Income—including net exempt income (Attach details as SCHEDULE 5 for assessable income and SCHEDULE 7 for net exempt income. If income from withdrawal or transfer of Income Equalization Deposit, show Deposit No. here)	G

TOTAL OF ITEMS 2 TO 8

9	10	11
Add: Depreciation charged in accounts	Items not allowable as deductions (but included in the calculation of Items 2 to 8):—	
	Capital expenditure	
	Additions to provisions and reserves (Attach details as SCHEDULE 4)	
	Other items (Attach details as SCHEDULE 6)	
	TOTAL OF ITEM 10	H

SUB TOTAL (ADD ITEMS 9 AND 10)

12	Subtract:	
	Depreciation deductible (Attach details as SCHEDULE 32—See Instruction No. 86)	J
	Investment allowance (Attach details as SCHEDULE 34—See Instruction No. 109)	K
	Deductions from Investment and Property income shown at Items 5-7 (Attach details as SCHEDULE 55—See Instruction No. 149 relating to interest on money borrowed to finance rental property investments made after 17 July 1985)	L
	Net exempt income (gross exempt income less non-capital expenses)	M
	Film Industry Incentive Deduction (Attach details as SCHEDULE 9A—See Instruction No. 133)	N
	Other deductible items (Attach details as SCHEDULE 9)	O
	Deductible losses of previous years recouped this year—See *Note (Attach details as SCHEDULE 8)	P
	Deductible losses transferred from another company in the same group—See *Note (Attach details as SCHEDULE 8B—See Instruction No. 165)	
	(*Note: Such losses must first be deducted from Net Exempt Income—See Instruction Nos 158 and 163)	
	TOTAL OF ITEM 12	

TAXABLE INCOME (SUBTRACT ITEM 12 FROM ITEM 11) \$

13	14	15
Loss transferred to another company in the same group (Attach details as SCHEDULE 8B—See Instruction No. 165)		Q
Balance of losses available to be carried forward		R

Rebatable Income/Expenditure \$

16	17	18	19
Net rebatable dividends included in taxable income (See Instruction No. 169 and attach details as SCHEDULE 10)			A
Net interest on Commonwealth Government Loans, etc. issued prior to 1 November 1968, subject to Section 160AB rebate (Attach details as SCHEDULE 11)			B
Net other rebatable income (Attach details as SCHEDULE 12)			C
Capital subscribed to petroleum exploration, petroleum mining companies (See Instruction Nos 170-173 and attach details as SCHEDULE 12A)			D
	TOTAL OF ITEMS 16 TO 19		E

Credits of Tax \$ £

20	21	22	23	24
Ex-Australian taxes paid (Attach details as SCHEDULE 13)				F
Credit, as shown on SCHEDULE P, for tax deducted from prescribed payments				G
Share of credit for tax deducted from prescribed payments included in income/loss at Item 4 (Include details in SCHEDULE 51)				H
Other credits (Attach details as SCHEDULE 14)				I

TOTAL OF ITEMS 21 TO 24 \$ £

(F)

(F)

Item THIS SECTION MUST BE COMPLETED FOR ALL COMPANIES

Place X in boxes applicable

31 **Sale or Other Transfer of Property** (Other than trading stock and depreciable assets) (See Instruction Nos 136-143)
Were any sales or other transfers made, during the year of income, of **stocks, shares, real estate** or other property (including any vehicle previously leased for business purposes)? If YES, attach **SCHEDULE 16** giving details as requested in **Instruction No. 141**. YES NO

32 **Royalties Paid** (See Instruction Nos 44 and 45)
Were any royalties paid or credited during the year? If YES, attach **SCHEDULE 18** giving details of the name and address and the amounts paid or due to each person. In the case of the payment of a royalty to a non-resident, state on **SCHEDULE 18** whether or not tax has been paid or an amount has been retained to provide for the tax payable by the non-resident. YES NO

33 **Withholding Tax—Dividends and Interest Paid to Non-residents**—for this question interest includes amounts in the nature of interest. Were any amounts paid to, credited to or received on behalf of non-residents of Australia during the year ended 30.6.86? ... YES NO
If YES, state amounts ... Dividends \$..... Interest \$.....
If withholding tax deductions were not made from each payment, credit or receipt, attach **SCHEDULE 19**, giving the reason. Where a certificate under sub-section 128H(2) is held, include in **SCHEDULE 19** details of any changes in the purpose to which loan moneys have been put and of any significant change in ownership or control of the enterprise using the loan moneys.

34 **Current Year Losses** (See Instruction No. 159)
Has the company suffered any event or events of the kind described in paragraphs 50H (l) (a)-(h) during the year of income? .. YES NO
If YES, attach **SCHEDULE 8A** giving full details.

35 **Payment of Premium to a Non-resident Insurer** (See Instruction No. 130)
Was a premium paid to a non-resident insurer during the year in respect of property situated in Australia, or where the insured event is one which can happen only in Australia? .. YES NO
If YES, attach **SCHEDULE 24** giving details including any direct or indirect beneficial interest in the non-resident insurer.

36 **Overseas Transactions or Interests**
1. Did the company own, have or hold at any time during the year (whether directly or indirectly through persons, trust estates, companies or other entities, etc.) any interest whatsoever, whether vested or contingent (including direct or indirect control of income or property) in:
(a) any income from sources outside Australia not disclosed elsewhere in this return; or
(b) any property (including money) or any company or other entity, partnership, trust estate or business, where the interest and/or the income, property, company, etc., is or was outside Australia? .. YES NO
2. Was it possible at any time during the year for any such interest to be brought into existence by the exercise of any power of appointment or as a result of an ability to control or achieve control of any company or other entity, partnership, trust estate, business or property or by any other means whatsoever? .. YES NO
If YES to Question 1 or 2 above, attach **SCHEDULE 25** showing as applicable and where not disclosed elsewhere in this return, the location and nature of the property, the name and address of the company or other entity, partnership, trust estate or business, the nature of the interest and details of income from sources outside Australia.
3. Did the company provide or receive property, goods or services (including the lending of money)—
(a) to or from an associated non-resident person, company or trust; or .. YES NO
(b) to or from an overseas branch of the company or of an associated resident person, company or trust? .. YES NO
If YES to Question 3(a) or 3(b) above, complete **SCHEDULE 25A**. Printed forms are obtainable from all Taxation Offices.

37 **Dividend and Interest Payments**
1. Were dividends or interest paid or credited to Australian residents during the year ended 30 June 1986? .. YES NO
2. If YES to Question 1 above, has the required information in respect of dividend and interest payments to Australian residents been forwarded to the Taxation Office (See Instruction No. 39)? .. YES NO

THIS SECTION MUST BE COMPLETED FOR ALL COMPANIES CARRYING ON A BUSINESS

Place X in boxes applicable

38 **Trading Stock** (See Instruction Nos 48-51)
Has trading stock (including partly manufactured goods) at end of financial year been valued on any basis other than cost? YES NO
If YES, attach **SCHEDULE 15** giving details of methods used to value stock.

39 **Investment Allowance**
Has the company made a claim for investment allowance in respect of plant since 1.1.76 and during the year: (a) ceased to own or lease the plant or the plant was lost or destroyed; (b) leased out the plant, let it on hire purchase or granted a right to use it, to another person; (c) used the plant outside Australia or for other than producing assessable income; or (d) recouped or become entitled to recoup expenditure on that plant? If YES, attach **SCHEDULE 23** giving details as per **Instruction No. 110**. YES NO

40 **Bad Debts Written Off** (See Instruction Nos 124 and 125)
1. Has any bad debt written off as shown in the accounts **never** been returned by the company as assessable income? .. YES NO
2. Did shareholders having between them the beneficial ownership of shares carrying more than 50 per cent of voting rights and rights to distributions of dividends and capital at all times during the year in which this debt was incurred **not** beneficially own at all times during the year of income shares carrying such rights? If YES to either question, attach **SCHEDULE 17** giving details. YES NO

41 **Contributions to Superannuation, Provident, Benefit or Retirement Funds**
Name of Fund(s) File No.(s).....
Total amount claimed as a deduction .. \$.....
If a deduction is claimed:
1. Did the company's contribution for any eligible employee exceed the greater of \$400 and 5 per cent of the total remuneration paid to the employee during the year of income? .. YES NO
2. In the case of a private company, have claims been made for contributions to, or will benefits be provided by, any fund for an employee who was, or was a relative of, a person who: (a) was a director of, or held interests either directly or indirectly in the capital of, the company or an associated company; or (b) was the principal of, or a partner in, a professional practice to which the company provides services? .. YES NO
3. Does any other person contribute to any fund for the benefit of an employee for whom the company is contributing? .. YES NO
If YES to any of Questions 1 to 3, attach **SCHEDULES 20-22**, as appropriate, giving details as per **Instruction Nos 60-65**.
4. Has the company borrowed money from any fund? .. YES NO
If YES, state name of fund(s) and interest rate(s).....

THIS SECTION MUST BE COMPLETED FOR PRIVATE COMPANIES ONLY

Place X in boxes applicable

42 **Remuneration of Directors, Shareholders and their Relatives**
Did any director, shareholder, or relative deriving remuneration from this company, also derive remuneration during the year from a subsidiary or associated company? If YES, attach **SCHEDULE 27** showing the name of the recipient, the name of the subsidiary or associated company and the amount received from each company. .. YES NO

43 **Changes in Shareholders or the Beneficial Ownership of Shares**
Have any changes occurred during the year of income in the beneficial ownership of shares or in voting, dividend or capital rights attaching to shares in the company or in any other company interposed between the company and natural persons? .. YES NO
If YES, attach **SCHEDULE 29** giving details of changes as per **Instruction No. 31**.

44 **Full Rebate Claimed on Dividends Received** (See Instruction Nos 166-168)
If a full rebate is claimed on dividends received from private companies, has a dividend been paid or will a dividend be paid to a private company during the year of income or within ten months after the end of the year of income? .. YES NO
If YES, attach **SCHEDULE 10** showing the basis for the full rebate claim.



1986 INCOME TAX RETURN—FORM C or T LIVESTOCK AND PRODUCE ACCOUNTS

SCHEDULE 31

This Schedule forms part of the income tax return of:

NAME OF COMPANY/TRUST

FILE NUMBER SIGNATURE OF PUBLIC OFFICER/TRUSTEE

Item 1	Livestock Account	Sheep		Cattle		Pigs		Other Livestock (State Type)	
	Selected value for natural increase →	\$		\$		\$		\$	
	Section 1	Number	Value \$	Number	Value \$	Number	Value \$	Number	Value \$
	Gross sales								
	Killed for rations or exchanged for other goods or services								
	Stock on hand 30.6.86 at cost/market/other value (strike out whichever is not applicable)								
	Losses by death, etc.								
	Total of Section 1 Total number should agree with total number Section 2								
	Section 2								
	Stock on hand 1.7.85 at cost/market/other value (strike out whichever is not applicable)								
	Purchases—at cost								
	Natural increase—Selected value to be shown above								
	Total of Section 2 Total number should agree with total number Section 1								
	Gross Profit/Loss Deduct total value of Section 2 from total value Section 1								\$
		(a)		(b)		(c)		(d)	
	TOTAL GROSS PROFIT/LOSS FROM LIVESTOCK (add (a), (b), (c) and (d)) →								
2	Produce Account For produce other than wool or wheat, state here the nature of that produce	Wool \$		Wheat \$		Other Produce \$			
	Proceeds from wheat including the guaranteed minimum price payable, whether in a lump sum or by agreed instalments, for wheat delivered to the Wheat Board during the year, pool payments in excess of guaranteed minimum prices and refunds of Wheat Export Charge .. .								
	Gross sales (include sale of skins and hides under 'Other Produce') .. .								
	Value of produce exchanged for other goods or services or taken from business for private use or for use by employees .. .								
	Value of produce on hand at 30.6.86 (include value of skins and hides under 'Other Produce') .. .								
	TOTALS								
	Less value of produce on hand at 1.7.85 .. .								
	Gross Profit/Loss .. .								
				(e)		(f)		(g)	
	TOTAL GROSS PROFIT/LOSS FROM PRODUCE (add (e), (f) and (g)) →								
TOTAL GROSS PROFIT/LOSS FROM LIVESTOCK AND PRODUCE (add Items 1 and 2)									
3	Deduct —Value of rations supplied to employees .. .								
NET TOTAL									

Cost of Assets (including life insurance policies) on hand at 11 March 1985 and 30 June 1986

Statement No. 7

To be completed by a Trustee of a Fund to which an employer contributes or has contributed.

	11 March 1985		30 June 1986	
	Cost \$ (i)	Percentage of Total at Item 3(a) (ii)	Cost \$ (iii)	Percentage of Total at Item 3(b) (iv)
1. In-house Assets—See Note 11 on Page 4 for the meaning of an 'in-house asset'. Attach details as requested in Note 12 on Page 4...				
2. Other Assets including life insurance policies—attach a separate statement giving details of the nature and cost of each asset held at 11 March 1985 and of each asset held at 30 June 1986.				
3. Total Assets	(a)		(b)	

Investments in In-house Assets

Statement No. 8

To be completed by a Trustee of a Fund to which an employer contributes or has contributed.

1. What is the 11 March 1985 in-house asset level of the Fund (see following Note)? \$.....

Note: The 11 March 1985 in-house asset level of a Fund is:-

- if the percentage in Column (ii), Item 1 of Statement No. 7 is 70% or less, the amount shown in Column (i) of that Item;
- if the percentage in Column (ii), Item 1 of Statement No. 7 is more than 70%, 70% of the amount shown in Item 3(a) of Statement No. 7; or
- if the Fund was not in existence at 11 March 1985, nil.

2. Did the cost of in-house assets of the Fund, at any time during the year, exceed:-

(i) 10% of the cost of all assets of the Fund; or

(ii) the amount shown at Question 1,

whichever is the greater? YES NO

If the answer to Question 2 is YES, but it is nevertheless claimed that the Fund is exempt, attach a statement to the return setting out in detail the reason(s) for the claim. Also advise the highest cost that in-house assets reached during the year and the total cost of all assets of the Fund at that time.

Other Information

Statement No. 9

(a) Show the total amount of contributions made during the year of income by the employer(s) \$.....

(b) Show the total amount of contributions made during the year of income by the members \$.....

(c) Show the total amount of benefits paid or payable during the year of income \$.....

(d) If the assets of the Fund include life insurance policies, show the name(s) of the Life Office(s) with which the policies are effected
If policies held are other than superannuation policies also attach a statement giving full details and showing why the policies were taken out in that form.

(e) Indicate whether the Fund is administered as a pension or lump sum payment fund.

(f) Were any benefits, other than those paid in terms of the approved governing deed on retirement, permanent disability or death of a member or those for which special approval for payment has been granted by the Commissioner, paid by the Fund during the year of income? YES NO
If YES, attach a statement giving details of those benefits.

(g) Have all members been notified in writing of the existence of rights to benefits? YES NO
If not already forwarded, a copy of the form of notification to members should be submitted with this return.

(h) Has any member's right to receive benefits ceased during the year of income? YES NO
If YES, attach details of amounts of benefits forgone by members during the year of income and how the amounts have been applied. If applied for the benefit of other members, give details of the amount applied for each member and indicate how contributions have been adjusted to reflect that amount. (See Note 16 on Page 4.)

(i) Has an excess benefit fund been established in respect of any member of the fund? YES NO
If YES, attach a list showing the name and entitlement of each member of the excess benefit fund.

(j) If a Fund to which section 23FB or paragraph 23(ja) applies, have any advances, loans etc. been made by the Fund to members (other than members in respect of whom an employer contributes) or their dependants? YES NO
If YES, attach details as requested in Note 9 on Page 4.

Information to be furnished with this return

Each account and statement furnished must be signed by the Trustee of the Fund and bear an endorsement identifying it with the return.

Name of Superannuation Fund

1. In recording the name of the Fund on Page 1, it is of assistance in Taxation Office processing if:
 - (a) for a first return, the Fund name is shown exactly as shown on the trust deed or other constituent document; and
 - (b) for subsequent returns, the Fund name is shown consistently from year-to-year unless the Fund name changes.

Accounts

2. Attach Income and Expenditure Account and Balance Sheet for the year ended 30 June 1986 (or substituted accounting period). Audited accounts should be furnished if available. The Balance Sheet should show complete details of any reserves and provisions. Statements are required reconciling the balances of the Accumulated Fund Account and of Reserve and Provision Accounts with the preceding year's balances of those accounts.
3. A separate statement should be attached showing interest derived from Commonwealth Government Loans issued:
 - (a) before 1 November 1968; and (b) on or after 1 November 1968.
4. A separate statement should be attached showing amounts taxable under section 26AH.

Auditor's Report

5. A copy of the Auditor's report must be furnished. The report should verify the existence of the assets in the Fund, that they are in a form suitable for the purposes for which they exist and should indicate whether, in the opinion of the Auditor, the Fund is being conducted in accordance with its constituent document.

Trust Deed and Rules

6. A copy of the trust deed and rules or other document under which the Fund was constituted and any amendments thereto should be furnished, unless previously forwarded to the Taxation Office. If a Fund to which section 23F applies and which has been established using an approved standard deed, show the standard deed reference number in the space provided on Page 1 and attach a statement to the return as to whether or not, in establishing the Fund, the standard deed quoted has been used without alteration. If any alteration has been made to the standard deed, full details should be provided in the statement. If a Fund to which section 23F applies and which has been otherwise established, a Superannuation Fund Trust Deed questionnaire (available from all Taxation Offices) should be completed and enclosed with the return.

Continued overleaf

Information to be furnished with this return—continued

Shares in Private Companies

7. Where shares are held in private companies, information should be furnished showing the name of the private company, the number and paid-up value of the shares, the cost to the Fund of the shares and the amount of shares, if any, issued by the company to the Fund in satisfaction or part satisfaction of a dividend and the circumstances relating to the issue of the shares.

Transactions not at Arm's Length

8. Where the Fund has derived income from a transaction or a series of transactions conducted with or between parties not at arm's length, the names of the parties, the cost of the assets from which the income was derived, details of the transactions and the circumstances surrounding the transactions should be shown in a statement attached to the return.

9. Full details in respect of each advance or loan referred to in Statement 9(j) should be furnished, including the date, term, type and amount of loan made, amount of loan outstanding at beginning and end of year, interest rate and reasons for the loan.

Multiple Contributions

10. If contributions in respect of a member are made by more than one contributor (other than the member himself), a list should be enclosed showing the member's name, the name of each contributor and the amount paid by each contributor in respect of that member during the year.

In-House Assets

11. An in-house asset is an asset of the Fund that consists of a loan to, or an investment in, an employer sponsor (see Note 13) of the Fund or an associate (see Note 14) of an employer sponsor and may include indirect loans to, or investments in an employer sponsor or associate. It does not include a life policy in respect of an employee of a life insurance company that contributes to the Fund for the benefit of the employee or his or her dependants.

12. Full details, including the nature and cost, should be provided of each asset held at 11 March 1985 and of each asset held at 30 June 1986. In respect of each advance or loan provide the date, term, type and amount of loan made, amount of loan outstanding at the beginning and end of year, interest rate and reasons for the loan.

Employer Sponsor of a Fund

13. Where an employee has, or dependants of an employee have, a right to receive benefits from a Fund, a contributor in respect of that employee or dependant is an employer sponsor if:-

- (a) an employer of the employee;
- (b) a company in which an employer of the employee has a controlling interest;
- (c) a person who has a controlling interest in a company that is the employer of the employee;
- (d) a company in which a controlling interest is held by a person who also holds a controlling interest in the employer of the employee; or
- (e) a person who is a beneficial owner of shares in the employer of the employee.

Associate of an Employer Sponsor

14. Any person or entity that is not fully at arm's length from the employer sponsor will generally be regarded as an associate of an employer sponsor.

Acquisition of Assets

15. If assets, including bonus issue of shares, have been acquired without consideration or for a consideration other than the value of the assets when acquired or for a consideration not consisting wholly of money, a statement should be attached setting out:

- (a) details of the assets and the circumstances in which they have been acquired (where bonus shares are issued in satisfaction or part satisfaction of a dividend, the amount of the dividend so satisfied should be stated);
- (b) the amount and nature of any consideration paid; and
- (c) the value of the assets at the date of acquisition.

Cessation of Rights to Receive Benefits

16. If an undertaking as to the application of amounts attributable to the benefits forgone has been lodged with the Taxation Office, sufficient information to show how the amounts have been or will be applied in accordance with the undertaking should be provided. Where no undertaking has been lodged and the trustee desires to apply amounts attributable to benefits forgone in accordance with an undertaking to be approved by the Taxation Office, the undertaking should be furnished with this return. Similarly, where approval (under section 82AAG) of a scheme to apply benefits forgone is desired, a request for such approval setting out fully the provisions of the scheme should accompany this return.

Funds for Employees or their Dependants

17. Where the Fund provides superannuation benefits only for employees (including company directors) or their dependants and the other requirements set out in section 23F have been satisfied, the income of the Fund may be exempt from income tax. If, however, the Fund has not satisfied a particular requirement (for example, an employer of an employee member has not contributed during the year), the Commissioner is empowered to accept that requirement as having been satisfied where special circumstances exist. A trustee who desires that this discretion be exercised should submit a request in writing, together with full supporting details including the reasons for the failure to satisfy the relevant requirement.

Application of Section 23FB

18. Where approval of the terms and conditions of the Fund is sought under section 23FB, a statement should be furnished disclosing in respect of—

- (a) each member:
 - (i) name, address and date of birth;
 - (ii) the amount contributed by the member during the year;
 - (iii) the nature of the gainful occupation in which the member was engaged at the time of making the contribution;
 - (iv) the value of the benefits at the end of the year of income; and
 - (v) whether the member was a member of any other Fund and, if so, the name of each such Fund, the name of each employer, if any, and the amount the member has contributed to each Fund during the year.
- (b) the Trustee:
 - (i) whether the Trustee of the Fund is a member or a relative of a member of the Fund;
 - (ii) whether the Trustee is a company which any member or members or a relative or relatives of a member or members may control either directly or indirectly.

Termination of Funds

19. Where the Fund has been terminated and its assets distributed to members, the following information should be furnished:

- (a) the circumstances and the manner in which the Fund was terminated;
- (b) the amount distributed to each member or his or her dependants;
- (c) the date on which the distribution was made;
- (d) the authority and relevant provision in the deed governing the Fund which authorised such termination; and
- (e) if any employee was a recipient of a distribution, was his or her employment terminated and, if so, the date of the termination.

Revaluation of Assets

20. The Trustee should indicate when the assets of the Fund were last revalued and how such revaluation has been taken into account to ensure:

- (a) the proposed end benefits will not exceed the Commissioner's published guidelines; and
- (b) the proposed level of contributions will not result in the benefit being exceeded.

APPENDIX 2

Rates of Income Tax

RATES OF INCOME TAX

INDIVIDUAL RATES - 1985-86 INCOME YEAR

The general rates of tax applicable to resident and non-resident individuals for 1985-86 income year are set out below.

General Rates of Tax - Resident Individuals

Total taxable income		
Not less than	Not more than	Tax at general rates on total taxable income
\$	\$	
1	4,595	Nil
4,595	12,500	Nil + 25c for each \$1 in excess of \$4,595
12,500	19,500	\$1,976.25c + 30c for each \$1 in excess of \$12,500
19,500	28,000	\$4,076.25c + 46c for each \$1 in excess of \$19,500
28,000	35,000	\$7,986.25c + 48c for each \$1 in excess of \$28,000
35,000	and over	\$11,346.25c + 60c for each \$1 in excess of \$35,000

General Rates of Tax - Non-resident Individuals

Total taxable income		
Not less than	Not more than	Tax at general rates on total taxable income
\$	\$	
1	19,500	30c for each \$1
19,500	28,000	\$5,850 + 46c for each \$1 in excess of \$19,500
28,000	35,000	\$9,760 + 48c for each \$1 in excess of \$28,000
35,000	and over	\$13,120 + 60c for each \$1 in excess of \$35,000

TRUSTEE RATES - 1954-86 INCOME YEAR.

Sections 98, 99 and 99A of the Income Tax Assessment Act provide for tax to be assessed in specified circumstances to the trustee of a trust estate.

Basically, section 98 applies where a beneficiary is presently entitled to income of a trust estate but is under legal disability (e.g. where he or she is a minor).

Section 99A applies to income of a trust estate to which no beneficiary is presently entitled. Section 99 applies where the Commissioner of Taxation considers that the application of section 99A is unreasonable.

Section 98 Rates. Income is basically taxed at the same rates as those applying to individuals generally.

Section 99 Rates. Where the trustee of an estate of a person who died less than 3 years before the end of the year of income is liable to be assessed under section 99 in respect of income to which no person is presently entitled, tax is payable at the rates payable by other individual taxpayers.

Where an assessment is made under section 99 in respect of any other trust estate to which the section may apply, the rates of tax applicable are set out in the following tables.

Resident Trust Estate

Total taxable income		
Not less than	Not more than	Tax at general rates on total taxable income
\$	\$	
1	416	Nil
416	814	Nil + 50c for each \$1 in excess of \$416
814	12,500	\$198.77 + 24.42c for each \$1 in excess of \$814
12,500	12,600	\$3,052.50 + 26.50c for each \$1 in excess of \$12,500
12,600	19,500	\$3,079.00 + 29.42c for each \$1 in excess of \$12,600
19,500	28,000	\$5,108.98 + 44.25c for each \$1 in excess of \$19,500
28,000	35,000	\$8,870.23 + 46.83c for each \$1 in excess of \$28,000
35,000	and over	\$12,148.33 + 57.08c for each \$1 in excess of \$35,000

Non-resident Trust Estates

Total taxable income		
Not less than	Not more than	Tax at general rates on total taxable income
\$	\$	
1	19,500	29.42c for each \$1
19,500	28,000	\$5,736.90 + 44.25c for each \$1 in excess of \$19,500
28,000	35,000	\$9,498.15 + 46.83c for each \$1 in excess of \$28,000
35,000	and over	\$12,776.25 + 57.08c for each \$1 in excess of \$35,000

Section 99A Rates. The rate of tax is 60 per cent regardless of the level of income or the residential status of the trust estate.

COMPANY RATES - 1985-86 INCOME YEAR

The following rates of tax applied to company income derived during the 1985-86 income year.

Public Companies	Rate
Co-operative companies	46%
Friendly society dispensaries	46%
Non-profit companies	46%
Registered organisations	20%
All other public companies	46%

Note: Friendly society dispensaries and non-profit companies are not liable to tax unless taxable income exceeds \$416. Where taxable income is \$2,542 or less, tax payable is limited to 55 per cent of the excess of taxable income over \$416.

Private Companies	Rate
Primary tax	46%
Undistributed profits tax	50%

Non-resident Companies	Rate
Primary tax	46%
Additional tax on the company's 'reduced taxable income'	10%

APPENDIX 3

Items included in 'Taxation Statistics'

ITEMS INCLUDED IN TAXATION STATISTICS

The following tables set out in summary form the items for individuals, partnerships, trusts and companies which appear in this volume and the four previous editions.

	Taxation Statistics 1982-83	Taxation Statistics 1983-84	Taxation Statistics 1984-85 Volume 1	Taxation Statistics 1984-85 Volume 2	Taxation Statistics 1985-86
INDIVIDUALS					
Allowances or benefits	*	*	*	..	*
Australian Government pensions, etc.	*	*	*	..	*
Averaging rebate	*	*	*	..	*
Balance payable/refundable	*	*	*	..	*
Beneficiary tax credit, section 100(2)	*	*	*	..	*
Commonwealth loan interest	*	*	*	..	*
Commonwealth loan interest rebate	*	..	*
Complementary tax	*	*	..	*
Concessional expenditure, rebatable -					
Adoption expenses	*	*	*
Calls on afforestation shares	*	*	*
Chemist	*	*	*
Dental	*	*	*
Doctors	*	*	*
Education	*	*	*
Hospital	*	*	*
Life insurance premiums	*	*	*
Optical	*	*	*
Other medical and funeral	*	*	*
Rates and taxes	*	*	*
Self-education	*	*	*
Superannuation	*	*	*
Total	*	*	*
Contract payments	*	*
Deductions relating to other allowances	*	*	*	..	*
Deductions relating to property income	*	*	*	..	*
Depreciable assets purchased during year	*	*	*	..	*
Depreciable assets disposed of during year	*	*	*	..	*
Depreciation allowed -					
Building	*
Motor vehicle	*	*
Total	*	*	*	..	*
Directors' fees, workers compensation, honoraria, etc.	*	*	*	..	*
Dividend income deductions
Dividend and interest income deductions	*
Dividends received	*	*	*	..	*
Dividends and interest included in assessable income
Double tax credit	*	*	..	*
Eligible income - Division 6AA	*	*	*	..	*
Film industry deduction	*	*	*	..	*
Gifts -					
Overseas aid funds	*	*	..	*
Public institutions	*	*	*	..	*
School building funds	*	*	*	..	*
Total	*	*	*	..	*
Gross Commonwealth loan interest	*
Gross dividends received	*
Gross interest from savings banks, etc.	*
Gross investment and property income	*
Gross rents, etc. included in assessable income	*
Gross sales	*	*	*	..	*
Gross tax	*	*	*
Health insurance rebate	*
Home insulation deduction	*	*	*
Home loan interest rebate -					
Scheme 1	*
Scheme 2	*	*	*	..	*
Housekeeper rebate	*	*	*	..	*

	Taxation Statistics 1982-83	Taxation Statistics 1983-84	Taxation Statistics 1984-85 Volume 1	Taxation Statistics 1984-85 Volume 2	Taxation Statistics 1985-86
INDIVIDUALS - continued					
Income Equalization Deposits -					
Deposits	*	**	**	**	**
Withdrawals	*	*	*	**	*
Incorrect return penalty	*	*	*	**	*
Interest from savings banks, credit unions, etc.	*	*	*	**	*
Interest income deductions	*	**	**	**	**
Interest paid	**	**	**	**	*
Interest received	*	*	*	**	*
Invalid relatives rebate	*	*	*	**	*
Investment allowance	*	**	**	**	*
Investment and property deductions	**	**	**	**	*
Late lodgment penalty	*	**	**	**	*
Lease payments	*	**	**	**	**
Life assurance bonuses	**	**	*	**	*
Life assurance bonus rebate	**	**	**	**	*
Living-away-from-home-allowance - deduction	*	*	*	**	*
Losses recouped	*	*	*	**	*
Losses unrecouped at end of year	*	*	*	**	*
Medical expenditure rebate	**	**	**	**	*
Medicare levy	**	**	*	**	*
Management Investment Company deductions	**	*	*	**	*
Net business income (or loss) -					
Other than primary production	*	*	*	**	*
Primary production	*	*	*	**	*
Total	*	*	*	**	*
Net dividends	*	*	*	**	**
Net income (or loss)	*	*	*	**	*
Net interest	*	*	*	**	**
Net investment and property income	**	**	**	**	*
Net rents, premiums, etc.	*	**	*	**	**
Net partnership and trust income (or loss) -					
Dividends subject to rebate	*	**	**	**	**
Other than primary production	*	*	*	**	*
Primary production	*	*	*	**	*
Total	*	*	*	**	*
Net tax assessed	*	*	*	**	*
Number of taxpayers -					
Charged provisional tax	*	*	*	**	*
Females	*	*	*	**	*
Males	*	*	*	**	*
Married	*	*	*	**	*
Non-taxable	*	*	*	**	*
Taxable	*	*	*	**	*
Unmarried	*	*	*	**	*
Other deductions	*	*	*	**	*
Other income n.e.i.	*	*	*	**	*
Other pensions, superannuation, etc.	*	*	*	**	*
Other salaries and wages	*	*	*	**	*
Parents, parents-in-law rebate	*	*	*	**	*
Partnership and trust income deductions	*	*	**	**	**
Pensioner rebate	*	*	*	**	*
Postcode - Residential	*	*	*	**	*
PPS Credit	**	*	*	**	*
PPS income subject to deduction	**	*	*	**	*
Profit (or loss) from sale of real estate, shares, etc..	*	*	*	**	*
Provisional tax -					
Credit	*	*	*	**	*
Debit	*	*	*	**	*

	Taxation Statistics 1982-83	Taxation Statistics 1983-84	Taxation Statistics 1984-85 Volume 1	Taxation Statistics 1984-85 Volume 2	Taxation Statistics 1985-86
INDIVIDUALS - continued					
Rebates -					
Averaging	*	*	*	**	*
Commonwealth loan interest - section 160AB	*	..	*
Concessional expenditure	*	*	*
Dividend	*
Health insurance
Home loan interest -					
Scheme 1	*
Scheme 2	*	*	*	..	*
Housekeeper	*	*	*	..	*
Invalid relative	*	*	*	..	*
Life assurance bonus	*	..	*
Medical expenditure	*
Parent, parent-in-law	*	*	*	..	*
Pensioner	*	*	*	..	*
Section 160ACA	*	*	*	..	*
Sole parent	*	*	*	..	*
Spouse, daughter-housekeeper	*	*	..	*
Termination payment	*	*	..	*
Total rebates and credits	*	*	..	*
Unemployment and sickness benefit	*	..	*
Unused leave	*	*
Zone, overseas forces - total	*	*	*	..	*
Rent income deductions	*	*	*
Repairs and maintenance	*	*
Salaries and wages paid	*	*	*	..	*
Salary and wages in assessable income	*	*	*	..	*
Salary and wages on group certificates, etc.	*	*	*	..	*
Salary and wages - other	*	*	*	..	*
Sale of property
Section 75A - D deductions
Section 75D deductions
Section 75B and 75D deductions
Section 98A (2) deductions	*
Section 100 (2) credits	*	*	*	..	*
Section 160ACA rebates	*	*	*	..	*
Sole parent rebate	*	*	*	..	*
Spouse, daughter-housekeeper rebate	*	*	*	..	*
Stock -					
At beginning of year	*	*	*	..	*
At end of year	*	*	*	..	*
Purchases	*	*	*	..	*
Superannuation - deduction allowed -					
Employers' contribution	*	*
Self-employed	*	*	*	..	*
Tax agents fees	*	*	*	..	*
Tax instalment deductions	*	*	*	..	*
Taxable income	*	*	*	..	*
Termination payment -					
5% assessable	*	*	*	..	*
Taxable at 15%	*	*	..	*
Taxable at 30%	*	*	..	*
Fully assessable	*	*	..	*
Total business income -					
Other than primary production	*	*	*
Primary production	*	*	*
Total	*	*	*
Total business receipts -					
Other than primary production	*
Primary production	*
Total	*
Total rebates and credits	*	*	*	..	*
Trade union, etc. subscriptions	*	*	*	..	*
Trustee assessments	*	*	*	..	*
Undeducted purchase price of annuity	*	*	*	..	*
Unemployment and sickness benefit rebate	*	..	*
Unemployment and sickness benefits	*	*	*	..	*
Year of birth group	*	*	*	..	*
Zone and overseas forces rebate - total	*	*	*	..	*

	Taxation Statistics 1982-83	Taxation Statistics 1983-84	Taxation Statistics 1984-85 Volume 1	Taxation Statistics 1984-85 Volume 2	Taxation Statistics 1985-86
PARTNERSHIPS AND TRUSTS					
Commonwealth loan interest	*	*	*
Contract payments	*	*	*
Cost of goods sold	*	..
Depreciable assets purchased during year	*	*	*	*	*
Depreciable assets disposed of during year	*	*	*	*	*
Depreciation allowed -					
Building	*	*
Motor vehicle	*	*	*
Total	*	*	*
Dividend and interest income deductions	*
Dividends included in assessable income	*	*
Dividend income deductions	*	*
Gifts	*	*	*	*	*
Gross dividends
Gross interest	*
Gross rent, etc. included in assessable income	*	*
Gross sales	*	*	*	*	*
Interest from savings banks, credit unions, etc.	*	*	*	*	*
Interest income deductions	*
Interest paid	*	*	*	*	*
Investment allowance	*	*	*	*	*
Investment and property income deductions
Lease payments	*
Net business income (or loss) -					
Other than primary production	*	*	*	..	*
Primary production	*	*	*	..	*
Total	*	*
Net dividends	*	*	*	*	..
Net income (or loss) -					
Primary production
Total	*	*	*	*	*
Net interest	*	*	*	*	..
Net partnership and trust income (or loss) -					
Dividends subject to rebate	*
Other than primary production	*	*	*	*	*
Primary production	*	*	*	*	*
Total	*	*	*	*	*
Net rents, premiums, etc.	*	*	*	*	..
Number of company partnerships	*	*
Number of family partnerships	*	*	*	*	*
Number of partnerships or trusts	*	*	*	*	*
Number of partners or beneficiaries	*	*	*	*	*
Number of trusts -					
Company trusts	*	*
Deceased estates	*	*	*	*	*
Other than deceased estates or unit trusts	*	*	*	*	*
Other unit trusts	*	*	*	*	*
Public unit trusts	*	*	*	*	*
Other deductions	*	*	*	*	*
Other income n.e.i.	*	*	*	*	*
Partnership and trust income deductions
PPS credit	*	*
PPS income subject to deduction
Profit (or loss) from sale of real estate, shares, etc.	*	*	*	*	*
Rent income deductions	*	*	*	*	*
Repairs and maintenance	*	*	*
Salaries and wages paid	*	*	*	*	*
Sale of property	*	*	*	*	*
Section 75D deductions	*
Stock -					
At beginning of year	*	*	*	..	*
At end of year	*	*	*	*	*
Purchases	*	*	*	*	*
Superannuation - deduction allowed	*	*	*
Total business income -					
Other than primary production	*	*	*
Primary production	*	*	*
Total	*	*
Total business receipts -					
Other than primary production	*
Primary production	*
Total	*

	Taxation Statistics 1982-83	Taxation Statistics 1983-84	Taxation Statistics 1984-85 Volume 1	Taxation Statistics 1984-85 Volume 2	Taxation Statistics 1985-86
COMPANIES					
Bad debts	*	*
Balancing date	*	*	*	*	*
Combined sections 73, 73A, 75A, 75B, 75C, 75D, 78(1)(a), 78(1)(c), 88, 115 deductions	*	*
Contract payments	*	*	*
Cost of sales	*
Depreciable assets -					
Depreciated value at beginning of year	*	*	*	*	*
Purchases during year	*	*	*	*	*
Disposed of during year	*	*	*	*	*
Depreciated value at end of year	*	*	*	*	*
Number of taxpayers with depreciable assets	*	*	*	*	*
Depreciation allowed	*	*	*	*	*
Dividends included in assessable income	*	*	*	*	..
Dividends paid	*	*	*	*	*
Dividends subject to rebate - section 46	*	*	*	*	*
Film industry deduction	*	*
Exempt income	*	*	*	*	*
Government loan interest subject to rebate-sect. 160AB	*	*	*	*	*
Gross dividends	*
Gross interest	*
Gross rent	*	*	*	*	*
Gross sales	*	*	*	*	*
Income Equalization Deposits -					
Deposits	*	*
Withdrawals	*	*	*	*	..
Interest paid	*	*	*	*	*
Interest included in assessable income	*	*	*	*	..
International Agreement credits	*	*	*	*	..
Investment allowance	*	*	*	*	*
Investment and property income deductions	*
Lease payments	*	*
Losses for year	*	*	*	*	*
Losses recouped - section 80	*	*	*	*	*
Losses transferred - section 80G	*	*
Losses unrecovered at end of year	*	*	*	*	*
Management fees	*	*
MIC deductions	*	*
Net business income	*	*	*	*	..
Net partnership income (or loss)	*	*
Net partnership and trust income (or loss)	*	*	*
Net partnership and trust loss
Net profit or loss from business	*
Net tax	*	*	*	*	*
Net trust income	*	*
Number of companies -					
Co-operative	*	*	*	*	*
Non-profit	*	*	*	*	*
Non-resident	*	*	*	*	*
Non-taxable	*	*	*	*	*
Private	*	*	*	*	*
Public	*	*	*	*	*
Special section	*	*	*	*	*
Taxable	*	*	*	*	*
Other deductions	*
Other income n.e.i.	*
PPS credit	*	*
Payments to associated persons	*	*	*	*	*
Profit (or loss) from sale of property	*	*	*	*	*
Repairs and maintenance	*	*	*	*	*
Royalties paid	*	*	*
Salaries and wages paid	*	*	*	*	*
Sale of property	*	*	*	*	*
Section 80 deduction	*	*	*	*	*
Section 80G loss transferred	*	*
Section 98A(2) deduction	*	*
Section 122D deduction	*	*

	Taxation Statistics 1982-83	Taxation Statistics 1983-84	Taxation Statistics 1984-85 Volume 1	Taxation Statistics 1984-85 Volume 2	Taxation Statistics 1985-86
COMPANIES - continued					
Section 122DB deduction	*	*
Superannuation -					
Total contributions	*	*	*
Net deduction allowed	*	*	*	*	*
Taxable income	*	*	*	*	*
Total business receipts	*	*	*	*	*
Total rebates	*	*	*	*	..
Total rebates and credits	*
Trading stock -					
At beginning of year	*	*	*	*	*
At end of year	*	*	*	*	*
Number of taxpayers with	*	*	*	*	*
Purchases	*	*	*	*	*
DIVISION 7 ASSESSMENTS					
Deemed distribution -					
Section 65, 82R, 108, 109
Section 106
Total	*	*	*
Distributable income -					
Total	*	*	*
Dividends paid during prescribed period	*	*	*
Ex-Australian losses	*	*	*
Net tax	*	*	*
Number of companies	*	*	*
Retention allowance	*	*	*
Section 103 taxes	*	*	*
Sufficient distribution	*	*	*
Taxable income -					
Dividends from private companies	*	*	*
Other property income	*	*	*
Other	*	*	*
Total	*	*	*
Undistributed amount	*	*	*

INDEX - Individuals

Item	Page
Allowances or benefits	101,105
Australian Government pension	100
Averaging rebate	46-49,109 122,140
Balance payable/refundable	112,124
Beneficiary tax credit - section 100(2).	46-49,110
Business income by fine industry classification	92-97
Business income, net - see 'Net'	
Business receipts, total - see 'Total'	
Capital subscription - section 160ACA	109,122
Commonwealth loan interest rebate (Section 160AB)	110,123
Complementary tax	46,107,121,141
Computer assessed and issued assessments	100-114
Contributions to superannuation funds	106,120
Daughter-housekeeper - see 'Spouse, daughter-houskeeper'	
Deductions relating to other allowances.	105
Deductions relating to property income	44,53-89,104,118
Depreciable assets -	
Depreciation allowed	55-91,114,127
Disposed of during year	55-91,114,127
Purchased during year	55-91,114,127
Directors' fees, workers' compensation, honoraria, etc.	101,115
Dividends, gross	44,53-89, 104,118
Division 6AA.	107,120,173
Double tax credit	46
Electoral division.	142-170

INDEX - Individuals - continued

Item	Page
Eligible income.	107,120
Film industry deduction	120
Gift - deductions	106,119
Grade of net income	98-99
Grade of taxable income	28-49,100-141 171-174
Gross investment and property income.	104,118
Gross rents	44,53-89,104,118
Gross sales	54-90,112,125
Gross tax.	107,121
Home loan interest rebate	45,47-49,109,122
Housekeeper rebate.	45,47-49,108 129-130
Income - see 'Net'	
Income Equalization Withdrawals	45,53-89,105,119
Income subject to PPS deductions	113,126
Incorrect return penalty	112,124
Industry	50,92-97
Interest income - see 'Gross interest'	
Interest paid	55-91,114,126
Interest, gross.	44,53-89,104,118
Invalid relative rebate	45,47-49,108
Investment allowance	55-91,114,127
Investment and property income deductions	44,53-89,104,118
Investment and property income (gross)	104,118

INDEX - Individuals - continued

Item	Page
Investment and property income (net).	104,119
Late lodgment penalty.	111,124
Life assurance bonuses	105,119
Life assurance bonus rebate.	47-49,110,123
Living-away-from-home-allowance - deduction	105
Losses -	
Recouped	107,120
Unrecouped at end of year.	125
Manually assessed and issued assessments	128
Manually assessed computer issued assessments.	115-127
Marital status	129-135
Medical expenditure rebate	45,47-49,110
Medical expenditure - size	138-139
Medicare levy	46,107,121
MIC deductions	120
Net business income (or loss)	44,52-88,102,116
Net income (or loss)	28-34,45,50, 53-89,98-99, 105,119, 171-174
Net investment and property income	104-119
Net partnership and trust income (or loss).	44,52-88,103 117,174
Net tax	27-43,46-50, 54-86,111,124 140-172,174
Non-provisional taxpayers	27,35-43,50,128 171-172
Non-resident individuals.	172

INDEX - Individuals - continued

Item	Page
Number of returns/taxpayers.	27-44, 47-50 52-100, 115, 140-174
Other allowances - deductions	105
Other income	45, 53-89, 105
Other pensions, superannuation, etc..	100
Other salaries and wages.	102
Parents, parents-in-law rebate.	45, 47-49, 108, 121
Pensioner rebate	46-49, 110, 122
Pensions and other benefits -	
Australian Government	100
Other superannuation, etc.	100
Postcode analysis	142-170
Prescribed Payments System income subject to deduction	113, 126
Prescribed Payments System (PPS) credit.	46, 54-90, 111, 124
Primary Production.	35-43, 99, 140-141
Profit (or loss) from sale of real estate, etc.	53-89
Provisional tax -	
Credit	111, 124
Debit	111, 124
Taxpayers charged	27, 35-44, 50, 52-88, 128
Rebates, income tax -	
Averaging	46-49, 109, 122
Home loan interest	45, 47-49, 109, 122
Housekeeper	45, 47-49, 108, 121 129-130
Invalid relative.	45, 47-49, 108
Life assurance bonus	47-49, 110, 123
Medical expenditure.	45, 47-49, 110
Parent, parent-in-law	45, 47-49, 108 121
Pensioner	46-49, 110, 122
Section 100(2)	46, 110, 123

INDEX - Individuals - continued

Item	Page
Rebates - continued	
Section 160ACA	109,122
Sole parent	45,47-49,108 121,129-130
Spouse, daughter-housekeeper.	45,47-49,108 121,129-130
Termination payment.	46-49,110,123
Total dependants, housekeeper, etc.	129-130
Total rebates and credits	46-49,53-89, 111,123
Unemployment and sickness benefits	46-49,100,109 122
Zone, overseas forces	45,47-49,109 122
Rent, premiums, etc. - see gross	
Salary and wages in assessable income	44,52-89,98-99 102,116
Salary and wages on group certificates etc.	100,115
Salaries and wages paid	55-91,113,126
Sale of property	44,53-89,103,117
Sections -	
Section 75D deductions.	55-91,114,127
Section 98A(2) deduction	46,47-49,123
Section 100(2) credit	46-49,110
Sex of taxpayer	28-34,47-48 129-135
Sole parent rebate	45,47-49,108, 121,129-130
Spouse, daughter-housekeeper rebate	45,108,121, 129-130
State or territory of residence.	27
Stock on hand at beginning/end of year	54-90, 112,125
Stock purchases/disposals during year.	54-90 112,125
Superannuation -	
Self-employed	106,120

INDEX - Individuals - continued

Item	Page
Tax - Gross - see 'Gross'	
Tax - Net - see 'Net'	
Tax agent fees - deduction	106
Tax instalment deduction	46,54-90 100,115
Taxable income	27-43,45,47-50 53-89,107,121 128,140-170
Taxable income exceeding \$500,000	174
Termination payments -	
Eligible termination payment - taxable at 15%	101,116
Eligible termination payment - taxable at 30%	101,116
Eligible termination payment - 5% assessable.	101
Payments for unused leave - assessable in full	101,115
Payments for unused leave - 5% assessable.	101,115
Termination payment rebate.	46-49 110,123
Total business receipts	55-91, 113,126
Total rebates.	46
Total rebates and credits.	46-49,53-89 111,123
Trade union subscriptions.	105
Trustee assessments.	171
Undeducted purchase price of annuity	106
Unemployment and sickness benefits.	46-49,100 109,122
Year of birth group.	136-137
Zone, overseas forces rebate.	45,47-49 109,122

INDEX - Partnerships and Trusts

Item	Page
Business income, net - see 'Net'	
Business income, total - see 'Total'	
Business receipts, total - see 'Total'	
Depreciable assets -	
Depreciation allowed -	193-237,241
Disposed of during year	193-237,241
Purchased during year	193-237,241
Deductions - other.	191-235,239
Dividends, gross	191-235,239
Gifts - deductions	191-235,239
Grade of net income	187,188
Gross dividends	191-235,239
Gross interest	191-235,239
Gross rents	191-235,239
Gross sales	192-236,240
Income - see 'Net' and 'Total'	
Industry	190-237
Interest paid	193-237,241
Interest, gross	191-235,239
Investment allowance	193-237,241
Investment and property income deductions	193-237,241
Net business income	190-234,238
Net income	191-235
Net income from partnership and trust	190-234,238
Net interest	191-235
Net partnership and trust income	191-235
Number of beneficiaries	230

Index - Partnerships and Trust - continued

Item	Page
Number of beneficiaries per trust	188
Number of company partnerships	238-241
Number of company trusts	238-241
Number of deceased unit trusts	238-241
Number of family partnerships	222-225
Number of non-family partnerships	238-241
Number of other trusts.	238-241
Number of other unit trusts	238-241
Number of partners	222-226
Number of partners and beneficiaries	190-218,234,238
Number of partner per partnership	187
Number of partnerships by industry.	222-226
Number of partnerships and trusts	190-218,234,238
Number of trusts by industry.	230
Number of public unit trusts.	230-233
Other deductions	191,235,239
Other income	191-235,239
Partnerships -	
Family	238-241
Non-family	238-241
Company	238-241
Property, sales - see 'Sale'	
Rent, premiums, etc. income	191-235,239
Rent, premiums, etc. - gross	191-235,239
Salaries and wages paid	193-237,240
Sale of property	191-235,238
Sales, gross	192-236,240

INDEX - Partnerships and Trusts - continued

Item	Page
Section - 75D deductions	241
State or territory of assessment	190-237
Stock on hand at beginning/end of year	192-236,240
Stock purchases during year	192-236,240
Trusts -	
Deceased estate	238-241
Public unit	238-241
Other unit	238-241
Company	238-241
Other	238-241

INDEX - Companies

Item	Page
Balancing date	370-371
Business receipts, total - see 'Total'	
Co-operative companies.	274-281
Cost of goods sold	274
Credits - total	280,286-346 352-364
Depreciable assets -	
Depreciated value at beginning of year.	277,284-346 350-364
Purchased during year	277,284-344 350-362
Disposed of during year.	277,284-344 350-362
Depreciation allowed.	278,284-344 350-362
Depreciated value at end of year.	278,284-344 350-362
Dividends, (Section 46)	280,286-346 352-364
Dividends paid	281,286-346 352-364
Exempt income.	281,286-346 352-364
Film industry deduction	276,283-346 349-364
Government loan interest	280,286-346 352-364
Grade of net tax.	368-369
Grade of taxable income	257-272,274-281 285-346,351-364
Grade of total business receipts	366-367
Gross dividends	279,285-346 351-364
Gross interest	279,285-346 351-364

INDEX - Companies - continued

Item	Page
Gross rents	278,285-346 351-364
Gross sales	274,282-346 348-364
Industry	262-272 282-364
Interest paid.	275,283-346 349-364
Interest, gross	279,285-346 351-364
Investment allowance	275,283-346 349-364
Investment and property income deductions	279,285-346 351-364
Lease payments	276,283-346 349-364
Loss for year.	281,352-364 370-371
Losses - Transferred - Section 80G	279,285-246 351-364
Management Investment company deductions	277,283-346 349-364
Month of balancing date	370-371
Net profit or loss from business	277,284-246 350-364
Net income from partnership and trust.	278,284-246 350-364
Net tax.	257-260,281 286-246,368-369
Non-profit companies	274-281
Non-resident companies.	274-281
Number of companies.	257-371
Number with trading Stock.	274

INDEX - Companies - continued

Item	Page
Other deductions.	277,283-346 349-364
Other income or loss	279,285-346 351-364
Payments to associated persons	276,283-346 349-364
Prescribed Payments System - Credit - total.	281,286-346 352-364
Rebatable dividends - Section 46	240,286-346 352-364
Rebates - total	280,286-346 352-364
Rent.	278,285-346 351-364
Royalties paid - deduction allowed.	275,283-346 349-364
Salaries and wages paid	275,282-346 348-364
Sale of property.	278,285-346 351-364
Sales, gross - see 'Gross'	
Sections -	
Section 46 - dividends	280,286-346 352-364
Section 80 deductions	276,283-346 349-364
Section 80G loss transferred	279,285-246 351-364
Section 98A(2).	281
Special section assessments	274-281
State or territory of assessment	258-261,274-281 367-368
Stock on hand at beginning/end of year	274,282-346 348-364

INDEX - Companies - continued

Item	Page
Superannuation - deductions	277,283-346 349-364
Tax - Net - see 'Net'	
Taxable income	257-272,280 285-346,351-364 366-371
Total business receipts	275,282-346 348-364,366-367
Total rebates and credits.	208,286-346 352-364

INDEX - Other

Item	Page
Amount debited, credited and outstanding -	
Estate duty	435
Gift duty	435
Pay-roll duty.	435
Sales tax	414
Tobacco charge	437
Wool tax	436-437
Bank Account Debit Tax -	
Size of debt	438
Value of debt.	438
Tax payable	438
Business type - gross sale value - Sales tax	413
Contents	vii
Estate duty	435
Facsimiles	443-479
Foreword	v
Fringe Benefits Tax Payable -	
Type of organisation	425, 426, 430
Grade of Tax Payable	425
Industry	426-427, 429
Type of Benefit	427-430
Number of employees.	429-430
Gift duty.	435
Gross sales - Sales tax	412, 413
Gross taxable sales - Sales tax	411-413
Husband and wife (matched) returns -	
No. of couples	401
Mean taxable income.	401
Grade of husband's taxable income	402-403
Grade of wife's taxable income	402-403
Grade of combined taxable income	401
Income - see 'Net' and 'Total'	
Items included in statistical tables	489-494

INDEX - Other - continued

Item	Page
Month of lodgement - Sales tax	411,412
Net collections - Sales tax	411-412
Net tax payable - sales tax	411
Number of sales tax returns	414
Pay-roll tax	435
Prior year individuals	
Type of Taxpayer	397,400
Grade of Taxable Income.	398
State of assessment	399,400
Selected items.	398,399-400
Non-provisional	397-400
Provisional.	397-400
Rates of tax	483-485
Sales, gross - see 'Gross'	
Sale value of taxable goods - Sales tax	412,413
Superannuation funds -	
Number	383-386
Total assets	383-386
Net income	383-386
Benefits.	383-386
Taxable income.	383-386
Gross tax	383-386
Provisional credit/debit	383-386
Balance payable/refundable.	383-386
Type of fund	383-386
State or territory of assessment.	383-386
Grade of assets	383-386
Tax - Gross - see 'Gross'	
Tax - Net - see 'Net'	
Taxable wool - wool tax	383-386
Tobacco charge	437
Wool tax	436,437



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