



Australian Taxation Office

---

# TAXATION STATISTICS 1987-88

---





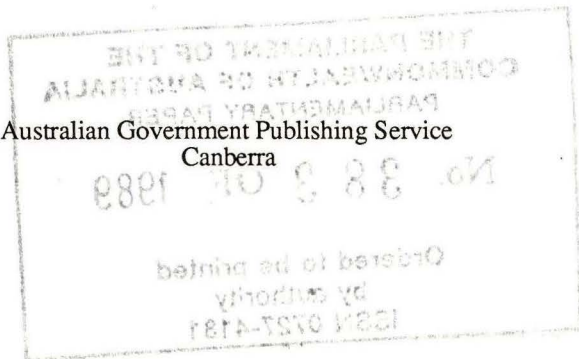


Australian Taxation Office

# Taxation Statistics

1987-88

Australian Government Publishing Service  
Canberra

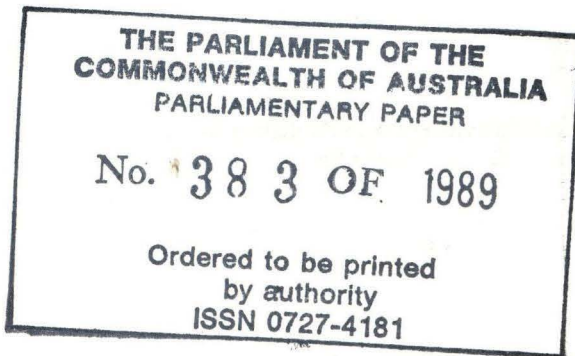


© Commonwealth of Australia 1989

ISSN 0300-2551

This work is copyright. Apart from any use as permitted under the *Copyright Act 1968*, no part may be reproduced by any process without written permission from the Director Publishing and Marketing, AGPS. Inquiries should be directed to the Manager, AGPS Press, Australian Government Publishing Service, GPO Box 84, Canberra ACT 2601.

This work was reproduced from camera-ready copy prepared by the author body. There has been no input by the editorial section of the Australian Government Publishing Service.



Printed in Australia by Paragon Printers, Canberra, A.C.T.



## Commissioner of Taxation

2 Constitution Avenue, Canberra A.C.T.  
P.O. Box 900 Civic Square A.C.T. 2608

Telephone: (062) 75 2222  
Telex: 62187  
Facsimile: (062) 47 2830

Your Reference:  
Contact Officer:  
Our Reference:

The Honourable P J Keating  
Treasurer  
Parliament House  
CANBERRA ACT 2600

I submit to you for presentation to the Parliament the  
'Taxation Statistics 1987-88'.

A handwritten signature in cursive script that reads 'T P Boucher'.

(T P Boucher)  
COMMISSIONER OF TAXATION  
15 November 1989

*TAXES - Building a better Australia*



## 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 1987-88 income year returns of individual taxpayers.

Part 2 contains statistics from 1987-88 income year returns of taxable companies.

Part 3 contains statistics from prior year (1986-87 income year) returns of individuals.

Part 4 contains statistics relating to Sales Tax collections for the 1988-89 financial year.

Part 5 contains details of Fringe Benefits Tax payable for the year ended 31 March 1989.

Part 6 contains information on Wool tax, Tobacco charge and Debits tax payments for the 1988-89 financial year.

Facsimiles of the relevant return forms for individuals 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 :

Assistant Commissioner,  
Revenue Analysis Branch,  
Australian Taxation Office,  
2 Constitution Avenue,  
CANBERRA. A.C.T.

**Postal address :**  
P.O. Box 900,  
CIVIC SQUARE. A.C.T. 2608



CONTENTS	Page
Foreword	v
<b>PART 1 - INDIVIDUALS</b>	<b>3</b>
Description of tables and items	
Tables of statistics	
Table 1.1 - Taxable and non-taxable returns by state or territory of residence, office of assessment and type of taxpayer	25
Table 1.2 - Taxable returns: percentage distribution by sex and grade of taxable income	26
Table 1.3 - Taxable returns by sex and grade of taxable income -	
(a) Non-provisional	28
(b) Provisional - property	29
(c) Provisional - primary producers	30
(d) Provisional - other	31
(e) Total	32
Table 1.4 - Taxable returns by type of taxpayer and grade of taxable income -	
(a) New South Wales	33
(b) Victoria	34
(c) Queensland	35
(d) Western Australia	36
(e) South Australia	37
(f) Tasmania	38
(g) Northern Territory	39
(h) Australian Capital Territory	40
(i) Australia	41
Table 1.5 - Taxable returns: selected items by grade of taxable income.	42
Table 1.6 - Taxable returns: selected rebates and credits allowed by grade of taxable income -	
(a) Males	45
(b) Females	46
(c) Total	47
Table 1.7 - Taxable returns by type of taxpayer and broad industry groups.	48
Table 1.8 - Taxable returns: selected items by industry -	
(a) New South Wales	50
(b) Victoria	54
(c) Queensland	58
(d) Western Australia	62
(e) South Australia	66

	Page
(f) Tasmania	70
(g) Northern Territory	74
(h) Australian Capital Territory	78
(i) Australia	82
Table 1.9 - Non-taxable returns: selected items by industry.	86
Table 1.10 - Taxable and non-taxable returns: business income by fine industry classification.	90
Table 1.11 - Non-taxable returns: selected items by broad industry and grade of net income.	98
Table 1.12 - All items classified by grade of taxable income (taxables only) and state of assessment (taxables only).	100
Table 1.13 - Taxable and non-taxable manually assessed and issued assessments by type of taxpayer and grade of taxable income.	115
Table 1.14 - Returns by grade of taxable income, sex and marital status -	
(a) Taxable	116
(b) Non-taxable	117
Table 1.15 - Taxable and non-taxable by sex, marital status and grade of taxable income -	
(a) Non-provisional	118
(b) Provisional - property	119
(c) Provisional - primary producers	120
(d) Provisional - other	121
(e) Total	122
Table 1.16 - Taxable and non-taxable returns by age group and grade of taxable income.	124
Table 1.17 - Taxable and non-taxable returns where total net medical expenses exceeded \$1,000 by grade of taxable income, state of assessment and size of net medical expenses.	126
Table 1.18 - Taxable and non-taxable returns with averaging rebate by type of taxpayer and grade of taxable income.	128
Table 1.19 - Taxable and non-taxable returns with complementary tax by type of taxpayer and grade of taxable income.	129



	<b>Page</b>
Table 1.20 - Taxable and non-taxable returns by electoral division and residential postcode.	130
Table 1.21 - Taxable and non-taxable trustee assessments: selected items by grade of taxable income and type of taxpayer.	159
Table 1.22 - Selected items from taxable and non-taxable assessments of non-resident individuals classified by broad grade of taxable income and type of assessment.	160
Table 1.23 - Selected items from taxable and non-taxable assessments of individuals assessed under division 6AA of the Income Tax Assessment Act (other than trustee assessments).	161
Table 1.24 - Taxable returns with taxable income in excess of \$500,000: selected items by grade of taxable income.	162
Table 1.25 - Capital gains subject to tax: number and amount of capital gain and tax thereon classified by type of capital gain and by grade of taxable income and type of asset.	163

## **PART 2 - COMPANIES**

<b>Description of tables and items</b>	<b>167</b>
<b>Tables of statistics</b>	
Table 2.1 - Taxable companies: percentage distribution by grade of taxable income.	177
Table 2.2 - Taxable companies by grade of taxable income and state of assessment -	
(a) Private companies	178
(b) Public companies	179
(c) All taxable companies	180
Table 2.3 - Taxable companies by industry and grade of taxable income -	
(a) Private companies	182
(b) Public companies	190
Table 2.4 - Taxable companies: all items by type of company, grade of taxable income (private and public only) and state of assessment (taxable only).	198
Table 2.5 - Taxable companies: all items by industry -	
(a) Private companies - Australia	206
(b) Public companies - Australia	210
(c) All taxable companies	214

	<b>Page</b>
Table 2.6 - Taxable companies by grade of total business receipts and state of assessment	218
Table 2.7 - All taxable companies by grade of net tax assessed and state of assessment.	220
Table 2.8 - Taxable companies by month of balancing date and grade of taxable income.	222
Table 2.9 - Capital gains subject to tax : number and amount of capital gain and tax thereon classified by type of capital gain and by grade of taxable income and type of asset.	224

### **PART 3 - MISCELLANEOUS STATISTICAL TABLES - INDIVIDUALS**

<b>Description of tables and items</b>	<b>227</b>
<b>Tables of statistics</b>	
Table 3.1 - Prior year taxable and non-taxable individuals: 1986-87 income year returns which were assessed in the period 1 July 1988 to 30 June 1989 by type of taxpayer and state of assessment.	231
Table 3.2 - Prior year taxable and non-taxable individuals: 1986-87 income year returns which were assessed in the period 1 July 1988 to 30 June 1989 - selected items by grade of taxable income.	232
Table 3.3 - Prior year taxable individuals: 1986-87 income year returns which were assessed in the period 1 July 1988 to 30 June 1989 - selected items by state of assessment.	233
Table 3.4 - Prior year taxable individuals with rebates and credits: 1986-87 income year returns which were assessed in the period 1 July 1988 to 30 June 1989 - selected items by type of taxpayer and state of assessment.	234

### **PART 4 - SALES TAX**

<b>Description of tables and items</b>	<b>237</b>
<b>Tables of statistics</b>	
Table 4.1 - Statistics of net collections and estimated taxable sales by month for the financial year 1988-89.	241
Table 4.2 - Statistics of net collections and estimated taxable sales by state for the financial year 1988-89.	241
Table 4.3 - Estimated sales value of taxable goods in each rate class by month of lodgment for the financial year 1988-89.	242

	<b>Page</b>
Table 4.4 - Estimated sales value of taxable goods in each rate class by state for the financial year 1988-89.	242
Table 4.5 - Gross sale value of taxable goods included in returns in each rate class by business type for the financial year 1988-89.	243
Table 4.6 - Persons registered under the Sales Tax Assessment Act submitting regular monthly returns at 30 June 1988 and 1989 by state.	244
 <b>PART 5 - FRINGE BENEFITS TAX</b>	
<b>Description of tables and items Tables of statistics</b>	<b>247</b>
Table 5.1 - Tax payable by organisation type and grade of tax payable for the year ended 31 March 1989.	251
Table 5.2 - Tax payable by organisation type and industry for the year ended 31 March 1989.	252
Table 5.3 - Tax payable by type of benefit and industry for the year ended 31 March 1989.	253
Table 5.4 - Tax payable by type of benefit and organisation for the year ended 31 March 1989.	254
Table 5.5 - Tax payable by type of benefit and industry for the year ended 31 March 1989 showing the number of employees receiving a fringe benefit where applicable.	255
Table 5.6 - Tax payable by type of benefit and organisation for the year ended 31 March 1989 showing the number of employees receiving a fringe benefit where applicable.	256
 <b>PART 6 - MISCELLANEOUS TAXES</b>	
<b>Tables of statistics</b>	
Table 6.1 - Wool tax: quantities of taxable wool shown in wool tax returns by state for the financial year 1987-88.	259
Table 6.2 - Wool tax: amount debited, amount credited and amount outstanding for the financial year 1988-89 by state.	260
Table 6.3 - Tobacco charge: amount debited, amount credited and amount outstanding for the financial year 1988-89 by state.	260

Table 6.4	-	Debits tax payments: amount debited, value of debit and tax payable by size of debit for the financial year 1988-89.	260
-----------	---	--	-----

**Appendixes**

1.	Facsimiles of Return Forms	263
2.	Rates of Income Tax	285
3.	Items included in 'Taxation Statistics'	191

**Index**

Individuals	297
Companies	303
Other	306

# **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 1987-88 income year which were assessed during the 1988-89 financial year. Details of 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 1987-88 income year there were two types of return forms in use for individual taxpayers.

- Form S* - for use by most salary and wage earners, pension, superannuation or unemployment benefit recipients with interest, dividends or other investment income (excluding rental property cases) up to \$999.
  
- Form AB* - for use by individuals with investment/property income exceeding \$999; those with income from a partnership or trust or those with any profit from property acquired and disposed of within 12 months or a profit from property which was acquired before 20 September 1985 for profit making by sale or with a capital gain or loss on an asset acquired after 19 September 1985 or those salary and wage earners claiming a deduction for contributions to a non employer sponsored superannuation fund. Also 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.

Data which is not available for separate publication is represented by an asterisk (\*).



## **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
- Allowances or benefits
- Other salaries and wages
- Deductions relating to car, travel and work expenses
- Undeducted purchase price of annuity
- Invalid relatives rebate
- Housekeeper 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 \$1000.

Returns with income from sources other than salary and wages where:

- (i) net business income or loss was greater than \$999;
- (ii) total business income or loss was greater than \$999; or
- (iii) property income or loss was greater than \$999.

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 tips, 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 their employment. It includes travelling allowance (including allowance received for use of employee's motor vehicle), meal allowance, entertainment allowance, tool/clothing allowance, value of benefit received from employee share schemes and other similar benefits or allowances, and value to employee of any other allowance, gratuity, compensation, bonus or premium given or granted directly or indirectly in cash or otherwise.

**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. These amounts were subject to tax at the standard rate, though a rebate exists to limit the marginal rate to a maximum of 30% in 1986-87.

**Payments for unused leave and eligible termination - 5 per cent assessable** - This item is 5 per cent 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 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 has been deducted from lump sum superannuation and kindred payments accrued after 30 June 1983 by persons aged 55 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.

**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 25A and section 26AAA of the Income Tax Assessment Act.

**Loss from sale of real estate, shares, etc.** - This is the net loss derived from the sale of property. 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.'.

**Net capital gains** - This item is the amount of any real capital gain (i.e. allowing for inflation) made on the disposal of assets acquired after 19 September 1985. A net capital loss in the previous year will carry forward to reduce the current year liability.

**Gross rents** - The gross amount of any rent received including premiums received in connection with a grant, assignment or a surrender of a lease, assignment, 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 franked dividends received** - This item consists of dividends including bonus shares and other distributions paid by resident companies which have paid sufficient Australian tax for the dividends to carry a rebate entitlement for resident shareholders. These dividends are known as franked dividends.

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

**Primary imputation credit** - This item is the sum of credits to which individuals, in their own right, are entitled in respect of franked dividends received after 1 July 1987.

**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, but does not include excess loan interest carried forward from previous years.

**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 short-term 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 made before 1 September 1983. It also includes in respect of deposits made before 1 September 1983 transfers to the current scheme. 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 from overseas** - This item includes income from overseas employment, pensions, annuities or other income from overseas.

**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 special deductions allowed for expenditure of a capital nature.

### **Deduction items**

**Deductions relating to car, travel and work expenses** - This item comprises car expenses, travel expenses and work expenses. Work expenses include uniforms, protective clothing, tools, union dues, professional association fees and work related self education expenses (amounts over \$250 only).

**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.

**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.

**Loss 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.



**Loss 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. This item includes amounts paid as fees to a registered tax agent in connection with the preparation of the taxpayer's own income tax return.

**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 for Arts, Sport, the Environment, Tourism, and Territories.

**Management investment company (MIC) deductions** - Amounts allowed as deductions for capital subscriptions 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 i.e. trustees, primary producers, taxpayers with notional incomes and unmarried minor children. Special rules also apply to the tax free threshold where a person first stopped full-time education or became or ceased to be a resident of Australia. 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 1.25% 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 those 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 ex-nuptial daughter. 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 ex-nuptial 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 dependent 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 (i.e. single, widowed or divorced) who had the care of a dependent child or student, but were not entitled to a rebate for a housekeeper, daughter-housekeeper or spouse. The maximum rebate was \$780.

**Home loan interest rebate** - A rebate of 29 cents in the dollar is allowable for home loan interest paid by taxpayers occupying their first home in Australia on or after 1 July 1982 and before 1 July 1985. Where the home was occupied after 1 October 1983 it was necessary that the contract for purchase or construction was entered into prior to 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 dependent 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 1987-88 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.

**Unemployment and Sickness Beneficiary Rebate** - Taxpayers who received social security unemployment, sickness or special benefits or Austudy, Assistance for Isolated Children Scheme or Veterans' Children Education Scheme allowances were allowed a rebate of tax up to a maximum of \$180 for single beneficiaries and \$430 for married beneficiaries. The amount of rebate was reduced by 12.5 cents for each dollar of taxable income in excess of \$5850 for single taxpayers and \$10350 for married taxpayers. The rebate completely shaded out at a taxable income of \$7290 for a single beneficiary and \$13790 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 Australian service pension which was subject to tax.

For social security pension recipients the maximum rebate of \$250 meant that no tax was payable on taxable income up to \$6142. The maximum rebate was reduced by 12.5 cents for each dollar of taxable income exceeding \$6142 until it shaded out at a taxable income of \$8142.

For service pension recipients the maximum rebate of \$308 meant that no tax was payable on a taxable income up to \$6384. The maximum rebate was reduced by 12.5 cents for each dollar of taxable income exceeding \$6384 until it shaded out at a taxable income of \$8848.

**Termination payments rebate -**

Section 160AA of the Assessment Act ensures that:

- (a) *'the after 30 June 1983 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 26AC and 26AD apply, bear tax at no more than 30 per cent.

(Note: For 1987-88, the Medicare levy makes the rates effectively 31.25% and 16.25%.)

**Life Assurance Bonus Rebate** - Amounts of rebate allowed at 29 per cent where bonuses or similar amounts were included in assessable income in respect of a policy issued by a life insurance company which paid tax on the income from which it paid the bonuses, certain State Government Insurance Offices or a friendly society.

**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 for a deduction from tax assessed to a beneficiary of the amount of tax paid by the trustee. The trustee is assessed under the provisions of Section 98(4) in respect of that beneficiary's share of income.

**Net medical expenses 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 rate of 29 cents for each dollar.



**Imputation credit** - Resident individual shareholders, including trustees, are entitled to a rebate of tax on franked dividends received after 1 July 1987. The rebate reflects the amount of tax paid by the company on its taxable income. This item includes imputation credits received by individuals in their own right or as beneficiaries of trust estates or as partners in partnerships.

**Foreign tax credits** - Under the foreign tax credit system, the foreign source income derived by Australian resident individuals (apart from certain salary and wages or other remuneration) is subject to Australian income tax. Credit, up to the amount of the Australian income tax referable to the relevant foreign income, is allowed against the Australian tax payable for analogous foreign tax that is paid on the foreign income.

**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 tax deductions made from gross business income under the prescribed payments system.

**Provisional Tax - credit** - This item is the sum of the amounts of provisional tax credit (i.e. credit for amounts of provisional tax debit levied in respect of the 1987-88 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 Debit - informative** - This item is a notional figure based on the provisional tax levied in the previous year's assessment. It relates to those taxpayers charged provisional tax of more than \$5,000 who pay their provisional tax under the quarterly provisional tax instalment system.

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 1988-89, provisional tax was calculated using 1988-89 rates of tax applied to 1987-88 income increased by 12 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 1988-89 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 lodgment and incorrect return penalties and deducting any amounts for provisional credit, tax instalment deductions, prescribed payments system credits and foreign tax credits.

**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.

**Cost of sales** - This represents 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 business. It includes all labour and costs such as freight etc.

**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'.

**Gross PPS income subject to 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.

**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 including extensions, alterations or improvements.

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.

**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 \$6,000-\$6,999 includes returns with taxable incomes of \$6,000 or more up to and including incomes of \$6,999. 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 or assessments that were manually assessed and issued 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 \$5101 which requires an explanation since generally no tax is payable because of the tax-free threshold. These returns are: (1) returns of individuals who ceased full-time education or became or ceased to be residents of Australia during the year and were not entitled to the full tax-free threshold. (2) returns of non-residents, (3) those of certain minors assessed under Division 6AA of the Income Tax Assessment Act, and (4) 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 occupation type, 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 \$5101. 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, occupation type and grade of taxable income.**

This table consists of parts (a) to (i). Parts (a) to (h) contain the information relating to each state or territory 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 \$5,101 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 and the number with informative provisional debit are also shown for each level of income. As in table 1.2, taxable returns with incomes of less than \$5,101 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 occupation type 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 and assessments that were manually assessed and issued.

**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 or territory 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 AB 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, which covers eight pages, shows statistics of total business receipts 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 receipts 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 manually processed returns.

**TABLE 1.12** - All income, deduction and rebate items classified by grade of taxable income and state of assessment.

This table, which covers 15 pages, contains statistics of all income, deduction, rebate items etc. 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 and assessments that were manually assessed and issued.

**TABLE 1.13 - 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.

This table excludes trustee assessments.

**TABLE 1.14 - 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 \$5,101 are shown. The same comments apply.

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

**TABLE 1.15 - 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 1.16 - Taxable and non-taxable returns classified by age 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 1.17** - Returns in which net medical expenses exceeded \$1,000 classified by grade of taxable income, state of assessment and size of net medical expenses.

In this table the number of returns and the amount of net medical expenses 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 1.18** - 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 1.19** - 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 1.20** - 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 1986 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 1.21** - 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 1.22** - 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 classified by type of assessment i.e. provisional and non-provisional, while taxable assessments are also classified 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 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 49 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 1.24** - 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.

**TABLE 1.25** - Capital gains subject to tax.

This table shows by grade of taxable income, for individual returns, the number and amount of capital gain classified by type of capital gain. Also provided is the net tax attributable to the total capital gain by each grade of taxable income.



# 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 1987-88**

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
		\$M	\$M			\$M	\$M			\$M	\$M	
New South Wales . . . . .	363,081	1,896,023	40,253.7	9,649.4	33,504	714,717	17,510.2	4,391.8	396,585	2,610,740	57,763.9	14,041.2
Victoria . . . . .	285,050	1,484,043	31,251.9	7,435.3	29,700	579,098	13,503.4	3,325.1	314,750	2,063,141	44,755.3	10,760.5
Queensland . . . . .	209,927	844,496	16,384.1	3,620.5	19,707	325,190	7,062.9	1,728.0	229,634	1,169,686	23,447.0	5,348.5
Western Australia . . . . .	113,921	521,841	10,753.4	2,505.0	10,127	196,500	4,745.1	1,185.2	124,048	718,341	15,498.4	3,690.2
South Australia . . . . .	103,818	477,932	9,199.6	2,042.0	10,317	184,659	3,901.2	886.2	114,135	662,591	13,100.8	2,928.3
Tasmania . . . . .	31,122	149,580	2,929.7	653.9	2,903	51,214	1,081.8	256.9	34,025	200,794	4,011.5	910.8
Northern Territory . . . . .	12,808	51,157	1,161.3	262.5	449	8,195	225.8	57.7	13,257	59,352	1,387.0	320.1
Australian Capital Territory . . . . .	17,004	113,124	2,750.7	714.8	1,321	31,684	860.9	230.9	18,325	144,808	3,611.6	945.7
<b>Australia . . . . .</b>	<b>1,136,731</b>	<b>5,538,196</b>	<b>114,684.4</b>	<b>26,883.5</b>	<b>108,028</b>	<b>2,091,257</b>	<b>48,891.2</b>	<b>12,061.8</b>	<b>1,244,759</b>	<b>7,629,453</b>	<b>163,575.6</b>	<b>38,945.3</b>
Office of assessment -												
Sydney . . . . .	117,474	674,415	14,772.2	3,641.7	11,342	256,351	7,093.1	1,875.5	128,816	930,766	21,865.2	5,517.1
Parramatta . . . . .	96,744	569,050	11,920.8	2,799.9	6,939	157,170	3,553.4	860.4	103,683	726,220	15,474.2	3,660.3
Chatswood . . . . .	55,255	254,002	5,679.9	1,426.2	6,751	138,821	3,438.8	874.5	62,006	392,823	9,118.7	2,300.7
Newcastle . . . . .	63,498	286,879	5,797.5	1,332.0	5,841	103,216	2,139.5	491.9	69,339	390,095	7,937.0	1,823.8
Melbourne . . . . .	107,040	532,211	11,808.7	2,928.0	13,032	263,128	7,073.2	1,839.6	120,072	795,339	18,881.9	4,767.6
Dandenong . . . . .	91,663	511,958	10,808.8	2,571.6	9,427	169,689	3,538.2	835.2	101,090	681,647	14,347.0	3,406.8
Victoria North . . . . .	72,579	385,866	7,645.0	1,725.7	6,080	119,908	2,446.2	562.7	78,659	505,774	10,091.2	2,288.5
Albury/Wodonga . . . . .	38,248	133,932	2,484.0	532.6	3,399	73,852	1,496.3	325.3	41,647	207,784	3,980.3	857.9
Brisbane . . . . .	160,262	657,628	12,554.8	2,767.1	15,201	251,648	5,439.4	1,336.2	175,463	909,276	17,994.2	4,103.3
Townsville . . . . .	47,279	183,892	3,773.0	841.8	4,083	68,346	1,481.9	356.9	51,362	252,238	5,254.8	1,198.7
Perth . . . . .	113,676	520,787	10,728.8	2,498.7	10,075	196,048	4,731.9	1,181.9	123,751	716,835	15,460.8	3,680.6
Adelaide . . . . .	108,543	488,339	9,409.2	2,088.5	10,415	186,456	3,960.2	901.9	118,958	674,795	13,369.4	2,990.4
Hobart . . . . .	30,906	149,213	2,919.7	651.1	2,885	50,987	1,076.6	255.3	33,791	200,200	3,996.3	906.4
Darwin . . . . .	8,497	41,109	961.0	219.0	421	7,455	205.3	52.3	8,918	48,564	1,166.3	271.3
Canberra . . . . .	25,067	148,915	3,420.9	859.5	2,137	48,182	1,217.2	312.4	27,204	197,097	4,638.1	1,171.9
<b>Australia . . . . .</b>	<b>1,136,731</b>	<b>5,538,196</b>	<b>114,684.4</b>	<b>26,883.5</b>	<b>108,028</b>	<b>2,091,257</b>	<b>48,891.2</b>	<b>12,061.8</b>	<b>1,244,759</b>	<b>7,629,453</b>	<b>163,575.6</b>	<b>38,945.3</b>

**TAXABLE INDIVIDUALS  
PERCENTAGE DISTRIBUTION BY GRADE OF TAXABLE INCOME**  
(Excludes trustee or manually assessed and issued assessments)

**TABLE 1.2**  
**Income year 1987-88**

Grade of taxable income		Number					Net income		Taxable income		Net tax		
		Males	Females	Total			\$M	%	\$M	%	\$M	%	
\$	\$		%	%	%	\$M	%	\$M	%	\$M	%		
Under	5,101	40,233	.92	32,567	1.01	72,800	.95	248.5	.15	233.8	.14	21.8	.06
5,101 -	5,999	55,133	1.25	95,941	2.97	151,074	1.98	886.0	0.53	840.9	.51	23.3	.06
		95,366	2.17	128,508	3.97	223,874	2.93	1,134.5	.67	1,074.7	.66	45.0	.12
6,000 -	6,999	132,608	3.02	225,933	6.99	358,541	4.70	2,416.5	1.43	2,346.4	1.43	91.7	.24
		227,974	5.19	354,441	10.96	582,415	7.63	3,551.0	2.11	3,421.1	2.09	136.7	.35
7,000 -	7,999	133,023	3.03	214,171	6.62	347,194	4.55	2,674.1	1.59	2,596.9	1.59	180.4	.46
		360,997	8.22	568,612	17.58	929,609	12.18	6,225.1	3.69	6,018.0	3.68	317.1	.81
8,000 -	8,999	116,090	2.64	174,396	5.39	290,486	3.81	2,549.7	1.51	2,466.3	1.51	224.4	.58
		477,087	10.86	743,008	22.98	1,220,095	15.99	8,774.7	5.2	8,484.3	5.19	541.5	1.39
9,000 -	9,999	112,596	2.56	153,922	4.76	266,518	3.49	2,621.5	1.55	2,531.9	1.55	276.6	.71
		589,683	13.42	896,930	27.73	1,486,613	19.49	11,396.3	6.76	11,016.2	6.73	818.1	2.10
10,000 -	10,999	111,016	2.53	146,052	4.52	257,068	3.37	2,792.7	1.66	2,698.1	1.65	333.0	.86
		700,699	15.95	1,042,982	32.25	1,743,681	22.85	14,188.9	8.41	13,714.3	8.38	1,151.2	2.96
11,000 -	11,999	109,563	2.49	140,483	4.34	250,046	3.28	2,975.0	1.76	2,875.0	1.76	383.0	.98
		810,262	18.44	1,183,465	36.59	1,993,727	26.13	17,163.9	10.17	16,589.3	10.14	1,534.2	3.94
12,000 -	12,999	112,441	2.56	137,511	4.25	249,952	3.28	3,229.7	1.91	3,123.6	1.91	447.6	1.15
		922,703	21.00	1,320,976	40.85	2,243,679	29.41	20,393.6	12.09	19,712.9	12.05	1,981.8	5.09
13,000 -	13,999	111,970	2.55	134,805	4.17	246,775	3.23	3,442.3	2.04	3,331.4	2.04	514.1	1.32
		1,034,673	23.55	1,455,781	45.02	2,490,454	32.64	23,835.9	14.13	23,044.3	14.09	2,495.9	6.41
14,000 -	14,999	115,265	2.62	134,794	4.17	250,059	3.28	3,745.9	2.22	3,626.6	2.22	594.9	1.53
		1,149,938	26.17	1,590,575	49.18	2,740,513	35.92	27,581.9	16.35	26,670.8	16.30	3,090.8	7.94
15,000 -	15,999	124,837	2.84	140,328	4.34	265,165	3.48	4,239.3	2.51	4,110.6	2.51	709.6	1.82
		1,274,775	29.01	1,730,903	53.52	3,005,678	39.40	31,821.1	18.86	30,781.4	18.82	3,800.4	9.76

16,000 - 16,999 . . . . .	136,485	3.11	143,432	4.44	279,917	3.67	4,761.0	2.82	4,619.5	2.82	832.4	2.14
	<b>1,411,260</b>	<b>32.12</b>	<b>1,874,335</b>	<b>57.96</b>	<b>3,285,595</b>	<b>43.06</b>	<b>36,582.1</b>	<b>21.69</b>	<b>35,400.9</b>	<b>21.64</b>	<b>4,632.8</b>	<b>11.90</b>
17,000 - 17,999 . . . . .	148,472	3.38	137,733	4.26	286,205	3.75	5,158.4	3.06	5,008.6	3.06	935.1	2.40
	<b>1,559,732</b>	<b>35.50</b>	<b>2,012,068</b>	<b>62.22</b>	<b>3,571,800</b>	<b>46.82</b>	<b>41,740.5</b>	<b>24.74</b>	<b>40,409.5</b>	<b>24.70</b>	<b>5,567.9</b>	<b>14.30</b>
18,000 - 18,999 . . . . .	157,236	3.58	133,017	4.11	290,253	3.80	5,528.5	3.28	5,369.6	3.28	1,034.3	2.66
	<b>1,716,968</b>	<b>39.08</b>	<b>2,145,085</b>	<b>66.33</b>	<b>3,862,053</b>	<b>50.62</b>	<b>47,269.0</b>	<b>28.02</b>	<b>45,779.0</b>	<b>27.99</b>	<b>6,602.1</b>	<b>16.95</b>
19,000 - 19,999 . . . . .	167,285	3.81	130,007	4.02	297,292	3.90	5,965.2	3.54	5,795.9	3.54	1,150.4	2.95
	<b>1,884,253</b>	<b>42.89</b>	<b>2,275,092</b>	<b>70.35</b>	<b>4,159,345</b>	<b>54.52</b>	<b>53,234.2</b>	<b>31.56</b>	<b>51,575.0</b>	<b>31.53</b>	<b>7,752.5</b>	<b>19.91</b>
20,000 - 21,999 . . . . .	328,591	7.48	209,995	6.49	538,586	7.06	11,639.1	6.90	11,299.0	6.91	2,387.7	6.13
	<b>2,212,844</b>	<b>50.37</b>	<b>2,485,087</b>	<b>76.84</b>	<b>4,697,931</b>	<b>61.58</b>	<b>64,873.3</b>	<b>38.46</b>	<b>62,873.9</b>	<b>38.44</b>	<b>10,140.3</b>	<b>26.04</b>
22,000 - 23,999 . . . . .	314,035	7.14	161,113	4.98	475,148	6.23	11,249.2	6.67	10,917.4	6.67	2,478.7	6.36
	<b>2,526,879</b>	<b>57.51</b>	<b>2,646,200</b>	<b>81.83</b>	<b>5,173,079</b>	<b>67.80</b>	<b>76,122.5</b>	<b>45.13</b>	<b>73,791.3</b>	<b>45.11</b>	<b>12,618.9</b>	<b>32.40</b>
24,000 - 25,999 . . . . .	286,733	6.52	123,281	3.81	410,014	5.37	10,552.4	6.26	10,238.1	6.26	2,462.1	6.32
	<b>2,813,612</b>	<b>64.03</b>	<b>2,769,481</b>	<b>85.64</b>	<b>5,583,093</b>	<b>73.18</b>	<b>86,674.9</b>	<b>51.38</b>	<b>84,029.5</b>	<b>51.37</b>	<b>15,081.1</b>	<b>38.72</b>
26,000 - 27,999 . . . . .	253,818	5.77	100,908	3.12	354,726	4.65	9,868.0	5.85	9,569.7	5.85	2,413.5	6.20
	<b>3,067,430</b>	<b>69.80</b>	<b>2,870,389</b>	<b>88.76</b>	<b>5,937,819</b>	<b>77.83</b>	<b>96,542.9</b>	<b>57.23</b>	<b>93,599.2</b>	<b>57.22</b>	<b>17,494.6</b>	<b>44.92</b>
28,000 - 29,999 . . . . .	221,504	5.04	77,099	2.38	298,603	3.91	8,921.1	5.29	8,651.2	5.29	2,267.3	5.82
	<b>3,288,934</b>	<b>74.84</b>	<b>2,947,488</b>	<b>91.14</b>	<b>6,236,422</b>	<b>81.74</b>	<b>105,464.0</b>	<b>62.52</b>	<b>102,250.4</b>	<b>62.51</b>	<b>19,761.8</b>	<b>50.74</b>
30,000 - 34,999 . . . . .	432,163	9.83	130,450	4.03	562,613	7.37	18,729.0	11.10	18,125.5	11.12	5,016.4	12.88
	<b>3,721,097</b>	<b>84.67</b>	<b>3,077,938</b>	<b>95.18</b>	<b>6,799,035</b>	<b>89.12</b>	<b>124,193.0</b>	<b>73.62</b>	<b>120,435.9</b>	<b>73.63</b>	<b>24,778.2</b>	<b>63.62</b>
35,000 - 39,999 . . . . .	260,786	5.93	66,717	2.06	327,503	4.29	12,517.6	7.42	12,173.5	7.44	3,591.1	9.22
	<b>3,981,883</b>	<b>90.60</b>	<b>3,144,655</b>	<b>97.24</b>	<b>7,126,538</b>	<b>93.41</b>	<b>136,710.6</b>	<b>81.04</b>	<b>132,609.4</b>	<b>81.07</b>	<b>28,369.4</b>	<b>72.84</b>
40,000 - 49,999 . . . . .	226,127	5.14	44,439	1.37	270,566	3.55	12,264.5	7.27	11,927.6	7.29	3,821.9	9.81
	<b>4,208,010</b>	<b>95.74</b>	<b>3,189,094</b>	<b>98.61</b>	<b>7,397,104</b>	<b>96.95</b>	<b>148,975.1</b>	<b>88.31</b>	<b>144,536.9</b>	<b>88.36</b>	<b>32,191.2</b>	<b>82.66</b>
50,000 - 99,999 . . . . .	159,358	3.63	36,900	1.14	196,258	2.57	12,873.3	7.63	12,512.3	7.65	4,425.0	11.36
	<b>4,367,368</b>	<b>99.37</b>	<b>3,225,994</b>	<b>99.75</b>	<b>7,593,362</b>	<b>99.53</b>	<b>161,848.4</b>	<b>95.94</b>	<b>157,049.2</b>	<b>96.01</b>	<b>36,616.2</b>	<b>94.02</b>
100,000 and over . . . . .	28,124	0.64	7,967	0.25	36,091	0.47	6,841.5	4.06	6,526.4	3.99	2,329.1	5.98
<b>Total . . . . .</b>	<b>4,395,492</b>	<b>100.00</b>	<b>3,233,961</b>	<b>100.00</b>	<b>7,629,453</b>	<b>100.00</b>	<b>168,689.9</b>	<b>100.00</b>	<b>163,575.6</b>	<b>100.00</b>	<b>38,945.3</b>	<b>100.00</b>



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

**TABLE 1.3(a)**  
**Income year 1987-88**

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
	\$	\$	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M
Under 5,101 . . . .	31,924	115.3	109.0	8.6	25,732	88.8	86.0	6.8	57,656	204.1	195.1	15.4
5,101 - 5,999 . . . .	37,170	221.9	207.3	7.0	69,506	404.2	386.6	9.9	106,676	626.2	593.9	16.9
6,000 - 6,999 . . . .	90,608	615.3	591.2	23.6	164,394	1,099.6	1,073.3	40.5	255,002	1,714.8	1,664.5	64.1
7,000 - 7,999 . . . .	80,473	628.6	602.9	43.2	127,553	982.0	954.1	68.4	208,026	1,610.6	1,556.9	111.6
8,000 - 8,999 . . . .	74,179	659.2	630.4	57.9	114,599	1,004.3	973.7	88.7	188,778	1,663.4	1,604.1	146.6
9,000 - 9,999 . . . .	75,362	749.9	716.9	76.8	104,681	1,024.8	994.1	111.1	180,043	1,774.7	1,711.0	187.9
10,000 - 10,999 . . . .	75,094	824.6	788.3	93.7	100,950	1,091.2	1,059.4	135.7	176,044	1,915.8	1,847.7	229.4
11,000 - 11,999 . . . .	74,422	895.1	855.9	108.9	98,163	1,161.4	1,128.8	156.8	172,585	2,056.4	1,984.7	265.8
12,000 - 12,999 . . . .	77,902	1,017.5	973.8	135.1	96,537	1,240.6	1,206.4	179.0	174,439	2,258.1	2,180.1	314.2
13,000 - 13,999 . . . .	79,726	1,123.7	1,076.4	162.4	97,453	1,351.4	1,315.9	209.5	177,179	2,475.1	2,392.3	371.9
14,000 - 14,999 . . . .	83,771	1,267.2	1,215.3	195.3	99,682	1,484.5	1,445.7	244.3	183,453	2,751.7	2,661.0	439.7
15,000 - 15,999 . . . .	94,073	1,517.7	1,458.8	247.0	106,673	1,695.4	1,653.7	294.2	200,746	3,213.1	3,112.5	541.2
16,000 - 16,999 . . . .	106,057	1,819.6	1,750.9	310.2	110,857	1,872.9	1,829.2	338.8	216,914	3,692.5	3,580.0	649.0
17,000 - 17,999 . . . .	118,033	2,143.2	2,066.2	379.8	105,611	1,890.6	1,847.6	354.6	223,644	4,033.8	3,913.9	734.4
18,000 - 18,999 . . . .	126,068	2,417.8	2,332.7	442.9	101,286	1,915.7	1,873.3	371.1	227,354	4,333.5	4,206.0	814.0
19,000 - 19,999 . . . .	133,447	2,696.5	2,602.4	510.0	95,450	1,902.1	1,860.4	379.3	228,897	4,598.6	4,462.8	889.3
20,000 - 21,999 . . . .	267,527	5,815.6	5,616.5	1,176.5	154,937	3,323.9	3,246.2	704.1	422,464	9,139.5	8,862.7	1,880.6
22,000 - 23,999 . . . .	256,930	6,109.0	5,906.6	1,333.8	114,736	2,701.4	2,632.6	613.2	371,666	8,810.4	8,539.2	1,947.0
24,000 - 25,999 . . . .	234,913	6,065.2	5,867.6	1,406.9	84,534	2,168.9	2,108.8	520.8	319,447	8,234.1	7,976.4	1,927.7
26,000 - 27,999 . . . .	207,765	5,793.2	5,605.9	1,411.6	69,039	1,920.0	1,862.0	482.1	276,804	7,713.2	7,467.9	1,893.7
28,000 - 29,999 . . . .	181,300	5,428.8	5,253.7	1,378.1	49,743	1,486.8	1,440.0	387.2	231,043	6,915.6	6,693.7	1,765.2
30,000 - 34,999 . . . .	348,922	11,629.6	11,272.3	3,121.3	74,282	2,461.8	2,384.5	672.4	423,204	14,091.4	13,656.9	3,793.7
35,000 - 39,999 . . . .	201,766	7,737.5	7,512.1	2,240.2	27,186	1,038.0	1,005.9	302.5	228,952	8,775.5	8,518.0	2,542.7
40,000 - 49,999 . . . .	166,731	7,555.3	7,336.9	2,395.3	13,298	599.9	579.6	187.7	180,029	8,155.1	7,916.5	2,583.0
50,000 - 99,999 . . . .	93,293	5,936.4	5,756.8	2,120.3	5,038	318.7	306.2	106.3	98,331	6,255.0	6,062.9	2,226.6
100,000 and over . . . .	8,461	1,312.6	1,269.7	514.1	359	55.5	54.0	17.8	8,820	1,368.1	1,323.7	531.9
<b>Total . . . . .</b>	<b>3,325,917</b>	<b>82,096.2</b>	<b>79,376.4</b>	<b>19,900.7</b>	<b>2,212,279</b>	<b>36,284.3</b>	<b>35,308.0</b>	<b>6,982.8</b>	<b>5,538,196</b>	<b>118,380.4</b>	<b>114,684.4</b>	<b>26,883.5</b>



**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 1987-88**

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
\$ \$		\$M	\$M	\$M		\$M	\$M	\$M		\$M	\$M	\$M
Under 5,101 . . . . .	3,942	8.3	6.8	1.9	3,586	6.7	6.3	1.7	7,528	15.0	13.1	3.7
5,101 - 5,999 . . . . .	4,439	26.1	24.7	0.8	11,888	67.7	66.2	1.6	16,327	93.7	90.9	2.4
6,000 - 6,999 . . . . .	22,309	150.7	147.9	4.8	40,851	274.4	270.7	9.7	63,160	425.1	418.6	14.5
7,000 - 7,999 . . . . .	29,689	224.9	221.5	13.8	62,039	467.5	462.4	29.7	91,728	692.5	684.0	43.5
8,000 - 8,999 . . . . .	18,146	156.7	153.5	13.8	35,384	303.4	299.1	27.2	53,530	460.1	452.6	41.0
9,000 - 9,999 . . . . .	12,586	122.4	119.4	13.0	25,078	242.0	237.9	26.1	37,664	364.4	357.3	39.1
10,000 - 10,999 . . . . .	11,153	120.1	117.0	14.0	21,663	231.4	227.3	28.2	32,816	351.4	344.3	42.2
11,000 - 11,999 . . . . .	10,224	120.6	117.4	15.3	19,438	227.5	223.3	30.0	29,662	348.1	340.7	45.3
12,000 - 12,999 . . . . .	9,279	119.1	115.9	16.4	17,744	225.8	221.7	31.8	27,023	344.9	337.6	48.2
13,000 - 13,999 . . . . .	8,914	123.7	120.3	18.4	16,587	228.2	223.8	34.5	25,501	351.8	344.0	52.9
14,000 - 14,999 . . . . .	8,725	130.2	126.5	20.6	15,466	228.6	224.2	36.9	24,191	358.8	350.7	57.4
15,000 - 15,999 . . . . .	8,897	141.7	137.9	23.6	14,731	232.7	228.2	39.3	23,628	374.4	366.1	62.9
16,000 - 16,999 . . . . .	9,307	158.2	153.7	27.6	14,811	249.2	244.4	44.1	24,118	407.4	398.0	71.7
17,000 - 17,999 . . . . .	9,849	177.2	172.4	32.1	14,774	263.5	258.5	48.5	24,623	440.6	430.9	80.7
18,000 - 18,999 . . . . .	10,787	205.4	199.6	38.4	14,646	276.0	270.9	52.4	25,433	481.3	470.5	90.8
19,000 - 19,999 . . . . .	11,817	236.6	230.5	45.9	14,354	284.9	279.9	55.7	26,171	521.5	510.4	101.6
20,000 - 21,999 . . . . .	25,003	539.6	525.4	112.0	26,745	570.9	560.9	119.1	51,748	1,110.5	1,086.2	231.1
22,000 - 23,999 . . . . .	25,274	596.7	581.1	133.5	22,766	532.3	523.0	119.3	48,040	1,129.0	1,104.1	252.8
24,000 - 25,999 . . . . .	23,668	606.1	591.2	143.8	18,402	467.9	459.3	110.6	42,070	1,074.0	1,050.5	254.5
26,000 - 27,999 . . . . .	21,459	593.3	578.9	147.3	14,845	408.0	400.2	100.7	36,304	1,001.3	979.1	247.9
28,000 - 29,999 . . . . .	18,532	550.0	537.0	142.1	12,131	358.4	351.4	91.5	30,663	908.4	888.4	233.5
30,000 - 34,999 . . . . .	36,859	1,222.4	1,193.4	331.6	21,498	709.6	694.7	188.3	58,357	1,932.0	1,888.1	520.0
35,000 - 39,999 . . . . .	25,579	976.0	953.3	283.2	12,538	475.9	466.1	133.4	38,117	1,451.9	1,419.4	416.6
40,000 - 49,999 . . . . .	24,932	1,128.1	1,102.0	353.7	9,633	432.9	423.7	127.0	34,565	1,560.9	1,525.7	480.7
50,000 - 99,999 . . . . .	20,840	1,381.3	1,348.3	463.3	7,157	471.1	459.1	134.8	27,997	1,852.4	1,807.3	598.1
100,000 and over . . . . .	4,782	966.6	914.5	277.0	1,437	265.4	253.4	59.6	6,219	1,232.0	1,167.9	336.6
<b>Total . . . . .</b>	<b>416,991</b>	<b>10,781.8</b>	<b>10,490.1</b>	<b>2,688.0</b>	<b>490,192</b>	<b>8,501.8</b>	<b>8,336.4</b>	<b>1,681.7</b>	<b>907,183</b>	<b>19,283.6</b>	<b>18,826.5</b>	<b>4,369.7</b>

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

**TABLE 1.3(c)**  
**Income year 1987-88**

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
	\$	\$	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M
Under 5,101 . . . .	2,679	11.5	9.5	0.7	1,766	7.2	6.4	0.5	4,445	18.7	16.0	1.2
5,101 - 5,999 . . . .	1,913	12.3	10.6	0.6	1,362	8.2	7.6	0.4	3,275	20.5	18.2	0.9
6,000 - 6,999 . . . .	2,904	21.1	19.0	1.2	2,086	14.4	13.6	0.8	4,990	35.5	32.6	2.0
7,000 - 7,999 . . . .	3,297	27.0	24.8	1.8	2,530	20.1	19.0	1.3	5,827	47.1	43.8	3.1
8,000 - 8,999 . . . .	3,651	33.7	31.1	2.6	2,734	24.6	23.3	1.9	6,385	58.2	54.3	4.5
9,000 - 9,999 . . . .	4,411	45.4	41.9	3.7	3,407	34.1	32.4	2.8	7,818	79.5	74.3	6.5
10,000 - 10,999 . . . .	4,726	53.3	49.7	5.0	3,449	38.0	36.2	3.6	8,175	91.3	85.9	8.6
11,000 - 11,999 . . . .	4,833	59.3	55.6	5.9	3,513	42.3	40.4	4.4	8,346	101.6	96.0	10.3
12,000 - 12,999 . . . .	4,849	64.2	60.6	7.1	3,499	45.4	43.7	5.1	8,348	109.6	104.3	12.2
13,000 - 13,999 . . . .	4,659	66.6	62.9	7.8	3,312	46.4	44.7	5.6	7,971	113.1	107.6	13.3
14,000 - 14,999 . . . .	4,761	72.9	69.0	9.1	3,245	49.1	47.1	6.3	8,006	121.9	116.0	15.3
15,000 - 15,999 . . . .	4,540	73.8	70.3	9.8	3,147	50.5	48.8	6.8	7,687	124.2	119.1	16.6
16,000 - 16,999 . . . .	4,425	76.7	73.0	10.7	2,992	51.0	49.4	7.2	7,417	127.6	122.4	17.9
17,000 - 17,999 . . . .	4,373	79.9	76.5	11.6	2,929	53.0	51.2	7.8	7,302	132.9	127.7	19.5
18,000 - 18,999 . . . .	4,162	80.4	77.0	12.2	2,815	53.8	52.1	8.4	6,977	134.1	129.1	20.5
19,000 - 19,999 . . . .	4,269	86.7	83.2	13.8	2,922	58.5	56.9	9.4	7,191	145.1	140.2	23.3
20,000 - 21,999 . . . .	7,483	163.5	157.0	27.4	4,853	104.9	101.7	17.9	12,336	268.5	258.7	45.3
22,000 - 23,999 . . . .	6,676	160.2	153.4	28.5	4,334	102.5	99.7	18.5	11,010	262.7	253.1	47.0
24,000 - 25,999 . . . .	6,012	155.9	150.2	29.4	3,809	97.9	95.1	18.6	9,821	253.7	245.3	48.0
26,000 - 27,999 . . . .	5,172	144.3	139.5	28.8	3,150	87.3	85.0	17.5	8,322	231.6	224.5	46.3
28,000 - 29,999 . . . .	4,589	137.5	132.9	28.5	2,830	84.2	82.0	17.5	7,419	221.7	215.0	46.0
30,000 - 34,999 . . . .	9,209	307.3	298.5	68.3	5,865	194.7	190.4	43.6	15,074	502.0	488.9	112.0
35,000 - 39,999 . . . .	6,596	254.0	246.2	60.3	4,013	152.4	149.4	36.6	10,609	406.5	395.5	96.9
40,000 - 49,999 . . . .	7,361	336.1	327.0	87.1	4,403	199.4	195.5	51.6	11,764	535.5	522.6	138.7
50,000 - 99,999 . . . .	9,075	611.4	596.4	186.2	4,960	328.8	322.3	97.4	14,035	940.2	918.7	283.6
100,000 and over . . . .	2,099	407.4	386.7	143.2	829	156.3	147.8	50.5	2,928	563.8	534.4	193.6
<b>Total . . . . .</b>	<b>128,724</b>	<b>3,542.2</b>	<b>3,402.5</b>	<b>791.1</b>	<b>84,754</b>	<b>2,104.8</b>	<b>2,041.6</b>	<b>441.9</b>	<b>213,478</b>	<b>5,647.0</b>	<b>5,444.1</b>	<b>1,233.0</b>

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

**TABLE 1.3(d)**  
**Income year 1987-88**

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
		\$M	\$M	\$M		\$M	\$M	\$M		\$M	\$M	\$M
Under 5,101 . . . .	1,688	5.9	5.1	0.8	1,483	4.9	4.5	0.7	3,171	10.8	9.7	1.6
5,101 - 5,999 . . . .	11,611	69.6	64.6	1.5	13,185	76.0	73.3	1.6	24,796	145.6	137.9	3.1
6,000 - 6,999 . . . .	16,787	116.1	109.5	5.3	18,602	124.9	121.3	5.8	35,389	241.0	230.9	11.1
7,000 - 7,999 . . . .	19,564	154.2	146.8	10.4	22,049	169.7	165.4	11.8	41,613	323.9	312.2	22.2
8,000 - 8,999 . . . .	20,114	179.2	171.1	15.5	21,679	188.6	184.2	16.8	41,793	367.9	355.3	32.3
9,000 - 9,999 . . . .	20,237	200.9	192.2	21.2	20,756	202.0	197.1	22.0	40,993	402.9	389.3	43.2
10,000 - 10,999 . . . .	20,043	219.3	210.4	26.3	19,990	214.8	209.8	26.6	40,033	434.2	420.2	52.8
11,000 - 11,999 . . . .	20,084	240.8	230.9	31.2	19,369	228.1	222.7	30.5	39,453	468.9	453.6	61.7
12,000 - 12,999 . . . .	20,411	265.1	255.0	36.9	19,731	251.9	246.5	36.1	40,142	517.1	501.6	73.0
13,000 - 13,999 . . . .	18,671	261.7	252.0	39.2	17,453	240.6	235.5	36.7	36,124	502.3	487.4	75.9
14,000 - 14,999 . . . .	18,008	270.7	261.1	43.2	16,401	242.9	237.7	39.2	34,409	513.6	498.8	82.4
15,000 - 15,999 . . . .	17,327	277.9	268.5	46.6	15,777	249.5	244.4	42.2	33,104	527.5	512.9	88.9
16,000 - 16,999 . . . .	16,696	284.8	275.4	49.9	14,772	248.7	243.6	43.8	31,468	533.5	519.0	93.8
17,000 - 17,999 . . . .	16,217	293.4	283.8	53.4	14,419	257.6	252.3	47.1	30,636	551.0	536.0	100.4
18,000 - 18,999 . . . .	16,219	310.0	300.0	58.3	14,270	269.6	264.0	50.7	30,489	579.6	564.0	109.0
19,000 - 19,999 . . . .	17,752	357.0	346.0	69.3	17,281	343.0	336.6	66.9	35,033	700.0	682.6	136.2
20,000 - 21,999 . . . .	28,578	619.2	599.6	127.6	23,460	501.4	491.7	103.2	52,038	1,120.6	1,091.3	230.8
22,000 - 23,999 . . . .	25,155	595.5	578.2	132.3	19,277	451.6	442.8	99.6	44,432	1,047.1	1,021.0	231.9
24,000 - 25,999 . . . .	22,140	569.6	553.1	134.1	16,536	421.0	412.8	97.8	38,676	990.5	965.9	231.9
26,000 - 27,999 . . . .	19,422	540.0	523.9	132.8	13,874	381.9	374.3	92.7	33,296	921.9	898.2	225.5
28,000 - 29,999 . . . .	17,083	509.4	495.0	130.3	12,395	366.0	359.1	92.2	29,478	875.4	854.1	222.5
30,000 - 34,999 . . . .	37,173	1,244.5	1,209.6	335.6	28,805	959.0	942.0	255.1	65,978	2,203.5	2,151.6	590.8
35,000 - 39,999 . . . .	26,845	1,025.2	996.0	294.0	22,980	858.5	844.5	240.9	49,825	1,883.7	1,840.5	534.9
40,000 - 49,999 . . . .	27,103	1,238.1	1,204.2	388.8	17,105	775.0	758.7	230.8	44,208	2,013.0	1,962.9	619.5
50,000 - 99,999 . . . .	36,150	2,490.5	2,420.5	886.9	19,745	1,335.1	1,302.8	429.8	55,895	3,825.6	3,723.3	1,316.7
100,000 and over . . . .	12,782	2,616.7	2,498.0	955.8	5,342	1,060.9	1,002.3	311.2	18,124	3,677.7	3,500.4	1,267.0
<b>Total . . . . .</b>	<b>523,860</b>	<b>14,955.4</b>	<b>14,450.4</b>	<b>4,027.1</b>	<b>446,736</b>	<b>10,423.5</b>	<b>10,170.1</b>	<b>2,432.0</b>	<b>970,596</b>	<b>25,378.8</b>	<b>24,620.5</b>	<b>6,459.1</b>



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

**TABLE 1.3(e)**  
**Income year 1987-88**

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
		\$M	\$M	\$M		\$M	\$M	\$M		\$M	\$M	\$M
Under 5,101 . . . .	40,233	141.0	130.6	12.0	32,567	107.5	103.2	9.7	72,800	248.5	233.8	21.8
5,101 - 5,999 . . . .	55,133	329.9	307.2	9.9	95,941	556.1	533.7	13.4	151,074	886.0	840.9	23.3
6,000 - 6,999 . . . .	132,608	903.1	867.6	34.9	225,933	1,513.4	1,478.9	56.8	358,541	2,416.5	2,346.4	91.7
7,000 - 7,999 . . . .	133,023	1,034.7	996.0	69.2	214,171	1,639.3	1,600.9	111.3	347,194	2,674.1	2,596.9	180.4
8,000 - 8,999 . . . .	116,090	1,028.8	986.0	89.8	174,396	1,520.9	1,480.3	134.6	290,486	2,549.7	2,466.3	224.4
9,000 - 9,999 . . . .	112,596	1,118.6	1,070.4	114.6	153,922	1,502.9	1,461.5	162.1	266,518	2,621.5	2,531.9	276.6
10,000 - 10,999 . . . .	111,016	1,217.3	1,165.4	138.9	146,052	1,575.3	1,532.7	194.1	257,068	2,792.7	2,698.1	333.0
11,000 - 11,999 . . . .	109,563	1,315.8	1,259.8	161.3	140,483	1,659.2	1,615.2	221.7	250,046	2,975.0	2,875.0	383.0
12,000 - 12,999 . . . .	112,441	1,465.9	1,405.3	195.6	137,511	1,763.8	1,718.3	252.0	249,952	3,229.7	3,123.6	447.6
13,000 - 13,999 . . . .	111,970	1,575.7	1,511.5	227.8	134,805	1,866.6	1,819.9	286.4	246,775	3,442.3	3,331.4	514.1
14,000 - 14,999 . . . .	115,265	1,740.8	1,671.8	268.2	134,794	2,005.1	1,954.8	326.7	250,059	3,745.9	3,626.6	594.9
15,000 - 15,999 . . . .	124,837	2,011.2	1,935.5	327.0	140,328	2,228.1	2,175.1	382.6	265,165	4,239.3	4,110.6	709.6
16,000 - 16,999 . . . .	136,485	2,339.1	2,252.9	398.4	143,432	2,421.8	2,366.5	434.1	279,917	4,761.0	4,619.5	832.4
17,000 - 17,999 . . . .	148,472	2,693.7	2,598.9	477.0	137,733	2,464.7	2,409.7	458.1	286,205	5,158.4	5,008.6	935.1
18,000 - 18,999 . . . .	157,236	3,013.5	2,909.4	551.7	133,017	2,515.1	2,460.2	482.5	290,253	5,528.5	5,369.6	1,034.3
19,000 - 19,999 . . . .	167,285	3,376.8	3,262.1	639.0	130,007	2,588.4	2,533.8	511.4	297,292	5,965.2	5,795.9	1,150.4
20,000 - 21,999 . . . .	328,591	7,137.9	6,898.4	1,443.5	209,995	4,501.2	4,400.5	944.3	538,586	11,639.1	11,299.0	2,387.7
22,000 - 23,999 . . . .	314,035	7,461.4	7,219.3	1,628.1	161,113	3,787.8	3,698.1	850.6	475,148	11,249.2	10,917.4	2,478.7
24,000 - 25,999 . . . .	286,733	7,396.7	7,162.1	1,714.3	123,281	3,155.7	3,076.0	747.9	410,014	10,552.4	10,238.1	2,462.1
26,000 - 27,999 . . . .	253,818	7,070.9	6,848.2	1,720.5	100,908	2,797.1	2,721.6	693.0	354,726	9,868.0	9,569.7	2,413.5
28,000 - 29,999 . . . .	221,504	6,625.6	6,418.7	1,679.0	77,099	2,295.4	2,232.5	588.3	298,603	8,921.1	8,651.2	2,267.3
30,000 - 34,999 . . . .	432,163	14,403.9	13,973.9	3,857.0	130,450	4,325.1	4,211.6	1,159.5	562,613	18,729.0	18,185.5	5,016.4
35,000 - 39,999 . . . .	260,786	9,992.8	9,707.5	2,877.8	66,717	2,524.8	2,466.0	713.3	327,503	12,517.6	12,173.5	3,591.1
40,000 - 49,999 . . . .	226,127	10,257.5	9,970.1	3,224.9	44,439	2,007.1	1,957.5	597.0	270,566	12,264.5	11,927.6	3,821.9
50,000 - 99,999 . . . .	159,358	10,419.6	10,122.0	3,656.7	36,900	2,453.7	2,390.3	768.3	196,258	12,873.3	12,512.3	4,425.0
100,000 and over . . . .	28,124	5,303.4	5,068.9	1,890.0	7,967	1,538.1	1,457.4	439.1	36,091	6,841.5	6,526.4	2,329.1
<b>Total . . . . .</b>	<b>4,395,492</b>	<b>111,375.6</b>	<b>107,719.4</b>	<b>27,406.9</b>	<b>3,233,961</b>	<b>57,314.3</b>	<b>55,856.2</b>	<b>11,538.4</b>	<b>7,629,453</b>	<b>168,689.9</b>	<b>163,575.6</b>	<b>38,945.3</b>

**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 1987-88**

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
\$ \$	\$M	\$M		\$M	\$M		\$M	\$M		\$M	\$M		\$M	\$M	
Under 5,101	21,086	71.2	6.1	2,766	5.1	1.4	864	3.1	0.2	977	2.9	0.6	25,693	82.2	8.2
5,101 - 5,999	33,756	187.8	5.8	5,735	31.9	0.9	633	3.5	0.2	7,153	39.8	0.9	47,277	263.0	7.8
6,000 - 6,999	80,787	527.4	20.7	21,265	140.9	5.0	1,017	6.6	0.4	10,225	66.7	3.2	113,294	741.6	29.3
7,000 - 7,999	66,199	495.1	35.9	30,688	228.9	14.7	1,145	8.6	0.6	12,266	92.0	6.6	110,298	824.6	57.8
8,000 - 8,999	59,294	503.9	46.6	17,874	151.1	13.8	1,255	10.7	0.9	12,002	102.0	9.3	90,425	767.7	70.6
9,000 - 9,999	55,909	531.3	58.7	12,739	120.9	13.3	1,364	13.0	1.1	11,738	111.5	12.4	81,750	776.6	85.6
10,000 - 10,999	53,745	564.0	70.2	11,231	117.8	14.5	1,486	15.6	1.5	11,466	120.4	15.1	77,928	817.8	101.4
11,000 - 11,999	51,983	597.7	80.2	10,184	117.0	15.6	1,484	17.1	1.8	11,207	128.9	17.5	74,858	860.7	115.2
12,000 - 12,999	53,458	668.2	96.7	9,369	117.0	16.8	1,462	18.3	2.1	11,197	139.9	20.3	75,486	943.4	136.0
13,000 - 13,999	54,215	731.9	114.3	8,750	118.0	18.2	1,374	18.5	2.3	10,289	138.9	21.6	74,628	1,007.4	156.4
14,000 - 14,999	55,382	803.4	133.5	8,411	121.9	20.1	1,408	20.4	2.7	9,681	140.4	23.1	74,882	1,086.1	179.4
15,000 - 15,999	61,380	951.5	166.3	8,273	128.2	22.0	1,317	20.4	2.8	9,533	147.7	25.5	80,503	1,247.8	216.7
16,000 - 16,999	67,002	1,105.8	201.7	8,453	139.5	25.2	1,208	19.9	2.9	8,918	147.1	26.6	85,581	1,412.3	256.4
17,000 - 17,999	67,088	1,173.9	221.6	8,640	151.2	28.3	1,298	22.7	3.4	8,740	153.0	28.6	85,766	1,500.8	282.0
18,000 - 18,999	68,343	1,264.4	246.2	9,063	167.7	32.4	1,200	22.2	3.5	8,473	156.8	30.2	87,079	1,611.0	312.3
19,000 - 19,999	69,578	1,356.6	271.9	9,154	178.5	35.6	1,237	24.1	4.0	9,506	185.2	36.9	89,475	1,744.4	348.5
20,000 - 21,999	131,942	2,769.4	591.0	18,419	386.7	82.4	2,114	44.3	7.7	14,980	314.2	66.5	167,455	3,514.6	747.6
22,000 - 23,999	120,040	2,758.2	632.0	17,587	404.3	92.7	1,871	43.0	8.0	12,987	298.5	67.7	152,485	3,504.0	800.3
24,000 - 25,999	104,221	2,602.8	632.2	15,998	399.6	96.9	1,719	42.9	8.4	11,410	285.0	68.4	133,348	3,330.3	805.9
26,000 - 27,999	93,462	2,521.7	642.6	13,809	372.5	94.5	1,504	40.6	8.4	9,990	269.5	67.6	118,765	3,204.4	813.0
28,000 - 29,999	77,006	2,231.0	590.9	11,829	342.8	90.2	1,394	40.4	8.6	9,034	261.7	68.1	99,263	2,875.9	757.8
30,000 - 34,999	147,719	4,768.9	1,331.0	23,290	754.3	207.7	2,743	88.9	20.5	19,764	643.5	176.2	193,516	6,255.6	1,735.4
35,000 - 39,999	81,558	3,036.0	910.5	15,703	584.7	171.6	1,951	72.8	18.0	15,219	563.8	163.9	114,431	4,257.3	1,263.9
40,000 - 49,999	66,772	2,938.2	962.9	14,705	649.5	204.8	2,238	99.4	26.4	14,563	647.1	203.6	98,278	4,334.2	1,397.8
50,000 - 99,999	38,276	2,378.1	875.5	12,556	815.1	267.2	2,895	191.2	58.6	18,787	1,253.9	440.0	72,514	4,638.2	1,641.3
100,000 and over	4,145	632.1	254.8	3,170	610.7	168.0	802	163.6	59.5	6,809	1,387.1	492.9	14,926	2,793.5	975.3
<b>Total</b>	<b>1,784,346</b>	<b>38,170.4</b>	<b>9,199.8</b>	<b>329,661</b>	<b>7,355.7</b>	<b>1,754.1</b>	<b>38,983</b>	<b>1,071.8</b>	<b>254.7</b>	<b>286,914</b>	<b>7,797.4</b>	<b>2,093.4</b>	<b>2,439,904</b>	<b>54,395.3</b>	<b>13,301.9</b>



**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 1987-88**

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			
\$ \$	\$M	\$M		\$M	\$M		\$M	\$M		\$M	\$M		\$M	\$M	
Under 5,101	13,998	48.1	3.5	1,494	2.6	0.7	1,279	4.7	0.3	785	2.5	0.4	17,556	57.8	4.9
5,101 - 5,999	31,269	173.9	4.7	4,791	26.6	0.6	1,032	5.7	0.3	7,510	41.7	0.9	44,602	248.0	6.5
6,000 - 6,999	66,342	433.0	17.3	17,053	112.9	3.9	1,687	11.0	0.6	10,414	67.9	3.3	95,496	624.8	25.2
7,000 - 7,999	55,101	412.5	29.9	24,717	184.5	11.8	1,895	14.2	1.0	12,096	90.8	6.6	93,809	702.0	49.3
8,000 - 8,999	51,070	434.1	40.0	15,286	129.3	11.7	2,144	18.2	1.5	12,406	105.5	9.7	80,906	687.1	62.9
9,000 - 9,999	49,039	466.1	52.2	10,842	102.9	11.3	2,785	26.5	2.3	12,347	117.3	13.2	75,013	712.8	78.9
10,000 - 10,999	48,246	506.3	64.2	9,603	100.7	12.5	2,909	30.6	3.0	12,172	127.7	16.2	72,930	765.4	96.0
11,000 - 11,999	47,922	551.2	75.5	8,577	98.5	13.1	3,062	35.2	3.7	11,742	135.0	18.5	71,303	819.9	110.9
12,000 - 12,999	48,279	603.4	88.4	7,933	99.1	14.2	3,076	38.4	4.4	12,408	155.0	22.8	71,696	896.0	129.7
13,000 - 13,999	50,670	684.2	107.7	7,662	103.4	15.9	3,026	40.8	5.0	10,698	144.3	22.6	72,056	972.8	151.3
14,000 - 14,999	52,690	764.3	127.6	7,267	105.3	17.3	2,950	42.8	5.6	10,434	151.3	25.2	73,341	1,063.7	175.7
15,000 - 15,999	56,451	875.1	153.4	7,147	110.7	19.1	2,846	44.1	6.2	9,665	149.8	26.1	76,109	1,179.7	204.8
16,000 - 16,999	59,069	975.0	178.3	7,215	119.1	21.5	2,808	46.4	6.8	9,492	156.5	28.4	78,584	1,296.9	234.9
17,000 - 17,999	61,871	1,082.9	205.0	7,288	127.6	23.9	2,662	46.6	7.0	9,357	163.7	30.8	81,178	1,420.7	266.7
18,000 - 18,999	64,206	1,187.8	231.7	7,339	135.7	26.2	2,625	48.6	7.7	9,379	173.6	33.7	83,549	1,545.6	299.3
19,000 - 19,999	66,346	1,293.7	260.0	7,753	151.2	30.1	2,618	51.0	8.5	11,325	220.7	44.3	88,042	1,716.6	342.9
20,000 - 21,999	122,900	2,578.2	551.1	15,478	324.9	69.2	4,530	95.0	16.5	15,467	324.2	68.7	158,375	3,322.3	705.5
22,000 - 23,999	108,255	2,487.3	571.0	14,429	331.6	76.0	3,910	89.9	16.7	13,315	306.0	69.6	139,909	3,214.8	733.3
24,000 - 25,999	92,318	2,304.6	560.3	12,512	312.4	75.8	3,522	88.0	17.2	11,455	286.1	68.8	119,807	2,991.1	722.0
26,000 - 27,999	77,759	2,097.5	534.6	10,738	289.7	73.5	2,909	78.5	16.1	9,892	266.8	67.1	101,298	2,732.5	691.3
28,000 - 29,999	67,516	1,956.6	518.8	8,971	259.9	68.5	2,599	75.3	16.2	8,792	254.7	66.3	87,878	2,546.5	669.8
30,000 - 34,999	125,444	4,049.5	1,130.6	16,727	540.9	149.4	5,111	165.7	37.7	20,603	673.3	185.3	167,885	5,429.4	1,503.0
35,000 - 39,999	66,072	2,456.4	736.3	10,835	403.3	118.9	3,448	128.6	31.4	16,104	592.8	171.7	96,459	3,581.0	1,058.3
40,000 - 49,999	50,924	2,239.4	733.8	9,464	417.4	131.8	3,796	168.8	44.9	12,749	565.4	177.7	76,933	3,391.1	1,088.2
50,000 - 99,999	27,760	1,716.4	634.2	7,354	474.1	158.5	4,128	268.5	82.7	16,367	1,090.3	382.6	55,609	3,549.2	1,258.0
100,000 and over	2,450	369.0	147.8	1,635	304.6	91.3	780	153.4	52.6	5,356	1,005.7	359.7	10,221	1,832.7	651.5
<b>Total</b>	<b>1,563,967</b>	<b>32,746.6</b>	<b>7,757.9</b>	<b>260,110</b>	<b>5,369.0</b>	<b>1,246.6</b>	<b>74,137</b>	<b>1,816.4</b>	<b>396.0</b>	<b>292,330</b>	<b>7,368.4</b>	<b>1,920.2</b>	<b>2,190,544</b>	<b>47,300.5</b>	<b>11,320.8</b>

**TAXABLE INDIVIDUALS - QUEENSLAND  
BY TYPE OF TAXPAYER AND GRADE OF TAXABLE INCOME**

**TABLE 1.4(c)  
Income year 1987-88**

(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
\$ \$	\$M	\$M		\$M	\$M		\$M	\$M		\$M	\$M		\$M	\$M	
Under 5,101	9,873	33.1	2.6	1,335	2.3	0.6	1,142	4.0	0.3	767	2.4	0.4	13,117	41.8	3.9
5,101 - 5,999	16,416	91.5	2.6	2,427	13.5	0.3	754	4.2	0.2	4,472	24.9	0.5	24,069	134.2	3.7
6,000 - 6,999	43,877	286.4	10.5	10,741	71.3	2.4	1,027	6.7	0.4	6,416	41.8	2.0	62,061	406.2	15.3
7,000 - 7,999	33,569	251.1	17.7	16,023	119.4	7.4	1,235	9.3	0.7	7,514	56.3	4.0	58,341	436.1	29.8
8,000 - 8,999	29,543	251.0	22.7	8,584	72.5	6.5	1,358	11.6	1.0	7,548	64.2	5.8	47,033	399.3	36.0
9,000 - 9,999	29,502	280.4	30.2	6,009	57.0	6.3	1,565	14.9	1.3	7,356	69.8	7.7	44,432	422.1	45.5
10,000 - 10,999	29,439	309.1	37.5	5,016	52.6	6.5	1,579	16.6	1.7	6,940	72.8	9.2	42,974	451.1	54.8
11,000 - 11,999	28,850	331.8	43.3	4,445	51.0	6.8	1,555	17.9	1.9	6,997	80.4	11.0	41,847	481.1	62.9
12,000 - 12,999	28,708	358.8	50.4	3,824	47.7	6.8	1,471	18.4	2.2	6,954	86.9	12.6	40,957	511.8	72.0
13,000 - 13,999	28,386	383.3	58.3	3,595	48.5	7.5	1,371	18.5	2.3	6,229	84.0	13.1	39,581	534.3	81.2
14,000 - 14,999	29,753	431.6	69.8	3,374	48.9	8.0	1,344	19.5	2.6	5,915	85.7	14.2	40,386	585.7	94.6
15,000 - 15,999	33,847	524.9	89.6	3,126	48.4	8.3	1,316	20.4	2.8	5,734	88.8	15.4	44,023	682.6	116.2
16,000 - 16,999	37,766	623.4	110.9	3,172	52.4	9.5	1,174	19.4	2.9	5,325	87.8	15.9	47,437	783.0	139.1
17,000 - 17,999	39,341	688.4	126.9	3,359	58.8	11.0	1,208	21.1	3.3	5,046	88.3	16.6	48,954	856.6	157.9
18,000 - 18,999	38,219	706.8	134.4	3,474	64.3	12.5	1,080	20.0	3.2	4,942	91.4	17.7	47,715	882.5	167.8
19,000 - 19,999	36,922	719.7	140.8	3,501	68.3	13.6	1,173	22.9	3.8	5,490	106.9	21.4	47,086	917.8	179.6
20,000 - 21,999	65,684	1,377.4	287.2	6,777	142.2	30.2	1,917	40.2	7.3	8,346	175.0	37.1	82,724	1,734.8	361.9
22,000 - 23,999	56,126	1,289.4	289.2	6,003	137.9	31.6	1,627	37.4	7.2	7,051	161.9	37.0	70,807	1,626.5	365.0
24,000 - 25,999	47,195	1,178.0	280.6	5,185	129.4	31.3	1,371	34.2	7.0	6,202	154.9	37.4	59,953	1,496.5	356.3
26,000 - 27,999	39,620	1,068.8	267.6	4,548	122.6	31.1	1,211	32.7	7.0	5,163	139.3	35.2	50,542	1,363.4	340.9
28,000 - 29,999	30,369	879.5	229.0	3,735	108.2	28.5	1,025	29.7	6.5	4,489	130.1	34.2	39,618	1,147.5	298.2
30,000 - 34,999	50,826	1,636.1	448.6	6,847	221.3	61.1	2,053	66.5	15.9	9,719	316.7	87.6	69,445	2,240.6	613.2
35,000 - 39,999	26,114	971.5	286.8	4,090	152.4	44.8	1,420	52.8	13.6	7,051	260.5	76.8	38,675	1,437.1	422.0
40,000 - 49,999	19,584	861.5	278.1	3,552	156.5	49.4	1,604	71.1	19.7	6,320	280.7	90.1	31,060	1,369.8	437.3
50,000 - 99,999	11,235	685.8	249.5	2,785	178.9	60.6	2,107	140.7	45.2	8,282	550.9	202.5	24,409	1,556.3	557.8
100,000 and over	756	108.6	44.0	502	90.0	28.4	432	66.5	26.6	2,578	485.3	190.0	4,268	750.3	289.0
<b>Total</b>	<b>841,520</b>	<b>16,327.8</b>	<b>3,609.0</b>	<b>126,029</b>	<b>2,316.4</b>	<b>511.2</b>	<b>35,119</b>	<b>817.0</b>	<b>186.6</b>	<b>158,846</b>	<b>3,787.8</b>	<b>995.3</b>	<b>1,161,514</b>	<b>23,249.0</b>	<b>5,302.0</b>

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

**TABLE 1.4(d)**  
**Income year 1987-88**

Grade of taxable income	Non-provisional			Provisional									Total		
	Number	Taxable income		Property			Primary producers			Other			Number	Taxable income	
		\$	\$M	Number	Taxable income	Net tax	Number	Taxable income	Net tax	Number	Taxable income	Net tax		Number	\$
Under 5,101	6,030	20.2	1.7	929	1.7	0.5	300	1.0	0.1	258	0.8	0.1	7,517	23.7	2.4
5,101 - 5,999	10,246	57.1	1.7	1,214	6.8	0.2	207	1.2	0.1	2,202	12.3	0.3	13,869	77.2	2.2
6,000 - 6,999	23,588	153.9	6.1	4,480	29.7	1.1	375	2.5	0.1	3,306	21.6	1.0	31,749	207.6	8.3
7,000 - 7,999	21,196	158.9	11.4	6,329	47.2	3.0	400	3.0	0.2	3,860	29.0	2.0	31,785	238.1	16.6
8,000 - 8,999	19,883	168.8	15.3	3,946	33.4	3.0	472	4.0	0.3	3,811	32.4	2.9	28,112	238.6	21.6
9,000 - 9,999	17,872	169.8	18.5	2,908	27.6	3.0	612	5.8	0.5	3,866	36.7	4.1	25,258	239.9	26.1
10,000 - 10,999	17,327	181.9	22.6	2,345	24.6	3.0	685	7.2	0.7	3,940	41.4	5.2	24,297	255.0	31.4
11,000 - 11,999	17,166	197.5	26.3	2,253	25.9	3.4	700	8.0	0.8	3,914	45.0	6.1	24,033	276.4	36.7
12,000 - 12,999	17,024	212.7	30.6	2,132	26.6	3.8	812	10.1	1.2	4,144	51.8	7.5	24,112	301.2	43.1
13,000 - 13,999	17,044	230.1	35.7	1,937	26.1	4.0	715	9.7	1.2	3,876	52.3	8.1	23,572	318.2	49.0
14,000 - 14,999	17,530	254.3	42.0	1,831	26.5	4.4	817	11.8	1.5	3,636	52.7	8.7	23,814	345.3	56.6
15,000 - 15,999	19,181	297.5	51.6	1,757	27.2	4.7	796	12.3	1.7	3,558	55.1	9.6	25,292	392.1	67.5
16,000 - 16,999	20,489	338.1	61.1	1,961	32.4	5.8	745	12.3	1.7	3,463	57.2	10.4	26,658	440.0	79.0
17,000 - 17,999	21,139	370.0	69.1	1,959	34.3	6.4	844	14.8	2.2	3,372	59.0	11.1	27,314	478.0	88.8
18,000 - 18,999	20,871	386.1	74.4	1,988	36.8	7.1	821	15.2	2.3	3,566	65.9	12.8	27,246	504.0	96.6
19,000 - 19,999	20,032	390.5	77.4	2,029	39.6	7.9	924	18.0	2.9	4,152	80.9	16.2	27,137	529.0	104.3
20,000 - 21,999	36,509	765.9	161.7	3,842	80.6	17.1	1,595	33.5	5.6	6,131	128.6	27.3	48,077	1,008.6	211.7
22,000 - 23,999	32,482	746.4	169.2	3,407	78.3	17.9	1,509	34.7	6.1	5,064	116.4	26.7	42,462	975.8	219.8
24,000 - 25,999	28,520	712.4	171.0	2,900	72.4	17.5	1,468	36.6	6.7	4,575	114.2	27.6	37,463	935.7	222.7
26,000 - 27,999	25,006	674.8	169.7	2,587	69.8	17.7	1,242	33.5	6.6	3,850	103.9	26.2	32,685	881.8	220.2
28,000 - 29,999	21,102	611.1	159.5	2,207	63.9	16.8	1,184	34.3	7.1	3,239	93.9	24.6	27,732	803.2	207.9
30,000 - 34,999	39,290	1,268.9	348.3	4,049	131.0	36.1	2,627	85.3	18.5	7,359	240.2	66.4	53,325	1,725.4	469.4
35,000 - 39,999	22,416	834.3	245.8	2,835	105.6	31.0	1,891	70.5	16.6	5,618	207.4	60.6	32,760	1,217.8	354.0
40,000 - 49,999	18,095	796.9	257.1	2,566	113.3	36.0	2,194	97.4	24.5	4,688	208.2	66.8	27,543	1,215.8	384.5
50,000 - 99,999	9,942	609.5	222.5	2,055	132.4	45.8	2,646	170.5	51.0	5,208	346.7	125.7	19,851	1,259.0	445.0
100,000 and over	807	121.4	48.4	428	79.8	26.6	399	66.7	24.7	1,538	305.1	115.2	3,172	573.0	214.9
<b>Total</b>	<b>520,787</b>	<b>10,728.8</b>	<b>2,498.7</b>	<b>66,874</b>	<b>1,373.4</b>	<b>323.6</b>	<b>26,980</b>	<b>799.8</b>	<b>185.0</b>	<b>102,194</b>	<b>2,558.6</b>	<b>673.3</b>	<b>716,835</b>	<b>15,460.8</b>	<b>3,680.6</b>



**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 1987-88**

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
\$ \$		\$M	\$M		\$M	\$M		\$M	\$M		\$M	\$M		\$M	\$M
Under 5,101	4,201	14.1	1.0	601	0.9	0.2	642	2.3	0.2	255	0.8	0.1	5,699	18.1	1.4
5,101 - 5,999	9,472	52.8	1.3	1,335	7.4	0.2	487	2.7	0.1	2,396	13.3	0.3	13,690	76.3	1.9
6,000 - 6,999	27,748	181.2	6.3	6,785	45.0	1.4	603	3.9	0.3	3,429	22.4	1.1	38,565	252.6	9.0
7,000 - 7,999	20,809	155.7	10.8	9,788	72.8	4.5	838	6.3	0.4	4,013	30.1	2.1	35,448	264.9	17.8
8,000 - 8,999	18,314	155.6	13.9	5,177	43.7	3.9	856	7.3	0.6	4,049	34.4	3.1	28,396	241.0	21.5
9,000 - 9,999	17,193	163.4	17.6	3,352	31.8	3.3	1,101	10.5	1.0	3,699	35.1	3.8	25,345	240.8	25.7
10,000 - 10,999	17,103	179.5	22.0	3,038	31.9	3.7	1,128	11.9	1.2	3,609	37.8	4.6	24,878	261.1	31.6
11,000 - 11,999	16,713	192.1	25.5	2,650	30.4	3.9	1,158	13.3	1.5	3,618	41.6	5.5	24,139	277.4	36.4
12,000 - 12,999	16,738	209.2	30.1	2,430	30.4	4.3	1,124	14.0	1.7	3,442	43.0	6.1	23,734	296.6	42.1
13,000 - 13,999	16,733	226.0	35.1	2,249	30.3	4.6	1,083	14.6	1.8	3,202	43.2	6.6	23,267	314.1	48.2
14,000 - 14,999	17,586	255.0	42.1	2,150	31.2	5.0	1,115	16.2	2.2	2,981	43.2	7.0	23,832	345.5	56.3
15,000 - 15,999	18,711	290.2	50.6	2,185	33.8	5.8	1,047	16.2	2.3	2,887	44.8	7.6	24,830	385.0	66.3
16,000 - 16,999	19,877	328.0	59.6	2,146	35.4	6.3	1,082	17.8	2.7	2,658	43.8	7.8	25,763	425.1	76.3
17,000 - 17,999	20,995	367.4	69.0	2,202	38.5	7.2	940	16.4	2.6	2,518	44.1	8.0	26,655	466.4	86.8
18,000 - 18,999	21,581	399.3	77.3	2,300	42.5	8.1	928	17.2	2.8	2,549	47.2	8.9	27,358	506.2	97.1
19,000 - 19,999	21,463	418.4	83.2	2,398	46.8	9.2	906	17.7	3.0	2,853	55.6	10.9	27,620	538.4	106.3
20,000 - 21,999	38,876	815.0	172.7	4,609	96.7	20.5	1,598	33.5	6.0	4,334	90.8	18.8	49,417	1,036.1	217.9
22,000 - 23,999	32,028	735.7	167.5	4,118	94.5	21.4	1,499	34.5	6.5	3,628	83.4	18.6	41,273	948.1	214.0
24,000 - 25,999	27,490	686.4	165.6	3,390	84.6	20.4	1,215	30.3	6.0	3,008	75.1	17.7	35,103	876.4	209.7
26,000 - 27,999	23,686	639.0	161.8	2,760	74.4	18.6	1,012	27.3	5.7	2,580	69.6	17.0	30,038	810.3	203.1
28,000 - 29,999	18,864	546.3	143.8	2,303	66.8	17.3	853	24.7	5.3	2,239	64.9	16.5	24,259	702.6	182.9
30,000 - 34,999	30,679	989.0	273.9	4,073	131.5	35.5	1,774	57.6	13.4	4,929	160.5	43.0	41,455	1,338.6	365.8
35,000 - 39,999	14,940	555.1	164.9	2,392	89.0	25.3	1,253	46.8	11.5	3,308	122.3	34.6	21,893	813.2	236.3
40,000 - 49,999	10,926	479.3	155.1	2,063	90.9	27.3	1,226	54.5	14.7	3,237	143.9	43.8	17,452	768.6	240.9
50,000 - 99,999	5,201	318.8	115.9	1,652	106.5	32.4	1,301	84.1	26.1	4,361	291.4	99.2	12,515	800.8	273.5
100,000 and over	412	56.8	22.2	305	52.2	14.2	258	43.9	14.7	1,196	212.1	70.3	2,171	365.1	121.4
<b>Total</b>	<b>488,339</b>	<b>9,409.2</b>	<b>2,088.5</b>	<b>78,451</b>	<b>1,440.2</b>	<b>304.6</b>	<b>27,027</b>	<b>625.6</b>	<b>134.3</b>	<b>80,978</b>	<b>1,894.4</b>	<b>463.0</b>	<b>674,795</b>	<b>13,369.4</b>	<b>2,990.4</b>

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

**TABLE 1.4(f)**  
**Income year 1987-88**

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
\$ \$		\$M	\$M		\$M	\$M		\$M	\$M		\$M	\$M		\$M	\$M
Under 5,101	1,193	4.2	0.2	154	0.2	0.1	148	0.5	0.0	74	0.2	0.0	1,569	5.2	0.4
5,101 - 5,999	2,808	15.7	0.4	386	2.1	0.1	109	0.6	0.0	622	3.5	0.1	3,925	21.9	0.5
6,000 - 6,999	7,327	47.8	1.8	1,758	11.7	0.4	186	1.2	0.1	950	6.2	0.3	10,221	66.9	2.5
7,000 - 7,999	6,133	46.0	3.2	2,736	20.4	1.3	201	1.5	0.1	1,074	8.0	0.6	10,144	75.9	5.2
8,000 - 8,999	5,694	48.4	4.4	1,614	13.7	1.2	211	1.8	0.1	1,163	9.9	0.9	8,682	73.7	6.6
9,000 - 9,999	5,312	50.5	5.4	1,035	9.8	1.1	261	2.5	0.2	1,101	10.5	1.1	7,709	73.2	7.8
10,000 - 10,999	5,092	53.5	6.5	907	9.5	1.2	250	2.6	0.3	1,060	11.1	1.4	7,309	76.7	9.3
11,000 - 11,999	4,951	56.9	7.5	835	9.6	1.3	227	2.6	0.3	1,114	12.8	1.7	7,127	81.9	10.8
12,000 - 12,999	4,874	60.9	8.6	670	8.4	1.2	246	3.1	0.4	1,087	13.6	2.0	6,877	85.9	12.2
13,000 - 13,999	4,927	66.5	10.2	663	8.9	1.4	252	3.4	0.4	942	12.7	2.0	6,784	91.6	14.0
14,000 - 14,999	4,970	72.1	11.8	555	8.0	1.3	219	3.2	0.4	894	13.0	2.1	6,638	96.3	15.7
15,000 - 15,999	5,479	85.0	14.7	525	8.1	1.4	207	3.2	0.5	881	13.6	2.4	7,092	110.0	19.0
16,000 - 16,999	6,376	105.2	19.0	554	9.1	1.6	213	3.5	0.5	857	14.1	2.6	8,000	132.0	23.7
17,000 - 17,999	6,526	114.2	21.4	535	9.4	1.8	204	3.6	0.6	759	13.3	2.5	8,024	140.4	26.2
18,000 - 18,999	6,784	125.6	24.1	604	11.2	2.1	175	3.2	0.5	736	13.6	2.7	8,299	153.6	29.4
19,000 - 19,999	6,726	131.1	25.9	637	12.4	2.5	173	3.4	0.6	749	14.6	2.9	8,285	161.5	31.9
20,000 - 21,999	12,112	253.9	53.4	1,149	24.1	5.1	315	6.6	1.2	1,232	25.8	5.5	14,808	310.4	65.2
22,000 - 23,999	9,639	221.3	50.1	1,026	23.6	5.4	292	6.7	1.3	1,082	24.9	5.7	12,039	276.5	62.5
24,000 - 25,999	8,243	205.9	49.5	844	21.1	5.1	257	6.4	1.3	839	21.0	5.1	10,183	254.4	61.0
26,000 - 27,999	7,129	192.4	48.6	739	19.9	5.0	197	5.3	1.2	758	20.4	5.1	8,823	238.0	59.9
28,000 - 29,999	6,627	192.1	50.6	613	17.8	4.6	160	4.6	1.0	682	19.8	5.2	8,082	234.3	61.4
30,000 - 34,999	10,281	331.1	91.2	1,155	37.4	10.2	359	11.7	2.9	1,409	45.8	12.6	13,204	425.9	116.9
35,000 - 39,999	4,855	180.7	53.7	683	25.4	7.4	274	10.2	2.6	934	34.7	10.1	6,746	251.0	73.8
40,000 - 49,999	3,623	158.8	51.6	610	26.9	8.3	291	12.9	3.6	1,041	46.2	14.6	5,565	244.8	78.1
50,000 - 99,999	1,449	86.8	31.5	498	31.8	10.2	371	25.3	8.3	1,170	78.1	27.6	3,488	221.9	77.7
100,000 and over	83	13.3	5.7	69	11.5	3.5	134	20.6	7.6	291	46.8	18.0	577	92.2	34.7
<b>Total</b>	<b>149,213</b>	<b>2,919.7</b>	<b>651.1</b>	<b>21,554</b>	<b>392.1</b>	<b>84.4</b>	<b>5,932</b>	<b>150.3</b>	<b>36.1</b>	<b>23,501</b>	<b>534.2</b>	<b>134.7</b>	<b>200,200</b>	<b>3,996.3</b>	<b>906.4</b>



**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 1987-88**

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
	\$	\$	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M
Under 5,101	59	0.2	0.0	20	0.0	0.0	4	0.0	0.0	8	0.0	0.0	91	0.3	0.0
5,101 - 5,999	140	0.8	0.0	6	0.0	0.0	1	0.0	0.0	11	0.1	0.0	158	0.9	0.0
6,000 - 6,999	609	4.0	0.1	51	0.3	0.0	6	0.0	0.0	70	0.5	0.0	736	4.8	0.1
7,000 - 7,999	814	6.1	0.3	106	0.8	0.0	6	0.0	0.0	119	0.9	0.0	1,045	7.9	0.4
8,000 - 8,999	889	7.6	0.5	70	0.6	0.0	6	0.1	0.0	122	1.0	0.1	1,087	9.3	0.6
9,000 - 9,999	1,078	10.3	0.8	61	0.6	0.1	7	0.1	0.0	137	1.3	0.1	1,283	12.2	1.0
10,000 - 10,999	1,139	11.9	1.1	67	0.7	0.1	12	0.1	0.0	160	1.7	0.2	1,378	14.5	1.4
11,000 - 11,999	1,092	12.6	1.3	82	0.9	0.1	17	0.2	0.0	164	1.9	0.2	1,355	15.6	1.7
12,000 - 12,999	1,145	14.3	1.7	62	0.8	0.1	7	0.1	0.0	133	1.7	0.2	1,347	16.9	2.0
13,000 - 13,999	1,155	15.6	2.0	57	0.8	0.1	1	0.0	0.0	139	1.9	0.2	1,352	18.3	2.4
14,000 - 14,999	1,241	18.0	2.5	59	0.9	0.1	8	0.1	0.0	130	1.9	0.3	1,438	20.9	2.9
15,000 - 15,999	1,296	20.1	2.9	73	1.1	0.2	7	0.1	0.0	129	2.0	0.3	1,505	23.3	3.4
16,000 - 16,999	1,420	23.4	3.6	63	1.0	0.2	11	0.2	0.0	123	2.0	0.3	1,617	26.7	4.2
17,000 - 17,999	1,524	26.7	4.4	54	0.9	0.2	6	0.1	0.0	124	2.2	0.4	1,708	29.9	4.9
18,000 - 18,999	1,771	32.8	5.6	59	1.1	0.2	7	0.1	0.0	136	2.5	0.4	1,973	36.5	6.3
19,000 - 19,999	1,778	34.7	6.2	78	1.5	0.3	5	0.1	0.0	147	2.9	0.5	2,008	39.2	7.0
20,000 - 21,999	3,402	71.4	13.8	212	4.4	0.9	13	0.3	0.0	244	5.1	1.0	3,871	81.3	15.7
22,000 - 23,999	3,144	72.3	15.2	205	4.7	1.0	7	0.2	0.0	237	5.4	1.1	3,593	82.6	17.4
24,000 - 25,999	2,843	71.1	16.0	185	4.6	1.1	14	0.3	0.1	200	5.0	1.1	3,242	81.1	18.3
26,000 - 27,999	2,499	67.4	15.9	170	4.6	1.1	12	0.3	0.1	183	4.9	1.2	2,864	77.3	18.3
28,000 - 29,999	2,297	66.6	16.5	160	4.7	1.2	5	0.1	0.0	177	5.1	1.3	2,639	76.5	19.0
30,000 - 34,999	4,376	141.7	37.3	388	12.5	3.4	17	0.5	0.1	400	13.1	3.5	5,181	167.8	44.3
35,000 - 39,999	2,701	100.6	28.7	282	10.5	3.0	14	0.5	0.1	293	10.8	3.0	3,290	122.4	34.9
40,000 - 49,999	1,994	87.3	27.4	292	12.9	4.1	25	1.1	0.3	273	12.1	3.9	2,584	113.4	35.7
50,000 - 99,999	682	40.3	14.0	178	11.3	3.8	15	1.0	0.3	232	15.2	5.3	1,107	67.7	23.4
100,000 and over	21	3.3	1.0	22	3.9	0.8	7	1.0	0.4	62	11.1	4.0	112	19.3	6.2
<b>Total</b>	<b>41,109</b>	<b>961.0</b>	<b>219.0</b>	<b>3,062</b>	<b>86.3</b>	<b>22.0</b>	<b>240</b>	<b>6.8</b>	<b>1.7</b>	<b>4,153</b>	<b>112.2</b>	<b>28.6</b>	<b>48,564</b>	<b>1,166.3</b>	<b>271.3</b>

**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 1987-88**

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
	\$	\$	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M
Under 5,101	1,216	4.0	0.3	229	0.4	0.1	66	0.2	0.0	47	0.1	0.0	1,558	4.7	0.4
5,101 - 5,999	2,569	14.3	0.4	433	2.4	0.1	52	0.3	0.0	430	2.4	0.1	3,484	19.4	0.5
6,000 - 6,999	4,724	30.8	1.4	1,027	6.8	0.2	89	0.6	0.0	579	3.8	0.2	6,419	41.9	1.8
7,000 - 7,999	4,205	31.5	2.3	1,341	10.0	0.7	107	0.8	0.1	671	5.0	0.4	6,324	47.4	3.4
8,000 - 8,999	4,091	34.8	3.2	979	8.3	0.8	83	0.7	0.1	692	5.9	0.5	5,845	49.7	4.6
9,000 - 9,999	4,138	39.3	4.4	718	6.8	0.8	123	1.2	0.1	749	7.1	0.8	5,728	54.4	6.1
10,000 - 10,999	3,953	41.5	5.3	609	6.4	0.8	126	1.3	0.1	686	7.2	0.9	5,374	56.4	7.1
11,000 - 11,999	3,908	45.0	6.1	636	7.3	1.0	143	1.7	0.2	697	8.0	1.1	5,384	61.9	8.4
12,000 - 12,999	4,213	52.7	7.7	603	7.5	1.1	150	1.9	0.2	777	9.7	1.4	5,743	71.8	10.5
13,000 - 13,999	4,049	54.7	8.6	588	7.9	1.3	149	2.0	0.3	749	10.1	1.6	5,535	74.7	11.7
14,000 - 14,999	4,301	62.4	10.4	544	7.9	1.3	145	2.1	0.3	738	10.7	1.8	5,728	83.1	13.8
15,000 - 15,999	4,401	68.3	12.0	542	8.4	1.5	151	2.3	0.3	717	11.1	1.9	5,811	90.1	15.7
16,000 - 16,999	4,915	81.1	14.9	554	9.1	1.7	176	2.9	0.4	632	10.4	1.9	6,277	103.5	18.8
17,000 - 17,999	5,160	90.3	17.2	586	10.3	1.9	140	2.5	0.4	720	12.6	2.4	6,606	115.6	21.9
18,000 - 18,999	5,579	103.3	20.3	606	11.2	2.2	141	2.6	0.4	708	13.1	2.6	7,034	130.2	25.5
19,000 - 19,999	6,052	118.0	23.9	621	12.1	2.4	155	3.0	0.5	811	15.8	3.1	7,639	148.9	29.9
20,000 - 21,999	11,039	231.6	49.8	1,262	26.5	5.7	254	5.3	0.9	1,304	27.4	5.8	13,859	290.8	62.2
22,000 - 23,999	9,952	228.7	52.7	1,265	29.1	6.7	295	6.8	1.3	1,068	24.6	5.6	12,580	289.1	66.3
24,000 - 25,999	8,617	215.2	52.6	1,056	26.4	6.4	255	6.4	1.3	987	24.7	6.0	10,915	272.6	66.3
26,000 - 27,999	7,643	206.3	52.9	953	25.7	6.6	235	6.3	1.3	880	23.8	6.0	9,711	262.1	66.8
28,000 - 29,999	7,262	210.6	56.3	845	24.5	6.5	199	5.8	1.2	826	23.9	6.3	9,132	264.8	70.3
30,000 - 34,999	14,589	471.6	132.7	1,828	59.2	16.5	390	12.7	2.9	1,795	58.5	16.2	18,602	602.1	168.3
35,000 - 39,999	10,296	383.4	116.1	1,297	48.5	14.6	358	13.4	3.1	1,298	48.3	14.1	13,249	493.5	147.9
40,000 - 49,999	8,111	355.0	117.0	1,313	58.1	18.9	390	17.4	4.5	1,337	59.4	19.0	11,151	489.9	159.4
50,000 - 99,999	3,786	227.4	83.4	919	57.3	19.7	572	37.4	11.3	1,488	96.9	34.0	6,765	419.0	148.4
100,000 and over	146	19.2	7.9	88	15.2	3.7	116	18.8	7.4	294	47.1	17.0	644	100.3	36.0
<b>Total</b>	<b>148,915</b>	<b>3,420.9</b>	<b>859.5</b>	<b>21,442</b>	<b>493.3</b>	<b>123.1</b>	<b>5,060</b>	<b>156.4</b>	<b>38.6</b>	<b>21,680</b>	<b>567.5</b>	<b>150.7</b>	<b>197,097</b>	<b>4,638.1</b>	<b>1,171.9</b>

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

**TABLE 1.4(i)**  
**Income year 1987-88**

Grade of taxable income	Non-provisional			Provisional									Total		
	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
\$	\$	\$M	\$M		\$M	\$M		\$M	\$M		\$M	\$M		\$M	\$M
Under 5,101	57,656	195.1	15.4	7,528	13.1	3.7	4,445	16.0	1.2	3,171	9.7	1.6	72,800	233.8	21.8
5,101 - 5,999	106,676	593.9	16.9	16,327	90.9	2.4	3,275	18.2	0.9	24,796	137.9	3.1	151,074	840.9	23.3
6,000 - 6,999	255,002	1,664.5	64.1	63,160	418.6	14.5	4,990	32.6	2.0	35,389	230.9	11.1	358,541	2,346.4	91.7
7,000 - 7,999	208,026	1,556.9	111.6	91,728	684.0	43.5	5,827	43.8	3.1	41,613	312.2	22.2	347,194	2,596.9	180.4
8,000 - 8,999	188,778	1,604.1	146.6	53,530	452.6	41.0	6,385	54.3	4.5	41,793	355.3	32.3	290,486	2,466.3	224.4
9,000 - 9,999	180,043	1,711.0	187.9	37,664	357.3	39.1	7,818	74.3	6.5	40,993	389.3	43.2	266,518	2,531.9	276.6
10,000 - 10,999	176,044	1,847.7	229.4	32,816	344.3	42.2	8,175	85.9	8.6	40,033	420.2	52.8	257,068	2,698.1	333.0
11,000 - 11,999	172,585	1,984.7	265.8	29,662	340.7	45.3	8,346	96.0	10.3	39,453	453.6	61.7	250,046	2,875.0	383.0
12,000 - 12,999	174,439	2,180.1	314.2	27,023	337.6	48.2	8,348	104.3	12.2	40,142	501.6	73.0	249,952	3,123.6	447.6
13,000 - 13,999	177,179	2,392.3	371.9	25,501	344.0	52.9	7,971	107.6	13.3	36,124	487.4	75.9	246,775	3,331.4	514.1
14,000 - 14,999	183,453	2,661.0	439.7	24,191	350.7	57.4	8,006	116.0	15.3	34,409	498.8	82.4	250,059	3,626.6	594.9
15,000 - 15,999	200,746	3,112.5	541.2	23,628	366.1	62.9	7,687	119.1	16.6	33,104	512.9	88.9	265,165	4,110.6	709.6
16,000 - 16,999	216,914	3,580.0	649.0	24,118	398.0	71.7	7,417	122.4	17.9	31,468	519.0	93.8	279,917	4,619.5	832.4
17,000 - 17,999	223,644	3,913.9	734.4	24,623	430.9	80.7	7,302	127.7	19.5	30,636	536.0	100.4	286,205	5,008.6	935.1
18,000 - 18,999	227,354	4,206.0	814.0	25,433	470.5	90.8	6,977	129.1	20.5	30,489	564.0	109.0	290,253	5,369.6	1,034.3
19,000 - 19,999	228,897	4,462.8	889.3	26,171	510.4	101.6	7,191	140.2	23.3	35,033	682.6	136.2	297,292	5,795.9	1,150.4
20,000 - 21,999	422,464	8,862.7	1,880.6	51,748	1,086.2	231.1	12,336	258.7	45.3	52,038	1,091.3	230.8	538,586	11,299.0	2,387.7
22,000 - 23,999	371,666	8,539.2	1,947.0	48,040	1,104.1	252.8	11,010	253.1	47.0	44,432	1,021.0	231.9	475,148	10,917.4	2,478.7
24,000 - 25,999	319,447	7,976.4	1,927.7	42,070	1,050.5	254.5	9,821	245.3	48.0	38,676	965.9	231.9	410,014	10,238.1	2,462.1
26,000 - 27,999	276,804	7,467.9	1,893.7	36,304	979.1	247.9	8,322	224.5	46.3	33,296	898.2	225.5	354,726	9,569.7	2,413.5
28,000 - 29,999	231,043	6,693.7	1,765.2	30,663	888.4	233.5	7,419	215.0	46.0	29,478	854.1	222.5	298,603	8,651.2	2,267.3
30,000 - 34,999	423,204	13,656.9	3,793.7	58,357	1,888.1	520.0	15,074	488.9	112.0	65,978	2,151.6	590.8	562,613	18,185.5	5,016.4
35,000 - 39,999	228,952	8,518.0	2,542.7	38,117	1,419.4	416.6	10,609	395.5	96.9	49,825	1,840.5	534.9	327,503	12,173.5	3,591.1
40,000 - 49,999	180,029	7,916.5	2,583.0	34,565	1,525.7	480.7	11,764	522.6	138.7	44,208	1,962.9	619.5	270,566	11,927.6	3,821.9
50,000 - 99,999	98,331	6,062.9	2,226.6	27,997	1,807.3	598.1	14,035	918.7	283.6	55,895	3,723.3	1,316.7	196,258	12,512.3	4,425.0
100,000 and over	8,820	1,323.7	531.9	6,219	1,167.9	336.6	2,928	534.4	193.6	18,124	3,500.4	1,267.0	36,091	6,526.4	2,329.1
<b>Total</b>	<b>5,538,196</b>	<b>114,684.4</b>	<b>26,883.5</b>	<b>907,183</b>	<b>18,826.5</b>	<b>4,369.7</b>	<b>213,478</b>	<b>5,444.1</b>	<b>1,233.0</b>	<b>970,596</b>	<b>24,620.5</b>	<b>6,459.1</b>	<b>7,629,453</b>	<b>163,575.6</b>	<b>38,945.3</b>



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

**TABLE 1.5**  
**Income year 1987-88**

Grade of taxable income	Number	Number charged provisional tax	Number with informative prov debit	Net business income (or loss)		Net partnership and trust income (or loss)		Salary and wages in assessable income	Gross rents, premiums, etc.	Gross dividends -franked	Gross dividends -total	Investment and property income	
				Primary production	Other	Primary production	Other					Gross interest	deductions
\$	\$			\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M
Under 5,101 . . . . .	72,800	11,583	42	1.9	1.6	11.1	10.4	195.4	19.0	0.3	0.8	15.9	12.2
5,101 - 5,999 . . . . .	151,074	40,611	228	(1.4)	35.0	4.6	111.4	621.7	35.7	0.2	1.4	102.3	27.3
6,000 - 6,999 . . . . .	358,541	51,926	326	(1.1)	51.2	13.1	165.7	1,868.8	52.0	0.7	4.1	292.7	37.8
7,000 - 7,999 . . . . .	347,194	54,879	378	0.6	60.1	19.1	206.1	2,002.8	58.9	1.9	6.9	347.0	40.8
8,000 - 8,999 . . . . .	290,486	55,916	454	1.4	71.5	26.9	241.0	1,870.1	59.8	2.6	7.8	297.2	41.3
9,000 - 9,999 . . . . .	266,518	58,832	586	3.3	81.5	39.5	267.5	1,915.3	59.3	5.6	11.3	266.4	42.1
10,000 - 10,999 . . . . .	257,068	68,238	773	4.2	90.9	46.1	287.3	2,064.7	59.1	5.8	11.2	251.7	43.8
11,000 - 11,999 . . . . .	250,046	70,458	942	4.5	98.0	51.3	307.9	2,223.3	59.3	5.9	11.3	244.2	44.1
12,000 - 12,999 . . . . .	249,952	68,320	1,243	4.9	108.2	56.5	337.9	2,442.6	60.4	5.9	10.9	235.5	45.6
13,000 - 13,999 . . . . .	246,775	62,466	1,303	5.2	113.8	58.2	322.0	2,673.2	61.3	6.0	11.1	228.1	48.3
14,000 - 14,999 . . . . .	250,059	59,262	1,628	5.8	116.8	63.6	318.0	2,977.4	61.6	6.4	11.5	220.4	47.9
15,000 - 15,999 . . . . .	265,165	56,341	2,090	5.4	120.5	65.2	316.3	3,474.0	63.7	6.8	11.9	215.2	51.8
16,000 - 16,999 . . . . .	279,917	54,428	2,500	5.1	123.3	66.9	307.3	4,003.6	64.0	6.6	11.4	213.3	52.6
17,000 - 17,999 . . . . .	286,205	53,421	3,059	3.8	124.1	71.0	309.7	4,394.9	65.9	6.8	11.9	212.5	54.6
18,000 - 18,999 . . . . .	290,253	52,681	3,981	4.6	127.3	69.6	312.9	4,756.4	70.7	7.2	12.5	214.2	59.5
19,000 - 19,999 . . . . .	297,292	56,519	5,532	4.9	127.2	73.9	375.0	5,117.0	75.7	8.0	13.9	220.6	64.8
20,000 - 21,999 . . . . .	538,586	93,675	10,995	8.5	238.6	139.5	538.0	10,221.6	141.2	15.6	25.8	404.9	120.7
22,000 - 23,999 . . . . .	475,148	81,330	12,292	10.0	216.0	140.0	454.6	9,965.6	138.7	16.6	26.5	377.9	121.2
24,000 - 25,999 . . . . .	410,014	69,455	12,726	10.4	191.8	133.6	410.4	9,379.3	136.9	16.8	26.8	341.9	120.0
26,000 - 27,999 . . . . .	354,726	58,293	12,536	9.7	164.9	119.8	368.6	8,809.2	128.2	17.3	27.0	313.2	114.7
28,000 - 29,999 . . . . .	298,603	49,360	12,291	10.4	146.0	116.8	339.3	7,949.4	121.7	17.5	26.6	280.8	110.1
30,000 - 34,999 . . . . .	562,613	95,588	32,156	20.2	300.2	261.8	893.9	16,444.3	284.9	47.5	72.4	599.3	252.7
35,000 - 39,999 . . . . .	327,503	61,321	29,781	17.2	212.7	215.0	796.8	10,628.0	221.1	47.6	72.2	444.5	191.0
40,000 - 49,999 . . . . .	270,566	53,653	30,954	27.1	271.7	295.9	734.4	10,104.3	260.3	79.8	113.4	518.0	220.1
50,000 - 99,999 . . . . .	196,258	46,836	45,425	56.9	533.5	503.2	1,495.5	8,706.8	364.3	249.1	330.3	738.7	303.7
100,000 and over . . . . .	36,091	9,492	16,367	12.7	413.6	151.5	1,736.0	2,567.7	183.8	494.4	602.6	420.0	173.6
<b>Total . . . . .</b>	<b>7,629,453</b>	<b>1,494,884</b>	<b>240,588</b>	<b>236.2</b>	<b>4,140.1</b>	<b>2,813.6</b>	<b>11,963.9</b>	<b>137,377.2</b>	<b>2,907.4</b>	<b>1,078.8</b>	<b>1,473.7</b>	<b>8,016.3</b>	<b>2,442.4</b>

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

**TABLE 1.5 (cont.)  
Income year 1987-88**

Grade of taxable income	Sale of property, shares, etc.	Other income n.e.i.	Income equalization withdrawals	Net income	Rebates and credits										Net medical expenses	Unemployment and sickness benefits	Averaging
					Taxable income	Spouse, daughter-housekeeper		Parents and in law(a)	House-keeper	Sole parent	Home loan interest	Zone and overseas forces					
						With dependants	Without dependants										
\$	\$	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	
Under 5,101 . . . . .	0.1	0.2	0.0	248.5	233.8	0.1	0.2	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.8	0.0	
5,101 - 5,999 . . . . .	0.3	0.7	0.0	886.0	840.9	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.2	0.0	1.8	0.1	
6,000 - 6,999 . . . . .	0.5	1.2	0.0	2,416.5	2,346.4	0.2	0.2	0.0	0.0	0.1	0.0	0.0	0.7	0.0	5.0	0.4	
7,000 - 7,999 . . . . .	0.7	1.5	0.1	2,674.1	2,596.9	0.3	0.5	0.0	0.0	0.5	0.0	0.0	1.1	0.1	2.6	0.9	
8,000 - 8,999 . . . . .	1.2	1.4	0.0	2,549.7	2,466.3	0.7	1.5	0.1	0.0	4.3	0.0	0.0	1.1	0.5	2.8	1.4	
9,000 - 9,999 . . . . .	0.7	1.4	0.0	2,621.5	2,531.9	3.8	3.4	0.1	0.0	5.8	0.1	2.2	1.0	4.4	2.8	2.8	
10,000 - 10,999 . . . . .	0.9	1.6	0.0	2,792.7	2,698.1	5.0	5.3	0.1	0.0	5.3	0.1	2.2	3.3	4.6	3.2	3.2	
11,000 - 11,999 . . . . .	0.9	1.4	0.0	2,975.0	2,875.0	8.7	4.5	0.1	0.0	5.0	0.1	2.3	0.8	3.6	3.6	3.6	
12,000 - 12,999 . . . . .	1.1	1.6	0.1	3,229.7	3,123.6	9.0	4.6	0.2	0.0	4.8	0.1	2.4	2.3	1.8	3.8	3.8	
13,000 - 13,999 . . . . .	1.0	1.3	0.0	3,442.3	3,331.4	9.4	4.6	0.2	0.0	4.7	0.1	2.5	1.0	0.4	4.1	4.1	
14,000 - 14,999 . . . . .	0.9	1.4	0.1	3,745.9	3,626.6	10.2	5.1	0.2	0.0	4.6	0.1	2.7	0.6	0.0	4.6	4.6	
15,000 - 15,999 . . . . .	1.0	1.4	0.1	4,239.3	4,110.6	11.4	6.1	0.2	0.1	4.6	0.1	2.9	1.1	0.0	4.8	4.8	
16,000 - 16,999 . . . . .	1.2	1.6	0.0	4,761.0	4,619.5	13.4	7.3	0.3	0.1	5.1	0.2	3.1	0.7	0.0	4.9	4.9	
17,000 - 17,999 . . . . .	1.1	1.4	0.1	5,158.4	5,008.6	15.1	8.6	0.3	0.1	5.1	0.2	3.2	0.3	0.0	5.2	5.2	
18,000 - 18,999 . . . . .	1.4	1.2	0.1	5,528.5	5,369.6	16.8	9.7	0.3	0.1	5.1	0.3	3.4	1.9	0.0	5.1	5.1	
19,000 - 19,999 . . . . .	1.1	1.7	0.1	5,965.2	5,795.9	18.0	10.5	0.3	0.1	5.0	0.3	3.6	0.4	0.0	5.4	5.4	
20,000 - 21,999 . . . . .	3.2	2.6	0.1	11,639.1	11,299.0	38.5	22.0	0.7	0.2	8.9	0.6	7.0	2.2	0.0	10.9	10.9	
22,000 - 23,999 . . . . .	3.0	2.2	0.1	11,249.2	10,917.4	39.7	21.2	0.7	0.2	7.4	0.6	6.9	1.6	0.0	12.2	12.2	
24,000 - 25,999 . . . . .	2.7	2.0	0.2	10,552.4	10,238.1	39.5	19.0	0.5	0.2	5.9	0.6	6.8	1.4	0.0	12.7	12.7	
26,000 - 27,999 . . . . .	3.2	2.2	0.1	9,868.0	9,569.7	38.1	17.1	0.4	0.2	5.4	0.6	6.6	1.3	0.0	11.8	11.8	
28,000 - 29,999 . . . . .	3.0	1.6	0.1	8,921.1	8,651.2	34.7	15.1	0.4	0.1	4.3	0.5	6.2	1.6	0.0	11.8	11.8	
30,000 - 34,999 . . . . .	8.0	5.2	0.3	18,729.0	18,185.5	70.2	28.9	0.8	0.2	7.3	0.9	13.7	3.6	0.0	26.2	26.2	
35,000 - 39,999 . . . . .	7.0	4.5	0.5	12,517.6	12,173.5	42.5	16.9	0.5	0.1	3.5	0.4	10.1	2.5	0.0	22.7	22.7	
40,000 - 49,999 . . . . .	11.0	6.9	0.7	12,264.5	11,927.6	37.2	14.3	0.3	0.1	2.5	0.2	9.3	3.0	0.0	35.1	35.1	
50,000 - 99,999 . . . . .	26.0	18.8	2.2	12,873.3	12,512.3	20.7	7.6	0.1	0.1	1.3	0.1	5.3	3.8	0.0	63.0	63.0	
100,000 and over . . . . .	32.4	22.9	3.4	6,841.5	6,526.4	1.8	0.7	0.0	0.0	0.1	0.0	0.4	2.0	0.0	14.0	14.0	
<b>Total . . . . .</b>	<b>113.3</b>	<b>89.8</b>	<b>8.4</b>	<b>168,689.9</b>	<b>163,575.6</b>	<b>485.2</b>	<b>235.1</b>	<b>6.9</b>	<b>2.0</b>	<b>106.7</b>	<b>6.3</b>	<b>106.1</b>	<b>37.1</b>	<b>27.7</b>	<b>270.4</b>	<b>270.4</b>	

(a) includes rebates in respect of invalid relatives.



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

**TABLE 1.5 (cont.)**  
**Income year 1987-88**

Grade of taxable income		Rebates and credits (cont.)											Net tax	PPS credit	Tax instalment deductions	
		Pensioner	Termination payment	Life averaging of insurance bonus	Notional capital gains	Section 98A(2)	Beneficiary tax credit-section 100(2)	Foreign tax credit	Imputation credit	Total rebates and credits	Medicare levy	Complementary tax				
\$	\$	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M
Under 5,101	...	..	..	..	..	..	..	0.3	..	0.4	1.9	..	1.7	21.8	0.4	26.3
5,101 - 5,999	...	..	..	..	..	..	..	0.2	..	0.2	2.7	..	0.8	23.3	5.9	73.5
6,000 - 6,999	...	27.3	0.1	..	..	..	..	0.1	..	0.9	40.2	..	0.8	91.7	9.6	121.9
7,000 - 7,999	...	11.4	0.2	0.1	..	..	..	0.1	0.1	2.0	23.3	..	0.6	180.4	11.7	160.0
8,000 - 8,999	...	0.4	0.2	0.1	..	..	..	0.2	0.1	2.8	16.4	..	0.5	224.4	15.2	204.8
9,000 - 9,999	...	..	0.3	0.2	0.2	..	..	0.2	0.1	6.0	28.7	20.5	0.4	276.6	18.2	250.0
10,000 - 10,999	...	..	0.3	0.2	0.2	..	..	0.4	0.1	6.3	32.8	29.8	0.4	333.0	21.1	298.9
11,000 - 11,999	...	..	0.3	0.2	0.2	..	..	0.3	0.2	6.5	35.1	31.8	0.3	383.0	24.6	347.0
12,000 - 12,999	...	..	0.4	0.2	0.2	..	..	0.3	0.1	6.5	34.1	34.9	0.3	447.6	27.9	404.7
13,000 - 13,999	...	..	0.5	0.2	0.2	..	..	0.3	0.2	6.7	33.5	37.3	0.3	514.1	29.6	466.4
14,000 - 14,999	...	..	0.5	0.2	0.2	..	..	0.3	0.2	7.0	35.5	40.7	0.2	594.9	30.4	542.1
15,000 - 15,999	...	..	0.6	0.3	0.2	..	..	0.4	0.2	7.7	38.9	46.7	0.2	709.6	31.4	654.6
16,000 - 16,999	...	..	0.6	0.2	0.2	..	..	0.3	0.2	7.4	42.9	53.5	0.2	832.4	31.1	777.8
17,000 - 17,999	...	..	0.7	0.2	0.2	..	..	0.3	0.2	7.5	46.6	58.8	0.2	935.1	32.6	877.3
18,000 - 18,999	...	..	0.7	0.2	0.2	..	..	0.3	0.2	8.0	50.2	64.5	0.2	1,034.3	33.3	975.4
19,000 - 19,999	...	..	1.2	0.2	0.3	..	..	0.5	0.2	9.2	54.4	70.3	0.2	1,150.4	34.0	1,075.8
20,000 - 21,999	...	..	9.1	0.4	0.5	..	..	0.8	0.4	17.6	117.4	137.9	0.3	2,387.7	59.7	2,253.5
22,000 - 23,999	...	..	12.2	0.4	0.6	..	..	0.6	0.4	18.5	120.9	132.1	0.2	2,478.7	51.0	2,324.5
24,000 - 25,999	...	..	12.4	0.4	0.7	..	..	0.6	0.4	18.8	118.1	124.2	0.1	2,462.1	44.5	2,297.6
26,000 - 27,999	...	..	12.1	0.4	0.5	..	..	0.6	0.4	19.3	113.4	117.2	0.1	2,413.5	35.9	2,251.5
28,000 - 29,999	...	..	11.7	0.4	0.5	..	..	0.4	0.4	19.7	105.9	106.6	0.1	2,267.3	30.0	2,106.2
30,000 - 34,999	...	..	25.4	0.7	1.0	..	..	2.4	1.1	55.3	233.8	224.6	0.2	5,016.4	58.1	4,574.9
35,000 - 39,999	...	..	25.5	0.5	1.1	0.1	..	4.3	1.2	56.9	184.9	150.5	0.1	3,591.1	33.1	3,151.3
40,000 - 49,999	...	..	42.9	0.8	1.7	..	..	1.2	1.8	89.9	235.3	147.5	0.1	3,821.9	31.4	3,235.7
50,000 - 99,999	...	..	70.8	1.4	4.0	..	..	2.1	4.0	283.4	455.2	154.9	0.1	4,425.0	30.5	3,050.5
100,000 and over	...	..	32.0	0.6	2.3	..	..	1.0	7.7	642.0	689.4	80.6	..	2,329.1	9.2	970.0
<b>Total</b>	...	39.2	260.6	8.7	15.2	0.3	..	18.8	20.1	1,306.7	2,891.6	1,865.0	8.4	38,945.3	740.6	33,472.0

**TAXABLE INDIVIDUALS - Males**  
**SELECTED REBATES AND CREDITS ALLOWED**  
**BY GRADE OF TAXABLE INCOME**  
(Excludes trustee or manually assessed and issued assessments)

**TABLE 1.6(a)**  
**Income year 1987-88**

	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 . . . . .	296,706	581,442	922,288	1,266,994	653,667	486,913	187,482	4,395,492
Taxable income . . . . . \$M	1,803.4	5,814.6	15,057.3	29,783.2	20,392.6	19,677.6	15,190.9	107,719.4
Net tax . . . . . \$M	87.8	657.1	2,643.1	6,833.5	5,535.9	6,102.7	5,546.8	27,406.9
Spouse, daughter-housekeeper rebate - with dependants . . . . .	Number with . . . . . 1,479	26,263	94,103	181,935	117,598	90,408	25,789	537,575
Amount \$M . . . . .	0.4	21.7	84.2	161.6	103.6	79.3	22.4	473.3
Spouse daughter-housekeeper rebate - other . . . . .	Number with . . . . . 2,537	27,621	74,776	121,861	63,314	46,311	13,071	349,491
Amount \$M . . . . .	0.6	15.7	43.4	80.7	42.7	30.8	8.2	222.0
Parents and parents-in-law rebate (a) - Number with . . . . .	32	406	1,377	2,587	1,365	1,055	197	7,019
Amount \$M . . . . .	0.0	0.2	0.9	1.8	0.9	0.7	0.1	4.7
Housekeeper rebate - Number with . . . . .	20	77	236	569	327	221	71	1,521
Amount \$M . . . . .	0.0	0.1	0.2	0.5	0.3	0.2	0.1	1.2
Sole parent rebate - Number with . . . . .	157	2,883	6,899	11,985	6,884	5,151	1,475	35,434
Amount \$M . . . . .	0.0	1.8	4.3	7.4	4.2	3.2	0.9	21.7
Zone and overseas forces rebate - Number with . . . . .	7,147	22,097	43,425	63,238	37,533	34,203	10,393	218,036
Amount \$M . . . . .	0.6	4.7	12.5	22.3	17.4	18.3	5.3	81.0
Home loan interest rebate - Number with . . . . .	157	987	4,310	11,459	6,187	2,949	380	26,429
Amount \$M . . . . .	0.0	0.2	0.9	2.3	1.3	0.6	0.1	5.3
Pensioner rebate - Number with . . . . .	61,292	22,366	..	..	..	..	..	83,658
Amount \$M . . . . .	11.0	1.3	..	..	..	..	..	12.2
Unemployment benefits etc. rebate - Number with . . . . .	41,727	43,422	11,250	..	..	..	..	96,399
Amount \$M . . . . .	5.2	15.3	0.9	..	..	..	..	21.3
Averaging rebate - Number with . . . . .	3,081	16,596	26,390	25,397	13,034	13,174	10,163	107,835
Amount \$M . . . . .	0.5	7.5	18.9	30.1	23.1	35.8	49.0	164.9
Termination payment rebate - Number with . . . . .	1,521	5,487	8,085	174,348	73,677	57,165	25,429	345,712
Amount \$M . . . . .	0.1	1.1	3.1	32.7	29.4	58.7	93.7	218.8
Life assurance bonus rebate - Number with . . . . .	231	894	1,043	1,255	798	761	392	5,374
Amount \$M . . . . .	0.0	0.4	0.7	0.8	0.6	0.8	1.3	4.6
Net medical expenses rebate - Number with . . . . .	398	3,729	6,794	12,612	13,235	11,834	8,100	56,702
Amount \$M . . . . .	0.0	1.8	3.0	3.6	4.0	4.1	4.0	20.5
Sec 98A(2) credit - Number with . . . . .	9	5	5	7	5	7	7	45
Amount \$M . . . . .	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Beneficiary tax credit - (section 100 (2) ) . . . . .	Number with . . . . . 283	209	206	192	119	198	54	1,261
Amount \$M . . . . .	0.4	0.8	1.1	1.6	1.5	3.2	1.6	10.3
Foreign tax credit - Number with . . . . .	678	1,805	2,203	2,831	2,130	3,132	4,790	17,569
Amount \$M . . . . .	0.1	0.3	0.6	1.1	1.0	2.1	9.2	14.3
<b>Total rebates &amp; credits -</b> Number with . . . . .	136,436	168,043	275,853	558,475	312,369	258,613	113,609	1,823,398
Amount \$M . . . . .	23.9	79.8	189.6	375.4	259.5	302.7	742.6	1,973.6

(a) includes rebates in respect of invalid relatives.

**TAXABLE INDIVIDUALS - Females  
SELECTED REBATES AND CREDITS ALLOWED  
BY GRADE OF TAXABLE INCOME**  
(Excludes trustee or manually assessed and issued assessments)

**TABLE 1.6(b)**  
**Income year 1987-88**

	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 . . . . .	469,492	797,452	944,903	658,542	207,549	111,156	44,867	3,233,961
Taxable income . . . . . \$M	2,949.1	7,884.1	15,162.9	15,144.7	6,444.1	4,423.5	3,847.7	55,856.2
Net tax . . . . . \$M	131.7	920.6	2,730.8	3,490.0	1,747.8	1,310.3	1,207.3	11,538.4
Spouse, daughter-housekeeper rebate - with dependants . . . . .	Number with . . . . . 342	3,123	5,873	4,158	1,544	514	88	15,642
Amount \$M . . . . .	0.1	2.1	4.7	3.4	1.3	0.4	0.1	12.0
Spouse daughter-housekeeper rebate - other . . . . .	Number with . . . . . 685	4,315	8,835	6,794	2,053	762	135	23,579
Amount \$M . . . . .	0.1	2.2	4.9	4.0	1.3	0.5	0.1	13.1
Parents and parents-in-law rebate (a) - Number with . . . . .	43	375	1,280	1,065	372	186	25	3,346
Amount \$M . . . . .	0.0	0.2	0.8	0.7	0.3	0.1	0.0	2.2
Housekeeper rebate- Number with . . . . .	35	153	293	335	81	48	11	956
Amount \$M . . . . .	0.0	0.1	0.3	0.3	0.1	0.0	0.0	0.8
Sole parent rebate - Number with . . . . .	1,140	32,465	42,120	31,831	10,303	3,906	770	122,535
Amount \$M . . . . .	0.3	21.9	29.4	22.7	7.4	2.8	0.6	84.9
Zone and overseas forces rebate - Number with . . . . .	11,720	29,169	36,735	25,971	8,497	4,218	1,694	118,004
Amount \$M . . . . .	0.9	5.0	8.1	6.8	2.5	1.2	0.4	25.0
Home loan interest rebate - Number with . . . . .	121	590	1,497	2,333	1,175	380	29	6,125
Amount \$M . . . . .	0.0	0.1	0.3	0.3	0.2	0.0	0.0	0.9
Pensioner rebate - Number with . . . . .	146,077	44,681	..	..	..	..	..	190,758
Amount \$M . . . . .	24.8	2.1	..	..	..	..	..	26.9
Unemployment benefits etc. rebate - Number with . . . . .	34,087	6,797	1,089	..	..	..	..	41,973
Amount \$M . . . . .	3.8	2.5	0.1	..	..	..	..	6.4
Averaging rebate - Number with . . . . .	3,014	13,631	18,997	16,445	8,310	8,151	5,667	74,215
Amount \$M . . . . .	0.4	6.1	13.8	20.2	15.0	22.0	28.0	105.5
Termination payment rebate - Number with . . . . .	525	2,037	2,346	85,537	21,084	10,904	3,066	125,499
Amount \$M . . . . .	0.0	0.4	1.0	13.9	7.6	9.7	9.2	41.8
Life assurance bonus rebate - Number with . . . . .	377	1,230	1,095	966	416	288	141	4,513
Amount \$M . . . . .	0.0	0.6	0.8	0.8	0.5	0.5	0.7	4.0
Net medical expenses rebate- Number with . . . . .	627	6,307	7,034	6,625	2,875	2,260	977	26,705
Amount \$M . . . . .	0.1	4.5	4.5	3.0	1.2	1.5	1.8	16.6
Sec 98A(2) credit - Number with . . . . .	18	10	11	10	9	10	5	73
Amount \$M . . . . .	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.2
Beneficiary tax credit - (section 100 (2) ) . . . . .	Number with . . . . . 246	182	175	145	95	148	49	1,040
Amount \$M . . . . .	0.3	0.7	1.1	1.4	1.3	2.3	1.4	8.5
Foreign tax credit- Number with . . . . .	1,193	3,053	3,250	3,059	1,819	2,097	2,245	16,716
Amount \$M . . . . .	0.1	0.4	0.7	0.8	0.5	0.9	2.5	5.8
<b>Total rebates &amp; credits -</b> Number with . . . . .	<b>213,287</b>	<b>176,691</b>	<b>164,140</b>	<b>206,983</b>	<b>73,301</b>	<b>50,026</b>	<b>28,522</b>	<b>912,950</b>
Amount \$M . . . . .	<b>35.6</b>	<b>62.6</b>	<b>98.0</b>	<b>122.2</b>	<b>80.1</b>	<b>117.5</b>	<b>402.0</b>	<b>918.0</b>

(a) includes rebates in respect of invalid relatives.



**TAXABLE INDIVIDUALS - Total  
SELECTED REBATES AND CREDITS ALLOWED  
BY GRADE OF TAXABLE INCOME**  
(Excludes trustee or manually assessed and issued assessments)

**TABLE 1.6(c)**  
**Income year 1987-88**

		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		766,198	1,378,894	1,867,191	1,925,536	861,216	598,069	232,349	7,629,453
Taxable income	\$M	4,752.4	13,698.7	30,220.2	44,927.9	26,836.7	24,101.1	19,038.6	163,575.6
Net tax	\$M	219.5	1,577.7	5,373.9	10,323.4	7,283.7	7,413.0	6,754.1	38,945.3
Spouse, daughter-housekeeper rebate - with dependants	Number with Amount \$M	1,821 0.5	29,386 23.8	99,976 88.9	186,093 165.0	119,142 104.9	90,922 79.7	25,877 22.5	553,217 485.2
Spouse daughter-housekeeper rebate - other	Number with Amount \$M	3,222 0.8	31,936 17.8	83,611 48.3	128,655 84.7	65,367 44.0	47,073 31.2	13,206 8.3	373,070 235.1
Parents and parents-in-law rebate (a) -	Number with Amount \$M	75 0.0	781 0.5	2,657 1.7	3,652 2.5	1,737 1.2	1,241 0.8	222 0.1	10,365 6.9
Housekeeper rebate-	Number with Amount \$M	55 0.0	230 0.2	529 0.4	904 0.8	408 0.3	269 0.2	82 0.1	2,477 2.0
Sole parent rebate -	Number with Amount \$M	1,297 0.3	35,348 23.6	49,019 33.6	43,816 30.1	17,187 11.6	9,057 6.0	2,245 1.5	157,969 106.7
Zone and overseas forces rebate -	Number with Amount \$M	18,867 1.5	51,266 9.7	80,160 20.7	89,209 29.1	46,030 19.9	38,421 19.5	12,087 5.7	336,040 106.1
Home loan interest rebate -	Number with Amount \$M	278 0.0	1,577 0.3	5,807 1.1	13,792 2.7	7,362 1.4	3,329 0.6	409 0.1	32,554 6.3
Pensioner rebate -	Number with Amount \$M	207,369 35.8	67,047 3.3	..	..	..	..	..	274,416 39.2
Unemployment benefits etc. rebate -	Number with Amount \$M	75,814 8.9	50,219 17.8	12,339 0.9	..	..	..	..	138,372 27.7
Averaging rebate -	Number with Amount \$M	6,095 0.9	30,227 13.6	45,387 32.8	41,842 50.3	21,344 38.0	21,325 57.8	15,830 77.0	182,050 270.4
Termination payment rebate -	Number with Amount \$M	2,046 0.2	7,524 1.5	10,431 4.1	259,885 46.6	94,761 37.0	68,069 68.4	28,495 102.8	471,211 260.6
Life assurance bonus rebate -	Number with Amount \$M	608 0.1	2,124 1.0	2,138 1.4	2,221 1.7	1,214 1.1	1,049 1.4	533 2.0	9,887 8.7
Net medical expenses rebate-	Number with Amount \$M	1,025 0.1	10,036 6.3	13,828 7.5	19,237 6.6	16,110 5.2	14,094 5.6	9,077 5.8	83,407 37.1
Sec 98A(2) credit -	Number with Amount \$M	27 0.0	15 0.0	16 0.0	17 0.1	14 0.0	17 0.1	12 0.0	118 0.3
Beneficiary tax credit - (section 100 (2) )	Number with Amount \$M	529 0.7	391 1.4	381 2.2	337 3.0	214 2.8	346 5.6	103 3.1	2,301 18.8
Foreign tax credit-	Number with Amount \$M	1,871 0.1	4,858 0.6	5,453 1.2	5,890 1.8	3,949 1.6	5,229 2.9	7,035 11.7	34,285 20.1
<b>Total rebates &amp; credits -</b>	<b>Number with Amount \$M</b>	<b>349,723 59.5</b>	<b>344,734 142.5</b>	<b>439,993 287.6</b>	<b>765,458 497.6</b>	<b>385,670 339.6</b>	<b>308,639 420.2</b>	<b>142,131 1,144.6</b>	<b>2,736,348 2,891.6</b>

(a) includes rebates in respect of invalid relatives.



**TAXABLE INDIVIDUALS  
BY TYPE OF TAXPAYER AND BROAD INDUSTRY GROUPS**  
(Excludes trustee or manually assessed and issued assessments)

**TABLE 1.7**  
**Income year 1987-88**

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
		\$M	\$M	\$M		\$M	\$M	\$M		\$M	\$M	\$M
SALARY AND WAGE EARNERS . . . . .	4,767,453	100,404.8	97,527.8	22,651.9	100,968	2,026.6	1,972.0	468.0	4,868,421	102,431.3	99,499.8	23,119.9
PROPERTY . . . . .	406,989	10,061.7	9,631.8	2,478.1	806,696	17,270.6	16,867.4	3,905.2	1,213,685	27,332.3	26,499.1	6,383.3
PRIMARY PRODUCTION -												
Sheep grazing . . . . .	3,973	101.4	95.8	23.9	11,813	400.9	384.8	96.5	15,786	502.3	480.6	120.3
Grain growing . . . . .	1,089	21.8	20.4	4.5	6,553	169.9	163.5	37.9	7,642	191.6	183.9	42.3
Cattle grazing . . . . .	11,093	277.8	264.6	66.5	16,507	474.3	454.5	116.6	27,600	752.1	719.1	183.2
Dairying & pigfarming . . . . .	619	12.1	11.5	2.4	2,513	53.1	51.5	10.2	3,132	65.2	63.0	12.6
Fruit & vegetable growing . . . . .	2,338	63.2	59.8	15.5	3,454	102.4	97.0	25.7	5,792	165.5	156.9	41.2
Sugar cane growing . . . . .	57	1.5	1.4	0.4	614	17.5	16.9	4.0	671	19.0	18.3	4.4
Any other primary production . . . . .	6,228	170.5	160.7	41.7	9,497	291.4	277.9	73.7	15,725	461.9	438.6	115.4
Services to agriculture . . . . .	1,472	35.7	33.6	8.6	3,185	78.1	75.3	18.1	4,657	113.8	108.9	26.7
Forestry . . . . .	727	24.9	23.5	6.9	927	37.1	32.9	7.9	1,654	61.9	56.4	14.9
Fishing hunting and trapping . . . . .	848	17.2	16.5	3.5	3,167	76.4	74.3	17.0	4,015	93.6	90.8	20.4
Primary production subsidiaries . . . . .	25,078	579.3	549.2	129.5	155,268	3,946.8	3,816.2	825.6	180,346	4,526.0	4,365.4	955.0
<b>Total Primary Production . . . . .</b>	<b>53,522</b>	<b>1,305.4</b>	<b>1,237.0</b>	<b>303.3</b>	<b>213,498</b>	<b>5,647.7</b>	<b>5,444.8</b>	<b>1,233.2</b>	<b>267,020</b>	<b>6,953.2</b>	<b>6,681.8</b>	<b>1,536.5</b>
MINING . . . . .	236	9.2	8.7	2.7	569	30.1	28.4	9.2	805	39.3	37.1	11.9
MANUFACTURING . . . . .	3,392	69.0	66.3	14.6	8,652	172.6	167.7	39.3	12,044	241.6	234.0	53.9
ELECTRICITY, GAS AND WATER . . . . .	18	0.4	0.4	0.1	40	0.8	0.7	0.2	58	1.2	1.2	0.3
CONSTRUCTION . . . . .	60,444	1,060.4	1,016.5	197.1	60,853	1,321.9	1,287.7	301.4	121,297	2,382.2	2,304.2	498.5
WHOLESALE AND RETAIL TRADE . . . . .	17,869	371.6	354.5	79.7	34,959	808.2	785.6	202.6	52,828	1,179.7	1,140.1	282.3
TRANSPORT AND STORAGE . . . . .	16,057	288.7	278.2	56.0	19,134	382.1	372.6	84.4	35,191	670.7	650.9	140.4
COMMUNICATION . . . . .	63	1.2	1.1	0.3	274	4.2	4.1	0.8	337	5.4	5.2	1.0
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES . . . . .	25,081	645.2	611.9	157.3	52,907	1,808.2	1,744.9	534.0	77,988	2,453.4	2,356.8	691.3
HEALTH, EDUCATION, WELFARE, ETC. SERVICES . . . . .	6,696	195.9	184.8	53.8	25,595	1,015.7	985.7	332.8	32,291	1,211.6	1,170.5	386.6
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES . . . . .	14,504	321.4	305.7	73.8	25,584	567.1	541.9	131.0	40,088	888.6	847.6	204.8
INDUSTRY NOT STATED . . . . .	885	20.8	19.6	4.9	1,454	43.3	41.5	11.5	2,339	64.1	61.0	16.4
OTHER N.E.I. . . . .	4,079	133.6	123.7	36.5	7,153	210.1	202.5	56.7	11,232	343.7	326.2	93.2
OTHER BUSINESS SUBSIDIARIES . . . . .	160,017	3,459.7	3,287.9	766.1	733,812	19,031.9	18,472.1	4,758.9	893,829	22,491.6	21,760.0	5,525.1
<b>Total . . . . .</b>	<b>5,537,305</b>	<b>118,349.0</b>	<b>114,656.0</b>	<b>26,876.3</b>	<b>2,092,148</b>	<b>50,340.9</b>	<b>48,919.6</b>	<b>12,069.1</b>	<b>7,629,453</b>	<b>168,689.9</b>	<b>163,575.6</b>	<b>38,945.3</b>



**TAXABLE INDIVIDUALS - NEW SOUTH WALES**  
**SELECTED ITEMS BY INDUSTRY**  
(Excludes trustee or manually assessed and issued assessments)

I T E M	Number of taxpayers	Number charged provisional tax	Number informative prov. debit	Net business with income (or loss)		Net partnership and trust income	
				Primary production	Other production	Primary production	Other
				\$'000	\$'000	\$'000	\$'000
1 Salary and wage earners . . . . .	1,589,342	282	42	(159)	715	(389)	2,658
2 PROPERTY . . . . .	428,778	211,964	25,489	..	..	..	..
PRIMARY PRODUCTION-							
3 Sheep grazing . . . . .	3,091	2,048	106	32,344	1,520	6,510	5,777
4 Grain growing . . . . .	939	726	32	6,265	712	4,094	1,522
5 Cattle grazing . . . . .	8,397	3,971	385	(6,444)	5,394	12,184	26,608
6 Dairying and pigfarming . . . . .	511	346	5	2,670	91	983	246
7 Fruit and vegetable growing . . . . .	1,301	597	91	(6,320)	246	(375)	9,526
8 Sugar cane growing . . . . .	88	71	2	651	13	134	174
9 Any other primary production . . . . .	4,246	1,926	292	(9,927)	3,358	5,476	21,382
10 Services to agriculture . . . . .	943	511	54	(363)	2,396	2,027	2,022
11 Forestry and logging . . . . .	323	178	18	79	808	29	1,254
12 Fishing and hunting . . . . .	750	581	13	6,148	656	303	286
13 Primary production subsidiaries . . . . .	32,323	25,159	349	(1)	..	447,598	38,550
14 Total primary production . . . . .	52,912	36,114	1,347	25,101	15,193	478,963	107,347
15 MINING . . . . .	166	82	37	(226)	1,361	40	3,460
MANUFACTURING-							
16 Food, beverages and tobacco . . . . .	99	51	22	26	1,153	(5)	87
17 Textiles . . . . .	109	70	19	..	942	(2)	225
18 Clothing and footwear . . . . .	552	386	31	(2)	4,118	112	448
19 Wood, wood products and furniture . . . . .	370	235	30	(10)	3,338	2	171
20 Paper, paper products, printing and publishing . . . . .	369	187	41	(1)	2,416	(7)	213
21 Chemical, petroleum and coal products . . . . .	78	40	15	(4)	743	(24)	899
22 Non-metallic mineral products . . . . .	201	114	17	..	1,046	32	294
23 Basic metal products . . . . .	196	106	33	9	2,604	17	111
24 Transport equipment . . . . .	88	46	8	..	822	1	12
25 Other machinery and equipment . . . . .	240	122	28	4	1,734	4	257
26 Other manufacturing . . . . .	982	625	111	(2)	8,349	74	833
27 Total manufacturing . . . . .	3,284	1,982	355	20	27,264	200	3,560
28 ELECTRICITY, GAS AND WATER . . . . .	26	15	1	..	144	16	13
29 CONSTRUCTION . . . . .	33,679	15,208	1,341	(996)	393,392	460	22,342
WHOLESALE TRADE-							
30 Minerals, metals and chemical wholesalers . . . . .	58	32	10	(94)	841	(3)	80
31 Wholesale petroleum and petroleum products . . . . .	41	15	14	(123)	120	(20)	1,537
32 Farm properties and produce dealers . . . . .	82	42	16	(20)	1,182	60	140
33 Wholesale trade n.e.i. . . . .	1,358	718	181	(123)	12,750	157	1,072
34 Total wholesale trade . . . . .	1,539	807	221	(361)	14,893	194	2,829
RETAIL TRADE-							
35 Pharmacies . . . . .	1,490	414	667	(286)	33,102	77	2,960
36 Motor vehicle dealers . . . . .	2,963	1,707	306	(247)	32,251	41	1,608
37 Butchers . . . . .	201	147	25	(12)	2,351	..	122
38 Other food . . . . .	2,180	1,484	203	(66)	19,264	203	1,261
39 Department and general stores . . . . .	122	87	14	1	1,322	11	29
40 Household appliances and hardware . . . . .	1,579	789	143	15	9,742	201	1,266
41 Books, newspapers, etc. . . . .	302	151	57	(21)	2,754	5	420
42 Other retail trade . . . . .	4,458	2,518	514	(190)	29,479	209	6,035
43 Total retail trade . . . . .	13,295	7,297	1,929	(806)	130,263	747	13,700
44 TRANSPORT, STORAGE AND COMMUNICATIONS . . . . .	11,845	5,676	581	(520)	146,949	64	6,110
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
45 Finance and Investment . . . . .	283	125	70	(152)	5,177	(329)	853
46 Share and property traders . . . . .	1,418	391	202	(447)	(4,150)	(402)	8,583
47 Insurance . . . . .	457	199	57	(457)	2,857	(18)	276
48 Real estate agents and property operators . . . . .	640	379	148	(4)	9,379	(12)	1,552
49 Architectural services . . . . .	1,882	995	195	(74)	25,116	(67)	1,818
50 Consultant engineering, surveying, etc. . . . .	2,250	1,107	359	(258)	29,590	(44)	1,241
51 Legal services . . . . .	2,316	755	1,306	(2,726)	122,256	(2,304)	5,803
52 Accounting, auditing and bookkeeping . . . . .	3,350	1,365	968	(1,248)	43,663	(536)	7,578
53 Other business services . . . . .	12,588	6,616	1,375	(786)	104,242	292	18,744
54 Total finance, insurance, etc. . . . .	25,184	11,932	4,680	(5,715)	338,130	(3,420)	46,448
HEALTH, EDUCATION, WELFARE, ETC., SERVICES-							
55 Medical practice . . . . .	3,402	1,009	1,716	(5,095)	101,670	(919)	6,287
56 Dental practice . . . . .	1,710	516	1,066	(1,979)	63,359	(73)	3,048
57 Hospital and convalescent homes . . . . .	91	52	15	(66)	1,416	(1)	198
58 Other health services . . . . .	2,042	987	582	(354)	30,253	(25)	2,855
59 Veterinary services . . . . .	350	150	148	(269)	7,676	(141)	920
60 Education, libraries, etc. . . . .	2,627	1,542	180	(27)	12,349	185	2,583
61 Welfare, charitable and religious activities . . . . .	291	205	17	(1)	1,886	18	186
62 Other community services . . . . .	217	134	15	(13)	1,625	16	156
63 Total health, etc. . . . .	10,730	4,595	3,739	(7,804)	220,235	(940)	16,233
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
64 Entertainment, sport and recreation . . . . .	6,117	2,594	713	(1,097)	41,419	87	11,460
65 Hairdressing . . . . .	2,189	1,610	176	(11)	18,734	155	2,597
66 Hotels, motels and boarding houses . . . . .	299	159	76	(17)	4,711	43	384
67 Cafes and restaurants . . . . .	900	567	106	(3)	8,189	80	1,232
68 Other personal services . . . . .	3,114	1,766	184	(23)	17,085	96	2,809
69 Total entertainment, etc. . . . .	12,619	6,696	1,255	(1,151)	90,138	461	18,482
70 INDUSTRY NOT STATED . . . . .	688	335	77	(243)	4,786	413	1,750
71 OTHER N.E.I. . . . .	3,184	1,579	273	..	..	..	(1)
72 OTHER SUBSIDIARIES . . . . .	252,633	153,351	44,736	(1)	1	(37,675)	3,157,104
73 Total excluding salary and wage earners . . . . .	850,562	457,633	86,061	7,300	1,382,749	439,523	3,399,378
74 All Individuals . . . . .	2,439,904	457,915	86,103	7,141	1,383,464	439,135	3,402,036



**TABLE 1.8(a)**  
**Income year 1987-88**

Profit (or loss) from sale of real estate, shares, etc.	Gross, rents, premiums etc.	Investment and property income deductions	Salary and wages in assessable income	Gross dividends -franked	Gross dividends -total	Primary imputation credit	Gross interest	Other income n.e.i.	Income equalisation with-drawals	Net income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
(182)	2,650	11,183	34,190,490	2,849	4,848	2,735	198,709	392	1	34,399,646	1
21,808	711,402	532,649	7,500,808	259,748	343,054	248,486	1,803,869	3,714	..	10,234,307	2
140	2,760	1,895	38,404	1,840	3,101	1,749	14,851	340	42	106,198	3
(36)	976	611	7,881	598	752	573	4,894	150	148	27,532	4
432	11,957	8,739	147,028	6,000	10,521	5,763	38,437	509	174	247,820	5
3	503	301	4,999	198	320	190	1,327	18	..	11,101	6
137	2,224	2,463	30,953	967	1,300	928	4,593	646	..	42,408	7
7	202	105	1,191	5	18	5	615	..	..	2,907	8
3,515	7,098	6,828	92,016	3,624	4,704	3,468	15,570	866	205	144,727	9
82	1,404	1,277	14,804	567	738	545	3,016	91	..	25,790	10
51	399	437	7,347	76	132	73	385	10	..	10,209	11
6	304	204	4,500	25	82	24	1,225	6	..	13,400	12
487	14,670	10,136	277,411	10,307	13,719	9,907	51,886	1,116	652	850,101	13
4,824	42,499	32,997	626,533	24,207	35,388	23,224	136,798	3,754	1,222	1,482,193	14
(453)	282	309	3,934	568	700	546	914	100	..	12,555	15
43	101	33	608	9	13	9	152	2	..	2,184	16
3	193	122	787	12	16	12	287	..	..	2,370	17
3	295	168	2,814	36	46	34	586	..	..	8,307	18
43	184	111	2,703	8	15	7	349	..	..	6,695	19
..	305	182	5,097	73	104	70	663	3	..	8,749	20
(39)	73	118	1,535	171	199	165	225	36	..	3,909	21
1	121	47	1,704	16	27	16	233	..	..	3,464	22
12	110	96	1,846	2	4	2	303	..	..	4,922	23
17	78	147	929	25	56	24	88	..	..	1,921	24
(16)	152	108	3,103	21	50	21	472	..	..	5,767	25
20	616	405	8,016	125	182	120	1,383	13	..	19,256	26
86	2,229	1,538	29,142	499	712	480	4,739	53	..	67,545	27
..	22	21	272	4	5	4	21	..	..	476	28
578	13,855	9,769	234,368	776	1,130	746	21,020	70	7	678,313	29
1	163	60	441	30	30	29	140	..	..	1,567	30
3	59	62	1,783	107	136	103	328	29	..	3,986	31
..	70	99	945	16	31	15	215	5	3	2,758	32
32	1,730	1,157	14,964	351	434	337	2,851	39	..	33,277	33
37	2,022	1,378	18,133	504	631	484	3,534	72	3	41,588	34
(77)	3,630	2,842	16,400	730	1,659	701	2,764	51	..	58,400	35
62	2,516	1,432	20,837	132	213	127	3,039	8	..	59,249	36
7	126	64	779	5	36	5	254	..	..	3,616	37
(48)	2,231	1,324	12,964	57	101	55	2,251	2	..	37,710	38
14	262	105	641	6	7	5	267	..	..	2,475	39
40	1,554	963	19,650	181	232	173	2,178	6	..	34,272	40
(22)	370	184	3,383	43	63	41	695	10	..	7,723	41
29	5,833	3,869	42,571	589	835	564	7,678	104	..	90,338	42
6	16,523	10,784	117,226	1,742	3,146	1,672	19,126	181	..	293,783	43
362	5,092	3,730	65,246	425	695	408	9,385	66	..	231,868	44
(8)	641	782	6,619	731	871	468	1,981	14	..	16,204	45
(1,386)	3,600	4,506	50,797	2,189	3,125	2,095	4,687	168	61	68,580	46
90	345	257	8,718	45	67	43	845	4	..	13,061	47
62	2,805	1,714	6,255	323	442	309	2,456	10	..	21,784	48
(48)	1,278	1,191	21,030	564	685	540	2,166	(2)	..	51,666	49
209	2,388	1,906	33,282	537	800	516	3,716	12	..	70,046	50
716	8,151	9,351	22,962	1,282	2,015	1,242	5,363	381	..	155,566	51
305	5,569	5,389	59,876	1,885	2,763	1,834	8,179	84	..	124,132	52
855	13,329	11,721	162,419	3,841	5,758	3,606	19,938	127	..	321,458	53
737	38,105	36,817	371,960	11,398	16,525	10,731	49,332	799	61	842,496	54
(390)	12,403	13,854	83,616	1,928	2,648	1,856	10,358	369	1	200,387	55
(89)	5,377	5,928	11,267	708	885	677	3,552	187	..	80,726	56
13	135	71	967	5	8	5	139	6	..	2,750	57
89	2,599	2,179	20,993	383	682	370	3,703	37	..	59,262	58
(21)	509	449	2,849	89	128	67	601	1	..	11,984	59
44	2,313	1,564	28,130	348	578	333	4,501	83	..	49,855	60
6	199	109	1,693	20	44	20	413	..	..	4,374	61
(12)	54	36	2,190	8	12	8	212	..	..	4,222	62
(362)	23,588	24,191	151,705	3,490	4,986	3,334	23,478	684	1	413,560	63
135	6,851	5,905	100,452	1,878	2,787	1,798	11,310	18	..	173,082	64
114	2,082	1,213	8,990	50	92	48	1,997	9	..	33,769	65
35	797	433	1,982	111	131	106	846	2	..	8,706	66
21	1,285	796	5,497	201	370	194	1,553	..	..	18,269	67
51	2,346	1,762	34,500	2,733	2,862	2,626	3,568	37	..	66,882	68
356	13,361	10,109	151,421	4,973	6,242	4,771	19,273	67	..	300,708	69
153	1,111	1,314	9,961	170	248	163	1,636	19	..	19,141	70
299	5,501	5,110	77,307	2,725	3,442	2,618	11,544	9,371	..	105,439	71
1,206	249,777	189,566	2,582,533	165,882	221,199	158,716	602,823	8,714	675	6,896,577	72
29,636	1,125,368	860,284	11,940,550	477,111	638,104	456,382	2,707,494	27,664	1,969	21,620,549	73
29,453	1,128,018	871,467	46,131,040	479,960	642,952	459,116	2,906,203	28,057	1,970	56,020,195	74



**TAXABLE INDIVIDUALS - NEW SOUTH WALES**  
**SELECTED ITEMS BY INDUSTRY**  
(Excludes trustee or manually assessed and issued assessments)

I T E M	Taxable income	Imputation credit	Total		Tax instalment deductions presented	Pre- scribed payments system credit	
			rebates and credits	Net tax			
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
<b>1</b>	<b>Salary and wage earners . . . . .</b>	<b>33,472,867</b>	<b>2,794</b>	<b>294,482</b>	<b>7,991,560</b>	<b>8,397,162</b>	<b>993</b>
<b>2</b>	<b>PROPERTY</b>	<b>9,938,901</b>	<b>248,486</b>	<b>307,261</b>	<b>2,447,071</b>	<b>1,904,817</b>	<b>66</b>
	<b>PRIMARY PRODUCTION-</b>						
3	Sheep grazing . . . . .	101,952	1,929	6,953	26,460	10,020	19
4	Grain growing . . . . .	26,110	585	1,535	6,412	1,891	7
5	Cattle grazing . . . . .	236,192	6,677	11,326	61,913	39,547	80
6	Dairying and pigfarming . . . . .	10,733	210	587	2,213	1,217	3
7	Fruit and vegetable growing . . . . .	40,042	1,036	1,595	11,592	8,848	6
8	Sugar cane growing . . . . .	2,828	14	105	810	297	..
9	Any other primary production . . . . .	137,430	4,161	6,798	38,810	25,131	75
10	Services to agriculture . . . . .	24,703	567	1,043	6,366	3,845	17
11	Forestry and logging . . . . .	9,767	253	446	2,736	2,471	57
12	Fishing and hunting . . . . .	13,075	53	599	2,407	1,101	7
13	Primary production subsidiaries . . . . .	815,455	10,155	51,099	183,083	70,613	226
<b>14</b>	<b>Total primary production . . . . .</b>	<b>1,418,287</b>	<b>25,640</b>	<b>82,086</b>	<b>342,802</b>	<b>164,984</b>	<b>495</b>
<b>15</b>	<b>MINING</b>	<b>11,966</b>	<b>546</b>	<b>632</b>	<b>4,443</b>	<b>1,380</b>	<b>..</b>
	<b>MANUFACTURING-</b>						
16	Food, beverages and tobacco . . . . .	2,113	9	18	535	155	3
17	Textiles . . . . .	2,331	12	19	603	184	..
18	Clothing and footwear . . . . .	8,105	48	113	1,510	631	9
19	Wood, wood products and furniture . . . . .	6,526	7	65	1,397	628	32
20	Paper, paper products, printing and publishing . . . . .	8,456	70	121	2,119	1,399	2
21	Chemical, petroleum and coal products . . . . .	3,622	166	174	1,204	543	2
22	Non-metallic mineral products . . . . .	3,344	17	36	693	407	8
23	Basic metal products . . . . .	4,849	2	50	1,318	458	12
24	Transport equipment . . . . .	1,874	25	40	441	257	1
25	Other machinery and equipment . . . . .	5,625	45	89	1,407	823	6
26	Other manufacturing . . . . .	18,757	133	267	4,261	1,925	18
<b>27</b>	<b>Total manufacturing . . . . .</b>	<b>65,601</b>	<b>533</b>	<b>993</b>	<b>15,488</b>	<b>7,409</b>	<b>95</b>
<b>28</b>	<b>ELECTRICITY, GAS AND WATER</b>	<b>455</b>	<b>4</b>	<b>8</b>	<b>93</b>	<b>67</b>	<b>3</b>
<b>29</b>	<b>CONSTRUCTION</b>	<b>656,427</b>	<b>1,095</b>	<b>7,738</b>	<b>145,920</b>	<b>54,771</b>	<b>69,888</b>
	<b>WHOLESALE TRADE-</b>						
30	Minerals, metals and chemical wholesalers . . . . .	1,400	29	45	341	126	10
31	Wholesale petroleum and petroleum products . . . . .	3,693	105	120	1,480	741	..
32	Farm properties and produce dealers . . . . .	2,720	15	98	816	248	1
33	Wholesale trade n.e.i. . . . .	32,259	358	551	8,412	3,909	24
<b>34</b>	<b>Total wholesale trade . . . . .</b>	<b>40,072</b>	<b>507</b>	<b>814</b>	<b>11,049</b>	<b>5,023</b>	<b>35</b>
	<b>RETAIL TRADE-</b>						
35	Pharmacies . . . . .	56,907	717	847	18,685	4,234	15
36	Motor vehicle dealers . . . . .	57,596	139	638	13,067	5,077	2,232
37	Butchers . . . . .	3,436	5	30	723	181	..
38	Other food . . . . .	36,721	80	385	7,612	3,066	28
39	Department and general stores . . . . .	2,410	6	31	572	152	..
40	Household appliances and hardware . . . . .	33,177	221	503	7,878	5,095	33
41	Books, newspapers, etc. . . . .	7,470	41	73	2,056	902	7
42	Other retail trade . . . . .	87,368	908	1,469	20,193	10,748	69
<b>43</b>	<b>Total retail trade . . . . .</b>	<b>285,085</b>	<b>2,118</b>	<b>3,976</b>	<b>70,787</b>	<b>29,453</b>	<b>2,385</b>
<b>44</b>	<b>TRANSPORT, STORAGE AND COMMUNICATIONS</b>	<b>225,819</b>	<b>588</b>	<b>2,603</b>	<b>49,859</b>	<b>15,487</b>	<b>26,411</b>
	<b>FINANCE, INSURANCE, REAL ESTATE AND</b>						
	<b>BUSINESS SERVICES-</b>						
45	Finance and Investment . . . . .	14,498	488	545	5,062	2,407	..
46	Share and property traders . . . . .	64,680	2,596	2,905	21,014	16,729	24
47	Insurance . . . . .	12,558	44	123	3,555	2,630	..
48	Real estate agents and property operators . . . . .	20,901	341	430	6,370	1,718	4
49	Architectural services . . . . .	49,845	580	916	13,154	5,729	3,069
50	Consultant engineering, surveying, etc. . . . .	67,842	562	1,170	19,364	9,559	2,364
51	Legal services . . . . .	151,625	1,451	1,747	59,346	6,784	10
52	Accounting, auditing and bookkeeping . . . . .	119,751	1,919	2,696	36,746	18,244	12
53	Other business services . . . . .	310,002	4,446	6,867	81,346	43,651	3,704
<b>54</b>	<b>Total finance, insurance, etc. . . . .</b>	<b>811,702</b>	<b>17,399</b>	<b>17,399</b>	<b>245,956</b>	<b>107,450</b>	<b>9,186</b>
	<b>HEALTH, EDUCATION, WELFARE, ETC., SERVICES-</b>						
55	Medical practice . . . . .	192,638	1,917	2,630	71,696	28,886	5
56	Dental practice . . . . .	78,378	709	885	27,460	2,907	8
57	Hospital and convalescent homes . . . . .	2,682	5	23	820	271	2
58	Other health services . . . . .	57,541	449	660	16,690	5,491	..
59	Veterinary services . . . . .	11,523	69	94	3,582	747	..
60	Education, libraries, etc . . . . .	48,093	392	621	10,798	7,183	47
61	Welfare, charitable and religious activities . . . . .	4,201	20	58	756	372	7
62	Other community services . . . . .	4,101	8	45	957	540	14
<b>63</b>	<b>Total health, etc . . . . .</b>	<b>399,157</b>	<b>3,569</b>	<b>5,014</b>	<b>132,758</b>	<b>46,397</b>	<b>84</b>
	<b>ENTERTAINMENT, RECREATION, RESTAURANTS,</b>						
	<b>HOTELS AND PERSONAL SERVICES-</b>						
64	Entertainment, sport and recreation . . . . .	164,096	2,447	3,505	46,221	27,920	58
65	Hairdressing . . . . .	32,980	50	254	6,505	2,085	29
66	Hotels, motels and boarding houses . . . . .	8,513	107	171	2,507	476	8
67	Cafes and restaurants . . . . .	17,321	238	323	3,982	1,325	5
68	Other personal services . . . . .	62,673	2,684	3,157	12,787	8,534	95
<b>69</b>	<b>Total entertainment, etc . . . . .</b>	<b>285,582</b>	<b>5,526</b>	<b>7,410</b>	<b>72,002</b>	<b>40,339</b>	<b>196</b>
<b>70</b>	<b>INDUSTRY NOT STATED</b>	<b>18,265</b>	<b>192</b>	<b>404</b>	<b>5,143</b>	<b>2,557</b>	<b>142</b>
<b>71</b>	<b>OTHER N.E.I.</b>	<b>100,501</b>	<b>2,618</b>	<b>3,308</b>	<b>29,504</b>	<b>23,417</b>	<b>5</b>
<b>72</b>	<b>OTHER SUBSIDIARIES</b>	<b>6,664,567</b>	<b>242,252</b>	<b>269,916</b>	<b>1,737,496</b>	<b>665,206</b>	<b>80,167</b>
<b>73</b>	<b>Total excluding salary and wage earners . . . . .</b>	<b>20,922,390</b>	<b>546,099</b>	<b>709,562</b>	<b>5,310,373</b>	<b>3,068,757</b>	<b>189,157</b>
<b>74</b>	<b>All individuals . . . . .</b>	<b>54,395,257</b>	<b>548,894</b>	<b>1,004,044</b>	<b>13,301,933</b>	<b>11,465,919</b>	<b>190,150</b>

**TABLE 1.8(a) (cont.)**  
**Income year 1987-88**

Gross sales	Cost of sales	Stock on hand at beginning of year	Stock on hand at end of year	Total business receipts		Salaries and wages paid	Interest paid	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	\$'000	\$'000	
459	354	510	788	74	2,660	42	3,753	753	2,938	481	1
13	..	18	6	..	..	394	147,530	22,173	30,221	4,164	2
111,002	13,497	22,466	26,243	119,075	4,032	6,453	6,646	7,806	11,483	1,963	3
16,345	1,047	937	1,313	20,066	1,802	681	1,285	2,278	2,355	676	4
134,063	41,818	46,681	55,953	140,100	18,209	8,711	11,713	15,642	23,522	4,662	5
16,987	1,661	1,996	2,372	18,984	997	1,387	668	1,448	1,892	379	6
13,488	1,085	549	659	12,177	675	2,738	2,651	2,025	2,612	310	7
1,544	90	122	172	3,136	27	223	125	210	273	57	8
46,843	15,329	11,600	12,434	56,290	12,833	7,247	6,529	6,792	9,899	1,944	9
4,471	1,838	757	1,036	5,867	11,133	3,917	876	1,351	2,751	637	10
1,590	291	184	233	3,323	2,967	588	446	586	718	138	11
9,265	672	97	111	17,098	1,809	1,137	574	1,702	3,488	1,374	12
1	1	1	1	1	..	40	1,950	843	1,178	187	13
355,598	77,328	85,389	100,527	396,118	54,485	33,121	33,462	40,682	60,171	12,328	14
1,894	584	104	77	(7)	3,335	50	100	158	444	65	15
10,979	5,442	206	386	127	11,151	1,924	195	267	317	122	16
4,273	2,464	434	558	..	5,467	518	59	79	79	14	17
14,778	6,274	907	949	..	22,145	3,487	232	582	1,309	220	18
13,852	6,715	640	832	5	18,179	2,180	222	453	747	157	19
10,660	5,550	464	575	..	14,082	1,820	257	527	909	176	20
4,513	2,664	294	479	2	5,156	353	71	80	104	32	21
3,666	1,403	210	241	..	5,217	751	89	214	388	32	22
10,055	5,974	766	794	10	12,890	1,378	266	249	589	182	23
4,137	2,638	297	540	3	5,519	290	59	87	322	120	24
5,805	3,186	389	487	16	8,549	820	108	357	522	253	25
28,546	14,166	3,017	3,231	4	37,549	2,848	743	909	1,502	265	26
111,265	56,476	7,625	9,072	167	145,904	16,370	2,302	3,811	6,785	1,573	27
183	130	17	12	..	687	34	23	25	6	19	28
215,592	163,929	10,846	12,986	1,620	988,565	54,256	11,193	24,411	46,968	12,174	29
4,460	2,708	175	371	107	5,138	428	174	100	226	43	30
808	561	59	36	7	1,273	132	32	39	31	13	31
10,732	9,085	4,708	2,969	42	12,712	711	230	99	183	39	32
95,232	69,214	7,363	7,829	157	109,951	6,091	1,201	1,289	2,660	715	33
111,232	81,569	12,305	11,205	313	129,074	7,362	1,637	1,526	3,101	810	34
363,955	234,974	35,536	41,578	318	373,186	36,480	6,437	2,543	3,611	720	35
244,596	185,616	11,769	14,692	1,229	292,984	20,397	3,854	3,611	6,483	1,923	36
33,634	24,873	341	502	15	34,600	2,317	319	295	639	104	37
218,750	155,624	6,933	6,513	123	237,291	11,422	3,000	2,959	5,849	1,995	38
18,500	13,722	1,308	1,385	4	18,399	937	224	184	312	99	39
66,104	38,868	8,838	10,091	377	79,025	5,450	1,558	2,999	4,888	802	40
32,617	22,193	3,207	4,117	10	34,553	2,612	741	437	503	157	41
337,644	217,457	43,509	48,410	376	358,520	25,854	5,970	4,829	8,397	2,146	42
1,315,801	893,328	111,441	127,288	2,453	1,428,559	105,468	22,104	17,856	30,683	7,946	43
32,191	18,532	1,333	1,443	977	393,025	14,632	13,112	19,710	33,210	11,122	44
17,863	17,218	445	501	6	26,707	371	683	209	336	134	45
64,415	64,931	24,041	17,523	148	76,387	162	3,062	258	466	66	46
523	322	44	46	17	9,935	1,300	336	585	1,192	435	47
6,011	1,607	328	677	148	35,721	7,458	1,533	784	1,658	444	48
1,597	688	71	77	14	41,310	2,831	893	1,128	2,036	416	49
22,872	13,753	1,630	1,634	153	77,406	7,884	1,690	2,621	3,937	758	50
5,326	3,287	674	1,189	1,129	322,009	41,196	14,764	4,391	6,560	1,064	51
6,627	2,770	733	1,318	88	147,873	27,058	7,503	3,988	6,024	1,279	52
113,807	68,925	8,295	9,657	511	331,891	29,456	8,523	10,410	18,696	4,458	53
239,042	173,500	36,261	32,623	2,212	1,069,241	117,715	38,985	24,374	40,907	9,054	54
5,283	2,093	1,523	1,741	2,367	265,142	35,277	11,597	5,944	7,184	2,195	55
13,698	6,181	1,013	1,148	963	238,138	30,036	7,475	3,235	4,346	1,233	56
819	140	7	25	(8)	8,941	2,813	274	107	294	..	57
37,191	18,127	3,006	4,037	49	109,073	14,384	3,126	2,581	4,096	937	58
7,497	4,045	723	732	232	39,686	7,101	1,415	764	1,030	234	59
3,435	1,443	522	532	12	36,374	4,586	1,151	2,962	3,079	509	60
65	20	3	3	6	3,655	300	57	196	222	51	61
2,902	1,471	224	159	(10)	6,537	919	108	207	497	53	62
70,891	33,519	7,022	8,377	3,612	707,547	95,415	25,204	15,996	20,748	5,212	63
30,115	17,882	2,837	3,606	688	162,812	15,061	3,414	5,720	10,548	1,960	64
63,038	17,015	3,028	3,200	15	91,487	24,640	1,830	1,874	3,196	729	65
35,234	18,984	2,014	1,711	37	46,384	5,983	1,845	760	1,570	356	66
70,337	35,268	1,399	1,477	14	80,448	13,443	1,307	1,508	2,612	906	67
16,777	7,889	644	823	48	61,052	6,386	1,218	3,207	5,891	1,479	68
215,500	97,037	9,922	10,817	802	442,182	65,512	9,614	13,068	23,818	5,430	69
10,875	7,330	1,166	1,153	(4)	20,412	1,554	484	563	1,029	271	70
..	..	..	..	..	..	..	..	..	..	..	71
..	..	..	..	..	..	..	..	..	..	..	72
..	..	..	..	..	..	..	..	..	..	..	73
2,680,077	1,603,270	283,473	315,616	408,265	5,383,023	512,530	346,166	190,840	308,313	71,996	74
2,680,536	1,603,624	283,983	316,403	408,338	5,385,668	512,571	349,919	191,593	311,251	72,477	74



**TAXABLE INDIVIDUALS - VICTORIA**  
**SELECTED ITEMS BY INDUSTRY**  
(Excludes trustee or manually assessed and issued assessments)

I T E M	Number of taxpayers	Number charged of provisional tax	Number Net business		Net partnership and trust income			
			with informative prov. debit	income (or loss) Primary production	Primary production	Other		
M				\$'000	\$'000	\$'000	\$'000	
1	<b>Salary and wage earners</b>	<b>1,379,042</b>	<b>168</b>	<b>44</b>	<b>(137)</b>	<b>104</b>	<b>(186)</b>	<b>3,420</b>
2	<b>PROPERTY</b>	<b>340,010</b>	<b>159,996</b>	<b>16,805</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
	<b>PRIMARY PRODUCTION-</b>							
3	Sheep grazing	6,756	4,676	188	64,560	2,255	10,048	12,540
4	Grain growing	2,882	2,354	54	22,312	447	9,211	2,458
5	Cattle grazing	7,200	3,607	372	(2,584)	1,856	8,709	20,620
6	Dairying and pigfarming	1,456	1,220	9	16,417	437	1,951	804
7	Fruit and vegetable growing	1,404	784	76	2,820	428	(42)	14,786
8	Sugar cane growing	6	4	..	21	..	..	..
9	Any other primary production	4,611	2,601	196	4,200	1,458	11,340	16,095
10	Services to agriculture	1,810	1,169	67	592	3,845	5,795	3,304
11	Forestry and logging	551	211	36	(3,732)	1,014	260	10,683
12	Fishing and hunting	230	158	8	3,303	415	157	262
13	Primary production subsidiaries	61,922	53,743	361	(1)	1	930,829	84,569
14	<b>Total primary production</b>	<b>88,828</b>	<b>70,527</b>	<b>1,367</b>	<b>107,908</b>	<b>12,156</b>	<b>978,258</b>	<b>166,121</b>
15	<b>MINING</b>	<b>61</b>	<b>30</b>	<b>10</b>	<b>..</b>	<b>185</b>	<b>21</b>	<b>456</b>
	<b>MANUFACTURING-</b>							
16	Food, beverages and tobacco	98	55	13	(6)	1,053	..	80
17	Textiles	123	86	7	..	827	(8)	156
18	Clothing and footwear	1,321	934	60	(4)	9,161	114	950
19	Wood, wood products and furniture	479	274	39	..	3,347	36	304
20	Paper, paper products, printing and publishing	402	181	26	(10)	1,992	33	568
21	Chemical, petroleum and coal products	86	35	18	(86)	1,021	(141)	500
22	Non-metallic mineral products	221	126	14	24	1,084	98	223
23	Basic metal products	200	96	39	(33)	2,027	..	46
24	Transport equipment	67	42	2	19	608	..	25
25	Other machinery and equipment	201	97	25	(33)	1,610	(4)	104
26	Other manufacturing	966	609	93	(17)	7,518	171	1,065
27	<b>Total manufacturing</b>	<b>4,164</b>	<b>2,535</b>	<b>336</b>	<b>(147)</b>	<b>30,249</b>	<b>299</b>	<b>4,021</b>
28	<b>ELECTRICITY, GAS AND WATER</b>	<b>7</b>	<b>3</b>	<b>2</b>	<b>..</b>	<b>76</b>	<b>..</b>	<b>(1)</b>
29	<b>CONSTRUCTION</b>	<b>31,595</b>	<b>13,403</b>	<b>987</b>	<b>..</b>	<b>354,990</b>	<b>2,652</b>	<b>19,391</b>
	<b>WHOLESALE TRADE-</b>							
30	Minerals, metals and chemical wholesalers	59	36	5	(3)	472	11	41
31	Wholesale petroleum and petroleum products	51	25	10	(56)	295	(32)	851
32	Farm properties and produce dealers	169	95	18	(31)	1,298	178	172
33	Wholesale trade n.e.i.	1,634	827	208	(115)	12,041	362	2,937
34	<b>Total wholesale trade</b>	<b>1,913</b>	<b>983</b>	<b>241</b>	<b>(206)</b>	<b>14,107</b>	<b>519</b>	<b>4,000</b>
	<b>RETAIL TRADE-</b>							
35	Pharmacies	1,415	365	598	(490)	31,854	196	4,237
36	Motor vehicle dealers	3,090	1,673	220	(99)	28,777	224	2,160
37	Butchers	196	128	27	16	1,848	2	122
38	Other food	1,348	845	100	(39)	9,899	5	891
39	Department and general stores	55	37	1	..	356	7	4
40	Household appliances and hardware	927	534	93	(94)	7,213	117	706
41	Books, newspapers, etc.	224	117	44	(22)	2,006	2	859
42	Other retail trade	5,977	2,784	492	(238)	26,006	2,395	8,220
43	<b>Total retail trade</b>	<b>13,232</b>	<b>6,483</b>	<b>1,575</b>	<b>(967)</b>	<b>107,959</b>	<b>2,950</b>	<b>17,198</b>
44	<b>TRANSPORT, STORAGE AND COMMUNICATIONS FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-</b>	<b>9,801</b>	<b>4,191</b>	<b>334</b>	<b>(386)</b>	<b>109,658</b>	<b>905</b>	<b>4,707</b>
45	Finance and Investment	162	78	26	..	1,206	82	554
46	Share and property traders	1,617	425	241	(393)	(6,488)	(299)	12,879
47	Insurance	667	346	59	(102)	5,201	(46)	356
48	Real estate agents and property operators	471	245	112	(196)	6,001	54	1,169
49	Architectural services	2,285	1,267	241	(93)	34,211	40	1,891
50	Consultant engineering, surveying, etc.	1,904	963	232	(119)	22,788	49	1,081
51	Legal services	1,962	649	1,067	(3,165)	92,882	(870)	7,091
52	Accounting, auditing and bookkeeping	3,176	1,208	679	(354)	31,980	(228)	6,132
53	Other business services	10,286	5,197	858	(769)	73,281	634	12,933
54	<b>Total finance, insurance, etc.</b>	<b>22,685</b>	<b>10,437</b>	<b>3,554</b>	<b>(5,567)</b>	<b>262,395</b>	<b>(595)</b>	<b>45,442</b>
	<b>HEALTH, EDUCATION, WELFARE, ETC., SERVICES-</b>							
55	Medical practice	3,266	1,021	1,421	(4,907)	90,050	(654)	8,397
56	Dental practice	969	338	513	(831)	28,565	(121)	2,567
57	Hospital and convalescent homes	51	37	4	..	683	11	57
58	Other health services	1,731	831	391	(315)	20,614	102	2,635
59	Veterinary services	326	129	133	(211)	7,388	307	856
60	Education, libraries, etc.	2,162	1,201	143	(28)	8,547	535	3,227
61	Welfare, charitable and religious activities	382	239	30	..	2,390	8	379
62	Other community services	189	116	12	(2)	1,116	21	181
63	<b>Total health, etc.</b>	<b>9,076</b>	<b>3,912</b>	<b>2,647</b>	<b>(6,293)</b>	<b>159,353</b>	<b>210</b>	<b>18,299</b>
	<b>ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-</b>							
64	Entertainment, sport and recreation	5,703	2,346	478	(509)	27,317	431	10,293
65	Hairdressing	1,942	1,446	146	(10)	16,582	342	1,888
66	Hotels, motels and boarding houses	281	139	61	(65)	2,546	71	722
67	Cafes and restaurants	600	345	50	(31)	3,682	29	1,128
68	Other personal services	3,530	1,850	183	(79)	16,780	446	3,474
69	<b>Total entertainment, etc.</b>	<b>12,056</b>	<b>6,126</b>	<b>918</b>	<b>(693)</b>	<b>66,908</b>	<b>1,319</b>	<b>17,505</b>
70	<b>INDUSTRY NOT STATED</b>	<b>613</b>	<b>288</b>	<b>77</b>	<b>(37)</b>	<b>4,229</b>	<b>289</b>	<b>1,914</b>
71	<b>OTHER N.E.I.</b>	<b>4,385</b>	<b>2,072</b>	<b>375</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>(2)</b>
72	<b>OTHER SUBSIDIARIES</b>	<b>273,076</b>	<b>168,256</b>	<b>42,576</b>	<b>..</b>	<b>..</b>	<b>(26,794)</b>	<b>3,421,558</b>
73	<b>Total excluding salary and wage earners</b>	<b>811,502</b>	<b>449,242</b>	<b>71,804</b>	<b>92,948</b>	<b>1,122,265</b>	<b>960,032</b>	<b>3,720,608</b>
74	<b>All individuals</b>	<b>2,190,544</b>	<b>449,410</b>	<b>71,848</b>	<b>92,811</b>	<b>1,122,369</b>	<b>959,846</b>	<b>3,724,029</b>

TABLE 1.8(b)  
Income year 1987-88

Profit (or loss) from sale of real estate, shares, etc.	Gross rents, premiums etc.	Investment and property income deductions	Salary and wages in assessable income	Gross dividends -franked	Gross dividends -total	Primary imputation credit	Gross interest	Other income n.e.i.	Income equalisation withdrawals	Net income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
(1)	2,815	12,981	29,288,252	2,242	4,065	2,148	171,059	426	1	29,465,082	1
13,578	478,648	404,051	5,791,760	132,377	179,075	126,864	1,317,524	3,581	..	7,607,595	2
165	4,773	2,398	73,695	2,856	3,916	2,753	33,107	2,106	324	210,413	3
88	2,231	980	16,971	354	608	339	15,536	52	141	69,650	4
605	9,242	5,725	125,035	3,630	5,042	3,485	33,356	355	16	202,235	5
365	645	697	6,986	180	421	173	3,983	11	..	31,675	6
219	1,741	1,627	23,282	422	694	406	4,667	110	13	49,355	7
..	9	1	79	..	..	..	5	..	..	112	8
336	4,612	4,864	73,976	2,514	3,970	2,418	14,735	257	69	131,129	9
29	1,158	1,057	22,770	475	715	455	5,006	129	..	43,106	10
..	380	592	14,471	289	336	277	1,231	197	..	27,362	11
(11)	173	98	1,701	62	160	59	411	..	..	6,560	12
375	14,006	10,024	336,809	10,494	14,582	10,112	87,353	1,009	521	1,477,812	13
2,172	38,970	28,064	695,776	21,275	30,445	20,476	199,389	4,224	1,084	2,249,410	14
27	99	137	1,556	163	249	157	343	38	..	3,191	15
..	32	21	775	14	20	13	120	..	..	2,075	16
..	95	44	700	..	1	..	119	1	..	1,858	17
7	1,127	654	6,747	111	138	106	1,336	24	..	19,069	18
1	182	130	4,072	8	18	8	740	9	..	8,614	19
..	395	314	6,499	14	28	13	385	2	..	9,761	20
(6)	86	126	1,365	33	61	32	119	9	..	2,898	21
5	66	69	2,000	19	25	18	271	4	..	3,780	22
..	100	72	2,459	11	19	10	236	..	..	4,794	23
..	7	10	589	..	..	..	43	..	..	1,281	24
..	225	218	2,975	17	28	17	294	..	..	5,013	25
29	518	330	8,099	205	228	197	1,150	27	..	18,735	26
36	2,833	1,988	36,278	433	566	415	4,814	76	..	77,879	27
2	..	..	72	..	..	..	1	..	..	150	28
196	9,649	7,993	213,694	1,729	2,077	1,662	16,599	175	..	614,757	29
4	59	12	465	6	7	6	84	9	..	1,145	30
(14)	58	128	1,989	231	300	221	216	25	..	4,092	31
(11)	271	225	1,954	32	101	31	348	..	..	4,151	32
7	1,424	1,039	18,688	328	409	315	3,037	100	..	38,384	33
(14)	1,813	1,404	23,095	597	816	573	3,685	134	..	47,771	34
44	1,775	1,761	14,009	282	941	264	2,287	81	..	53,833	35
74	1,909	1,147	24,743	80	116	76	2,824	(9)	..	59,950	36
..	163	104	1,027	4	6	4	269	..	..	3,379	37
159	1,205	790	9,314	20	43	19	1,186	..	..	22,443	38
17	54	77	455	21	22	20	30	..	..	919	39
31	740	625	11,587	61	97	59	1,365	97	..	21,392	40
19	222	195	2,620	48	71	44	497	5	..	6,199	41
168	5,241	3,855	75,889	739	1,157	710	8,368	202	..	125,742	42
512	11,307	8,554	139,643	1,255	2,453	1,195	16,825	376	..	293,858	43
231	2,874	2,346	59,283	555	687	527	6,096	32	5	183,211	44
2	228	304	3,380	132	170	1,033	348	..	..	5,908	45
(550)	3,250	4,551	57,419	2,294	3,057	2,198	5,966	110	130	77,082	46
(73)	549	633	12,138	143	181	154	807	12	..	18,936	47
34	1,514	766	5,380	147	188	120	1,963	27	..	15,672	48
71	990	1,192	22,448	181	324	174	2,258	18	..	61,319	49
..	1,429	1,400	28,051	321	414	305	3,094	8	..	56,020	50
106	3,513	5,190	17,555	584	857	561	3,822	392	..	118,243	51
38	3,514	4,386	60,486	1,153	1,549	1,064	5,772	184	..	106,571	52
370	7,209	7,457	139,982	2,755	3,653	2,642	13,549	747	..	249,888	53
144	22,777	26,600	351,417	8,655	11,983	8,251	39,794	1,528	130	722,401	54
106	7,868	9,984	88,461	1,806	2,573	1,701	7,971	167	119	193,058	55
94	1,563	2,101	7,977	264	377	253	1,822	(188)	..	40,283	56
..	47	26	387	2	3	2	51	..	..	1,220	57
(22)	1,645	1,571	19,760	281	472	270	3,216	43	..	47,156	58
17	385	452	2,500	41	78	39	455	8	..	11,414	59
20	1,500	1,126	25,388	340	479	326	3,136	27	..	42,318	60
11	327	296	2,639	16	39	15	520	1	..	6,095	61
..	71	64	1,670	9	20	8	202	2	..	3,231	62
225	13,407	15,621	148,782	2,758	4,040	2,614	17,373	61	119	344,776	63
2	3,760	3,723	92,742	1,090	1,493	1,042	8,184	52	..	142,521	64
(2)	1,176	670	6,971	41	72	39	1,475	15	..	28,181	65
71	414	199	2,779	76	114	73	952	6	..	7,788	66
(11)	517	373	4,835	33	47	31	523	(3)	..	10,701	67
60	1,817	1,511	41,737	233	405	220	3,869	8	..	67,682	68
121	7,684	6,475	149,063	1,472	2,131	1,406	15,003	(7)	..	256,873	69
(42)	840	676	8,484	219	274	210	1,101	48	..	17,133	70
339	6,030	5,907	101,517	2,585	3,642	2,482	14,497	13,039	..	136,734	71
6,323	178,853	149,078	2,553,834	107,609	145,910	102,930	464,796	9,705	478	6,817,964	72
23,850	775,782	658,894	10,274,255	281,684	384,348	269,764	2,117,840	33,043	1,815	19,373,702	73
23,850	778,597	671,875	39,562,507	283,926	388,413	271,912	2,288,900	33,469	1,816	48,838,784	74



**TAXABLE INDIVIDUALS - VICTORIA**  
**SELECTED ITEMS BY INDUSTRY**  
(Excludes trustee or manually assessed and issued assessments)

I T E M	Taxable income	Imputation credit	Total rebates and credits		Tax instalment deductions presented	Pre- scribed payments system credit	
			Net tax				
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
1	<b>Salary and wage earners</b> . . . . .	28,565,151	2,232	237,555	6,718,243	7,121,200	1,734
2	<b>PROPERTY</b> . . . . .	7,368,500	126,867	169,165	1,774,576	1,444,549	173
	<b>PRIMARY PRODUCTION-</b>						
3	Sheep grazing . . . . .	201,544	4,065	13,115	49,610	18,747	103
4	Grain growing . . . . .	67,356	389	3,176	15,135	3,554	7
5	Cattle grazing . . . . .	194,123	4,418	7,994	50,133	35,345	82
6	Dairying and pigfarming . . . . .	30,571	221	1,483	6,352	1,594	9
7	Fruit and vegetable growing . . . . .	46,097	1,766	2,689	12,763	6,537	28
8	Sugar cane growing . . . . .	110	..	1	25	20	..
9	Any other primary production . . . . .	124,393	3,168	5,902	31,459	20,948	112
10	Services to agriculture . . . . .	41,181	494	1,361	9,963	5,625	17
11	Forestry and logging . . . . .	23,405	3,011	3,235	5,382	4,445	47
12	Fishing and hunting . . . . .	6,107	60	280	1,622	507	..
13	Primary production subsidiaries . . . . .	1,429,691	10,665	85,234	300,773	79,898	277
14	<b>Total primary production</b> . . . . .	2,164,578	28,257	124,471	483,217	177,220	683
15	<b>MINING</b> . . . . .	2,869	238	263	811	527	..
	<b>MANUFACTURING-</b>						
16	Food, beverages and tobacco . . . . .	2,030	14	25	505	172	4
17	Textiles . . . . .	1,815	..	8	365	168	4
18	Clothing and footwear . . . . .	18,682	111	190	3,567	1,561	61
19	Wood, wood products and furniture . . . . .	8,363	11	76	1,774	980	22
20	Paper, paper products, printing and publishing . . . . .	9,447	14	67	2,442	1,763	4
21	Chemical, petroleum and coal products . . . . .	2,780	50	67	845	396	2
22	Non-metallic mineral products . . . . .	3,584	30	53	710	448	3
23	Basic metal products . . . . .	4,666	12	35	1,201	688	3
24	Transport equipment . . . . .	1,220	..	5	283	145	2
25	Other machinery and equipment . . . . .	4,906	19	44	1,292	818	10
26	Other manufacturing . . . . .	18,183	200	315	4,045	2,043	20
27	<b>Total manufacturing</b> . . . . .	75,676	461	881	17,029	9,184	136
28	<b>ELECTRICITY, GAS AND WATER</b> . . . . .	148	..	..	36	18	..
29	<b>CONSTRUCTION</b> . . . . .	594,384	1,767	6,792	128,587	50,986	65,342
	<b>WHOLESALE TRADE-</b>						
30	Minerals, metals and chemical wholesalers . . . . .	1,097	6	19	240	105	..
31	Wholesale petroleum and petroleum products . . . . .	4,013	413	444	1,256	419	1
32	Farm properties and produce dealers . . . . .	3,991	31	63	1,027	544	7
33	Wholesale trade n.e.i. . . . .	36,911	654	932	9,034	4,945	33
34	<b>Total wholesale trade</b> . . . . .	46,012	1,104	1,457	11,557	6,013	41
	<b>RETAIL TRADE-</b>						
35	Pharmacies . . . . .	52,228	272	384	17,368	3,464	42
36	Motor vehicle dealers . . . . .	58,212	158	644	12,932	6,044	2,290
37	Butchers . . . . .	3,268	4	26	664	241	5
38	Other food . . . . .	21,763	22	189	4,392	2,221	25
39	Department and general stores . . . . .	884	20	26	165	112	..
40	Household appliances and hardware . . . . .	20,746	90	246	5,387	2,477	23
41	Books, newspapers, etc. . . . .	5,914	80	120	1,636	687	2
42	Other retail trade . . . . .	121,270	887	1,807	28,508	19,490	173
43	<b>Total retail trade</b> . . . . .	284,284	1,532	3,442	71,051	34,736	2,560
44	<b>TRANSPORT, STORAGE AND COMMUNICATIONS</b> . . . . .	177,882	584	2,095	37,918	14,240	21,488
	<b>FINANCE, INSURANCE, REAL ESTATE AND</b>						
	<b>BUSINESS SERVICES-</b>						
45	Finance and Investment . . . . .	5,610	1,461	162	1,684	1,024	..
46	Share and property traders . . . . .	72,231	3,077	3,496	23,014	18,615	46
47	Insurance . . . . .	17,784	157	271	4,891	3,692	1
48	Real estate agents and property operators . . . . .	14,420	127	193	4,340	1,799	4
49	Architectural services . . . . .	59,719	229	522	16,077	5,969	4,125
50	Consultant engineering, surveying, etc. . . . .	54,182	323	881	14,999	8,075	2,174
51	Legal services . . . . .	114,744	692	918	44,038	5,385	4
52	Accounting, auditing and bookkeeping . . . . .	101,731	1,164	1,870	29,918	18,171	13
53	Other business services . . . . .	240,460	3,242	5,122	60,639	37,599	2,969
54	<b>Total finance, insurance, etc.</b> . . . . .	690,393	10,471	14,779	202,126	101,981	9,341
	<b>HEALTH, EDUCATION, WELFARE, ETC., SERVICES-</b>						
55	Medical practice . . . . .	186,421	1,974	2,539	69,281	31,044	3
56	Dental practice . . . . .	39,248	268	360	13,165	2,448	..
57	Hospital and convalescent homes . . . . .	1,118	2	6	289	92	1
58	Other health services . . . . .	45,444	370	522	12,622	5,345	25
59	Veterinary services . . . . .	11,090	43	103	3,458	681	..
60	Education, libraries, etc . . . . .	40,530	487	743	8,972	6,389	50
61	Welfare, charitable and religious activities . . . . .	5,874	24	100	1,142	624	21
62	Other community services . . . . .	3,117	8	33	646	376	9
63	<b>Total health, etc</b> . . . . .	332,843	3,176	4,406	109,574	46,999	109
	<b>ENTERTAINMENT, RECREATION, RESTAURANTS,</b>						
	<b>HOTELS AND PERSONAL SERVICES-</b>						
64	Entertainment, sport and recreation . . . . .	136,317	1,505	2,345	35,593	25,325	46
65	Hairdressing . . . . .	27,534	70	218	5,078	1,522	41
66	Hotels, motels and boarding houses . . . . .	7,538	82	96	2,143	772	8
67	Cafes and restaurants . . . . .	10,308	53	107	2,229	1,200	8
68	Other personal services . . . . .	65,232	285	833	14,420	10,392	121
69	<b>Total entertainment, etc</b> . . . . .	246,928	1,996	3,599	59,463	39,211	224
70	<b>INDUSTRY NOT STATED</b> . . . . .	16,302	232	363	4,512	2,271	84
71	<b>OTHER N.E.I.</b> . . . . .	129,580	2,482	3,301	37,326	30,397	5
72	<b>OTHER SUBSIDIARIES</b> . . . . .	6,604,927	194,540	217,908	1,664,745	637,889	116,586
73	<b>Total excluding salary and wage earners</b> . . . . .	18,735,308	373,708	552,923	4,602,530	2,596,222	216,772
74	<b>All individuals</b> . . . . .	47,300,459	375,940	790,478	11,320,773	9,717,423	218,506

**TABLE 1.8(b) (cont.)**  
**Income year 1987-88**

Gross sales	Cost of sales	Stock on hand at beginning of year	Stock on hand at end of year	Total business receipts		Salaries and wages paid	Interest paid	Depreciation	Depreciable assets purchased during year	Depreciable assets disposed of during year	I E M
				Primary production	Other						
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
607	594	410	709	101	2,883	34	5,403	1,063	3,111	470	1
..	2	30	52	..	..	175	152,152	24,485	28,014	2,596	2
211,767	30,967	43,547	46,944	223,306	7,180	8,010	13,026	16,503	24,651	4,463	3
53,600	2,064	3,228	3,912	61,084	1,394	979	3,064	7,880	10,437	2,892	4
121,583	39,139	52,057	52,473	127,037	5,259	5,115	11,461	12,897	17,543	3,752	5
56,959	4,566	9,264	10,783	62,194	1,087	2,153	3,470	4,579	6,467	1,374	6
32,788	1,363	1,505	1,667	32,278	1,623	5,676	2,477	3,454	5,148	815	7
119	35	16	32	170	..	3	5	9	2	..	8
37,998	9,397	9,746	11,199	52,339	5,090	3,815	6,093	6,555	8,323	2,163	9
4,286	1,685	975	1,299	6,139	16,857	4,854	1,233	1,896	2,968	1,020	10
3,609	738	153	193	116	4,897	1,042	739	836	901	144	11
5,102	1,087	111	133	7,723	2,117	795	311	839	1,197	821	12
..	..	17	17	..	3	103	3,568	2,418	3,075	779	13
527,810	91,041	120,619	128,651	572,386	45,507	32,544	45,446	57,864	80,712	18,222	14
351	206	37	85	..	684	43	34	46	117	1	15
8,079	4,805	290	383	1	9,002	1,259	111	226	238	15	16
3,053	1,684	343	619	..	4,104	364	93	99	199	24	17
21,128	7,943	1,915	1,752	2	37,260	5,585	698	1,243	2,271	340	18
15,106	8,397	1,349	1,667	19	19,373	1,942	479	633	1,436	148	19
10,909	5,091	652	791	(3)	13,784	1,673	301	558	932	207	20
14,128	9,107	1,369	1,549	1	14,326	1,178	259	119	102	12	21
5,093	2,237	344	346	25	6,780	710	175	244	537	180	22
8,477	4,867	499	517	183	10,399	1,634	381	517	535	43	23
3,293	2,098	223	271	63	3,606	155	68	92	148	26	24
8,521	4,894	1,306	1,152	30	10,725	857	265	315	494	136	25
23,624	13,344	2,651	2,513	75	33,558	2,741	707	996	1,461	297	26
121,410	64,467	10,942	11,560	396	162,917	18,099	3,332	4,906	8,354	1,428	27
23	45	4	..	..	254	12	2	9	13	..	28
180,004	174,378	12,855	14,561	2,379	842,824	36,899	13,827	24,984	43,605	11,086	29
2,479	1,596	430	147	3	3,125	121	51	44	83	44	30
6,324	5,460	191	217	253	6,403	232	56	87	93	119	31
20,305	16,516	610	861	129	23,062	540	313	318	996	49	32
88,468	64,403	8,196	9,604	132	107,333	6,559	1,817	1,889	3,163	792	33
117,575	87,974	9,427	10,829	517	139,923	7,452	2,237	2,338	4,335	1,003	34
384,105	250,928	46,221	50,878	976	402,619	35,418	8,658	3,017	3,736	980	35
183,552	145,508	11,080	13,099	123	236,605	14,032	3,559	3,286	6,215	1,750	36
29,820	22,318	232	366	52	30,964	2,018	362	284	658	163	37
131,028	96,272	6,707	6,763	169	140,684	8,246	2,717	2,196	4,252	1,632	38
6,622	4,788	515	545	..	6,821	503	196	97	217	34	39
42,393	28,026	6,167	6,977	80	51,659	3,850	961	2,009	3,301	570	40
20,898	15,812	2,696	2,555	10	22,491	1,589	478	253	284	43	41
289,825	197,687	48,301	50,071	830	316,719	19,518	6,593	5,193	9,644	2,327	42
1,088,243	761,339	121,920	131,254	2,239	1,208,563	85,174	23,524	16,335	28,307	7,500	43
30,264	19,597	1,147	1,203	2,057	313,881	12,782	10,091	18,497	29,646	9,181	44
2,100	2,978	86	318	..	5,432	102	154	192	188	58	45
67,960	67,113	23,078	23,671	262	77,575	476	2,874	311	488	125	46
694	588	268	106	51	14,605	1,972	561	835	1,361	490	47
7,688	4,948	926	1,006	371	32,227	6,344	1,604	800	1,248	262	48
2,129	1,473	177	159	41	59,423	3,068	1,338	1,724	2,679	467	49
15,021	9,319	1,384	1,632	122	51,430	3,419	1,363	1,960	3,038	850	50
3,226	1,298	933	1,001	1,113	234,371	29,728	9,831	3,848	5,705	886	51
4,878	2,489	716	1,602	275	109,818	20,941	6,528	3,634	4,790	1,230	52
36,251	26,082	3,661	3,778	430	184,310	15,086	6,029	8,145	12,152	3,280	53
148,291	123,787	31,402	33,928	2,678	781,052	81,661	31,074	21,550	32,269	7,688	54
6,425	2,361	2,206	2,084	2,929	251,565	35,056	10,523	5,547	6,396	1,463	55
8,758	4,035	854	1,149	738	119,285	17,313	4,446	1,883	2,803	680	56
163	58	..	..	..	3,773	1,848	63	56	124	21	57
22,158	12,414	2,383	2,723	404	65,255	6,844	2,204	1,883	2,767	865	58
9,604	5,525	756	948	307	40,170	6,909	1,202	655	928	247	59
1,663	760	162	190	10	24,054	1,835	895	1,817	2,270	375	60
296	238	6	5	..	5,421	932	165	268	422	141	61
1,253	629	159	160	2	4,470	512	136	187	209	39	62
50,321	26,020	6,526	7,261	4,390	513,993	71,249	19,634	12,296	15,918	3,832	63
28,720	17,776	2,303	2,947	415	140,639	10,763	3,413	5,319	8,524	1,441	64
47,767	14,965	2,360	2,759	8	73,972	19,224	1,679	1,610	2,535	725	65
26,228	14,955	1,028	1,070	40	33,255	4,123	1,461	865	1,325	402	66
34,682	17,939	722	844	50	41,313	6,745	1,020	1,048	1,916	508	67
17,423	11,695	1,444	1,843	75	62,758	4,400	1,822	3,371	6,038	1,036	68
154,821	77,329	7,858	9,464	589	351,937	45,256	9,395	12,213	20,338	4,111	69
4,772	2,928	526	429	(7)	12,896	761	484	349	496	229	70
..	..	..	..	..	..	32	1,658	289	236	49	71
1	32	74	71	1	9	694	44,527	7,366	9,534	1,173	72
2,423,886	1,429,142	323,367	349,349	587,623	4,374,440	392,831	357,416	203,527	301,893	68,099	73
2,424,492	1,429,736	323,777	350,058	587,724	4,377,323	392,865	362,819	204,590	305,004	68,568	74



**TAXABLE INDIVIDUALS - QUEENSLAND  
SELECTED ITEMS BY INDUSTRY  
(Excludes trustee or manually assessed and issued assessments)**

I T E M	Number of taxpayers	Number charged with provisional tax	Number Net business with informative prov. debit	Net partnership and trust income		Other production	Other
				Primary production	Primary production		
				\$'000	\$'000	\$'000	\$'000
1 Salary and wage earners . . . . .	725,754	142	10	..	719	..	1,340
2 PROPERTY . . . . .	177,009	74,064	7,272	..	..	..	..
<b>PRIMARY PRODUCTION-</b>							
3 Sheep grazing . . . . .	596	475	13	7,510	324	3,193	927
4 Grain growing . . . . .	694	502	17	3,756	309	1,426	1,035
5 Cattle grazing . . . . .	8,493	4,734	229	16,313	2,819	19,823	13,381
6 Dairying and pigfarming . . . . .	467	348	..	3,660	122	608	108
7 Fruit and vegetable growing . . . . .	1,196	503	47	(644)	138	700	2,154
8 Sugar cane growing . . . . .	549	501	13	6,590	174	1,767	697
9 Any other primary production . . . . .	3,381	1,752	100	1,586	295	6,911	7,340
10 Services to agriculture . . . . .	746	425	32	..	2,899	1,348	1,032
11 Forestry and logging . . . . .	314	162	27	..	1,456	257	991
12 Fishing and hunting . . . . .	926	599	17	6,812	1,575	432	1,022
13 Primary production subsidiaries . . . . .	28,632	23,255	159	..	1	391,249	43,164
14 Total primary production . . . . .	45,994	33,256	654	45,138	10,112	427,715	71,850
15 MINING . . . . .	207	100	44	..	1,030	(54)	2,905
<b>MANUFACTURING-</b>							
16 Food, beverages and tobacco . . . . .	48	27	7	..	864	..	110
17 Textiles . . . . .	31	19	1	..	161	..	29
18 Clothing and footwear . . . . .	284	187	17	..	1,936	85	802
19 Wood, wood products and furniture . . . . .	209	121	13	..	1,640	81	93
20 Paper, paper products, printing and publishing . . . . .	153	70	19	..	1,464	19	355
21 Chemical, petroleum and coal products . . . . .	26	11	8	..	259	..	225
22 Non-metallic mineral products . . . . .	115	63	10	..	673	40	159
23 Basic metal products . . . . .	77	47	7	..	752	..	117
24 Transport equipment . . . . .	65	52	2	..	671	9	49
25 Other machinery and equipment . . . . .	87	57	4	..	641	2	191
26 Other manufacturing . . . . .	566	351	38	..	4,410	127	765
27 Total manufacturing . . . . .	1,661	1,005	126	..	13,471	358	2,895
28 ELECTRICITY, GAS AND WATER . . . . .	3	1	2	..	73	..	..
29 CONSTRUCTION . . . . .	23,405	9,179	396	(500)	243,389	563	12,628
<b>WHOLESALE TRADE-</b>							
30 Minerals, metals and chemical wholesalers . . . . .	36	22	3	..	456	(4)	14
31 Wholesale petroleum and petroleum products . . . . .	31	10	11	..	113	..	712
32 Farm properties and produce dealers . . . . .	57	33	4	(1)	331	97	87
33 Wholesale trade n.e.i. . . . .	847	454	102	(50)	7,431	59	1,381
34 Total wholesale trade . . . . .	971	519	120	(51)	8,331	152	2,193
<b>RETAIL TRADE-</b>							
35 Pharmacies . . . . .	824	246	366	(123)	19,009	59	4,496
36 Motor vehicle dealers . . . . .	2,271	1,172	161	(158)	21,899	54	1,460
37 Butchers . . . . .	88	57	17	(23)	888	14	124
38 Other food . . . . .	1,030	629	89	(70)	7,981	18	759
39 Department and general stores . . . . .	86	51	10	..	534	(1)	172
40 Household appliances and hardware . . . . .	539	330	50	7	4,201	77	944
41 Books, newspapers, etc. . . . .	180	105	23	(8)	1,745	25	94
42 Other retail trade . . . . .	3,384	1,537	260	..	14,263	638	5,979
43 Total retail trade . . . . .	8,402	4,127	976	..	70,519	884	14,029
44 TRANSPORT, STORAGE AND COMMUNICATIONS FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-	5,171	2,769	326	..	52,228	567	5,235
45 Finance and Investment . . . . .	220	97	47	..	1,845	..	732
46 Share and property traders . . . . .	1,202	372	188	..	(4,456)	511	10,142
47 Insurance . . . . .	291	108	24	..	783	..	386
48 Real estate agents and property operators . . . . .	630	394	110	..	11,522	..	3,361
49 Architectural services . . . . .	1,003	564	70	..	13,701	..	873
50 Consultant engineering, surveying, etc. . . . .	980	476	131	..	16,325	40	1,033
51 Legal services . . . . .	828	302	456	(561)	42,794	..	2,322
52 Accounting, auditing and bookkeeping . . . . .	1,151	529	269	..	13,401	..	3,264
53 Other business services . . . . .	5,300	2,825	394	..	34,782	1,793	7,833
54 Total finance, insurance, etc. . . . .	11,605	5,667	1,689	..	130,698	2,000	29,947
<b>HEALTH, EDUCATION, WELFARE, ETC., SERVICES-</b>							
55 Medical practice . . . . .	1,223	396	550	..	37,604	..	2,480
56 Dental practice . . . . .	394	160	171	..	9,250	(71)	1,292
57 Hospital and convalescent homes . . . . .	12	6	1	..	52	..	..
58 Other health services . . . . .	790	407	201	(66)	10,712	..	1,515
59 Veterinary services . . . . .	200	94	67	(80)	3,620	277	418
60 Education, libraries, etc. . . . .	1,213	749	50	(8)	5,067	336	1,688
61 Welfare, charitable and religious activities . . . . .	367	258	6	1	1,617	34	520
62 Other community services . . . . .	99	61	2	(9)	625	2	124
63 Total health, etc. . . . .	4,298	2,131	1,048	..	68,547	207	8,038
<b>ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-</b>							
64 Entertainment, sport and recreation . . . . .	2,827	1,308	255	..	13,681	419	4,312
65 Hairdressing . . . . .	1,061	759	90	..	8,545	118	1,862
66 Hotels, motels and boarding houses . . . . .	204	125	39	(73)	2,848	34	404
67 Cafes and restaurants . . . . .	327	198	27	..	2,379	85	474
68 Other personal services . . . . .	1,688	926	82	..	7,144	122	2,146
69 Total entertainment, etc. . . . .	6,107	3,316	493	..	34,598	777	9,199
70 INDUSTRY NOT STATED . . . . .	386	183	27	..	1,945	210	922
71 OTHER N.E.I. . . . .	1,032	507	59	..	..	..	..
72 OTHER SUBSIDIARIES . . . . .	149,509	93,870	19,926	..	3	(28,774)	1,829,647
73 Total excluding salary and wage earners . . . . .	435,760	230,694	33,158	38,771	634,944	404,604	1,989,487
74 All individuals . . . . .	1,161,514	230,836	33,168	38,585	635,663	404,256	1,990,827

TABLE 1.8(c)  
Income year 1987-88

Profit (or loss) from sale of real estate, shares, etc.	Gross rents, premiums etc.	Investment and property income deductions	Salary and wages in assessable income	Gross dividends -franked	Gross dividends -total	Primary imputation credit	Gross interest	Other income n.e.i.	Income equalisation with-drawals	Net income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
193	2,064	5,641	14,295,365	915	1,904	875	85,317	212	1	14,385,273	1
10,988	243,317	211,450	2,698,487	39,098	58,240	37,460	666,709	788	..	3,570,167	2
19	271	233	4,197	240	343	231	3,136	74	151	20,271	3
22	540	352	5,605	119	184	114	3,220	23	23	16,001	4
193	6,387	3,917	107,027	1,517	2,504	1,454	32,260	205	657	200,649	5
..	238	78	3,038	6	36	6	1,137	6	..	8,884	6
37	1,379	955	20,687	130	196	124	3,293	76	..	27,485	7
12	824	306	2,098	26	62	25	3,312	..	25	15,409	8
202	3,601	2,732	51,393	584	1,037	560	9,917	186	375	82,524	9
31	630	383	7,653	30	63	28	1,455	63	..	14,857	10
..	333	286	4,781	43	70	41	528	..	..	7,813	11
..	735	475	8,311	50	93	48	1,550	3	..	20,491	12
494	10,693	7,275	179,804	2,380	4,105	2,274	39,580	433	821	668,667	13
976	25,630	16,993	394,593	5,125	8,693	4,906	99,387	1,069	2,053	1,083,050	14
27	473	762	6,527	210	258	202	558	22	..	11,548	15
26	45	56	439	12	12	11	45	..	..	1,527	16
..	36	37	230	1	2	1	32	..	..	456	17
5	122	73	1,588	6	21	5	243	2	..	4,793	18
2	142	94	1,731	1	1	1	256	..	..	3,857	19
11	124	108	2,522	32	60	31	186	..	..	4,694	20
..	34	22	305	4	7	4	90	1	..	956	21
2	41	28	938	11	24	11	140	2	..	2,026	22
11	31	17	826	55	61	53	96	1	..	1,932	23
5	28	34	352	..	..	..	35	..	..	1,116	24
4	25	31	1,095	..	1	..	107	..	..	2,043	25
2	380	299	4,883	52	65	50	679	..	..	11,080	26
63	1,009	799	14,909	173	254	167	1,911	6	..	34,480	27
..	7	2	26	..	..	..	4	..	..	107	28
770	7,172	5,398	170,941	182	422	171	9,668	26	..	441,130	29
..	40	20	307	..	..	..	34	..	..	827	30
2	82	64	1,188	52	72	50	110	..	..	2,485	31
..	16	5	534	2	4	2	138	2	..	1,207	32
37	661	486	8,854	477	526	457	1,153	1	..	20,207	33
39	800	575	10,884	531	602	509	1,434	2	..	24,725	34
67	1,344	1,351	7,292	300	376	288	2,015	58	..	33,632	35
105	2,003	1,344	16,114	134	209	125	2,303	..	..	43,240	36
3	94	51	388	..	1	..	147	5	..	1,594	37
67	909	656	6,997	28	55	27	882	(1)	..	17,577	38
1	132	73	536	41	79	40	127	..	..	1,561	39
..	459	346	4,990	33	62	32	653	2	..	11,146	40
10	1,283	379	1,517	9	18	8	858	0	..	5,198	41
143	4,342	2,948	40,521	257	475	246	4,466	44	..	68,910	42
395	10,567	7,147	78,356	803	1,275	766	11,451	108	..	182,858	43
391	3,181	2,487	37,347	229	361	220	5,172	98	..	102,882	44
13	445	365	3,520	166	199	159	586	..	5	7,180	45
517	2,433	2,831	29,105	770	1,210	739	3,579	627	..	42,798	46
24	189	227	6,996	34	46	33	339	..	..	8,639	47
132	1,987	2,060	6,783	166	220	159	1,691	86	..	23,798	48
30	482	449	10,931	60	83	57	822	..	..	26,611	49
23	842	775	12,499	214	290	205	1,197	5	..	32,065	50
171	1,550	2,070	5,502	289	361	277	1,611	152	..	52,229	51
61	1,690	1,646	16,063	964	1,314	924	4,315	112	7	40,255	52
579	5,627	4,672	60,516	1,053	1,363	1,010	6,236	89	1	115,821	53
1,552	15,244	15,094	151,914	3,716	5,085	3,566	20,376	1,071	13	349,396	54
98	2,729	2,777	31,952	532	823	508	3,545	121	..	75,565	55
32	824	790	3,602	41	67	40	584	71	..	14,531	56
..	9	8	132	..	..	..	9	..	..	194	57
15	1,106	750	6,427	189	279	181	1,236	1	..	20,787	58
..	159	155	1,621	22	33	21	205	..	..	6,108	59
34	758	628	10,629	55	126	53	1,521	..	..	19,817	60
9	128	88	1,644	22	27	21	261	..	..	4,193	61
2	67	45	881	..	..	..	110	..	..	1,758	62
159	5,781	5,241	56,888	862	1,356	823	7,472	177	..	142,953	63
906	2,289	1,873	39,056	327	450	314	3,904	27	..	64,317	64
24	639	444	4,386	23	30	22	918	..	..	16,264	65
2	438	250	1,114	28	35	27	845	..	..	5,831	66
17	309	179	2,232	44	70	42	254	3	..	5,799	67
21	1,116	823	16,789	87	132	81	1,820	1	..	28,680	68
970	4,790	3,569	63,578	509	716	486	7,741	32	..	120,890	69
35	707	496	5,666	308	339	296	706	2	..	10,492	70
68	2,011	1,432	20,002	344	497	330	3,229	2,259	..	27,103	71
5,950	99,816	78,115	1,279,194	40,152	55,858	38,438	247,592	2,860	612	3,512,778	72
22,382	420,504	349,560	4,989,313	92,243	133,956	88,339	1,083,410	8,519	2,678	9,614,561	73
22,575	422,568	355,201	19,284,678	93,158	135,861	89,215	1,168,727	8,731	2,678	23,999,834	74



**TAXABLE INDIVIDUALS - QUEENSLAND**  
**SELECTED ITEMS BY INDUSTRY**  
(Excludes trustee or manually assessed and issued assessments)

I T E M	Taxable income	Imputation credit	Total		Tax instalment deductions presented	Pre- scribed payments system credit
			rebates and credits	Net tax		
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
1 Salary and wage earners . . . . .	13,955,929	926	176,407	3,057,016	3,264,548	799
2 PROPERTY	3,458,190	37,464	68,149	795,432	639,299	40
PRIMARY PRODUCTION-						
3 Sheep grazing . . . . .	19,421	240	1,371	5,061	903	..
4 Grain growing . . . . .	15,294	120	520	3,653	1,253	5
5 Cattle grazing . . . . .	191,930	1,566	7,017	45,812	25,660	87
6 Dairying and pigfarming . . . . .	8,586	7	384	1,666	634	..
7 Fruit and vegetable growing . . . . .	26,352	180	713	6,195	5,433	10
8 Sugar cane growing . . . . .	14,802	27	823	3,461	432	6
9 Any other primary production . . . . .	78,673	700	2,793	19,111	13,300	32
10 Services to agriculture . . . . .	14,263	34	380	3,194	1,763	11
11 Forestry and logging . . . . .	7,494	43	167	1,920	1,260	34
12 Fishing and hunting . . . . .	19,891	107	906	4,283	1,886	9
13 Primary production subsidiaries . . . . .	643,086	2,518	32,762	142,151	41,807	147
14 Total primary production . . . . .	1,039,791	5,542	47,836	236,507	94,333	342
15 MINING	10,991	466	533	3,713	2,147	..
MANUFACTURING-						
16 Food, beverages and tobacco . . . . .	1,490	11	16	472	97	1
17 Textiles . . . . .	431	1	4	77	49	..
18 Clothing and footwear . . . . .	4,703	7	26	1,083	309	14
19 Wood, wood products and furniture . . . . .	3,737	1	33	828	391	33
20 Paper, paper products, printing and publishing . . . . .	4,548	46	74	1,369	708	3
21 Chemical, petroleum and coal products . . . . .	918	5	10	302	79	..
22 Non-metallic mineral products . . . . .	1,960	12	32	404	216	38
23 Basic metal products . . . . .	1,891	53	70	461	212	5
24 Transport equipment . . . . .	1,066	8	18	201	85	4
25 Other machinery and equipment . . . . .	1,980	..	15	520	294	4
26 Other manufacturing . . . . .	10,798	50	138	2,485	1,142	18
27 Total manufacturing . . . . .	33,522	194	436	8,203	3,581	119
28 ELECTRICITY, GAS AND WATER	106	..	..	34	7	..
29 CONSTRUCTION	425,443	218	6,186	87,897	37,901	44,205
WHOLESALE TRADE-						
30 Minerals, metals and chemical wholesalers . . . . .	813	..	5	215	68	1
31 Wholesale petroleum and petroleum products . . . . .	2,435	52	60	971	481	..
32 Farm properties and produce dealers . . . . .	1,149	5	49	251	113	..
33 Wholesale trade n.e.i. . . . .	19,520	463	592	4,801	2,196	17
34 Total wholesale trade . . . . .	23,918	520	706	6,239	2,857	18
RETAIL TRADE-						
35 Pharmacies . . . . .	32,565	297	376	11,070	1,712	41
36 Motor vehicle dealers . . . . .	41,530	128	594	8,905	3,620	1,718
37 Butchers . . . . .	1,555	..	13	330	85	..
38 Other food . . . . .	16,937	28	184	3,383	1,547	22
39 Department and general stores . . . . .	1,527	40	54	309	132	2
40 Household appliances and hardware . . . . .	10,837	32	127	2,567	1,213	12
41 Books, newspapers, etc. . . . .	5,070	8	32	1,614	372	..
42 Other retail trade . . . . .	66,409	286	889	15,384	9,489	90
43 Total retail trade . . . . .	176,430	818	2,270	43,562	18,170	1,886
44 TRANSPORT, STORAGE AND COMMUNICATIONS . . . . .	99,169	242	1,356	22,086	8,776	6,859
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-						
45 Finance and Investment . . . . .	6,960	164	207	2,031	967	7
46 Share and property traders . . . . .	40,222	794	963	12,324	8,297	39
47 Insurance . . . . .	7,886	34	105	2,204	1,725	2
48 Real estate agents and property operators . . . . .	22,539	177	307	7,356	1,753	10
49 Architectural services . . . . .	25,766	71	268	6,876	2,861	1,793
50 Consultant engineering, surveying, etc. . . . .	30,925	224	613	9,115	3,452	2,468
51 Legal services . . . . .	51,181	298	419	19,853	1,421	..
52 Accounting, auditing and bookkeeping . . . . .	38,121	965	1,213	11,163	4,464	12
53 Other business services . . . . .	112,027	1,109	2,268	26,763	14,727	1,731
54 Total finance, insurance, etc. . . . .	335,627	3,834	6,362	97,685	39,666	6,062
HEALTH, EDUCATION, WELFARE, ETC., SERVICES-						
55 Medical practice . . . . .	73,333	563	811	27,766	11,678	2
56 Dental practice . . . . .	14,045	93	157	4,485	1,011	1
57 Hospital and convalescent homes . . . . .	188	..	1	35	28	..
58 Other health services . . . . .	20,214	203	293	5,576	1,511	4
59 Veterinary services . . . . .	5,889	24	94	1,693	389	16
60 Education, libraries, etc. . . . .	19,129	64	204	3,924	2,519	41
61 Welfare, charitable and religious activities . . . . .	4,090	21	61	592	330	22
62 Other community services . . . . .	1,706	..	21	354	207	4
63 Total health, etc. . . . .	138,594	969	1,642	44,425	17,674	90
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-						
64 Entertainment, sport and recreation . . . . .	61,632	375	905	15,198	9,931	68
65 Hairdressing . . . . .	15,804	25	155	3,012	934	42
66 Hotels, motels and boarding houses . . . . .	5,640	27	75	1,672	238	..
67 Cafes and restaurants . . . . .	5,628	42	78	1,189	528	..
68 Other personal services . . . . .	27,825	90	428	5,588	3,772	68
69 Total entertainment, etc. . . . .	116,529	560	1,641	26,660	15,404	182
70 INDUSTRY NOT STATED	10,004	298	395	2,563	1,473	95
71 OTHER N.E.I. . . . .	25,698	330	557	6,908	5,522	3
72 OTHER SUBSIDIARIES . . . . .	3,399,032	63,027	78,769	863,087	308,378	57,131
73 Total excluding salary and wage earners . . . . .	9,293,042	114,481	216,837	2,245,000	1,195,188	117,032
74 All individuals . . . . .	23,248,971	115,407	393,244	5,302,016	4,459,736	117,831

**TABLE 1.8(c) (cont.)**  
**Income year 1987-88**

Gross sales	Cost of sales	Stock on hand at beginning of year	Stock on hand at end of year	Total business receipts		Salaries and wages paid	Interest paid	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	\$'000	\$'000	
561	376	536	829	144	2,249	35	2,167	676	2,703	454	1
2	2	9	11	..	..	239	59,193	13,471	20,166	3,919	2
24,025	2,742	4,697	5,638	26,569	1,247	1,737	1,148	1,721	3,629	613	3
13,702	588	702	1,066	15,669	905	654	763	2,200	2,347	987	4
144,893	34,089	49,788	51,371	154,805	9,620	7,891	7,688	16,139	22,623	6,538	5
21,958	1,156	1,990	2,261	23,975	273	1,730	949	1,876	2,345	492	6
14,132	613	318	361	14,595	824	2,509	1,080	2,068	2,455	399	7
20,417	216	306	343	29,286	1,024	1,728	1,128	1,785	1,528	823	8
40,777	7,330	4,895	5,711	46,935	3,064	5,232	3,065	5,730	8,563	3,553	9
5,196	2,147	566	716	2,940	13,487	2,951	554	1,396	2,211	778	10
1,589	167	111	128	1,151	4,308	610	322	448	576	193	11
15,565	1,619	145	235	23,411	4,688	2,833	725	2,332	3,702	2,305	12
1	..	10	23	..	2	96	1,356	1,725	3,643	1,241	13
302,254	50,668	63,528	67,851	339,336	39,441	27,971	18,776	37,419	53,623	17,922	14
523	203	32	84	(5)	2,748	272	253	178	307	133	15
6,723	3,657	113	149	..	6,755	1,098	22	171	521	26	16
821	458	74	109	..	945	140	25	34	88	5	17
7,128	3,622	715	919	..	9,157	1,276	97	193	501	105	18
8,337	4,541	401	416	1	10,505	1,329	145	277	495	136	19
6,158	2,908	293	353	1	7,731	899	256	294	742	60	20
1,757	932	133	122	..	1,807	172	10	24	29	..	21
4,522	2,422	215	340	..	4,767	358	112	133	260	73	22
3,782	2,310	148	177	..	4,436	713	53	102	155	22	23
3,185	1,826	175	639	..	3,846	265	97	77	271	59	24
2,974	1,582	138	266	10	4,607	325	80	215	322	190	25
17,586	9,243	1,774	1,856	7	21,932	2,141	299	455	967	214	26
62,973	33,502	4,180	5,345	19	76,488	8,716	1,197	1,975	4,353	891	27
1,034	777	64	74	..	1,053	54	2	2	9	..	28
136,477	122,580	6,436	8,238	1,089	571,937	34,477	6,053	13,619	28,803	6,661	29
2,527	1,932	87	119	..	3,134	225	31	44	186	35	30
6,087	5,531	92	61	5	7,516	170	9	55	158	40	31
4,565	3,778	224	216	19	4,867	128	28	52	48	18	32
54,967	41,378	3,299	4,651	57	67,293	4,051	900	808	1,761	569	33
68,146	52,619	3,701	5,047	81	82,810	4,574	968	959	2,153	661	34
205,173	129,533	22,003	25,390	115	213,712	22,484	3,618	1,776	2,296	719	35
152,958	116,007	8,192	9,968	150	185,448	13,056	2,163	2,218	4,339	1,263	36
14,347	9,442	163	204	134	15,894	1,089	189	244	331	129	37
101,844	69,845	2,969	2,713	83	106,136	7,707	1,637	1,766	3,831	1,559	38
10,667	8,346	962	984	..	10,814	541	172	138	250	118	39
28,306	18,225	3,671	4,576	117	32,166	2,122	529	1,346	2,024	249	40
18,249	12,701	3,923	2,607	1	19,295	1,411	222	411	735	176	41
157,382	103,675	22,186	26,489	114	167,367	11,150	3,254	2,620	5,369	1,287	42
688,927	467,775	64,069	72,931	714	750,832	59,560	11,784	10,518	19,174	5,500	43
14,401	8,575	730	888	1,085	167,077	12,896	5,720	9,754	17,767	6,786	44
1,265	1,289	1,631	1,269	9	6,552	345	385	206	242	26	45
40,578	40,283	12,813	12,081	120	43,500	313	1,372	249	191	76	46
150	79	22	18	..	4,920	942	175	311	657	228	47
14,016	6,806	887	1,163	76	53,909	13,380	1,801	1,124	1,959	644	48
2,202	1,140	51	65	7	25,340	2,714	326	604	1,098	213	49
8,207	5,012	448	551	57	41,807	5,260	580	1,120	1,998	510	50
2,228	1,364	392	618	157	118,743	13,426	4,529	1,677	2,379	547	51
3,750	1,216	382	420	64	54,752	10,684	3,036	1,378	2,116	542	52
32,735	19,503	2,104	2,178	461	111,164	12,379	2,911	5,010	8,449	2,940	53
105,132	76,691	18,729	18,365	951	460,687	59,442	15,114	11,679	19,089	5,726	54
3,273	1,424	913	660	989	101,090	14,085	2,761	1,992	2,507	880	55
2,741	1,310	187	199	50	35,278	4,580	950	736	1,528	713	56
..	..	..	..	..	701	380	11	14	4	12	57
21,115	10,858	1,418	1,660	3	41,941	5,133	743	1,129	1,397	444	58
5,777	2,800	506	537	49	18,809	3,127	579	449	592	326	59
789	401	109	135	17	13,611	2,159	351	804	1,227	234	60
64	75	12	6	1	2,953	195	85	86	148	69	61
460	261	24	23	4	1,923	355	48	70	101	42	62
34,219	17,129	3,169	3,221	1,114	216,307	30,014	5,530	5,279	7,504	2,722	63
10,633	7,035	889	1,002	178	67,939	6,836	1,565	2,689	4,810	1,038	64
29,767	8,373	1,653	1,574	32	39,638	10,709	686	989	1,681	652	65
24,099	14,648	1,391	1,431	93	29,229	3,374	919	750	1,100	225	66
24,295	11,616	639	459	2	26,652	4,724	408	577	1,056	362	67
8,306	4,374	368	683	52	25,225	2,293	560	1,441	3,016	663	68
97,100	46,046	4,939	5,148	357	188,683	27,937	4,139	6,446	11,662	2,939	69
6,397	4,490	450	544	3	10,705	1,155	301	205	394	558	70
..	..	..	..	..	..	4	278	67	180	61	71
4	15	27	34	..	..	176	14,252	4,095	7,494	1,556	72
1,517,588	881,072	170,063	187,782	344,744	2,568,780	267,487	143,559	115,666	192,679	56,034	73
1,518,149	881,447	170,600	188,611	344,888	2,571,028	267,522	145,726	116,342	195,381	56,487	74



**TAXABLE INDIVIDUALS - WESTERN AUSTRALIA**  
**SELECTED ITEMS BY INDUSTRY**  
(Excludes trustee or manually assessed and issued assessments)

I T E M	Number of taxpayers	Number charged of provisional tax	Number with informative prov. debit	Net business income (or loss)		Net partnership and trust income		
				Primary production	Other production	Primary production	Other	
				\$'000	\$'000	\$'000	\$'000	
1		450,125	105	16	(33)	569	(54)	1,308
2		96,343	41,174	3,667	..	..	..	..
<b>PRIMARY PRODUCTION-</b>								
3		1,227	853	34	12,099	608	3,754	1,926
4		1,308	1,119	17	10,363	49	10,441	3,320
5		750	387	34	433	333	449	2,187
6		125	87	1	702	(154)	844	145
7		618	286	16	773	93	179	959
8		..	..	..	..	..	..	..
9		1,206	646	52	1,859	270	2,981	9,292
10		483	268	31	(5)	2,268	1,253	967
11		122	32	13	(626)	61	35	974
12		1,048	904	5	17,995	615	1,047	380
13		24,060	21,522	148	1	..	496,273	47,601
14		30,947	26,104	351	43,595	4,144	517,255	67,751
15		108	54	21	(14)	1,070	(38)	605
<b>MANUFACTURING-</b>								
16		35	17	6	..	147	(18)	242
17		34	21	6	..	330	..	30
18		132	93	6	..	814	31	212
19		157	110	9	4	1,232	4	156
20		97	48	4	..	515	3	114
21		14	4	3	(5)	59	..	161
22		89	51	8	(39)	560	52	268
23		67	42	6	(28)	965	..	39
24		144	97	30	..	2,088	(7)	58
25		72	39	5	(1)	540	106	64
26		316	177	24	(20)	2,463	53	302
27		1,157	699	107	(88)	9,712	223	1,645
28		7	4	1	..	49	..	20
29		15,156	6,371	343	..	178,474	1,148	8,254
<b>WHOLESALE TRADE-</b>								
30		31	18	3	..	252	..	11
31		16	7	5	..	70	8	(93)
32		39	21	8	(8)	518	15	87
33		469	233	41	(5)	2,970	187	775
34		555	279	57	..	3,810	210	780
<b>RETAIL TRADE-</b>								
35		546	136	214	..	10,775	159	2,039
36		1,351	687	86	..	13,959	81	1,520
37		46	28	13	1	649	..	34
38		527	302	34	(5)	3,411	56	415
39		21	14	3	..	312	..	39
40		390	236	34	..	3,153	83	488
41		116	60	12	..	739	..	175
42		2,039	941	149	..	10,255	788	2,862
43		5,036	2,404	545	..	43,253	1,166	7,573
44		4,648	1,997	147	(63)	46,223	347	2,547
<b>TRANSPORT, STORAGE AND COMMUNICATIONS</b>								
<b>FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-</b>								
45		191	91	40	..	1,601	27	893
46		952	291	131	..	..	331	5,075
47		248	110	31	..	1,913	15	104
48		380	216	73	(86)	4,758	150	1,296
49		885	453	96	..	13,581	..	655
50		1,203	627	163	(58)	19,429	..	792
51		266	88	145	(84)	12,689	..	1,812
52		870	361	214	..	11,025	..	2,336
53		3,754	1,956	286	(95)	27,668	888	5,773
54		8,749	4,193	1,179	(844)	90,166	1,088	18,737
<b>HEALTH, EDUCATION, WELFARE, ETC., SERVICES-</b>								
55		872	327	336	(925)	22,338	(536)	1,067
56		443	133	279	(463)	18,546	(321)	1,455
57		5	3	1	..	109	(12)	1
58		413	202	105	(38)	5,840	(17)	849
59		107	46	36	(87)	2,019	(30)	240
60		828	476	33	(11)	3,181	493	1,122
61		212	128	12	1	1,051	19	372
62		98	60	5	(2)	719	..	69
63		2,978	1,375	807	(1,524)	53,804	(406)	5,175
<b>ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-</b>								
64		1,759	798	140	(57)	8,080	137	4,739
65		499	350	41	(4)	3,894	261	1,069
66		94	45	14	(12)	1,034	2	150
67		221	131	19	(2)	1,389	66	549
68		1,020	557	37	(10)	5,400	193	845
69		3,593	1,881	251	(85)	19,798	659	7,352
70		311	154	31	(5)	1,360	230	769
71		1,036	552	55	..	..	..	(1)
72		96,086	58,641	13,228	1	2	(9,347)	1,226,985
73		266,710	145,882	20,790	40,458	451,865	512,534	1,348,192
74		716,835	145,987	20,806	40,425	452,434	512,481	1,349,500



**TABLE 1.8(d)**  
**Income year 1987-88**

Profit (or loss) from sale of real estate, shares, etc.	Gross, premiums, etc.	Investment and property income deductions	Salary and wages in assessable income	Gross dividends -franked	Gross dividends -total	Primary imputation credit	Gross interest	Other income n.e.i.	Income equalisation withdrawals	Net income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
214	1,574	5,428	9,289,517	911	1,606	856	50,233	215	..	9,342,249	1
21,454	129,550	121,038	1,790,710	32,989	45,490	30,104	317,376	249	..	2,246,188	2
125	1,691	1,128	14,711	1,372	1,739	1,292	6,644	43	56	44,714	3
33	1,107	769	8,566	421	462	385	4,282	72	20	38,477	4
(2,194)	831	425	13,040	254	467	232	3,882	28	..	24,060	5
7	26	15	1,044	18	20	17	229	4	..	2,879	6
(79)	543	363	11,459	65	227	52	1,483	136	30	15,806	7
..	..	..	..	..	..	..	..	..	..	..	8
832	1,320	6,229	21,469	1,271	2,282	1,175	7,106	29	461	43,891	9
295	469	327	6,517	100	115	96	1,061	55	..	12,854	10
(6)	443	264	4,512	22	124	16	504	7	..	5,804	11
(9)	309	290	5,967	63	79	60	911	8	..	27,307	12
897	8,664	7,030	119,363	7,487	8,459	6,970	30,842	1,920	270	720,564	13
(99)	15,403	16,839	206,648	11,072	13,975	10,296	56,944	2,303	837	936,357	14
88	125	144	2,437	360	369	219	321	..	..	5,352	15
(5)	72	23	271	22	23	21	63	..	..	1,192	16
..	11	14	208	..	1	..	22	..	..	587	17
18	72	56	810	..	10	..	91	..	..	2,031	18
3	46	32	1,021	8	8	7	100	8	..	2,561	19
10	51	59	1,500	5	7	4	74	..	..	2,246	20
..	1	2	259	25	28	13	32	..	..	574	21
1	66	40	893	20	25	19	84	..	..	1,952	22
1	8	7	730	43	43	41	84	..	..	1,818	23
19	54	68	937	1	2	1	76	..	..	3,169	24
..	15	17	964	2	3	2	105	..	..	1,783	25
11	115	120	3,148	51	53	48	200	..	..	6,264	26
58	511	438	10,742	178	203	157	874	8	..	24,177	27
..	17	14	58	..	..	..	2	..	..	131	28
474	3,286	2,867	112,825	287	412	275	5,279	55	1	308,254	29
2	3	3	240	..	2	..	14	..	..	531	30
57	22	59	714	414	428	378	152	..	..	1,983	31
9	110	71	405	3	16	2	53	..	..	1,146	32
33	218	308	5,384	54	104	48	510	..	..	10,036	33
101	353	441	6,742	472	549	429	730	..	..	13,696	34
..	692	1,154	6,123	870	1,371	834	870	88	..	22,061	35
26	631	428	11,807	390	470	375	784	6	..	29,383	36
3	20	11	136	..	1	..	41	..	..	876	37
120	319	251	4,658	24	46	23	350	4	..	9,555	38
..	3	3	95	2	2	2	50	..	..	506	39
4	240	171	3,750	11	60	11	354	..	..	8,116	40
12	82	82	1,347	7	13	6	132	..	..	2,443	41
76	1,259	936	24,314	182	280	164	2,007	16	..	41,632	42
22	3,246	3,035	52,231	1,487	2,244	1,416	4,589	115	..	114,573	43
164	1,427	1,276	30,351	193	277	182	2,650	17	..	83,304	44
(73)	300	311	3,302	45	65	33	595	7	..	6,613	45
372	1,245	2,473	26,026	2,429	2,638	2,298	2,161	212	..	38,751	46
..	145	130	5,096	13	20	12	345	..	..	7,503	47
105	1,206	746	4,634	39	63	31	784	..	..	12,418	48
44	387	437	9,317	45	100	42	571	1	1	24,313	49
82	875	751	16,249	215	259	206	1,257	36	..	38,534	50
125	445	445	2,850	60	85	54	515	14	..	18,191	51
153	745	945	15,105	338	405	307	1,204	115	..	30,492	52
(7,639)	2,124	2,111	46,773	341	484	309	3,972	56	..	95,078	53
(6,867)	7,472	8,349	129,351	3,524	4,120	3,293	11,404	440	1	271,894	54
161	2,033	2,457	28,544	159	232	147	1,304	39	..	52,307	55
(16)	897	1,054	2,211	38	80	33	622	27	..	22,240	56
..	1	2	9	..	..	..	..	..	..	107	57
66	295	286	4,243	74	92	62	465	16	..	11,786	58
10	204	202	931	2	12	2	144	..	..	3,278	59
69	356	331	9,372	48	70	46	815	22	..	15,314	60
18	29	24	1,217	5	13	5	257	..	..	2,969	61
2	18	15	992	2	3	2	54	39	..	1,890	62
310	3,833	4,371	47,519	328	502	296	3,662	143	..	109,892	63
136	896	945	30,206	1,972	2,256	1,242	2,494	80	..	51,357	64
66	231	150	2,082	10	13	10	365	5	..	7,934	65
14	149	70	1,046	9	17	9	286	..	..	2,627	66
28	157	125	1,731	27	35	26	298	..	..	4,296	67
54	417	343	10,542	47	71	43	722	8	..	18,179	68
298	1,850	1,634	45,606	2,065	2,392	1,330	4,165	93	..	84,393	69
174	414	326	4,928	317	345	296	700	8	..	9,371	70
56	1,301	1,105	24,126	502	601	482	2,992	2,700	..	31,241	71
9,594	56,708	48,682	877,942	30,560	42,887	26,371	142,440	2,679	150	2,367,609	72
25,826	225,495	210,560	3,342,215	84,336	114,366	75,146	554,127	8,810	989	6,606,430	73
26,041	227,069	215,988	12,631,732	85,248	115,973	76,002	604,360	9,025	989	15,948,679	74

**TAXABLE INDIVIDUALS - WESTERN AUSTRALIA**  
**SELECTED ITEMS BY INDUSTRY**  
(Excludes trustee or manually assessed and issued assessments)

I T E M			Total			Pre-	
	Taxable	Imputation	rebates	Net tax	Tax	scribed	
	income	credit	and		instalment	system	
	\$'000	\$'000	credits	\$'000	\$'000	credits	
1	Salary and wage earners	9,077,176	889	104,774	2,086,287	2,239,569	463
2	PROPERTY	2,174,010	30,104	49,902	537,841	462,280	24
	PRIMARY PRODUCTION-						
3	Sheep grazing	41,955	1,328	3,171	10,729	3,895	4
4	Grain growing	36,855	400	2,264	8,717	2,047	25
5	Cattle grazing	23,074	369	812	6,590	3,553	17
6	Dairying and pigfarming	2,779	19	176	545	235	..
7	Fruit and vegetable growing	15,280	54	395	3,894	3,117	28
8	Sugar cane growing	..	..	..	..	..	..
9	Any other primary production	41,060	1,309	1,872	12,065	5,754	82
10	Services to agriculture	12,321	98	328	3,246	1,790	9
11	Forestry and logging	5,531	42	111	1,920	1,478	35
12	Fishing and hunting	26,486	65	1,312	6,066	1,484	14
13	Primary production subsidiaries	695,837	8,657	51,493	157,554	29,735	138
14	Total primary production	901,177	12,342	61,933	211,326	53,087	354
15	MINING	4,865	220	268	1,496	840	1
	MANUFACTURING-						
16	Food, beverages and tobacco	1,166	21	27	340	69	..
17	Textiles	575	1	5	121	52	..
18	Clothing and footwear	1,969	1	11	388	165	9
19	Wood, wood products and furniture	2,476	7	32	471	236	23
20	Paper, paper products, printing and publishing	2,149	8	18	533	393	2
21	Chemical, petroleum and coal products	527	13	14	168	69	..
22	Non-metallic mineral products	1,853	19	38	434	212	..
23	Basic metal products	1,767	41	51	465	221	6
24	Transport equipment	3,001	1	23	689	260	4
25	Other machinery and equipment	1,726	2	23	440	254	..
26	Other manufacturing	6,103	48	110	1,356	780	5
27	Total manufacturing	23,312	162	352	5,406	2,710	49
28	ELECTRICITY, GAS AND WATER	126	..	2	27	18	..
29	CONSTRUCTION	298,722	289	4,138	65,938	27,182	33,644
	WHOLESALE TRADE-						
30	Minerals, metals and chemical wholesalers	510	..	12	93	52	2
31	Wholesale petroleum and petroleum products	1,607	378	366	341	294	..
32	Farm properties and produce dealers	1,128	2	9	333	125	..
33	Wholesale trade n.e.i.	9,487	52	142	2,224	1,318	34
34	Total wholesale trade	12,732	433	530	2,990	1,790	37
	RETAIL TRADE-						
35	Pharmacies	21,143	842	933	6,427	1,606	44
36	Motor vehicle dealers	28,562	381	708	6,541	3,038	1,343
37	Butchers	835	..	7	179	32	5
38	Other food	9,258	49	123	1,933	1,090	16
39	Department and general stores	499	2	9	138	18	..
40	Household appliances and hardware	7,825	23	97	1,795	960	27
41	Books, newspapers, etc.	2,328	6	27	546	340	13
42	Other retail trade	40,263	186	574	9,287	6,073	140
43	Total retail trade	110,714	1,491	2,478	26,846	13,157	1,589
44	TRANSPORT, STORAGE AND COMMUNICATIONS	80,696	229	1,200	16,468	7,011	7,765
	FINANCE, INSURANCE, REAL ESTATE AND						
	BUSINESS SERVICES-						
45	Finance and Investment	6,306	66	115	1,950	981	7
46	Share and property traders	36,417	2,404	2,618	10,084	8,165	98
47	Insurance	7,048	13	69	2,025	1,370	6
48	Real estate agents and property operators	11,851	133	200	3,482	1,406	44
49	Architectural services	23,646	46	231	6,435	2,483	1,800
50	Consultant engineering, surveying, etc.	37,284	210	648	10,820	4,716	1,759
51	Legal services	17,745	121	211	6,981	881	..
52	Accounting, auditing and bookkeeping	29,204	350	497	8,821	4,590	13
53	Other business services	92,217	411	1,325	25,130	12,392	1,533
54	Total finance, insurance, etc.	261,719	3,755	5,913	75,729	36,983	5,262
	HEALTH, EDUCATION, WELFARE, ETC., SERVICES-						
55	Medical practice	50,607	180	401	19,178	10,758	..
56	Dental practice	21,559	36	76	7,872	579	..
57	Hospital and convalescent homes	104	..	1	25	2	..
58	Other health services	11,389	63	104	3,286	1,134	5
59	Veterinary services	3,107	3	13	911	257	..
60	Education, libraries, etc	14,776	48	214	3,217	2,354	46
61	Welfare, charitable and religious activities	2,839	5	25	499	267	20
62	Other community services	1,822	2	18	397	223	..
63	Total health, etc	106,202	335	853	35,386	15,575	72
	ENTERTAINMENT, RECREATION, RESTAURANTS,						
	HOTELS AND PERSONAL SERVICES-						
64	Entertainment, sport and recreation	46,970	1,309	1,688	12,428	8,534	66
65	Hairdressing	7,697	123	191	1,405	429	64
66	Hotels, motels and boarding houses	2,526	9	30	732	249	2
67	Cafes and restaurants	4,138	41	73	900	421	4
68	Other personal services	17,508	83	289	3,624	2,600	21
69	Total entertainment, etc	78,839	1,565	2,271	19,089	12,234	157
70	INDUSTRY NOT STATED	8,847	297	383	2,384	1,417	87
71	OTHER N.E.I.	29,791	482	723	8,492	7,207	2
72	OTHER SUBSIDIARIES	2,291,823	46,596	56,135	584,853	223,029	57,184
73	Total excluding salary and wage earners	6,383,575	98,299	187,080	1,594,271	864,520	106,227
74	All individuals	15,460,751	99,188	291,854	3,680,557	3,104,089	106,690



**TABLE 1.8(d) (cont.)**  
**Income year 1987-88**

Gross sales	Cost of sales	Stock on hand at beginning of year	Stock on hand at end of year	Total business receipts		Salaries and wages paid	Interest paid	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	\$'000	\$'000	
227	160	138	196	39	1,429	33	2,026	444	2,091	385	1
..	..	11	11	..	..	42	42,407	7,686	12,444	1,847	2
46,528	4,466	7,205	8,482	52,178	2,017	2,234	2,591	3,904	4,893	1,228	3
17,771	856	799	977	23,731	825	546	1,083	2,252	2,499	872	4
15,091	3,673	4,658	4,916	15,779	868	812	1,354	1,684	2,601	534	5
2,496	134	228	236	2,741	172	160	223	214	237	100	6
7,230	284	279	341	9,390	220	839	770	1,009	1,406	221	7
..	..	..	..	..	..	..	..	..	..	..	8
14,183	4,605	3,975	3,801	16,879	2,570	2,054	1,373	1,666	2,975	689	9
6,606	5,419	229	245	2,178	14,346	3,310	341	684	1,010	423	10
484	90	26	13	(349)	759	249	79	100	189	19	11
16,022	247	36	43	31,160	1,200	1,885	888	1,247	1,614	443	12
4	2	3	3	2	..	1	1,705	1,747	1,585	350	13
126,416	19,776	17,437	19,056	153,690	22,977	12,091	10,405	14,507	19,008	4,878	14
130	27	6	6	5	2,633	185	68	164	476	87	15
1,608	871	206	139	..	2,048	385	54	28	94	65	16
1,279	653	106	99	..	2,082	291	291	29	68	18	17
2,833	1,221	290	298	..	3,791	424	31	101	277	44	18
4,242	2,209	177	317	10	5,620	558	84	151	345	69	19
1,215	531	62	186	..	2,537	253	53	90	92	26	20
146	41	14	31	(3)	190	29	5	8	30	..	21
1,446	362	105	112	18	2,352	315	53	101	166	84	22
1,542	776	77	129	8	3,301	526	54	96	144	54	23
4,012	1,958	198	323	..	6,793	400	110	140	343	56	24
2,805	1,773	150	171	..	3,605	248	27	98	130	54	25
7,925	4,427	981	1,110	6	10,823	1,089	195	263	791	172	26
29,055	14,825	2,366	2,915	38	43,142	4,519	717	1,104	2,479	640	27
..	16	..	..	..	178	5	..	3	5	11	28
34,774	27,409	1,618	1,573	570	324,608	13,595	3,359	8,656	19,358	4,992	29
2,043	1,432	36	94	..	2,275	113	30	40	81	44	30
328	211	15	16	..	445	32	12	9	26	..	31
11,516	10,648	98	292	7	12,169	86	59	102	189	52	32
31,101	20,910	2,156	2,842	2	33,782	3,571	539	421	864	336	33
44,987	33,200	2,304	3,245	9	48,672	3,801	640	572	1,160	432	34
132,780	86,235	14,063	16,812	340	141,980	14,036	3,261	1,144	1,615	468	35
62,822	42,200	2,893	3,734	28	84,849	5,177	1,159	1,080	2,599	813	36
6,891	4,828	79	106	2	7,202	455	79	89	250	73	37
45,242	31,301	1,679	1,927	..	49,771	3,340	772	789	1,493	1,031	38
3,284	2,541	147	120	..	3,438	146	18	38	133	16	39
17,701	10,370	2,727	2,956	..	21,139	1,444	452	1,212	1,381	417	40
11,636	8,455	1,189	1,303	..	13,011	856	190	144	226	58	41
98,713	64,268	12,540	14,236	21	106,764	6,928	1,747	1,927	3,422	844	42
379,069	250,198	35,317	41,194	392	428,155	32,383	7,678	6,423	11,118	3,720	43
11,462	7,942	237	320	191	123,360	3,454	3,484	6,683	12,593	4,497	44
6,016	5,611	330	223	25	9,597	398	376	109	187	169	45
46,039	39,791	11,664	9,158	101	50,894	637	1,148	227	334	284	46
132	27	3	6	3	6,877	455	170	336	652	180	47
3,258	1,105	160	204	17	22,247	5,389	776	439	1,015	643	48
308	164	69	47	15	22,870	1,758	403	507	1,051	299	49
6,090	3,645	273	366	32	35,652	2,507	781	1,163	2,261	562	50
90	122	95	63	16	35,532	5,871	1,028	487	704	165	51
923	257	62	110	46	33,486	6,006	2,242	996	1,442	420	52
18,396	12,175	1,554	1,894	77	74,963	7,554	2,006	2,909	5,658	1,190	53
81,253	62,897	14,211	12,070	333	292,118	30,574	8,929	7,175	13,304	3,912	54
706	507	329	341	574	50,539	5,682	2,074	1,213	2,283	791	55
1,839	947	171	248	455	67,682	8,203	2,024	1,072	1,747	343	56
4	..	..	..	..	662	335	16	5	1	1	57
3,910	2,108	343	388	..	17,786	1,932	418	445	767	245	58
1,466	723	89	94	86	11,700	2,068	436	234	534	57	59
715	131	36	49	2	8,558	898	279	567	985	237	60
14	4	1	..	5	2,895	473	36	117	225	71	61
1,367	850	124	117	5	3,130	344	105	151	410	140	62
10,022	5,270	1,095	1,236	1,128	162,952	19,936	5,389	3,803	6,951	1,885	63
8,198	14,144	469	695	39	63,514	2,644	842	1,647	2,748	566	64
12,989	3,100	570	689	..	19,379	5,624	390	514	1,006	248	65
6,875	3,577	253	258	6	10,383	1,610	964	244	222	124	66
14,272	6,330	383	312	2	15,466	2,547	326	383	799	425	67
2,396	1,228	131	161	7	16,662	1,339	511	1,069	2,086	492	68
44,730	28,379	1,807	2,114	54	125,403	13,765	3,034	3,857	6,861	1,855	69
3,523	2,038	507	457	(2)	6,918	531	147	219	491	172	70
..	..	..	..	..	..	..	236	47	116	19	71
3	2	1	1	2	6	159	10,224	2,537	3,273	448	72
765,424	451,978	76,917	84,198	156,409	1,581,122	135,040	96,719	63,437	109,638	29,396	73
765,651	452,137	77,055	84,394	156,448	1,582,551	135,073	98,745	63,881	111,729	29,781	74



**TAXABLE INDIVIDUALS - SOUTH AUSTRALIA**  
**SELECTED ITEMS BY INDUSTRY**  
(Excludes trustee or manually assessed and issued assessments)

I T E M	Number of taxpayers	Number charged provisional tax	Number with informative prov. debit	Net business income (or loss)		Net partnership and trust income	
				Primary production \$'000	Other production \$'000	Primary \$'000	Other \$'000
1 Salary and wage earners . . . . .	428,568	66	11	(27)	138	(173)	721
2 PROPERTY . . . . .	105,043	45,837	3,890	..	..	..	..
PRIMARY PRODUCTION-							
3 Sheep grazing . . . . .	2,143	1,506	65	13,753	787	5,048	4,352
4 Grain growing . . . . .	1,775	1,380	21	10,840	230	5,355	1,956
5 Cattle grazing . . . . .	989	506	49	55	249	2,815	3,486
6 Dairying and pigfarming . . . . .	396	293	2	2,118	239	1,521	189
7 Fruit and vegetable growing . . . . .	979	546	36	3,383	263	479	2,191
8 Sugar cane growing . . . . .	21	10	50	12	134	..	5
9 Any other primary production . . . . .	1,472	817	50	1,893	445	3,506	3,710
10 Services to agriculture . . . . .	442	247	22	300	614	927	1,080
11 Forestry and logging . . . . .	143	49	12	(491)	265	194	527
12 Fishing and hunting . . . . .	725	558	9	10,027	495	468	238
13 Primary production subsidiaries . . . . .	23,324	19,940	84	1	..	335,009	27,942
14 Total primary production . . . . .	32,409	25,852	350	41,891	3,722	355,321	45,677
15 MINING . . . . .	221	129	11	7	1,523	(57)	345
MANUFACTURING-							
16 Food, beverages and tobacco . . . . .	43	17	7	(37)	338	43	44
17 Textiles . . . . .	24	16	1	..	136	64	18
18 Clothing and footwear . . . . .	139	92	4	..	494	74	258
19 Wood, wood products and furniture . . . . .	149	95	10	(1)	1,038	46	145
20 Paper, paper products, printing and publishing . . . . .	99	47	8	(6)	399	..	185
21 Chemical, petroleum and coal products . . . . .	24	7	11	(2)	128	(311)	851
22 Non-metallic mineral products . . . . .	65	37	3	..	398	81	57
23 Basic metal products . . . . .	68	37	7	(7)	550	..	107
24 Transport equipment . . . . .	21	15	1	..	174	(2)	27
25 Other machinery and equipment . . . . .	54	24	4	(11)	285	27	42
26 Other manufacturing . . . . .	379	218	30	(16)	2,642	70	360
27 Total manufacturing . . . . .	1,065	605	86	(80)	6,581	91	2,093
28 ELECTRICITY, GAS AND WATER . . . . .	12	5	1	..	62	..	1
29 CONSTRUCTION . . . . .	9,293	3,937	220	(53)	102,963	510	4,726
WHOLESALE TRADE-							
30 Minerals, metals and chemical wholesalers . . . . .	15	11	2	..	139	..	..
31 Wholesale petroleum and petroleum products . . . . .	10	5	2	..	14	12	436
32 Farm properties and produce dealers . . . . .	43	23	5	(7)	455	(6)	72
33 Wholesale trade n.e.i. . . . .	533	246	47	(5)	3,366	121	821
34 Total wholesale trade . . . . .	601	285	56	(12)	3,973	127	1,329
RETAIL TRADE-							
35 Pharmacies . . . . .	472	132	154	(16)	7,441	228	1,328
36 Motor vehicle dealers . . . . .	1,030	579	83	(53)	8,721	118	1,685
37 Butchers . . . . .	53	40	8	10	701	1	8
38 Other food . . . . .	538	313	43	3	3,683	6	361
39 Department and general stores . . . . .	23	12	4	..	249	..	34
40 Household appliances and hardware . . . . .	492	209	31	10	1,784	119	519
41 Books, newspapers, etc. . . . .	166	82	12	..	530	88	581
42 Other retail trade . . . . .	1,460	724	115	(85)	7,093	598	1,554
43 Total retail trade . . . . .	4,234	2,091	450	(131)	30,202	1,157	6,070
44 TRANSPORT, STORAGE AND COMMUNICATIONS . . . . .	2,728	1,218	90	(90)	27,157	118	1,985
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
45 Finance and Investment . . . . .	81	30	16	(10)	525	42	166
46 Share and property traders . . . . .	293	86	36	(20)	(765)	390	1,553
47 Insurance . . . . .	195	73	21	..	1,292	(32)	199
48 Real estate agents and property operators . . . . .	338	199	77	(9)	4,984	(31)	637
49 Architectural services . . . . .	444	249	46	(17)	5,734	3	731
50 Consultant engineering, surveying, etc. . . . .	513	263	63	(15)	6,574	(76)	530
51 Legal services . . . . .	295	123	131	(143)	10,605	(71)	390
52 Accounting, auditing and bookkeeping . . . . .	653	244	179	(173)	7,956	18	1,318
53 Other business services . . . . .	3,223	1,676	220	(215)	20,548	480	4,042
54 Total finance, insurance, etc. . . . .	6,035	2,943	789	(601)	57,455	723	9,565
HEALTH, EDUCATION, WELFARE, ETC., SERVICES-							
55 Medical practice . . . . .	1,432	450	672	(1,067)	40,054	(575)	3,003
56 Dental practice . . . . .	398	111	258	(320)	16,300	(361)	663
57 Hospital and convalescent homes . . . . .	5	3	1	..	75	2	10
58 Other health services . . . . .	574	278	185	(97)	10,367	(38)	942
59 Veterinary services . . . . .	76	38	23	(9)	1,742	89	338
60 Education, libraries, etc. . . . .	695	407	29	(13)	2,714	300	902
61 Welfare, charitable and religious activities . . . . .	210	133	12	..	1,543	21	162
62 Other community services . . . . .	71	37	4	(10)	287	(4)	188
63 Total health, etc. . . . .	3,461	1,457	1,184	(1,515)	73,082	(566)	6,209
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
64 Entertainment, sport and recreation . . . . .	1,551	629	118	(8)	6,303	304	1,974
65 Hairdressing . . . . .	682	518	44	(1)	5,347	190	805
66 Hotels, motels and boarding houses . . . . .	72	38	13	..	520	(30)	262
67 Cafes and restaurants . . . . .	141	80	10	(1)	808	(3)	176
68 Other personal services . . . . .	1,055	561	45	(25)	4,436	173	1,018
69 Total entertainment, etc. . . . .	3,501	1,826	230	(35)	17,415	635	4,235
70 INDUSTRY NOT STATED . . . . .	185	96	12	(43)	1,244	19	380
71 OTHER N.E.I. . . . .	1,252	610	75	..	..	..	(1)
72 OTHER SUBSIDIARIES . . . . .	76,187	46,094	9,927	3	1	(6,127)	839,511
73 Total excluding salary and wage earners . . . . .	246,227	132,985	17,371	39,339	325,382	351,951	922,125
74 All individuals . . . . .	674,795	133,051	17,382	39,311	325,520	351,778	922,847

**TABLE 1.8(e)**  
**Income year 1987-88**

Profit (or loss) from sale of real estate, shares, etc.	Gross, premiums, etc.	Investment and property income deductions	Salary and wages in assessable income	Gross dividends -franked	Gross dividends -total	Primary imputation credit	Gross interest	Other income n.e.i.	Income equalisation with-drawals	Net income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
138	987	3,781	8,366,969	1,036	1,660	994	56,589	146	2	8,426,188	1
3,429	107,725	101,389	1,613,209	40,512	56,293	38,819	365,565	867	..	2,102,919	2
(47)	1,963	1,878	20,730	985	1,371	945	11,092	314	134	59,440	3
33	960	653	11,733	263	377	252	7,387	37	31	38,795	4
42	937	627	15,453	1,140	1,697	1,095	3,933	67	..	30,265	5
(7)	172	134	2,518	7	16	6	587	1	..	7,238	6
43	809	468	12,237	491	682	463	2,792	18	..	23,281	7
1	5	1	217	3	4	3	39	..	..	417	8
70	1,236	909	20,340	808	1,528	770	4,386	131	59	37,398	9
36	163	187	5,750	397	464	381	1,078	3	10	10,950	10
22	281	277	3,605	99	118	95	392	26	..	4,786	11
(8)	139	161	4,793	5	10	5	747	11	..	16,844	12
352	4,464	3,177	123,928	4,322	5,843	4,146	35,394	755	272	537,041	13
537	11,128	8,473	221,303	8,518	12,108	8,161	67,828	1,364	506	766,455	14
(15)	193	152	2,953	149	164	143	270	1	..	5,408	15
(1)	23	20	444	13	21	13	72	..	..	943	16
..	16	13	257	1	1	..	14	..	..	494	17
2	74	57	996	19	22	18	208	2	..	2,089	18
(4)	54	16	991	2	4	2	114	..	..	2,394	19
2	41	30	1,461	2	3	2	115	..	..	2,175	20
87	127	80	924	627	711	594	279	25	..	3,957	21
..	10	2	523	11	11	11	57	2	..	1,156	22
2	144	104	665	3	5	3	70	..	..	1,434	23
..	8	2	132	..	..	..	24	..	..	362	24
..	10	15	1,042	..	1	..	54	..	..	1,435	25
7	185	148	3,026	25	118	24	460	(1)	..	6,745	26
94	691	487	10,461	702	897	666	1,466	28	..	23,182	27
..	5	7	201	1	1	..	9	..	..	272	28
106	2,745	2,131	59,117	169	229	163	4,292	17	..	173,058	29
..	31	8	74	3	6	3	23	..	..	268	30
..	1	..	259	..	..	..	52	..	..	775	31
..	32	30	458	2	3	2	69	..	..	1,047	32
25	454	333	6,290	125	201	120	477	20	..	11,662	33
25	518	371	7,081	131	211	125	621	20	..	13,753	34
3	331	327	5,061	109	208	105	737	2	..	15,148	35
232	569	521	7,916	99	139	96	980	(4)	..	20,008	36
1	28	6	116	75	75	72	55	..	..	1,062	37
31	257	241	4,217	39	48	36	418	1	..	8,879	38
5	15	8	165	..	..	..	34	..	..	495	39
(39)	331	303	6,699	38	76	36	493	14	..	9,832	40
34	85	91	1,974	74	104	71	229	4	..	3,665	41
53	959	587	14,972	109	379	104	2,167	8	..	27,420	42
320	2,576	2,084	41,121	543	1,029	520	5,112	24	..	86,510	43
41	1,028	915	15,186	188	275	180	1,977	22	..	47,352	44
13	108	105	1,133	32	55	30	420	..	..	2,400	45
31	495	593	6,779	138	245	132	645	75	..	9,203	46
(5)	60	124	3,842	77	83	74	246	..	..	5,658	47
7	709	598	2,989	55	78	53	745	14	..	9,620	48
25	264	321	5,092	49	122	47	343	5	..	12,135	49
26	289	295	7,322	67	94	64	643	8	..	15,238	50
10	389	522	3,041	86	163	82	531	12	..	14,633	51
13	586	784	10,723	267	392	256	1,481	8	..	21,972	52
(234)	1,885	1,735	38,445	852	1,083	822	3,495	100	..	69,999	53
(113)	4,786	5,077	79,365	1,622	2,315	1,560	8,550	221	..	160,858	54
52	2,321	3,199	40,010	633	905	607	2,423	63	..	85,129	55
(4)	718	1,156	2,312	73	205	70	601	(6)	..	19,078	56
..	..	..	62	..	..	..	3	..	..	151	57
43	542	605	4,967	116	183	112	788	3	..	17,300	58
5	97	36	598	3	9	3	101	..	..	2,938	59
4	273	251	7,105	88	120	85	958	..	..	12,297	60
7	125	105	1,184	12	16	12	193	1	..	3,167	61
..	22	10	700	5	7	5	48	..	..	1,268	62
106	4,099	5,362	56,938	931	1,444	894	5,115	60	..	141,326	63
68	968	941	25,045	1,860	2,837	1,787	2,591	48	17	42,708	64
28	535	308	2,615	17	92	17	553	7	..	9,895	65
(17)	33	58	587	25	32	23	257	..	..	1,652	66
2	85	99	1,137	12	23	11	90	..	..	2,335	67
6	496	407	11,381	117	174	112	963	2	..	18,447	68
87	2,116	1,814	40,764	2,030	3,158	1,950	4,454	57	17	75,037	69
3	131	136	1,945	52	57	50	243	2	..	3,941	70
5	1,326	1,155	23,634	590	775	565	4,773	3,057	..	33,298	71
2,400	36,823	33,417	661,362	34,680	47,363	33,231	140,643	2,189	102	1,751,147	72
7,027	175,888	162,971	2,834,640	90,818	126,319	87,029	610,917	7,928	624	5,384,517	73
7,165	176,874	166,752	11,201,609	91,854	127,979	88,023	667,506	8,075	626	13,810,705	74



**TAXABLE INDIVIDUALS - SOUTH AUSTRALIA**  
**SELECTED ITEMS BY INDUSTRY**  
(Excludes trustee or manually assessed and issued assessments)

I T E M	Taxable income	Imputation credit	Total rebates and credits	Net tax	Tax instalment deductions presented	Pre- scribed payments system credit
			\$'000		\$'000	\$'000
<b>1 Salary and wage earners . . . . .</b>	<b>8,174,661</b>	<b>1,021</b>	<b>81,168</b>	<b>1,802,036</b>	<b>1,919,212</b>	<b>314</b>
<b>2 PROPERTY . . . . .</b>	<b>2,035,359</b>	<b>38,819</b>	<b>51,753</b>	<b>449,967</b>	<b>376,086</b>	<b>3</b>
<b>PRIMARY PRODUCTION-</b>						
3 Sheep grazing . . . . .	56,547	1,433	3,350	13,404	5,377	33
4 Grain growing . . . . .	37,183	317	1,431	8,152	2,491	37
5 Cattle grazing . . . . .	28,573	1,340	1,932	7,055	4,235	13
6 Dairying and pigfarming . . . . .	6,984	6	275	1,325	588	30
7 Fruit and vegetable growing . . . . .	22,162	538	1,033	5,072	2,957	2
8 Sugar cane growing . . . . .	407	3	12	80	48	16
9 Any other primary production . . . . .	35,555	903	1,636	8,429	5,259	24
10 Services to agriculture . . . . .	10,476	390	584	2,393	1,423	8
11 Forestry and logging . . . . .	4,496	100	142	1,278	1,052	7
12 Fishing and hunting . . . . .	16,453	7	577	3,811	1,239	12
13 Primary production subsidiaries . . . . .	517,318	4,521	28,619	108,644	28,981	243
14 <b>Total primary production . . . . .</b>	<b>736,154</b>	<b>9,559</b>	<b>39,590</b>	<b>159,646</b>	<b>53,650</b>	<b>426</b>
15 <b>MINING . . . . .</b>	<b>5,206</b>	<b>165</b>	<b>302</b>	<b>1,146</b>	<b>845</b>	<b>28</b>
<b>MANUFACTURING-</b>						
16 Food, beverages and tobacco . . . . .	918	14	24	211	101	..
17 Textiles . . . . .	484	1	12	113	70	..
18 Clothing and footwear . . . . .	2,029	22	39	367	240	9
19 Wood, wood products and furniture . . . . .	2,311	2	25	444	228	8
20 Paper, paper products, printing and publishing . . . . .	2,100	35	44	487	383	..
21 Chemical, petroleum and coal products . . . . .	3,390	905	915	628	362	..
22 Non-metallic mineral products . . . . .	1,136	11	33	217	113	2
23 Basic metal products . . . . .	1,386	3	10	334	179	2
24 Transport equipment . . . . .	353	..	3	70	31	1
25 Other machinery and equipment . . . . .	1,374	..	21	356	265	..
26 Other manufacturing . . . . .	6,583	31	74	1,407	680	5
27 <b>Total manufacturing . . . . .</b>	<b>22,065</b>	<b>1,025</b>	<b>1,198</b>	<b>4,634</b>	<b>2,651</b>	<b>26</b>
28 <b>ELECTRICITY, GAS AND WATER . . . . .</b>	<b>266</b>	<b>..</b>	<b>4</b>	<b>63</b>	<b>56</b>	<b>3</b>
29 <b>CONSTRUCTION . . . . .</b>	<b>167,708</b>	<b>185</b>	<b>2,276</b>	<b>34,639</b>	<b>13,184</b>	<b>18,918</b>
<b>WHOLESALE TRADE-</b>						
30 Minerals, metals and chemical wholesalers . . . . .	260	3	5	55	17	..
31 Wholesale petroleum and petroleum products . . . . .	751	..	12	300	73	..
32 Farm properties and produce dealers . . . . .	1,021	2	7	271	114	1
33 Wholesale trade n.e.i. . . . .	11,138	147	229	2,653	1,513	16
34 <b>Total wholesale trade . . . . .</b>	<b>13,170</b>	<b>152</b>	<b>252</b>	<b>3,278</b>	<b>1,716</b>	<b>18</b>
<b>RETAIL TRADE-</b>						
35 Pharmacies . . . . .	14,739	108	162	4,545	1,262	12
36 Motor vehicle dealers . . . . .	19,029	146	381	4,058	1,905	648
37 Butchers . . . . .	1,026	72	81	175	34	2
38 Other food . . . . .	8,517	50	85	1,703	968	33
39 Department and general stores . . . . .	477	1	3	114	43	..
40 Household appliances and hardware . . . . .	9,410	62	150	2,027	1,586	14
41 Books, newspapers, etc. . . . .	3,534	85	113	813	484	2
42 Other retail trade . . . . .	26,403	130	339	5,793	3,555	67
43 <b>Total retail trade . . . . .</b>	<b>83,136</b>	<b>653</b>	<b>1,314</b>	<b>19,229</b>	<b>9,837</b>	<b>777</b>
44 <b>TRANSPORT, STORAGE AND COMMUNICATIONS . . . . .</b>	<b>45,754</b>	<b>279</b>	<b>683</b>	<b>9,055</b>	<b>3,504</b>	<b>4,849</b>
<b>FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-</b>						
45 Finance and Investment . . . . .	2,329	36	54	658	285	11
46 Share and property traders . . . . .	8,676	168	230	2,419	1,877	..
47 Insurance . . . . .	5,370	74	103	1,497	1,148	..
48 Real estate agents and property operators . . . . .	9,206	59	108	2,592	886	..
49 Architectural services . . . . .	11,682	111	230	3,064	1,328	569
50 Consultant engineering, surveying, etc. . . . .	14,693	70	234	4,059	2,091	540
51 Legal services . . . . .	14,124	85	133	5,103	954	..
52 Accounting, auditing and bookkeeping . . . . .	21,131	300	420	6,202	3,185	3
53 Other business services . . . . .	67,234	881	1,539	15,638	9,492	1,046
54 <b>Total finance, insurance, etc. . . . .</b>	<b>154,444</b>	<b>1,785</b>	<b>3,054</b>	<b>41,232</b>	<b>21,247</b>	<b>2,169</b>
<b>HEALTH, EDUCATION, WELFARE, ETC., SERVICES-</b>						
55 Medical practice . . . . .	82,486	679	937	30,831	14,567	1
56 Dental practice . . . . .	18,312	78	111	6,477	586	..
57 Hospital and convalescent homes . . . . .	147	..	..	42	16	..
58 Other health services . . . . .	16,767	187	224	4,849	1,198	..
59 Veterinary services . . . . .	2,864	4	26	944	154	2
60 Education, libraries, etc. . . . .	11,771	117	212	2,418	1,767	15
61 Welfare, charitable and religious activities . . . . .	3,022	20	58	517	216	15
62 Other community services . . . . .	1,220	7	18	262	161	4
63 <b>Total health, etc. . . . .</b>	<b>136,589</b>	<b>1,092</b>	<b>1,585</b>	<b>46,342</b>	<b>18,665</b>	<b>37</b>
<b>ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-</b>						
64 Entertainment, sport and recreation . . . . .	39,585	1,916	2,182	9,476	6,537	23
65 Hairdressing . . . . .	9,642	79	141	1,722	545	21
66 Hotels, motels and boarding houses . . . . .	1,531	24	42	368	128	3
67 Cafes and restaurants . . . . .	2,229	23	41	413	254	..
68 Other personal services . . . . .	17,897	204	344	3,602	2,644	21
69 <b>Total entertainment, etc. . . . .</b>	<b>70,885</b>	<b>2,245</b>	<b>2,751</b>	<b>15,580</b>	<b>10,108</b>	<b>68</b>
70 <b>INDUSTRY NOT STATED . . . . .</b>	<b>3,746</b>	<b>60</b>	<b>83</b>	<b>856</b>	<b>504</b>	<b>100</b>
71 <b>OTHER N.E.I. . . . .</b>	<b>31,241</b>	<b>565</b>	<b>750</b>	<b>8,324</b>	<b>6,680</b>	<b>..</b>
72 <b>OTHER SUBSIDIARIES . . . . .</b>	<b>1,689,017</b>	<b>59,461</b>	<b>65,134</b>	<b>394,380</b>	<b>161,184</b>	<b>28,669</b>
73 <b>Total excluding salary and wage earners . . . . .</b>	<b>5,194,740</b>	<b>116,047</b>	<b>170,727</b>	<b>1,188,372</b>	<b>679,917</b>	<b>56,090</b>
74 <b>All individuals . . . . .</b>	<b>13,369,401</b>	<b>117,068</b>	<b>251,895</b>	<b>2,990,408</b>	<b>2,599,128</b>	<b>56,404</b>



**TABLE 1.8(e) (cont.)**  
**Income year 1987-88**

Gross sales	Cost of sales	Stock on hand at beginning of year	Stock on hand at end of year	Total business receipts		Salaries and wages paid	Interest paid	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	\$'000	\$'000	
358	207	133	173	102	1,132	15	1,436	369	1,678	230	1
..	..	..	..	..	..	88	39,578	6,844	10,464	1,165	2
51,764	7,089	8,279	8,861	56,192	4,438	2,999	3,197	5,224	7,647	2,591	3
26,243	712	947	1,065	30,474	662	461	1,623	4,175	5,222	1,774	4
13,633	3,135	4,303	4,168	14,136	1,133	859	1,347	1,760	2,296	685	5
7,519	711	645	692	8,026	693	305	298	750	1,080	327	6
17,895	714	709	825	20,187	859	2,954	1,484	1,741	3,156	507	7
138	45	47	4	89	285	34	2	22	25	1	8
13,097	2,586	1,869	1,887	16,612	2,081	1,423	1,695	1,830	3,503	604	9
2,440	1,160	312	281	2,250	4,337	1,402	236	397	802	260	10
728	153	62	70	(157)	109	831	214	105	215	11	11
14,580	184	35	158	18,490	1,094	764	600	1,277	1,955	628	12
1	1	1	3	2	2	57	949	1,155	1,725	369	13
148,038	16,489	17,207	18,014	166,300	16,413	11,366	11,643	18,434	27,626	7,757	14
3,762	2,123	389	418	19	6,658	155	89	257	514	74	15
3,187	1,835	182	285	43	3,566	268	121	128	198	24	16
803	482	78	109	..	904	36	8	23	79	26	17
1,034	484	94	141	..	1,679	162	53	61	192	21	18
3,905	1,796	237	175	18	4,776	421	89	150	349	71	19
2,368	1,124	92	105	..	2,922	348	58	109	259	116	20
1,562	1,161	245	279	..	1,900	133	22	18	12	..	21
1,335	475	96	88	..	1,535	151	23	72	99	29	22
3,380	1,076	166	177	3	4,215	1,044	222	114	185	40	23
754	529	31	34	..	945	39	15	19	19	1	24
1,298	435	42	50	6	1,489	271	41	101	257	33	25
11,347	5,863	814	1,042	4	13,004	987	230	353	714	135	26
30,972	15,260	2,078	2,485	73	36,935	3,861	883	1,149	2,363	496	27
12	47	5	9	..	273	49	6	16	39	4	28
55,846	36,410	2,171	2,282	597	221,924	11,474	3,170	6,540	12,796	3,897	29
1,064	763	116	143	..	1,306	169	19	19	..	..	30
429	65	25	19	..	457	2	1	5	31	2	31
3,789	2,907	271	373	34	4,269	252	108	43	92	53	32
19,790	13,832	1,892	1,970	113	27,044	1,931	459	451	1,103	292	33
25,072	17,567	2,304	2,506	147	33,077	2,354	588	517	1,226	348	34
77,057	50,502	8,820	10,789	10	81,750	9,563	1,392	738	1,188	268	35
79,890	59,672	5,900	6,520	28	90,791	5,770	1,891	1,163	2,136	764	36
7,067	4,466	100	105	33	7,163	609	76	109	137	69	37
47,989	33,645	1,568	1,410	193	49,459	2,478	1,062	913	2,024	587	38
2,868	2,126	404	410	..	2,936	189	44	28	94	39	39
13,702	8,517	2,082	2,101	21	15,813	1,009	443	784	1,138	209	40
7,172	4,848	1,094	1,442	..	7,428	433	183	115	211	23	41
72,746	47,837	9,709	11,440	193	77,025	4,739	1,471	1,324	2,854	578	42
308,490	211,612	29,677	34,216	478	332,364	24,790	6,562	5,173	9,780	2,537	43
8,039	3,942	236	200	356	80,429	3,708	3,206	5,155	9,578	3,768	44
158	143	96	1,891	5	1,428	101	111	89	174	48	45
7,097	7,539	2,487	2,111	4	7,621	62	441	59	88	14	46
75	24	16	5	2	3,888	582	247	220	368	133	47
5,812	3,248	2,243	2,119	65	22,309	3,131	1,529	430	989	321	48
727	208	6	6	7	10,506	911	284	271	744	181	49
4,900	2,772	294	327	2	15,154	1,186	280	491	1,008	231	50
290	100	56	63	55	24,672	3,267	1,065	574	995	218	51
1,419	510	90	99	93	27,532	5,880	1,591	816	1,430	337	52
23,954	15,179	1,591	2,033	101	62,797	5,362	1,830	2,690	5,514	1,252	53
44,432	29,724	6,878	8,653	334	175,906	20,483	7,378	5,641	11,313	2,737	54
2,966	853	386	415	874	95,336	10,678	3,550	2,284	3,194	770	55
3,399	916	115	162	197	60,898	6,015	2,139	1,041	1,317	265	56
174	91	4	4	..	799	465	10	12	60	..	57
7,872	3,865	749	877	25	33,713	5,163	1,104	891	1,346	278	58
2,527	594	127	106	78	8,454	1,554	306	160	114	125	59
349	210	84	71	6	6,396	255	201	474	867	162	60
4	7	1	2	..	2,990	437	95	194	292	89	61
160	21	4	8	4	1,017	43	44	76	203	61	62
17,451	6,557	1,470	1,646	1,185	209,603	24,610	7,450	5,134	7,392	1,750	63
12,819	6,743	1,000	1,051	166	61,726	4,758	2,374	1,710	2,713	451	64
20,649	4,729	897	952	..	23,964	6,404	554	647	1,073	343	65
6,166	3,920	415	728	..	8,177	1,137	356	242	417	149	66
8,347	4,323	273	234	1	9,446	1,438	163	241	576	177	67
4,407	2,017	291	288	20	15,317	910	511	1,017	1,913	394	68
52,388	21,732	2,875	3,253	187	118,628	14,647	3,958	3,857	6,690	1,514	69
3,949	3,010	358	345	28	6,189	398	192	194	316	62	70
..	..	..	..	..	..	..	281	54	71	6	71
3	..	..	..	3	3	439	8,285	1,807	2,525	322	72
698,453	364,472	65,649	74,029	169,708	1,238,402	118,421	93,269	60,771	102,693	26,436	73
698,811	364,680	65,782	74,202	169,810	1,239,534	118,436	94,705	61,141	104,371	26,665	74

**TAXABLE INDIVIDUALS - TASMANIA**  
**SELECTED ITEMS BY INDUSTRY**  
(Excludes trustee or manually assessed and issued assessments)

I T E M	Number of taxpayers	Number charged of provisional tax	Number with informative prov. debit	Net business income (or loss)		Net partnership and trust income	
				Primary production	Other production	Primary	Other
				\$'000	\$'000	\$'000	\$'000
1 Salary and wage earners . . . . .	134,276	10	2	(19)	64	(72)	226
2 PROPERTY . . . . .	27,811	12,648	1,125	..	..	..	..
PRIMARY PRODUCTION-							
3 Sheep grazing . . . . .	747	356	22	2,308	284	664	1,184
4 Grain growing . . . . .	14	8	..	39	3	68	(16)
5 Cattle grazing . . . . .	1,043	451	26	527	369	559	676
6 Dairying and pigfarming . . . . .	142	89	3	706	102	44	62
7 Fruit and vegetable growing . . . . .	174	116	3	689	110	89	235
8 Sugar cane growing . . . . .	2	1	..	(18)	(8)	..	1
9 Any other primary production . . . . .	271	123	15	(189)	115	662	676
10 Services to agriculture . . . . .	112	71	4	144	974	11	111
11 Forestry and logging . . . . .	115	63	8	104	1,340	(50)	131
12 Fishing and hunting . . . . .	204	129	5	2,094	705	(102)	124
13 Primary production subsidiaries . . . . .	5,268	4,172	33	..	..	75,142	5,537
14 Total primary production . . . . .	8,092	5,579	119	6,404	3,994	77,292	8,721
15 MINING . . . . .	17	7	5	1	151	(6)	40
MANUFACTURING-							
16 Food, beverages and tobacco . . . . .	16	9	3	..	184	..	13
17 Textiles . . . . .	20	11	2	..	143	..	18
18 Clothing and footwear . . . . .	22	12	..	..	37	(1)	42
19 Wood, wood products and furniture . . . . .	109	66	2	(12)	527	18	30
20 Paper, paper products, printing and publishing . . . . .	23	15	1	..	76	..	..
21 Chemical, petroleum and coal products . . . . .	3	1	2	..	64	..	8
22 Non-metallic mineral products . . . . .	27	15	2	(1)	90	4	11
23 Basic metal products . . . . .	19	15	1	..	160	..	..
24 Transport equipment . . . . .	20	15	1	1	156	..	16
25 Other machinery and equipment . . . . .	9	5	1	..	78	..	1
26 Other manufacturing . . . . .	89	47	7	..	513	(1)	146
27 Total manufacturing . . . . .	357	211	22	(11)	2,027	21	285
28 ELECTRICITY, GAS AND WATER . . . . .	1	1	..	..	8	..	..
29 CONSTRUCTION . . . . .	3,066	1,432	99	(128)	34,463	261	1,499
WHOLESALE TRADE-							
30 Minerals, metals and chemical wholesalers . . . . .	7	5	..	(9)	38	(9)	..
31 Wholesale petroleum and petroleum products . . . . .	3	1	1	..	42	..	(3)
32 Farm properties and produce dealers . . . . .	12	7	2	..	153	20	30
33 Wholesale trade n.e.i. . . . .	110	54	12	(3)	791	(2)	75
34 Total wholesale trade . . . . .	132	67	15	(12)	1,023	9	102
RETAIL TRADE-							
35 Pharmacies . . . . .	140	45	67	(29)	3,558	37	701
36 Motor vehicle dealers . . . . .	295	168	22	(5)	2,803	3	353
37 Butchers . . . . .	29	19	4	4	343	20	2
38 Other food . . . . .	183	118	15	4	1,523	20	159
39 Department and general stores . . . . .	20	14	1	..	127	..	4
40 Household appliances and hardware . . . . .	81	43	9	..	792	..	52
41 Books, newspapers, etc. . . . .	37	19	5	..	236	(1)	43
42 Other retail trade . . . . .	541	293	36	(8)	2,830	205	631
43 Total retail trade . . . . .	1,326	719	159	(33)	12,213	285	1,946
44 TRANSPORT, STORAGE AND COMMUNICATIONS . . . . .	530	300	31	(45)	6,295	27	300
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
45 Finance and Investment . . . . .	17	10	3	(3)	174	40	132
46 Share and property traders . . . . .	38	9	8	8	126	(22)	202
47 Insurance . . . . .	46	22	5	..	324	..	2
48 Real estate agents and property operators . . . . .	43	26	8	..	291	(7)	258
49 Architectural services . . . . .	133	79	15	(7)	1,860	(12)	71
50 Consultant engineering, surveying, etc. . . . .	121	75	15	..	1,503	4	205
51 Legal services . . . . .	54	17	27	1	1,582	(13)	206
52 Accounting, auditing and bookkeeping . . . . .	138	57	34	9	1,302	38	384
53 Other business services . . . . .	465	249	53	(22)	3,084	181	590
54 Total finance, insurance, etc. . . . .	1,055	544	168	(14)	10,248	209	2,050
HEALTH, EDUCATION, WELFARE, ETC., SERVICES-							
55 Medical practice . . . . .	239	94	93	(601)	5,917	(10)	284
56 Dental practice . . . . .	72	25	35	(72)	1,621	..	200
57 Hospital and convalescent homes . . . . .	8	4	1	..	49	..	13
58 Other health services . . . . .	101	41	41	(29)	1,648	..	392
59 Veterinary services . . . . .	34	22	9	(4)	750	(42)	228
60 Education, libraries, etc. . . . .	182	104	8	..	566	96	207
61 Welfare, charitable and religious activities . . . . .	58	38	1	..	277	..	61
62 Other community services . . . . .	42	29	5	..	534	4	90
63 Total health, etc. . . . .	736	357	193	(707)	11,361	48	1,474
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
64 Entertainment, sport and recreation . . . . .	320	152	27	8	1,465	(12)	579
65 Hairdressing . . . . .	188	139	17	(1)	1,740	..	34
66 Hotels, motels and boarding houses . . . . .	47	25	9	..	239	21	170
67 Cafes and restaurants . . . . .	61	37	6	..	499	(10)	20
68 Other personal services . . . . .	221	111	11	..	901	10	123
69 Total entertainment, etc. . . . .	837	464	70	7	4,843	9	926
70 INDUSTRY NOT STATED . . . . .	98	44	14	..	440	10	200
71 OTHER N.E.I. . . . .	121	51	16	..	..	..	..
72 OTHER SUBSIDIARIES . . . . .	21,745	13,620	3,228	..	..	(3,041)	256,458
73 Total excluding salary and wage earners . . . . .	65,924	36,044	5,264	5,462	87,066	75,124	274,000
74 All individuals . . . . .	200,200	36,054	5,266	5,443	87,129	75,052	274,226



TABLE 1.8(f)  
Income year 1987-88

Profit (or loss) from sale of real estate, shares, etc.	Gross, premiums etc.	Investment and property income deductions	Salary and wages in assessable income	Gross dividends -franked	Gross dividends -total	Primary imputation credit	Gross interest	Other income n.e.i.	Income equalisation with-drawals	Net income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
28	243	577	2,660,067	261	429	247	15,066	25	..	2,676,154	1
1,589	26,671	20,600	404,779	8,973	12,841	8,209	107,429	144	..	546,203	2
20	611	231	11,573	277	477	229	2,646	24	1	19,950	3
..	8	1	185	..	..	..	30	..	..	316	4
40	884	358	18,087	275	328	209	3,464	4	..	24,922	5
4	58	18	1,244	175	182	168	234	2	..	2,802	6
5	103	30	2,091	53	82	46	313	5	..	3,771	7
..	1	1	48	..	1	..	11	..	..	34	8
60	462	335	4,435	63	111	59	509	..	..	6,665	9
(3)	19	16	1,470	5	24	4	222	1	..	2,977	10
16	16	8	1,630	5	13	5	170	26	..	3,487	11
24	40	59	2,467	41	47	39	225	..	..	5,861	12
76	1,664	1,331	41,194	1,300	1,625	1,211	7,125	110	10	132,956	13
242	3,865	2,388	84,423	2,196	2,889	1,971	14,948	172	12	203,740	14
6	4	10	188	7	13	7	29	..	..	433	15
..	16	14	125	2	2	2	19	..	..	347	16
..	4	3	121	1	1	..	33	..	..	317	17
..	7	3	160	..	..	..	17	..	..	258	18
..	29	10	859	..	8	..	108	2	..	1,597	19
(6)	24	14	319	5	1	4	79	..	..	504	20
..	..	7	7	2	2	1	142	..	..	225	21
..	9	2	281	..	..	..	21	..	..	414	22
..	..	..	149	..	..	..	26	..	..	336	23
..	21	1	207	1	2	1	15	..	..	418	24
..	5	1	108	..	..	..	4	..	..	195	25
..	61	31	904	2	3	2	66	1	..	1,663	26
(6)	176	79	3,239	13	18	11	529	3	..	6,274	27
..	..	..	..	..	..	..	..	..	..	8	28
7	705	450	18,986	28	53	26	1,565	4	..	57,099	29
..	..	2	77	..	..	..	8	..	..	103	30
..	..	2	87	..	..	..	..	..	..	125	31
..	6	2	54	..	..	..	67	..	..	328	32
..	44	28	1,010	4	6	4	165	..	..	2,062	33
..	50	31	1,228	4	6	4	239	..	..	2,618	34
3	176	101	1,345	15	50	14	186	1	..	5,951	35
4	280	121	1,808	4	7	4	413	..	..	5,563	36
..	2	1	145	0	..	..	34	..	..	550	37
2	196	154	1,130	19	19	18	168	..	..	3,130	38
..	8	5	79	..	..	..	33	..	..	250	39
1	42	22	682	..	1	..	83	2	..	1,636	40
..	16	19	386	1	2	..	58	..	..	723	41
37	339	179	5,056	37	68	29	642	..	..	9,711	42
47	1,060	602	10,629	77	147	67	1,616	3	..	27,515	43
55	176	169	3,502	20	37	18	387	..	..	10,632	44
(3)	..	..	251	17	21	17	28	61	..	731	45
2	58	68	793	14	20	13	120	..	..	1,288	46
..	30	13	1,051	..	..	..	63	..	..	1,458	47
..	32	32	419	44	45	22	142	..	..	1,196	48
..	77	65	1,019	7	10	5	127	..	..	3,086	49
..	78	34	1,499	17	46	10	262	..	..	3,589	50
15	45	55	690	27	33	26	57	..	..	2,593	51
(29)	175	182	2,229	54	112	51	271	..	..	4,475	52
13	258	188	5,042	79	121	76	451	6	..	9,791	53
(3)	753	638	13,129	259	409	220	1,521	68	..	28,207	54
1	196	238	7,083	58	88	52	491	..	..	..	55
(4)	37	26	931	3	9	2	56	..	..	13,290	56
..	7	4	104	1	1	1	8	..	..	2,784	57
..	186	106	834	37	42	35	197	..	..	181	58
..	7	11	238	1	1	1	32	2	..	3,206	59
..	82	63	1,779	27	75	23	210	..	..	1,203	60
..	20	14	297	2	3	2	25	..	..	2,995	61
..	20	14	256	2	5	2	52	..	..	671	62
(3)	554	475	11,521	132	225	118	1,072	..	..	952	63
..	..	..	..	..	..	..	..	2	..	25,282	..
2	134	77	4,248	33	39	28	487	1	..	6,970	64
11	85	52	712	12	12	12	158	..	..	2,716	65
..	60	42	352	6	14	6	88	..	..	912	66
4	104	62	431	4	6	3	49	..	..	1,057	67
3	112	72	2,582	33	53	32	227	(1)	..	3,971	68
20	494	305	8,325	88	123	80	1,008	..	..	15,627	69
8	112	61	1,416	31	48	30	134	..	..	2,400	70
8	233	131	2,091	20	54	19	447	418	..	3,152	71
1,375	11,540	7,739	176,764	8,141	11,261	7,204	37,533	276	..	497,985	72
3,346	46,394	33,680	740,221	19,988	28,123	17,985	168,458	1,089	12	1,427,173	73
3,374	46,637	34,257	3,400,287	20,249	28,552	18,233	183,524	1,114	12	4,103,327	74



**TAXABLE INDIVIDUALS - TASMANIA**  
**SELECTED ITEMS BY INDUSTRY**  
(Excludes trustee or manually assessed and issued assessments)

I T E M	Taxable income	Imputation credit	Total rebates and credits	Net tax	Tax instalment deductions presented	Pre- scribed system credit
M	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
1	Salary and wage earners	2,611,310	251	28,100	578,983	131
2	PROPERTY	531,708	8,209	11,638	118,949	13
	PRIMARY PRODUCTION-					
3	Sheep grazing	19,111	319	899	4,624	2,835
4	Grain growing	290	..	6	64	42
5	Cattle grazing	24,068	211	788	5,740	4,692
6	Dairying and pigfarming	2,719	168	254	427	277
7	Fruit and vegetable growing	3,597	51	144	779	529
8	Sugar cane growing	33	..	1	6	16
9	Any other primary production	6,437	62	211	1,560	1,156
10	Services to agriculture	2,875	4	54	802	377
11	Forestry and logging	3,338	5	53	984	456
12	Fishing and hunting	5,670	39	223	1,479	667
13	Primary production subsidiaries	128,945	1,244	6,395	30,600	10,363
14	Total primary production	197,084	2,105	9,028	47,064	21,410
15	MINING	419	10	12	109	35
	MANUFACTURING-					
16	Food, beverages and tobacco	342	2	6	80	32
17	Textiles	308	..	3	60	26
18	Clothing and footwear	255	..	1	38	32
19	Wood, wood products and furniture	1,560	..	29	268	190
20	Paper, paper products, printing and publishing	493	4	10	115	80
21	Chemical, petroleum and coal products	214	2	2	88	67
22	Non-metallic mineral products	398	..	1	80	61
23	Basic metal products	327	..	5	65	30
24	Transport equipment	410	2	6	94	56
25	Other machinery and equipment	189	..	..	44	27
26	Other manufacturing	1,613	3	18	353	199
27	Total manufacturing	6,109	13	81	1,285	740
28	ELECTRICITY, GAS AND WATER	8	..	..	1	..
29	CONSTRUCTION	55,392	49	736	11,448	4,119
	WHOLESALE TRADE-					
30	Minerals, metals and chemical wholesalers	98	..	3	15	14
31	Wholesale petroleum and petroleum products	122	..	..	41	31
32	Farm properties and produce dealers	322	..	6	92	9
33	Wholesale trade n.e.i.	2,013	6	19	450	226
34	Total wholesale trade	2,555	6	28	599	280
	RETAIL TRADE-					
35	Pharmacies	5,800	16	25	2,033	358
36	Motor vehicle dealers	5,432	4	53	1,220	429
37	Butchers	527	..	8	114	33
38	Other food	2,994	18	37	608	269
39	Department and general stores	246	..	3	36	14
40	Household appliances and hardware	1,589	..	11	375	158
41	Books, newspapers, etc.	699	1	6	163	94
42	Other retail trade	9,412	32	106	1,987	1,190
43	Total retail trade	26,700	72	248	6,535	2,544
44	TRANSPORT, STORAGE AND COMMUNICATIONS	10,384	18	105	2,402	801
	FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-					
45	Finance and Investment	712	17	19	244	87
46	Share and property traders	1,182	16	20	357	236
47	Insurance	1,360	..	21	394	269
48	Real estate agents and property operators	1,080	63	66	251	126
49	Architectural services	3,015	5	35	734	253
50	Consultant engineering, surveying, etc.	3,492	12	85	968	383
51	Legal services	2,517	26	40	870	197
52	Accounting, auditing and bookkeeping	4,314	71	118	1,245	667
53	Other business services	9,522	86	180	2,206	1,266
54	Total finance, insurance, etc.	27,195	296	584	7,270	3,485
	HEALTH, EDUCATION, WELFARE, ETC., SERVICES-					
55	Medical practice	12,737	55	133	4,661	2,513
56	Dental practice	2,720	2	24	884	286
57	Hospital and convalescent homes	178	1	2	44	26
58	Other health services	3,126	68	72	907	204
59	Veterinary services	1,167	1	2	379	66
60	Education, libraries, etc.	2,864	24	53	541	390
61	Welfare, charitable and religious activities	653	2	11	89	53
62	Other community services	933	2	7	268	66
63	Total health, etc.	24,379	156	304	7,772	3,603
	ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-					
64	Entertainment, sport and recreation	6,662	47	107	1,582	1,074
65	Hairdressing	2,635	12	39	448	157
66	Hotels, motels and boarding houses	895	6	10	203	86
67	Cafes and restaurants	1,019	3	7	208	105
68	Other personal services	3,853	32	80	782	606
69	Total entertainment, etc.	15,064	100	243	3,223	2,028
70	INDUSTRY NOT STATED	2,315	49	65	569	381
71	OTHER N.E.I.	2,960	19	41	782	528
72	OTHER SUBSIDIARIES	482,745	9,724	11,413	119,428	43,337
73	Total excluding salary and wage earners	1,385,018	20,826	34,525	327,436	177,454
74	All Individuals	3,996,328	21,077	62,625	906,419	793,346

**TABLE 1.8(f) (cont.)**  
**Income year 1987-88**

Gross sales	Cost of sales	Stock on hand at beginning of year	Stock on hand at end of year	Total business receipts		Salaries and wages paid	Interest paid	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	\$'000	\$'000	
80	55	32	47	14	285	4	220	111	265	40	1
..	11	..	11	..	..	61	6,322	1,243	1,772	256	2
..	..	..	..	17,873	638	1,476	1,396	1,547	2,333	566	3
..	..	..	..	318	2	5	42	18	20	..	4
..	..	..	..	19,921	1,154	1,044	1,519	2,031	2,450	593	5
4,471	474	603	671	4,655	341	280	221	455	579	137	6
4,107	132	305	229	4,851	401	589	239	513	746	222	7
32	4	5	5	38	1	..	7	15	..	..	8
2,654	1,056	764	829	3,713	949	878	657	343	439	136	9
803	86	84	107	1,083	2,258	591	113	201	209	36	10
3,342	164	199	337	4,625	4,641	1,412	209	608	1,033	459	11
2,977	86	38	44	7,606	1,172	619	419	642	671	488	12
..	..	..	..	..	..	5	377	65	81	21	13
51,771	10,175	12,002	11,739	64,682	11,558	6,899	5,200	6,440	8,562	2,656	14
3	27	2	12	2	427	30	6	19	23	10	15
1,067	579	19	41	..	1,149	108	24	27	87	11	16
218	115	52	36	..	371	20	2	6	27	6	17
187	133	46	59	..	276	7	5	9	18	..	18
2,397	994	163	158	42	3,409	546	110	152	256	36	19
244	132	20	23	..	386	8	13	26	156	13	20
217	72	28	25	..	123	..	..	7	..	..	21
460	179	16	29	5	526	57	4	25	34	..	22
140	91	21	22	3	416	43	1	12	37	7	23
303	129	10	4	..	460	23	24	14	16	23	24
424	242	61	60	..	467	55	1	5	18	10	25
2,407	1,563	328	555	..	2,918	180	70	47	65	15	26
7,964	4,229	763	1,013	50	10,501	1,048	254	330	714	120	27
..	..	..	..	..	42	..	7	1	3	..	28
13,272	8,002	1,365	1,190	193	82,529	4,945	1,124	2,589	5,202	1,665	29
54	..	6	2	7	85	..	3	12	1	..	30
1,280	1,042	36	37	..	1,280	85	12	3	5	..	31
945	729	50	56	..	986	31	1	6	23	7	32
5,571	3,936	522	681	6	6,563	460	101	85	156	34	33
7,850	5,707	613	777	13	8,914	576	117	105	185	40	34
34,276	21,637	3,791	4,465	54	35,079	3,697	887	329	354	100	35
26,154	18,890	1,151	1,452	9	29,561	1,886	418	277	641	207	36
3,345	2,112	66	182	65	3,368	226	39	49	137	4	37
18,162	12,946	837	873	8	18,793	1,129	285	235	504	204	38
2,399	1,886	244	225	..	2,441	182	45	24	13	28	39
4,609	2,306	1,166	1,132	..	5,031	405	151	161	254	15	40
2,827	1,746	356	643	1	2,891	156	56	46	97	10	41
25,729	16,341	4,677	5,084	15	27,727	1,850	611	384	842	209	42
117,500	77,864	12,288	14,054	152	124,891	9,531	2,492	1,503	2,843	778	43
2,375	306	83	81	78	22,343	1,620	636	1,336	2,097	1,086	44
2,219	1,535	234	209	4	2,632	382	83	49	35	36	45
1,079	986	389	276	33	1,417	7	61	4	7	1	46
156	106	11	17	..	1,077	182	30	42	105	11	47
305	133	76	18	..	1,331	230	52	36	71	64	48
105	62	2	8	..	3,550	281	78	90	133	19	49
1,108	503	19	135	..	3,359	270	62	100	151	42	50
4	1	3	2	4	5,622	915	134	91	198	27	51
489	383	222	53	18	4,111	907	263	126	228	48	52
2,163	1,482	134	141	4	9,164	1,194	275	378	1,205	302	53
7,629	5,190	1,089	858	63	32,261	4,369	1,040	915	2,134	549	54
459	117	177	206	423	15,019	2,945	415	343	597	162	55
2,486	1,378	314	362	40	(5,849)	583	179	111	179	48	56
..	..	..	..	..	775	528	16	15	9	11	57
3,724	1,818	253	341	..	7,871	941	161	169	280	89	58
759	342	17	17	6	2,970	563	86	58	79	27	59
69	35	11	14	..	1,471	163	42	102	117	17	60
18	15	1	3	..	439	2	2	16	7	2	61
2,177	1,379	181	245	..	2,605	188	50	29	20	1	62
9,693	5,085	954	1,187	389	37,000	5,912	951	843	1,289	357	63
1,517	640	163	196	78	7,865	730	135	309	510	52	64
6,065	1,746	429	452	1	8,157	2,553	249	161	353	153	65
4,334	2,445	106	116	14	4,820	569	211	127	192	17	66
4,950	2,345	111	135	..	5,186	866	161	109	260	52	67
1,867	438	95	110	3	(3,959)	315	73	173	342	54	68
18,732	7,614	904	1,011	90	29,988	5,033	829	879	1,656	328	69
822	529	84	140	..	2,014	174	52	52	95	88	70
..	..	..	..	..	..	..	7	4	1	..	71
..	..	..	..	..	..	53	1,646	384	1,154	85	72
237,611	124,740	30,145	32,071	65,711	362,469	40,252	20,681	16,645	27,730	8,017	73
237,692	124,795	30,177	32,118	65,725	362,754	40,256	20,901	16,755	27,995	8,057	74



**TAXABLE INDIVIDUALS - NORTHERN TERRITORY**  
**SELECTED ITEMS BY INDUSTRY**  
(Excludes trustee or manually assessed and issued assessments)

I T E M	Number of taxpayers	Number charged tax	Number informative prov. debit	Net business with income (or loss)		Net partnership and trust income	
				Primary production	Other	Primary production	Other
M				\$'000	\$'000	\$'000	\$'000
1 Salary and wage earners . . . . .	34,696	3	..	(11)	43	(10)	13
2 PROPERTY . . . . .	6,264	2,210	156	..	..	..	..
PRIMARY PRODUCTION-							
3 Sheep grazing . . . . .	13	4	1	(2)	20	(3)	(3)
4 Grain growing . . . . .	19	11	1	(6)	65	29	17
5 Cattle grazing . . . . .	19	10	..	(150)	7	..	40
6 Dairying and pigfarming . . . . .	11	6	..	(38)	60	..	12
7 Fruit and vegetable growing . . . . .	66	18	2	(163)	57	3	70
8 Sugar cane growing . . . . .	4	..	..	..	17	..	45
9 Any other primary production . . . . .	86	14	3	(417)	(7)	(17)	150
10 Services to agriculture . . . . .	28	14	..	(18)	173	(3)	20
11 Forestry and logging . . . . .	15	1	3	(68)	30	(9)	45
12 Fishing and hunting . . . . .	50	29	1	285	233	31	..
13 Primary production subsidiaries . . . . .	250	95	2	..	..	1,397	(13)
14 Total primary production . . . . .	561	202	13	(578)	654	1,428	383
15 MINING . . . . .	17	5	1	..	171	..	29
MANUFACTURING-							
16 Food, beverages and tobacco . . . . .	2	1	..	..	22	..	..
17 Textiles . . . . .	..	..	..	..	..	..	..
18 Clothing and footwear . . . . .	5	2	..	..	10	..	..
19 Wood, wood products and furniture . . . . .	5	3	..	..	20	..	16
20 Paper, paper products, printing and publishing . . . . .	8	2	..	..	48	(5)	(3)
21 Chemical, petroleum and coal products . . . . .	..	..	..	..	..	..	..
22 Non-metallic mineral products . . . . .	6	2	1	..	43	..	1
23 Basic metal products . . . . .	5	4	1	..	97	..	19
24 Transport equipment . . . . .	3	3	..	..	11	..	..
25 Other machinery and equipment . . . . .	..	..	..	..	..	..	..
26 Other manufacturing . . . . .	18	10	2	..	88	..	..
27 Total manufacturing . . . . .	52	27	2	..	338	(5)	33
28 ELECTRICITY, GAS AND WATER . . . . .	1	1	..	..	42	..	..
29 CONSTRUCTION . . . . .	1,301	470	34	(25)	17,452	12	686
WHOLESALE TRADE-							
30 Minerals, metals and chemical wholesalers . . . . .	..	..	..	..	..	..	..
31 Wholesale petroleum and petroleum products . . . . .	3	1	..	..	41	..	(3)
32 Farm properties and produce dealers . . . . .	1	..	1	..	31	..	..
33 Wholesale trade n.e.i. . . . .	28	7	2	..	48	..	23
34 Total wholesale trade . . . . .	32	8	3	..	120	..	20
RETAIL TRADE-							
35 Pharmacies . . . . .	21	6	1	..	(2)	..	50
36 Motor vehicle dealers . . . . .	102	40	8	..	981	..	81
37 Butchers . . . . .	1	..	..	..	1	..	..
38 Other food . . . . .	30	19	1	(1)	192	15	44
39 Department and general stores . . . . .	1	1	..	..	8	..	..
40 Household appliances and hardware . . . . .	42	15	1	..	177	..	(9)
41 Books, newspapers, etc. . . . .	6	2	1	..	78	..	..
42 Other retail trade . . . . .	115	46	5	..	167	37	138
43 Total retail trade . . . . .	318	129	17	(1)	1,603	52	304
44 TRANSPORT, STORAGE AND COMMUNICATIONS . . . . .	207	94	10	(8)	2,131	..	46
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
45 Finance and Investment . . . . .	4	3	..	..	46	..	..
46 Share and property traders . . . . .	29	3	3	..	(137)	..	579
47 Insurance . . . . .	17	2	1	2	(92)	..	..
48 Real estate agents and property operators . . . . .	12	5	1	1	112	(7)	3
49 Architectural services . . . . .	31	14	3	..	398	..	25
50 Consultant engineering, surveying, etc. . . . .	46	24	9	(9)	677	..	63
51 Legal services . . . . .	20	4	15	..	1,113	..	195
52 Accounting, auditing and bookkeeping . . . . .	45	18	7	(10)	362	..	53
53 Other business services . . . . .	365	182	22	(1)	3,025	19	279
54 Total finance, insurance, etc. . . . .	569	255	61	(17)	5,504	11	1,198
HEALTH, EDUCATION, WELFARE, ETC., SERVICES-							
55 Medical practice . . . . .	41	12	21	..	1,778	(5)	116
56 Dental practice . . . . .	16	6	8	(27)	737	..	(226)
57 Hospital and convalescent homes . . . . .	..	..	..	..	..	..	..
58 Other health services . . . . .	22	12	6	..	395	(8)	5
59 Veterinary services . . . . .	8	4	1	..	137	..	10
60 Education, libraries, etc . . . . .	55	36	2	..	234	..	43
61 Welfare, charitable and religious activities . . . . .	21	17	1	..	149	..	38
62 Other community services . . . . .	10	1	1	(3)	63	..	14
63 Total health, etc . . . . .	173	88	40	(30)	3,492	(13)	..
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
64 Entertainment, sport and recreation . . . . .	101	36	5	(1)	301	(3)	62
65 Hairdressing . . . . .	30	20	3	..	262	15	7
66 Hotels, motels and boarding houses . . . . .	4	3	1	..	69	..	12
67 Cafes and restaurants . . . . .	17	11	2	..	127	..	14
68 Other personal services . . . . .	83	37	2	..	420	..	42
69 Total entertainment, etc. . . . .	235	107	13	(1)	1,180	13	137
70 INDUSTRY NOT STATED . . . . .	22	7	..	..	212	..	10
71 OTHER N.E.I. . . . .	68	31	..	..	..	..	..
72 OTHER SUBSIDIARIES . . . . .	4,048	2,038	438	..	..	(656)	43,007
73 Total excluding salary and wage earners . . . . .	13,868	5,672	788	(662)	32,900	842	45,853
74 All individuals . . . . .	48,564	5,675	788	(673)	32,943	832	45,866



TABLE 1.8(g)  
Income year 1987-88

Profit (or loss) from sale of real estate, shares, etc.	Gross, rents, premiums etc.	Investment and property income deductions	Salary and wages in assessable income	Gross dividends -franked	Gross dividends -total	Primary imputation credit	Gross interest	Other income n.e.i.	Income equalisation with-drawals	Net income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
6	90	412	808,193	52	93	50	3,194	4	..	811,348	1
344	17,004	17,583	169,166	2,804	3,702	2,693	11,694	62	..	187,758	2
..	11	16	280	..	8	..	53	..	..	348	3
..	14	11	371	8	9	8	93	1	..	588	4
6	86	21	452	13	16	13	115	..	..	565	5
..	3	2	157	..	..	..	14	..	..	206	6
1	78	53	1,542	1	1	1	53	..	..	1,591	7
..	..	..	23	..	..	..	..	..	..	85	8
5	238	198	2,395	20	35	19	177	31	90	2,469	9
..	20	31	691	6	8	6	25	1	..	892	10
1	60	64	427	2	17	2	3	13	..	462	11
..	14	3	484	1	1	1	28	..	..	1,073	12
(4)	145	133	5,504	48	117	46	361	105	84	7,664	13
9	669	531	12,327	99	212	95	921	150	174	15,944	14
48	16	14	144	..	..	..	93	..	..	501	15
..	30	25	34	..	..	..	1	..	..	62	16
..	..	..	..	..	..	..	..	..	..	..	17
..	..	..	71	..	..	..	5	..	..	88	18
..	4	4	37	..	..	..	3	..	..	75	19
..	6	6	147	..	..	..	6	..	..	193	20
..	..	..	0	..	..	..	..	..	..	..	21
1	3	2	47	..	..	..	8	..	..	100	22
..	..	..	26	..	..	..	..	..	..	142	23
..	4	8	46	..	..	..	19	..	..	72	24
..	..	..	..	..	..	..	..	..	..	..	25
..	1	1	210	..	..	..	17	..	..	315	26
1	48	46	617	1	1	1	59	..	..	1,047	27
..	..	..	..	..	..	..	..	..	..	42	28
4	880	547	8,381	36	39	35	421	4	..	27,359	29
..	..	..	..	..	..	..	..	..	..	..	30
..	5	2	22	..	..	..	..	..	..	63	31
..	..	..	..	..	..	..	..	..	..	..	32
..	22	28	608	2	22	2	26	..	..	726	33
..	27	30	630	2	22	2	32	..	..	825	34
1	37	32	433	..	..	..	21	..	..	509	35
..	71	30	875	..	..	..	37	..	..	2,017	36
..	0	..	17	..	..	..	0	..	..	18	37
26	12	45	203	..	..	..	7	..	..	459	38
..	..	..	..	..	..	..	..	..	..	8	39
11	44	51	754	9	9	8	35	17	..	994	40
..	13	13	118	3	4	3	37	..	..	240	41
(4)	91	104	2,041	8	16	8	124	..	..	2,536	42
34	267	274	4,441	20	30	19	262	17	..	6,781	43
4	112	99	2,007	6	6	6	122	6	..	4,336	44
..	..	..	64	..	..	..	6	..	..	116	45
(1)	23	33	1,117	87	103	83	27	2	..	1,766	46
..	11	20	878	1	1	1	32	..	..	814	47
7	10	7	239	5	5	4	3	10	..	382	48
..	9	2	332	..	..	..	12	..	..	773	49
..	37	28	626	1	12	1	54	2	..	1,455	50
..	25	18	232	5	5	5	30	2	..	1,589	51
..	118	151	1,060	2	5	2	40	..	..	1,479	52
(1)	331	314	4,855	69	73	66	262	2	..	8,697	53
6	565	573	9,405	170	204	163	466	18	..	17,073	54
5	121	145	755	1	1	1	54	6	..	2,696	55
(7)	20	29	179	..	..	..	18	..	..	666	56
..	..	..	..	..	..	..	0	..	..	..	57
..	65	43	176	..	1	..	13	..	..	603	58
2	..	..	154	..	..	..	9	..	..	312	59
..	37	48	662	1	1	1	38	..	..	968	60
1	6	4	72	1	1	1	12	..	..	276	61
..	4	..	177	..	..	..	13	..	..	269	62
1	252	268	2,175	2	4	2	157	6	..	5,790	63
1	127	149	2,129	3	6	3	75	..	..	2,554	64
..	77	67	142	..	..	..	37	..	..	496	65
..	3	5	21	..	..	..	4	..	..	103	66
..	26	11	94	..	..	..	7	..	..	257	67
3	30	46	1,227	50	54	48	16	..	..	1,795	68
4	262	278	3,613	53	61	51	139	1	..	5,206	69
..	14	11	339	2	2	2	16	..	..	587	70
(21)	98	111	1,760	8	13	8	60	187	..	1,998	71
(20)	3,542	3,372	59,209	1,215	1,371	1,167	3,068	123	24	108,573	72
413	23,756	23,737	274,213	4,419	5,667	4,244	17,513	574	198	383,818	73
419	23,846	24,148	1,082,406	4,471	5,760	4,294	20,707	578	198	1,195,166	74

**TAXABLE INDIVIDUALS - NORTHERN TERRITORY  
SELECTED ITEMS BY INDUSTRY  
(Excludes trustee or manually assessed and issued assessments)**

I T E M	Taxable income	Imputation credit	Total rebates and credits	Net tax	Tax instalment deductions presented	Pre- scribed payments system credit
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
1 Salary and wage earners . . . . .	793,335	51	21,820	178,548	196,664	34
2 PROPERTY . . . . .	182,382	2,693	6,483	46,930	46,690	6
<b>PRIMARY PRODUCTION-</b>						
3 Sheep grazing . . . . .	339	..	6	91	73	7
4 Grain growing . . . . .	577	8	26	151	100	1
5 Cattle grazing . . . . .	553	17	29	133	130	1
6 Dairying and pigfarming . . . . .	193	..	7	35	39	5
7 Fruit and vegetable growing . . . . .	1,529	1	43	351	426	5
8 Sugar cane growing . . . . .	84	..	2	18	5	14
9 Any other primary production . . . . .	2,391	19	87	600	692	4
10 Services to agriculture . . . . .	866	6	30	237	212	1
11 Forestry and logging . . . . .	445	2	9	118	128	3
12 Fishing and hunting . . . . .	1,044	1	54	219	129	6
13 Primary production subsidiaries . . . . .	7,306	47	332	1,886	1,550	..
14 <b>Total primary production</b> . . . . .	<b>15,328</b>	<b>100</b>	<b>624</b>	<b>3,838</b>	<b>3,484</b>	<b>47</b>
15 MINING . . . . .	493	..	12	137	38	21
<b>MANUFACTURING-</b>						
16 Food, beverages and tobacco . . . . .	61	..	1	16	8	2
17 Textiles . . . . .	..	..	..	..	..	..
18 Clothing and footwear . . . . .	87	..	3	16	15	..
19 Wood, wood products and furniture . . . . .	75	..	2	12	7	3
20 Paper, paper products, printing and publishing . . . . .	174	..	2	43	40	..
21 Chemical, petroleum and coal products . . . . .	..	..	..	..	..	..
22 Non-metallic mineral products . . . . .	91	..	2	15	11	..
23 Basic metal products . . . . .	140	..	3	35	7	1
24 Transport equipment . . . . .	66	..	2	15	11	..
25 Other machinery and equipment . . . . .	..	..	..	..	..	..
26 Other manufacturing . . . . .	304	..	9	54	48	..
27 <b>Total manufacturing</b> . . . . .	<b>998</b>	<b>1</b>	<b>25</b>	<b>205</b>	<b>147</b>	<b>7</b>
28 ELECTRICITY, GAS AND WATER . . . . .	41	..	..	13	..	..
29 CONSTRUCTION . . . . .	26,695	35	915	5,500	1,992	3,404
<b>WHOLESALE TRADE-</b>						
30 Minerals, metals and chemical wholesalers . . . . .	..	..	..	..	..	..
31 Wholesale petroleum and petroleum products . . . . .	62	..	4	11	4	..
32 Farm properties and produce dealers . . . . .	36	..	1	10	..	..
33 Wholesale trade n.e.i. . . . .	705	2	23	172	162	..
34 <b>Total wholesale trade</b> . . . . .	<b>803</b>	<b>2</b>	<b>28</b>	<b>193</b>	<b>166</b>	<b>..</b>
<b>RETAIL TRADE-</b>						
35 Pharmacies . . . . .	484	..	10	115	111	..
36 Motor vehicle dealers . . . . .	1,944	..	61	398	201	96
37 Butchers . . . . .	18	..	..	3	4	..
38 Other food . . . . .	455	..	12	76	43	1
39 Department and general stores . . . . .	8	..	..	..	..	..
40 Household appliances and hardware . . . . .	965	8	39	214	178	1
41 Books, newspapers, etc. . . . .	238	3	8	75	32	..
42 Other retail trade . . . . .	2,476	11	68	542	536	1
43 <b>Total retail trade</b> . . . . .	<b>6,589</b>	<b>22</b>	<b>197</b>	<b>1,424</b>	<b>1,105</b>	<b>99</b>
44 TRANSPORT, STORAGE AND COMMUNICATIONS . . . . .	4,222	7	151	855	499	308
<b>FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-</b>						
45 Finance and Investment . . . . .	113	..	2	31	20	..
46 Share and property traders . . . . .	1,717	84	106	573	346	..
47 Insurance . . . . .	783	1	10	273	243	..
48 Real estate agents and property operators . . . . .	367	4	10	98	67	..
49 Architectural services . . . . .	753	..	10	191	84	45
50 Consultant engineering, surveying, etc. . . . .	1,418	1	30	395	169	68
51 Legal services . . . . .	1,581	5	17	640	69	..
52 Accounting, auditing and bookkeeping . . . . .	1,447	2	30	411	323	2
53 Other business services . . . . .	8,445	66	280	1,961	1,220	181
54 <b>Total finance, insurance, etc.</b> . . . . .	<b>16,625</b>	<b>163</b>	<b>493</b>	<b>4,571</b>	<b>2,539</b>	<b>296</b>
<b>HEALTH, EDUCATION, WELFARE, ETC., SERVICES-</b>						
55 Medical practice . . . . .	2,628	1	26	1,018	249	..
56 Dental practice . . . . .	650	..	7	211	50	..
57 Hospital and convalescent homes . . . . .	..	..	..	..	..	..
58 Other health services . . . . .	588	..	8	159	39	..
59 Veterinary services . . . . .	305	..	4	95	45	..
60 Education, libraries, etc . . . . .	947	1	32	185	168	..
61 Welfare, charitable and religious activities . . . . .	270	1	11	37	16	1
62 Other community services . . . . .	264	..	5	73	53	5
63 <b>Total health, etc</b> . . . . .	<b>5,652</b>	<b>3</b>	<b>93</b>	<b>1,777</b>	<b>619</b>	<b>6</b>
<b>ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-</b>						
64 Entertainment, sport and recreation . . . . .	2,489	3	49	631	557	..
65 Hairdressing . . . . .	486	..	14	88	35	..
66 Hotels, motels and boarding houses . . . . .	103	..	4	24	3	..
67 Cafes and restaurants . . . . .	254	..	6	43	16	..
68 Other personal services . . . . .	1,760	48	103	341	303	1
69 <b>Total entertainment, etc.</b> . . . . .	<b>5,093</b>	<b>51</b>	<b>175</b>	<b>1,127</b>	<b>914</b>	<b>1</b>
70 INDUSTRY NOT STATED . . . . .	572	2	18	149	85	27
71 OTHER N.E.I. . . . .	1,906	8	54	495	488	..
72 OTHER SUBSIDIARIES . . . . .	105,566	2,338	4,524	25,575	15,572	2,838
73 <b>Total excluding salary and wage earners</b> . . . . .	<b>372,962</b>	<b>5,425</b>	<b>13,793</b>	<b>92,791</b>	<b>74,337</b>	<b>7,060</b>
74 <b>All individuals</b> . . . . .	<b>1,166,297</b>	<b>5,475</b>	<b>35,613</b>	<b>271,338</b>	<b>271,001</b>	<b>7,094</b>

TABLE 1.8(g) (cont.)  
Income year 1987-88

Gross sales	Cost of sales	Stock on hand at beginning of year	Stock on hand at end of year	Total business receipts		Salaries and wages paid	Interest paid	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	\$'000	\$'000	
14	14	6	14	(5)	85	1	176	35	134	64	1
..	..	..	..	..	..	27	7,318	1,691	1,906	201	2
227	55	26	26	127	330	73	35	33	63	24	3
340	139	35	38	188	296	21	23	31	104	3	4
650	384	134	570	831	13	107	26	118	82	4	5
9	23	11	28	(5)	282	45	11	24	2	..	6
282	16	6	4	89	95	20	60	75	100	11	7
..	..	..	..	..	17	..	..	..	..	..	8
227	42	60	68	88	2	38	116	136	186	24	9
275	84	112	110	217	802	158	109	55	164	7	10
87	28	..	..	(29)	76	4	45	13	5	2	11
1,060	166	24	29	1,317	587	123	28	142	269	51	12
..	..	..	0	..	..	..	54	15	8	5	13
3,156	936	408	873	2,824	2,500	588	507	641	982	131	14
39	53	2	1	..	555	40	2	23	27	11	15
208	53	..	11	..	221	44	27	10	12	..	16
..	..	..	..	..	..	..	..	..	..	..	17
21	12	14	1	..	36	3	..	1	..	..	18
306	177	63	76	..	327	12	7	7	33	..	19
169	25	5	4	..	2,060	69	8	8	..	6	20
..	..	..	0	..	..	..	..	..	..	..	21
98	20	1	2	..	101	2	3	4	11	..	22
212	52	1	4	..	273	59	6	6	13	16	23
158	58	11	27	..	159	11	2	4	18	..	24
..	..	..	..	..	..	..	..	..	..	..	25
342	162	14	17	..	468	55	24	23	103	37	26
1,514	557	109	140	..	3,645	255	78	64	189	59	27
60	..	..	..	..	60	5	..	2	6	..	28
9,767	8,084	185	104	36	47,337	2,380	703	1,308	2,113	387	29
..	..	..	..	..	..	..	..	..	..	..	30
46	28	..	4	..	280	64	12	10	13	..	31
..	..	..	..	..	32	..	..	..	..	..	32
991	682	45	86	..	1,045	176	16	21	16	..	33
1,037	710	45	90	..	1,358	240	28	32	28	..	34
523	310	50	58	..	562	70	13	8	17	..	35
3,488	2,246	205	212	4	5,111	562	112	145	287	64	36
4	..	..	..	..	4	..	..	1	15	..	37
2,169	1,484	46	72	..	2,252	111	39	27	42	72	38
350	313	..	55	..	363	3	..	1	..	..	39
1,370	1,006	265	650	..	1,803	126	57	140	155	8	40
1,078	792	130	70	..	1,098	108	13	10	..	30	41
5,512	3,309	863	932	..	5,823	775	183	145	1,659	156	42
14,495	9,461	1,559	2,049	4	17,015	1,755	417	476	2,175	331	43
3,278	1,541	126	115	..	9,000	502	348	471	776	305	44
..	..	..	..	..	81	..	..	8	35	..	45
554	678	101	206	..	576	..	20	4	1	..	46
11	8	..	8	11	355	192	15	31	56	23	47
265	120	31	25	4	403	21	29	27	10	..	48
10	1	..	..	..	630	26	6	12	7	9	49
485	297	3	3	..	1,708	173	22	44	57	33	50
..	..	..	..	..	2,559	402	45	34	29	10	51
1,097	756	68	107	1	2,713	350	101	104	105	31	52
2,166	1,044	37	66	1	9,675	1,627	403	450	942	176	53
4,589	2,904	239	415	16	18,700	2,792	641	715	1,241	281	54
3	2	2	..	..	3,763	301	80	70	67	17	55
..	85	..	..	..	1,985	370	37	28	31	4	56
..	..	..	..	..	..	..	..	..	..	..	57
160	51	12	17	..	1,001	140	36	42	107	8	58
648	114	27	24	..	1,215	357	27	19	42	..	59
17	13	..	3	..	517	12	16	34	62	11	60
..	..	..	..	..	220	2	1	4	7	12	61
4	3	..	..	..	130	..	1	5	1	..	62
833	269	41	44	..	8,831	1,181	198	203	317	52	63
..	..	..	..	..	..	..	..	..	..	..	..
211	62	30	27	..	3,219	242	90	101	172	8	64
1,366	347	77	80	..	1,904	605	71	46	52	56	65
1,330	915	41	32	..	1,330	141	50	16	12	24	66
1,149	579	29	35	..	1,360	186	31	29	61	5	67
550	283	45	65	..	1,676	180	39	99	201	17	68
4,606	2,186	221	239	..	9,489	1,354	280	291	498	111	69
549	604	104	73	..	1,401	91	14	29	8	15	70
..	..	..	..	..	..	..	..	..	..	..	71
..	..	..	..	..	..	37	865	180	187	37	72
43,923	27,306	3,039	4,144	2,880	119,891	11,247	11,449	6,126	10,457	1,922	73
43,936	27,319	3,046	4,158	2,875	119,976	11,248	11,626	6,161	10,591	1,986	74



**TAXABLE INDIVIDUALS - AUSTRALIAN CAPITAL TERRITORY  
SELECTED ITEMS BY INDUSTRY  
(Excludes trustee or manually assessed and issued assessments)**

I T E M	Number of taxpayers	Number charged provisional tax	Number with informative prov. debit	Net business income (or loss)		Net partnership and trust income	
				Primary production	Other production	Primary production	Other
				\$'000	\$'000	\$'000	\$'000
1							
2							
<b>1 Salary and wage earners . . . . .</b>	<b>126,618</b>	<b>13</b>	<b>2</b>	<b>(16)</b>	<b>44</b>	<b>(44)</b>	<b>112</b>
<b>2 PROPERTY . . . . .</b>	<b>32,427</b>	<b>14,874</b>	<b>1,252</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>PRIMARY PRODUCTION-</b>							
3	1,213	819	32	15,259	514	2,085	1,885
4	11	7	1	(40)	40	88	29
5	709	327	24	(733)	287	1,670	1,382
6	24	20	..	194	..	37	8
7	54	7	5	(379)	63	42	131
8	1	1	..	(1)	4	..	..
9	452	187	19	(768)	(12)	1,351	1,017
10	93	53	10	(26)	623	179	3
11	71	22	1	(117)	154	22	107
12	82	52	1	801	63	49	62
13	4,567	3,259	20	1	..	67,483	4,874
14	<b>7,277</b>	<b>4,754</b>	<b>113</b>	<b>14,190</b>	<b>1,736</b>	<b>73,007</b>	<b>9,497</b>
15	<b>8</b>	<b>5</b>	<b>..</b>	<b>(14)</b>	<b>21</b>	<b>50</b>	<b>..</b>
<b>MINING -</b>							
<b>MANUFACTURING-</b>							
16	7	2	..	..	(14)	..	..
17	8	5	1	..	87	..	..
18	20	11	2	..	78	19	24
19	45	19	1	(3)	149	(2)	13
20	60	30	5	..	365	..	49
21	5	2	2	..	57	..	1
22	31	13	5	..	95	22	86
23	10	6	..	(2)	59	..	..
24	7	3	1	..	31	..	14
25	20	6	3	(11)	116	..	30
26	91	56	4	..	387	..	180
27	<b>304</b>	<b>153</b>	<b>24</b>	<b>(16)</b>	<b>1,409</b>	<b>39</b>	<b>398</b>
28	<b>1</b>	<b>1</b>	<b>..</b>	<b>..</b>	<b>14</b>	<b>..</b>	<b>..</b>
29	<b>3,802</b>	<b>1,635</b>	<b>128</b>	<b>(99)</b>	<b>45,783</b>	<b>99</b>	<b>3,687</b>
<b>CONSTRUCTION</b>							
<b>WHOLESALE TRADE-</b>							
30	4	2	..	..	1	..	..
31	4	2	1	..	72	(2)	15
32	10	3	2	..	126	..	..
33	97	36	14	..	547	76	40
34	<b>115</b>	<b>43</b>	<b>17</b>	<b>..</b>	<b>745</b>	<b>74</b>	<b>55</b>
<b>RETAIL TRADE-</b>							
35	122	33	30	(16)	1,089	53	425
36	207	101	16	(12)	1,912	4	91
37	14	8	2	7	135	7	12
38	100	57	11	(6)	1,000	10	28
39	17	8	3	..	100	(2)	13
40	322	90	4	..	335	16	155
41	29	13	1	..	68	..	24
42	316	145	32	(78)	1,753	63	385
43	<b>1,127</b>	<b>455</b>	<b>99</b>	<b>(104)</b>	<b>6,393</b>	<b>152</b>	<b>1,133</b>
44	<b>598</b>	<b>339</b>	<b>41</b>	<b>(24)</b>	<b>7,156</b>	<b>147</b>	<b>279</b>
<b>TRANSPORT, STORAGE AND COMMUNICATIONS</b>							
<b>FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-</b>							
45	14	6	2	..	63	..	56
46	41	10	4	(15)	(234)	93	58
47	41	11	8	..	258	..	65
48	43	27	3	(7)	307	28	79
49	215	99	18	(7)	2,579	36	211
50	235	133	20	(6)	3,225	(39)	195
51	93	35	40	(29)	2,870	23	328
52	181	67	38	(29)	1,833	5	92
53	1,243	605	100	(50)	7,886	100	1,288
54	<b>2,106</b>	<b>993</b>	<b>233</b>	<b>(143)</b>	<b>18,786</b>	<b>246</b>	<b>2,372</b>
<b>HEALTH, EDUCATION, WELFARE, ETC., SERVICES-</b>							
55	213	74	99	(483)	6,874	(75)	44
56	95	23	54	(88)	3,437	7	114
57	6	4	1	..	94	..	(1)
58	118	47	29	..	1,426	(21)	132
59	35	19	12	(27)	588	155	28
60	275	146	13	..	996	24	248
61	75	45	..	..	283	(5)	42
62	22	13	1	..	138	(6)	29
63	<b>839</b>	<b>371</b>	<b>209</b>	<b>(598)</b>	<b>13,834</b>	<b>79</b>	<b>636</b>
<b>ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-</b>							
64	659	250	44	(60)	1,865	182	1,132
65	115	83	11	..	1,129	(2)	82
66	34	20	6	2	155	90	114
67	75	42	7	..	554	..	89
68	257	104	7	(7)	724	(5)	119
69	<b>1,140</b>	<b>499</b>	<b>77</b>	<b>(65)</b>	<b>4,427</b>	<b>264</b>	<b>1,531</b>
70	<b>36</b>	<b>13</b>	<b>..</b>	<b>..</b>	<b>267</b>	<b>(2)</b>	<b>115</b>
71	<b>154</b>	<b>83</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
72	<b>20,545</b>	<b>11,746</b>	<b>3,018</b>	<b>..</b>	<b>1</b>	<b>(3,939)</b>	<b>234,772</b>
73	<b>70,479</b>	<b>35,964</b>	<b>5,225</b>	<b>13,126</b>	<b>100,573</b>	<b>70,215</b>	<b>254,475</b>
74	<b>197,097</b>	<b>35,977</b>	<b>5,227</b>	<b>13,109</b>	<b>100,617</b>	<b>70,171</b>	<b>254,586</b>

**TABLE 1.8(h)**  
**Income year 1987-88**

Profit (or loss) from sale of real estate, shares, etc.	Gross, rents, premiums etc.	Investment and property income deductions	Salary and wages in assessable income	Gross dividends -franked	Gross dividends -total	Primary imputation credit	Gross interest	Other income n.e.i.	Income equalisation withdrawals	Net income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
3	413	1,652	2,910,108	176	361	169	15,128	19	..	2,925,407	1
1,096	68,612	69,733	703,412	9,409	13,035	9,033	100,268	76	..	837,155	2
19	799	499	15,505	221	319	212	4,797	5	5	41,007	3
..	..	24	147	4	6	4	14	..	..	283	4
(1,717)	1,129	840	12,836	175	743	168	2,651	108	26	21,577	5
..	..	..	131	1	7	1	35	..	..	412	6
..	91	89	1,843	26	30	25	91	..	..	1,852	7
..	..	..	22	..	..	..	..	..	..	25	8
13	402	350	9,804	108	217	98	1,165	42	34	13,134	9
1	83	100	1,208	66	71	63	242	15	5	2,368	10
..	150	179	1,758	21	21	20	69	..	..	2,015	11
..	68	80	785	..	13	..	264	..	20	2,107	12
85	2,090	1,848	49,893	809	1,124	777	6,132	44	24	131,238	13
(1,600)	4,832	4,008	93,930	1,431	2,550	1,368	15,461	213	114	216,018	14
1	..	..	208	..	..	..	14	..	..	282	15
..	3	2	181	..	..	..	..	..	..	168	16
..	2	3	68	..	..	..	10	..	..	164	17
..	..	1	256	..	..	..	41	..	..	418	18
..	43	37	739	4	5	4	54	..	..	965	19
(11)	31	38	1,067	1	3	1	69	..	..	1,565	20
..	12	9	82	1	1	1	20	..	..	165	21
6	34	28	358	..	..	..	80	..	..	657	22
..	2	2	158	..	..	..	8	..	..	224	23
..	7	6	116	..	..	..	2	..	..	164	24
5	12	10	566	1	3	1	24	..	..	736	25
10	60	41	963	41	44	39	118	..	..	1,766	26
10	207	176	4,554	47	56	46	426	..	..	6,992	27
..	..	..	..	..	..	..	2	..	..	16	28
23	1,797	1,425	30,209	32	63	30	2,041	3	..	82,256	29
..	..	..	92	..	..	..	4	..	..	97	30
1	..	..	61	..	..	..	11	..	..	160	31
..	38	41	141	4	4	4	22	..	..	293	32
14	26	28	1,113	25	35	24	104	..	..	1,979	33
14	64	68	1,407	29	39	27	142	..	..	2,530	34
..	206	221	1,999	21	48	20	108	..	..	3,715	35
(3)	136	70	2,144	..	2	..	147	..	..	4,357	36
8	8	..	62	..	..	..	25	..	..	265	37
23	112	118	885	40	46	38	150	2	..	2,221	38
..	39	25	226	4	5	4	35	..	..	401	39
..	235	219	6,482	9	17	9	182	15	..	7,245	40
..	5	8	369	1	1	1	38	..	..	499	41
14	565	425	4,574	22	30	21	696	6	..	7,651	42
41	1,306	1,085	16,740	96	149	92	1,381	23	..	26,355	43
..	411	359	3,990	37	45	35	710	..	4	12,497	44
88	75	249	229	8	11	8	34	..	..	321	45
34	371	212	1,878	64	74	62	86	..	..	2,242	46
..	125	116	799	6	8	6	46	..	..	1,192	47
19	101	43	339	5	7	5	107	..	..	942	48
9	209	204	2,514	15	24	14	118	..	..	5,511	49
4	239	209	3,633	15	31	15	303	2	..	7,423	50
6	327	322	1,592	14	18	14	111	2	..	4,945	51
(35)	267	372	3,575	46	72	43	315	2	..	5,826	52
62	1,085	1,165	21,469	114	195	110	1,490	4	..	32,720	53
187	2,799	2,893	36,030	288	441	277	2,610	10	..	61,121	54
41	771	940	5,454	80	103	77	456	12	..	12,400	55
8	435	545	893	13	17	13	144	..	..	4,439	56
..	3	1	27	..	..	..	5	..	..	127	57
1	175	221	1,344	24	31	23	220	..	..	3,149	58
..	31	29	228	24	27	23	23	..	..	1,047	59
14	159	170	3,755	20	33	19	299	..	..	5,409	60
..	103	96	617	1	21	1	74	..	..	1,039	61
..	33	14	269	..	..	..	9	..	..	457	62
64	1,709	2,016	12,586	161	232	154	1,230	12	..	28,065	63
6	689	865	15,288	167	269	160	952	2	..	19,786	64
1	114	109	570	..	12	..	51	..	..	1,861	65
..	348	41	566	..	1	..	76	..	..	1,313	66
..	128	122	640	..	1	..	60	..	..	1,347	67
(23)	213	241	4,354	9	17	9	292	..	..	5,516	68
(17)	1,492	1,378	21,419	177	299	170	1,431	2	..	29,822	69
(4)	25	40	568	1	2	1	29	..	..	997	70
64	274	287	3,468	35	48	33	33	158	..	4,714	71
540	19,844	17,578	244,265	8,064	10,851	7,700	34,576	245	3	538,973	72
420	103,372	101,048	1,172,786	19,805	27,810	18,967	161,247	743	121	1,847,793	73
423	103,785	102,700	4,082,894	19,981	28,171	19,137	176,375	763	121	4,773,200	74



**TAXABLE INDIVIDUALS - AUSTRALIAN CAPITAL TERRITORY**  
**SELECTED ITEMS BY INDUSTRY**  
(Excludes trustee or manually assessed and issued assessments)

I T E M			Total		Tax	Pre-	
	Taxable	Imputation	rebates	and	instalment	scribed	
M	income	credit	credits	Net tax	deductions	payments	
	\$'000	\$'000	\$'000	\$'000	\$'000	system	
					presented	credit	
						\$'000	
1	Salary and wage earners . . . . .	2,849,411	176	20,153	707,233	743,208	146
2	PROPERTY . . . . .	810,060	9,033	13,682	212,526	192,362	8
	PRIMARY PRODUCTION-						
3	Sheep grazing . . . . .	39,705	236	2,399	10,342	3,870	54
4	Grain growing . . . . .	271	4	14	58	38	..
5	Cattle grazing . . . . .	20,583	190	638	5,793	3,515	35
6	Dairying and pigfarming . . . . .	402	1	19	68	18	1
7	Fruit and vegetable growing . . . . .	1,798	25	39	539	596	..
8	Sugar cane growing . . . . .	25	..	1	5	5	..
9	Any other primary production . . . . .	12,622	105	417	3,347	2,750	15
10	Services to agriculture . . . . .	2,262	63	117	510	230	1
11	Forestry and logging . . . . .	1,922	20	39	518	516	19
12	Fishing and hunting . . . . .	2,078	..	66	558	257	3
13	Primary production subsidiaries . . . . .	127,780	804	7,620	30,328	12,917	29
14	Total primary production . . . . .	209,447	1,449	11,370	52,066	24,711	156
15	MINING . . . . .	281	..	11	82	68	..
	MANUFACTURING-						
16	Food,beverages and tobacco . . . . .	166	..	1	44	56	..
17	Textiles . . . . .	162	..	..	40	17	..
18	Clothing and footwear . . . . .	410	..	2	98	66	2
19	Wood, wood products and furniture . . . . .	919	4	12	211	186	4
20	Paper,paper products, printing and publishing . . . . .	1,528	5	22	395	307	..
21	Chemical, petroleum and coal products . . . . .	160	1	4	45	25	..
22	Non-metallic mineral products . . . . .	634	..	7	156	91	1
23	Basic metal products . . . . .	219	..	2	52	42	..
24	Transport equipment . . . . .	163	..	1	44	31	..
25	Other machinery and equipment . . . . .	689	1	2	220	192	..
26	Other manufacturing . . . . .	1,708	39	37	374	235	1
27	Total manufacturing . . . . .	6,759	50	90	1,680	1,247	9
28	ELECTRICITY, GAS AND WATER . . . . .	15	..	..	3	..	..
29	CONSTRUCTION . . . . .	79,444	37	741	18,562	7,275	9,568
	WHOLESALE TRADE-						
30	Minerals, metals and chemical wholesalers . . . . .	94	..	..	23	25	..
31	Wholesale petroleum and petroleum products . . . . .	158	3	3	48	16	..
32	Farm properties and produce dealers . . . . .	260	4	4	70	20	..
33	Wholesale trade n.e.i. . . . .	1,908	25	46	415	261	..
34	Total wholesale trade . . . . .	2,421	32	54	555	322	..
	RETAIL TRADE-						
35	Pharmacies . . . . .	3,616	20	30	1,073	537	8
36	Motor vehicle dealers . . . . .	4,221	..	32	992	561	150
37	Butchers . . . . .	258	..	2	55	15	..
38	Other food . . . . .	2,107	38	46	491	224	3
39	Department and general stores . . . . .	391	4	12	94	59	..
40	Household appliances and hardware . . . . .	7,028	14	66	1,686	1,705	8
41	Books,newspapers,etc. . . . .	484	1	2	100	88	..
42	Other retail trade . . . . .	7,373	43	70	1,928	1,201	13
43	Total retail trade . . . . .	25,478	120	260	6,419	4,390	183
44	TRANSPORT, STORAGE AND COMMUNICATIONS . . . . .	12,168	35	144	2,771	939	1,072
	FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-						
45	Finance and Investment . . . . .	307	23	25	54	41	..
46	Share and property traders . . . . .	2,172	62	68	776	698	..
47	Insurance . . . . .	1,168	6	11	336	234	6
48	Real estate agents and property operators . . . . .	878	5	9	205	72	..
49	Architectural services . . . . .	5,333	22	55	1,376	680	384
50	Consultant engineering,surveying,etc. . . . .	7,139	21	75	2,083	1,004	336
51	Legal services . . . . .	4,875	15	34	1,795	489	..
52	Accounting, auditing and bookkeeping . . . . .	5,576	49	82	1,606	1,048	5
53	Other business services . . . . .	31,631	128	424	8,463	5,955	546
54	Total finance, insurance, etc. . . . .	59,078	331	783	16,695	10,220	1,277
	HEALTH, EDUCATION, WELFARE, ETC., SERVICES-						
55	Medical practice . . . . .	11,919	85	141	4,405	1,897	..
56	Dental practice . . . . .	4,347	13	16	1,560	255	..
57	Hospital and convalescent homes . . . . .	126	..	..	32	7	..
58	Other health services . . . . .	3,016	42	52	787	353	1
59	Veterinary services . . . . .	1,020	23	34	277	59	..
60	Education, libraries,etc . . . . .	5,223	19	47	1,189	964	10
61	Welfare,charitable and religious activities . . . . .	976	1	5	180	155	2
62	Other community services . . . . .	436	..	4	99	69	2
63	Total health, etc . . . . .	27,063	183	299	8,530	3,759	15
	ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-						
64	Entertainment, sport and recreation . . . . .	19,004	186	300	5,378	4,471	2
65	Hairdressing . . . . .	1,805	..	10	362	145	6
66	Hotels,motels and boarding houses . . . . .	1,298	..	32	423	137	2
67	Cafes and restaurants . . . . .	1,290	..	5	276	155	..
68	Other personal services . . . . .	5,286	11	59	1,235	1,176	5
69	Total entertainment, etc . . . . .	28,684	197	406	7,673	6,084	15
70	INDUSTRY NOT STATED . . . . .	964	1	15	252	160	73
71	OTHER N.E.I. . . . .	4,511	33	54	1,326	1,083	..
72	OTHER SUBSIDIARIES . . . . .	522,318	11,967	13,746	135,504	65,571	13,612
73	Total excluding salary and wage earners . . . . .	1,788,690	23,467	41,655	464,644	318,194	25,988
74	All individuals . . . . .	4,638,102	23,643	61,808	1,171,877	1,061,403	26,135



**TABLE 1.8(h) (cont.)**  
**Income year 1987-88**

Gross sales	Cost of sales	Stock on hand at beginning of year	Stock on hand at end of year	Total business receipts		Salaries and wages paid	Interest paid	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	\$'000	\$'000	
61	75	42	62	2	362	3	908	224	609	102	1
..	..	..	..	..	..	41	36,740	6,766	6,998	1,010	2
42,119	3,745	7,130	8,075	46,485	3,334	3,010	2,839	2,732	4,746	714	3
135	1	9	10	150	233	9	42	23	25	..	4
11,227	1,856	3,677	3,999	12,135	512	1,042	1,514	1,477	2,135	413	5
931	29	64	59	1,024	8	45	4	92	101	3	6
1,011	411	48	55	54	837	104	110	179	116	..	7
62	51	18	56	62	4	..	..	2	9	10	8
1,883	3,245	774	970	2,516	797	378	623	534	572	230	9
778	282	116	154	570	2,922	1,321	121	161	230	39	10
225	33	21	9	13	472	16	195	80	88	16	11
1,291	24	37	57	2,308	184	267	110	231	298	283	12
1	1	3	2	1	..	10	1,145	465	848	172	13
59,662	9,677	11,898	13,446	65,316	9,304	6,202	6,703	5,975	9,168	1,880	14
5	..	12	13	2	51	..	4	3	10	..	15
37	19	4	4	..	42	5	5	5	56	..	16
666	536	55	39	..	709	13	17	3	8	1	17
754	400	98	84	..	834	127	20	22	59	1	18
473	332	104	52	..	764	9	38	44	19	23	19
1,098	272	71	84	..	2,340	442	59	77	121	8	20
469	275	51	48	..	479	66	9	7	7	..	21
425	152	41	91	..	514	24	24	32	79	13	22
1,683	864	38	44	14	1,842	296	65	10	35	13	23
505	322	276	192	..	525	..	7	22	5	10	24
638	481	71	57	4	858	42	26	36	34	2	25
1,290	707	265	309	1	1,963	161	46	66	132	38	26
8,040	4,360	1,073	1,005	19	10,870	1,184	316	325	556	108	27
41	15	2	2	..	41	..	1	2	..	..	28
19,909	20,899	2,840	3,243	283	106,191	4,656	2,068	2,930	4,455	1,310	29
111	75	21	14	..	127	10	2	3	25	5	30
1,452	1,329	19	25	..	1,459	16	4	11	16	..	31
831	508	66	87	..	988	114	33	18	35	3	32
6,333	5,288	310	494	..	8,242	506	90	108	246	89	33
8,728	7,200	416	620	..	10,816	647	129	139	322	97	34
15,582	9,915	1,173	1,464	7	16,117	1,772	391	161	340	31	35
13,441	10,052	714	801	6	15,253	1,196	228	244	385	86	36
2,489	1,761	34	41	20	2,544	215	26	21	4	4	37
12,701	9,055	454	610	11	13,663	986	293	170	275	108	38
2,957	2,327	269	270	..	2,957	218	55	18	87	2	39
4,615	2,845	814	1,020	..	5,872	462	288	359	469	97	40
1,239	818	363	365	..	1,327	97	40	41	25	..	41
19,781	12,952	3,162	3,988	4	20,585	1,382	519	385	640	120	42
72,806	49,726	6,983	8,560	49	78,318	6,328	1,839	1,399	2,226	448	43
1,844	2,301	78	98	137	21,398	1,013	792	912	1,426	606	44
1,394	909	587	496	9	1,673	..	224	50	32	7	46
185	87	2	12	3	914	134	58	67	71	8	47
19	100	8	8	1	1,208	236	33	50	95	25	48
721	688	53	52	14	4,894	291	157	154	206	45	49
5	16	4	3	(5)	6,648	469	158	227	372	80	50
136	99	165	80	6	7,894	591	555	142	165	37	51
6,228	4,596	441	607	47	6,229	1,079	448	225	349	46	52
8,689	6,496	1,262	1,258	74	21,171	2,691	1,086	1,007	1,662	333	53
603	97	181	168	459	51,046	5,521	3,047	1,938	2,995	581	54
1,161	598	30	27	24	17,622	1,683	1,027	446	465	100	55
..	..	..	..	..	15,024	1,576	605	237	480	49	56
743	460	66	88	..	125	8	1	2	..	..	57
1,613	429	294	90	27	3,710	357	203	139	213	31	58
20	15	5	4	..	3,742	694	161	78	152	20	59
..	2	..	..	..	2,749	269	155	268	335	78	60
2	333	..	..	..	613	109	58	35	23	14	61
4,142	1,934	576	376	510	1,133	163	29	36	197	50	62
6,185	1,221	118	177	21	44,719	4,859	2,240	1,240	1,864	342	63
4,725	1,047	267	233	..	13,027	1,858	690	871	2,187	1,470	64
4,169	1,446	155	102	2	6,142	1,894	228	120	106	45	65
4,284	2,125	215	99	..	5,538	612	521	141	113	36	66
1,136	621	105	101	..	5,118	756	147	99	464	35	67
20,499	6,460	859	712	23	3,235	224	220	247	366	1,654	69
167	278	41	30	..	33,059	5,344	1,806	1,478	3,235	68	70
..	..	..	..	..	1,282	47	57	42	67	28	71
..	..	..	..	..	..	..	126	39	22	..	72
1	..	..	..	1	..	2	36	10,098	2,082	2,020	73
204,533	109,345	26,040	29,362	66,412	367,097	35,877	65,967	25,271	35,365	8,475	74
204,595	109,420	26,082	29,424	66,414	367,459	35,880	66,876	25,495	35,974	8,576	74

**TAXABLE INDIVIDUALS - AUSTRALIA**  
**SELECTED ITEMS BY INDUSTRY**  
(Excludes trustee or manually assessed and issued assessments)

I T E M	Number of taxpayers	Number charged provisional tax	Number with informative prov. debit	Net business income (or loss)		Net partnership and trust income	
				Primary production	Other	Primary production	Other
				\$'000	\$'000	\$'000	\$'000
1		<b>4,868,421</b>	<b>789</b>	<b>127</b>	<b>(588)</b>	<b>2,397</b>	<b>9,799</b>
2		<b>1,213,685</b>	<b>562,767</b>	<b>59,656</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>PRIMARY PRODUCTION-</b>							
3		15,786	10,737	461	147,830	6,314	31,298
4		7,642	6,107	143	53,529	1,855	30,712
5		27,600	13,993	1,119	7,416	11,313	46,208
6		3,132	2,409	20	26,428	896	5,988
7		5,792	2,857	276	160	1,400	1,075
8		671	588	15	7,254	333	1,901
9		15,725	8,066	727	(1,762)	5,923	32,209
10		4,657	2,758	220	575	13,792	11,538
11		1,654	718	118	(5,248)	5,128	14,713
12		4,015	3,010	59	47,465	4,756	2,375
13		180,346	151,145	1,156	2	3	2,744,980
14		<b>267,200</b>	<b>202,388</b>	<b>4,314</b>	<b>283,648</b>	<b>51,712</b>	<b>2,909,237</b>
15		<b>805</b>	<b>412</b>	<b>129</b>	<b>(279)</b>	<b>5,513</b>	<b>(44)</b>
<b>MINING-</b>							
<b>MANUFACTURING-</b>							
16		348	179	58	(17)	3,747	16
17		349	228	37	(1)	2,626	54
18		2,475	1,717	120	(7)	16,649	433
19		1,523	923	104	(25)	11,291	185
20		1,211	580	104	(17)	7,273	44
21		236	100	59	(96)	2,330	(476)
22		755	421	60	(15)	3,989	330
23		642	353	94	(61)	7,212	(4)
24		415	273	45	19	4,562	18
25		683	350	70	(55)	5,004	135
26		3,407	2,093	307	(89)	26,369	493
27		<b>12,044</b>	<b>7,217</b>	<b>1,058</b>	<b>(364)</b>	<b>91,052</b>	<b>1,227</b>
28		<b>58</b>	<b>31</b>	<b>7</b>	<b>..</b>	<b>467</b>	<b>16</b>
29		<b>121,297</b>	<b>51,635</b>	<b>3,548</b>	<b>(2,586)</b>	<b>1,370,906</b>	<b>5,704</b>
<b>WHOLESALE TRADE-</b>							
30		210	126	23	(106)	2,199	(4)
31		159	66	44	(180)	7,666	(34)
32		413	224	56	(68)	4,093	364
33		5,076	2,575	607	(302)	39,943	959
34		<b>5,858</b>	<b>2,991</b>	<b>730</b>	<b>(656)</b>	<b>47,002</b>	<b>1,284</b>
<b>RETAIL TRADE-</b>							
35		5,030	1,377	2,097	(1,332)	106,825	809
36		11,309	6,127	902	(575)	111,303	526
37		628	427	96	5	6,916	45
38		5,936	3,767	496	(180)	46,953	333
39		345	224	36	1	3,007	15
40		4,372	2,246	365	(66)	27,398	614
41		1,060	549	155	(52)	8,156	117
42		18,290	8,988	1,603	(716)	91,847	4,934
43		<b>46,970</b>	<b>23,705</b>	<b>5,750</b>	<b>(2,915)</b>	<b>402,405</b>	<b>7,393</b>
44		<b>35,528</b>	<b>16,584</b>	<b>1,560</b>	<b>(1,527)</b>	<b>397,798</b>	<b>2,175</b>
<b>TRANSPORT, STORAGE AND COMMUNICATIONS</b>							
<b>FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-</b>							
45		1,127	499	243	(749)	11,891	(164)
46		5,590	1,587	813	(1,316)	(18,601)	602
47		1,962	871	206	(150)	12,618	(81)
48		2,557	1,491	532	(599)	37,354	175
49		6,878	3,720	684	(257)	97,179	(45)
50		7,252	3,668	992	(588)	100,111	(98)
51		5,834	1,973	3,187	(6,706)	286,791	(3,656)
52		9,564	3,849	2,388	(2,142)	111,521	(858)
53		37,224	19,306	3,308	(2,403)	274,519	4,387
54		<b>77,988</b>	<b>36,964</b>	<b>12,353</b>	<b>(14,909)</b>	<b>913,382</b>	<b>262</b>
<b>HEALTH, EDUCATION, WELFARE, ETC., SERVICES-</b>							
55		10,688	3,383	4,908	(14,948)	306,285	(3,136)
56		4,097	1,312	2,384	(4,234)	141,814	(940)
57		178	109	24	(66)	2,479	(1)
58		5,791	2,805	1,540	(898)	81,255	(17)
59		1,136	502	429	(687)	23,920	615
60		8,037	4,661	458	(87)	33,653	1,970
61		1,616	1,063	79	1	9,198	94
62		748	451	45	(39)	5,107	34
63		<b>32,291</b>	<b>14,286</b>	<b>9,867</b>	<b>(20,958)</b>	<b>603,710</b>	<b>(1,382)</b>
<b>ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-</b>							
64		19,037	8,113	1,780	(1,962)	100,433	1,547
65		6,706	4,925	528	(28)	56,234	1,078
66		1,035	554	219	(166)	12,123	230
67		2,342	1,411	227	(37)	17,627	248
68		10,968	5,912	553	(173)	52,890	1,034
69		<b>40,088</b>	<b>20,915</b>	<b>3,307</b>	<b>(2,366)</b>	<b>239,307</b>	<b>4,138</b>
70		<b>2,339</b>	<b>1,120</b>	<b>238</b>	<b>(351)</b>	<b>14,483</b>	<b>1,168</b>
71		11,232	5,485	867	..	(1)	..
72		<b>893,829</b>	<b>547,616</b>	<b>137,077</b>	<b>3</b>	<b>8</b>	<b>(116,353)</b>
73		<b>2,761,032</b>	<b>1,494,116</b>	<b>240,461</b>	<b>236,741</b>	<b>4,137,743</b>	<b>2,814,826</b>
74		<b>7,629,453</b>	<b>1,494,905</b>	<b>240,588</b>	<b>236,153</b>	<b>4,140,140</b>	<b>2,813,550</b>



**TABLE 1.8(i)**  
**Income year 1987-88**

Profit (or loss) from sale of real estate, shares, etc.	Gross, rents, premiums etc.	Investment and property income deductions	Salary and wages in assessable income	Gross dividends -franked	Gross dividends -total	Primary imputation credit	Gross interest	Other income n.e.i.	Income equalisation withdrawals	Net income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
400	10,836	41,655	101,808,961	8,442	14,967	8,075	595,295	1,441	5	102,431,347	1
74,286	1,782,927	1,478,494	20,672,329	525,910	711,730	501,668	4,690,434	9,480	..	27,332,291	2
440	12,880	8,278	179,094	7,791	11,273	7,411	76,325	2,905	713	502,341	3
140	5,854	3,401	51,459	1,766	2,397	1,675	35,455	335	363	191,642	4
(2,593)	31,454	20,653	438,957	13,004	21,317	12,419	118,098	1,277	873	752,094	5
362	1,645	1,246	20,117	587	1,003	561	7,546	42	..	65,197	6
363	6,968	6,049	104,094	2,156	3,213	2,046	17,285	992	43	165,549	7
19	1,040	413	3,678	35	85	33	3,981	..	25	18,990	8
5,033	18,967	22,445	275,828	8,993	13,885	8,566	53,565	1,543	1,294	461,937	9
470	3,947	3,378	60,863	1,645	2,196	1,579	12,104	358	15	113,794	10
69	2,063	2,107	38,531	555	831	528	3,282	279	..	61,939	11
(6)	1,781	1,369	29,007	247	485	237	5,360	28	20	93,642	12
2,762	56,397	40,955	1,133,906	37,145	49,574	35,442	258,674	5,492	2,655	4,526,043	13
7,061	142,997	110,295	2,335,534	73,923	106,260	70,497	591,676	13,251	6,001	6,953,167	14
(270)	1,193	1,529	17,948	1,459	1,755	1,274	2,541	160	..	39,270	15
63	322	194	2,877	71	91	68	471	2	..	8,496	16
3	356	236	2,371	15	21	14	517	1	..	6,248	17
34	1,697	1,013	13,442	172	237	165	2,527	28	..	37,053	18
44	683	434	12,152	31	51	29	1,724	19	..	26,758	19
5	978	752	18,612	132	213	125	1,576	6	..	29,888	20
37	333	357	4,476	864	1,010	809	907	71	..	12,683	21
16	352	217	6,743	79	113	76	893	7	..	13,551	22
25	395	298	6,859	113	132	109	766	1	..	15,602	23
41	206	275	3,307	28	60	27	302	..	..	8,501	24
(7)	445	399	9,854	42	86	40	1,061	..	..	16,972	25
79	1,937	1,374	29,251	501	693	480	4,074	40	..	65,823	26
341	7,703	5,550	109,942	2,046	2,707	1,942	14,818	174	..	241,575	27
2	50	45	629	4	6	4	39	..	..	1,203	28
2,157	40,088	30,581	848,520	3,239	4,425	3,108	60,885	354	8	2,382,226	29
7	296	104	1,696	39	44	38	307	9	..	4,538	30
49	227	315	6,103	804	936	753	870	53	..	13,669	31
(2)	544	473	4,491	58	159	56	917	6	3	10,967	32
148	4,580	3,406	56,911	1,366	1,737	1,308	8,323	160	..	118,332	33
202	5,647	4,298	69,201	2,268	2,875	2,154	10,417	229	3	147,506	34
(180)	8,190	7,789	52,662	2,328	4,653	2,227	8,987	281	..	193,249	35
501	8,115	5,093	86,242	840	1,156	802	10,527	..	..	223,766	36
22	442	237	2,670	85	119	82	824	5	..	11,361	37
379	5,241	3,578	40,367	227	359	216	5,413	9	..	101,976	38
37	514	296	2,198	75	117	72	576	..	..	6,614	39
43	3,644	2,700	54,595	342	553	329	5,343	153	..	94,633	40
58	2,076	971	11,715	184	276	20	2,544	20	..	26,692	41
517	18,628	12,902	209,939	1,943	3,239	1,844	26,149	378	..	373,940	42
1,377	46,851	33,565	460,387	6,024	10,472	5,747	60,363	847	..	1,032,231	43
1,248	14,302	11,382	216,912	1,652	2,383	1,578	26,500	241	9	676,083	44
121	2,378	2,838	23,079	2,075	2,981	1,748	6,213	113	5	52,236	45
(979)	11,475	15,269	173,916	7,984	10,473	7,620	17,273	1,194	191	241,710	46
..	1,454	1,519	39,516	321	406	323	2,723	15	..	57,261	47
365	8,364	5,965	27,038	783	1,049	704	7,891	149	..	85,809	48
132	3,696	3,862	72,682	920	1,349	879	6,416	22	1	185,414	49
343	6,177	5,398	103,161	1,387	1,946	1,322	10,525	73	..	224,370	50
1,149	14,446	17,973	54,425	2,347	3,538	2,261	12,040	955	..	367,989	51
507	12,666	13,855	169,118	4,710	6,612	4,483	21,577	505	7	335,201	52
(5,996)	31,846	29,364	479,637	9,106	12,728	8,721	49,394	1,128	1	903,453	53
(4,357)	92,501	96,041	1,142,571	29,632	41,082	28,062	134,053	4,155	205	2,453,445	54
75	28,441	33,595	285,875	5,196	7,374	4,948	26,601	777	119	634,830	55
13	9,870	11,629	29,372	1,140	1,640	1,088	7,398	90	..	184,746	56
13	203	113	1,688	8	13	8	216	6	..	4,729	57
192	6,614	5,761	58,744	1,105	1,782	1,050	9,839	102	..	163,249	58
(18)	1,392	1,334	9,119	182	288	156	1,570	(6)	..	38,285	59
184	5,478	4,180	86,820	927	1,482	885	11,479	133	..	148,973	60
51	937	735	9,362	76	163	76	1,756	2	..	22,783	61
(8)	289	198	7,135	26	48	25	700	41	..	14,049	62
502	53,223	57,546	488,115	8,664	12,789	8,236	59,560	1,145	119	1,211,644	63
1,255	15,713	14,479	309,166	7,330	10,136	6,373	29,997	229	17	503,295	64
241	4,939	3,014	26,467	153	324	147	5,554	36	..	101,116	65
104	2,240	1,097	8,448	255	343	244	3,353	8	..	28,933	66
63	2,611	1,768	16,595	321	551	308	2,834	1	..	44,060	67
175	6,546	5,204	123,111	3,309	3,767	3,171	11,477	56	..	211,152	68
1,838	32,049	25,562	483,788	11,368	15,121	10,243	53,215	330	17	888,556	69
327	3,353	3,060	33,308	1,102	1,315	1,049	4,565	27	..	64,061	70
819	16,774	15,238	253,905	6,808	9,072	6,538	38,467	31,189	..	343,681	71
27,369	656,902	527,548	8,435,103	396,304	536,700	375,756	1,673,473	26,790	2,044	22,491,604	72
112,900	2,896,560	2,400,734	35,568,192	1,070,405	1,458,693	1,017,855	7,421,007	88,371	8,406	66,258,543	73
113,300	2,907,395	2,442,389	137,377,154	1,078,846	1,473,660	1,025,930	8,016,302	89,812	8,411	168,689,890	74



**TAXABLE INDIVIDUALS - AUSTRALIA**  
**SELECTED ITEMS BY INDUSTRY**  
(Excludes trustee or manually assessed and issued assessments)

I T E M	Taxable income	Imputation credit	Total rebates and credits		Tax instalment deductions presented	Pre- scribed system payments credit	
			\$'000	\$'000			\$'000
1	<b>Salary and wage earners</b>	<b>99,499,841</b>	<b>8,339</b>	<b>964,458</b>	<b>23,119,905</b>	<b>24,497,457</b>	<b>4,614</b>
2	<b>PROPERTY</b>	<b>26,499,109</b>	<b>501,675</b>	<b>678,032</b>	<b>6,383,293</b>	<b>5,160,246</b>	<b>333</b>
	<b>PRIMARY PRODUCTION-</b>						
3	Sheep grazing	480,574	9,550	31,263	120,321	45,722	231
4	Grain growing	183,936	1,823	8,972	42,342	11,416	81
5	Cattle grazing	719,095	14,787	30,536	183,169	116,678	324
6	Dairying and pigfarming	62,968	632	3,186	12,632	4,603	20
7	Fruit and vegetable growing	156,855	3,651	6,649	41,186	28,443	107
8	Sugar cane growing	18,290	44	945	4,404	823	38
9	Any other primary production	438,563	10,427	19,715	115,382	74,991	345
10	Services to agriculture	108,946	1,657	3,896	26,711	15,264	67
11	Forestry and logging	56,398	3,476	4,203	14,856	11,807	321
12	Fishing and hunting	90,803	333	4,016	20,445	7,269	57
13	Primary production subsidiaries	4,365,419	38,613	263,555	955,019	275,863	1,379
14	<b>Total primary production</b>	<b>6,681,847</b>	<b>84,994</b>	<b>376,936</b>	<b>1,536,467</b>	<b>592,878</b>	<b>2,969</b>
15	<b>MINING</b>	<b>37,090</b>	<b>1,645</b>	<b>2,032</b>	<b>11,937</b>	<b>5,880</b>	<b>53</b>
	<b>MANUFACTURING-</b>						
16	Food, beverages and tobacco	8,286	71	117	2,204	691	9
17	Textiles	6,106	15	50	1,380	566	7
18	Clothing and footwear	36,239	189	386	7,067	3,017	105
19	Wood, wood products and furniture	25,967	32	274	5,406	2,846	130
20	Paper, paper products, printing and publishing	28,895	183	359	7,503	5,073	12
21	Chemical, petroleum and coal products	11,612	1,141	1,181	3,279	1,473	5
22	Non-metallic mineral products	12,999	90	201	2,710	1,565	53
23	Basic metal products	15,244	110	225	3,932	1,838	28
24	Transport equipment	8,153	36	99	1,837	877	14
25	Other machinery and equipment	16,490	67	195	4,280	2,673	21
26	Other manufacturing	64,049	505	967	14,333	7,051	75
27	<b>Total manufacturing</b>	<b>234,040</b>	<b>2,439</b>	<b>4,055</b>	<b>53,930</b>	<b>27,670</b>	<b>457</b>
28	<b>ELECTRICITY, GAS AND WATER</b>	<b>1,165</b>	<b>4</b>	<b>14</b>	<b>270</b>	<b>166</b>	<b>6</b>
29	<b>CONSTRUCTION</b>	<b>2,304,216</b>	<b>3,675</b>	<b>29,522</b>	<b>498,492</b>	<b>197,410</b>	<b>250,803</b>
	<b>WHOLESALE TRADE-</b>						
30	Minerals, metals and chemical wholesalers	4,273	38	88	981	406	14
31	Wholesale petroleum and petroleum products	12,841	952	1,010	4,448	2,059	2
32	Farm properties and produce dealers	10,627	59	237	2,870	1,171	9
33	Wholesale trade n.e.i.	113,941	1,707	2,532	28,161	14,530	126
34	<b>Total wholesale trade</b>	<b>141,682</b>	<b>2,756</b>	<b>3,868</b>	<b>36,460</b>	<b>18,167</b>	<b>151</b>
	<b>RETAIL TRADE-</b>						
35	Pharmacies	187,482	2,272	2,766	61,316	13,283	166
36	Motor vehicle dealers	216,526	957	3,111	48,114	20,876	8,738
37	Butchers	10,923	82	166	2,245	624	12
38	Other food	98,753	785	1,063	20,198	9,428	132
39	Department and general stores	6,442	73	137	1,428	530	3
40	Household appliances and hardware	91,577	451	1,239	21,929	13,373	120
41	Books, newspapers, etc.	25,738	225	381	7,002	2,999	25
42	Other retail trade	360,974	2,482	5,322	83,622	52,281	574
43	<b>Total retail trade</b>	<b>998,416</b>	<b>6,825</b>	<b>14,186</b>	<b>245,853</b>	<b>113,393</b>	<b>9,770</b>
44	<b>TRANSPORT, STORAGE AND COMMUNICATIONS</b>	<b>656,096</b>	<b>1,982</b>	<b>8,338</b>	<b>141,414</b>	<b>51,258</b>	<b>69,721</b>
	<b>FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-</b>						
45	Finance and Investment	46,346	2,253	2,472	14,239	7,465	30
46	Share and property traders	227,298	9,200	10,405	70,562	54,962	207
47	Insurance	53,957	329	714	15,174	11,310	15
48	Real estate agents and property operators	81,242	910	1,324	24,696	7,825	62
49	Architectural services	179,759	1,065	2,267	47,905	19,386	11,992
50	Consultant engineering, surveying, etc.	216,975	1,422	3,735	61,803	29,540	9,854
51	Legal services	358,391	2,692	3,518	138,625	16,180	14
52	Accounting, auditing and bookkeeping	321,276	4,821	6,927	96,112	50,691	59
53	Other business services	871,540	10,369	18,005	222,147	126,301	11,834
54	<b>Total finance, insurance, etc.</b>	<b>2,356,784</b>	<b>33,062</b>	<b>49,366</b>	<b>691,264</b>	<b>323,571</b>	<b>34,068</b>
	<b>HEALTH, EDUCATION, WELFARE, ETC., SERVICES-</b>						
55	Medical practice	612,771	5,453	7,618	228,836	101,592	11
56	Dental practice	179,260	1,200	1,635	62,114	8,122	9
57	Hospital and convalescent homes	4,543	8	32	1,287	441	3
58	Other health services	158,084	1,382	1,934	44,876	15,275	35
59	Veterinary services	36,965	167	370	11,339	2,398	19
60	Education, libraries, etc.	143,334	1,152	1,215	31,243	21,734	218
61	Welfare, charitable and religious activities	21,924	93	329	3,812	2,033	97
62	Other community services	13,599	28	151	3,056	1,695	42
63	<b>Total health, etc.</b>	<b>1,170,480</b>	<b>9,483</b>	<b>14,196</b>	<b>386,564</b>	<b>153,291</b>	<b>435</b>
	<b>ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-</b>						
64	Entertainment, sport and recreation	476,755	7,788	11,082	126,506	84,348	284
65	Hairdressing	98,582	359	1,022	18,619	5,853	203
66	Hotels, motels and boarding houses	28,045	255	459	8,072	2,089	24
67	Cafes and restaurants	42,188	401	640	9,241	4,005	21
68	Other personal services	202,034	3,437	5,293	42,379	30,026	338
69	<b>Total entertainment, etc.</b>	<b>847,603</b>	<b>12,240</b>	<b>18,496</b>	<b>204,817</b>	<b>126,322</b>	<b>872</b>
70	<b>INDUSTRY NOT STATED</b>	<b>61,015</b>	<b>1,130</b>	<b>1,726</b>	<b>16,428</b>	<b>8,848</b>	<b>619</b>
71	<b>OTHER N.E.I.</b>	<b>326,188</b>	<b>6,538</b>	<b>8,788</b>	<b>93,157</b>	<b>75,322</b>	<b>15</b>
72	<b>OTHER SUBSIDIARIES</b>	<b>21,759,994</b>	<b>629,905</b>	<b>717,545</b>	<b>5,525,069</b>	<b>2,120,167</b>	<b>365,714</b>
73	<b>Total excluding salary and wage earners</b>	<b>64,075,725</b>	<b>1,298,352</b>	<b>1,927,102</b>	<b>15,825,416</b>	<b>8,974,588</b>	<b>735,986</b>
74	<b>All Individuals</b>	<b>163,575,566</b>	<b>1,306,691</b>	<b>2,891,561</b>	<b>38,945,321</b>	<b>33,472,045</b>	<b>740,600</b>

**TABLE 1.8(i) (cont.)**  
**Income year 1987-88**

Gross sales	Cost of sales	Stock on hand at beginning of year	Stock on hand at end of year	Total business receipts		Salaries and wages paid	Interest paid	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	\$'000	\$'000	
2,366	1,835	1,808	2,818	470	11,084	166	16,089	3,675	13,527	2,224	1
14	14	69	91	..	..	1,068	491,240	84,360	111,983	15,158	2
502,223	64,491	96,789	107,358	541,804	23,217	25,992	30,877	39,470	59,446	12,161	3
128,445	5,423	6,707	8,463	151,680	6,118	3,355	7,924	18,855	23,009	7,204	4
459,423	130,320	167,814	179,795	484,744	36,768	25,580	36,622	51,748	73,253	17,180	5
111,330	8,754	14,800	17,101	121,593	3,853	6,104	5,843	9,437	12,704	2,812	6
90,932	4,618	3,718	4,142	93,621	5,535	15,428	8,870	11,064	15,738	2,484	7
22,311	440	513	612	32,782	1,359	1,987	1,267	2,044	1,837	891	8
157,662	43,589	33,682	36,898	195,372	27,387	21,067	20,151	23,585	34,460	9,344	9
24,855	12,701	3,151	3,947	21,245	66,141	18,503	3,581	6,139	10,345	3,199	10
11,653	1,662	758	984	8,693	18,951	4,030	2,248	2,777	3,725	982	11
65,862	4,085	523	810	109,114	12,849	8,423	3,655	8,411	13,194	6,392	12
9	5	35	49	5	7	311	11,104	8,432	12,143	3,124	13
1,574,706	276,090	328,489	360,158	1,760,652	202,185	130,781	132,141	181,962	259,852	65,774	14
6,706	3,223	584	696	17	17,091	773	557	849	1,919	382	15
31,887	17,261	1,020	1,398	170	33,935	5,091	560	861	1,524	263	16
11,115	6,392	1,142	1,567	0	14,582	1,381	235	282	550	92	17
47,863	20,089	4,078	4,202	2	75,178	11,071	1,156	2,213	4,626	731	18
48,617	25,161	3,134	3,694	95	62,953	6,999	1,175	1,866	3,680	640	19
32,823	15,631	1,659	2,121	(2)	45,840	5,512	1,006	1,689	3,210	611	20
22,692	14,253	2,133	2,534	..	23,981	1,931	377	263	284	45	21
17,045	7,251	1,028	1,250	48	21,792	2,369	483	825	1,574	411	22
29,272	16,010	1,716	1,861	219	37,773	5,693	843	971	1,692	377	23
16,347	9,558	1,223	2,032	67	21,854	1,183	383	455	1,142	296	24
22,465	12,594	2,158	2,244	66	30,301	2,618	549	1,127	1,777	678	25
93,067	49,475	9,843	10,633	97	122,214	10,202	2,314	3,112	5,735	1,172	26
373,193	193,676	29,134	33,536	761	490,402	54,051	9,080	13,664	25,794	5,315	27
1,353	1,030	92	98	..	2,588	159	41	58	81	33	28
665,640	561,690	38,317	44,179	6,766	3,185,913	162,683	41,499	85,039	163,300	42,171	29
12,738	8,505	870	890	117	15,190	1,066	311	261	602	170	30
16,754	14,226	437	415	265	19,113	733	138	219	373	173	31
52,682	44,172	6,026	4,855	230	59,087	1,861	773	637	1,566	222	32
302,453	219,642	23,783	28,158	468	361,252	23,346	5,123	5,071	9,968	2,827	33
384,626	286,546	31,117	34,319	1,079	454,643	27,006	6,344	6,188	12,510	3,391	34
1,213,450	784,036	131,658	151,433	1,821	1,265,005	123,520	24,656	9,716	13,156	3,287	35
766,902	580,191	41,904	50,476	1,578	940,601	62,075	13,384	12,022	23,085	6,871	36
97,596	69,799	1,016	1,506	322	101,739	6,929	1,090	1,091	2,172	547	37
577,886	410,172	21,194	20,881	587	618,050	35,419	9,804	9,054	18,269	7,187	38
47,647	36,050	3,849	3,994	4	48,170	2,717	754	529	1,106	336	39
178,800	110,162	25,729	29,504	595	212,507	14,868	4,439	9,010	13,610	2,368	40
95,715	67,364	12,958	13,101	22	102,094	7,262	1,922	1,457	2,080	498	41
1,007,333	663,528	144,946	160,650	1,553	1,080,531	72,197	20,350	16,807	32,827	7,666	42
3,985,330	2,721,303	383,254	431,545	6,481	4,368,697	324,988	76,399	59,686	106,306	28,759	43
103,854	62,734	3,967	4,349	4,882	1,130,514	50,608	37,388	62,516	107,095	37,350	44
37,964	36,274	2,995	5,064	62	64,704	2,256	2,911	982	1,864	512	45
229,116	222,229	75,161	65,522	676	259,643	1,656	9,202	1,162	1,608	573	46
1,741	1,154	364	207	84	42,572	5,759	1,591	2,425	4,461	1,507	47
37,544	18,053	4,652	5,223	683	169,354	36,189	7,357	3,691	7,045	2,405	48
7,098	3,837	384	369	84	168,523	11,880	3,485	4,490	7,954	1,648	49
59,404	35,989	4,104	4,700	380	233,164	21,168	4,936	7,726	12,822	3,065	50
11,169	6,187	2,157	2,940	2,470	751,403	95,394	31,951	11,244	16,736	2,953	51
19,318	8,480	2,437	3,788	591	386,513	72,906	21,713	11,266	16,484	3,934	52
235,701	148,986	17,818	20,355	1,631	805,133	75,349	23,062	31,000	54,280	13,932	53
639,057	481,189	110,071	108,169	6,661	2,881,009	322,558	106,207	73,988	123,251	30,529	54
19,719	7,454	5,719	5,614	8,615	800,075	105,706	32,028	17,840	22,693	6,379	55
34,083	15,451	2,683	3,293	2,387	544,140	68,677	17,856	8,344	12,429	3,336	56
1,160	289	11	30	(8)	15,776	6,376	392	209	493	45	57
96,872	49,702	8,230	10,132	481	280,351	34,894	7,996	7,280	10,973	2,897	58
29,893	14,571	2,540	2,549	786	126,748	22,374	4,212	2,417	3,472	1,037	59
7,057	3,008	929	998	48	93,731	10,176	3,091	7,027	8,941	1,625	60
461	361	25	19	12	19,186	2,450	500	915	1,346	449	61
8,326	4,948	716	712	6	20,946	2,523	521	761	1,637	385	62
197,571	95,783	20,852	23,348	12,328	1,900,953	253,176	66,595	44,793	61,983	16,152	63
98,399	65,503	7,809	9,702	1,585	520,741	42,892	12,523	18,366	32,212	6,985	64
186,366	51,322	9,282	9,939	55	264,642	71,655	5,688	5,961	10,001	2,952	65
108,434	60,891	5,403	5,448	192	139,115	17,549	6,327	3,145	4,950	1,333	66
162,315	80,524	3,770	3,595	69	184,989	30,705	3,564	3,994	7,744	2,470	67
52,861	28,544	3,123	4,073	200	189,883	16,046	4,953	10,622	19,852	4,202	68
608,375	286,784	29,386	32,757	2,102	1,299,370	178,847	33,055	42,089	74,758	17,942	69
31,055	21,207	3,235	3,171	18	61,817	4,711	1,732	1,653	2,896	1,422	70
..	..	..	..	..	1	41	3,818	710	850	164	71
14	56	127	134	5	40	2,234	129,131	24,729	36,190	5,831	72
8,571,495	4,991,325	978,693	1,076,550	1,801,752	15,995,223	1,513,684	1,135,227	682,284	1,088,769	270,375	73
8,573,862	4,993,160	980,501	1,079,368	1,802,222	16,006,308	1,513,851	1,151,317	685,959	1,102,296	272,599	74



**NON-TAXABLE INDIVIDUALS - AUSTRALIA**  
**SELECTED ITEMS BY INDUSTRY**  
(Excludes trustee or manually assessed and issued assessments)

I T E M	Number of taxpayers	Number charged provisional tax	Number informative prov. debit	Net business with income (or loss)		Net partnership and trust income		
				Primary production	Other	Primary production	Other	
M				\$'000	\$'000	\$'000	\$'000	
1								
1	Salary and wage earners . . . . .	824,922	1	17	3	969	(279)	11,008
2	PROPERTY . . . . .	125,633	5	28	..	..	..	..
	PRIMARY PRODUCTION-							
3	Sheep grazing . . . . .	3,482	..	..	(7,019)	388	(542)	1,686
4	Grain growing . . . . .	1,894	..	..	(3,466)	516	(67)	651
5	Cattle grazing . . . . .	9,055	..	..	(38,026)	2,944	(4,431)	4,645
6	Dairying and pigfarming . . . . .	1,030	..	..	(1,516)	42	(154)	293
7	Fruit and vegetable growing . . . . .	1,684	..	..	(4,725)	(64)	(388)	872
8	Sugar cane growing . . . . .	222	..	..	(86)	127	(64)	167
9	Any other primary production . . . . .	4,786	..	..	(2,281)	(1,170)	(5,103)	4,054
10	Services to agriculture . . . . .	1,235	..	..	(1,741)	1,174	(514)	569
11	Forestry and logging . . . . .	325	..	..	(1,434)	239	(212)	662
12	Fishing and hunting . . . . .	1,177	..	..	(256)	273	(285)	152
13	Primary production subsidiaries . . . . .	45,198	..	..	(1)	4	44,929	(14,994)
14	Total primary production . . . . .	70,088	..	..	(81,151)	4,472	33,168	(1,244)
15	MINING . . . . .	257	..	..	(82)	(210)	(275)	(17)
	MANUFACTURING-							
16	Food, beverages and tobacco . . . . .	143	..	..	(29)	(455)	35	35
17	Textiles . . . . .	141	..	..	(27)	148	(12)	20
18	Clothing and footwear . . . . .	1,203	..	..	(1)	535	(6)	116
19	Wood, wood products and furniture . . . . .	559	..	..	(623)	305	(11)	7
20	Paper, paper products, printing and publishing . . . . .	292	..	..	(33)	(377)	(6)	17
21	Chemical, petroleum and coal products . . . . .	43	..	..	(21)	80	(104)	128
22	Non-metallic mineral products . . . . .	310	..	..	(3)	187	(18)	19
23	Basic metal products . . . . .	136	..	..	(67)	61	(2)	12
24	Transport equipment . . . . .	100	..	..	..	7	(1)	3
25	Other machinery and equipment . . . . .	125	..	..	(21)	(232)	8	5
26	Other manufacturing . . . . .	1,090	..	..	(29)	289	(97)	61
27	Total manufacturing . . . . .	4,142	..	..	(854)	547	(214)	423
28	ELECTRICITY, GAS AND WATER . . . . .	8	..	..	..	13	..	..
29	CONSTRUCTION . . . . .	14,108	..	3	(2,914)	27,035	(1,561)	(534)
	WHOLESALE TRADE-							
30	Minerals, metals and chemical wholesalers . . . . .	80	..	..	(6)	111	..	14
31	Wholesale petroleum and petroleum products . . . . .	23	..	..	..	(88)	..	13
32	Farm properties and produce dealers . . . . .	110	..	..	(27)	(39)	4	60
33	Wholesale trade n.e.i. . . . .	1,500	..	..	(538)	(528)	(166)	184
34	Total wholesale trade . . . . .	1,713	..	..	(571)	(544)	(162)	270
	RETAIL TRADE-							
35	Pharmacies . . . . .	926	..	3	(565)	(1,882)	(40)	663
36	Motor vehicle dealers . . . . .	2,559	..	1	(386)	16	(27)	47
37	Butchers . . . . .	196	..	..	(43)	(253)	(137)	9
38	Other food . . . . .	2,682	..	..	(305)	(2,150)	(88)	105
39	Department and general stores . . . . .	198	..	..	3	(414)	6	63
40	Household appliances and hardware . . . . .	1,264	..	..	(206)	(917)	(268)	122
41	Books, newspapers, etc. . . . .	368	..	..	(9)	(631)	(53)	32
42	Other retail trade . . . . .	7,755	1	3	(184)	(11,445)	(649)	479
43	Total retail trade . . . . .	15,948	1	7	(1,695)	(17,676)	(1,256)	1,519
44	TRANSPORT, STORAGE AND COMMUNICATIONS . . . . .	6,279	3	1	(1,080)	3,952	(857)	84
	FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-							
45	Finance and Investment . . . . .	195	..	..	131	(2,539)	(212)	192
46	Share and property traders . . . . .	1,725	..	6	(1,145)	(46,329)	(487)	3,192
47	Insurance . . . . .	218	..	..	(17)	(90)	(76)	(80)
48	Real estate agents and property operators . . . . .	528	..	2	(114)	(2,356)	(316)	(139)
49	Architectural services . . . . .	475	..	..	(3)	1,216	(119)	(83)
50	Consultant engineering, surveying, etc. . . . .	602	..	1	(238)	323	(222)	21
51	Legal services . . . . .	462	..	3	(632)	(181)	(1,490)	759
52	Accounting, auditing and bookkeeping . . . . .	752	..	1	(881)	166	(461)	(438)
53	Other business services . . . . .	7,366	3	..	(1,207)	4,090	(1,875)	(1,516)
54	Total finance, insurance, etc. . . . .	12,323	3	13	(4,106)	(45,700)	(5,257)	1,908
	HEALTH, EDUCATION, WELFARE, ETC., SERVICES-							
55	Medical practice . . . . .	417	..	4	(3,345)	2,946	(618)	(901)
56	Dental practice . . . . .	235	..	1	(559)	(487)	(274)	416
57	Hospital and convalescent homes . . . . .	29	..	..	..	(260)	..	158
58	Other health services . . . . .	882	..	1	(302)	23	(392)	320
59	Veterinary services . . . . .	178	..	..	(505)	(1)	(782)	102
60	Education, libraries, etc. . . . .	2,803	1	..	(30)	3,923	(262)	(23)
61	Welfare, charitable and religious activities . . . . .	1,330	..	1	(2)	2,757	(12)	(3)
62	Other community services . . . . .	314	..	0	(307)	1,007	(17)	2
63	Total health, etc. . . . .	6,188	1	7	(5,052)	9,908	(2,358)	72
	ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-							
64	Entertainment, sport and recreation . . . . .	4,330	2	3	(2,012)	(5,777)	(457)	486
65	Hairdressing . . . . .	3,001	..	..	1	2,721	(166)	(1)
66	Hotels, motels and boarding houses . . . . .	439	..	..	(157)	(1,894)	(196)	31
67	Cafes and restaurants . . . . .	1,129	..	1	(100)	(2,667)	15	137
68	Other personal services . . . . .	3,301	..	1	(151)	3,348	(255)	(524)
69	Total entertainment, etc. . . . .	12,200	2	5	(2,420)	(4,269)	(1,059)	129
70	INDUSTRY NOT STATED . . . . .	614	..	..	(290)	(1,062)	(255)	43
71	OTHER N.E.I. . . . .	1,480	..	..	..	..	(2)	(1)
72	OTHER SUBSIDIARIES . . . . .	145,786	9	76	..	..	(214,387)	185,895
73	Total excluding salary and wage earners . . . . .	416,767	24	144	(100,209)	(23,526)	(194,474)	188,548
74	All individuals . . . . .	1,241,689	25	161	(100,206)	(22,557)	(194,753)	199,556



**TABLE 1.9**  
**Income year 1987-88**

Profit (or loss) from sale of real estate, shares, etc.	Gross, rents, premiums etc.	Investment and property income deductions	Salary and wages in assessable income	Gross dividends -franked	Gross dividends -total	Primary imputation credit	Gross interest	Other income n.e.i.	Income equalisation with-drawals	Net income	I T E M
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
(125)	1,544	5,964	2,795,707	742	1,687	710	64,483	295	..	2,870,934	1
(11,560)	173,311	186,716	283,482	10,999	18,438	10,443	238,331	377	..	535,433	2
(190)	3,034	3,339	13,634	206	361	191	5,116	69	2	13,651	3
47	866	492	4,567	77	151	74	2,143	31	3	5,112	4
230	5,076	4,287	33,244	375	1,035	360	14,436	(514)	4	15,483	5
137	305	250	2,586	23	71	20	732	8	..	2,332	6
(243)	971	696	6,346	60	124	58	1,807	30	..	4,286	7
10	142	36	338	2	20	2	381	2	..	1,049	8
557	4,240	3,532	20,029	223	581	206	6,068	164	17	4,506	9
(48)	477	514	3,289	31	62	29	973	23	..	3,831	10
19	233	452	1,437	6	13	6	374	1	..	965	11
19	600	611	2,663	10	33	9	659	0	2	3,375	12
(679)	7,572	7,014	97,349	913	1,683	889	21,830	507	..	154,657	13
(142)	23,515	21,223	185,482	1,926	4,133	1,844	54,518	322	29	209,246	14
(247)	126	160	746	3	23	7	268	0	..	715	15
(8)	45	39	473	2	34	2	91	3	..	211	16
(6)	62	55	243	4	6	4	44	..	..	428	17
18	384	311	1,555	15	23	14	296	(2)	..	2,682	18
4	258	204	1,062	4	6	4	241	..	..	1,073	19
(16)	136	105	695	5	9	5	165	2	..	539	20
(13)	90	167	68	2	3	2	28	..	..	95	21
..	120	90	589	4	5	4	157	2	..	975	22
(7)	59	78	280	..	1	..	59	..	..	320	23
..	36	22	188	..	4	..	51	..	..	265	24
..	46	30	272	2	3	2	82	..	..	137	25
(2)	415	436	1,968	15	25	14	437	2	..	2,671	26
(29)	1,650	1,537	7,393	53	120	51	1,650	5	..	9,398	27
..	..	..	22	..	..	..	2	..	..	37	28
50	4,665	4,843	27,079	94	183	90	3,887	..	..	53,688	29
..	36	17	123	..	..	..	45	..	..	306	30
(26)	33	19	18	4	12	4	22	..	..	(27)	31
(44)	76	80	204	2	4	2	111	3	..	273	32
1	1,060	1,237	3,876	33	65	32	1,007	(46)	..	3,780	33
(69)	1,206	1,353	4,221	40	82	38	1,185	(43)	..	4,332	34
(17)	544	966	2,149	22	67	21	579	(31)	..	663	35
(152)	1,036	712	4,671	12	33	11	994	(2)	..	5,865	36
..	66	30	426	0	1	..	68	(3)	..	112	37
(16)	1,268	1,381	5,733	19	36	18	875	(38)	..	4,355	38
..	69	65	357	3	3	3	73	1	..	104	39
(34)	923	1,023	2,954	16	28	17	546	2	..	2,229	40
5	249	282	719	12	31	11	297	1	..	450	41
(64)	3,896	3,656	17,324	100	187	96	3,864	45	..	10,477	42
(279)	8,052	8,114	34,334	183	385	176	7,296	(26)	..	24,254	43
64	2,340	2,478	12,399	106	181	101	2,340	21	..	17,599	44
72	226	222	1,284	13	42	12	1,468	11	..	500	45
(151)	2,659	4,026	18,673	492	1,061	471	3,434	74	..	(21,388)	46
(21)	218	252	946	10	11	10	133	(1)	..	783	47
3,469	2,740	5,661	2,309	10	94	9	630	2	..	948	48
(47)	676	1,695	728	16	27	15	259	1	..	988	49
(68)	387	546	1,328	15	49	14	368	1	..	1,478	50
(400)	1,279	2,031	1,633	28	91	27	520	8	..	(260)	51
(555)	1,227	1,673	2,973	81	163	77	583	6	..	1,392	52
(119)	4,691	5,797	16,769	176	510	168	3,467	(49)	..	19,500	53
2,181	14,103	21,902	46,644	841	2,048	804	10,862	54	..	3,943	54
(1,105)	2,698	4,160	2,054	51	100	47	886	(102)	..	(1,422)	55
(302)	664	1,316	983	66	76	63	353	70	..	(203)	56
(1)	38	7	77	2	2	2	27	..	..	35	57
(9)	529	661	2,002	33	56	29	529	2	..	2,142	58
18	143	105	418	10	18	10	134	4	..	(529)	59
(18)	800	791	4,085	57	116	54	1,170	4	..	9,097	60
(24)	361	233	1,233	12	20	12	383	2	..	4,634	61
5	124	168	435	2	9	1	85	1	..	1,177	62
(1,441)	5,358	7,442	11,287	233	397	219	3,566	(19)	..	14,932	63
(2,174)	2,561	3,081	13,811	113	203	107	2,962	16	..	10,160	64
62	873	893	3,747	12	24	11	928	16	..	7,452	65
5	650	740	1,304	12	59	11	422	(5)	..	(433)	66
8	1,512	2,104	2,620	114	152	109	427	5	..	352	67
34	1,067	1,544	6,939	48	86	46	1,606	(2)	..	10,746	68
(2,065)	6,663	8,361	28,422	298	525	285	6,344	30	..	28,276	69
6	373	331	1,868	12	39	11	345	(1)	..	873	70
(210)	1,068	1,679	4,072	159	247	153	1,490	1,165	..	6,380	71
(4,295)	47,514	62,972	257,073	6,101	10,162	5,767	72,944	1,176	24	313,839	72
(18,038)	289,944	329,113	904,524	21,048	36,963	19,990	405,027	3,061	54	1,222,946	73
(18,163)	291,489	335,077	3,700,232	21,790	38,650	20,700	469,510	3,356	54	4,093,880	74

**NON-TAXABLE INDIVIDUALS - AUSTRALIA**  
**SELECTED ITEMS BY INDUSTRY**  
(Excludes trustee or manually assessed and issued assessments)

I T E M			Total	Tax	Pre-	Gross
	Taxable	Imputation	rebates	instalment	scribed	
M	income	credit	and	deductions	payments	sales
	\$'000	\$'000	credits	presented	system	\$'000
					credit	\$'000
1	Salary and wage earners	790	66,691	210,551	1,779	1,258
2	PROPERTY	465,426	10,447	14,439	18,500	19
	PRIMARY PRODUCTION-					
3	Sheep grazing	(16,495)	198	425	2,017	17
4	Grain growing	(10,511)	79	167	609	32
5	Cattle grazing	(25,689)	390	899	4,537	47
6	Dairying and pigfarming	(3,023)	21	127	306	5
7	Fruit and vegetable growing	(2,944)	59	179	1,019	4
8	Sugar cane growing	(1,166)	2	28	33	4
9	Any other primary production	(26,499)	263	445	3,263	57
10	Services to agriculture	(662)	32	147	383	11
11	Forestry and logging	128	6	51	304	13
12	Fishing and hunting	1,429	10	234	325	7
13	Primary production subsidiaries	(109,086)	1,383	5,045	12,458	354
14	Total primary production	(194,517)	2,442	7,748	25,253	552
15	MINING	18	7	70	108	17
	MANUFACTURING-					
16	Food, beverages and tobacco	(40)	2	4	96	1
17	Textiles	308	4	8	28	2
18	Clothing and footwear	2,046	15	59	186	9
19	Wood, wood products and furniture	(96)	7	41	132	8
20	Paper, paper products, printing and publishing	156	7	15	97	2
21	Chemical, petroleum and coal products	21	2	3	4	..
22	Non-metallic mineral products	578	4	18	60	28
23	Basic metal products	98	..	17	29	9
24	Transport equipment	112	..	13	22	..
25	Other machinery and equipment	40	2	4	40	7
26	Other manufacturing	1,637	17	62	229	8
27	Total manufacturing	4,859	58	243	923	73
28	ELECTRICITY, GAS AND WATER	34	..	2	3	1
29	CONSTRUCTION	36,925	102	2,090	2,713	8,444
	WHOLESALE TRADE-					
30	Minerals, metals and chemical wholesalers	154	..	8	17	36
31	Wholesale petroleum and petroleum products	(112)	4	2	1	..
32	Farm properties and produce dealers	(102)	2	8	22	..
33	Wholesale trade n.e.i.	731	46	85	521	10
34	Total wholesale trade	671	53	103	561	46
	RETAIL TRADE-					
35	Pharmacies	(1,254)	25	29	291	13
36	Motor vehicle dealers	2,439	12	238	630	511
37	Butchers	(125)	..	10	71	5
38	Other food	1,688	23	157	775	21
39	Department and general stores	(190)	3	7	38	10
40	Household appliances and hardware	140	21	74	431	13
41	Books, newspapers, etc.	(113)	11	15	81	..
42	Other retail trade	627	116	336	2,247	52
43	Total retail trade	3,212	210	866	4,563	624
44	TRANSPORT, STORAGE AND COMMUNICATIONS	6,959	112	611	1,666	4,681
	FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-					
45	Finance and Investment	(2,791)	27	11	314	7
46	Share and property traders	(30,456)	523	71	4,412	27
47	Insurance	405	10	18	182	1
48	Real estate agents and property operators	(2,686)	11	27	363	3
49	Architectural services	412	16	33	113	159
50	Consultant engineering, surveying, etc.	160	15	46	211	123
51	Legal services	(4,646)	28	14	369	0
52	Accounting, auditing and bookkeeping	(1,695)	86	60	575	2
53	Other business services	5,743	185	498	2,472	863
54	Total finance, insurance, etc.	(35,552)	901	777	9,011	1,186
	HEALTH, EDUCATION, WELFARE, ETC., SERVICES-					
55	Medical practice	(5,594)	50	15	535	..
56	Dental practice	(1,335)	65	7	216	..
57	Hospital and convalescent homes	(4)	2	2	21	..
58	Other health services	1,457	35	47	220	..
59	Veterinary services	(1,509)	10	6	77	53
60	Education, libraries, etc	7,732	57	138	414	9
61	Welfare, charitable and religious activities	4,166	12	60	88	5
62	Other community services	956	3	23	38	9
63	Total health, etc	5,869	232	297	1,607	76
	ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-					
64	Entertainment, sport and recreation	3,513	135	267	2,175	19
65	Hairdressing	5,746	13	121	428	7
66	Hotels, motels and boarding houses	(1,817)	12	19	186	2
67	Cafes and restaurants	(1,236)	109	51	420	14
68	Other personal services	8,438	50	280	799	31
69	Total entertainment, etc.	14,644	319	737	4,009	73
70	INDUSTRY NOT STATED	(4,972)	14	47	286	41
71	OTHER N.E.L.	4,960	153	191	515	..
72	OTHER SUBSIDIARIES	53,975	9,955	18,253	33,245	13,606
73	Total excluding salary and wage earners	362,513	25,005	46,472	102,963	29,439
74	All individuals	3,064,110	25,795	113,164	313,515	31,217



**TABLE 1.9 (cont.)**  
**Income year 1987-88**

Cost of sales	Stock on hand at beginning of year	Stock on hand at end of year	Total business receipts		Salaries and wages paid	Interest paid	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	\$'000	
895	673	1,048	299	2,878	34	2,084	527	1,329	374	1
12	4	13	..	..	147	52,710	10,399	12,266	2,403	2
21,279	25,753	29,621	115,341	6,177	5,869	21,156	11,937	14,126	3,586	3
3,698	3,136	3,978	50,910	2,781	1,498	9,118	8,933	7,653	2,713	4
56,286	66,817	70,629	175,405	13,091	8,637	26,317	22,138	21,194	7,115	5
4,658	5,765	6,559	34,484	1,160	1,638	4,433	3,286	3,850	926	6
2,604	1,560	1,642	36,727	3,415	5,320	5,790	4,390	7,527	6,477	7
543	152	163	11,335	1,033	1,023	1,272	905	769	387	8
14,631	18,767	19,561	81,646	9,405	7,804	14,965	12,058	14,744	3,365	9
3,609	1,393	1,880	7,232	15,159	2,680	1,832	3,297	3,648	1,231	10
1,051	545	494	1,755	5,903	944	827	1,020	849	450	11
1,155	209	254	21,053	2,805	2,094	1,913	4,284	6,865	1,851	12
2	5	18	1	6	6	2,062	1,061	1,184	369	13
109,515	124,103	134,798	535,888	60,933	37,512	89,685	73,308	82,406	28,469	14
813	337	558	(57)	5,047	760	305	575	1,383	500	15
6,095	435	799	35	15,798	2,924	350	457	931	191	16
1,464	395	478	3	3,159	345	100	121	147	21	17
10,757	2,389	3,207	..	25,918	4,566	881	979	1,924	394	18
8,637	1,864	2,643	481	18,627	2,588	1,401	863	2,955	249	19
3,114	680	744	39	8,138	827	300	444	683	165	20
1,861	325	345	40	3,421	283	101	74	52	28	21
1,644	400	436	10	5,326	429	276	423	509	177	22
5,357	739	768	34	10,135	1,013	298	283	438	85	23
1,487	238	204	..	3,241	226	75	151	184	94	24
2,126	379	373	20	4,229	354	157	373	393	128	25
13,799	3,397	3,763	21	27,050	2,169	947	1,126	1,805	486	26
56,340	11,241	13,761	684	125,042	15,724	4,886	5,292	10,022	2,017	27
50	..	3	..	132	4	4	7	14	2	28
89,930	13,556	13,708	3,003	294,492	21,421	12,395	14,052	23,282	6,453	29
2,031	177	208	2	4,363	443	198	127	270	69	30
3,590	95	110	..	4,125	142	31	24	3	..	31
4,248	748	783	59	8,711	694	346	198	259	206	32
43,689	6,949	7,803	349	72,020	3,757	2,287	1,584	2,546	923	33
53,558	7,969	8,904	410	89,219	5,036	2,862	1,933	3,078	1,198	34
61,998	11,885	13,123	336	90,830	10,557	3,359	779	1,704	789	35
129,343	14,674	14,715	803	194,161	14,255	4,938	3,453	6,495	1,945	36
18,833	440	422	97	25,801	1,727	479	414	742	520	37
124,551	10,363	9,693	693	189,433	11,682	5,822	5,213	10,145	3,572	38
19,101	1,847	2,456	21	24,247	1,115	476	634	589	181	39
36,450	11,021	11,787	207	61,344	4,221	2,353	4,765	5,459	1,075	40
15,293	3,087	3,316	26	21,993	1,233	705	394	688	293	41
225,032	63,132	63,860	593	346,268	22,292	11,141	7,803	13,740	4,150	42
630,600	116,450	119,372	2,776	954,076	67,082	29,273	23,454	39,562	12,525	43
26,324	2,914	2,605	2,729	242,485	16,322	14,232	20,603	33,464	13,300	44
3,989	1,043	653	253	6,582	222	422	192	176	204	45
157,329	58,979	35,408	1,148	138,374	508	5,233	533	907	197	46
487	237	214	24	3,579	506	272	254	555	128	47
6,767	1,792	1,556	100	29,616	5,863	4,307	694	1,455	411	48
1,485	227	359	3	8,880	1,184	691	411	471	74	49
5,075	811	966	14	18,191	2,941	1,060	1,147	1,412	217	50
978	478	287	622	44,156	9,258	4,693	1,043	1,976	203	51
1,920	625	891	404	32,364	6,542	4,192	1,232	2,208	364	52
39,269	8,955	8,572	591	125,545	12,961	7,697	6,957	10,690	3,143	53
217,298	73,149	48,905	3,158	407,287	39,984	28,567	12,464	19,849	4,945	54
1,061	943	804	1,455	39,612	8,710	4,743	1,467	1,581	704	55
2,047	547	399	261	23,374	3,931	1,758	834	1,050	237	56
158	72	14	..	3,459	1,952	158	74	69	29	57
3,232	841	771	63	15,561	1,917	1,007	883	1,407	312	58
961	269	224	275	13,930	2,405	687	468	742	228	59
1,476	495	595	20	23,622	2,229	1,196	2,264	3,171	662	60
315	29	6	..	9,461	633	720	599	929	111	61
1,673	449	418	509	5,562	691	238	331	466	255	62
10,923	3,646	3,230	2,583	134,579	22,469	10,508	6,921	9,415	2,536	63
19,809	2,602	2,606	418	117,575	7,598	4,063	5,597	8,143	1,838	64
16,507	3,257	3,850	55	74,965	21,637	2,598	2,898	5,141	1,407	65
14,749	1,493	1,255	148	35,885	5,113	3,966	1,620	2,621	809	66
33,488	2,634	2,322	52	70,008	10,924	3,097	2,621	5,523	1,718	67
8,807	1,979	2,080	87	47,770	3,396	2,127	3,341	6,059	1,425	68
93,360	11,964	12,112	759	346,203	48,667	15,852	16,078	27,487	7,198	69
7,698	1,750	1,957	1,053	23,246	959	1,014	735	812	504	70
..	..	..	..	..	..	658	58	52	11	71
19	31	61	8	25	143	15,227	2,950	2,854	803	72
1,296,441	367,114	359,988	552,995	2,682,766	276,232	278,176	188,828	265,946	82,865	73
1,297,336	367,787	361,036	553,294	2,685,643	276,266	280,261	189,355	267,275	83,240	74



**TAXABLE AND NON-TAXABLE INDIVIDUALS  
BUSINESS INCOME BY FINE INDUSTRY CLASSIFICATION**  
(Excludes salary and wage earners, property income recipients, subsidiary returns  
and trustee or manually assessed and issued assessments)

**TABLE 1.10**  
**Income year 1987-88**

Industry	Non-taxable		Taxable			
	Number	Total business receipts	Net business income	Number	Total business receipts	Net business income
		\$'000	\$'000		\$'000	\$'000
<b>PRIMARY PRODUCTION -</b>						
Sheep grazing . . . . .	3,482	121,517	(6,631)	15,786	565,022	154,144
<b>Grain growing (incl. oilseed growing) -</b>						
Wheat growing . . . . .	1,305	31,127	(1,021)	5,890	114,136	44,895
Other cereal grain growing . . . . .	439	15,427	(830)	1,499	34,005	9,715
Oil seeds growing . . . . .	150	7,136	(1,099)	253	9,657	774
<b>Total . . . . .</b>	<b>1,894</b>	<b>53,691</b>	<b>(2,950)</b>	<b>7,642</b>	<b>157,798</b>	<b>55,384</b>
Cattle grazing . . . . .	9,055	188,496	(35,082)	27,600	521,512	18,730
<b>Dairying and pigfarming -</b>						
Dairying . . . . .	458	19,469	331	1,944	96,533	24,284
Pigfarming . . . . .	572	16,174	(1,805)	1,188	28,914	3,040
<b>Total . . . . .</b>	<b>1,030</b>	<b>35,643</b>	<b>(1,474)</b>	<b>3,132</b>	<b>125,446</b>	<b>27,325</b>
<b>Fruit and vegetable growing -</b>						
Grape growing, vineyard operation . . . . .	116	4,605	(1,010)	711	7,341	(3,503)
Plantation fruit growing . . . . .	237	3,765	(1,032)	875	10,812	(1,990)
Other fruit . . . . .	669	10,763	(1,837)	2,372	35,093	(511)
Vegetable growing . . . . .	662	21,009	(910)	1,834	45,911	7,563
<b>Total . . . . .</b>	<b>1,684</b>	<b>40,142</b>	<b>(4,789)</b>	<b>5,792</b>	<b>99,156</b>	<b>1,559</b>
Cane growing . . . . .	222	12,368	40	671	34,141	7,587
<b>Other primary production -</b>						
Agricultural crops n.e.i. . . . .	455	11,406	(943)	1,320	27,915	3,798
Poultry, meat and egg sales . . . . .	87	3,959	(352)	287	17,438	1,264
Nurseries . . . . .	232	5,922	(623)	639	13,968	(1,368)
Stud farms (horses) . . . . .	267	5,724	(4,846)	826	7,586	(7,170)
Other animal breeding . . . . .	404	6,477	(3,657)	1,420	12,130	(4,462)
Other primary production n.e.i. . . . .	3,341	57,562	(13,630)	11,233	143,722	12,097
<b>Total . . . . .</b>	<b>4,786</b>	<b>91,051</b>	<b>(24,050)</b>	<b>15,725</b>	<b>222,758</b>	<b>4,161</b>
<b>Services to agriculture -</b>						
Sheep shearing services . . . . .	92	3,310	77	686	20,124	3,618
Aerial agricultural services . . . . .	9	154	(62)	25	821	137
Crop harvesting, fruit picking, cane cutting services . . . . .	69	2,411	(87)	186	5,642	397
Other services to agriculture . . . . .	1,065	16,516	(495)	3,760	60,798	10,214
<b>Total . . . . .</b>	<b>1,235</b>	<b>22,391</b>	<b>(567)</b>	<b>4,657</b>	<b>87,386</b>	<b>14,366</b>
<b>Forestry -</b>						
Forestry and services to forestry . . . . .	183	2,540	(1,320)	1,177	9,296	(4,537)
Logging . . . . .	142	5,118	124	477	18,349	4,417
<b>Total . . . . .</b>	<b>325</b>	<b>7,658</b>	<b>(1,196)</b>	<b>1,654</b>	<b>27,644</b>	<b>(120)</b>
<b>Fishing, hunting and trapping -</b>						
Fishing . . . . .	986	20,770	(15)	3,419	111,935	50,176
Oyster farming . . . . .	53	1,589	(153)	172	3,984	822
Hunting and trapping . . . . .	138	1,499	185	424	6,043	1,223
<b>Total . . . . .</b>	<b>1,177</b>	<b>23,858</b>	<b>17</b>	<b>4,015</b>	<b>121,963</b>	<b>52,221</b>
<b>MINING -</b>						
Metallic minerals . . . . .	36	482	(38)	83	1,246	472
Coal, oil and gas . . . . .	8	107	(95)	116	881	(291)
Construction metals and other non-metallic minerals . . . . .	119	2,415	29	196	4,682	1,295
Services to mining . . . . .	94	1,986	(189)	410	10,299	3,757
<b>Total . . . . .</b>	<b>257</b>	<b>4,990</b>	<b>(292)</b>	<b>805</b>	<b>17,109</b>	<b>5,233</b>
<b>MANUFACTURING -</b>						
<b>Textiles -</b>						
Household textiles and textile floor coverings . . . . .	32	583	38	87	6,073	761
Other textiles . . . . .	109	2,579	83	262	8,509	1,864
<b>Total . . . . .</b>	<b>141</b>	<b>3,162</b>	<b>121</b>	<b>349</b>	<b>14,582</b>	<b>2,625</b>
<b>Clothing and footwear -</b>						
Knitwear and other knitted goods . . . . .	109	1,640	149	217	9,278	1,938
Other clothing . . . . .	1,042	22,411	532	2,153	62,837	13,860
Footwear manufacturing . . . . .	52	1,867	(148)	105	3,065	844
<b>Total . . . . .</b>	<b>1,203</b>	<b>25,918</b>	<b>533</b>	<b>2,475</b>	<b>75,180</b>	<b>16,642</b>

**TAXABLE AND NON-TAXABLE INDIVIDUALS  
BUSINESS INCOME BY FINE INDUSTRY CLASSIFICATION**  
(Excludes salary and wage earners, property income recipients, subsidiary returns  
and trustee or manually assessed and issued assessments)

**TABLE 1.10 (cont.)  
Income year 1987-88**

Industry	Non-taxable		Taxable			
	Number	Total business receipts \$'000	Net business income \$'000	Number	Total business receipts \$'000	Net business income \$'000
<b>MANUFACTURING (cont.) -</b>						
<b>Food, beverages and tobacco -</b>						
Meat products . . . . .	13	5,857	(222)	31	2,469	584
Poultry products . . . . .	4	414	(8)	6	4,307	597
Milk products . . . . .	6	279	17	11	1,080	128
Fruit products . . . . .	6	115	9	8	633	68
Vegetable products . . . . .	2	15	3	5	149	24
Margarine, oil and fats . . . . .	*	*	*	*	*	*
Flour milling and cereal food production . . . . .	3	24	(17)	2	14	10
Bakeries, cakes and pastry manufacturing . . . . .	58	4,802	4	156	15,022	1,696
Processed seafoods . . . . .	1	327	22	8	481	99
Other food manufacturing . . . . .	38	3,479	(254)	80	8,112	329
Soft drinks, cordials and syrups . . . . .	5	212	(32)	18	738	85
Manufacture of beer . . . . .	*	*	*	*	*	*
Manufacture of other alcoholic beverages . . . . .	2	144	7	15	523	(21)
Manufacture of tobacco products . . . . .	5	165	(12)	6	471	124
<b>Total . . . . .</b>	<b>143</b>	<b>15,833</b>	<b>(484)</b>	<b>348</b>	<b>34,105</b>	<b>3,730</b>
<b>Wood, wood products and furniture -</b>						
Timber mills . . . . .	98	4,779	(440)	247	11,752	1,949
Joinery and cabinet making, furniture making and upholstering . . . . .	285	7,890	331	845	38,534	7,238
Other . . . . .	176	6,440	(208)	431	12,763	2,079
<b>Total . . . . .</b>	<b>559</b>	<b>19,109</b>	<b>(317)</b>	<b>1523</b>	<b>63,048</b>	<b>11,266</b>
<b>Paper, paper products, printing and publishing -</b>						
Paper and paper products . . . . .	25	872	34	108	3,170	727
Newspaper and magazine printing and publishing . . . . .	47	1,394	(133)	219	13,350	1,798
Book publishing . . . . .	34	1,111	(128)	157	4,432	400
Other publishing . . . . .	32	548	(81)	168	4,794	814
Other printing . . . . .	151	4,218	(108)	553	19,979	3,569
Stationery manufacturing . . . . .	3	33	5	6	114	(51)
<b>Total . . . . .</b>	<b>292</b>	<b>8,177</b>	<b>(410)</b>	<b>1211</b>	<b>45,838</b>	<b>7,256</b>
<b>Chemical products -</b>						
Cosmetics and toilet products . . . . .	4	48	5	39	1,173	123
Pharmaceutical and veterinary products . . . . .	4	1,023	33	48	16,187	1,237
Petroleum refining, petroleum and coal products . . . . .	5	94	(8)	58	540	9
Paints . . . . .	8	131	(6)	14	1,666	209
Pesticides . . . . .	1	7	(6)	4	307	3
Other . . . . .	21	2,159	41	73	4,107	653
<b>Total . . . . .</b>	<b>43</b>	<b>3,461</b>	<b>58</b>	<b>236</b>	<b>23,980</b>	<b>2,233</b>
<b>Non-metallic minerals -</b>						
Glass products . . . . .	37	701	8	97	5,227	908
Ceramic products . . . . .	174	1,958	68	376	6,155	1,357
Cement and concrete products . . . . .	17	636	1	41	2,952	369
Other . . . . .	82	2,041	108	241	7,505	1,339
<b>Total . . . . .</b>	<b>310</b>	<b>5,336</b>	<b>185</b>	<b>755</b>	<b>21,839</b>	<b>3,973</b>
<b>Basic metal products -</b>						
Basic metal products . . . . .	44	4,515	2	235	16,216	2,647
Fabricated metal products . . . . .	92	5,654	(8)	407	21,776	4,504
<b>Total . . . . .</b>	<b>136</b>	<b>10,170</b>	<b>(6)</b>	<b>642</b>	<b>37,992</b>	<b>7,152</b>
<b>Transport equipment -</b>						
Caravan and trailer manufacturing . . . . .	11	442	(71)	25	3,342	415
Motor vehicles and parts . . . . .	13	241	(40)	50	3,060	421
Ships and boats . . . . .	64	1,967	115	273	10,560	3,308
Aircraft . . . . .	4	123	20	26	3,452	166
Other transport equipment . . . . .	8	468	(16)	41	1,508	272
<b>Total . . . . .</b>	<b>100</b>	<b>3,241</b>	<b>7</b>	<b>415</b>	<b>21,921</b>	<b>4,581</b>

**TAXABLE AND NON-TAXABLE INDIVIDUALS  
BUSINESS INCOME BY FINE INDUSTRY CLASSIFICATION**  
(Excludes salary and wage earners, property income recipients, subsidiary returns  
and trustee or manually assessed and issued assessments)

**TABLE 1.10 (cont.)**  
**Income year 1987-88**

Industry	Non-taxable		Taxable			
	Number	Total business receipts \$'000	Net business income \$'000	Number	Total business receipts \$'000	Net business income \$'000
<b>MANUFACTURING (cont.) -</b>						
<b>Other machinery and equipment -</b>						
Photographic and optical goods, photographic processing . . . . .	20	648	(179)	95	3,424	503
Professional and scientific equipment . . . . .	1	87	(35)	26	1,156	151
Computer manufacturing . . . . .	6	55	13	48	1,432	111
Appliances and electrical, equipment n.e.i. . . . .	25	675	(11)	127	5,674	1,058
Industrial machinery and equipment . . . . .	20	1,101	(18)	109	6,933	1,000
Other . . . . .	53	1,683	(24)	278	11,748	2,127
<b>Total . . . . .</b>	<b>125</b>	<b>4,249</b>	<b>(253)</b>	<b>683</b>	<b>30,366</b>	<b>4,949</b>
<b>All other manufacturing -</b>						
Advertising signs, signwriting and ticket writing . . . . .	181	2,893	347	831	20,507	7,761
Jewellery manufacturing . . . . .	137	2,913	(6)	467	21,418	4,566
Sporting equipment manufacturing . . . . .	24	1,033	..	84	2,538	521
Leather products . . . . .	64	1,190	106	149	6,901	1,008
Rubber products . . . . .	..	..	..	10	962	104
Plastic and related products . . . . .	16	609	(65)	75	4,905	895
Ophthalmic articles . . . . .	..	..	..	14	728	111
Other . . . . .	668	18,432	(122)	1,777	64,351	11,314
<b>Total . . . . .</b>	<b>1,090</b>	<b>27,070</b>	<b>260</b>	<b>3,407</b>	<b>122,311</b>	<b>26,280</b>
<b>ELECTRICITY, GAS AND WATER -</b>						
Electricity . . . . .	2	20	..	36	888	243
Gas . . . . .	3	42	8	14	1,422	173
Water, sewerage and drainage . . . . .	3	70	4	8	279	52
<b>Total . . . . .</b>	<b>8</b>	<b>132</b>	<b>13</b>	<b>58</b>	<b>2,588</b>	<b>467</b>
<b>CONSTRUCTION -</b>						
House construction . . . . .	276	15,688	30	1,884	118,732	25,961
Other residential construction . . . . .	30	1,380	16	219	12,938	2,888
Non-residential . . . . .	35	783	64	317	13,179	3,331
Building n.e.i. . . . .	1,227	52,450	208	8,364	376,870	100,677
Concreting . . . . .	293	6,986	739	3,308	109,620	41,743
Bricklaying . . . . .	798	8,256	2,219	11,092	231,215	140,627
Roof tiling . . . . .	177	2,107	513	2,106	61,077	30,129
Floor and wall tiling . . . . .	214	2,068	676	2,183	58,384	31,006
Construction welding and steel erection . . . . .	163	3,801	329	2,230	45,827	24,158
Plumbing . . . . .	653	17,081	1,141	6,983	246,844	84,984
Electrical work . . . . .	602	14,677	860	6,199	190,715	60,755
Heating and air conditioning installation . . . . .	44	1,129	133	364	12,642	4,121
Plastering . . . . .	348	4,637	779	5,020	125,754	67,165
Carpentry . . . . .	1,857	32,905	4,497	21,770	500,163	262,470
Painting . . . . .	1,288	16,205	3,697	10,925	248,707	130,570
Earthmoving and dredging . . . . .	273	14,273	(85)	1,370	62,435	18,176
Other special trades . . . . .	3,525	62,376	5,989	23,299	482,504	217,237
Non-building construction n.e.i. . . . .	2,305	40,695	2,316	13,664	295,073	122,324
<b>Total . . . . .</b>	<b>14,108</b>	<b>297,495</b>	<b>24,121</b>	<b>121,297</b>	<b>3,192,679</b>	<b>1,368,320</b>
<b>WHOLESALE TRADE AND RETAIL TRADE -</b>						
<b>Minerals, metals and chemical wholesalers -</b>						
Scrap metal, iron and steel merchants . . . . .	44	2,450	60	112	11,922	1,419
Other . . . . .	36	1,915	44	98	3,385	673
<b>Total . . . . .</b>	<b>80</b>	<b>4,365</b>	<b>105</b>	<b>210</b>	<b>15,308</b>	<b>2,092</b>
<b>Wholesaling petroleum and petroleum productions -</b>						
Petroleum . . . . .	15	2,103	(70)	107	13,548	217
Petroleum products . . . . .	8	2,021	(18)	52	5,829	369
<b>Total . . . . .</b>	<b>23</b>	<b>4,125</b>	<b>(88)</b>	<b>159</b>	<b>19,378</b>	<b>586</b>



**TAXABLE AND NON-TAXABLE INDIVIDUALS  
BUSINESS INCOME BY FINE INDUSTRY CLASSIFICATION**  
(Excludes salary and wage earners, property income recipients, subsidiary returns  
and trustee or manually assessed and issued assessments)

**TABLE 1.10 (cont.)**  
**Income year 1987-88**

Industry	Non-taxable			Taxable		
	Number	Total business receipts \$'000	Net business income \$'000	Number	Total business receipts \$'000	Net business income \$'000
<b>WHOLESALE TRADE AND RETAIL TRADE (cont.) -</b>						
<b>Farm properties and produce dealers -</b>						
Wool brokers, buyers and merchants, stock and station agents . . . . .	42	4,087	89	228	24,158	2,440
Farm produce wholesalers n.e.i. . . . .	68	4,683	(155)	185	35,158	1,586
<b>Total</b> . . . . .	110	8,770	(66)	413	59,316	4,025
<b>Wholesale trade n.e.i. -</b>						
Builders hardware dealers . . . . .	32	1,808	(10)	126	32,809	2,088
Machinery and equipment wholesalers . . . . .	41	9,409	541	215	21,762	2,128
Meat wholesalers . . . . .	13	3,730	(5)	35	13,944	492
Fish wholesalers . . . . .	24	1,035	(18)	60	11,113	675
Smallgoods and dairy produce wholesalers . . . . .	12	979	5	35	5,954	370
Fruit and vegetable wholesalers . . . . .	31	4,929	22	65	11,999	799
Grocery and other food wholesalers . . . . .	33	4,547	5	108	21,215	1,080
Beer, wine and spirits wholesalers . . . . .	7	289	(34)	14	1,232	115
Tobacco wholesalers . . . . .	4	321	..	28	3,875	180
Textile wholesalers . . . . .	12	276	(6)	47	10,086	643
Clothing and footwear wholesalers . . . . .	54	2,326	(179)	128	12,234	1,275
Household goods and appliance wholesalers . . . . .	47	1,252	26	118	5,488	714
Computers wholesaling, installation, repair, maintenance and servicing . . . . .	32	840	(20)	208	12,682	1,200
Wholesalers n.e.i. . . . .	1,158	40,628	(1,392)	3,889	197,328	27,882
<b>Total</b> . . . . .	1,500	72,369	(1,066)	5,076	361,720	39,642
<b>Pharmacies -</b>						
Chemists and cosmetic retailers . . . . .	247	84,686	(2,475)	3,130	1,246,170	104,495
Avon representatives etc . . . . .	679	6,480	28	1,900	20,655	998
<b>Total</b> . . . . .	926	91,166	(2,446)	5,030	1,266,825	105,493
<b>Motor vehicles, service stations etc. -</b>						
Motor vehicle dealers . . . . .	186	33,736	(627)	743	190,669	7,528
Motor cycle dealers . . . . .	42	2,883	(122)	110	26,898	1,420
Service stations . . . . .	161	52,437	(441)	559	221,661	7,700
Tyre and battery retailers . . . . .	26	4,129	15	114	18,909	1,261
Motor vehicle accessories . . . . .	103	5,170	(231)	369	33,479	3,832
Automotive electricians . . . . .	179	11,936	119	963	49,692	9,622
Motor radiator services . . . . .	25	1,033	23	92	6,888	1,319
Motor engineers and repairers n.e.i. . . . .	894	41,079	711	4,430	200,365	41,940
Smash repairers . . . . .	450	20,623	465	1,880	93,126	20,504
Towing services . . . . .	29	727	47	124	4,266	1,048
Motor vehicle wreckers . . . . .	39	1,914	28	106	12,531	1,442
Boat and caravan dealers . . . . .	49	3,419	(163)	190	12,234	1,093
Other . . . . .	376	15,877	(193)	1,629	71,461	12,019
<b>Total</b> . . . . .	2,559	194,964	(370)	11,309	942,179	110,728
<b>Butchers</b> . . . . .	196	25,898	(296)	628	102,062	6,921
<b>Other food -</b>						
Grocery supermarkets . . . . .	105	14,045	(137)	244	58,104	2,661
Fruit and vegetable stores . . . . .	185	12,840	38	436	53,381	3,723
All fast food establishments . . . . .	883	52,683	(1,199)	1,427	122,574	9,474
Fresh seafood retailers . . . . .	66	6,221	(99)	123	14,555	893
Bread vendors . . . . .	91	6,321	191	579	53,088	6,595
Milk vendors . . . . .	186	18,222	134	789	112,823	7,778
Delicatessens . . . . .	173	14,888	(320)	285	40,239	2,116
Health food retailers . . . . .	120	6,171	(68)	186	14,588	1,341
Liquor retailers . . . . .	16	4,778	(219)	51	12,190	820
Bread and cake stores . . . . .	110	7,493	(294)	205	21,017	2,020
Other food retailing . . . . .	747	46,463	(480)	1,611	116,079	9,351
<b>Total</b> . . . . .	2,682	190,126	(2,455)	5,936	618,637	46,773
<b>Department and general stores -</b>						
Department stores . . . . .	8	740	(69)	13	1,297	119
General stores . . . . .	190	23,529	(342)	332	46,876	2,889
<b>Total</b> . . . . .	198	24,268	(411)	345	48,174	3,009

**TAXABLE AND NON-TAXABLE INDIVIDUALS  
BUSINESS INCOME BY FINE INDUSTRY CLASSIFICATION**  
(Excludes salary and wage earners, property income recipients, subsidiary returns  
and trustee or manually assessed and issued assessments)

**TABLE 1.10 (cont.)  
Income year 1987-88**

Industry	Non-taxable			Taxable		
	Number	Total business receipts	Net business income	Number	Total business receipts	Net business income
		\$'000	\$'000		\$'000	\$'000
<b>WHOLESALE TRADE AND RETAIL TRADE (cont.)-</b>						
<b>Household appliances and hardware -</b>						
Sales, hire and repair of household appliances . . . . .	155	6,213	65	589	30,770	4,325
Electrical appliance repairs n.e.i. . . . .	146	8,090	265	679	29,165	5,279
Domestic hardware stores . . . . .	61	6,410	(52)	197	22,383	1,862
Locks and keys . . . . .	30	658	23	88	3,484	893
Jewellers and watchmakers . . . . .	230	8,705	49	692	41,079	7,050
Musical instruments and records . . . . .	77	5,419	(459)	220	18,941	1,685
Video tape hire, lease or rental . . . . .	166	10,010	(696)	329	23,157	2,386
Other . . . . .	399	16,046	(319)	1,578	44,124	3,851
<b>Total . . . . .</b>	<b>1,264</b>	<b>61,550</b>	<b>(1,123)</b>	<b>4,372</b>	<b>213,102</b>	<b>27,332</b>
<b>Books, newspapers etc -</b>						
Newsagents . . . . .	83	13,022	(359)	260	59,204	3,438
Stationers . . . . .	15	1,697	(15)	51	6,598	680
Book sellers . . . . .	153	4,168	(201)	416	18,180	1,900
Other . . . . .	117	3,131	(65)	333	18,134	2,085
<b>Total . . . . .</b>	<b>368</b>	<b>22,019</b>	<b>(640)</b>	<b>1,060</b>	<b>102,116</b>	<b>8,103</b>
<b>All other retail trade -</b>						
Furniture retailers and carpet shops . . . . .	97	8,540	(251)	322	47,225	3,741
Clothing stores . . . . .	812	60,572	(3,296)	1,387	151,046	10,823
Custom tailoring and dressmaking . . . . .	531	8,650	427	960	25,287	5,760
Footwear stores . . . . .	60	4,444	(276)	138	15,297	1,438
Shoe repairs . . . . .	44	1,354	124	206	6,618	2,050
Fabrics and household textiles . . . . .	199	10,812	(367)	350	29,183	2,703
Photographic equipment stores . . . . .	34	1,772	(125)	112	10,846	713
Sports and toy stores, hire of sports equipment . . . . .	212	17,114	(403)	512	53,944	4,264
Antiques and secondhand goods . . . . .	374	13,485	(87)	810	60,325	5,627
Nursery stock . . . . .	300	6,853	(255)	632	26,170	2,360
Florists . . . . .	365	18,473	(267)	690	47,342	4,338
Other . . . . .	4,727	194,792	(6,852)	12,171	608,802	47,312
<b>Total . . . . .</b>	<b>7,755</b>	<b>346,861</b>	<b>(11,630)</b>	<b>18,290</b>	<b>1,082,084</b>	<b>91,131</b>
<b>TRANSPORT AND STORAGE -</b>						
<b>Road transport -</b>						
Long distance freight . . . . .	855	70,986	(244)	4,794	227,232	72,062
Short distance freight . . . . .	2,720	77,097	2,818	17,125	488,400	202,507
Furniture removal services . . . . .	51	3,559	96	249	11,174	3,063
Bus transport . . . . .	166	9,214	(354)	672	26,946	6,341
Taxi cab services . . . . .	1,431	30,462	3,299	7,726	200,339	75,733
Other road transport . . . . .	62	1,452	(4)	265	6,720	2,399
Motor vehicle hire . . . . .	152	4,472	(209)	1,077	20,394	4,356
Parking services . . . . .	3	357	8	23	583	162
Other services to road transport n.e.i . . . . .	425	19,710	(742)	1,917	63,767	21,641
<b>Total . . . . .</b>	<b>5,865</b>	<b>217,309</b>	<b>4,667</b>	<b>33,848</b>	<b>1,045,554</b>	<b>388,264</b>
<b>Water transport -</b>						
Water transport excluding charter and hire . . . . .	6	763	(16)	28	1,040	190
Charter, lease and hire . . . . .	89	3,621	(1,135)	270	6,346	(470)
Stevedoring services . . . . .	..	..	..	7	103	52
Shipping agents . . . . .	6	1,822	(6)	29	2,488	116
<b>Total . . . . .</b>	<b>101</b>	<b>6,206</b>	<b>(1,157)</b>	<b>334</b>	<b>9,977</b>	<b>(112)</b>
<b>Air transport -</b>						
Air transport excluding flying schools . . . . .	60	2,524	(347)	315	9,357	448
Flying schools . . . . .	12	359	(42)	66	956	64
<b>Total . . . . .</b>	<b>72</b>	<b>2,883</b>	<b>(389)</b>	<b>381</b>	<b>10,313</b>	<b>512</b>
<b>Other transport . . . . .</b>	<b>21</b>	<b>1,571</b>	<b>(136)</b>	<b>72</b>	<b>2,285</b>	<b>258</b>
<b>Services to transport -</b>						
Services to transport . . . . .	41	2,204	(32)	204	11,253	1,501
Travel agency services . . . . .	103	14,409	(226)	327	47,824	3,160
<b>Total . . . . .</b>	<b>144</b>	<b>16,613</b>	<b>(258)</b>	<b>531</b>	<b>59,077</b>	<b>4,661</b>

**TAXABLE AND NON-TAXABLE INDIVIDUALS  
BUSINESS INCOME BY FINE INDUSTRY CLASSIFICATION**  
(Excludes salary and wage earners, property income recipients, subsidiary returns  
and trustee or manually assessed and issued assessments)

**TABLE 1.10 (cont.)  
Income year 1987-88**

Industry	Non-taxable		Taxable			
	Number	Total business receipts	Net business income	Number	Total business receipts	Net business income
		\$'000	\$'000		\$'000	\$'000
<b>TRANSPORT AND STORAGE (cont.) -</b>						
Storage . . . . .	1	4	(2)	25	1,335	198
<b>COMMUNICATIONS . . . . .</b>	<b>75</b>	<b>627</b>	<b>147</b>	<b>337</b>	<b>6,854</b>	<b>2,490</b>
<b>FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -</b>						
<b>Banking -</b>						
Trading and savings banks . . . . .	1	44	(22)	16	975	68
Merchant banks . . . . .	1	4	(1)	9	358	(23)
Other . . . . .	4	23	..	46	1,974	580
<b>Total . . . . .</b>	<b>6</b>	<b>71</b>	<b>(24)</b>	<b>71</b>	<b>3,308</b>	<b>626</b>
<b>Investment companies . . . . .</b>	<b>16</b>	<b>643</b>	<b>(222)</b>	<b>69</b>	<b>3,016</b>	<b>610</b>
<b>Finance and investment -</b>						
Building societies . . . . .	3	56	2	3	2,199	99
Credit unions . . . . .	..	..	..	7	618	46
Money market dealers . . . . .	15	281	(187)	96	10,138	1,184
Leasing of plant, equipment, etc . . . . .	24	158	(57)	166	2,138	505
Financiers . . . . .	25	1,311	(92)	139	4,417	1,574
<b>Total . . . . .</b>	<b>67</b>	<b>1,806</b>	<b>(335)</b>	<b>411</b>	<b>19,510</b>	<b>3,409</b>
<b>Other investment and services to finance investment -</b>						
Unit trusts (investment type) . . . . .	1	17	(224)	28	691	118
Land trusts and mutual funds . . . . .	3	..	(47)	6	33	(1)
Services to finance and investment . . . . .	124	5,011	(1,802)	682	44,533	7,616
<b>Total . . . . .</b>	<b>128</b>	<b>5,028</b>	<b>(2,073)</b>	<b>716</b>	<b>45,257</b>	<b>7,733</b>
<b>Share and property traders . . . . .</b>	<b>1,725</b>	<b>139,522</b>	<b>(47,474)</b>	<b>5,590</b>	<b>260,319</b>	<b>(19,917)</b>
<b>Life insurance -</b>						
Life insurance . . . . .	54	436	52	507	10,635	2,649
Superannuation funds . . . . .	4	23	1	27	532	166
<b>Total . . . . .</b>	<b>58</b>	<b>459</b>	<b>52</b>	<b>534</b>	<b>11,167</b>	<b>2,816</b>
<b>Other insurance -</b>						
Health insurance . . . . .	2	5	3	25	373	175
General insurance . . . . .	55	1,290	(5)	514	9,965	2,568
Services to insurance . . . . .	103	1,849	(157)	889	21,152	6,910
<b>Total . . . . .</b>	<b>160</b>	<b>3,144</b>	<b>(159)</b>	<b>1,428</b>	<b>31,489</b>	<b>9,653</b>
<b>Real estate agents . . . . .</b>	<b>376</b>	<b>20,948</b>	<b>(801)</b>	<b>2,004</b>	<b>128,866</b>	<b>30,314</b>
<b>Property operators . . . . .</b>	<b>152</b>	<b>8,769</b>	<b>(1,669)</b>	<b>553</b>	<b>41,172</b>	<b>6,441</b>
<b>Holding companies . . . . .</b>	<b>2</b>	<b>(97)</b>	<b>(99)</b>	<b>9</b>	<b>329</b>	<b>50</b>
<b>Architectural services -</b>						
Architects . . . . .	183	6,026	584	3,031	90,474	43,865
Other . . . . .	292	2,858	629	3,847	78,132	53,057
<b>Total . . . . .</b>	<b>475</b>	<b>8,883</b>	<b>1,213</b>	<b>6,878</b>	<b>168,607</b>	<b>96,921</b>
<b>Consultant engineering, surveying and tech. services -</b>						
Engineers . . . . .	344	12,402	60	4,145	151,007	59,078
Surveyors . . . . .	64	1,761	(101)	825	30,693	11,399
Other . . . . .	194	4,041	126	2,282	51,844	29,045
<b>Total . . . . .</b>	<b>602</b>	<b>18,204</b>	<b>85</b>	<b>7,252</b>	<b>233,544</b>	<b>99,522</b>
<b>Legal services -</b>						
Solicitors and barristers . . . . .	434	43,750	(862)	5,443	731,113	271,490
Other . . . . .	28	1,028	49	391	22,759	8,595
<b>Total . . . . .</b>	<b>462</b>	<b>44,778</b>	<b>(814)</b>	<b>5,834</b>	<b>753,872</b>	<b>280,085</b>
<b>Accounting, auditing and bookkeeping -</b>						
Accountants and tax agents . . . . .	653	30,965	(137)	8,831	373,865	104,398
Other . . . . .	99	1,804	(578)	733	13,239	4,981
<b>Total . . . . .</b>	<b>752</b>	<b>32,768</b>	<b>(715)</b>	<b>9,564</b>	<b>387,104</b>	<b>109,379</b>
<b>Other business services -</b>						
Advertising . . . . .	134	2,681	69	791	33,893	7,648
Plant and equipment hire services . . . . .	304	6,980	(348)	1,669	28,344	6,468
Cleaning . . . . .	1,954	15,174	4,616	8,023	118,726	53,150
Management consultants . . . . .	514	10,253	(37)	3,800	89,403	40,389



**TAXABLE AND NON-TAXABLE INDIVIDUALS  
BUSINESS INCOME BY FINE INDUSTRY CLASSIFICATION**  
(Excludes salary and wage earners, property income recipients, subsidiary returns  
and trustee or manually assessed and issued assessments)

**TABLE 1.10 (cont.)**  
**Income year 1987-88**

Industry	Non-taxable			Taxable		
	Number	Total business receipts	Net business income	Number	Total business receipts	Net business income
		\$'000	\$'000		\$'000	\$'000
<b>FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES (cont.) -</b>						
<b>Other business services -</b>						
Private investigators . . . . .	33	386	12	156	4,228	1,505
Computer services . . . . .	216	3,206	(288)	2,106	38,763	16,197
Pest control services . . . . .	58	1,157	59	342	10,215	3,636
Typing, copying and mailing services . . . . .	376	3,761	728	1,764	22,415	9,881
Security and protection services . . . . .	81	1,830	(64)	682	17,630	4,782
Other . . . . .	3,672	80,090	(1,519)	17,742	436,492	127,175
<b>Total</b> . . . . .	<b>7,342</b>	<b>125,519</b>	<b>3,227</b>	<b>37,075</b>	<b>800,110</b>	<b>270,830</b>
<b>HEALTH, EDUCATION, WELFARE, ETC. SERVICES-</b>						
<b>Medical practice -</b>						
General practitioners . . . . .	262	27,941	247	6,733	509,020	187,100
Specialists . . . . .	21	992	92	293	21,806	7,879
Dermatologists . . . . .	1	1	(3)	28	3,769	1,552
Consultant physicians - psychiatry and psychiatrists . . . . .	36	903	(97)	650	30,683	12,519
Consultant physicians - internal medicine . . . . .	4	86	48	46	2,360	751
Obstetrics and gynaecology . . . . .	4	249	..	117	12,906	4,432
Anaesthetists . . . . .	..	..	..	222	13,932	7,382
Pathologists . . . . .	5	316	(4)	133	42,654	5,157
Diagnostic radiologists . . . . .	3	389	123	115	13,757	4,160
Therapeutic radiologists . . . . .	6	203	(225)	25	1,450	399
General surgeons . . . . .	4	427	(5)	154	16,635	6,107
Ear nose and throat surgeons . . . . .	3	226	(197)	33	4,230	1,523
Urological surgeons . . . . .	1	53	5	28	5,029	2,010
Ophthalmological surgeons . . . . .	1	5	..	93	14,689	5,080
Cardio-Thoracic surgeons . . . . .	..	..	..	31	5,052	1,905
Neurosurgeons . . . . .	2	1,055	125	40	3,807	827
Orthopaedic surgeons . . . . .	4	260	(24)	99	14,556	4,892
Paediatric surgeons . . . . .	4	120	4	73	3,157	1,292
Plastic surgeons . . . . .	..	..	..	26	5,338	1,862
Part time practitioners . . . . .	38	2,957	(166)	1,351	55,434	25,531
Composite and medical practice n.e.i. . . . .	18	4,886	(322)	398	28,427	8,979
<b>Total</b> . . . . .	<b>417</b>	<b>41,067</b>	<b>(399)</b>	<b>10,688</b>	<b>808,691</b>	<b>291,337</b>
<b>Dental practice -</b>						
Dentists . . . . .	177	19,101	(692)	3,444	483,371	120,804
Other . . . . .	58	4,534	(354)	653	63,156	16,777
<b>Total</b> . . . . .	<b>235</b>	<b>23,635</b>	<b>(1,046)</b>	<b>4,097</b>	<b>546,527</b>	<b>137,580</b>
<b>Hospitals and convalescent homes -</b>						
Hospitals . . . . .	6	763	25	35	2,495	481
Nursing homes . . . . .	23	2,696	(285)	143	13,273	1,932
<b>Total</b> . . . . .	<b>29</b>	<b>3,459</b>	<b>(260)</b>	<b>178</b>	<b>15,769</b>	<b>2,413</b>
<b>Other health services -</b>						
Physiotherapists . . . . .	107	2,909	(223)	1,485	69,326	24,718
Opticians . . . . .	40	2,595	(134)	490	64,372	13,522
Chiropractors . . . . .	84	1,842	15	640	33,356	10,819
Chiroprodists, osteopaths, herbalists and hydropaths . . . . .	133	1,602	57	493	13,702	4,851
Ambulance services . . . . .	3	17	(5)	14	297	90
Other . . . . .	515	6,659	12	2,669	99,779	26,356
<b>Total</b> . . . . .	<b>882</b>	<b>15,624</b>	<b>(279)</b>	<b>5,791</b>	<b>280,832</b>	<b>80,357</b>
<b>Veterinary services -</b>						
Veterinary surgeon . . . . .	115	12,700	(423)	934	116,318	21,266
Animal clinic operation . . . . .	6	246	(18)	31	3,858	716
Other . . . . .	57	1,258	(65)	171	7,357	1,251
<b>Total</b> . . . . .	<b>178</b>	<b>14,205</b>	<b>(506)</b>	<b>1,136</b>	<b>127,534</b>	<b>23,233</b>
<b>Education, libraries, etc -</b>						
Music and ballet teachers, speech training and tutoring services . . . . .	1,613	12,463	1,986	5,492	55,406	20,701
Driving schools . . . . .	242	3,098	349	879	15,658	6,416
Pre-schools . . . . .	183	2,020	401	246	6,355	1,610
Other . . . . .	765	6,060	1,157	1,420	16,359	4,839
<b>Total</b> . . . . .	<b>2,803</b>	<b>23,641</b>	<b>3,893</b>	<b>8,037</b>	<b>93,778</b>	<b>33,566</b>

**TAXABLE AND NON-TAXABLE INDIVIDUALS  
BUSINESS INCOME BY FINE INDUSTRY CLASSIFICATION**  
(Excludes salary and wage earners, property income recipients, subsidiary returns  
and trustee or manually assessed and issued assessments)

**TABLE 1.10 (cont.)  
Income year 1987-88**

Industry	Non-taxable		Taxable			
	Number	Total business receipts \$'000	Net business income \$'000	Number	Total business receipts \$'000	Net business income \$'000
<b>HEALTH, EDUCATION, WELFARE ETC. SERVICES (cont.) -</b>						
<b>Welfare, charitable and religious activities and institutions . . . . .</b>						
	1,330	9,461	2,754	1,616	19,199	9,198
<b>Other community services -</b>						
Business and labour associations . . . . .	9	2,349	26	34	2,929	289
Sanitary and garbage disposal . . . . .	65	1,046	182	225	5,731	1,541
Other . . . . .	240	2,676	491	489	12,292	3,239
<b>Total . . . . .</b>	<b>314</b>	<b>6,071</b>	<b>699</b>	<b>748</b>	<b>20,952</b>	<b>5,068</b>
<b>ENTERTAINMENT, HAIRDRESSING, HOTELS, RESTAURANTS, ETC -</b>						
<b>Entertainment, sport and recreation -</b>						
Entertainers . . . . .	1,580	14,725	414	8,142	108,452	36,625
Amusement arcade or park operation . . . . .	65	1,348	(120)	184	6,876	493
Radio stations . . . . .	14	94	(10)	69	887	340
Television stations . . . . .	7	130	6	66	1,694	336
Motion picture production . . . . .	48	834	(900)	461	8,278	2,165
Motion picture theatres . . . . .	10	631	(19)	35	2,722	382
Drive-in theatre operation . . . . .	12	90	(6)	53	648	96
Entertainment n.e.i. . . . .	648	8,036	(366)	3,405	52,634	13,060
Gambling services . . . . .	32	1,463	(312)	563	26,560	9,834
Bookmakers . . . . .	320	56,945	(4,211)	1,068	186,669	13,121
Horse training . . . . .	513	16,604	(898)	1,056	41,297	5,053
Gymnasium operation . . . . .	48	1,012	(154)	130	4,543	444
Bowling alley (tenpin) operation . . . . .	1	154	2	7	228	9
Fishing and pleasure boat hire . . . . .	14	289	(60)	49	761	(519)
Squash court operation . . . . .	32	834	(37)	60	3,288	534
Tennis court operation . . . . .	51	531	(54)	267	4,653	1,287
Sport and recreation n.e.i. . . . .	935	14,271	(1,064)	3,422	72,136	15,211
<b>Total . . . . .</b>	<b>4,330</b>	<b>117,993</b>	<b>(7,789)</b>	<b>19,037</b>	<b>522,326</b>	<b>98,471</b>
<b>Hairdressing -</b>						
Women's hairdressers and beauty salons . . . . .	2,467	61,833	2,126	5,317	216,787	44,329
Men's hairdressers and barbers . . . . .	126	3,433	254	505	16,837	5,654
Other . . . . .	408	9,755	342	884	31,073	6,222
<b>Total . . . . .</b>	<b>3,001</b>	<b>75,020</b>	<b>2,722</b>	<b>6,706</b>	<b>264,697</b>	<b>56,205</b>
<b>Hotels, accommodation and clubs -</b>						
Hotels (mainly accommodation) . . . . .	44	5,502	(48)	127	30,807	1,854
Motels . . . . .	64	7,768	(782)	118	12,544	1,793
Caravan parks and camping grounds . . . . .	76	2,615	(318)	162	8,173	1,317
Hotels (mainly drinking places), taverns etc. . . . .	57	10,967	(386)	187	65,276	4,376
Licensed clubs . . . . .	8	275	(94)	18	1,755	231
Non-licensed clubs . . . . .	..	..	..	2	119	13
Boarding houses . . . . .	96	2,662	(170)	192	8,314	983
Other . . . . .	94	6,244	(253)	229	12,319	1,390
<b>Total . . . . .</b>	<b>439</b>	<b>36,032</b>	<b>(2,051)</b>	<b>1,035</b>	<b>139,307</b>	<b>11,957</b>
<b>Cafes and restaurants etc. -</b>						
Restaurants and grill bars . . . . .	536	43,860	(2,087)	1,009	108,360	9,456
Cafes and tea rooms . . . . .	593	26,200	(680)	1,333	76,699	8,134
<b>Total . . . . .</b>	<b>1,129</b>	<b>70,060</b>	<b>(2,767)</b>	<b>2,342</b>	<b>185,059</b>	<b>17,590</b>
<b>Other personal services -</b>						
Photographers . . . . .	479	9,170	(660)	2,122	36,985	6,250
Coin laundries . . . . .	184	4,423	(92)	480	16,547	3,099
Undertakers . . . . .	13	531	26	54	3,772	619
Gardeners, lawn mowing, rotary hoeing and handymen. . . . .	1,236	11,902	2,467	4,698	64,403	24,518
Booking agents . . . . .	17	3,577	(69)	56	2,866	464
Escort agencies and massage parlour operations . . . . .	78	775	128	245	4,595	1,713
Other . . . . .	1,294	17,479	1,397	3,313	60,914	16,054
<b>Total . . . . .</b>	<b>3,301</b>	<b>47,856</b>	<b>3,197</b>	<b>10,968</b>	<b>190,083</b>	<b>52,718</b>
<b>INDUSTRY NOT STATED . . . . .</b>	<b>614</b>	<b>24,299</b>	<b>(1,352)</b>	<b>2,339</b>	<b>61,835</b>	<b>14,132</b>
<b>OTHER N.E.I. . . . .</b>	<b>1,480</b>	<b>..</b>	<b>..</b>	<b>11,232</b>	<b>1</b>	<b>(1)</b>
<b>Total all industries . . . . .</b>	<b>100,150</b>	<b>3,235,720</b>	<b>(123,753)</b>	<b>473,172</b>	<b>17,796,919</b>	<b>4,374,469</b>

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

**TABLE 1.11**  
**Income year 1987-88**

Industry/Item	Grade of net income								Total
	Loss	Nil	\$1- \$1,999	\$2,000- \$2,999	\$3,000- \$5,100	\$5,101- \$5,999	\$6,000- \$11,999	\$12,000- and over	
<b>Salary and Wage Earners</b>									
Number of taxpayers . . . . .	7,239	17,311	238,015	117,900	223,402	127,907	90,047	3,101	824,922
Salary and wages in assessable income . . . . . \$'000	1,057	135	200,624	286,269	867,069	674,493	712,163	53,896	2,795,707
Net business income (or loss)-									
Primary production . . . . . \$'000	(32)	4	51	7	(2)	(17)	(14)	6	3
Other . . . . . \$'000	(109)	(31)	381	125	293	158	151	1	969
Net partnership or trust income (or loss)-									
Primary production . . . . . \$'000	(901)	(105)	859	1	(199)	62	1	2	(279)
Other . . . . . \$'000	(2,179)	4	10,516	549	751	980	388	(1)	11,008
Net income (or loss) . . . . . \$'000	(4,483)	..	230,263	295,068	885,058	689,276	721,775	53,975	2,870,934
Losses recouped . . . . . \$'000	478	1,890	2,478	996	2,909	3,703	11,692	23,208	47,354
Unrecouped section 80 losses at end of year . . . . \$'000	27,061	9,957	33,583	3,354	7,240	9,903	19,745	34,678	145,521
<b>Property</b>									
Number of taxpayers . . . . .	5,374	24	15,617	14,928	38,554	20,332	29,571	1,233	125,633
Salary and wages in assessable income . . . . . \$'000	8,480	..	6,791	10,119	51,814	53,728	137,537	15,012	283,482
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	(25,631)	..	20,607	37,468	155,272	109,393	211,145	27,179	535,433
Losses recouped . . . . . \$'000	143	..	814	547	1,196	718	4,035	7,864	15,316
Unrecouped section 80 losses at end of year . . . . \$'000	44,719	38	5,609	1,701	3,479	1,567	7,519	12,588	77,220



**Primary Producers**

Number of taxpayers . . . . .	17,603	12	6,361	4,911	12,056	7,455	15,376	6,314	70,088
Salary and wages in assessable income . . . . . \$'000	37,465	37	13,906	9,538	28,363	18,900	48,855	28,417	185,482
Net business income (or loss)-									
Primary production . . . . . \$'000	(84,648)	(8)	(7,235)	(2,927)	(5,568)	(821)	4,373	15,683	(81,151)
Other . . . . . \$'000	(3,628)	5	313	281	1,178	918	2,003	3,404	4,472
Net partnership or trust income (or loss)-									
Primary production . . . . . \$'000	(129,984)	(40)	(4,932)	914	9,701	12,099	50,477	94,934	33,168
Other . . . . . \$'000	(17,645)	..	(678)	403	2,425	2,026	4,278	7,946	(1,244)
Net income (or loss) . . . . . \$'000	(184,284)	..	7,500	12,348	48,255	40,127	122,901	162,399	209,246
Losses recouped . . . . . \$'000	6,224	..	2,518	3,041	8,669	6,181	37,514	143,563	207,710
Unrecouped section 80 losses at end of year . . . . \$'000	573,414	217	34,855	19,035	34,915	16,937	75,389	177,863	932,626

**Other Industries**

Number of taxpayers . . . . .	43,387	33	25,460	21,687	60,800	33,895	30,267	5,517	221,046
Salary and wages in assessable income . . . . . \$'000	88,640	57	29,568	24,250	75,487	61,178	117,769	38,611	435,560
Net business income (or loss)-									
Primary production . . . . . \$'000	(13,215)	..	(744)	(784)	(931)	(619)	(1,283)	(1,481)	(19,058)
Other . . . . . \$'000	(157,113)	(49)	(1,449)	6,037	38,787	24,475	37,381	23,932	(27,998)
Net partnership or trust income (or loss)-									
Primary production . . . . . \$'000	(168,608)	(82)	(14,763)	(7,630)	(14,606)	(7,089)	(10,988)	(3,876)	(227,642)
Other . . . . . \$'000	(160,274)	37	9,114	22,361	114,512	80,604	59,726	63,711	189,792
Net income (or loss) . . . . . \$'000	(407,472)	..	30,978	54,504	247,019	178,601	233,873	140,765	478,267
Losses recouped . . . . . \$'000	2,561	..	3,939	4,361	11,353	8,144	38,108	89,701	158,167
Unrecouped section 80 losses at end of year . . . . \$'000	833,773	1,330	42,262	17,721	31,995	15,395	55,420	114,911	1,112,807

**Total**

Number of taxpayers . . . . .	73,603	17,380	285,453	159,426	334,812	189,589	165,261	16,165	1,241,689
Salary and wages in assessable income . . . . . \$'000	135,642	229	250,889	330,177	1,022,734	808,299	1,016,325	135,936	3,700,232
Net business income (or loss)-									
Primary production . . . . . \$'000	(97,896)	(4)	(7,928)	(3,704)	(6,502)	(1,457)	3,076	14,208	(100,206)
Other . . . . . \$'000	(160,851)	(75)	(755)	6,443	40,257	25,551	39,536	27,337	(22,557)
Net partnership or trust income (or loss)-									
Primary production . . . . . \$'000	(299,492)	(227)	(18,836)	(6,715)	(5,104)	5,072	39,490	91,059	(194,753)
Other . . . . . \$'000	(180,099)	42	18,953	23,313	117,688	83,610	64,393	71,656	199,556
Net income (or loss) . . . . . \$'000	(621,869)	..	289,348	399,388	1,335,604	1,017,398	1,289,694	384,317	4,093,880
Losses recouped . . . . . \$'000	9,407	1,890	9,749	8,945	24,126	18,745	91,350	264,336	428,547
Unrecouped section 80 losses at end of year . . . . \$'000	1,478,966	11,543	116,308	41,811	77,629	43,803	158,073	340,040	2,268,173

**TAXABLE INDIVIDUALS - AUSTRALIA**  
**ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT**  
(Excludes trustee or manually assessed and issued assessments)

**TABLE 1.12**  
**Income year 1987-88**

	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 of taxpayers	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
			\$'000		\$'000		\$'000		\$'000		\$'000
<b>TAXABLE</b>											
Grade of taxable income -											
\$ \$											
Under 7,500 . . . . .	766,198	393,192	295,891	390,263	2,056,072	68,358	184,933	221,956	1,176,587	24,504	38,956
7,500 - 12,599 . . . . .	1,378,894	940,278	1,424,211	934,628	8,391,807	152,316	384,542	230,496	1,004,190	37,347	116,989
12,600 - 19,499 . . . . .	1,867,191	1,601,562	4,991,518	1,597,582	24,548,816	109,791	190,047	69,047	161,401	9,534	41,453
19,500 - 27,999 . . . . .	1,925,536	1,769,922	9,671,840	1,767,324	39,682,226	35,936	49,028	15,744	31,260	5,594	25,590
28,000 - 34,999 . . . . .	861,216	798,014	6,681,086	796,958	23,641,680	6,676	8,527	2,708	6,459	2,249	12,905
35,000 - 49,999 . . . . .	598,069	539,016	6,386,960	537,907	19,915,588	2,695	3,663	1,566	4,099	1,717	11,591
50,000 and over . . . . .	232,349	186,336	4,020,540	185,318	10,296,896	450	787	435	2,337	951	12,854
<b>Total . . . . .</b>	<b>7,629,453</b>	<b>6,228,320</b>	<b>33,472,045</b>	<b>6,209,980</b>	<b>128,533,086</b>	<b>376,222</b>	<b>821,527</b>	<b>541,952</b>	<b>2,386,332</b>	<b>81,896</b>	<b>260,698</b>
State of assessment -											
New South Wales . . . . .	2,439,904	2,014,668	11,465,919	2,008,371	42,987,773	113,060	263,502	174,192	781,969	27,055	80,335
Victoria . . . . .	2,190,544	1,785,941	9,717,423	1,780,653	37,235,281	80,877	168,749	148,453	642,584	19,106	55,092
Queensland . . . . .	1,161,514	926,447	4,459,736	923,937	17,918,617	73,148	158,526	83,182	369,497	5,990	16,691
Western Australia . . . . .	716,835	582,419	3,104,089	580,835	11,837,318	45,303	88,131	47,075	202,616	12,128	48,968
South Australia . . . . .	674,795	538,278	2,599,128	536,605	10,426,476	41,505	92,753	63,028	280,659	13,615	44,810
Tasmania . . . . .	200,200	164,524	793,346	164,024	3,185,497	12,612	28,633	16,826	72,431	2,544	9,524
Northern Territory . . . . .	48,564	45,067	271,001	45,014	1,046,575	2,425	5,381	703	2,453	152	622
Australian Capital Territory . . . . .	197,097	170,976	1,061,403	170,541	3,895,549	7,292	15,850	8,493	34,124	1,306	4,654
<b>Australia . . . . .</b>	<b>7,629,453</b>	<b>6,228,320</b>	<b>33,472,045</b>	<b>6,209,980</b>	<b>128,533,086</b>	<b>376,222</b>	<b>821,527</b>	<b>541,952</b>	<b>2,386,332</b>	<b>81,896</b>	<b>260,698</b>
<b>NON-TAXABLE</b>											
<b>Australia . . . . .</b>	<b>1,241,689</b>	<b>710,848</b>	<b>313,515</b>	<b>700,334</b>	<b>2,185,908</b>	<b>184,292</b>	<b>579,540</b>	<b>115,077</b>	<b>488,901</b>	<b>13,420</b>	<b>19,451</b>

**TAXABLE INDIVIDUALS - AUSTRALIA**  
**ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT**  
(Excludes trustee or manually assessed and issued assessments)

**TABLE 1.12 (cont.)**  
**Income year 1987-88**

	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		5 per cent assessable		Taxable at 15 per cent		Taxable at 30 per cent	
	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	
<b>TAXABLE</b>														
<b>Grade of taxable income -</b>														
\$ \$														
Under 7,500 . . . . .	52,343	174,198	59,880	16,477	68,857	36,356	3,585	402	5,022	2,010	2,045	3,894	6,390	4,491
7,500 - 12,599 . . . . .	83,116	306,210	160,816	56,214	193,991	148,504	12,816	1,874	17,032	7,833	7,570	18,422	21,204	15,862
12,600 - 19,499 . . . . .	68,104	265,275	330,802	151,390	300,086	344,684	25,727	4,474	32,372	15,346	10,461	34,466	42,912	35,626
19,500 - 27,999 . . . . .	56,308	239,525	475,236	323,091	247,201	451,585	32,727	7,293	41,417	21,656	10,786	47,874	49,399	57,482
28,000 - 34,999 . . . . .	31,042	156,393	234,426	204,935	88,463	256,607	18,792	5,654	22,280	15,589	5,594	35,782	22,184	44,654
35,000 - 49,999 . . . . .	28,786	176,482	162,405	181,691	62,471	291,657	18,935	8,150	20,211	20,129	5,501	51,193	18,640	66,107
50,000 and over . . . . .	22,215	326,472	43,088	121,860	24,712	264,014	11,005	10,748	10,761	27,893	4,548	99,136	8,762	112,525
<b>Total . . . . .</b>	<b>341,914</b>	<b>1,644,556</b>	<b>1,466,653</b>	<b>1,055,659</b>	<b>985,781</b>	<b>1,793,406</b>	<b>123,587</b>	<b>38,596</b>	<b>149,095</b>	<b>110,457</b>	<b>46,505</b>	<b>290,767</b>	<b>169,491</b>	<b>336,746</b>
<b>State of assessment -</b>														
New South Wales . . . . .	116,988	685,409	492,605	368,564	339,513	634,116	43,393	15,354	51,699	44,269	16,656	115,551	52,408	123,407
Victoria . . . . .	87,482	425,162	433,646	306,078	270,614	478,038	35,140	10,120	41,960	30,607	13,838	83,882	52,853	97,392
Queensland . . . . .	64,006	258,671	238,518	167,710	161,114	275,757	18,799	5,833	21,757	15,451	6,434	40,606	24,055	43,297
Western Australia . . . . .	26,641	108,606	111,326	90,346	103,243	181,945	9,017	2,560	14,103	7,986	3,496	18,954	18,791	35,049
South Australia . . . . .	29,491	105,002	115,754	69,071	62,012	123,760	10,236	2,640	10,860	6,709	3,585	18,408	11,363	20,384
Tasmania . . . . .	8,315	25,032	36,075	21,052	18,744	36,066	3,012	609	4,062	2,603	1,343	6,336	3,895	5,924
Northern Territory . . . . .	1,181	4,579	7,162	5,415	6,764	12,387	477	145	1,135	454	121	813	1,711	2,642
Australian Capital Territory . . . . .	7,810	32,097	31,567	27,424	23,777	51,336	3,513	1,335	3,519	2,378	1,032	6,216	4,415	8,651
<b>Australia . . . . .</b>	<b>341,914</b>	<b>1,644,556</b>	<b>1,466,653</b>	<b>1,055,659</b>	<b>985,781</b>	<b>1,793,406</b>	<b>123,587</b>	<b>38,596</b>	<b>149,095</b>	<b>110,457</b>	<b>46,505</b>	<b>290,767</b>	<b>169,491</b>	<b>336,746</b>
<b>NON-TAXABLE</b>														
<b>Australia . . . . .</b>	<b>109,855</b>	<b>297,916</b>	<b>82,311</b>	<b>18,188</b>	<b>96,884</b>	<b>42,062</b>	<b>5,377</b>	<b>827</b>	<b>12,739</b>	<b>6,293</b>	<b>6,006</b>	<b>11,572</b>	<b>10,253</b>	<b>8,647</b>



**TAXABLE INDIVIDUALS - AUSTRALIA**  
**ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT**  
(Excludes trustee or manually assessed and issued assessments)

**TABLE 1.12 (cont.)**  
**Income year 1987-88**

	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
<b>TAXABLE</b>										
Grade of taxable income										
\$										
Under 7,500 . . . . .	20,205	26,274	646,255	3,720,258	7,166	(409)	33,976	116,731	40,089	116,322
7,500 - 12,599 . . . . .	25,614	42,316	1,158,946	10,492,893	16,048	16,367	82,890	438,431	96,715	454,798
12,600 - 19,499 . . . . .	18,292	27,004	1,647,176	25,815,517	21,701	34,955	107,023	834,432	125,816	869,388
19,500 - 27,999 . . . . .	15,016	18,428	1,788,395	40,948,102	19,307	40,700	91,883	872,873	108,900	913,573
28,000 - 34,999 . . . . .	7,734	10,119	805,544	24,393,626	9,601	30,644	40,692	446,203	49,153	476,847
35,000 - 49,999 . . . . .	5,980	10,002	545,957	20,732,248	9,051	44,286	32,732	484,391	40,613	528,677
50,000 and over . . . . .	2,375	9,766	192,249	11,274,509	8,106	69,610	23,285	947,080	29,810	1,016,690
<b>Total . . . . .</b>	<b>95,216</b>	<b>143,909</b>	<b>6,784,522</b>	<b>137,377,154</b>	<b>90,980</b>	<b>236,153</b>	<b>412,481</b>	<b>4,140,140</b>	<b>491,096</b>	<b>4,376,293</b>
State of assessment -										
New South Wales . . . . .	28,343	46,183	2,198,239	46,131,040	21,853	7,141	121,404	1,383,464	140,353	1,390,605
Victoria . . . . .	23,392	39,641	1,933,065	39,562,507	27,994	92,811	115,781	1,122,369	139,853	1,215,180
Queensland . . . . .	16,308	19,854	1,019,229	19,284,678	18,341	38,585	69,965	635,663	85,726	674,248
Western Australia . . . . .	8,299	11,753	628,860	12,631,732	7,093	40,425	46,702	452,434	52,750	492,859
South Australia . . . . .	9,980	13,586	600,060	11,201,609	9,768	39,311	34,938	325,520	43,611	364,831
Tasmania . . . . .	5,622	7,191	179,959	3,400,287	2,814	5,443	9,197	87,129	11,659	92,573
Northern Territory . . . . .	572	1,085	45,781	1,082,406	316	(673)	3,181	32,943	3,452	32,270
Australian Capital Territory . . . . .	2,700	4,616	179,329	4,082,894	2,801	13,109	11,313	100,617	13,692	113,727
<b>Australia . . . . .</b>	<b>95,216</b>	<b>143,909</b>	<b>6,784,522</b>	<b>137,377,154</b>	<b>90,980</b>	<b>236,153</b>	<b>412,481</b>	<b>4,140,140</b>	<b>491,096</b>	<b>4,376,293</b>
NON-TAXABLE										
<b>Australia . . . . .</b>	<b>41,400</b>	<b>41,762</b>	<b>948,044</b>	<b>3,700,232</b>	<b>26,381</b>	<b>(100,206)</b>	<b>82,621</b>	<b>(22,557)</b>	<b>104,775</b>	<b>(122,762)</b>

**TAXABLE INDIVIDUALS - AUSTRALIA**  
**ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT**  
(Excludes trustee or manually assessed and issued assessments)

**TABLE 1.12 (cont.)**  
**Income year 1987-88**

	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	
<b>TAXABLE</b>												
Grade of taxable income -												
\$ \$												
Under 7,500 . . . . .	22,510	37,739	102,674	384,704	110,955	422,443	2,101	3,379	848	(2,070)	2,949	1,309
7,500 - 12,599 . . . . .	50,123	207,203	241,814	1,414,541	259,745	1,621,744	5,414	9,717	1,980	(5,094)	7,394	4,623
12,600 - 19,499 . . . . .	66,317	454,417	278,903	2,214,450	301,548	2,668,866	7,537	15,806	2,592	(8,384)	10,129	7,422
19,500 - 27,999 . . . . .	57,763	570,026	227,104	1,954,381	245,831	2,524,407	10,085	21,978	3,066	(9,416)	13,151	12,562
28,000 - 34,999 . . . . .	28,582	378,531	119,123	1,233,205	127,697	1,611,735	6,872	17,443	1,942	(6,452)	8,814	10,991
35,000 - 49,999 . . . . .	26,360	510,906	114,236	1,531,209	120,755	2,042,115	8,324	28,397	2,371	(10,392)	10,695	18,005
50,000 and over . . . . .	19,041	654,727	82,068	3,231,427	85,926	3,886,155	8,636	112,729	2,643	(54,341)	11,279	58,388
<b>Total . . . . .</b>	<b>270,696</b>	<b>2,813,550</b>	<b>1,165,922</b>	<b>11,963,916</b>	<b>1,252,457</b>	<b>14,777,466</b>	<b>48,969</b>	<b>209,448</b>	<b>15,442</b>	<b>(96,148)</b>	<b>64,411</b>	<b>113,300</b>
State of assessment -												
New South Wales . . . . .	52,122	439,135	311,379	3,402,036	330,914	3,841,170	12,232	68,075	4,473	(38,621)	16,705	29,454
Victoria . . . . .	88,098	959,846	357,578	3,724,029	386,282	4,683,874	10,823	42,875	4,038	(19,025)	14,861	23,850
Queensland . . . . .	48,857	404,256	196,852	1,990,827	210,635	2,395,083	8,719	29,521	2,218	(6,946)	10,937	22,575
Western Australia . . . . .	33,532	512,481	133,430	1,349,500	140,774	1,861,981	9,947	49,150	2,704	(23,109)	12,651	26,041
South Australia . . . . .	32,788	351,778	106,789	922,847	117,419	1,274,624	4,829	11,813	1,302	(4,648)	6,131	7,165
Tasmania . . . . .	7,826	75,052	27,861	274,226	31,297	349,278	1,050	4,144	346	(769)	1,396	3,375
Northern Territory . . . . .	455	832	5,084	45,866	5,335	46,698	216	689	47	(270)	263	419
Australian Capital Territory :	7,018	70,171	26,949	254,586	29,801	324,757	1,153	3,183	314	(2,759)	1,467	424
<b>Australia . . . . .</b>	<b>270,696</b>	<b>2,813,550</b>	<b>1,165,922</b>	<b>11,963,916</b>	<b>1,252,457</b>	<b>14,777,466</b>	<b>48,969</b>	<b>209,448</b>	<b>15,442</b>	<b>(96,148)</b>	<b>64,411</b>	<b>113,300</b>
NON-TAXABLE												
<b>Australia . . . . .</b>	<b>86,728</b>	<b>(194,753)</b>	<b>225,360</b>	<b>199,556</b>	<b>264,756</b>	<b>4,803</b>	<b>4,465</b>	<b>16,077</b>	<b>2,477</b>	<b>(34,240)</b>	<b>6,942</b>	<b>(18,163)</b>

**TAXABLE INDIVIDUALS - AUSTRALIA**  
**ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT**  
(Excludes trustee or manually assessed and issued assessments)

**TABLE 1.12 (cont.)**  
**Income year 1987-88**

	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
			Number with	Amount	Number with	Amount						
		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000
<b>TAXABLE</b>												
Grade of taxable income -												
\$ \$												
Under 7,500 . . . . .	32,088	136,120	493,303	591,275	346	159	29,744	9,520	504,013	742,517	46,269	97,340
7,500 - 12,599 . . . . .	64,486	303,377	808,245	1,369,533	792	448	76,635	51,855	826,949	1,771,306	96,533	219,298
12,600 - 19,499 . . . . .	90,419	449,206	1,077,576	1,506,021	712	511	94,012	81,575	1,106,216	2,122,601	118,553	365,891
19,500 - 27,999 . . . . .	117,932	582,669	1,239,396	1,546,472	759	503	122,956	113,169	1,275,585	2,369,184	146,560	508,634
28,000 - 34,999 . . . . .	76,505	406,535	608,959	879,840	400	298	81,539	99,027	630,802	1,493,723	92,554	362,785
35,000 - 49,999 . . . . .	74,100	481,369	442,163	962,193	453	359	94,840	185,569	464,874	1,823,347	90,692	411,125
50,000 and over . . . . .	45,951	548,120	174,425	1,157,590	539	1,100	77,575	932,946	192,194	3,627,588	58,820	477,316
<b>Total . . . . .</b>	<b>501,481</b>	<b>2,907,395</b>	<b>4,844,067</b>	<b>8,012,924</b>	<b>4,001</b>	<b>3,378</b>	<b>577,301</b>	<b>1,473,660</b>	<b>5,000,633</b>	<b>13,950,266</b>	<b>649,981</b>	<b>2,442,389</b>
State of assessment -												
New South Wales . . . . .	157,179	1,128,018	1,518,033	2,904,993	1,092	1,210	186,128	642,952	1,567,788	5,285,846	209,527	871,467
Victoria . . . . .	137,546	778,597	1,331,700	2,287,483	1,862	1,417	152,176	388,413	1,379,951	3,865,945	185,452	671,875
Queensland . . . . .	83,767	422,568	786,774	1,168,532	247	196	82,105	135,861	806,447	1,898,393	97,093	355,201
Western Australia . . . . .	52,106	227,069	450,249	604,183	101	178	63,603	115,973	468,850	1,121,026	65,552	215,988
South Australia . . . . .	39,031	176,874	472,432	667,225	506	281	60,892	127,979	483,969	1,096,579	54,826	166,752
Tasmania . . . . .	8,879	46,637	128,046	183,453	118	71	14,514	28,552	131,333	288,377	10,638	34,257
Northern Territory . . . . .	4,588	23,846	25,880	20,706	5	1	2,536	5,760	27,244	56,132	4,768	24,148
Australian Capital Territory . . . . .	18,385	103,785	130,953	176,349	70	26	15,347	28,171	135,051	337,966	22,125	102,700
<b>Australia . . . . .</b>	<b>501,481</b>	<b>2,907,395</b>	<b>4,844,067</b>	<b>8,012,924</b>	<b>4,001</b>	<b>3,378</b>	<b>577,301</b>	<b>1,473,660</b>	<b>5,000,633</b>	<b>13,950,266</b>	<b>649,981</b>	<b>2,442,389</b>
<b>NON-TAXABLE</b>												
<b>Australia . . . . .</b>	<b>60,044</b>	<b>291,489</b>	<b>587,224</b>	<b>469,335</b>	<b>289</b>	<b>175</b>	<b>57,218</b>	<b>38,650</b>	<b>612,744</b>	<b>831,863</b>	<b>68,973</b>	<b>335,077</b>



**TAXABLE INDIVIDUALS - AUSTRALIA**  
**ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT**  
(Excludes trustee or manually assessed and issued assessments)

**TABLE 1.12 (cont.)**  
**Income year 1987-88**

	Net investment and property income		Life assurance bonus		Other income n.e.i.		Income equalisation withdrawals		Net income	Deductions	
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Amount	Work related expenses	
										Number with	Amount
		\$'000		\$'000		\$'000		\$'000		\$'000	\$'000
<b>TAXABLE</b>											
Grade of taxable income -											
\$ \$											
Under 7,500 . . . . .	504,142	645,177	610	270	2,208	2,857	18	122	4,920,324	241,387	85,095
7,500 - 12,599 . . . . .	827,229	1,552,008	2,124	3,511	4,496	7,581	59	164	14,168,979	623,344	264,718
12,600 - 19,499 . . . . .	1,106,594	1,756,710	2,141	4,892	5,235	9,737	80	430	31,156,023	1,179,504	577,904
19,500 - 27,999 . . . . .	1,276,006	1,860,550	2,223	5,689	5,831	9,758	79	451	46,297,594	1,407,103	912,572
28,000 - 34,999 . . . . .	631,067	1,130,938	1,214	3,758	3,814	6,835	64	437	27,650,049	655,574	560,272
35,000 - 49,999 . . . . .	465,152	1,412,222	1,050	4,675	4,599	11,374	112	1,171	24,782,172	420,334	441,472
50,000 and over . . . . .	192,474	3,150,272	533	7,064	5,430	41,670	216	5,636	19,714,749	114,752	221,658
<b>Total . . . . .</b>	<b>5,002,664</b>	<b>11,507,877</b>	<b>9,895</b>	<b>29,859</b>	<b>31,613</b>	<b>89,812</b>	<b>628</b>	<b>8,411</b>	<b>168,689,890</b>	<b>4,641,998</b>	<b>3,063,691</b>
State of assessment -											
New South Wales . . . . .	1,568,329	4,414,380	3,671	11,496	8,281	28,057	159	1,970	56,020,195	1,459,133	967,501
Victoria . . . . .	1,380,839	3,194,070	2,689	8,236	11,497	33,469	136	1,816	48,838,784	1,373,686	966,905
Queensland . . . . .	806,528	1,543,192	1,471	4,460	3,484	8,731	177	2,678	23,999,834	695,549	443,504
Western Australia . . . . .	469,108	905,038	447	1,594	3,543	9,025	55	989	15,948,679	426,587	259,429
South Australia . . . . .	484,130	929,827	1,225	3,080	3,707	8,075	73	626	13,810,705	410,443	256,162
Tasmania . . . . .	131,337	254,120	181	396	449	1,114	3	12	4,103,327	128,942	67,221
Northern Territory . . . . .	27,272	31,984	35	117	196	578	6	198	1,195,166	33,413	18,590
Australian Capital Territory . . . . .	135,121	235,266	176	480	456	763	19	121	4,773,200	114,245	84,378
<b>Australia . . . . .</b>	<b>5,002,664</b>	<b>11,507,877</b>	<b>9,895</b>	<b>29,859</b>	<b>31,613</b>	<b>89,812</b>	<b>628</b>	<b>8,411</b>	<b>168,689,890</b>	<b>4,641,998</b>	<b>3,063,691</b>
NON-TAXABLE											
<b>Australia . . . . .</b>	<b>613,050</b>	<b>496,786</b>	<b>2,077</b>	<b>3,522</b>	<b>4,157</b>	<b>3,356</b>	<b>23</b>	<b>54</b>	<b>4,093,880</b>	<b>269,493</b>	<b>106,963</b>

**TAXABLE INDIVIDUALS - AUSTRALIA**  
**ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT**  
(Excludes trustee or manually assessed and issued assessments)

**TABLE 1.12 (cont.)**  
**Income year 1987-88**

	Deductions									
	Gifts									
	School building funds		Public institutions, etc.		Overseas aid funds		Undeducted purchase price of annuity		Self-employed superannuation contributions	
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
		\$'000		\$'000		\$'000		\$'000		\$'000
<b>TAXABLE</b>										
Grade of taxable income -										
\$ \$										
Under 7,500 . . . . .	17,103	2,255	153,044	7,265	31,825	2,161	1,224	1,429	25,250	22,150
7,500 - 12,599 . . . . .	35,056	5,022	336,460	17,105	68,950	4,706	4,572	3,130	85,762	75,246
12,600 - 19,499 . . . . .	57,889	9,025	574,673	28,246	119,695	8,174	8,568	4,718	190,365	164,791
19,500 - 27,999 . . . . .	96,492	16,281	759,339	39,753	163,589	12,482	9,863	5,811	225,308	207,556
28,000 - 34,999 . . . . .	67,870	13,101	384,128	24,754	92,378	8,577	4,098	2,452	95,791	99,569
35,000 - 49,999 . . . . .	61,989	14,962	271,973	26,651	68,259	8,257	3,604	2,504	60,039	69,167
50,000 and over . . . . .	30,132	14,739	97,560	45,373	24,857	5,677	1,589	1,607	23,980	31,004
<b>Total . . . . .</b>	<b>366,531</b>	<b>75,385</b>	<b>2,577,177</b>	<b>189,146</b>	<b>569,553</b>	<b>50,034</b>	<b>33,518</b>	<b>21,651</b>	<b>706,495</b>	<b>669,484</b>
State of assessment -										
New South Wales . . . . .	121,985	27,710	802,587	66,351	176,656	16,784	11,006	10,419	172,808	168,674
Victoria . . . . .	127,272	24,688	799,852	60,334	176,447	14,764	11,287	5,823	181,113	174,774
Queensland . . . . .	57,549	10,840	390,637	22,765	68,221	6,272	2,176	1,284	122,731	111,753
Western Australia . . . . .	15,371	3,762	222,985	16,493	47,564	4,127	3,526	1,655	109,055	102,059
South Australia . . . . .	26,171	4,806	217,415	14,794	55,202	4,660	3,074	1,067	87,436	80,346
Tasmania . . . . .	5,950	997	62,704	3,077	23,962	1,462	1,088	722	17,332	15,854
Northern Territory . . . . .	666	167	14,500	712	3,024	336	43	16	2,699	2,693
Australian Capital Territory . . . . .	11,567	2,413	66,497	4,619	18,477	1,628	1,318	666	13,321	13,331
<b>Australia . . . . .</b>	<b>366,531</b>	<b>75,385</b>	<b>2,577,177</b>	<b>189,146</b>	<b>569,553</b>	<b>50,034</b>	<b>33,518</b>	<b>21,651</b>	<b>706,495</b>	<b>669,484</b>
<b>NON-TAXABLE</b>										
<b>Australia . . . . .</b>	<b>10,945</b>	<b>2,540</b>	<b>98,496</b>	<b>10,581</b>	<b>22,632</b>	<b>2,148</b>	<b>977</b>	<b>1,579</b>	<b>33,345</b>	<b>28,277</b>

**TAXABLE INDIVIDUALS - AUSTRALIA**  
**ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT**  
(Excludes trustee or manually assessed and issued assessments)

**TABLE 1.12 (cont.)**  
**Income year 1987-88**

	Deductions		Losses recouped		Other	Film industry	Management investment company	Eligible income Division 6AA		Taxable income			
	Primary production		Other					Number with	Amount	Number with	Amount	Number with	Amount
	Number with	Amount	Number with	Amount									
		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000	
<b>TAXABLE</b>													
Grade of taxable income -													
\$ \$													
Under 7,500 . . . . .	1,590	10,819	3,221	11,705	145,222	10,998	17	70	9	9	10,399	12,301	4,752,425
7,500 - 12,599 . . . . .	2,978	19,402	4,436	18,540	364,274	28,252	63	712	40	261	855	5,826	13,698,707
12,600 - 19,499 . . . . .	2,645	18,444	3,020	13,585	635,074	47,240	86	1,676	56	307	589	7,685	30,220,204
19,500 - 27,999 . . . . .	1,738	15,267	1,483	7,910	811,340	63,270	139	2,005	147	784	436	8,945	44,927,869
28,000 - 34,999 . . . . .	631	5,970	495	3,628	395,039	36,823	156	2,893	125	749	274	8,305	26,836,676
35,000 - 49,999 . . . . .	566	6,814	435	4,448	262,111	34,555	340	7,647	252	1,731	441	15,794	24,101,053
50,000 and over . . . . .	428	6,787	336	7,576	81,724	30,047	640	17,382	567	4,343	136	10,501	19,038,632
<b>Total . . . . .</b>	<b>10,576</b>	<b>83,505</b>	<b>13,426</b>	<b>67,393</b>	<b>2,694,784</b>	<b>251,185</b>	<b>1,441</b>	<b>32,384</b>	<b>1,196</b>	<b>8,184</b>	<b>13,130</b>	<b>69,356</b>	<b>163,575,566</b>
State of assessment -													
New South Wales . . . . .	2,824	24,821	3,943	23,384	892,578	85,983	547	15,549	265	2,104	4,687	22,238	54,395,257
Victoria . . . . .	2,815	20,886	3,415	16,033	819,854	73,394	390	11,620	314	1,915	3,765	29,263	47,300,459
Queensland . . . . .	2,103	15,994	2,756	12,548	409,734	36,175	206	2,176	269	1,666	1,947	8,841	23,248,971
Western Australia . . . . .	1,179	10,446	1,366	6,751	222,214	22,770	180	1,300	258	2,097	929	3,581	15,460,751
South Australia . . . . .	1,195	8,107	1,188	5,059	208,888	18,904	60	842	53	284	1,009	3,121	13,369,401
Tasmania . . . . .	235	1,620	283	1,496	58,412	4,660	13	197	5	20	360	1,248	3,996,328
Northern Territory . . . . .	19	153	88	338	23,472	2,207	5	88	1	6	22	202	1,166,297
Australian Capital Territory . . . . .	206	1,478	387	1,784	59,632	7,092	40	611	31	91	411	861	4,638,102
<b>Australia . . . . .</b>	<b>10,576</b>	<b>83,505</b>	<b>13,426</b>	<b>67,393</b>	<b>2,694,784</b>	<b>251,185</b>	<b>1,441</b>	<b>32,384</b>	<b>1,196</b>	<b>8,184</b>	<b>13,130</b>	<b>69,356</b>	<b>163,575,566</b>
<b>NON-TAXABLE</b>													
<b>Australia . . . . .</b>	<b>29,129</b>	<b>255,970</b>	<b>30,863</b>	<b>172,577</b>	<b>165,614</b>	<b>578,391</b>	<b>69</b>	<b>2,644</b>	<b>28</b>	<b>324</b>	<b>10,470</b>	<b>23,054</b>	<b>3,064,110</b>



**TAXABLE INDIVIDUALS - AUSTRALIA**  
**ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT**  
(Excludes trustee or manually assessed and issued assessments)

**TABLE 1.12 (cont.)**  
**Income year 1987-88**

	Rebates and credits														
	Spouse, daughter-housekeeper														
	Gross tax	Complementary tax		Medicare levy	With dependants				Without dependants		Invalid relatives	Parents, Parents-in-law		Housekeeper	
		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		
<b>TAXABLE</b>															
Grade of taxable income -															
\$ \$															
Under 7,500 . . . . .	278,895	13,487	3,533	12	1,821	508	3,222	751	11	2	64	17	55	8	
7,500 - 12,599 . . . . .	1,617,230	8,941	2,074	102,906	29,386	23,764	31,936	17,811	62	22	719	443	230	152	
12,600 - 19,499 . . . . .	5,310,877	5,873	1,366	350,687	99,976	88,860	83,611	48,300	136	56	2,521	1,690	529	448	
19,500 - 27,999 . . . . .	10,274,233	2,594	775	546,691	186,093	164,988	128,655	84,709	187	81	3,465	2,416	904	781	
28,000 - 34,999 . . . . .	7,292,143	827	248	331,147	119,142	104,918	65,367	43,952	79	31	1,658	1,142	408	343	
35,000 - 49,999 . . . . .	7,535,097	658	272	297,953	90,922	79,717	47,073	31,249	70	31	1,171	789	269	230	
50,000 and over . . . . .	7,663,055	323	107	235,569	25,877	22,471	13,206	8,279	20	7	202	134	82	65	
<b>Total . . . . .</b>	<b>39,971,530</b>	<b>32,703</b>	<b>8,375</b>	<b>1,864,965</b>	<b>553,217</b>	<b>485,226</b>	<b>373,070</b>	<b>235,051</b>	<b>565</b>	<b>231</b>	<b>9,800</b>	<b>6,630</b>	<b>2,477</b>	<b>2,028</b>	
State of assessment -															
New South Wales . . . . .	13,683,005	5,603	1,375	622,832	165,776	149,882	118,809	75,286	219	92	4,563	3,202	1,033	872	
Victoria . . . . .	11,566,840	9,534	2,132	544,343	137,568	122,038	103,217	63,977	176	73	3,314	2,221	718	575	
Queensland . . . . .	5,436,751	7,679	2,234	258,486	112,345	96,575	57,945	36,473	66	28	576	370	315	262	
Western Australia . . . . .	3,795,329	3,466	1,037	176,979	58,031	48,847	34,482	22,173	44	16	674	418	177	136	
South Australia . . . . .	3,092,119	4,846	1,203	150,180	49,018	41,258	33,426	20,552	30	13	316	192	114	92	
Tasmania . . . . .	924,202	992	234	44,842	16,200	13,906	14,736	10,210	12	4	35	17	58	44	
Northern Territory . . . . .	293,131	44	26	13,821	1,418	997	11	3	107	70	13	9	13	9	
Australian Capital Territory . . . . .	1,180,153	539	133	53,482	10,558	9,641	9,037	5,385	7	3	215	138	49	38	
<b>Australia . . . . .</b>	<b>39,971,530</b>	<b>32,703</b>	<b>8,375</b>	<b>1,864,965</b>	<b>553,217</b>	<b>485,226</b>	<b>373,070</b>	<b>235,051</b>	<b>565</b>	<b>231</b>	<b>9,800</b>	<b>6,630</b>	<b>2,477</b>	<b>2,028</b>	
<b>NON-TAXABLE</b>															
<b>Australia . . . . .</b>	<b>113,163</b>	<b>2,630</b>	<b>442</b>	<b>12</b>	<b>46,630</b>	<b>43,382</b>	<b>32,468</b>	<b>22,104</b>	<b>69</b>	<b>30</b>	<b>504</b>	<b>338</b>	<b>184</b>	<b>131</b>	

**TAXABLE INDIVIDUALS - AUSTRALIA**  
**ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT**  
(Excludes trustee or manually assessed and issued assessments)

**TABLE 1.12 (cont.)**  
**Income year 1987-88**

Rebates and credits (cont.)												
	Sole parent		Home loan interest		Zone and overseas force		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	
<b>TAXABLE</b>												
Grade of taxable income -												
\$ \$												
Under 7,500 . . . . .	1,297	296	278	41	18,867	1,529	75,814	8,941	6,095	890	207,369	35,817
7,500 - 12,599 . . . . .	35,348	23,647	1,577	308	51,266	9,731	50,219	17,821	30,227	13,593	67,047	3,343
12,600 - 19,499 . . . . .	49,019	33,640	5,807	1,139	80,160	20,677	12,339	939	45,387	32,766	..	..
19,500 - 27,999 . . . . .	43,816	30,052	13,792	2,666	89,209	29,113	..	..	41,842	50,331	..	..
28,000 - 34,999 . . . . .	17,187	11,589	7,362	1,403	46,030	19,888	..	..	21,344	38,026	..	..
35,000 - 49,999 . . . . .	9,057	5,982	3,329	631	38,421	19,477	..	..	21,325	57,819	..	..
50,000 and over . . . . .	2,245	1,476	409	75	12,087	5,666	..	..	15,830	76,984	..	..
<b>Total . . . . .</b>	<b>157,969</b>	<b>106,682</b>	<b>32,554</b>	<b>6,264</b>	<b>336,040</b>	<b>106,081</b>	<b>138,372</b>	<b>27,702</b>	<b>182,050</b>	<b>270,409</b>	<b>274,416</b>	<b>39,160</b>
State of assessment -												
New South Wales . . . . .	50,812	34,709	7,810	1,551	17,297	3,596	42,192	8,585	32,639	50,785	92,499	13,230
Victoria . . . . .	41,927	28,572	9,664	1,951	3,563	1,600	28,590	5,522	64,918	91,567	70,987	9,931
Queensland . . . . .	24,938	16,725	5,495	987	184,084	38,200	28,528	5,722	28,328	35,911	45,706	6,689
Western Australia . . . . .	15,042	9,976	3,677	711	64,743	29,235	14,782	2,942	23,907	48,460	21,355	2,983
South Australia . . . . .	13,356	8,810	3,565	640	15,269	9,389	15,963	3,264	22,645	28,289	32,785	4,779
Tasmania . . . . .	4,492	2,898	1,044	196	5,484	999	5,241	1,053	4,879	5,940	7,468	1,041
Northern Territory . . . . .	1,906	1,314	433	74	44,939	22,718	595	124	118	156	179	23
Australian Capital Territory . . . . .	5,496	3,678	866	155	661	345	2,481	490	4,616	9,301	3,437	484
<b>Australia . . . . .</b>	<b>157,969</b>	<b>106,682</b>	<b>32,554</b>	<b>6,264</b>	<b>336,040</b>	<b>106,081</b>	<b>138,372</b>	<b>27,702</b>	<b>182,050</b>	<b>270,409</b>	<b>274,416</b>	<b>39,160</b>
<b>NON-TAXABLE</b>												
<b>Australia . . . . .</b>	<b>34,510</b>	<b>23,906</b>	<b>631</b>	<b>153</b>	<b>51,157</b>	<b>19,071</b>	<b>240,766</b>	<b>61,673</b>	<b>12,871</b>	<b>4,777</b>	<b>106,241</b>	<b>24,206</b>

**TAXABLE INDIVIDUALS - AUSTRALIA**  
**ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT**  
(Excludes trustee or manually assessed and issued assessments)

**TABLE 1.12 (cont.)**  
**Income year 1987-88**

Rebates and credits (cont.)												
	Termination payment		Life assurance bonus		Commonwealth loan interest - section 160AB		Beneficiary credit section 100 (2)		Section 98A (2)		Net medical expenses	
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
		\$'000		\$'000		\$'000		\$'000		\$'000		\$'000
<b>TAXABLE</b>												
Grade of taxable income - \$												
Under 7,500 . . . . .	2,046	175	608	78	332	16	529	698	27	28	1,025	118
7,500 - 12,599 . . . . .	7,524	1,481	2,124	1,018	773	45	391	1,437	15	21	10,036	6,297
12,600 - 19,499 . . . . .	10,431	4,076	2,138	1,419	697	51	381	2,196	16	20	13,828	7,530
19,500 - 27,999 . . . . .	259,885	46,619	2,221	1,650	744	50	337	2,987	17	60	19,237	6,598
28,000 - 34,999 . . . . .	94,761	37,004	1,214	1,090	395	30	214	2,822	14	35	16,110	5,228
35,000 - 49,999 . . . . .	68,069	68,397	1,049	1,356	444	36	346	5,571	17	125	14,094	5,570
50,000 and over . . . . .	28,495	102,845	533	2,049	535	110	103	3,081	12	40	9,077	5,780
<b>Total . . . . .</b>	<b>471,211</b>	<b>260,597</b>	<b>9,887</b>	<b>8,659</b>	<b>3,920</b>	<b>338</b>	<b>2,301</b>	<b>18,793</b>	<b>118</b>	<b>328</b>	<b>83,407</b>	<b>37,122</b>
State of assessment -												
New South Wales . . . . .	166,167	100,546	3,669	3,334	1,061	121	780	6,289	39	138	24,171	11,836
Victoria . . . . .	132,779	71,307	2,688	2,388	1,843	142	1,013	8,660	28	23	29,499	12,630
Queensland . . . . .	67,499	34,411	1,469	1,294	236	20	115	1,122	13	19	13,908	6,110
Western Australia . . . . .	50,325	24,368	446	462	98	18	184	1,335	23	99	6,236	2,658
South Australia . . . . .	29,569	15,972	1,223	893	494	28	124	817	4	..	5,055	2,797
Tasmania . . . . .	8,792	4,730	181	115	114	7	59	273	2	1	1,216	385
Northern Territory . . . . .	3,794	1,527	35	34	5	..	6	89	..	..	495	55
Australian Capital Territory . . . . .	12,286	7,735	176	139	69	3	20	208	9	49	2,827	650
<b>Australia . . . . .</b>	<b>471,211</b>	<b>260,597</b>	<b>9,887</b>	<b>8,659</b>	<b>3,920</b>	<b>338</b>	<b>2,301</b>	<b>18,793</b>	<b>118</b>	<b>328</b>	<b>83,407</b>	<b>37,122</b>
<b>NON-TAXABLE</b>												
<b>Australia . . . . .</b>	<b>5,965</b>	<b>3,633</b>	<b>2,075</b>	<b>1,021</b>	<b>279</b>	<b>18</b>	<b>1,441</b>	<b>10,929</b>	<b>2</b>	<b>..</b>	<b>8,020</b>	<b>9,664</b>



**TAXABLE INDIVIDUALS - AUSTRALIA**  
**ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT**  
(Excludes trustee or manually assessed and issued assessments)

**TABLE 1.12 (cont.)**  
**Income year 1987-88**

	Total rebates and credits		Net tax Amount	Total Prescribed Payment System credit presented		Provisional tax				Late lodgement penalty	
	Number with	Amount		Number with	Amount	Debit		Credit		Number with	Amount
			\$'000			\$'000	\$'000	\$'000	\$'000		
<b>TAXABLE</b>											
Grade of taxable income -											
\$ \$											
Under 7,500 . . . . .	349,723	59,522	219,473	22,198	21,563	132,065	62,329	189,797	122,893	10,922	305
7,500 - 12,599 . . . . .	344,734	142,461	1,577,702	74,771	101,749	326,659	416,469	373,053	479,031	24,586	1,865
12,600 - 19,499 . . . . .	439,993	287,620	5,373,943	105,790	217,429	411,759	929,132	361,218	797,194	25,523	3,958
19,500 - 27,999 . . . . .	765,458	497,564	10,323,435	74,679	207,590	381,767	1,262,748	332,307	993,563	22,930	4,877
28,000 - 34,999 . . . . .	385,670	339,641	7,283,689	24,631	88,026	189,403	936,089	167,046	711,587	12,722	3,534
35,000 - 49,999 . . . . .	308,639	420,201	7,412,970	14,188	64,484	175,713	1,337,470	156,797	1,003,138	11,610	4,352
50,000 and over . . . . .	142,131	1,144,552	6,754,110	4,486	39,759	118,127	2,811,722	108,565	1,872,936	7,277	7,842
<b>Total . . . . .</b>	<b>2,736,348</b>	<b>2,891,561</b>	<b>38,945,321</b>	<b>320,743</b>	<b>740,600</b>	<b>1,735,493</b>	<b>7,755,958</b>	<b>1,688,783</b>	<b>5,980,342</b>	<b>115,570</b>	<b>26,732</b>
State of assessment -											
New South Wales . . . . .	802,118	1,004,044	13,301,933	78,246	190,150	544,018	2,520,682	529,615	1,968,068	39,150	8,614
Victoria . . . . .	692,540	790,478	11,320,773	94,033	218,506	521,258	2,286,786	509,402	1,813,573	35,934	8,782
Queensland . . . . .	523,034	393,244	5,302,016	58,264	117,831	264,004	1,183,977	255,326	873,228	16,677	4,031
Western Australia . . . . .	292,427	291,854	3,680,557	44,713	106,690	166,793	801,661	154,303	561,692	9,998	2,490
South Australia . . . . .	248,761	251,895	2,990,408	26,229	56,404	150,433	594,160	154,047	478,232	8,201	1,560
Tasmania . . . . .	72,953	62,625	906,419	7,586	17,791	41,320	169,430	42,293	138,922	1,948	414
Northern Territory . . . . .	46,066	35,613	271,338	2,613	7,094	6,463	25,354	5,389	18,568	681	166
Australian Capital Territory . . . . .	58,449	61,808	1,171,877	9,059	26,135	41,204	173,908	38,408	128,060	2,981	676
<b>Australia . . . . .</b>	<b>2,736,348</b>	<b>2,891,561</b>	<b>38,945,321</b>	<b>320,743</b>	<b>740,600</b>	<b>1,735,493</b>	<b>7,755,958</b>	<b>1,688,783</b>	<b>5,980,342</b>	<b>115,570</b>	<b>26,732</b>
<b>NON-TAXABLE</b>											
<b>Australia . . . . .</b>	<b>247,543</b>	<b>113,164</b>	<b>..</b>	<b>34,921</b>	<b>31,217</b>	<b>186</b>	<b>906</b>	<b>107,847</b>	<b>122,845</b>	<b>..</b>	<b>..</b>

**TAXABLE INDIVIDUALS - AUSTRALIA**  
**ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT**  
(Excludes trustee or manually assessed and issued assessments)

**TABLE 1.12 (cont.)**  
**Income year 1987-88**

	Incorrect return penalty		Balance payable, refundable	Unrecouped losses				Gross sales		Stock at beginning of year		Cost of sales	
	Number with	Amount		Primary production		Other		Number with	Amount	Number with	Amount	Number with	Amount
			Number with	Amount	Number with	Amount							
		\$'000	\$'000		\$'000		\$'000		\$'000		\$'000		\$'000
<b>TAXABLE</b>													
Grade of taxable income -													
\$ \$													
Under 7,500 . . . . .	137	5	(158,047)	..	..	..	..	13,181	452,336	8,313	55,693	12,996	270,964
7,500 - 12,599 . . . . .	376	31	(14,953)	..	..	..	..	29,134	1,138,361	18,508	126,885	29,956	673,497
12,600 - 19,499 . . . . .	502	69	241,948	..	..	..	..	35,556	1,552,424	22,595	169,293	37,354	922,631
19,500 - 27,999 . . . . .	506	113	412,708	..	..	..	..	30,263	1,510,863	19,220	162,088	31,576	888,291
28,000 - 34,999 . . . . .	246	86	370,224	..	..	..	..	14,322	867,511	9,349	98,604	14,323	499,848
35,000 - 49,999 . . . . .	208	151	604,666	..	..	..	..	12,515	1,123,445	8,751	130,232	11,816	643,962
50,000 and over . . . . .	95	707	1,733,607	..	..	..	..	9,983	1,928,921	7,745	237,707	9,117	1,093,968
<b>Total . . . . .</b>	<b>2,070</b>	<b>1,161</b>	<b>3,190,152</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>144,954</b>	<b>8,573,862</b>	<b>94,481</b>	<b>980,501</b>	<b>147,138</b>	<b>4,993,160</b>
State of assessment -													
New South Wales . . . . .	831	426	943,253	..	..	..	..	38,792	2,680,536	26,347	283,983	39,824	1,603,624
Victoria . . . . .	305	560	906,944	..	..	..	..	42,701	2,424,492	29,630	323,777	48,143	1,429,736
Queensland . . . . .	389	65	556,186	..	..	..	..	27,542	1,518,149	17,150	170,600	26,837	881,447
Western Australia . . . . .	47	10	427,387	..	..	..	..	11,762	765,651	6,277	77,055	9,778	452,137
South Australia . . . . .	337	77	232,369	..	..	..	..	15,188	698,811	8,306	65,782	13,112	364,680
Tasmania . . . . .	88	9	63,342	..	..	..	..	4,373	237,692	3,344	30,177	3,921	124,795
Northern Territory . . . . .	51	12	(9,291)	..	..	..	..	628	43,936	285	3,046	754	27,319
Australian Capital Territory . . . . .	22	3	69,963	..	..	..	..	3,968	204,595	3,142	26,082	4,769	109,420
<b>Australia . . . . .</b>	<b>2,070</b>	<b>1,161</b>	<b>3,190,152</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>144,954</b>	<b>8,573,862</b>	<b>94,481</b>	<b>980,501</b>	<b>147,138</b>	<b>4,993,160</b>
NON-TAXABLE													
<b>Australia . . . . .</b>	<b>..</b>	<b>..</b>	<b>(467,558)</b>	<b>53,746</b>	<b>1,511,268</b>	<b>61,696</b>	<b>756,905</b>	<b>46,385</b>	<b>2,122,301</b>	<b>31,161</b>	<b>367,787</b>	<b>44,059</b>	<b>1,297,336</b>

**TAXABLE INDIVIDUALS - AUSTRALIA**  
**ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT**  
(Excludes trustee or manually assessed and issued assessments)

**TABLE 1.12 (cont.)**  
**Income year 1987-88**

	Stock at end of year		Total business receipts						Gross PPS income	
			Primary production		Other		Total			
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
		\$'000		\$'000		\$'000		\$'000		\$'000
<b>TAXABLE</b>										
Grade of taxable income -										
\$     \$										
Under 7,500 . . . . .	8,976	61,212	7,090	87,795	34,007	718,813	40,121	806,608	9,528	67,920
7,500 - 12,599 . . . . .	19,793	138,220	15,854	201,974	82,979	1,997,801	96,779	2,199,775	30,361	294,959
12,600 - 19,499 . . . . .	24,256	189,005	21,403	309,255	107,122	3,016,396	125,906	3,325,651	48,908	705,001
19,500 - 27,999 . . . . .	20,472	179,626	19,049	319,118	91,963	2,999,867	108,984	3,318,984	41,081	795,151
28,000 - 34,999 . . . . .	9,922	108,974	9,445	194,616	40,725	1,684,696	49,205	1,879,312	13,908	355,359
35,000 - 49,999 . . . . .	8,963	146,674	8,859	255,816	32,771	2,044,519	40,665	2,300,335	7,472	268,380
50,000 and over . . . . .	7,731	255,656	7,787	433,649	23,277	3,544,216	29,837	3,977,864	1,701	161,853
<b>Total . . . . .</b>	<b>100,113</b>	<b>1,079,368</b>	<b>89,487</b>	<b>1,802,222</b>	<b>412,844</b>	<b>16,006,308</b>	<b>491,497</b>	<b>17,808,530</b>	<b>152,959</b>	<b>2,648,623</b>
State of assessment -										
New South Wales . . . . .	27,751	316,403	21,424	408,338	121,398	5,385,684	140,416	5,794,022	42,350	800,529
Victoria . . . . .	31,280	350,058	27,597	587,724	116,009	4,377,323	139,925	4,965,047	39,573	713,448
Queensland . . . . .	18,403	188,611	17,997	344,888	70,074	2,571,028	85,902	2,915,916	28,813	443,370
Western Australia . . . . .	6,733	84,394	6,993	156,448	46,725	1,582,551	52,791	1,738,998	20,743	321,792
South Australia . . . . .	8,825	74,202	9,635	169,810	34,941	1,239,534	43,638	1,409,344	12,008	190,454
Tasmania . . . . .	3,464	32,118	2,788	65,725	9,201	362,754	11,669	428,479	3,349	56,118
Northern Territory . . . . .	330	4,158	298	2,875	3,181	119,976	3,453	122,852	1,599	36,888
Australian Capital Territory . . . . .	3,327	29,424	2,755	66,414	11,315	367,459	13,703	433,872	4,524	86,024
<b>Australia . . . . .</b>	<b>100,113</b>	<b>1,079,368</b>	<b>89,487</b>	<b>1,802,222</b>	<b>412,844</b>	<b>16,006,308</b>	<b>491,497</b>	<b>17,808,530</b>	<b>152,959</b>	<b>2,648,623</b>
<b>NON-TAXABLE</b>										
<b>Australia . . . . .</b>	<b>32,881</b>	<b>361,036</b>	<b>26,053</b>	<b>553,294</b>	<b>82,739</b>	<b>2,685,643</b>	<b>104,859</b>	<b>3,238,938</b>	<b>17,381</b>	<b>157,302</b>



**TAXABLE INDIVIDUALS - AUSTRALIA**  
**ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT**  
(Excludes trustee or manually assessed and issued assessments)

**TABLE 1.12 (cont.)**  
**Income year 1987-88**

	Salaries and wages paid		Depreciation allowed (excl. buildings)		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
		\$'000		\$'000		\$'000		\$'000		\$'000
<b>TAXABLE</b>										
Grade of taxable income -										
\$										
Under 7,500 . . . . .	7,248	55,655	37,348	41,227	17,179	45,246	12,009	63,121	3,187	14,684
7,500 - 12,599 . . . . .	18,229	149,705	88,266	99,956	43,009	112,813	29,921	161,933	8,025	39,580
12,600 - 19,499 . . . . .	24,093	231,277	123,269	143,066	67,012	185,636	44,186	242,717	11,685	59,024
19,500 - 27,999 . . . . .	21,492	253,035	129,707	142,219	80,947	243,068	44,286	233,761	11,151	54,315
28,000 - 34,999 . . . . .	11,187	167,518	71,077	79,130	49,691	165,173	22,805	120,712	5,444	29,524
35,000 - 49,999 . . . . .	11,863	231,521	63,292	83,612	46,730	184,883	20,183	127,526	5,256	32,953
50,000 and over . . . . .	12,573	425,139	38,371	96,748	28,819	214,497	13,901	152,526	3,869	42,519
<b>Total . . . . .</b>	<b>106,685</b>	<b>1,513,851</b>	<b>551,330</b>	<b>685,959</b>	<b>333,387</b>	<b>1,151,317</b>	<b>187,291</b>	<b>1,102,296</b>	<b>48,617</b>	<b>272,599</b>
State of assessment -										
New South Wales . . . . .	32,850	512,571	152,650	191,593	90,243	349,919	50,534	311,251	13,163	72,477
Victoria . . . . .	28,560	392,865	162,150	204,590	100,693	362,819	48,328	305,004	11,538	68,568
Queensland . . . . .	19,443	267,522	92,340	116,342	50,555	145,726	34,826	195,381	9,491	56,487
Western Australia . . . . .	9,311	135,073	56,638	63,881	35,122	98,745	20,428	111,729	5,874	29,781
South Australia . . . . .	9,698	118,436	47,546	61,141	29,812	94,705	19,647	104,371	5,086	26,665
Tasmania . . . . .	3,318	40,256	11,539	16,755	6,440	20,901	4,880	27,995	1,269	8,057
Northern Territory . . . . .	690	11,248	5,015	6,161	3,751	11,626	1,834	10,591	443	1,986
Australian Capital Territory . . . . .	2,815	35,880	23,452	25,495	16,771	66,876	6,814	35,974	1,753	8,576
<b>Australia . . . . .</b>	<b>106,685</b>	<b>1,513,851</b>	<b>551,330</b>	<b>685,959</b>	<b>333,387</b>	<b>1,151,317</b>	<b>187,291</b>	<b>1,102,296</b>	<b>48,617</b>	<b>272,599</b>
<b>NON-TAXABLE</b>										
<b>Australia . . . . .</b>	<b>24,263</b>	<b>276,266</b>	<b>95,033</b>	<b>189,355</b>	<b>56,065</b>	<b>280,261</b>	<b>34,075</b>	<b>267,275</b>	<b>10,779</b>	<b>83,240</b>

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

**TABLE 1.13**  
**Income Year 1987-88**

Type	Taxable													
	Non-taxable Number	Grade of taxable income										Total Number	Taxable income	Net tax
		Less than \$19 500		\$19 500 - \$34 999			\$35 000 and over							
Number	Number	Taxable income	Net tax	Number	Taxable income	Net tax	Number	Taxable income	Net tax	Number	Taxable income	Net tax		
Non-provisional . . .	9	14	\$'000 133	\$'000 13	5	\$'000 116	\$'000 24	1	\$'000 39	\$'000 12	20	\$'000 288	\$'000 50	
Provisional . . . .	20	88	998	172	29	749	186	79	108630	40279	196	110376	40636	
All individuals . . .	29	102	1131	185	34	865	210	80	108669	40291	216	110664	40686	

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

**TABLE 1.14 (a)**  
**Income Year 1987-88**

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(b)	
	With Dependents		Without dependents		Married n.e.i.		Under 18 years (a)		Other					
	With full rebate (\$1 030)	Total	With full rebate (\$830)	Total	Males		Females	Males	Females	Males	Females			
	No.	No.	No.	No.	No.		No.	No.	No.	No.	No.			
\$	\$													
Under 5,101		6	527	3	859	76	6,849	6,914	15,043	11,022	17,101	14,409	81,400	
5,101 - 5,999		7	280	7	463	80	20,732	63,950	5,121	4,004	28,649	27,796	152,293	
6,000 - 6,999		37	632	28	1,044	521	59,648	109,800	4,978	4,611	66,686	110,621	359,712	
7,000 - 7,999		54	997	25	1,943	1,545	56,560	97,187	4,337	4,468	69,768	110,389	348,160	
8,000 - 8,999		67	1,647	598	3,561	6,594	46,120	85,460	3,420	2,928	61,929	78,828	291,541	
9,000 - 9,999		2,201	5,042	1,745	6,350	8,384	43,268	80,896	2,368	1,265	56,523	62,422	267,257	
10,000 - 10,999		3,024	6,295	3,237	8,650	7,664	40,682	77,681	1,670	594	54,805	59,027	257,954	
11,000 - 11,999		6,539	9,947	3,136	7,434	7,314	38,658	74,789	1,059	369	53,642	56,834	250,579	
12,000 - 12,999		6,735	10,170	3,301	7,938	6,923	39,116	73,525	751	293	55,660	55,576	250,530	
13,000 - 13,999		7,100	10,664	3,176	8,440	6,780	38,600	72,090	543	187	54,948	54,523	247,238	
14,000 - 14,999		7,640	11,589	3,509	9,582	6,730	39,653	71,979	404	189	55,437	54,496	250,518	
15,000 - 15,999		8,510	12,973	4,203	11,149	6,642	42,727	75,078	323	161	59,027	57,085	265,685	
16,000 - 16,999		10,126	15,123	5,110	12,695	7,323	47,126	76,700	258	120	62,679	57,893	280,296	
17,000 - 17,999		11,300	17,100	6,062	14,405	7,238	52,279	73,273	219	152	65,648	55,891	286,568	
18,000 - 18,999		12,524	18,986	6,840	15,846	7,267	56,729	71,115	184	127	66,594	53,405	290,543	
19,000 - 19,999		13,317	20,318	7,471	16,859	7,111	63,379	70,574	231	115	67,356	51,349	297,779	
20,000 - 20,999		13,975	21,654	7,903	17,130	6,631	63,748	60,000	165	105	63,404	44,765	278,041	
21,000 - 21,999		14,071	21,900	7,954	16,941	6,071	64,631	51,296	105	83	59,734	40,223	261,219	
22,000 - 22,999		14,167	22,119	7,783	16,181	5,592	63,578	44,790	99	71	57,156	35,634	245,416	
23,000 - 23,999		14,544	22,802	7,667	15,750	4,992	62,856	39,193	102	51	53,307	30,875	230,119	
24,000 - 24,999		14,323	22,738	7,139	14,895	4,474	61,247	34,298	88	47	48,611	27,323	213,919	
25,000 - 25,999		13,786	22,128	6,705	13,732	3,994	59,126	30,567	94	47	43,510	23,095	196,537	
26,000 - 26,999		13,535	21,766	6,245	12,952	3,938	56,539	27,751	53	31	38,713	21,034	182,923	
27,000 - 27,999		13,285	21,537	6,094	12,621	3,721	54,165	25,781	75	38	34,892	19,119	172,152	
28,000 - 28,999		12,329	20,189	5,687	11,614	3,232	50,939	22,108	57	28	31,241	15,849	155,416	
29,000 - 29,999		11,736	19,194	5,233	10,780	2,930	49,004	19,554	36	25	27,741	14,082	143,459	
30,000 - 30,999		11,345	18,906	5,026	10,244	2,847	47,138	18,150	52	33	25,170	12,939	135,694	
31,000 - 31,999		10,469	17,448	4,361	9,240	2,284	42,968	15,470	46	22	22,852	10,855	121,308	
32,000 - 32,999		9,428	15,915	4,003	8,610	1,941	39,616	13,208	33	26	19,975	9,311	108,766	
33,000 - 33,999		8,582	14,588	3,681	7,761	1,783	37,131	11,698	38	22	17,890	8,226	99,251	
34,000 - 34,999		7,758	13,284	3,384	7,117	1,670	36,469	13,421	90	62	17,530	8,534	98,373	
35,000 - 37,499		16,035	27,659	6,662	14,400	3,107	73,916	24,692	204	155	33,844	15,916	194,898	
37,500 - 39,999		12,123	20,913	4,941	10,851	1,966	54,450	13,293	52	33	22,770	9,282	133,775	
40,000 - 49,999		24,118	42,603	9,510	21,822	3,645	116,510	25,775	102	47	43,317	16,746	270,989	
50,000 - 59,999		7,783	14,137	2,783	7,048	1,140	45,759	10,749	54	42	15,095	6,032	100,328	
60,000 - 69,999		2,817	5,279	983	2,787	435	21,687	5,598	21	11	6,510	3,026	45,509	
70,000 - 99,999		2,341	4,466	797	2,307	384	25,899	6,936	23	17	7,229	3,587	51,089	
100,000 and over		1,137	2,068	400	1,064	210	19,763	5,076	23	15	5,094	2,778	36,523	
<b>Total</b>		<b>338,874</b>	<b>555,583</b>	<b>163,392</b>	<b>373,065</b>	<b>155,179</b>	<b>1,839,265</b>	<b>1,700,415</b>	<b>42,521</b>	<b>31,616</b>	<b>1,592,037</b>	<b>1,339,775</b>	<b>7,653,757</b>	
<b>Mean taxable income</b>	<b>( \$ )</b>	<b>27,729</b>	<b>28,140</b>	<b>26,265</b>	<b>25,739</b>	<b>20,391</b>	<b>26,904</b>	<b>17,743</b>	<b>7,435</b>	<b>6,859</b>	<b>20,449</b>	<b>16,741</b>	<b>21,428</b>	

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

(b) Includes 24,301 trustee assessments with mean taxable income of \$17,725



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

**TABLE 1.14 (b)**  
**Income Year 1987-88**

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(b)
	With dependants	Without dependants		Males	Females	Under 18 years (a)		Other		
						Males	Females	Males	Females	
\$ \$	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Loss or nil . . . . .	1,988	1,310	483	41,146	57,813	2,221	2,021	15,784	8,304	139,401
1 - 1,040 . . . . .	647	775	237	10,844	48,763	27,115	25,540	16,363	17,836	152,441
1,040 - 1,999 . . . . .	899	1,095	433	11,742	50,282	15,052	17,419	20,637	23,122	140,871
2,000 - 2,999 . . . . .	1,140	1,439	759	14,210	55,929	14,406	17,226	27,680	30,048	163,009
3,000 - 3,432 . . . . .	623	694	421	7,147	25,493	4,964	5,344	13,437	14,604	72,777
3,433 - 5100 . . . . .	3,102	3,358	2,760	47,293	127,098	12,028	11,856	69,409	69,116	346,267
5101 - 5,999 . . . . .	2,947	3,490	5,240	16,751	18,434	1,009	1,111	30,509	26,828	106,392
6,000 - 6,999 . . . . .	3,852	4,317	10,298	13,205	12,101	91	87	3,979	6,323	54,330
7,000 - 7,999 . . . . .	4,565	4,073	9,087	2,377	3,089	60	54	1,318	2,520	27,181
8,000 - 8,999 . . . . .	5,370	3,396	3,649	1,611	2,101	64	83	1,068	1,979	19,379
9,000 - 9,999 . . . . .	12,870	5,842	483	175	100	16	14	49	113	19,675
10,000 - 11,999 . . . . .	7,854	2,517	264	141	79	37	25	59	142	11,161
12,000 - 14,999 . . . . .	749	152	127	61	20	32	32	31	81	1,317
15,000 and over . . . . .	199	10	16	64	25	274	274	72	199	1,220
<b>Total . . . . .</b>	<b>46,805</b>	<b>32,468</b>	<b>34,257</b>	<b>166,767</b>	<b>401,327</b>	<b>77,369</b>	<b>81,086</b>	<b>200,395</b>	<b>201,215</b>	<b>1,255,421</b>
<b>Mean taxable income</b>	<b>7,283</b>	<b>6,271</b>	<b>6,339</b>	<b>320</b>	<b>1,912</b>	<b>2,003</b>	<b>2,037</b>	<b>2,524</b>	<b>3,260</b>	<b>2,448</b>

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

(b) Includes 13,732 trustee assessments with mean taxable income of \$629

**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 1.15(a)**  
**Income Year 1987-88**

Sex	Marital status		Non-taxable	Taxable							Total
				Grade of taxable income							
				Under \$7,500	\$7,500 - \$12,599	\$12,600 - \$19,499	\$19,500 - \$27,999	\$28,000 - \$34,999	\$35,000 - \$49,999	\$50,000 and over	
Males	Unmarried	Number of taxpayers	267,480	143,970	246,498	362,790	363,562	126,126	66,403	13,858	1,323,207
		Taxable income \$M	644.7	844.8	2,458.6	5,884.4	8,440.2	3,910.8	2,650.0	944.8	25,133.7
		Net tax (a) \$M	11.4	44.4	307.2	1,097.3	1,998.4	1,092.5	838.5	353.6	5,732.0
	Married	Number of taxpayers	203,785	56,627	138,927	342,466	670,604	404,096	302,094	87,896	2,002,710
		Taxable income \$M	450.1	359.0	1,414.9	5,692.8	15,880.2	12,615.2	12,198.9	6,081.7	54,242.7
		Net tax (a) \$M	53.6	13.9	132.5	945.1	3,592.4	3,406.9	3,797.1	2,280.8	14,168.7
	Total	Number of taxpayers	471,265	200,597	385,425	705,256	1,034,166	530,222	368,497	101,754	3,325,917
		Taxable income \$M	1,094.7	1,203.8	3,873.6	11,577.1	24,320.4	16,526.0	14,849.0	7,026.5	79,376.4
		Net tax (a) \$M	65.0	58.4	439.8	2,042.4	5,590.7	4,499.4	4,635.6	2,634.4	19,900.7
Females	Unmarried	Number of taxpayers	293,252	183,839	278,695	347,618	229,590	59,238	20,346	2,454	1,121,780
		Taxable income \$M	925.7	1,131.7	2,760.4	5,579.4	5,264.3	1,827.5	798.6	159.3	17,521.1
		Net tax (a) \$M	21.6	51.5	322.0	1,007.6	1,221.7	505.3	248.2	57.2	3,413.6
	Married	Number of taxpayers	372,214	143,092	258,358	361,158	240,023	64,787	20,138	2,943	1,090,499
		Taxable income \$M	709.6	901.6	2,580.7	5,818.9	5,500.9	1,997.1	786.9	200.9	17,786.9
		Net tax (a) \$M	11.3	37.2	312.5	1,069.8	1,286.8	554.2	242.0	66.9	3,569.2
	Total	Number of taxpayers	665,466	326,931	537,053	708,776	469,613	124,025	40,484	5,397	2,212,279
		Taxable income \$M	1,635.3	2,033.2	5,341.1	11,398.3	10,765.2	3,824.6	1,585.5	360.1	35,308.0
		Net tax (a) \$M	32.9	88.7	634.5	2,077.4	2,508.5	1,059.5	490.1	124.1	6,982.8
Total	Unmarried	Number of taxpayers	560,732	327,809	525,193	710,408	593,152	185,364	86,749	16,312	2,444,987
		Taxable income \$M	1,570.4	1,976.5	5,219.0	11,463.8	13,704.5	5,738.3	3,448.6	1,104.1	42,654.8
		Net tax (a) \$M	33.0	95.9	629.2	2,104.9	3,220.1	1,597.8	1,086.7	410.8	9,145.6
	Married	Number of taxpayers	575,999	199,719	397,285	703,624	910,627	468,883	322,232	90,839	3,093,209
		Taxable income \$M	1,159.7	1,260.6	3,995.6	11,511.6	21,381.1	14,612.3	12,985.9	6,282.5	72,029.6
		Net tax (a) \$M	64.9	51.1	445.0	2,014.9	4,879.2	3,961.1	4,039.0	2,347.6	17,738.0
	Total	Number of taxpayers	1,136,731	527,528	922,478	1,414,032	1,503,779	654,247	408,981	107,151	5,538,196
		Taxable income \$M	2,730.1	3,237.1	9,214.7	22,975.4	35,085.6	20,350.6	16,434.5	7,386.6	114,684.4
		Net tax (a) \$M	97.9	147.1	1,074.3	4,119.8	8,099.3	5,558.9	5,125.7	2,758.4	26,883.5

(a) Gross tax for non-taxables

**TAXABLE AND NON - TAXABLE INDIVIDUALS - Provisional : Property  
BY SEX, MARITAL STATUS AND GRADE OF TAXABLE INCOME**  
(Excludes trustee \$M

**TABLE 1.15(b)**  
**Income Year 1987-88**

Sex	Marital status			Non-taxable	Taxable							Total
					Grade of taxable income							
					Under \$7,500	\$7,500 - \$12,599	\$12,600 - \$19,499	\$19,500 - \$27,999	\$28,000 - \$34,999	\$35,000 - \$49,999	\$50,000 and over	
Males	Unmarried	Number of taxpayers	..	7,863	18,799	31,233	27,010	43,763	22,708	18,475	7,109	169,097
		Taxable income	\$M	25.4	114.4	294.3	438.5	1,034.8	708.2	749.6	571.0	3,910.9
		Net tax (a)	\$M	0.8	6.5	32.4	80.1	246.8	196.6	235.1	188.8	986.2
	Married	Number of taxpayers	..	13,423	28,467	39,702	38,854	57,639	32,683	32,036	18,513	247,894
		Taxable income	\$M	62.9	185.1	384.8	629.5	1,360.3	1,022.2	1,305.7	1,691.7	6,579.2
		Net tax (a)	\$M	2.6	7.6	40.8	109.3	313.5	277.1	401.8	551.6	1,701.8
	Total	Number of taxpayers	..	21,286	47,266	70,935	65,864	101,402	55,391	50,511	25,622	416,991
		Taxable income	\$M	88.3	299.5	679.1	1,068.0	2,395.1	1,730.5	2,055.2	2,262.8	10,490.1
		Net tax (a)	\$M	3.5	14.1	73.2	189.4	560.4	473.7	636.9	740.3	2,688.0
Females	Unmarried	Number of taxpayers	..	11,846	44,192	71,197	46,017	44,466	17,216	11,811	4,303	239,202
		Taxable income	\$M	50.6	293.8	666.4	734.3	1,035.0	535.2	476.1	340.8	4,081.5
		Net tax (a)	\$M	2.3	14.7	69.7	127.9	237.7	143.5	140.9	102.5	836.7
	Married	Number of taxpayers	..	22,684	47,827	67,631	58,995	45,473	16,413	10,360	4,291	250,990
		Taxable income	\$M	88.7	307.8	659.4	941.1	1,050.2	510.9	413.8	371.7	4,254.9
		Net tax (a)	\$M	1.9	12.9	75.9	167.9	240.5	136.3	119.4	91.9	845.0
	Total	Number of taxpayers	..	34,530	92,019	138,828	105,012	89,939	33,629	22,171	8,594	490,192
		Taxable income	\$M	139.3	601.7	1,325.8	1,675.5	2,085.2	1,046.1	889.9	712.4	8,336.4
		Net tax (a)	\$M	4.2	27.6	145.6	295.8	478.2	279.8	260.3	194.4	1,681.7
Total	Unmarried	Number of taxpayers	..	19,709	62,991	102,430	73,027	88,229	39,924	30,286	11,412	408,299
		Taxable income	\$M	76.0	408.2	960.7	1,172.8	2,069.7	1,243.4	1,225.7	911.8	7,992.4
		Net tax (a)	\$M	3.1	21.1	102.1	207.9	484.5	340.1	376.0	291.2	1,823.0
	Married	Number of taxpayers	..	36,107	76,294	107,333	97,849	103,112	49,096	42,396	22,804	498,884
		Taxable income	\$M	151.6	492.9	1,044.2	1,570.6	2,410.5	1,533.1	1,719.4	2,063.4	10,834.1
		Net tax (a)	\$M	4.5	20.5	116.7	277.2	554.1	413.4	521.2	643.5	2,546.7
	Total	Number of taxpayers	..	55,816	139,285	209,763	170,876	191,341	89,200	72,682	34,216	907,183
		Taxable income	\$M	227.6	901.2	2,004.9	2,743.4	4,480.2	2,776.5	2,945.1	2,975.2	18,826.5
		Net tax (a)	\$M	7.6	41.6	218.8	485.2	1,038.6	753.5	897.3	934.7	4,369.7

(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 1.15(c)**  
**Income Year 1987-88**

Sex	Marital status		Non-taxable	Taxable							Total	
				Grade of taxable income								
				Under \$7,500	\$7,500 - \$12,599	\$12,600 - \$19,499	\$19,500 - \$27,999	\$28,000 - \$34,999	\$35,000 - \$49,999	\$50,000 and over		
Males	Unmarried	Number of taxpayers	..	1,136	2,609	5,986	7,869	6,918	3,637	3,846	3,187	34,052
		Taxable income	\$M	0.3	-14.6	60.8	125.6	161.6	113.9	158.2	280.6	915.3
		Net tax (a)	\$M	0.1	0.9	6.5	19.5	32.2	26.4	41.9	94.2	221.7
	Married	Number of taxpayers	..	3,192	6,491	16,242	23,085	20,595	10,161	10,111	7,987	94,672
		Taxable income	\$M	1.4	36.2	166.4	368.3	481.3	317.6	415.0	702.5	2,487.2
		Net tax (a)	\$M	0.6	2.3	15.8	51.2	89.0	70.4	105.5	235.1	569.3
	Total	Number of taxpayers	..	4,328	9,100	22,228	30,954	27,513	13,798	13,957	11,174	128,724
		Taxable income	\$M	1.0	50.8	227.2	493.9	642.9	431.5	573.2	983.1	3,402.5
		Net tax (a)	\$M	0.7	3.3	22.3	70.7	121.2	96.8	147.4	329.4	791.1
Females	Unmarried	Number of taxpayers	..	418	993	2,567	3,128	2,732	1,483	1,650	1,378	13,931
		Taxable income	\$M	0.8	5.7	26.0	49.8	63.8	46.6	67.6	122.6	382.1
		Net tax (a)	\$M	0.1	0.4	2.7	7.5	12.7	11.0	18.1	39.0	91.4
	Married	Number of taxpayers	..	2,162	5,459	13,954	18,184	14,837	7,212	6,766	4,411	70,823
		Taxable income	\$M	1.5	30.9	142.5	289.8	345.8	225.8	277.2	347.4	1,659.5
		Net tax (a)	\$M	0.2	1.8	13.7	41.4	64.4	50.2	70.1	108.8	350.5
	Total	Number of taxpayers	..	2,580	6,452	16,521	21,312	17,569	8,695	8,416	5,789	84,754
		Taxable income	\$M	2.3	36.6	168.4	339.6	409.6	272.4	344.9	470.1	2,041.6
		Net tax (a)	\$M	0.3	2.2	16.5	49.0	77.2	61.1	88.2	147.8	441.9
Total	Unmarried	Number of taxpayers	..	1,554	3,602	8,553	10,997	9,650	5,120	5,496	4,565	47,983
		Taxable income	\$M	0.5	20.3	86.8	175.4	225.4	160.4	225.9	403.2	1,297.4
		Net tax (a)	\$M	0.2	1.3	9.2	27.1	44.9	37.4	60.0	133.2	313.1
	Married	Number of taxpayers	..	5,354	11,950	30,196	41,269	35,432	17,373	16,877	12,398	165,495
		Taxable income	\$M	2.9	67.1	308.8	658.1	827.1	543.4	692.2	1,049.9	4,146.7
		Net tax (a)	\$M	0.9	4.2	29.5	92.6	153.4	120.5	175.6	344.0	919.9
	Total	Number of taxpayers	..	6,908	15,552	38,749	52,266	45,082	22,493	22,373	16,963	213,478
		Taxable income	\$M	3.4	87.4	395.6	833.5	1,052.5	703.8	918.1	1,453.2	5,444.1
		Net tax (a)	\$M	1.1	5.4	38.7	119.7	198.4	158.0	235.6	477.2	1,233.0

(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 1.15(d)**  
**Income Year 1987-88**

Sex	Marital status			Non-taxable	Taxable						Total	
					Grade of taxable income							
					Under \$7,500	\$7,500 - \$12,599	\$12,600 - \$19,499	\$19,500 - \$27,999	\$28,000 - \$34,999	\$35,000 - \$49,999		\$50,000 and over
Males	Unmarried	Number of taxpayers	..	4,903	9,980	24,642	30,984	29,574	15,997	15,792	11,130	138,099
		Taxable income	\$M	6.0	61.5	248.3	497.7	689.8	504.6	636.8	1,077.3	3,716.0
		Net tax (a)	\$M	1.5	3.3	30.6	90.3	160.7	138.1	195.0	396.6	1,014.6
	Married	Number of taxpayers	..	17,335	29,763	78,212	89,230	74,339	38,259	38,156	37,802	385,761
		Taxable income	\$M	32.1	187.7	786.4	1,420.6	1,735.0	1,200.0	1,563.4	3,841.3	10,734.4
		Net tax (a)	\$M	1.8	8.8	91.3	250.2	400.5	327.9	487.7	1,446.1	3,012.5
	Total	Number of taxpayers	..	22,238	39,743	102,854	120,214	103,913	54,256	53,948	48,932	523,860
		Taxable income	\$M	38.0	249.3	1,034.7	1,918.3	2,424.8	1,704.6	2,200.2	4,918.6	14,450.4
		Net tax (a)	\$M	3.3	12.1	121.9	340.6	561.1	465.9	682.8	1,842.7	4,027.1
Females	Unmarried	Number of taxpayers	..	4,074	7,536	22,751	22,830	19,500	11,400	11,953	8,080	104,050
		Taxable income	\$M	17.0	47.4	226.0	365.5	453.1	361.3	477.4	752.4	2,683.1
		Net tax (a)	\$M	2.3	2.6	25.3	61.5	98.1	93.1	133.8	227.7	642.2
	Married	Number of taxpayers	..	18,992	36,554	82,299	86,973	61,921	29,800	28,132	17,007	342,686
		Taxable income	\$M	48.0	230.2	822.8	1,384.1	1,431.6	939.8	1,125.8	1,552.7	7,487.1
		Net tax (a)	\$M	1.1	10.6	98.7	247.1	328.0	254.3	337.8	513.3	1,789.8
	Total	Number of taxpayers	..	23,066	44,090	105,050	109,803	81,421	41,200	40,085	25,087	446,736
		Taxable income	\$M	65.0	277.6	1,048.8	1,749.6	1,884.7	1,301.1	1,603.2	2,305.1	10,170.1
		Net tax (a)	\$M	3.3	13.2	124.0	308.7	426.1	347.4	471.6	741.1	2,432.0
Total	Unmarried	Number of taxpayers	..	8,977	17,516	47,393	53,814	49,074	27,397	27,745	19,210	242,149
		Taxable income	\$M	23.0	108.9	474.3	863.2	1,142.9	865.9	1,114.2	1,829.6	6,399.1
		Net tax (a)	\$M	3.7	6.0	55.9	151.8	258.8	231.1	328.8	624.4	1,656.8
	Married	Number of taxpayers	..	36,327	66,317	160,511	176,203	136,260	68,059	66,288	54,809	728,447
		Taxable income	\$M	80.1	417.9	1,609.2	2,804.6	3,166.7	2,139.8	2,689.2	5,394.0	18,221.5
		Net tax (a)	\$M	2.9	19.4	190.0	497.4	728.5	582.2	825.6	1,959.4	4,802.4
	Total	Number of taxpayers	..	45,304	83,833	207,904	230,017	185,334	95,456	94,033	74,019	970,596
		Taxable income	\$M	103.0	526.8	2,083.6	3,667.8	4,309.5	3,005.7	3,803.4	7,223.7	24,620.5
		Net tax (a)	\$M	6.6	25.3	245.9	649.2	987.2	813.3	1,154.4	2,583.8	6,459.1

(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 1.15(e)**  
**Income Year 1987-88**

Sex	Marital status			Non-taxable	Taxable						Total	
					Grade of taxable income							
					Under \$7,500	\$7,500 - \$12,599	\$12,600 - \$19,499	\$19,500 - \$27,999	\$28,000 - \$34,999	\$35,000 - \$49,999		\$50,000 and over
Males	Unmarried	Number of taxpayers	..	281,382	175,358	308,359	428,653	443,817	168,468	104,516	35,284	1,664,455
		Taxable income	\$M	675.7	1,035.4	3,062.1	6,946.2	10,326.3	5,237.5	4,194.7	2,873.7	33,675.9
		Net tax (a)	\$M	13.8	55.1	376.7	1,287.2	2,438.1	1,453.6	1,310.6	1,033.2	7,954.5
	Married	Number of taxpayers	..	237,735	121,348	273,083	493,635	823,177	485,199	382,397	152,198	2,731,037
		Taxable income	\$M	546.4	768.0	2,752.5	8,111.1	19,456.9	15,155.0	15,482.9	12,317.2	74,043.5
		Net tax (a)	\$M	58.7	32.7	280.4	1,355.9	4,395.4	4,082.3	4,792.2	4,513.5	19,452.4
	Total	Number of taxpayers	..	519,117	296,706	581,442	922,288	1,266,994	653,667	486,913	187,482	4,395,492
		Taxable income	\$M	1,222.2	1,803.4	5,814.6	15,057.3	29,783.2	20,392.6	19,677.6	15,190.9	107,719.4
		Net tax (a)	\$M	72.4	87.8	657.1	2,643.1	6,833.5	5,535.9	6,102.7	5,546.8	27,406.9
Females	Unmarried	Number of taxpayers	..	309,590	236,560	375,210	419,593	296,288	89,337	45,760	16,215	1,478,963
		Taxable income	\$M	994.1	1,478.5	3,678.7	6,729.0	6,816.1	2,770.6	1,819.7	1,375.0	24,667.8
		Net tax (a)	\$M	26.2	69.1	419.8	1,204.5	1,570.2	752.8	541.0	426.4	4,983.9
	Married	Number of taxpayers	..	416,052	232,932	422,242	525,310	362,254	118,212	65,396	28,652	1,754,998
		Taxable income	\$M	847.8	1,470.5	4,205.4	8,433.9	8,328.6	3,673.5	2,603.8	2,472.7	31,188.4
		Net tax (a)	\$M	14.5	62.5	500.8	1,526.3	1,919.7	994.9	769.3	780.9	6,554.6
	Total	Number of taxpayers	..	725,642	469,492	797,452	944,903	658,542	207,549	111,156	44,867	3,233,961
		Taxable income	\$M	1,841.9	2,949.1	7,884.1	15,162.9	15,144.7	6,444.1	4,423.5	3,847.7	55,856.2
		Net tax (a)	\$M	40.7	131.7	920.6	2,730.8	3,490.0	1,747.8	1,310.3	1,207.3	11,538.4
Total	Unmarried	Number of taxpayers	..	590,972	411,918	683,569	848,246	740,105	257,805	150,276	51,499	3,143,418
		Taxable income	\$M	1,669.9	2,513.9	6,740.9	13,675.2	17,142.5	8,008.1	6,014.4	4,248.7	58,343.7
		Net tax (a)	\$M	40.0	124.3	796.5	2,491.8	4,008.3	2,206.4	1,851.5	1,459.6	12,938.4
	Married	Number of taxpayers	..	653,787	354,280	695,325	1,018,945	1,185,431	603,411	447,793	180,850	4,486,035
		Taxable income	\$M	1,394.2	2,238.5	6,957.8	16,545.0	27,785.4	18,828.5	18,086.7	14,789.9	105,231.9
		Net tax (a)	\$M	73.2	95.2	781.2	2,882.2	6,315.1	5,077.3	5,561.5	5,294.5	26,006.9
	Total	Number of taxpayers	..	1,244,759	766,198	1,378,894	1,867,191	1,925,536	861,216	598,069	232,349	7,629,453
		Taxable income	\$M	3,064.1	4,752.4	13,698.7	30,220.2	44,927.9	26,836.7	24,101.1	19,038.6	163,575.6
		Net tax (a)	\$M	113.2	219.5	1,577.7	5,373.9	10,323.4	7,283.7	7,413.0	6,754.1	38,945.3

(a) Gross tax for non-taxables





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

**TABLE 1.16**  
**Income Year 1987-88**

Age group	Taxable										
	Non-taxable	Grade of taxable income									Total
		Under \$7,500	\$7,500 - \$12,599	\$12,600 - \$19,499	\$19,500 - \$27,999	\$28,000 - \$34,999	\$35,000 - \$49,999	\$50,000 and over			
70 and over	Males . . . . . No.	25,323	50,516	63,321	34,296	22,187	9,237	8,740	7,221	195,518	
	Females . . . . . No.	26,651	86,748	86,689	31,914	16,438	7,054	6,921	5,853	241,617	
	Total . . . . . No.	51,974	137,264	150,010	66,210	38,625	16,291	15,661	13,074	437,135	
	Net income . . . . . \$M	269.0	939.2	1,408.3	1,048.6	913.8	519.4	658.4	1,283.0	6,770.7	
	Taxable income . . . . . \$M	235.8	930.8	1,391.3	1,031.8	896.3	508.6	641.5	1,213.0	6,613.4	
	Net tax (a) . . . . . \$M	11.2	32.9	141.9	167.4	187.9	123.4	173.2	367.9	1,194.6	
65 - 69	Males . . . . . No.	22,002	28,854	39,539	29,978	23,264	8,814	7,500	5,712	143,661	
	Females . . . . . No.	15,929	37,645	36,176	16,386	9,840	3,946	3,674	2,678	110,345	
	Total . . . . . No.	37,931	66,499	75,715	46,364	33,104	12,760	11,174	8,390	254,006	
	Net income . . . . . \$M	180.6	452.7	721.8	749.5	783.4	406.7	467.5	796.2	4,377.8	
	Taxable income . . . . . \$M	149.7	447.7	711.0	735.5	767.4	398.1	455.7	760.5	4,275.8	
	Net tax (a) . . . . . \$M	5.5	15.1	74.4	123.8	165.6	99.9	126.5	237.6	842.8	
60 - 64	Males . . . . . No.	32,636	15,108	33,835	51,282	64,436	26,200	19,312	10,666	220,839	
	Females . . . . . No.	24,457	32,741	38,976	27,227	18,828	6,647	5,373	3,006	132,798	
	Total . . . . . No.	57,093	47,849	72,811	78,509	83,264	32,847	24,685	13,672	353,637	
	Net income . . . . . \$M	236.3	320.4	727.4	1,308.2	1,979.7	1,047.5	1,028.8	1,211.8	7,623.7	
	Taxable income . . . . . \$M	182.7	313.9	710.8	1,275.6	1,933.0	1,022.9	1,003.2	1,169.5	7,428.8	
	Net tax (a) . . . . . \$M	7.7	11.6	75.0	219.0	429.2	268.8	298.1	401.6	1,703.4	
50 - 59	Males . . . . . No.	50,770	18,137	50,073	102,784	173,133	94,754	83,124	36,253	558,258	
	Females . . . . . No.	63,444	41,183	77,019	99,271	71,310	25,369	15,988	6,318	336,458	
	Total . . . . . No.	114,214	59,320	127,092	202,055	244,443	120,123	99,112	42,571	894,716	
	Net income . . . . . \$M	383.2	389.7	1,323.6	3,414.2	5,871.4	3,850.7	4,131.9	3,607.4	22,588.9	
	Taxable income . . . . . \$M	208.2	373.0	1,274.2	3,306.0	5,707.7	3,750.1	4,023.5	3,487.0	21,921.5	
	Net tax (a) . . . . . \$M	13.2	16.7	143.1	585.2	1,303.8	1,017.0	1,247.9	1,248.4	5,562.0	
40 - 49	Males . . . . . No.	59,381	21,075	59,902	129,140	237,599	168,274	153,423	61,921	831,334	
	Females . . . . . No.	99,259	49,693	123,138	183,232	135,709	51,087	27,294	9,746	579,899	
	Total . . . . . No.	158,640	70,768	183,040	312,372	373,308	219,361	180,717	71,667	1,411,233	
	Net income . . . . . \$M	502.8	466.7	1,938.9	5,267.7	9,046.6	7,079.4	7,524.3	5,957.7	37,281.3	
	Taxable income . . . . . \$M	230.2	436.6	1,853.4	5,086.7	8,763.8	6,864.2	7,313.7	5,775.3	36,093.6	
	Net tax (a) . . . . . \$M	17.5	21.4	213.9	901.0	2,023.6	1,878.1	2,285.9	2,125.9	9,449.7	

30 - 39	Males . . . . .	No.	71,155	28,432	80,389	180,715	346,031	221,810	150,968	44,636	1,052,981
	Females . . . . .	No.	159,200	67,133	153,531	200,378	166,297	66,506	29,160	8,609	691,614
	Total . . . . .	No.	230,355	95,565	233,920	381,093	512,328	288,316	180,128	53,245	1,744,595
	Net income . . . . .	\$M	746.7	621.5	2,470.4	6,421.9	12,492.1	9,273.8	7,438.4	4,118.5	42,836.5
	Taxable income . . . . .	\$M	528.5	585.9	2,366.2	6,202.2	12,088.8	8,979.8	7,227.6	3,999.7	41,450.3
	Net tax (a) . . . . .	\$M	24.4	28.9	268.5	1,084.8	2,789.6	2,446.3	2,238.3	1,476.8	10,333.2
25 - 29	Males . . . . .	No.	38,095	21,361	56,781	139,600	227,012	82,793	38,712	6,862	573,121
	Females . . . . .	No.	76,279	33,537	73,279	133,417	136,057	28,983	9,826	1,787	416,886
	Total . . . . .	No.	114,374	54,898	130,060	273,017	363,069	111,776	48,538	8,649	990,007
	Net income . . . . .	\$M	391.2	349.4	1,370.4	4,643.8	8,726.8	3,560.6	1,978.5	636.8	21,266.3
	Taxable income . . . . .	\$M	338.7	332.6	1,316.8	4,498.8	8,460.4	3,453.6	1,919.2	617.7	20,599.1
	Net tax (a) . . . . .	\$M	10.0	18.0	155.9	819.8	1,976.5	948.7	592.7	219.8	4,731.4
18 - 24	Males . . . . .	No.	114,977	72,900	162,691	222,825	143,910	26,339	9,870	1,524	640,059
	Females . . . . .	No.	135,978	76,337	163,684	216,581	79,526	7,152	3,384	696	547,360
	Total . . . . .	No.	250,955	149,237	326,375	439,406	223,436	33,491	13,254	2,220	1,187,419
	Net income . . . . .	\$M	876.4	927.8	3,402.5	7,181.8	5,191.9	1,063.3	523.3	171.5	18,462.2
	Taxable income . . . . .	\$M	841.2	895.7	3,297.6	6,998.6	5,057.4	1,035.3	512.4	167.9	17,965.1
	Net tax (a) . . . . .	\$M	8.7	49.7	415.9	1,285.3	1,167.5	283.9	153.3	53.7	3,409.2
Under 18	Males . . . . .	No.	77,907	27,451	11,364	2,752	1,724	827	696	264	45,078
	Females . . . . .	No.	82,410	22,162	8,179	1,713	973	362	293	109	33,791
	Total . . . . .	No.	160,317	49,613	19,543	4,465	2,697	1,189	989	373	78,869
	Net income . . . . .	\$M	330.5	230.3	183.7	71.4	63.9	38.4	39.1	31.2	657.9
	Taxable income . . . . .	\$M	323.4	223.4	178.7	69.7	62.3	37.4	38.4	30.1	640.1
	Net tax (a) . . . . .	\$M	10.5	14.6	20.2	12.4	13.4	9.3	9.3	8.6	87.7
Not stated	Males . . . . .	No.	26,871	12,872	23,547	28,916	27,698	14,619	14,568	12,423	134,643
	Females . . . . .	No.	42,035	22,313	36,781	34,784	23,564	10,443	9,243	6,065	143,193
	Total . . . . .	No.	68,906	35,185	60,328	63,700	51,262	25,062	23,811	18,488	277,836
	Net income . . . . .	\$M	177.1	222.8	621.9	1,048.9	1,228.1	810.3	992.0	1,900.7	6,824.7
	Taxable income . . . . .	\$M	25.6	212.9	598.8	1,015.3	1,190.8	786.7	965.6	1,817.9	6,587.9
	Net tax (a) . . . . .	\$M	4.6	10.6	68.9	175.3	266.5	208.4	287.7	613.9	1,631.3
Total	Males . . . . .	No.	519,117	296,706	581,442	922,288	1,266,994	653,667	486,913	187,482	4,395,492
	Females . . . . .	No.	725,642	469,492	797,452	944,903	658,542	207,549	111,156	44,867	3,233,961
	Total . . . . .	No.	1,244,759	766,198	1,378,894	1,867,191	1,925,536	861,216	598,069	232,349	7,629,453
	Net income . . . . .	\$M	4,093.9	4,920.3	14,169.0	31,156.0	46,297.6	27,650.0	24,782.2	19,714.7	168,689.9
	Taxable income . . . . .	\$M	3,064.1	4,752.4	13,698.7	30,220.2	44,927.9	26,836.7	24,101.1	19,038.6	163,575.6
	Net tax (a) . . . . .	\$M	113.2	219.5	1,577.7	5,373.9	10,323.4	7,283.7	7,413.0	6,754.1	38,945.3

(a) Gross tax for non-taxables



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

		Size of total net medical expenses									
		\$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	
<b>TAXABLE</b>											
Grade of taxable income -											
\$	\$										
Under	7,500	405	453	350	508	250	430	20	37	..	..
7,500 -	12,599	1,275	1,455	1,706	2,345	588	953	1,313	2,446	745	1,575
12,600 -	19,499	2,484	2,851	2,252	3,010	2,022	3,243	310	607	990	2,047
19,500 -	27,999	3,568	4,014	3,765	5,095	2,762	4,356	1,910	3,582	2,107	4,474
28,000 -	34,999	3,204	3,679	3,473	4,804	1,794	2,909	1,862	3,515	1,051	2,254
35,000 -	49,999	2,834	3,215	2,639	3,621	2,291	3,738	1,439	2,694	1,030	2,159
50,000 and over		1,177	1,343	1,655	2,254	1,140	1,859	882	1,658	873	1,857
<b>Total</b>		<b>14,947</b>	<b>17,010</b>	<b>15,840</b>	<b>21,637</b>	<b>10,847</b>	<b>17,488</b>	<b>7,736</b>	<b>14,538</b>	<b>6,796</b>	<b>14,366</b>
State of assessment -											
New South Wales		3,994	4,463	4,343	6,026	3,373	5,400	2,470	4,644	1,645	3,484
Victoria		4,790	5,518	6,021	8,152	4,011	6,509	2,428	4,569	2,788	5,886
Queensland		3,046	3,482	2,098	2,898	1,264	2,039	1,299	2,488	956	2,057
Western Australia		1,361	1,561	1,481	1,990	428	667	676	1,255	331	713
South Australia		674	756	906	1,233	955	1,535	452	831	533	1,106
Tasmania		227	254	222	299	120	182	232	408	144	300
Northern Territory		124	134	177	244	190	296	..	..	..	..
Australian Capital Territory		731	840	592	796	506	860	179	343	399	820
<b>Australia</b>		<b>14,947</b>	<b>17,010</b>	<b>15,840</b>	<b>21,637</b>	<b>10,847</b>	<b>17,488</b>	<b>7,736</b>	<b>14,538</b>	<b>6,796</b>	<b>14,366</b>
<b>NON - TAXABLE</b>											
<b>Australia</b>		<b>522</b>	<b>549</b>	<b>52</b>	<b>73</b>	<b>474</b>	<b>730</b>	<b>26</b>	<b>50</b>	<b>..</b>	<b>..</b>

**TABLE 1.17**  
**Income year 1987-88**

\$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
...	...	...	...	...	...	...	...	...	...	1,025	1,428
280	669	606	1,631	1,047	3,576	35	160	2,881	18,480	10,476	33,290
563	1,310	849	2,315	1,010	3,385	526	2,286	2,382	17,210	13,388	38,263
796	1,878	1,694	4,568	880	2,964	420	1,904	1,335	9,166	19,237	42,002
1,024	2,417	1,542	4,143	885	3,088	744	3,124	531	4,216	16,110	34,149
862	2,047	925	2,598	985	3,382	286	1,266	803	8,583	14,094	33,302
586	1,391	722	1,979	759	2,594	393	1,749	890	12,327	9,077	29,011
<b>4,111</b>	<b>9,712</b>	<b>6,338</b>	<b>17,234</b>	<b>5,566</b>	<b>18,990</b>	<b>2,404</b>	<b>10,488</b>	<b>8,822</b>	<b>69,982</b>	<b>83,407</b>	<b>211,446</b>
1,307	3,064	2,116	5,702	1,305	4,570	921	4,083	2,697	23,572	24,171	65,008
1,521	3,602	2,362	6,406	2,215	7,381	1,017	4,383	2,346	20,648	29,499	73,054
822	1,966	1,087	3,006	1,242	4,139	254	1,130	1,840	11,774	13,908	34,980
209	489	466	1,274	393	1,416	147	606	744	5,424	6,236	15,395
90	211	169	453	100	344	37	165	1,139	8,074	5,055	14,709
1	2	5	13	224	836	5	22	36	230	1,216	2,545
...	...	...	...	4	12	...	...	...	...	495	686
161	378	133	381	83	292	23	100	20	259	2,827	5,069
<b>4,111</b>	<b>9,712</b>	<b>6,338</b>	<b>17,234</b>	<b>5,566</b>	<b>18,990</b>	<b>2,404</b>	<b>10,488</b>	<b>8,822</b>	<b>69,982</b>	<b>83,407</b>	<b>211,446</b>
2	5	400	1,137	530	1,893	1,340	5,913	4,674	30,995	8,020	41,344

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

**TABLE 1.18**  
**Income year 1987-88**

	Number	Taxable primary production income	Taxable income	Average income	Gross tax	Averaging rebate	Net tax
\$	\$	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>NON-PROVISIONAL</b>							
Taxable							
Under 7,500	1,638	5,912	10,778	7,858	590	221	259
7,500 - 12,599	3,191	14,644	30,605	19,265	3,429	1,142	2,100
12,600 - 19,499	2,427	6,968	38,830	26,204	6,752	701	5,894
19,500 - 27,999	1,874	3,407	43,393	31,680	9,860	324	9,466
28,000 - 34,999	841	1,222	26,210	19,756	7,107	90	7,075
35,000 - 49,999	544	1,429	21,739	16,552	6,764	135	6,630
50,000 and over	216	2,492	19,480	10,889	8,003	262	7,227
<b>Total</b>	<b>10,731</b>	<b>36,074</b>	<b>191,036</b>	<b>132,204</b>	<b>42,505</b>	<b>2,875</b>	<b>38,650</b>
Non-taxable	11,693	74,066	81,879	47,823	5,516	4,369	..
<b>PROVISIONAL - PRIMARY PRODUCTION</b>							
Taxable							
Under 7,500	3,153	19,161	21,138	17,969	1,224	523	655
7,500 - 12,599	23,508	220,463	244,049	172,241	29,820	11,740	19,374
12,600 - 19,499	38,758	519,942	620,554	408,074	108,114	31,084	81,254
19,500 - 27,999	36,338	656,293	850,313	538,073	194,751	48,694	151,581
28,000 - 34,999	18,684	436,733	584,412	355,648	158,952	36,959	125,488
35,000 - 49,999	18,930	580,522	777,901	451,485	245,755	56,246	192,722
50,000 and over	13,988	789,442	1,108,853	577,345	443,192	74,559	355,707
<b>Total</b>	<b>153,359</b>	<b>3,222,557</b>	<b>4,207,220</b>	<b>2,520,834</b>	<b>1,181,807</b>	<b>259,804</b>	<b>926,783</b>
Non-taxable	1,004	6,933	7,427	5,106	609	380	..
<b>PROPERTY</b>							
Taxable							
Under 7,500	31	109	202	179	11	2	6
7,500 - 12,599	98	106	982	779	116	5	110
12,600 - 19,499	127	69	2,060	1,600	362	3	361
19,500 - 27,999	129	71	2,925	2,353	656	2	667
28,000 - 34,999	39	47	1,269	918	351	4	354
35,000 - 49,999	26	52	1,034	748	321	9	316
50,000 and over	5	62	393	261	159	2	142
<b>Total</b>	<b>455</b>	<b>516</b>	<b>8,866</b>	<b>6,836</b>	<b>1,976</b>	<b>26</b>	<b>1,956</b>
Non-taxable	23	79	161	135	10	2	..
<b>BUSINESS AND PROPERTY SUBSIDIARIES</b>							
Taxable							
Under 7,500	1,172	4,217	7,566	5,777	387	132	231
7,500 - 12,599	2,977	11,127	29,441	21,541	3,424	546	2,958
12,600 - 19,499	3,280	11,058	52,406	37,113	9,115	546	8,894
19,500 - 27,999	2,755	11,705	64,286	45,651	14,679	674	14,225
28,000 - 34,999	1,365	7,064	42,805	30,009	11,649	432	11,149
35,000 - 49,999	1,403	9,213	57,467	39,740	18,108	619	16,943
50,000 and over	1,164	14,658	115,311	66,328	48,124	922	39,337
<b>Total</b>	<b>14,116</b>	<b>69,043</b>	<b>369,283</b>	<b>246,159</b>	<b>105,485</b>	<b>3,867</b>	<b>93,736</b>
Non-taxable	137	593	916	708	56	23	..
<b>OTHER</b>							
Taxable							
Under 7,500	101	383	673	520	38	12	24
7,500 - 12,599	453	2,867	4,610	3,198	552	161	399
12,600 - 19,499	795	7,115	12,791	8,529	2,235	435	1,860
19,500 - 27,999	746	8,640	17,418	11,288	3,982	637	3,429
28,000 - 34,999	415	6,133	12,986	8,022	3,531	541	3,058
35,000 - 49,999	422	8,063	17,483	10,270	5,539	811	4,757
50,000 and over	457	14,223	44,044	24,785	18,313	1,240	15,423
<b>Total</b>	<b>3,389</b>	<b>47,424</b>	<b>110,005</b>	<b>66,612</b>	<b>34,190</b>	<b>3,838</b>	<b>28,949</b>
Non-taxable	14	71	104	75	8	4	..
<b>TOTAL</b>							
Taxable							
Under 7,500	6,095	29,782	40,357	32,303	2,250	890	1,175
7,500 - 12,599	30,227	249,209	309,687	217,024	37,341	13,593	24,941
12,600 - 19,499	45,387	545,153	726,641	481,519	126,577	32,766	98,264
19,500 - 27,999	41,842	680,116	978,336	629,044	223,928	50,331	179,367
28,000 - 34,999	21,344	451,199	667,682	414,352	181,590	38,026	147,124
35,000 - 49,999	21,325	599,278	875,625	518,795	276,486	57,819	221,367
50,000 and over	15,830	820,877	1,288,082	679,608	517,790	76,984	417,836
<b>Total</b>	<b>182,050</b>	<b>3,375,614</b>	<b>4,886,410</b>	<b>2,972,645</b>	<b>1,365,963</b>	<b>270,409</b>	<b>1,090,074</b>
Non-taxable	12,871	81,742	90,487	53,847	6,201	4,777	..



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

**TABLE 1.19**  
**Income year 1987-88**

	Number	Taxable primary production income	Taxable income	Average income	Gross tax	Complementary tax	Net tax
\$	\$	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>NON -PROVISIONAL</b>							
Taxable							
Under 7,500 . . . .	1,517	4,001	5,801	14,193	428	291	351
7,500 - 12,599 . . . .	392	1,102	3,703	5,257	458	44	401
12,600 - 19,499 . . . .	200	375	3,131	3,849	549	11	541
19,500 - 27,999 . . . .	78	132	1,788	2,072	407	5	402
28,000 - 34,999 . . . .	17	50	517	604	140	1	138
35,000 - 49,999 . . . .	15	56	623	732	201	3	202
50,000 and over . . . .	14	62	1,446	2,280	609	..	614
<b>Total . . . . .</b>	<b>2,233</b>	<b>5,779</b>	<b>17,011</b>	<b>28,989</b>	<b>2,792</b>	<b>354</b>	<b>2,647</b>
<b>Non-taxable . . . . .</b>	<b>1,412</b>	<b>4,745</b>	<b>6,231</b>	<b>11,255</b>	<b>374</b>	<b>209</b>	<b>..</b>
<b>PROVISIONAL - PRIMARY PRODUCTION</b>							
Taxable							
Under 7,500 . . . .	9,049	43,826	45,480	79,311	3,959	2,586	3,724
7,500 - 12,599 . . . .	7,085	61,556	69,499	90,638	9,834	1,814	9,711
12,600 - 19,499 . . . .	4,746	56,752	73,641	88,710	13,834	1,271	14,177
19,500 - 27,999 . . . .	2,059	31,007	46,988	54,751	11,283	714	11,480
28,000 - 34,999 . . . .	656	11,612	20,455	23,269	5,792	227	5,832
35,000 - 49,999 . . . .	489	10,808	19,830	22,687	6,465	243	6,477
50,000 and over . . . .	237	8,439	17,894	20,874	7,169	96	7,105
<b>Total . . . . .</b>	<b>24,321</b>	<b>224,000</b>	<b>293,787</b>	<b>380,241</b>	<b>58,336</b>	<b>6,951</b>	<b>58,507</b>
<b>Non-taxable . . . . .</b>	<b>778</b>	<b>3,061</b>	<b>3,451</b>	<b>6,652</b>	<b>272</b>	<b>169</b>	<b>..</b>
<b>PROPERTY</b>							
Taxable							
Under 7,500 . . . .	280	541	660	2,505	55	41	46
7,500 - 12,599 . . . .	45	57	433	558	51	2	50
12,600 - 19,499 . . . .	27	10	427	515	74	..	77
19,500 - 27,999 . . . .	9	3	197	212	43	..	44
28,000 - 34,999 . . . .	3	1	98	118	27	..	28
35,000 - 49,999 . . . .	1	..	36	44	10	..	11
50,000 and over . . . .	..	..	..	..	..	..	..
<b>Total . . . . .</b>	<b>365</b>	<b>613</b>	<b>1,851</b>	<b>3,952</b>	<b>260</b>	<b>43</b>	<b>256</b>
<b>Non-taxable . . . . .</b>	<b>90</b>	<b>260</b>	<b>299</b>	<b>654</b>	<b>16</b>	<b>12</b>	<b>..</b>
<b>BUSINESS AND PROPERTY SUBSIDIARIES</b>							
Taxable							
Under 7,500 . . . .	2,372	8,164	11,045	21,455	847	543	788
7,500 - 12,599 . . . .	1,239	4,694	11,986	16,506	1,542	176	1,530
12,600 - 19,499 . . . .	783	2,437	12,258	15,094	2,169	64	2,222
19,500 - 27,999 . . . .	385	1,592	8,806	10,300	2,037	39	2,004
28,000 - 34,999 . . . .	128	560	3,980	4,662	1,103	14	1,086
35,000 - 49,999 . . . .	132	913	5,341	6,114	1,698	21	1,654
50,000 and over . . . .	56	657	3,986	4,760	1,557	9	1,514
<b>Total . . . . .</b>	<b>5,095</b>	<b>19,017</b>	<b>57,401</b>	<b>78,890</b>	<b>10,952</b>	<b>867</b>	<b>10,799</b>
<b>Non-taxable . . . . .</b>	<b>309</b>	<b>756</b>	<b>1,080</b>	<b>2,474</b>	<b>64</b>	<b>44</b>	<b>..</b>
<b>OTHER</b>							
Taxable							
Under 7,500 . . . .	269	974	1,256	2,629	104	71	97
7,500 - 12,599 . . . .	180	1,040	1,804	2,524	253	38	243
12,600 - 19,499 . . . .	117	861	1,873	2,358	346	19	349
19,500 - 27,999 . . . .	63	646	1,437	1,760	339	17	336
28,000 - 34,999 . . . .	23	187	708	890	197	5	192
35,000 - 49,999 . . . .	21	204	884	1,020	289	5	293
50,000 and over . . . .	16	256	1,098	1,524	427	3	382
<b>Total . . . . .</b>	<b>689</b>	<b>4,168</b>	<b>9,060</b>	<b>12,705</b>	<b>1,952</b>	<b>158</b>	<b>1,891</b>
<b>Non-taxable . . . . .</b>	<b>41</b>	<b>120</b>	<b>187</b>	<b>386</b>	<b>13</b>	<b>8</b>	<b>..</b>
<b>TOTAL</b>							
Taxable							
Under 7,500 . . . .	13,487	57,506	64,243	120,094	5,393	3,533	5,006
7,500 - 12,599 . . . .	8,941	68,448	87,425	115,483	12,136	2,074	11,935
12,600 - 19,499 . . . .	5,873	60,436	91,331	110,528	16,971	1,366	17,366
19,500 - 27,999 . . . .	2,594	33,382	59,217	69,096	14,108	775	14,266
28,000 - 34,999 . . . .	827	12,410	25,757	29,542	7,260	248	7,277
35,000 - 49,999 . . . .	658	11,982	26,713	30,596	8,663	272	8,637
50,000 and over . . . .	323	9,413	24,424	29,439	9,761	107	9,614
<b>Total . . . . .</b>	<b>32,703</b>	<b>253,578</b>	<b>379,109</b>	<b>504,777</b>	<b>74,291</b>	<b>8,375</b>	<b>74,101</b>
<b>Non-taxable . . . . .</b>	<b>2,630</b>	<b>8,941</b>	<b>11,249</b>	<b>21,422</b>	<b>739</b>	<b>442</b>	<b>..</b>

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

**TABLE 1.20  
Income year 1987-88**

Electoral Division	Postcode	Non-taxable		Taxable		Electoral Division	Postcode	Non-taxable		Taxable	
		Number	Number	income	Net tax			Number	Number	income	Net tax
				\$'000	\$'000					\$'000	\$'000
<b>NEW SOUTH WALES</b>											
BANKS . . . . .	2209	810	6,959	146,169	34,567	BLAXLAND . . . . .	2190	1,281	8,498	167,108	37,709
	2210	1,679	13,396	297,418	73,054		2196	1,665	10,791	208,285	46,236
Sydney inner metropolitan	2211	859	7,737	167,399	40,419	Sydney inner metropolitan	2197	453	3,419	70,358	16,445
Divisional office in Revesby	2212	740	6,510	132,664	30,688	Divisional office in Bankstown	2198	539	4,053	86,910	21,013
	2213	1,100	9,985	215,540	51,714		2199	811	6,203	122,942	27,913
<b>Total</b>		<b>5,188</b>	<b>44,587</b>	<b>959,190</b>	<b>230,443</b>		2200	1,696	12,087	238,330	53,668
							2214	274	2,390	53,331	13,219
BARTON . . . . .	2216	1,273	10,609	217,370	50,611	<b>Total</b>		<b>6,719</b>	<b>47,441</b>	<b>947,265</b>	<b>216,203</b>
	2217	1,263	11,611	243,948	58,115	BRADFIELD . . . . .	2069	970	7,359	254,273	75,237
Sydney inner metropolitan	2218	688	6,470	135,837	32,328		2070	941	6,804	224,867	66,023
Divisional office in Rockdale	2219	657	6,267	136,901	32,934	Sydney inner metropolitan	2071	888	6,509	259,770	77,683
	2221	991	7,539	198,167	52,274	Divisional office in Gordon	2072	459	3,292	109,972	32,237
	2222	546	5,419	116,004	28,060		2073	1,187	8,395	279,317	82,237
	2223	1,027	10,027	226,265	56,164		2075	1,448	10,158	343,100	103,540
<b>Total</b>		<b>6,445</b>	<b>57,942</b>	<b>1,274,493</b>	<b>310,486</b>		2085	825	5,985	172,532	46,269
BENNELONG . . . . .	2066	1,585	14,118	390,823	106,891		2086	920	6,746	174,435	47,323
	2110	512	3,772	131,829	38,899		2087	1,026	7,131	186,131	51,045
Sydney inner metropolitan	2111	828	7,672	180,064	45,466	<b>Total</b>		<b>8,664</b>	<b>62,379</b>	<b>2,004,397</b>	<b>581,593</b>
Divisional office in Gladesville	2113	1,086	9,468	218,261	55,601	CALARE . . . . .	2790	799	6,754	152,468	38,023
<b>Total</b>		<b>4,011</b>	<b>35,030</b>	<b>920,978</b>	<b>246,857</b>		2795	2,136	13,336	275,157	63,356
BEROWRA . . . . .	2074	1,550	11,172	356,482	103,298	Central western NSW	2799	257	1,497	29,642	6,336
	2076	1,798	12,019	372,501	106,516	Divisional office in Orange	2800	2,626	15,254	301,318	67,386
Sydney outer metropolitan	2077	1,523	12,353	271,906	67,101		2847	109	966	21,596	5,301
Divisional office in Hornsby	2079	313	2,941	67,436	16,969		2850	1,203	5,133	106,264	24,008
	2081	241	1,925	43,933	10,931		2852	340	1,169	24,973	5,761
	2082	330	2,456	56,849	14,344	Others	2853	753	4,270	91,017	20,924
	2120	2,667	19,845	545,930	152,799	<b>Total</b>		<b>8,223</b>	<b>48,379</b>	<b>1,002,436</b>	<b>231,095</b>
Others		183	1,418	33,008	8,496						
<b>Total</b>		<b>8,605</b>	<b>64,129</b>	<b>1,748,046</b>	<b>480,455</b>						

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

**TABLE 1.20  
Income year 1987-88**

Electoral Division	Postcode	Non-taxable		Taxable		Taxable income	Net tax	Electoral Division	Postcode	Non-taxable		Taxable		Taxable income	Net tax		
		Number	Number	Number	Number					Number	Number						
							\$'000	\$'000								\$'000	\$'000
<b>NEW SOUTH WALES - Continued</b>																	
CHARLTON . . . . .	2265	330	1,502	26,539	5,660			COWPER . . . . .	2431	231	823	13,507	2,659				
	2267	153	970	20,970	5,118				2440	1,890	6,890	120,984	24,761				
Sydney outer metropolitan	2282	491	3,448	73,540	17,489				2441	446	1,119	18,311	3,514				
Divisional office in Kurri Kurri	2283	1,349	8,831	197,277	48,575			North Coast NSW	2444	2,332	10,301	182,371	38,512				
	2284	604	4,294	87,302	20,207			Divisional office in Kempsey	2446	1,054	3,604	60,977	12,223				
	2285	1,368	9,701	202,287	46,836				2447	729	2,006	33,425	6,594				
	2286	225	1,445	29,051	6,625				2448	558	2,173	35,771	7,132				
	2326	368	2,304	47,012	10,898				2452	737	3,098	51,948	10,382				
	2327	452	3,230	66,600	15,697				2454	568	1,728	28,374	5,600				
<b>Total</b>		<b>5,340</b>	<b>35,725</b>	<b>750,577</b>	<b>177,105</b>				2455	255	914	15,726	3,324				
								Others	337	627	10,308	1,915					
CHIFLEY . . . . .	2759	950	8,861	197,046	47,180			<b>Total</b>	<b>9,137</b>	<b>33,283</b>	<b>571,703</b>	<b>116,615</b>					
	2761	223	1,946	40,907	9,343			CUNNINGHAM . . . . .	2500	2,180	15,774	346,325	83,977				
Sydney outer metropolitan	2766	473	3,693	74,407	16,890				2501	106	899	18,824	4,136				
Divisional office in Mt Druitt	2767	609	4,019	79,630	17,687			City of Wollongong Region	2502	532	4,153	86,494	19,771				
<b>Total</b>	2770	3,232	22,177	433,475	95,808			Divisional office in Wollongong East	2503	136	870	16,837	3,770				
		<b>5,487</b>	<b>40,696</b>	<b>825,465</b>	<b>186,907</b>				2505	288	2,543	52,569	12,100				
COOK . . . . .	2224	940	7,308	193,862	50,705				2506	334	2,617	55,094	12,760				
	2227	829	7,057	163,082	41,138				2525	592	4,710	112,178	28,851				
Sydney outer metropolitan	2228	1,068	8,596	195,448	48,685				2526	654	5,220	117,948	29,035				
Divisional office in Miranda	2229	1,595	13,385	326,398	83,864				2530	1,425	10,716	234,841	56,693				
	2230	1,447	14,088	342,584	86,799			Others	105	657	14,313	3,407					
	2231	138	1,029	22,709	5,487			<b>Total</b>	<b>6,352</b>	<b>48,159</b>	<b>1,055,424</b>	<b>254,498</b>					
<b>Total</b>		<b>6,017</b>	<b>51,463</b>	<b>1,244,082</b>	<b>316,678</b>			DOBELL . . . . .	2258	194	1,119	22,830	5,347				
									2259	2,295	13,396	260,211	57,526				
								Central coast NSW	2261	1,787	10,798	194,446	41,637				
								Divisional office in Wyong	2262	622	3,721	71,901	16,027				
									2263	1,208	7,680	142,578	31,103				
									2264	594	3,357	68,394	16,006				
								<b>Total</b>	<b>6,700</b>	<b>40,071</b>	<b>760,360</b>	<b>167,647</b>					



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

**TABLE 1.20  
Income year 1987-88**

Electoral Division	Postcode	Non-taxable		Taxable		Net tax	Electoral Division	Postcode	Non-taxable		Taxable		Net tax
		Number	Number	income	Net				Number	Number	income	Net	
						\$'000							\$'000
DUNDAS . . . . .	2112	1,478	13,236	288,710	70,476		FOWLER . . . . .	2166	3,055	19,474	372,280	80,399	
	2114	1,086	9,340	205,278	50,410			2168	1,229	9,133	178,178	39,212	
Sydney inner metropolitan	2117	854	7,752	184,301	45,775		Sydney outer metropolitan	2170	3,826	29,686	615,783	141,949	
Divisional office in Eastwood	2118	1,440	11,123	273,268	72,346		Divisional office in Liverpool	2171	1,110	6,751	139,090	32,382	
	2119	819	6,109	183,500	52,490			2176	1,863	13,782	290,727	67,510	
	2121	1,433	12,404	306,670	80,853			2177	578	3,410	68,138	15,111	
	2122	1,593	14,172	340,959	87,122		<b>Total</b>	<b>11,661</b>	<b>82,236</b>	<b>1,664,196</b>	<b>376,563</b>		
	2151	1,069	8,205	200,619	52,629		GILMORE . . . . .	2540	1,631	7,830	141,873	29,852	
<b>Total</b>	<b>9,772</b>	<b>82,341</b>	<b>1,983,305</b>	<b>512,099</b>				2541	1,495	9,335	183,691	40,947	
EDEN-MONARO . . . . .	2536	924	3,813	65,756	13,505		Southern NSW	2580	1,807	11,940	244,626	55,883	
	2537	651	2,810	50,379	10,668		Divisional office in Goulburn	2583	363	2,051	45,887	10,113	
Southern NSW	2539	974	4,245	71,799	14,403			2586	214	1,032	22,666	4,568	
Divisional office in Queanbeyan	2546	571	2,217	36,670	7,290			2587	326	1,134	21,110	4,354	
	2548	435	1,975	34,434	7,091			2594	953	4,236	79,730	16,579	
	2549	226	1,088	19,461	4,096			2794	795	4,525	86,041	18,487	
	2550	1,246	5,123	91,286	18,731		Others	541	2,643	55,691	12,337		
	2551	304	1,728	35,930	8,346		<b>Total</b>	<b>8,125</b>	<b>44,726</b>	<b>881,316</b>	<b>193,120</b>		
	2620	1,573	13,901	306,142	73,947		GRAYNDLER . . . . .	2130	559	4,244	87,708	20,654	
	2621	241	1,674	41,043	10,478			2131	1,388	10,511	212,547	49,344	
	2622	260	956	20,340	4,910		Sydney inner metropolitan	2133	642	4,850	97,734	22,802	
	2627	197	1,126	23,622	5,607		Divisional office in Ashfield	2191	305	2,409	47,459	10,752	
	2630	834	5,048	110,545	26,454			2192	935	5,843	111,155	24,385	
	2632	185	1,031	21,850	4,788			2193	946	6,637	129,429	28,979	
	Others	490	2,182	41,827	8,835			2194	1,441	8,650	160,777	24,717	
<b>Total</b>	<b>9,111</b>	<b>48,917</b>	<b>971,084</b>	<b>219,148</b>				2195	1,475	9,682	184,997	40,388	
FARRER . . . . .	2640	2,105	12,982	267,071	62,222			2203	1,062	6,633	132,326	30,313	
	2641	1,013	6,640	128,866	28,810		<b>Total</b>	<b>2,204</b>	<b>1,972</b>	<b>12,096</b>	<b>230,684</b>	<b>50,680</b>	
Southern NSW	2642	426	1,642	33,811	7,512			<b>10,725</b>	<b>71,555</b>	<b>1,394,815</b>	<b>313,012</b>		
Divisional office in Albury	2644	285	1,063	20,599	4,190								
	2646	601	3,234	60,388	12,546								
	2648	367	1,566	28,167	5,620								
	2653	264	1,002	17,869	3,662								
	2710	1,216	4,809	91,208	18,948								
	2713	404	1,542	28,374	5,831								
	2714	252	752	12,731	2,414								
	2731	273	915	15,916	3,222								
	Others	2,158	8,988	169,262	34,970								
<b>Total</b>	<b>9,364</b>	<b>45,135</b>	<b>874,263</b>	<b>189,947</b>									

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

**TABLE 1.20  
Income year 1987-88**

Electoral Division	Postcode	Non-taxable		Taxable		Total	Electoral Division	Postcode	Non-taxable		Taxable		Total
		Number	Number	income	Net tax				Number	Number	income	Net tax	
						\$'000							\$'000
GREENWAY . . . . .	2146	918	7,951	168,456	40,121		<b>NEW SOUTH WALES - Continued</b>						
	2147	2,101	17,824	394,376	95,657		HUME . . . . .	2582	614	3,615	82,610	19,402	
Sydney outer metropolitan	2148	2,894	24,407	507,238	117,794			2590	646	3,440	68,002	14,795	
Divisional office in Blacktown	2149	287	2,195	46,915	11,123		South west NSW	2650	3,726	21,170	426,906	96,185	
	2762	206	1,311	26,049	5,919		Divisional office in Cootamundra	2651	155	903	15,630	3,203	
	2763	429	3,146	65,792	15,244			2652	495	1,756	32,266	6,248	
	2765	877	6,310	131,586	30,520			2663	278	1,521	28,888	6,027	
Others	27	286	3,669	665				2665	346	1,125	22,124	4,316	
<b>Total</b>	<b>7,739</b>	<b>63,430</b>	<b>1,344,082</b>	<b>317,044</b>				2666	575	2,454	47,046	9,834	
								2720	598	3,540	71,011	15,949	
								2722	267	1,277	24,265	4,912	
								2730	190	895	16,170	3,439	
								2810	335	1,435	26,928	5,194	
								Others	925	3,382	67,505	13,892	
								<b>Total</b>	<b>9,150</b>	<b>46,513</b>	<b>929,353</b>	<b>203,396</b>	
GWYDIR . . . . .	2333	831	5,305	132,388	34,993		HUNTER . . . . .	2320	1,207	7,725	165,770	39,726	
	2336	160	1,082	24,340	6,002			2321	568	3,201	68,574	16,302	
Northern NSW	2337	564	2,933	58,729	13,068		North west NSW	2322	874	5,970	128,848	30,046	
Divisional office in Narrabri	2343	582	2,211	41,959	8,682		Divisional office in Maitland	2323	1,266	7,844	170,139	40,686	
	2346	364	1,134	19,447	3,686			2325	1,440	8,883	189,894	45,906	
	2347	278	956	17,590	3,511			2328	208	1,062	21,628	4,954	
	2357	459	1,521	27,388	5,531			2329	255	795	17,286	3,800	
	2380	1,020	4,743	94,186	21,120			2330	1,184	6,984	175,814	46,151	
	2388	352	1,342	30,151	7,131			2335	243	1,256	29,672	7,155	
	2390	828	3,677	72,232	15,915		Others	315	1,319	26,639	6,067		
	2400	1,202	5,154	108,973	25,671		<b>Total</b>	<b>7,560</b>	<b>45,039</b>	<b>994,264</b>	<b>240,792</b>		
	2402	289	772	14,560	2,957								
	2832	287	967	19,517	4,143		KINGSFORD-SMITH . . . . .	2008	312	1,861	38,388	9,263	
Others	2,980	9,236	181,959	37,930				2015	189	1,830	38,934	9,317	
<b>Total</b>	<b>10,196</b>	<b>41,033</b>	<b>843,419</b>	<b>190,341</b>			Sydney inner metropolitan	2016	568	3,785	74,836	17,110	
							Divisional office in Maroubra	2017	270	1,687	31,742	6,883	
								2018	727	5,228	102,587	23,286	
HUGHES . . . . .	2173	171	2,297	49,766	10,980			2019	446	3,660	74,306	17,315	
	2225	292	2,721	66,656	17,427			2020	633	4,898	97,766	22,389	
Sydney outer metropolitan	2226	667	5,928	139,659	35,394			2035	1,706	13,850	308,168	76,378	
Divisional office in Sutherland	2232	1,778	15,393	358,203	91,154			2036	1,453	11,987	250,545	59,253	
	2233	1,671	14,432	332,028	83,675			2043	193	2,057	44,160	10,648	
	2234	844	7,462	196,201	52,918			2044	517	3,787	73,014	16,189	
	2508	311	2,716	60,549	14,925		<b>Total</b>	<b>7,014</b>	<b>54,630</b>	<b>1,134,445</b>	<b>268,030</b>		
	2515	489	3,721	80,793	19,807								
Others	17	110	2,293	519									
<b>Total</b>	<b>6,240</b>	<b>54,780</b>	<b>1,286,150</b>	<b>326,797</b>									







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

**TABLE 1.20  
Income year 1987-88**

Electoral Division	Postcode	Non-taxable	Taxable		Net	Electoral Division	Postcode	Non-taxable	Taxable		Net	
		Number	Number	income				tax	Number	Number		income
					\$'000						\$'000	
PARKES . . . . .	2804	324	973	17,455	3,450	<b>NEW SOUTH WALES - Continued</b>	PROSPECT . . . . .	2163	543	4,112	79,344	17,334
	2820	654	2,814	51,363	10,276		Sydney inner metropolitan	2164	1,233	9,436	195,325	44,940
North-west & central NSW	2821	459	1,752	33,274	7,094		Divisional office in Fairfield	2165	2,215	15,105	292,669	64,564
Divisional office in Dubbo	2824	331	1,241	24,438	5,049		<b>Total</b>		<b>3,991</b>	<b>28,653</b>	<b>567,339</b>	<b>126,838</b>
	2825	288	1,182	22,518	4,692		REID . . . . .	2141	1,135	8,561	169,568	38,119
	2827	409	1,412	25,342	5,034			2143	392	3,243	66,149	15,254
	2829	451	1,468	29,334	6,264		Sydney inner metropolitan	2144	1,688	10,100	193,783	42,265
	2830	2,339	12,754	249,935	55,886		Divisional office in Auburn	2160	1,473	12,402	246,189	55,816
	2831	542	1,432	28,628	5,622			2161	1,429	10,668	213,874	48,446
	2840	299	1,413	30,767	6,770			2162	724	6,232	125,233	28,634
	2866	189	1,039	21,034	4,617		<b>Total</b>		<b>6,841</b>	<b>51,206</b>	<b>1,014,796</b>	<b>228,534</b>
	2870	834	4,424	86,157	18,438		RICHLAND . . . . .	2479	399	1,057	20,763	3,524
	2871	909	3,875	71,587	15,025			2480	3,873	16,185	295,318	63,259
<b>Total</b>	Others	1,276	4,892	101,943	21,315		North-eastern NSW	2481	675	2,146	36,668	7,482
		<b>9,304</b>	<b>40,671</b>	<b>793,776</b>	<b>169,540</b>		Divisional office in Lismore	2182	543	1,787	28,610	5,565
PARRAMATTA . . . . .	2115	538	3,959	83,143	19,708			2483	654	1,927	30,997	5,980
	2116	266	2,551	54,197	12,914			2484	1,627	6,070	106,386	22,150
Sydney inner metropolitan	2142	979	6,701	127,025	27,736			2485	808	4,648	80,215	16,592
Divisional office in Parramatta	2145	3,255	28,524	600,060	142,398			2486	960	4,109	73,013	15,354
	2150	1,235	9,446	198,915	47,060			2487	504	2,287	38,458	7,834
	2152	398	3,474	78,438	19,353	Others	286	1,036	16,795	3,187		
<b>Total</b>		<b>6,671</b>	<b>54,655</b>	<b>1,141,778</b>	<b>269,169</b>	<b>Total</b>		<b>10,329</b>	<b>41,252</b>	<b>727,223</b>	<b>150,928</b>	
PHILLIP . . . . .	2024	728	6,334	149,330	38,573							
	2026	2,116	16,503	358,659	87,251							
Sydney inner metropolitan	2031	2,299	18,052	406,365	102,062							
Divisional office in Randwick	2032	1,203	7,006	145,359	34,759							
	2033	814	4,466	99,297	24,902							
	2034	1,205	11,170	260,823	66,574							
<b>Total</b>		<b>8,365</b>	<b>63,531</b>	<b>1,419,833</b>	<b>354,121</b>							

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

**TABLE 1.20  
Income year 1987-88**

Electoral Division	Postcode	Non-taxable		Taxable		Net	Electoral Division	Postcode	Non-taxable		Taxable		Net
		Number	Number	Taxable income	Net tax				Number	Number	Taxable income	Net tax	
						\$'000							\$'000
RIVERINA - DARLING . . . . .	2669	316	960	19,585	3,913		<b>NEW SOUTH WALES - Continued</b>						
	2671	439	2,030	37,422	7,786		SYDNEY . . . . .	2000	1,554	7,120	209,030	57,143	
West NSW	2680	1,592	8,530	170,917	38,508			2007	136	1,141	24,574	6,046	
Divisional offices in Narrandera and Broken Hill	2700	557	2,389	45,837	9,879		Sydney inner metropolitan	2037	696	5,947	138,773	35,931	
	2705	928	4,189	76,146	15,802		Divisional office in Sydney	2038	442	4,294	99,223	25,102	
	2707	255	810	18,144	3,793			2039	350	3,216	75,580	19,428	
	2711	415	1,712	33,834	7,300			2040	1,089	10,146	215,698	51,805	
	2835	325	2,009	51,464	13,300			2041	650	7,034	198,421	56,096	
	2877	406	1,784	35,255	7,325			2042	1,026	7,770	161,565	38,479	
	2880	1,773	9,994	228,464	55,450			2045	512	3,897	85,309	20,663	
Others	1,245	4,296	87,776	18,669				2048	492	4,007	85,947	20,705	
<b>Total</b>	<b>8,251</b>	<b>38,703</b>	<b>804,843</b>	<b>181,725</b>				2049	756	5,702	118,818	28,100	
								2050	184	1,688	36,868	9,107	
ROBERTSON . . . . .	2250	4,236	26,575	546,611	127,265		Others	81	703	14,977	3,613		
	2251	428	2,968	65,729	14,960		<b>Total</b>	<b>7,968</b>	<b>62,665</b>	<b>1,464,781</b>	<b>372,216</b>		
Outer Sydney regional	2256	1,319	8,959	176,780	39,844		THROSBY . . . . .	2527	654	4,671	103,272	24,799	
Divisional office in Gosford	2257	1,186	7,969	145,962	31,472			2528	1,275	10,252	217,718	51,215	
	2260	1,471	8,603	174,003	40,095		South of Wollongong	2529	498	3,601	76,701	18,059	
Others	30	230	4,927	1,192			Divisional office in Warilla	2533	655	4,990	105,956	25,525	
<b>Total</b>	<b>8,670</b>	<b>55,304</b>	<b>1,114,012</b>	<b>254,827</b>				2534	226	1,362	25,658	5,699	
SHORTLAND . . . . .	2280	1,740	11,956	271,065	67,585			2535	421	2,067	38,001	8,231	
	2281	679	4,393	92,317	22,036			2575	640	3,959	79,233	18,097	
South of Newcastle	2289	1,074	6,921	148,815	35,855			2576	655	3,968	90,897	22,818	
Divisional office in Charlestown	2290	1,970	13,293	287,104	68,766			2577	854	4,542	92,465	21,114	
	2291	944	6,953	165,977	42,428		Others	52	305	6,381	1,565		
	2292	166	1,134	21,843	4,900		<b>Total</b>	<b>5,930</b>	<b>39,717</b>	<b>836,283</b>	<b>197,121</b>		
	2305	823	6,031	132,665	32,312		WARRINGAH . . . . .	2088	1,697	14,490	511,903	153,085	
	2306	217	1,203	22,408	4,750			2092	431	3,218	96,770	27,117	
<b>Total</b>	<b>7,613</b>	<b>51,884</b>	<b>1,142,195</b>	<b>278,633</b>			Sydney inner metropolitan	2093	1,359	10,564	277,724	74,762	
ST GEORGE . . . . .	2205	792	5,835	116,637	26,856		Divisional office in Manly	2094	315	3,269	80,429	20,910	
	2206	1,172	8,999	184,078	42,046			2095	961	8,244	193,963	49,697	
Sydney inner metropolitan	2207	1,331	11,618	241,145	56,492			2096	736	7,833	174,675	43,449	
Divisional office in Hurstville	2208	739	5,960	121,933	28,670			2100	1,352	9,803	219,487	54,599	
	2220	1,275	10,793	226,064	53,607		Others	8	203	5,142	1,340		
<b>Total</b>	<b>5,309</b>	<b>43,205</b>	<b>889,856</b>	<b>207,671</b>			<b>Total</b>	<b>6,859</b>	<b>57,624</b>	<b>1,560,094</b>	<b>424,958</b>		



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

**TABLE 1.20  
Income year 1987-88**

Electoral Division	Postcode	Non-taxable		Taxable		Taxable income	Net tax	Electoral Division	Postcode	Non-taxable		Taxable		Taxable income	Net tax
		Number	Number	Number	Number					Number	Number				
						\$'000	\$'000							\$'000	\$'000
<b>NEW SOUTH WALES - Continued</b>															
WENTWORTH . . . . .	2010	1,269	8,366	173,374	41,883										
	2011	940	7,901	198,027	50,028										
Sydney inner metropolitan	2021	894	8,237	242,195	69,158										
Divisional office in Bondi Junction	2022	632	5,253	129,030	34,410										
	2023	611	4,946	211,213	62,524										
	2025	527	4,383	152,749	43,351										
	2027	502	4,819	241,112	72,602										
	2028	380	3,116	110,991	30,003										
	2029	645	5,291	164,537	45,966										
	2030	1,071	8,132	321,038	91,683										
<b>Total</b>		<b>7,471</b>	<b>60,444</b>	<b>1,944,266</b>	<b>541,606</b>										
WERRIWA . . . . .	2167	330	2,957	61,864	14,485										
	2558	342	2,912	63,705	15,017										
Sydney outer metropolitan	2560	3,323	25,347	548,176	130,309										
Divisional office in Campbelltown	2564	791	5,276	106,842	24,283										
	2565	866	6,469	141,260	33,732										
	2566	1,061	6,319	181,052	42,877										
	Others	26	287	6,523	1,515										
<b>Total</b>		<b>6,739</b>	<b>51,567</b>	<b>1,109,423</b>	<b>262,218</b>										
<b>TOTAL NEW SOUTH WALES . . . . .</b>		<b>390,280</b>	<b>2,586,833</b>	<b>57,261,530</b>	<b>13,910,828</b>										



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

**TABLE 1.20  
Income year 1987-88**

Electoral Division	Postcode	Non-taxable		Taxable		Net tax	Electoral Division	Postcode	Non-taxable		Taxable		Net tax
		Number	Number	income	Net tax				Number	Number	income	Net tax	
						\$'000							\$'000
<b>CALWELL</b>							<b>VICTORIA - Continued</b>						
	3019	414	2,545	48,210	10,403		CORANGAMITE	3216	2,817	17,493	376,960	91,285	
	3020	2,576	17,749	344,906	76,541			3221	584	2,985	65,445	15,573	
Melbourne outer metropolitan	3021	3,286	23,527	469,910	106,124		South-west coastal Victoria	3222	530	3,171	68,397	16,392	
Divisional office in St Albans	3034	959	5,970	121,460	28,097		Divisional office in Colac	3223	355	1,972	34,065	7,063	
	3036	550	3,432	87,537	22,925			3224	326	2,080	46,032	11,318	
	3038	681	5,353	118,452	28,781			3225	291	1,885	37,879	8,358	
	3427	125	986	21,601	5,210			3226	608	3,889	83,787	20,112	
<b>Total</b>	<b>8,591</b>	<b>59,562</b>	<b>1,212,076</b>	<b>278,081</b>				3227	157	986	21,673	4,894	
								3228	483	2,560	53,402	12,453	
<b>CASEY</b>	3089	449	3,596	81,706	20,411			3230	191	897	17,981	4,123	
	3099	331	1,997	46,867	11,887			3249	322	1,565	29,040	6,204	
Melbourne outer metropolitan	3111	720	4,529	127,196	35,567			3250	871	5,228	97,095	20,961	
Divisional office in Ringwood	3113	536	3,503	92,943	25,644		Others	1,189	5,792	112,559	24,178		
	3114	272	1,662	46,205	12,795		<b>Total</b>	<b>8,724</b>	<b>50,503</b>	<b>1,044,316</b>	<b>242,912</b>		
	3115	183	1,153	29,169	7,673								
	3116	532	3,019	65,953	15,990		<b>CORIO</b>	3212	451	3,245	73,567	18,372	
	3134	2,113	14,967	339,044	83,890			3214	1,569	10,433	208,329	46,897	
	3136	2,183	16,065	341,469	81,826		South-western shores of Port Phillip Bay	3215	1,249	8,858	181,418	42,448	
	3770	246	1,336	28,200	6,603		Divisional office in Geelong	3218	865	6,078	118,480	26,683	
	3775	219	1,253	25,525	6,011			3219	1,256	8,733	171,848	38,924	
Others	632	3,726	90,503	22,649				3220	1,514	9,800	227,353	57,539	
<b>Total</b>	<b>8,416</b>	<b>56,806</b>	<b>1,314,779</b>	<b>330,945</b>			Others	78	436	10,082	2,482		
							<b>Total</b>	<b>6,982</b>	<b>47,583</b>	<b>991,078</b>	<b>233,344</b>		
<b>CHISHOLM</b>	3125	1,355	10,344	234,991	58,834								
	3127	1,173	8,947	234,096	63,054		<b>DEAKIN</b>	3130	2,104	16,079	359,818	89,212	
Melbourne inner metropolitan	3128	1,181	9,450	200,459	47,985			3131	1,421	11,044	233,978	55,982	
Divisional office in Box Hill	3129	1,013	7,327	159,964	39,072		Melbourne outer metropolitan	3132	1,102	8,250	177,352	42,771	
	3147	941	6,450	142,552	34,638		Divisional office in Mitcham	3133	1,699	11,323	276,407	72,417	
<b>Total</b>	<b>5,663</b>	<b>42,518</b>	<b>972,063</b>	<b>243,582</b>				3151	847	5,436	114,025	27,263	
							<b>Total</b>	<b>7,173</b>	<b>52,132</b>	<b>1,161,580</b>	<b>287,645</b>		





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

**TABLE 1.20  
Income year 1987-88**

Electoral Division	Postcode	Non-taxable		Taxable		Net tax	Electoral Division	Postcode	Non-taxable		Taxable		Net tax
		Number	Number	income	Net tax				Number	Number	income	Net tax	
						\$'000							\$'000
<b>HENTY</b>							<b>VICTORIA - Continued</b>						
	3148	812	6,028	124,514	28,987		INDI	3636	521	2,052	35,233	6,927	
	3163	1,788	15,149	312,618	73,663			3644	780	2,891	49,141	9,775	
Melbourne inner metropolitan	3166	1,246	9,440	186,421	42,329		North-eastern Victoria	3672	795	4,837	92,518	19,861	
Divisional office in Oakleigh	3167	934	6,686	137,736	31,391		Divisional office in Wangaratta	3677	1,330	8,531	161,176	35,199	
	3204	1,261	9,247	201,062	49,248			3678	550	2,098	41,243	8,692	
<b>Total</b>		<b>6,041</b>	<b>46,550</b>	<b>962,352</b>	<b>225,618</b>			3685	209	1,112	21,970	4,877	
								3690	1,794	11,460	237,930	55,247	
<b>HIGGINS</b>								3691	277	1,363	27,278	6,226	
	3124	1,321	9,052	256,389	70,310			3700	193	948	17,487	3,743	
	3142	1,134	7,989	389,902	114,638			3707	175	911	16,634	3,370	
Melbourne inner metropolitan	3143	577	4,856	141,154	39,246			3730	409	2,313	43,186	9,122	
Divisional office in Caulfield North	3144	888	6,783	211,825	58,981			3737	453	2,264	41,811	8,824	
	3145	931	7,187	196,700	52,876			3741	233	1,053	18,310	3,828	
	3146	1,206	9,288	245,120	65,994			3747	286	1,811	34,640	7,598	
<b>Total</b>		<b>6,057</b>	<b>45,155</b>	<b>1,441,089</b>	<b>402,045</b>		Others	2,021	8,486	157,960	33,166		
							<b>Total</b>	<b>10,026</b>	<b>52,130</b>	<b>996,519</b>	<b>216,454</b>		
<b>HOLT</b>								<b>ISAACS</b>					
	3173	1,052	7,093	146,085	34,113			3192	1,521	11,330	243,091	58,703	
	3174	2,288	17,845	349,853	78,299			3193	1,486	10,011	275,626	74,978	
Melbourne outer metropolitan	3175	3,242	23,668	469,078	106,063		Melbourne inner metropolitan	3194	1,212	9,198	200,890	49,090	
Divisional office in Dandenong	3201	316	2,546	53,801	12,578		Divisional office in Cheltenham	3195	1,180	9,621	201,872	47,324	
	3976	447	4,224	86,489	19,885			3196	1,084	9,030	178,958	40,397	
	Others	110	596	13,021	3,262			3197	539	4,147	87,475	21,035	
<b>Total</b>		<b>7,455</b>	<b>55,972</b>	<b>1,118,329</b>	<b>254,200</b>		<b>Total</b>	<b>3198</b>	<b>1,018</b>	<b>7,681</b>	<b>156,216</b>	<b>36,311</b>	
								<b>8,040</b>	<b>61,018</b>	<b>1,344,129</b>	<b>327,838</b>		
<b>HOTHAM</b>								<b>JAGAJAGA</b>					
	3165	1,348	10,184	213,620	50,964			3079	1,082	8,263	218,625	58,693	
	3169	1,109	7,269	142,243	31,784			3081	716	5,324	100,408	21,869	
Melbourne outer metropolitan	3171	1,358	9,943	189,007	41,509		Melbourne outer metropolitan	3083	1,787	11,738	246,189	58,169	
Divisional office in Moorabbin	3172	1,310	9,476	208,316	50,699		Divisional office in Heidelberg	3084	1,857	13,811	328,446	84,217	
	Others	84	538	11,206	2,664			3085	683	5,567	121,372	29,505	
<b>Total</b>		<b>5,209</b>	<b>37,410</b>	<b>764,392</b>	<b>177,620</b>		<b>Total</b>	<b>3087</b>	<b>588</b>	<b>4,893</b>	<b>102,864</b>	<b>24,327</b>	
								<b>6,713</b>	<b>49,596</b>	<b>1,117,904</b>	<b>276,781</b>		

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

**TABLE 1.20  
Income year 1987-88**

Electoral Division	Postcode	Non-taxable		Taxable		Net tax	Electoral Division	Postcode	Non-taxable		Taxable		Net tax
		Number	Number	income	Net tax				Number	Number	income	Net tax	
						\$'000							\$'000
KOOYONG . . . . .	3101	1,574	11,583	361,072	103,474		MALLEE . . . . .	3393	269	1,740	33,294	7,019	
	3102	485	3,765	94,792	24,886			3400	1,196	7,226	141,956	31,524	
Melbourne inner metropolitan	3103	1,072	7,579	216,648	57,708		North-west Victoria	3401	229	1,214	29,593	6,515	
Divisional office in Kew	3104	1,508	11,157	309,207	84,659		Divisional office in Mildura	3414	181	932	18,054	3,885	
	3122	1,575	12,198	348,120	95,853			3418	264	1,680	30,566	6,213	
	3123	575	5,198	141,796	39,558			3496	611	2,876	51,790	10,189	
	3126	606	4,325	140,300	39,671			3498	304	1,510	27,296	5,557	
<b>Total</b>		<b>7,395</b>	<b>55,805</b>	<b>1,611,936</b>	<b>445,809</b>		<b>VICTORIA - Continued</b>	3500	1,945	10,178	193,430	42,201	
LALOR . . . . .	3018	1,028	8,107	172,730	41,481			3505	362	1,821	32,740	6,534	
	3022	215	1,472	29,444	6,632			3549	419	1,706	30,309	5,928	
Melbourne outer metropolitan	3023	855	6,078	123,925	28,423			3585	1,101	5,279	98,480	21,206	
Divisional office in Werribee	3028	870	7,515	159,804	37,262		Others	3,063	12,485	237,540	47,741		
	3030	3,244	24,091	539,185	130,287		<b>Total</b>	<b>9,944</b>	<b>48,647</b>	<b>925,047</b>	<b>194,512</b>		
	3338	482	3,649	77,708	18,244		MARIBYRNONG . . . . .	3033	1,156	7,798	163,400	38,873	
	Others	166	1,462	29,918	6,901			3039	784	6,701	143,325	34,796	
<b>Total</b>		<b>6,860</b>	<b>52,374</b>	<b>1,132,713</b>	<b>269,231</b>		Melbourne inner metropolitan	3040	1,558	12,734	286,569	70,922	
LA TROBE . . . . .	3154	288	2,107	45,597	10,936		Divisional office in Moonee Ponds	3041	768	5,922	131,894	32,868	
	3158	408	3,445	75,690	18,292			3042	989	7,206	145,340	33,548	
Melbourne outer metropolitan	3159	221	1,227	28,313	7,088			3043	1,267	8,812	189,172	45,421	
Divisional office in Boronia	3160	600	4,368	95,962	23,232			3049	436	3,107	66,859	16,075	
	3177	681	4,915	92,823	20,013		<b>Total</b>	<b>6,958</b>	<b>52,280</b>	<b>1,126,558</b>	<b>272,502</b>		
	3802	1,128	9,493	206,072	49,300								
	3803	270	2,160	44,346	10,373								
	3804	215	1,334	34,459	9,220								
	3805	618	5,214	110,777	25,987								
	3806	651	4,795	111,292	28,000								
	3807	144	1,026	23,219	5,262								
	3808	172	1,293	30,543	7,585								
	Others	539	3,466	81,956	20,975								
<b>Total</b>		<b>5,935</b>	<b>44,843</b>	<b>981,050</b>	<b>236,265</b>								



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

**TABLE 1.20  
Income year 1987-88**

Electoral Division	Postcode	Non-taxable	Taxable		Net tax	Electoral Division	Postcode	Non-taxable	Taxable		Net tax
		Number	Number	income				Number	Number	income	
					\$'000						\$'000
MCEWEN . . . . .	3,064	433	3,839	84,205	20,096	MELBOURNE . . . . .	3000	1,295	7,059	184,350	49,037
	3,076	604	5,211	108,427	25,225		3002	239	1,958	58,444	16,546
North of Melbourne	3,082	704	6,053	133,354	32,027	Melbourne inner metropolitan	3031	814	5,752	117,028	26,977
Divisional office in Greensborough	3,088	1,746	13,443	308,469	77,535	Divisional office in Melbourne	3032	961	7,726	164,103	38,923
	3,094	582	4,260	95,669	23,577		3051	563	3,377	72,236	17,781
	3,658	252	1,520	30,887	7,021		3052	450	1,865	49,671	13,745
	3,660	526	3,980	79,745	17,625		3053	685	3,470	77,146	19,176
	3,662	92	918	21,038	4,819		3054	501	3,874	94,856	25,407
	3,666	422	2,040	36,031	7,117		3055	723	5,898	117,223	26,924
	3,714	276	1,435	27,083	5,984		3056	1,688	10,400	203,793	46,500
	3,717	188	929	17,648	3,585		3057	505	3,527	69,061	15,743
	3,722	387	1,811	34,947	7,586		3065	701	4,367	96,331	24,097
	3,757	404	2,434	52,794	12,331		3066	345	1,873	34,676	7,538
	3,764	219	1,320	27,287	6,492		3067	297	1,968	40,937	9,715
	Others	1,362	6,768	134,968	30,062		3068	874	7,172	165,723	42,359
<b>Total</b>		<b>8,197</b>	<b>55,961</b>	<b>1,192,550</b>	<b>281,081</b>	<b>Total</b>	Others	164	907	20,299	5,137
MCMILLAN . . . . .	3,810	539	3,234	63,971	14,587		<b>10,805</b>	<b>71,193</b>	<b>1,565,878</b>	<b>385,604</b>	
	3,815	184	892	17,190	3,794	MELBOURNE PORTS . . . . .	3004	363	2,597	78,423	22,756
East of Melbourne	3,818	631	3,258	59,937	12,719		3121	1,738	11,861	249,272	59,722
Divisional office in Warragul	3,820	918	5,466	107,237	23,970	Melbourne inner metropolitan	3141	1,258	9,672	283,656	77,505
	3,825	1,367	9,132	203,551	50,109	Divisional office in Melbourne	3181	1,290	8,939	199,897	49,713
	3,840	1,318	8,685	202,935	51,251		3182	1,556	11,869	260,963	65,044
	3,842	385	2,319	57,240	14,828		3184	993	7,898	180,222	45,249
	3,844	1,520	11,049	258,219	65,639		3205	547	4,035	98,796	25,880
	Others	830	4,321	87,203	19,465		3206	651	5,600	149,810	41,193
<b>Total</b>		<b>7,692</b>	<b>48,356</b>	<b>1,057,483</b>	<b>256,364</b>	<b>Total</b>	3207	452	3,983	84,481	20,241
							<b>8,848</b>	<b>66,454</b>	<b>1,585,519</b>	<b>407,303</b>	
						MENZIES . . . . .	3093	225	1,774	47,962	12,996
							3095	1,586	11,469	295,272	79,367
						Melbourne outer metropolitan	3105	932	6,380	145,410	36,453
						Divisional office in Doncaster	3106	1,143	6,995	202,874	57,448
							3107	1,255	7,782	192,105	50,610
							3108	1,899	11,207	269,832	69,916
							3109	2,008	13,024	308,925	78,903
						<b>Total</b>		<b>9,048</b>	<b>58,631</b>	<b>1,462,380</b>	<b>385,693</b>

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

**TABLE 1.20  
Income year 1987-88**

Electoral Division	Postcode	Non-taxable		Taxable		Net tax	Electoral Division	Postcode	Non-taxable		Taxable		Net tax
		Number	Number	income	Net				Number	Number	income	Net	
						\$'000							\$'000
MURRAY . . . . .	3561	456	2,286	39,995	7,760		WANNON . . . . .	3260	419	2,372	44,373	9,288	
	3564	938	4,506	81,976	17,377			3264	264	1,595	27,268	5,487	
Northern Victoria	3568	278	1,511	26,636	5,434		South-western Victoria	3265	175	839	13,879	2,584	
Divisional office in Shepparton	3579	714	2,830	47,748	9,279		Divisional office in Hamilton	3266	294	1,587	26,880	5,186	
	3616	506	2,168	38,994	7,996			3268	276	1,531	26,244	5,063	
	3620	783	3,558	63,046	13,020			3280	1,890	11,468	215,501	46,842	
	3621	221	1,022	18,405	3,684			3282	280	1,526	27,453	5,659	
	3629	699	3,411	62,409	13,378			3284	201	1,348	24,773	5,194	
	3630	2,377	13,539	258,988	57,533			3300	883	5,649	113,081	25,122	
	3631	351	1,558	29,676	6,509			3304	271	1,474	28,576	6,133	
	3634	228	866	14,738	2,824			3305	917	6,002	130,829	31,534	
	3638	257	946	15,635	2,916			3311	237	1,391	26,932	5,658	
	Others	2,528	9,351	165,581	32,537			3315	165	1,107	24,977	5,586	
<b>Total</b>		<b>10,336</b>	<b>47,552</b>	<b>863,827</b>	<b>180,246</b>		<b>Total</b>	<b>Others</b>	<b>1,448</b>	<b>7,784</b>	<b>170,824</b>	<b>36,677</b>	
									<b>7,720</b>	<b>45,673</b>	<b>901,591</b>	<b>196,012</b>	
SCULLIN . . . . .	3046	1,956	15,390	306,675	69,761		WILLS . . . . .	3044	1,483	11,068	221,375	50,598	
	3060	964	6,465	123,781	27,413			3058	2,127	14,881	285,547	63,475	
Melbourne outer metropolitan	3061	406	2,499	48,815	10,985		Melbourne inner metropolitan						
Divisional office in Glenroy	3074	1,537	10,957	212,606	74,374		Divisional office in Coburg						
	3075	1,406	9,770	189,214	42,063		<b>Total</b>		<b>3,610</b>	<b>25,949</b>	<b>506,923</b>	<b>114,074</b>	
<b>Total</b>		<b>6,269</b>	<b>45,081</b>	<b>881,091</b>	<b>197,597</b>								
STREETON . . . . .	3137	670	5,353	107,767	24,782		OTHER . . . . .	1,725	9,586	236,049	60,765		
	3138	1,190	8,681	183,780	43,571		<b>TOTAL VICTORIA . . . . .</b>	<b>312,367</b>	<b>2,060,160</b>	<b>44,705,534</b>	<b>10,746,560</b>		
East of Melbourne	3139	993	5,926	117,026	26,286								
Divisional office in Croydon	3140	676	4,861	101,773	23,735								
	3765	489	3,197	70,624	17,222								
	3777	656	3,790	70,730	15,320								
	3781	241	1,398	29,283	6,747								
	3782	476	3,080	65,981	15,924								
	3793	329	1,704	33,530	7,644								
	3796	521	3,459	71,015	16,527								
	3797	201	994	17,936	3,748								
	3799	380	2,075	36,452	7,536								
	3812	192	871	17,478	3,995								
	Others	566	2,750	56,943	13,222								
<b>Total</b>		<b>7,580</b>	<b>48,139</b>	<b>980,317</b>	<b>226,260</b>								





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

**TABLE 1.20  
Income year 1987-88**

Electoral Division	Postcode	Non-taxable	Taxable		Net tax	Electoral Division	Postcode	Non-taxable	Taxable		Net tax
		Number	Number	Taxable income				Number	Number	Taxable income	
					\$'000						\$'000
FAIRFAX . . . . .	4551	1,746	7,560	124,851	25,261	QUEENSLAND - Continued					
	4555	373	1,105	18,651	3,705	FORDE . . . . .	4074	1,463	8,899	212,634	55,211
North-east of Brisbane	4556	941	4,422	83,142	17,992		4075	1,329	9,043	190,110	45,395
Divisional office in Nambour	4557	771	3,435	62,974	13,702	Brisbane outer metropolitan	4106	121	900	17,955	3,590
	4558	1,172	4,657	79,374	16,308	Divisional office in Sherwood	4110	595	3,724	67,676	14,231
	4559	324	1,033	18,741	3,967		4113	582	3,500	72,172	16,726
	4561	350	1,090	18,968	3,749		4115	446	3,254	69,398	16,426
	4562	390	962	16,354	3,388		4116	169	969	26,219	6,139
	4563	457	1,382	23,671	4,710	Others	192	1,304	25,701	5,718	
	4565	569	2,234	36,439	7,145	<b>Total</b>	<b>4,897</b>	<b>31,593</b>	<b>681,864</b>	<b>163,436</b>	
	4567	636	2,456	45,753	10,156	GRIFFITH . . . . .	4000	547	2,929	70,337	18,324
	4573	574	2,533	42,801	8,692		4005	751	4,571	90,366	20,894
	4575	1,014	4,237	74,630	15,510	Brisbane inner metropolitan	4006	300	2,013	46,163	9,753
Others	1,096	3,852	65,795	13,418		Divisional office in Brisbane	4064	574	4,463	92,730	22,320
<b>Total</b>	<b>10,413</b>	<b>40,958</b>	<b>712,144</b>	<b>147,704</b>			4101	1,062	5,717	111,747	26,270
FISHER . . . . .	4355	283	781	11,781	2,172		4102	447	2,617	45,231	9,435
	4500	1,418	9,053	182,413	41,223		4152	2,084	14,028	292,863	69,500
North-west of Brisbane	4501	383	2,376	46,346	10,290		4169	567	3,789	75,815	17,657
Divisional office in Caboolture	4502	362	2,621	54,000	12,385		4170	1,127	8,377	160,184	35,811
	4503	1,076	6,532	126,380	27,977		4171	686	5,288	108,077	25,238
	4504	213	1,219	24,600	5,812		4172	150	1,204	21,494	4,445
	4505	457	2,386	45,927	10,055	<b>Total</b>	<b>8,295</b>	<b>54,996</b>	<b>1,115,006</b>	<b>259,647</b>	
	4506	405	2,004	39,733	8,817	GROOM . . . . .	4341	493	1,614	26,892	5,273
	4507	652	3,010	49,907	10,051		4343	870	3,000	52,182	10,865
	4508	568	3,214	58,430	11,935	South-east Queensland	4350	7,010	35,243	666,191	145,610
	4510	1,545	6,849	124,022	26,082	Divisional office in Toowoomba	4352	1,316	4,059	73,098	15,049
	4514	293	956	16,815	3,370		4401	522	1,946	36,212	7,539
	4515	209	985	17,845	3,752	Others	928	2,252	37,832	7,419	
	4520	331	1,876	46,516	12,415	<b>Total</b>	<b>11,139</b>	<b>48,114</b>	<b>892,408</b>	<b>191,755</b>	
	4521	182	870	16,392	3,575						
	4552	462	1,380	24,567	5,248						
	4560	1,790	7,135	125,726	26,185						
Others	1,168	3,938	72,129	15,398							
<b>Total</b>	<b>11,797</b>	<b>57,185</b>	<b>1,083,532</b>	<b>236,743</b>							

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

**TABLE 1.20  
Income year 1987-88**

Electoral Division	Postcode	Non-taxable		Taxable		Taxable income	Net tax	Electoral Division	Postcode	Non-taxable		Taxable		Taxable income	Net tax		
		Number	Number	Number	Number					Number	Number						
							\$'000	\$'000	QUEENSLAND - Continued							\$'000	\$'000
HERBERT . . . . .	4810	1,606	10,717	228,922	54,177			LEICHHARDT . . . . .	4860	1,069	4,723	89,321	18,675				
	4811	467	2,756	54,417	11,817				4865	279	1,644	31,868	6,756				
Northern Queensland	4812	1,360	9,446	187,014	41,801			Northern Queensland	4869	255	1,508	29,991	6,492				
Divisional office in Townsville	4813	7	1,109	24,226	5,270			Divisional office in Cairns	4870	4,037	24,113	503,626	117,389				
	4814	2,412	15,150	319,232	72,555				4871	2,905	7,628	154,135	33,329				
	4815	683	3,748	77,893	17,152				4873	336	1,731	34,165	7,541				
	4816	1,022	4,084	79,000	16,465				4874	242	1,319	35,745	8,248				
	4817	496	2,734	56,393	12,658				4875	456	966	20,613	3,772				
	4818	190	1,034	19,209	3,895				4878	343	1,697	34,989	7,861				
	Others	197	762	13,122	2,571				4879	270	1,237	24,329	5,399				
<b>Total</b>		<b>8,440</b>	<b>51,540</b>	<b>1,059,429</b>	<b>238,361</b>			<b>Total</b>	Others	576	2,301	42,096	8,108				
										<b>10,768</b>	<b>48,867</b>	<b>1,000,878</b>	<b>223,568</b>				
HINKLER . . . . .	4625	342	1,091	19,710	4,248			LILLEY . . . . .	4007	669	4,678	135,674	38,088				
	4626	346	873	15,130	3,203				4010	179	1,323	25,821	5,889				
Central coast Queensland	4630	520	1,106	20,845	4,480			Brisbane inner metropolitan	4011	857	6,902	165,820	42,223				
Divisional office in Bundaberg	4660	486	1,533	26,221	5,088			Divisional office in Albion	4012	1,035	8,487	163,482	36,592				
	4670	4,878	19,835	350,690	72,040				4013	248	1,848	34,663	7,617				
	4671	447	1,071	17,281	3,184				4014	686	4,436	84,580	18,691				
	4680	2,422	12,776	281,098	67,575				4017	2,261	13,300	249,145	54,355				
	4718	298	1,252	34,984	9,706				4030	891	7,002	136,232	30,921				
	Others	1,094	2,401	41,772	8,367				Others	53	396	7,439	1,572				
<b>Total</b>		<b>10,833</b>	<b>41,938</b>	<b>807,730</b>	<b>177,891</b>			<b>Total</b>		<b>6,879</b>	<b>48,372</b>	<b>1,002,855</b>	<b>235,948</b>				
KENNEDY . . . . .	4721	471	1,698	40,827	10,383			MARANOVA . . . . .	4356	463	1,567	26,427	5,341				
	4730	335	1,687	35,552	7,973				4357	311	860	14,310	2,757				
North-western Queensland	4820	740	3,500	68,327	14,878			South-west Queensland	4380	649	2,294	38,217	7,478				
Divisional office in Mt Isa	4821	306	845	19,546	3,946			Divisional office in Dalby	4390	597	2,461	46,515	9,967				
	4824	186	1,019	21,792	4,512				4405	1,425	4,772	86,557	18,329				
	4825	1,901	10,604	281,026	72,063				4413	804	1,728	27,987	5,372				
	4850	1,238	5,892	111,135	22,665				4455	765	3,480	66,856	14,656				
	4854	654	2,612	47,153	9,571				4470	288	1,739	34,395	7,208				
	4872	1,519	4,155	76,779	15,731				4487	314	1,265	26,166	5,818				
	4880	1,028	2,124	76,560	15,684				4717	406	2,476	79,104	23,414				
	4883	558	2,496	47,669	10,237				4720	658	2,963	65,307	16,015				
	4885	402	1,134	19,819	3,866				Others	5,620	13,389	255,342	52,904				
	Others	1,928	6,095	137,021	30,847			<b>Total</b>		<b>12,300</b>	<b>38,994</b>	<b>767,183</b>	<b>169,259</b>				
<b>Total</b>		<b>11,266</b>	<b>45,861</b>	<b>983,204</b>	<b>222,357</b>												

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

**TABLE 1.20  
Income year 1987-88**

Electoral Division	Postcode	Non-taxable		Taxable		Taxable income	Net tax	Electoral Division	Postcode	Non-taxable		Taxable		Taxable income	Net tax
		Number	Number	Number	Number					Number	Number				
							\$'000								\$'000
MCPHERSON . . . . .	4211	1,674	8,938	175,475	40,017			OXLEY . . . . .	4300	1,446	9,112	172,922	36,995		
	4213	769	3,879	77,032	17,628				4301	381	2,619	51,249	11,326		
Far south-east Queensland	4217	2,421	13,032	309,387	80,847			Ipswich region	4303	296	1,376	24,531	4,912		
Divisional office in Southport	4218	1,954	10,845	206,224	47,133			Divisional office in Ipswich	4304	935	6,178	116,631	25,263		
	4220	1,699	8,824	161,014	34,933				4305	3,682	23,032	443,582	96,944		
	4221	1,489	7,829	141,745	30,887				4306	793	4,338	89,425	20,455		
	4223	652	3,291	61,820	13,673				4311	509	1,426	24,686	4,895		
	4224	336	1,722	30,173	6,466			Others	231	732	13,701	2,972			
	4225	455	2,134	36,780	7,685			<b>Total</b>	<b>8,273</b>	<b>48,813</b>	<b>936,728</b>	<b>203,762</b>			
	4226	404	1,738	36,120	8,888			PETRIE . . . . .	4019	1,382	8,172	143,930	30,022		
Others	192	878	16,856	3,826					4020	2,026	11,133	202,466	43,575		
<b>Total</b>	<b>12,045</b>	<b>63,110</b>	<b>1,252,626</b>	<b>291,984</b>				Brisbane outer metropolitan	4032	919	6,585	128,769	29,590		
MONCRIEFF . . . . .	4133	236	995	18,719	4,086			Divisional office in Cherside	4034	2,667	16,706	354,593	84,862		
	4205	226	1,376	25,819	5,509				4035	623	3,788	88,728	22,592		
South-east Queensland	4207	1,672	8,511	157,677	33,169				4036	411	2,384	47,587	10,884		
Divisional office in Southport	4210	782	3,970	78,678	17,962			Others	7	48	875	188			
	4214	773	3,939	79,135	18,564			<b>Total</b>	<b>8,035</b>	<b>48,816</b>	<b>966,948</b>	<b>221,713</b>			
	4215	2,938	16,555	310,773	69,401			RANKIN . . . . .	4076	393	2,241	38,659	7,857		
	4216	1,511	8,006	163,847	38,765				4077	1,436	7,819	135,279	26,898		
	4272	211	844	17,010	3,989			Brisbane outer metropolitan	4114	2,355	11,794	206,994	41,376		
	4285	708	3,617	67,275	14,167			Divisional office in Inala	4118	846	5,957	119,978	26,864		
Others	813	3,346	65,836	14,615					4124	383	2,157	41,893	9,234		
<b>Total</b>	<b>9,870</b>	<b>51,159</b>	<b>984,768</b>	<b>220,227</b>					4125	259	1,454	27,190	5,911		
MORETON . . . . .	4103	745	5,427	102,246	22,707				4131	230	831	14,335	2,847		
	4104	332	2,511	55,341	13,332				4132	391	2,143	38,538	7,787		
Brisbane inner metropolitan	4105	722	5,493	113,744	26,691				4280	438	2,342	45,672	10,190		
Divisional office in Holland Park	4120	434	3,616	69,579	15,809				4309	290	766	12,651	2,371		
	4121	1,755	11,733	249,303	59,748				4310	374	1,552	26,757	5,195		
	4122	2,964	17,563	353,008	81,917				4361	310	774	11,543	2,039		
	4151	798	7,006	155,017	37,612				4370	1,421	5,518	92,271	18,234		
<b>Total</b>	<b>7,750</b>	<b>53,349</b>	<b>1,098,238</b>	<b>257,815</b>				Others	758	2,059	32,141	5,856			
								<b>Total</b>	<b>9,884</b>	<b>47,407</b>	<b>843,901</b>	<b>172,660</b>			



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

**TABLE 1.20  
Income year 1987-88**

Electoral Division	Postcode	Non-taxable		Taxable		Net tax	Electoral Division	Postcode	Non-taxable		Taxable		Net tax	
		Number	Number	Number	Number				Number	Number	income	income		
						\$'000	QUEENSLAND - Continued						\$'000	\$'000
RYAN . . . . .	4055	955	5,627	123,485	29,924									
	4061	1,207	7,115	176,940	47,451									
Brisbane outer metropolitan	4065	455	3,765	85,837	21,797									
Divisional office in Toowong	4066	927	6,637	148,973	37,727									
	4067	805	3,720	103,590	28,925									
	4068	1,439	9,079	238,058	65,126									
	4069	2,290	12,341	356,242	101,607									
	4070	371	1,820	47,682	13,182									
<b>Total</b>		<b>8,449</b>	<b>50,104</b>	<b>1,280,808</b>	<b>345,738</b>									
WIDE BAY . . . . .	4315	506	1,396	26,339	5,744									
	4570	2,941	9,655	162,089	32,141									
South-east Queensland	4605	514	1,415	24,533	4,971									
Divisional office in Maryborough	4610	1,223	3,838	70,353	15,119									
	4650	2,258	10,413	186,006	38,606									
	4655	1,360	4,918	80,022	15,813									
	Others	1,723	3,931	62,044	11,416									
<b>Total</b>		<b>10,525</b>	<b>35,566</b>	<b>611,386</b>	<b>123,810</b>									
<b>OTHER . . . . .</b>		<b>3,324</b>	<b>15,354</b>	<b>304,312</b>	<b>68,753</b>									
<b>TOTAL QUEENSLAND . . . . .</b>		<b>228,097</b>	<b>1,166,664</b>	<b>23,412,066</b>	<b>5,339,212</b>									

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

**TABLE 1.20  
Income year 1987-88**

Electoral Division	Postcode	Non-taxable		Taxable		Taxable income	Net tax	Electoral Division	Postcode	Non-taxable		Taxable		Taxable income	Net tax		
		Number	Number	Number	Number					Number	Number						
							\$'000	\$'000								\$'000	\$'000
<b>WESTERN AUSTRALIA</b>																	
BRAND . . . . .	6112	1,690	9,915	190,185	41,561			CURTIN . . . . .	6007	440	3,219	68,688	16,562				
	6167	1,093	5,694	108,921	23,893				6008	1,000	6,884	165,955	43,434				
South of Perth	6168	1,199	7,745	154,217	34,663			Perth inner metropolitan	6009	1,869	9,703	317,854	95,595				
Divisional office in Armadale	6169	1,149	7,080	144,503	33,396			Divisional office in Claremont	6010	1,127	6,920	191,920	52,015				
	6201	216	1,287	25,564	5,848				6011	757	4,860	147,534	39,741				
	6208	360	1,906	40,029	8,827				6012	582	3,564	97,703	26,468				
	6210	2,138	9,492	182,442	40,664				6014	1,321	9,085	214,462	54,944				
	6215	194	1,000	19,781	4,376				6015	716	4,174	140,426	42,463				
	6220	265	1,560	32,337	7,530				6016	583	4,429	85,067	19,114				
	Others	1,145	4,900	100,553	22,531				6017	284	2,233	42,372	9,313				
<b>Total</b>		<b>9,449</b>	<b>50,579</b>	<b>998,532</b>	<b>223,288</b>			<b>Total</b>		<b>8,679</b>	<b>55,071</b>	<b>1,471,981</b>	<b>399,649</b>				
CANNING . . . . .	6057	746	4,859	98,579	22,546			FORREST . . . . .	6225	574	3,905	91,940	23,028				
	6058	830	5,326	107,416	24,326				6230	2,512	14,938	304,630	69,562				
Perth outer metropolitan	6076	1,953	11,036	253,131	64,564			South-western WA	6239	348	981	17,601	3,383				
Divisional office in Gosnells	6107	1,834	11,272	213,218	46,763			Divisional office in Bunbury	6255	337	1,281	23,749	4,853				
	6109	756	4,048	78,245	17,357				6258	671	3,112	59,016	12,313				
	6110	1,784	10,778	206,077	44,960				6280	1,033	4,458	79,030	16,229				
	6111	1,704	10,312	209,053	48,273				6285	324	1,075	18,476	3,771				
	Others	39	208	4,151	1,004				6330	2,303	10,165	183,454	38,045				
<b>Total</b>		<b>9,646</b>	<b>57,839</b>	<b>1,169,870</b>	<b>2,697,894</b>				6333	454	1,007	16,389	3,041				
								Others	2,049	7,286	137,980	27,962					
								<b>Total</b>		<b>10,605</b>	<b>48,208</b>	<b>932,264</b>	<b>202,188</b>				
COWAN . . . . .	6020	1,695	10,361	248,790	64,912			FREMANTLE . . . . .	6150	208	1,322	34,645	9,351				
	6022	484	3,225	68,758	16,500				6156	1,185	7,756	176,649	44,329				
Perth outer metropolitan	6023	1,367	7,954	196,298	52,130			Perth inner metropolitan	6157	723	5,437	111,341	26,237				
Divisional office in Hillarys	6024	1,436	8,606	185,807	44,929			Divisional office in Freemantle	6158	524	3,313	73,547	18,519				
	6026	1,054	7,268	163,710	40,362				6160	601	3,464	72,787	17,312				
	6064	1,506	8,349	150,500	31,130				6162	496	3,117	61,581	13,947				
	6066	341	2,627	53,757	12,203				6163	3,368	21,924	438,750	99,449				
	Others	12	76	1,608	384				6164	656	4,461	91,069	20,674				
<b>Total</b>		<b>7,895</b>	<b>48,466</b>	<b>1,069,229</b>	<b>262,549</b>				6166	343	2,039	41,414	9,480				
								Others	144	907	19,257	4,720					
								<b>Total</b>		<b>8,248</b>	<b>53,740</b>	<b>1,121,040</b>	<b>264,019</b>				

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

**TABLE 1.20  
Income year 1987-88**

Electoral Division	Postcode	Non-taxable		Taxable		Net tax	Electoral Division	Postcode	Non-taxable		Taxable		Net tax
		Number	Number	Number	Number				Number	Number	income	income	
						\$'000							\$'000
<b>KALGOORLIE</b>						61,087	<b>WESTERN AUSTRALIA - Continued</b>						4,332
	6430	1,211	8,710	225,276	61,087		O'CONNOR	6302	238	1,011	20,898	4,332	
	6432	465	3,632	84,568	20,976			6312	449	2,329	47,304	9,937	
All of WA except south-west corner	6444	179	1,223	36,522	10,570		Southern WA	6315	169	1,061	23,287	5,003	
Divisional offices in Kalgoorlie and	6450	1,049	4,121	86,006	18,270		Divisional office in Northam	6317	381	2,152	39,787	8,182	
Karratha	6701	606	2,591	53,904	11,573			6324	336	1,389	28,878	6,069	
	6713	95	958	29,382	8,304			6395	334	1,477	35,411	7,691	
	6714	782	6,097	187,947	52,825			6401	682	3,161	60,570	12,931	
	6720	150	1,104	34,788	9,808			6415	334	1,659	33,732	7,482	
	6721	292	2,040	57,928	15,537			6510	176	880	18,368	4,028	
	6722	619	3,567	91,340	22,516			6530	2,211	11,519	233,171	52,496	
	6725	561	2,380	52,333	11,820		Others	5,390	23,927	552,504	120,904		
	6728	355	1,256	27,751	6,238		<b>Total</b>	<b>10,700</b>	<b>50,565</b>	<b>1,093,911</b>	<b>239,055</b>		
	6743	456	1,508	37,666	8,320		PERTH	6000	1,092	4,998	105,287	25,531	
	6751	218	1,423	40,531	10,701			6005	376	2,559	61,990	15,831	
	6753	358	2,679	84,068	23,447		Perth inner metropolitan	6006	538	3,754	74,001	17,106	
Others	3,978	15,221	390,179	95,515			Divisional office in Perth	6050	1,095	7,667	176,030	44,792	
<b>Total</b>	<b>11,374</b>	<b>58,510</b>	<b>1,520,189</b>	<b>387,506</b>				6051	593	4,325	78,643	17,010	
								6052	652	4,751	91,938	20,641	
<b>MOORE</b>	6025	2,574	16,537	339,798	78,601			6053	805	5,847	107,845	23,284	
	6027	1,091	6,947	142,356	32,605		Others	62	241	5,101	1,270		
Perth outer metropolitan	6054	1,223	7,886	144,242	30,722		<b>Total</b>	<b>5,213</b>	<b>34,142</b>	<b>700,836</b>	<b>165,466</b>		
Divisional office in Midland	6055	519	2,785	58,320	13,666		STIRLING	6017	0	0	0	0	
	6056	2,124	12,115	235,572	52,254			6018	2,287	14,109	322,863	81,468	
	6062	3830	25,701	525,871	123,210		Perth inner metropolitan	6019	1,331	9,369	202,242	49,266	
	6063	376	2,804	54,114	11,600		Divisional office in Karrinyup	6021	1,154	7,633	152,865	35,402	
	6065	1,037	6,065	118,769	26,526			6060	1,299	9,929	187,661	41,567	
	6070	292	1,578	39,668	10,676			6061	1,964	11,514	202,257	41,267	
	6071	238	1,449	33,326	8,288		Others	123	752	15,546	3,722		
	6073	201	1,019	21,430	5,267		<b>Total</b>	<b>8,158</b>	<b>53,306</b>	<b>1,083,434</b>	<b>252,692</b>		
	6084	214	964	18,897	4,109								
	6555	394	1,471	30,386	7,106								
Others	1,738	7,614	156,542	35,285									
<b>Total</b>	<b>15,851</b>	<b>94,935</b>	<b>1,919,292</b>	<b>439,916</b>									



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

**TABLE 1.20  
Income year 1987-88**

Electoral Division	Postcode	Non-taxable		Taxable		Net tax	Electoral Division	Postcode	Non-taxable		Taxable		Net tax	
		Number	Number	income	income				Number	Number	income	income		
						\$'000							\$'000	\$'000
<b>WESTERN AUSTRALIA - Continued</b>														
SWAN . . . . .	6100	755	4,785	91,620	20,584									
	6101	830	5,591	103,753	22,739									
Perth inner metropolitan	6102	697	4,354	74,112	15,242									
Divisional office in Victoria Park	6103	485	3,134	56,403	11,860									
	6104	631	4,299	78,678	16,894									
	6105	980	6,387	117,322	24,921									
	6151	1,204	8,994	212,268	53,296									
	6152	1,436	9,920	212,964	51,391									
<b>Total</b>		<b>7,018</b>	<b>47,464</b>	<b>947,121</b>	<b>216,925</b>									
TANGNEY . . . . .	6108	1,376	8,892	178,878	40,755									
	6153	1,397	9,179	234,872	62,919									
Perth outer metropolitan	6154	893	5,257	125,170	32,419									
Divisional office in Booragoon	6155	5,740	35,222	786,960	194,125									
<b>Total</b>		<b>9,406</b>	<b>58,550</b>	<b>1,325,880</b>	<b>330,219</b>									
OTHER . . . . .		932	4,428	109,935	27,225									
<b>TOTAL WESTERN AUSTRALIA . . . . .</b>		<b>123,174</b>	<b>715,803</b>	<b>15,463,516</b>	<b>3,680,490</b>									

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

**TABLE 1.20  
Income year 1987-88**

Electoral Division	Postcode	Non-taxable		Taxable		Taxable income	Net tax	Electoral Division	Postcode	Non-taxable		Taxable		Taxable income	Net tax		
		Number	Number	Number	Number					Number	Number						
							\$'000	\$'000								\$'000	\$'000
<b>SOUTH AUSTRALIA</b>																	
ADELAIDE . . . . .	5000	594	3,946	95,435	23,507			BONYTHON . . . . .	5107	784	4,941	91,592	19,273				
	5006	647	3,592	109,180	28,310				5108	2,184	13,466	247,329	51,604				
Adelaide inner metropolitan	5069	630	4,352	97,512	23,882			Adelaide outer metropolitan	5109	1,562	10,494	203,637	44,895				
Divisional office in Adelaide	5081	667	4,842	134,710	33,438			Divisional office in Elizabeth	5110	287	1,548	28,255	5,802				
	5082	964	6,759	136,760	31,693				5112	1,254	7,916	140,856	28,940				
	5083	413	3,361	62,807	13,689				5113	1,522	8,308	142,108	27,854				
	5084	617	3,856	65,347	13,051				5114	827	5,084	96,881	20,676				
	5085	700	4,799	84,127	17,316				5115	180	945	17,537	3,629				
	5086	793	4,823	86,777	18,263			Others	81	643	13,505	2,963					
	5087	841	5,405	99,410	21,391			<b>Total</b>	<b>8,681</b>	<b>53,345</b>	<b>981,701</b>	<b>205,636</b>					
<b>Total</b>	<b>6,866</b>	<b>45,735</b>	<b>972,064</b>	<b>224,540</b>													
BARKER . . . . .	5267	298	1,079	20,994	4,190			BOOTHBY . . . . .	5034	754	5,591	123,797	30,353				
	5268	354	1,742	32,461	6,729				5050	551	3,294	76,170	18,916				
Eastern SA	5271	769	3,524	67,210	13,976			Adelaide outer metropolitan	5051	966	6,165	142,368	35,407				
Divisional office in Mt Gambier	5275	206	1,029	20,991	4,443			Divisional office in Kingswood	5052	643	3,583	88,928	23,227				
	5277	269	1,532	29,243	6,131				5061	866	5,901	150,734	39,025				
	5280	695	3,998	83,688	18,777				5062	1,180	7,791	191,899	49,056				
	5290	2,012	11,793	226,389	49,421				5063	815	6,186	133,194	32,166				
	5291	404	1,975	35,867	7,504				5064	677	5,067	138,399	36,194				
	5330	510	1,827	30,044	5,821				5065	722	5,336	132,797	33,872				
	5333	803	2,766	47,333	9,422			<b>Total</b>	<b>5159</b>	<b>1,702</b>	<b>11,779</b>	<b>259,946</b>	<b>63,014</b>				
	5341	1,000	3,334	53,720	10,279				<b>8,876</b>	<b>60,693</b>	<b>1,438,231</b>	<b>361,228</b>					
	5343	635	2,472	41,915	8,558												
	5345	490	1,574	24,287	4,508												
	Others	2,772	9,666	173,137	33,733												
<b>Total</b>	<b>11,217</b>	<b>48,311</b>	<b>887,279</b>	<b>183,490</b>													

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

**TABLE 1.20  
Income year 1987-88**

Electoral Division	Postcode	Non-taxable	Taxable		Taxable income	Net tax	Electoral Division	Postcode	Non-taxable	Taxable		Taxable income	Net tax
		Number	Number	Number					Number				
						\$'000							\$'000
GREY . . . . .	5523	143	861	17,171	3,655		KINGSTON . . . . .	5047	554	3,652	67,514	14,535	
	5540	1,114	6,845	136,141	30,600			5048	895	6,500	128,755	29,005	
Covers most of SA	5600	581	3,642	78,711	18,919		Adelaide outer metropolitan	5049	856	5,231	109,557	25,876	
Divisional office in Port Pirie	5606	1,253	5,867	112,089	24,695		Divisional office in Noarlunga Centre	5158	982	7,618	159,919	37,204	
	5608	1,149	6,715	136,256	30,508			5161	639	4,291	81,573	17,851	
	5680	291	731	12,033	2,437			5162	1,778	10,741	197,772	42,156	
	5690	805	1,465	26,166	5,445			5163	897	4,874	88,514	18,447	
	5700	875	6,462	132,619	30,215			5164	405	2,365	40,986	8,294	
	5731	199	911	27,061	6,652			5165	492	2,948	52,368	10,937	
	Others	3,455	10,475	210,712	44,793			5166	169	1,070	19,142	3,952	
<b>Total</b>		<b>9,865</b>	<b>43,974</b>	<b>888,958</b>	<b>197,919</b>			5167	456	2,540	45,475	9,577	
							Others	10	54	1,062	241		
HAWKER . . . . .	5035	409	3,092	58,494	12,876		<b>Total</b>	<b>8,133</b>	<b>51,884</b>	<b>992,636</b>	<b>218,075</b>		
	5038	946	7,000	126,573	27,170		MAKIN . . . . .	5088	359	2,336	43,089	9,144	
Adelaide inner metropolitan	5039	522	3,957	72,333	15,544			5089	474	3,209	69,493	16,689	
Divisional office in Glenelg	5040	198	1,261	28,563	6,994		Adelaide outer metropolitan	5090	388	2,947	56,393	12,388	
	5041	985	6,725	136,008	31,287		Divisional office in St Annes	5091	701	4,496	94,921	22,726	
	5042	817	5,020	95,015	21,142			5092	1,183	8,540	172,576	39,480	
	5043	1,222	8,124	146,183	31,184			5093	819	5,226	100,146	22,028	
	5044	757	5,475	115,684	26,189			5095	420	2,720	48,630	10,198	
	5045	999	8,040	163,127	37,086			5096	959	6,612	123,359	26,604	
	5046	559	4,349	81,313	17,887			5097	1,059	7,386	147,246	33,378	
<b>Total</b>		<b>7,414</b>	<b>53,043</b>	<b>1,023,293</b>	<b>227,358</b>			5098	827	5,130	94,544	20,113	
HINDMARSH . . . . .	5007	373	2,069	34,909	7,074			5126	628	4,103	87,687	20,831	
	5008	898	5,492	95,087	19,600			5127	167	1,627	34,291	7,994	
Adelaide inner metropolitan	5022	1,061	7,644	151,663	34,507		Others	294	1,658	32,833	7,650		
Divisional office in Findon	5023	1,085	7,380	130,226	27,266		<b>Total</b>	<b>8,278</b>	<b>55,990</b>	<b>1,105,207</b>	<b>249,223</b>		
	5024	1,151	7,402	152,705	35,898								
	5025	642	4,384	83,167	18,550								
	5031	776	4,378	76,127	15,849								
	5032	895	6,155	119,840	26,550								
	5033	537	3,739	64,030	13,139								
	5037	694	4,647	83,181	17,814								
<b>Total</b>		<b>8,112</b>	<b>53,290</b>	<b>990,935</b>	<b>216,246</b>								





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

**TABLE 1.20  
Income year 1987-88**

Electoral Division	Non-taxable		Taxable		Net tax	Electoral Division	Non-taxable		Taxable		Net tax
	Postcode	Number	Number	Taxable income			Postcode	Number	Number	Taxable income	
				\$'000	\$'000					\$'000	\$'000
<b>BASS</b>						<b>TASMANIA</b>					
	7248	710	4,606	80,009	16,278	FRANKLIN	7001	161	886	19,546	4,744
	7249	491	3,425	61,893	13,150		7015	645	4,855	102,521	24,394
Provincial	7250	3,693	24,967	501,238	115,342	Southern outer metropolitan	7016	196	1,206	21,482	4,359
Divisional office in Launceston	7252	170	887	18,622	4,368	Divisional office in Hobart	7018	1,371	10,180	205,279	47,135
	7253	435	2,177	48,316	11,705		7019	329	1,644	28,815	5,677
Others	901	3,024	52,806	10,596			7021	171	1,351	29,306	6,984
<b>Total</b>	<b>6,400</b>	<b>39,086</b>	<b>762,884</b>	<b>171,439</b>			7050	336	2,385	47,913	10,942
							7052	254	1,651	34,371	8,008
<b>BRADDON</b>	7256	249	910	17,494	3,820		7053	188	1,142	25,132	6,140
	7310	2,163	11,685	224,035	49,167		7054	214	1,093	21,784	4,966
Rural	7315	1,207	5,907	110,278	23,440		7109	387	1,584	27,435	5,619
Divisional office in Burnie	7316	431	2,106	41,238	9,118		7112	276	883	14,980	3,072
	7320	1,322	8,368	172,385	39,889		7116	209	952	18,747	4,206
	7321	460	2,423	55,360	13,430		7150	211	1,154	25,509	6,067
	7322	245	1,632	32,709	7,449		7170	159	1,024	21,555	5,108
	7325	663	3,225	62,743	13,921	Others	537	2,917	57,692	13,079	
	7330	639	2,935	54,891	11,601	<b>Total</b>	<b>5,644</b>	<b>34,907</b>	<b>702,068</b>	<b>160,501</b>	
Others	73	322	6,199	1,385		<b>LYONS</b>	7030	782	3,825	70,637	14,523
<b>Total</b>	<b>7,452</b>	<b>39,513</b>	<b>777,330</b>	<b>173,221</b>			7140	737	4,386	87,690	19,462
						Rural	7171	110	1,003	18,944	4,076
<b>DENISON</b>	7000	1,104	7,776	161,953	38,335	Divisional office in Launceston	7172	193	970	18,210	3,968
	7004	269	1,772	35,468	8,265		7173	189	940	16,870	3,459
South-east inner metropolitan	7005	953	6,585	173,403	46,601		7190	220	1,169	23,125	5,151
Divisional office in Hobart	7007	155	1,066	25,627	6,615		7215	274	1,002	19,058	4,236
	7008	752	6,254	126,908	29,722		7216	268	944	18,007	4,065
	7009	870	6,233	115,033	24,821		7270	265	1,132	22,172	5,015
	7010	870	7,026	133,115	29,320		7275	189	832	15,218	3,217
	7011	755	5,780	109,893	23,929		7277	174	945	19,979	4,751
Others	38	278	5,729	1,317			7300	125	893	16,746	3,554
<b>Total</b>	<b>5,766</b>	<b>42,770</b>	<b>887,128</b>	<b>208,926</b>			7301	238	1,424	27,472	5,866
							7302	196	880	16,751	3,424
							7303	191	973	17,369	3,541
							7304	555	2,137	35,461	6,893
							7306	325	1,116	19,273	3,866
							7307	498	2,510	48,840	10,491
							7467	214	1,645	40,886	10,440
						Others	1,706	8,241	173,541	40,359	
						<b>Total</b>	<b>7,449</b>	<b>36,967</b>	<b>726,250</b>	<b>160,359</b>	
						<b>OTHER</b>	<b>1,200</b>	<b>7,249</b>	<b>150,636</b>	<b>35,055</b>	
						<b>TOTAL TASMANIA</b>	<b>33,911</b>	<b>200,492</b>	<b>4,006,297</b>	<b>909,501</b>	

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

**TABLE 1.20  
Income year 1987-88**

Electoral Division	Postcode	Non-taxable	Taxable		Net tax	Electoral Division	Postcode	Non-taxable	Taxable		Net tax
		Number	Number	income				Number	Number	income	
					\$'000						\$'000
<b>NORTHERN TERRITORY</b>						<b>AUSTRALIAN CAPITAL TERRITORY</b>					
NORTHERN TERRITORY . . . . .	810	320	1,463	36,229	8,842	CANBERRA . . . . .	2603	533	4,182	129,607	36,888
	870	224	954	22,457	5,313		2604	409	3,411	80,953	20,504
Includes Cocos ( Keeling) Islands and Christmas Island	5750	1,830	8,100	179,600	40,270	Southern ACT inner metropolitan Divisional office in Woden	2605	862	7,020	182,710	49,396
	5751	1,421	2,428	51,897	11,055		2606	467	4,243	102,190	26,259
	5760	396	1,409	34,269	7,375		2607	995	7,462	194,728	52,530
Divisional offices in Darwin and Alice Springs	5780	1,076	3,346	72,089	15,608		2611	1,861	14,666	373,266	99,733
	5787	423	2,449	52,598	11,223		2902	986	8,415	207,423	53,777
	5790	1,148	7,511	180,110	42,633		2903	608	4,917	120,897	31,482
	5791	1,311	2,767	60,010	12,516		2904	729	5,967	155,375	41,738
	5792	1,643	11,761	274,004	63,946		2905	737	7,831	185,324	46,173
	5793	916	6,820	159,777	36,856		Others	65	571	13,500	3,396
	5797	432	1,684	48,198	12,914	<b>Total</b>		<b>8,252</b>	<b>68,685</b>	<b>1,745,974</b>	<b>461,875</b>
	Others	1,306	4,735	121,086	28,881	FRASER . . . . .	2600	592	5,573	150,087	40,547
<b>Total</b>		<b>12,446</b>	<b>55,427</b>	<b>1,292,324</b>	<b>297,432</b>		2601	1,440	8,932	220,451	57,795
<b>OTHER . . . . .</b>	<b>1,739</b>	<b>8,949</b>	<b>208,044</b>	<b>49,225</b>		Northern inner metropolitan Divisional office in Canberra City	2602	1,355	11,934	273,323	68,308
							2614	1,638	12,091	310,304	82,889
							2615	2,302	18,957	454,157	116,243
							2617	1,350	11,863	289,051	74,421
						<b>Total</b>	Others	93	541	13,921	3,583
								<b>8,770</b>	<b>69,891</b>	<b>1,711,295</b>	<b>443,786</b>
						<b>TOTAL AUSTRALIAN CAPITAL TERRITORY . . . . .</b>	<b>17,022</b>	<b>138,576</b>	<b>3,457,269</b>	<b>905,662</b>	
						<b>OVERSEAS TAXPAYERS . . . . .</b>	<b>5,724</b>	<b>18,420</b>	<b>280,778</b>	<b>81,068</b>	
						<b>TOTAL AUSTRALIA . . . . .</b>	<b>1,241,677</b>	<b>7,629,392</b>	<b>163,574,271</b>	<b>38,945,018</b>	



**TAXABLE AND NON-TAXABLE TRUSTEE ASSESSMENTS**  
**SELECTED ITEMS BY GRADE OF TAXABLE INCOME AND TYPE OF TAXPAYER**  
(Excludes manually assessed and issued assessments)

**TABLE 1.21**  
**Income year 1987-88**

	Non-taxable			Taxable									
				Grade of taxable income									
	Non-provisional	Provisional	Total	Under \$7,500	\$7,500 - \$12,599	\$12,600- \$19,499	\$19,500 - \$27,999	\$28,000 - \$34,999	\$35,000 - \$49,999	\$50,000 - and over	Non-provisional	Provisional	Total
Number . . . . .	2,030	3,751	5,781	11,507	4,052	2,830	2,170	1,051	1,593	1,100	6,122	18,181	24,303
Net income . . . . . \$'000	4,742	3,890	8,632	33,745	39,445	44,443	49,582	33,155	60,566	170,928	81,402	350,461	431,864
Taxable income . . . . . \$'000	4,742	3,890	8,632	33,727	39,419	44,418	49,485	33,038	60,443	170,265	80,497	350,299	430,796
Gross tax . . . . . \$'000	658	501	1,158	9,422	11,836	14,730	18,675	13,721	26,356	80,028	25,001	149,767	174,768
Medicare levy . . . . .													
Number with . . . . .	..	..	..	1,483	1,581	1,625	1,390	797	1,246	788	1,155	7,755	8,910
Amount . . . . . \$'000	..	..	..	28	192	319	398	314	584	1,622	240	3,217	3,456
Averaging rebate . . . . .													
Number with . . . . .	4	..	4	13	40	29	39	21	24	24	10	180	190
Amount . . . . . \$'000	1	..	1	3	18	19	37	35	73	101	20	265	285
Total rebates and credits . . . . .													
Number with . . . . .	401	269	670	843	469	411	362	175	249	311	511	2,309	2,820
Amount . . . . . \$'000	658	501	1,158	365	495	778	1,131	684	1,432	13,882	1,716	17,050	18,766
Net tax . . . . . \$'000	..	..	..	9,098	11,535	14,273	17,951	13,366	25,520	67,769	23,557	135,955	159,512
Medicare levy in provisional debit . . . . . \$'000	..	..	..	17	133	135	117	86	143	937	..	1,568	1,568
Provisional debit . . . . . \$'000	..	..	1	6,608	6,588	5,245	4,868	3,664	6,194	35,073	..	68,238	68,238
Provisional credit . . . . . \$'000	..	27,470	27,470	13,432	10,922	11,944	13,455	9,592	17,982	24,010	..	101,338	101,338

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

**TABLE 1.22**  
**Income year 1987-88**

	Non-taxable			Taxable									Non-taxable		
				Grade of taxable income											
	Non-provisional	Provisional	Total	Under \$7,500	\$7,500 - \$12,599	\$12,600 - \$19,499	\$19,500 - \$27,999	\$28,000 - \$34,999	\$35,000 - \$49,999	\$50,000 and over	Non-provisional	Provisional	Total		
Number . . . . . No.	3,928	490	4,418	11,651	2,285	1,460	908	313	346	342	10,519	6,786	17,305		
Net income (or loss) . . . . . \$'000	(3,429)	(675)	(4,104)	36,903	22,916	23,336	20,803	9,911	13,825	48,146	113,345	62,495	175,840		
Taxable income (or loss) . . . . . \$'000	(29,708)	(958)	(30,666)	34,931	22,234	22,928	20,473	9,783	13,632	47,624	111,525	60,080	171,605		
Gross tax . . . . . \$'000	168	5	173	10,126	6,445	6,644	6,196	3,212	4,841	20,965	37,717	20,713	58,430		
Total rebates and credits . . . . . \$'000	168	5	173	61	37	51	101	61	171	712	799	394	1,193		
Net tax . . . . . \$'000	..	..	..	10,092	6,428	6,611	6,155	3,185	4,784	20,254	37,080	20,429	57,509		
Double tax credits . . . . . \$'000	..	..	..	9	5	6	5	..	16	6	13	34	47		
Provisional debit . . . . . \$'000	..	..	..	4,250	2,199	1,610	1,078	636	664	1,852	..	12,289	12,289		
Provisional credit . . . . . \$'000	..	967	967	3,022	1,394	1,259	1,366	709	789	6,600	..	15,139	15,139		
Amount of assessments issued . . . . . \$'000	(22)	(967)	(989)	11,324	7,239	6,967	5,874	3,116	4,650	15,584	37,168	17,586	54,754		
Tax instalment deductions . . . . . \$'000	424	65	489	4,104	2,863	2,598	1,753	991	1,120	3,860	16,257	1,031	17,288		
P.P.S. credit presented . . . . . \$'000	..	..	..	51	27	25	13	13	18	..	98	50	148		

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

**TABLE 1.23**  
**Income year 1987-88**

Item	Taxable										
	Non-taxable	Grade of taxable income									
		\$417- \$1,373	\$1,374- \$5,100	\$5,101- \$7,499	\$7,500- \$12,599	\$12,600- \$19,499	\$19,500- \$27,999	\$28,000- \$34,999	\$35,000- \$49,999	\$50,000 and over	Total
Number . . . . .	2,161	6,043	3,580	610	768	598	431	273	441	135	12,879
Salaries and wages received . . . . .	No. 511	704	2,120	340	341	242	128	100	130	30	4,135
	\$'000 857	263	4,184	1,345	1,775	1,336	596	444	365	200	10,507
Net investment and property income . . . . .	No. 1,073	5,917	3,451	570	661	471	338	211	340	118	12,077
	\$'000 654	3,531	4,277	1,195	1,502	1,322	1,305	689	1,275	1,990	17,085
Net business income . . . . .	No. 18	42	99	30	19	10	3	2	8	..	213
	\$'000 30	14	148	88	92	44	29	3	78	..	496
Net partnership and trust income . . . . .	No. 1,702	1,296	911	261	527	499	393	261	415	117	4,680
	\$'000 22,161	570	1,472	1,093	4,243	6,624	7,931	7,724	14,822	8,442	52,921
Other net income . . . . .	No. 20	94	120	24	27	20	14	6	9	5	319
	\$'000 13	48	148	47	99	78	87	46	66	144	762
Net income . . . . .	\$'000 23,884	4,406	10,172	3,762	7,656	9,405	9,989	8,895	16,633	11,134	82,054
Eligible income . . . . .	\$'000 22,631	4,107	5,832	2,315	5,623	7,858	8,944	8,304	15,794	10,501	69,277
Taxable income . . . . .	\$'000 23,660	4,369	10,026	3,705	7,564	9,343	9,874	8,843	16,538	10,662	80,924
Section 100(2) credit . . . . .	\$'000 10,496	24	316	358	1,389	2,158	2,878	2,687	5,343	2,914	18,068
Total rebates and credits . . . . .	\$'000 10,946	99	583	470	1,629	2,410	3,309	2,917	5,804	4,205	21,427
Net tax assessed . . . . .	\$'000 ..	954	2,031	678	1,343	1,724	1,347	1,373	2,286	1,143	12,879
Provisional debit . . . . .	\$'000 ..	383	1,532	530	1,058	1,357	1,260	1,286	2,110	861	10,378
Provisional credit . . . . .	\$'000 351	828	1,117	380	572	637	483	419	599	444	5,479



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

**TABLE 1.24  
Income year 1987-88**

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	
<b>Number of taxpayers-</b>						
Males . . . . .	226	226	123	159	53	787
Females . . . . .	60	69	38	40	15	222
Total . . . . .	286	295	161	199	68	1,009
<b>Net income . . . . . \$M</b>						
Net income . . . . .	159.8	207.2	146.4	285.9	308.2	1,107.4
<b>Taxable income . . . . . \$M</b>						
Taxable income . . . . .	156.0	202.3	143.6	263.3	282.4	1,047.6
<b>Net tax . . . . . \$M</b>						
Net tax . . . . .	50.9	59.8	40.3	69.4	89.2	309.5
<b>Salary and wages in assessable income . . . \$M</b>						
Salary and wages in assessable income . . .	38.9	35.0	22.9	28.2	16.5	141.5
<b>Net business income-</b>						
<b>Primary Production . . . . . \$M</b>						
Primary Production . . . . .	(0.9)	2.2	(0.2)	(0.2)	(0.2)	0.7
<b>Other . . . . . \$M</b>						
Other . . . . .	10.8	7.9	9.3	12.7	12.5	53.1
<b>Net partnership and trust income-</b>						
<b>Primary Production . . . . . \$M</b>						
Primary Production . . . . .	0.6	0.8	0.4	1.0	(0.3)	2.5
<b>Other . . . . . \$M</b>						
Other . . . . .	52.4	84.5	51.6	112.0	175.4	475.8
<b>Net capital gains . . . . . \$M</b>						
Net capital gains . . . . .	3.2	1.8	2.4	10.1	18.2	35.7
<b>Sale of property . . . . . \$M</b>						
Sale of property . . . . .	2.6	4.4	2.7	4.1	17.8	31.6
<b>Gross rents . . . . . \$M</b>						
Gross rents . . . . .	3.9	2.5	4.0	2.8	1.0	14.3
<b>Interest Received . . . . . \$M</b>						
Interest Received . . . . .	10.0	14.7	6.4	14.8	15.5	61.3
<b>Dividend income . . . . . \$M</b>						
Dividend income . . . . .	21.2	32.8	24.9	57.6	26.8	163.3
<b>Imputation Credit . . . . . \$M</b>						
Imputation Credit . . . . .	24.1	39.5	29.5	58.5	59.6	211.2
<b>Total rebates and credits . . . . . \$M</b>						
Total rebates and credits . . . . .	25.4	39.7	30.7	61.5	62.2	219.6
<b>Medicare levy in net tax . . . . . \$M</b>						
Medicare levy in net tax . . . . .	1.9	2.5	1.7	3.2	3.5	12.8

**CAPITAL GAINS SUBJECT TO TAX  
DISTRIBUTION BY GRADE OF TAXABLE INCOME AND BY TYPE OF ASSET**  
(Excludes manually assessed and issued assessments)

**TABLE 1.25  
Income year 1987-88**

Grade of taxable income	Shares		Real estate		Other property		Personal use assets		Distributions from partnerships and trusts		Total		Net tax \$M
	Number	Amount \$M	Number	Amount \$M	Number	Amount \$M	Number	Amount \$M	Number	Amount \$M	Number	Amount \$M	
Non-taxable . . . . .	4,589	10.4	825	3.4	387	1.3	123	0.2	1,831	6.7	7,755	22.0	. .
Under 7,500 . . . . .	1,565	1.0	123	0.1	94	0.1	25	. .	958	0.9	2,765	2.1	0.5
7,500 - 12,599 . . . . .	5,340	7.8	656	2.1	330	0.7	92	0.2	2,063	3.0	8,481	13.7	2.6
12,600 - 19,499 . . . . .	7,138	14.4	1,132	4.6	430	1.4	136	0.4	2,501	6.3	11,337	27.1	6.2
19,500 - 27,999 . . . . .	8,715	19.8	1,527	7.8	415	1.8	139	0.4	2,565	8.5	13,361	38.4	11.0
28,000 - 34,999 . . . . .	5,682	15.1	930	6.2	234	1.2	83	0.4	1,614	6.1	8,543	29.0	9.9
35,000 - 49,999 . . . . .	6,964	24.8	975	8.4	238	1.7	84	0.5	1,742	10.2	10,003	45.7	17.4
50,000 and over . . . . .	7,255	108.8	824	22.2	195	5.3	62	1.1	1,627	35.0	9,963	172.4	78.5
<b>Total Taxable . . . . .</b>	<b>42,659</b>	<b>191.7</b>	<b>6,167</b>	<b>51.5</b>	<b>1,936</b>	<b>12.1</b>	<b>621</b>	<b>3.0</b>	<b>13,070</b>	<b>70.0</b>	<b>64,453</b>	<b>328.3</b>	<b>126.1</b>





## **PART 2 — COMPANIES**

**— Description of Tables and Items**

**— Tables of Statistics**



## DESCRIPTION OF ITEMS

### Coverage

The statistics contained in the tables were compiled from 1987-88 income year company returns that were assessed in the period 1 July 1988 to 30 June 1989.

Statistics in respect of non-taxable companies are not available for the 1987-88 income year.

Data which is not available for separate publication is represented by an asterisk (\*).

### 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 1987-88 income year can be found in Appendix 1.

### Industry Coding

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 taxable assessments included in the table. A return is considered 'taxable' when net tax, i.e., gross tax less rebates and credits, is charged.

### **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 deriving 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.

**Net rebatable dividends** - 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.

**Net rebatable 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 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.

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

### **Net capital gains**

### **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).

**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).



**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.

**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 - Franked** - A company paying a frankable dividend is required to frank that dividend to a specified extent. A frankable dividend is broadly one which is paid on or after 1 July 1987 and is either a company distribution which ordinarily is a dividend for income tax purposes or a liquidation distribution which is deemed to be a dividend for income tax purposes. Under the imputation system a dividend paid by an Australian resident company carries a rebate entitlement to the extent of the Australian income tax paid at the company level. That rebate entitlement is in the form of imputation credits attached to the dividends and such dividends are known as franked dividends.

**Dividends paid - total** - 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. It includes franked and unfranked dividends.

**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 and before 1 July 1985. The unit must have been first used or installed ready for use before 1 January 1988. 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 \$976 inclusive.

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

**Interest paid**

**Film industry deduction**

**Investment and property income deductions**

**Other items**

**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.

**Depreciation 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.

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

**Cost of sales**

**Stock on hand**

## DESCRIPTION OF TABLES IN PART 2

The tables in Part 2 contain statistics from 1987-88 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 2.1** - Percentage distribution of all returns by grade of taxable income.

This table shows statistics of taxable returns. The items Taxable income 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 2.2** - 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 2.3** - 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). Each part covers seven pages.

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 2.4 - 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. Aggregate information for taxable non-resident companies 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 2.5 - All items from taxable returns classified by industry.**

The table consists of parts (a), (b) and (c). Part (a) contains information relating to private companies for Australia, (b) information relating to public companies (other than co-operative and non-profit companies and special section assessments) for Australia and part (c) 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 2.6 - 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 2.7 - 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 2.8 - Taxable 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.

**TABLE 2.9 - Capital gains subject to tax.**

This table shows by grade of taxable income, for company returns, the number and amount of capital gain classified by type of asset. Also provided is the net tax attributable to the total capital gain for each grade of taxable income.

**COMPANIES**

**Tables of statistics**





**ALL TAXABLE COMPANIES  
PERCENTAGE DISTRIBUTION BY GRADE OF TAXABLE INCOME**

**TABLE 2.1  
Income year 1987-88**

Grade of taxable income	Number of companies		Taxable income		Net tax	
	Number	%	\$M	%	\$M	%
\$						
\$						
1 - 1,999 . . . . .	32,855	29.82	17.8	0.06	8.4	0.08
2,000 - 9,999 . . . . .	<b>32,855</b> 22,017	<b>29.82</b> 19.98	<b>17.8</b> 116.1	<b>0.06</b> 0.42	<b>8.4</b> 54.5	<b>0.08</b> 0.54
10,000 - 19,999 . . . . .	<b>54,872</b> 12,550	<b>49.80</b> 11.39	<b>133.9</b> 181.6	<b>0.48</b> 0.65	<b>62.9</b> 84.3	<b>0.62</b> 0.84
20,000 - 39,999 . . . . .	<b>67,422</b> 12,545	<b>61.19</b> 11.38	<b>315.5</b> 360.1	<b>1.13</b> 1.29	<b>147.3</b> 165.0	<b>1.46</b> 1.64
40,000 - 99,999 . . . . .	<b>79,967</b> 13,348	<b>72.57</b> 12.11	<b>675.7</b> 848.9	<b>2.42</b> 3.03	<b>312.2</b> 384.5	<b>3.10</b> 3.82
100,000 - 199,999 . . . . .	<b>93,315</b> 6,819	<b>84.68</b> 6.19	<b>1,524.6</b> 958.9	<b>5.45</b> 3.43	<b>696.7</b> 431.1	<b>6.92</b> 4.28
200,000 - 399,999 . . . . .	<b>100,134</b> 4,278	<b>90.87</b> 3.88	<b>2,483.5</b> 1,199.1	<b>8.88</b> 4.29	<b>1,127.8</b> 532.7	<b>11.20</b> 5.29
400,000 - 999,999 . . . . .	<b>104,412</b> 3,021	<b>94.75</b> 2.74	<b>3,682.7</b> 1,879.1	<b>13.17</b> 6.72	<b>1,660.5</b> 824.4	<b>16.49</b> 8.19
1,000,000 - 1,999,999 . . . . .	<b>107,433</b> 1,204	<b>97.49</b> 1.09	<b>5,561.7</b> 1,679.2	<b>19.89</b> 6.00	<b>2,484.9</b> 700.4	<b>24.68</b> 6.95
2,000,000 and over . . . . .	<b>108,637</b> 1,551	<b>98.58</b> 1.41	<b>7,240.9</b> 20,739.5	<b>25.89</b> 74.12	<b>3,185.3</b> 6,886.7	<b>31.63</b> 68.37
<b>Total . . . . .</b>	<b>110,190</b>	<b>100.00</b>	<b>27,980.5</b>	<b>100.00</b>	<b>10,072.0</b>	<b>100.00</b>

**TAXABLE PRIVATE COMPANIES  
BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT**

**TABLE 2.2(a)  
Income year 1987-88**

			State of assessment								
			New	Victoria	Queensland	Western	South	Tasmania	Northern	Australian	
Grade of taxable income			South Wales			Australia	Australia		Territory	Capital	Australia
										Territory	
\$	\$										
1 -	1,999	Number of companies	10,401	6,134	2,183	1,241	1,665	286	98	536	22,544
		Taxable income . . . . \$M	6.4	3.9	1.3	0.8	1.0	0.2	0.1	0.3	14.0
		Net tax . . . . . \$M	3.1	1.9	0.7	0.4	0.5	0.1	. .	0.1	6.7
2,000 -	9,999	Number of companies	9,517	5,209	1,849	1,486	1,430	331	146	483	20,451
		Taxable income . . . . \$M	50.6	27.6	9.8	7.9	7.6	1.8	0.8	2.6	108.7
		Net tax . . . . . \$M	23.9	13.3	4.6	3.7	3.6	0.9	0.4	1.2	51.6
10,000 -	19,999	Number of companies	5,671	2,943	1,035	864	824	220	87	262	11,906
		Taxable income . . . . \$M	82.0	42.3	15.0	12.6	12.0	3.1	1.3	3.8	172.2
		Net tax . . . . . \$M	38.4	20.1	7.0	5.9	5.5	1.5	0.6	1.8	80.9
20,000 -	39,999	Number of companies	5,670	2,846	1,098	862	864	205	101	249	11,895
		Taxable income . . . . \$M	163.2	81.6	31.6	24.7	24.6	5.8	2.9	7.1	341.4
		Net tax . . . . . \$M	75.5	38.6	14.5	11.4	10.8	2.6	1.4	3.3	158.3
40,000 -	99,999	Number of companies	5,822	3,018	1,219	1,009	909	204	88	239	12,508
		Taxable income . . . . \$M	367.4	191.8	77.6	65.1	58.3	12.8	5.7	15.3	793.8
		Net tax . . . . . \$M	167.0	89.0	36.0	30.3	25.7	5.9	2.8	7.0	363.6
100,000 -	199,999	Number of companies	2,708	1,582	667	509	448	71	37	110	6,132
		Taxable income . . . . \$M	382.2	221.8	92.4	71.8	62.4	9.4	5.2	15.6	860.6
		Net tax . . . . . \$M	172.9	102.6	42.6	33.8	27.5	4.4	2.5	7.1	393.4
200,000 -	399,999	Number of companies	1,596	974	358	318	278	33	15	67	3,639
		Taxable income . . . . \$M	444.1	273.2	99.6	89.0	78.3	9.0	4.3	18.3	1,015.8
		Net tax . . . . . \$M	198.3	127.3	46.6	40.1	33.6	4.1	2.0	7.6	459.6
400,000 -	999,999	Number of companies	1,007	635	222	199	132	27	11	24	2,257
		Taxable income . . . . \$M	615.0	388.1	139.6	120.2	79.2	15.2	7.3	14.1	1,378.8
		Net tax . . . . . \$M	274.3	182.1	65.0	55.7	34.0	6.7	3.1	6.8	627.6
1,000,000 -	1,999,999	Number of companies	300	212	55	48	45	10	2	4	676
		Taxable income . . . . \$M	414.0	285.5	77.6	61.7	63.2	13.1	2.7	4.6	922.5
		Net tax . . . . . \$M	178.0	129.6	34.0	28.5	26.0	6.1	1.3	2.2	405.8
2,000,000 and over		Number of companies	203	138	37	32	13	2	1	3	429
		Taxable income . . . . \$M	1,197.0	731.1	167.1	142.8	49.1	4.9	11.6	8.6	2,312.1
		Net tax . . . . . \$M	363.4	272.2	61.3	66.8	22.7	2.2	5.7	4.2	798.3
<b>Total</b>		<b>Number of companies</b>	<b>42,895</b>	<b>23,691</b>	<b>8,723</b>	<b>6,568</b>	<b>6,608</b>	<b>1,389</b>	<b>586</b>	<b>1,977</b>	<b>92,437</b>
		<b>Taxable income . . . . \$M</b>	<b>3,721.8</b>	<b>2,246.9</b>	<b>711.7</b>	<b>596.6</b>	<b>435.6</b>	<b>75.4</b>	<b>41.8</b>	<b>90.3</b>	<b>7,920.1</b>
		<b>Net tax . . . . . \$M</b>	<b>1,494.7</b>	<b>976.7</b>	<b>312.4</b>	<b>276.6</b>	<b>189.8</b>	<b>34.3</b>	<b>19.9</b>	<b>41.4</b>	<b>3,345.8</b>

**TAXABLE PUBLIC COMPANIES  
BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT  
(Excludes co-operative and non-profit company assessments and special section assessments)**

**TABLE 2.2(b)  
Income year 1987-88**

Grade of taxable income		State of assessment									
		New South Wales	Victoria	Queensland	Western Australia	South Australia	Tasmania	Northern Territory	Australian Capital Territory	Australia	
\$	\$										
1 -	1,999	Number of companies . . .	6,329	202	1,635	254	204	3	1	104	8,732
		Taxable income . . . \$M	2.2	0.1	0.5	0.1	..	..	..	..	3.0
		Net tax . . . . . \$M	1.1	0.1	0.2	..	..	..	..	..	1.5
2,000 -	9,999	Number of companies . . .	442	120	148	56	27	5	..	13	811
		Taxable income . . . \$M	2.0	0.7	0.7	0.3	0.1	..	..	0.1	3.8
		Net tax . . . . . \$M	0.9	0.3	0.3	0.1	0.1	..	..	..	1.8
10,000 -	19,999	Number of companies . . .	146	58	34	21	7	5	..	7	278
		Taxable income . . . \$M	2.2	0.9	0.5	0.3	0.1	0.1	..	0.1	4.1
		Net tax . . . . . \$M	1.0	0.4	0.2	0.1	0.1	..	..	0.1	1.9
20,000 -	39,999	Number of companies . . .	144	75	22	36	15	5	1	5	303
		Taxable income . . . \$M	4.3	2.2	0.7	1.0	0.4	0.1	..	0.1	8.8
		Net tax . . . . . \$M	2.0	1.0	0.3	0.5	0.2	0.1	..	..	4.1
40,000 -	99,999	Number of companies . . .	219	117	31	45	26	12	2	3	455
		Taxable income . . . \$M	14.3	7.7	2.1	3.1	1.7	0.7	0.1	0.2	29.9
		Net tax . . . . . \$M	6.7	3.6	1.0	1.4	0.8	0.3	0.1	0.1	14.1
100,000 -	199,999	Number of companies . . .	226	124	34	37	14	12	..	6	453
		Taxable income . . . \$M	32.9	17.9	5.0	5.5	2.2	1.8	..	0.9	66.1
		Net tax . . . . . \$M	15.3	8.0	2.4	2.6	1.0	0.7	..	0.4	30.4
200,000 -	399,999	Number of companies . . .	228	124	22	54	21	12	1	4	466
		Taxable income . . . \$M	65.9	36.4	6.4	15.7	5.9	3.5	0.3	1.2	135.3
		Net tax . . . . . \$M	30.4	16.4	3.0	6.8	2.7	1.1	0.1	0.5	61.1
400,000 -	999,999	Number of companies . . .	304	175	36	60	31	12	1	2	621
		Taxable income . . . \$M	199.3	114.7	22.2	39.6	20.5	7.2	0.8	1.3	405.5
		Net tax . . . . . \$M	89.5	48.9	10.1	16.2	8.9	3.0	0.4	0.6	177.6
1,000,000 -	1,999,999	Number of companies . . .	233	131	26	32	26	6	..	1	455
		Taxable income . . . \$M	343.1	183.5	36.8	44.2	37.4	8.8	..	1.9	655.8
		Net tax . . . . . \$M	142.6	73.9	16.4	16.8	15.7	4.1	..	..	269.6
2,000,000 and over		Number of companies . . .	453	385	69	63	41	14	2	2	1,029
		Taxable income . . . \$M	5,610.5	9,767.0	594.8	812.1	459.3	122.4	10.4	22.4	17,398.9
		Net tax . . . . . \$M	1,954.7	3,291.8	230.3	198.3	165.5	32.6	3.4	10.3	5,886.9
<b>Total</b>		<b>Number of companies</b> . . .	<b>8,724</b>	<b>1,511</b>	<b>2,057</b>	<b>658</b>	<b>412</b>	<b>86</b>	<b>8</b>	<b>147</b>	<b>13,603</b>
		<b>Taxable income</b> . . . \$M	<b>6,276.6</b>	<b>10,131.0</b>	<b>669.5</b>	<b>922.0</b>	<b>527.6</b>	<b>144.7</b>	<b>11.6</b>	<b>28.2</b>	<b>18,711.2</b>
		<b>Net tax</b> . . . . . \$M	<b>2,244.2</b>	<b>3,444.4</b>	<b>264.3</b>	<b>242.9</b>	<b>194.9</b>	<b>42.0</b>	<b>4.0</b>	<b>12.1</b>	<b>6,448.9</b>



**TAXABLE COMPANIES  
BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT**

**TABLE 2.2(c)  
Income year 1987-88**

			State of assessment								
			New South Wales	Victoria	Queensland	Western Australia	South Australia	Tasmania	Northern Territory	Australian Capital Territory	Australia
	\$	\$									
1 -	1,999	Number of companies	17,339	6,620	4,380	1,530	1,921	318	101	648	32,857
		Taxable income . . . . \$M	9.0	4.1	2.0	1.0	1.1	0.2	0.1	0.3	17.8
		Net tax . . . . . \$M	4.3	2.0	0.9	0.5	0.5	0.1	..	0.2	8.4
2,000 -	9,999	Number of companies	10,407	5,453	2,064	1,581	1,496	356	149	511	22,017
		Taxable income . . . . \$M	54.8	28.9	10.7	8.4	8.0	1.9	0.8	2.7	116.1
		Net tax . . . . . \$M	25.4	13.8	5.1	4.0	3.7	0.9	0.4	1.3	54.5
10,000 -	19,999	Number of companies	6,020	3,089	1,096	901	851	233	87	273	12,550
		Taxable income . . . . \$M	87.1	44.5	15.9	13.2	12.4	3.3	1.3	3.9	181.6
		Net tax . . . . . \$M	40.2	21.0	7.4	6.1	5.6	1.5	0.6	1.9	84.3
20,000 -	39,999	Number of companies	6,000	3,006	1,150	911	905	214	102	257	12,545
		Taxable income . . . . \$M	172.8	86.2	33.1	26.0	25.7	6.1	2.9	7.3	360.1
		Net tax . . . . . \$M	78.7	40.4	15.1	12.0	11.1	2.7	1.4	3.4	165.0
40,000 -	99,999	Number of companies	6,259	3,218	1,288	1,066	957	223	91	246	13,348
		Taxable income . . . . \$M	395.9	204.9	82.1	69.0	61.4	14.0	5.9	15.7	848.9
		Net tax . . . . . \$M	177.6	94.0	37.8	32.0	26.7	6.3	2.9	7.2	384.5
100,000 -	199,999	Number of companies	3,077	1,759	716	555	472	86	37	117	6,819
		Taxable income . . . . \$M	434.7	247.1	99.4	78.5	65.9	11.5	5.2	16.6	958.9
		Net tax . . . . . \$M	192.4	112.3	45.6	36.7	28.8	5.2	2.5	7.6	431.1
200,000 -	399,999	Number of companies	1,923	1,147	391	374	308	46	17	72	4,278
		Taxable income . . . . \$M	537.3	323.2	109.1	105.3	86.7	12.8	4.8	20.0	1,199.1
		Net tax . . . . . \$M	236.0	146.9	50.4	47.0	36.7	5.2	2.3	8.3	532.7
400,000 -	999,999	Number of companies	1,392	854	267	265	165	39	12	27	3,021
		Taxable income . . . . \$M	867.1	532.5	168.2	164.2	100.6	22.4	8.0	16.0	1,879.1
		Net tax . . . . . \$M	373.8	237.1	76.8	72.8	43.0	9.7	3.5	7.7	824.4
1,000,000 -	1,999,999	Number of companies	574	364	87	82	74	16	2	5	1,204
		Taxable income . . . . \$M	812.1	497.1	123.3	109.4	106.2	21.9	2.7	6.6	1,679.2
		Net tax . . . . . \$M	331.5	213.1	53.3	46.1	42.5	10.2	1.3	2.3	700.4
2,000,000 and over		Number of companies	700	561	110	95	60	17	3	5	1,551
		Taxable income . . . . \$M	7,121.5	11,108.9	791.5	954.9	579.1	130.6	22.0	30.9	20,739.5
		Net tax . . . . . \$M	2,372.7	3,689.4	304.8	265.1	196.1	35.1	9.1	14.5	6,886.7
<b>Total</b>		<b>Number of companies</b>	<b>53,691</b>	<b>26,071</b>	<b>11,549</b>	<b>7,360</b>	<b>7,209</b>	<b>1,548</b>	<b>601</b>	<b>2,161</b>	<b>110,190</b>
		<b>Taxable income . . . . \$M</b>	<b>10,492.2</b>	<b>13,077.6</b>	<b>1,435.4</b>	<b>1,529.8</b>	<b>1,047.1</b>	<b>224.6</b>	<b>53.7</b>	<b>120.0</b>	<b>27,980.5</b>
		<b>Net tax . . . . . \$M</b>	<b>3,832.6</b>	<b>4,570.0</b>	<b>597.1</b>	<b>522.3</b>	<b>394.8</b>	<b>77.0</b>	<b>24.0</b>	<b>54.3</b>	<b>10,072.0</b>



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

**TABLE 2.3(a)  
Income year 1987-88**

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	
<b>PRIMARY PRODUCTION-</b>												
Sheep farming	Number of companies	69	87	66	75	102	64	38	23	1	3	528
	Taxable income . . . \$M	..	0.5	1.0	2.2	6.9	9.0	10.9	14.2	1.1	9.2	55.0
	Net tax . . . . . \$M	..	0.2	0.5	1.0	3.2	4.2	5.0	6.2	0.5	4.4	25.2
Cereal grains	Number of companies	49	37	29	20	23	13	4	1	..	..	176
	Taxable income . . . \$M	..	0.2	0.4	0.6	1.5	1.9	1.2	0.7	..	..	6.6
	Net tax . . . . . \$M	..	0.1	0.2	0.3	0.6	0.8	0.4	0.4	..	..	2.9
Cattle grazing	Number of companies	75	94	54	66	80	37	29	9	5	2	451
	Taxable income . . . \$M	0.1	0.5	0.8	2.0	5.2	5.3	7.7	5.2	6.7	6.6	40.1
	Net tax . . . . . \$M	..	0.3	0.4	0.8	2.3	2.3	2.9	2.1	1.8	2.4	15.4
Dairying and pigfarming	Number of companies	26	36	19	20	10	3	1	1	1	..	117
	Taxable income . . . \$M	..	0.2	0.3	0.6	0.5	0.5	0.3	0.4	1.2	..	4.1
	Net tax . . . . . \$M	..	0.1	0.1	0.3	0.3	0.3	0.1	0.2	0.6	..	2.0
Fruit and vegetable growing	Number of companies	44	45	28	40	31	15	6	6	5	3	223
	Taxable income . . . \$M	..	0.3	0.4	1.2	2.0	2.0	1.5	3.9	7.1	12.1	30.4
	Net tax . . . . . \$M	..	0.1	0.2	0.6	1.0	1.0	0.7	1.6	3.2	5.9	14.3
Cane growing	Number of companies	8	4	1	2	4	..	1	2	1	..	23
	Taxable income . . . \$M	..	..	..	0.1	0.3	..	0.3	1.1	1.1	..	2.8
	Net tax . . . . . \$M	..	..	..	..	0.1	..	0.1	0.5	0.5	..	1.4
Other primary production	Number of companies	96	59	48	48	55	21	18	19	4	4	372
	Taxable income . . . \$M	0.1	0.3	0.7	1.3	3.4	2.9	4.5	11.2	6.3	31.0	61.6
	Net tax . . . . . \$M	..	0.1	0.3	0.6	1.6	1.2	1.8	5.3	3.0	1.8	15.9
Services to agriculture	Number of companies	48	44	21	21	19	14	9	3	4	1	184
	Taxable income . . . \$M	..	0.2	0.3	0.6	1.2	1.9	2.3	1.6	5.6	2.4	16.2
	Net tax . . . . . \$M	..	0.1	0.1	0.3	0.6	0.9	1.0	0.8	2.2	1.2	7.2
Forestry and logging	Number of companies	18	21	15	14	10	6	..	2	..	..	86
	Taxable income . . . \$M	..	0.1	0.2	0.4	0.7	0.9	..	1.1	..	..	3.4
	Net tax . . . . . \$M	..	0.1	0.1	0.2	0.3	0.4	..	0.5	..	..	1.6
Fishing and hunting	Number of companies	23	33	24	29	36	21	8	5	1	2	182
	Taxable income . . . \$M	..	0.2	0.4	0.8	2.4	2.8	2.1	2.9	1.2	15.6	28.3
	Net tax . . . . . \$M	..	0.1	0.2	0.4	1.2	1.3	1.0	1.4	0.6	7.7	13.8
<b>Total primary production</b>	<b>Number of companies</b>	<b>456</b>	<b>460</b>	<b>305</b>	<b>335</b>	<b>370</b>	<b>194</b>	<b>114</b>	<b>71</b>	<b>22</b>	<b>15</b>	<b>2,342</b>
	<b>Taxable income . . . \$M</b>	<b>0.3</b>	<b>2.6</b>	<b>4.5</b>	<b>9.8</b>	<b>24.0</b>	<b>27.1</b>	<b>30.8</b>	<b>42.4</b>	<b>30.3</b>	<b>76.9</b>	<b>248.6</b>
	<b>Net tax . . . . . \$M</b>	<b>0.1</b>	<b>1.2</b>	<b>2.1</b>	<b>4.6</b>	<b>11.2</b>	<b>12.5</b>	<b>13.1</b>	<b>19.1</b>	<b>12.4</b>	<b>23.3</b>	<b>99.7</b>
<b>MINING-</b>												
Metallic minerals	Number of companies	1	5	1	1	..	3	1	2	..	3	17
	Taxable income . . . \$M	..	..	..	..	..	0.5	0.3	0.8	..	12.8	14.5
	Net tax . . . . . \$M	..	..	..	..	..	0.2	0.2	0.4	..	6.3	7.1



Coal, oil and gas	Number of companies	1	1	..	..	1	4	..	1	..	..	8
	Taxable income . . . \$M	..	..	..	..	0.1	0.7	..	1.0	..	..	1.7
	Net tax . . . . . \$M	..	..	..	..	..	0.3	..	0.5	..	..	0.8
Construction materials and other non-metallic minerals	Number of companies	6	9	4	9	16	6	4	5	5	2	66
	Taxable income . . . \$M	..	0.1	0.1	0.3	1.0	0.8	1.1	2.6	6.7	20.3	33.0
	Net tax . . . . . \$M	..	..	..	0.1	0.5	0.4	0.4	1.3	3.3	9.9	16.0
Services to mining	Number of companies	21	29	20	21	24	16	8	5	3	1	148
	Taxable income . . . \$M	..	0.1	0.3	0.6	1.5	2.4	2.1	3.3	4.7	8.1	23.2
	Net tax . . . . . \$M	..	0.1	0.1	0.3	0.7	1.1	1.0	1.6	2.3	4.0	11.3
<b>Total mining</b>	<b>Number of companies</b>	<b>29</b>	<b>44</b>	<b>25</b>	<b>31</b>	<b>41</b>	<b>29</b>	<b>13</b>	<b>13</b>	<b>8</b>	<b>6</b>	<b>239</b>
	<b>Taxable income . . . \$M</b>	<b>..</b>	<b>0.2</b>	<b>0.3</b>	<b>0.9</b>	<b>2.6</b>	<b>4.4</b>	<b>3.5</b>	<b>7.7</b>	<b>11.5</b>	<b>41.3</b>	<b>72.4</b>
	<b>Net tax . . . . . \$M</b>	<b>..</b>	<b>0.1</b>	<b>0.2</b>	<b>0.4</b>	<b>1.2</b>	<b>2.1</b>	<b>1.6</b>	<b>3.8</b>	<b>5.6</b>	<b>20.2</b>	<b>35.3</b>
<b>MANUFACTURING-</b>												
Food, beverages and tobacco	Number of companies	59	51	54	55	75	51	40	49	16	15	465
	Taxable income . . . \$M	..	0.3	0.8	1.6	5.1	7.1	11.3	31.7	22.0	67.5	147.6
	Net tax . . . . . \$M	..	0.1	0.4	0.8	2.5	3.4	5.5	15.4	10.7	30.1	68.9
Textiles	Number of companies	34	29	10	19	30	14	13	13	12	8	182
	Taxable income . . . \$M	..	0.2	0.2	0.5	1.9	2.0	3.8	8.1	17.6	22.4	56.6
	Net tax . . . . . \$M	..	0.1	0.1	0.3	0.9	1.0	1.9	3.9	8.5	9.7	26.4
Clothing and footwear	Number of companies	110	107	71	69	95	57	46	31	16	9	611
	Taxable income . . . \$M	0.1	0.6	1.0	2.1	5.9	8.1	12.9	18.1	19.9	29.8	98.5
	Net tax . . . . . \$M	..	0.3	0.5	1.0	2.9	4.0	6.3	8.6	9.7	14.5	47.7
Wood, wood products and furniture	Number of companies	165	175	108	102	142	107	52	43	11	5	910
	Taxable income . . . \$M	0.1	0.9	1.6	2.9	9.0	15.3	14.7	25.4	13.6	15.3	98.9
	Net tax . . . . . \$M	..	0.5	0.8	1.4	4.4	7.3	7.2	12.2	6.2	7.0	47.0
Paper, paper products, printing and publishing	Number of companies	207	220	129	181	215	132	72	54	30	17	1,257
	Taxable income . . . \$M	0.1	1.2	1.9	5.2	13.7	18.8	20.1	33.2	39.7	90.2	224.2
	Net tax . . . . . \$M	0.1	0.6	0.9	2.5	6.7	9.0	9.8	16.0	19.3	36.1	101.1
Chemical, petroleum and coal products	Number of companies	35	29	43	33	49	29	24	23	8	9	282
	Taxable income . . . \$M	..	0.2	0.7	1.0	3.3	3.9	7.4	14.1	11.1	57.9	99.7
	Net tax . . . . . \$M	..	0.1	0.3	0.5	1.6	1.9	3.6	6.9	5.3	27.9	48.2
Non-metallic mineral products	Number of companies	44	51	35	38	44	29	38	20	8	4	311
	Taxable income . . . \$M	..	0.3	0.5	1.2	2.8	4.4	10.8	12.6	11.8	54.0	98.3
	Net tax . . . . . \$M	..	0.1	0.3	0.6	1.4	2.2	5.3	6.2	5.7	26.1	47.7
Basic metal products	Number of companies	208	245	200	228	261	171	125	67	16	6	1,527
	Taxable income . . . \$M	0.2	1.4	3.0	6.7	16.7	24.2	35.6	41.6	21.3	31.0	181.7
	Net tax . . . . . \$M	0.1	0.7	1.5	3.3	8.2	11.7	17.3	20.2	9.5	15.0	87.4
Transport equipment	Number of companies	49	46	36	26	36	16	12	13	3	6	243
	Taxable income . . . \$M	..	0.3	0.5	0.8	2.3	2.2	3.2	8.2	3.4	35.6	56.5
	Net tax . . . . . \$M	..	0.1	0.3	0.4	1.1	1.1	1.6	4.0	1.7	17.4	27.6
Other machinery and equipment	Number of companies	183	175	135	165	206	135	86	60	32	18	1,195
	Taxable income . . . \$M	0.1	0.9	2.0	4.7	13.1	19.0	24.6	41.4	43.9	75.6	225.3
	Net tax . . . . . \$M	0.1	0.4	1.0	2.3	6.4	9.2	11.9	19.8	20.6	33.7	105.4
All other manufacturing	Number of companies	345	336	223	237	324	215	129	104	28	21	1,962
	Taxable income . . . \$M	0.2	1.9	3.2	6.9	21.3	30.5	35.6	62.3	36.7	83.1	281.7
	Net tax . . . . . \$M	0.1	0.9	1.6	3.4	10.3	14.9	17.1	29.9	17.6	40.1	135.8
<b>Total manufacturing</b>	<b>Number of companies</b>	<b>1,439</b>	<b>1,464</b>	<b>1,044</b>	<b>1,153</b>	<b>1,477</b>	<b>956</b>	<b>637</b>	<b>477</b>	<b>180</b>	<b>118</b>	<b>8,945</b>
	<b>Taxable income . . . \$M</b>	<b>1.0</b>	<b>8.0</b>	<b>15.3</b>	<b>33.6</b>	<b>95.2</b>	<b>135.5</b>	<b>180.1</b>	<b>296.8</b>	<b>240.9</b>	<b>562.6</b>	<b>1,568.9</b>
	<b>Net tax . . . . . \$M</b>	<b>0.5</b>	<b>3.9</b>	<b>7.5</b>	<b>16.4</b>	<b>46.3</b>	<b>65.7</b>	<b>87.5</b>	<b>143.2</b>	<b>114.9</b>	<b>257.5</b>	<b>743.3</b>

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

**TABLE 2.3(a) (cont.)  
Income year 1987-88**

		Grade of taxable income										
Industry		\$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	Total
<b>ELECTRICITY, GAS AND WATER-</b>	Number of companies . . .	10	4	2	2	5	6	2	2	..	..	33
	Taxable income . . . \$M	..	..	..	..	0.3	0.8	0.7	1.3	..	..	3.2
	Net tax . . . . . \$M	..	..	..	..	0.1	0.4	0.3	0.6	..	..	1.5
<b>CONSTRUCTION -</b>	Number of companies . . .	2,291	2,137	1,091	1,053	1,098	448	260	146	51	25	8,600
	Taxable income . . . \$M	1.5	11.3	15.5	29.9	69.2	62.2	72.7	91.1	68.9	103.1	525.4
	Net tax . . . . . \$M	0.7	5.5	7.6	14.6	33.7	30.3	35.4	44.0	33.2	44.9	250.1
<b>WHOLESALE TRADE AND RETAIL TRADE-</b>												
Minerals, metals and chemical wholesalers . . . . .	Number of companies . . .	16	18	16	19	21	18	17	16	4	4	149
	Taxable income . . . \$M	..	0.1	0.2	0.6	1.3	2.4	4.7	9.9	5.3	15.2	39.7
	Net tax . . . . . \$M	..	0.1	0.1	0.3	0.6	1.2	2.3	4.9	2.6	7.4	19.4
Wholesaling petroleum and petroleum products . . . . .	Number of companies . . .	19	32	14	29	40	38	23	4	..	..	199
	Taxable income . . . \$M	..	0.2	0.2	0.8	2.6	5.1	6.4	1.9	..	..	17.1
	Net tax . . . . . \$M	..	0.1	0.1	0.4	1.3	2.5	3.0	0.9	..	..	8.2
Farm properties and produce dealers . . . . .	Number of companies . . .	72	50	42	57	74	48	23	22	8	4	400
	Taxable income . . . \$M	..	0.3	0.6	1.7	4.5	6.9	6.3	13.6	10.2	14.2	58.1
	Net tax . . . . . \$M	..	0.1	0.3	0.8	2.2	3.3	3.1	6.3	5.0	5.8	27.0
Wholesale trade n.e.i. . . . .	Number of companies . . .	1,284	1,315	869	952	1,240	713	494	385	111	54	7,417
	Taxable income . . . \$M	0.9	7.0	12.7	27.5	79.3	99.9	139.1	232.8	154.8	217.0	970.8
	Net tax . . . . . \$M	0.4	3.4	6.2	13.4	38.5	48.4	67.0	112.3	75.0	103.2	467.8
Pharmacies . . . . .	Number of companies . . .	22	26	24	29	19	10	1	1	..	1	133
	Taxable income . . . \$M	..	0.1	0.3	0.8	1.0	1.2	0.4	0.4	..	6.1	10.5
	Net tax . . . . . \$M	..	0.1	0.2	0.4	0.5	0.6	0.2	0.2	..	3.0	5.1
Motor vehicle dealers . . . . .	Number of companies . . .	870	1,002	609	595	619	282	134	81	14	10	4,216
	Taxable income . . . \$M	0.6	5.4	8.9	17.1	38.4	39.7	37.5	50.2	17.8	25.4	240.9
	Net tax . . . . . \$M	0.3	2.6	4.3	8.3	18.8	19.1	18.2	24.0	8.7	12.2	116.5
Butchers . . . . .	Number of companies . . .	67	51	34	25	15	6	3	3	1	..	205
	Taxable income . . . \$M	..	0.3	0.5	0.7	0.9	0.7	0.8	1.9	1.9	..	7.7
	Net tax . . . . . \$M	..	0.1	0.3	0.3	0.4	0.4	0.3	0.9	0.9	..	3.6
Other food retailers . . . . .	Number of companies . . .	254	236	126	102	96	28	23	8	2	2	877
	Taxable income . . . \$M	0.2	1.2	1.8	3.0	5.9	3.8	6.0	4.3	3.3	12.1	41.5
	Net tax . . . . . \$M	0.1	0.6	0.9	1.5	2.8	1.8	2.9	2.1	1.4	5.9	20.0
Department and general stores . . . . .	Number of companies . . .	16	7	9	14	14	8	3	3	..	1	75
	Taxable income . . . \$M	..	..	0.1	0.4	1.0	1.0	0.9	1.6	..	2.3	7.5
	Net tax . . . . . \$M	..	..	0.1	0.2	0.5	0.4	0.4	0.6	..	1.1	3.4

Household appliances and hardware	Number of companies	348	340	203	170	216	99	46	27	3	3	1,455
	Taxable income . . . . \$M	0.2	1.8	3.0	5.0	14.2	13.7	12.9	16.8	4.3	20.8	92.7
	Net tax . . . . . \$M	0.1	0.9	1.5	2.4	6.9	6.7	6.2	8.2	2.1	10.2	45.2
Books,newspapers,etc.	Number of companies	89	88	53	53	46	26	14	7	1	1	378
	Taxable income . . . . \$M	0.1	0.5	0.8	1.5	2.8	3.5	4.0	4.8	1.5	4.5	23.8
	Net tax . . . . . \$M	..	0.2	0.4	0.7	1.4	1.7	1.9	2.3	0.7	2.2	11.6
All other retail trade	Number of companies	752	779	479	486	494	206	109	58	14	12	3,389
	Taxable income . . . . \$M	0.5	4.2	7.0	13.9	31.4	28.3	30.7	33.6	18.9	61.7	230.1
	Net tax . . . . . \$M	0.2	2.0	3.4	6.8	15.3	13.7	15.0	16.5	8.8	29.0	110.8
<b>Total wholesale etc</b>	<b>Number of companies</b>	<b>3,809</b>	<b>3,944</b>	<b>2,478</b>	<b>2,531</b>	<b>2,894</b>	<b>1,482</b>	<b>890</b>	<b>615</b>	<b>158</b>	<b>92</b>	<b>18,893</b>
	<b>Taxable income . . . . \$M</b>	<b>2.5</b>	<b>21.0</b>	<b>36.2</b>	<b>72.8</b>	<b>183.3</b>	<b>206.1</b>	<b>249.6</b>	<b>371.7</b>	<b>218.0</b>	<b>379.2</b>	<b>1,740.5</b>
	<b>Net tax . . . . . \$M</b>	<b>1.2</b>	<b>10.2</b>	<b>17.6</b>	<b>35.4</b>	<b>89.1</b>	<b>99.9</b>	<b>120.6</b>	<b>179.2</b>	<b>105.1</b>	<b>180.2</b>	<b>838.6</b>
<b>TRANSPORT AND STORAGE-</b>												
Road transport	Number of companies	615	517	277	251	207	98	62	32	10	3	2,072
	Taxable income . . . . \$M	0.4	2.7	3.9	7.1	13.8	14.1	17.0	18.8	15.2	11.6	104.8
	Net tax . . . . . \$M	0.2	1.3	1.9	3.4	6.7	6.8	8.3	9.2	6.7	5.6	50.2
Water transport	Number of companies	28	31	23	22	27	15	11	7	4	..	168
	Taxable income . . . . \$M	..	0.2	0.3	0.6	1.9	2.3	2.9	4.0	5.8	..	18.0
	Net tax . . . . . \$M	..	0.1	0.2	0.3	0.9	1.1	1.4	1.9	2.8	..	8.6
Air transport	Number of companies	36	27	14	11	9	5	2	2	..	..	106
	Taxable income . . . . \$M	..	0.1	0.2	0.3	0.6	0.7	0.6	1.6	..	..	4.1
	Net tax . . . . . \$M	..	0.1	0.1	0.1	0.2	0.3	0.3	0.8	..	..	2.0
Other transport	Number of companies	2	3	1	1	3	..	..	..	1	..	11
	Taxable income . . . . \$M	..	..	..	..	0.2	..	..	..	1.4	..	1.7
	Net tax . . . . . \$M	..	..	..	..	0.1	..	..	..	..	..	0.1
Services to transport	Number of companies	139	169	94	80	66	33	10	6	2	..	599
	Taxable income . . . . \$M	0.1	0.9	1.3	2.2	4.1	4.7	2.6	3.6	2.2	..	21.8
	Net tax . . . . . \$M	..	0.4	0.7	1.1	2.0	2.3	1.3	1.8	1.1	..	10.6
Storage	Number of companies	8	10	7	4	13	5	6	..	1	1	55
	Taxable income . . . . \$M	..	0.1	0.1	0.1	0.8	0.7	1.5	..	1.2	2.5	7.1
	Net tax . . . . . \$M	..	..	..	0.1	0.4	0.4	0.7	..	0.6	1.2	3.5
<b>Total transport etc.</b>	<b>Number of companies</b>	<b>828</b>	<b>757</b>	<b>416</b>	<b>369</b>	<b>325</b>	<b>156</b>	<b>91</b>	<b>47</b>	<b>18</b>	<b>4</b>	<b>3,011</b>
	<b>Taxable income . . . . \$M</b>	<b>0.5</b>	<b>4.0</b>	<b>5.9</b>	<b>10.4</b>	<b>21.4</b>	<b>22.5</b>	<b>24.6</b>	<b>28.0</b>	<b>25.9</b>	<b>14.1</b>	<b>157.4</b>
	<b>Net tax . . . . . \$M</b>	<b>0.3</b>	<b>1.9</b>	<b>2.9</b>	<b>5.0</b>	<b>10.3</b>	<b>10.9</b>	<b>12.0</b>	<b>13.6</b>	<b>11.2</b>	<b>6.9</b>	<b>74.9</b>
<b>COMMUNICATION-</b>												
	Number of companies	7	6	1	4	3	1	1	1	..	1	25
	Taxable income . . . . \$M	..	..	..	0.1	0.1	0.1	0.3	0.4	..	2.1	3.3
	Net tax . . . . . \$M	..	..	..	0.1	0.1	0.1	0.2	0.2	..	0.4	1.0



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

**TABLE 2.3(a) (cont.)  
Income year 1987-88**

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		
<b>FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-</b>												
Banking . . . . .	Number of companies . . .	3	3	1	1	1	1	1	3	1	..	15
	Taxable income . . . \$M	..	..	..	..	..	0.1	0.2	1.7	1.2	..	3.4
	Net tax . . . . . \$M	..	..	..	..	..	0.1	0.1	0.8	0.6	..	1.5
Investment companies . . . . .	Number of companies . . .	3	2,081	1,173	1,252	1,253	545	315	154	43	28	9,365
	Taxable income . . . \$M	1.5	11.0	16.8	36.2	79.4	76.4	88.1	94.4	59.2	391.1	854.1
	Net tax . . . . . \$M	0.7	4.5	6.3	12.3	24.9	23.3	26.4	28.7	16.0	27.3	170.3
Finance and Investment . . . . .	Number of companies . . .	91	78	52	48	62	24	14	21	4	3	397
	Taxable income . . . \$M	0.1	0.4	0.7	1.4	4.1	3.6	4.1	12.0	4.9	26.4	57.7
	Net tax . . . . . \$M	..	0.2	0.3	0.7	1.9	1.7	1.8	5.5	2.3	13.0	27.5
Other investment and services to finance and investment . . . . .	Number of companies . . .	507	285	154	148	175	71	47	41	12	12	1,452
	Taxable income . . . \$M	0.2	1.5	2.2	4.3	10.9	9.7	13.4	25.9	16.3	105.1	189.5
	Net tax . . . . . \$M	0.1	0.7	1.0	1.9	4.7	4.2	5.3	10.5	6.5	13.7	48.6
Share and property traders . . . . .	Number of companies . . .	150	230	132	144	130	57	46	49	15	12	965
	Taxable income . . . \$M	0.1	1.2	2.0	4.1	8.6	8.0	13.3	32.1	19.7	75.1	164.1
	Net tax . . . . . \$M	..	0.5	0.9	1.8	3.7	3.3	5.9	14.1	7.3	22.5	60.0
Life insurance . . . . .	Number of companies . . .	19	16	7	7	9	..	2	..	..	..	60
	Taxable income . . . \$M	..	0.1	0.1	0.2	0.5	..	0.5	..	..	..	1.4
	Net tax . . . . . \$M	..	..	..	0.1	0.2	..	0.2	..	..	..	0.7
Other insurance . . . . .	Number of companies . . .	244	274	143	162	109	31	17	8	4	3	995
	Taxable income . . . \$M	0.2	1.4	2.1	4.6	6.9	4.3	4.7	4.9	5.6	69.7	104.6
	Net tax . . . . . \$M	0.1	0.7	1.0	2.3	3.2	2.1	2.1	2.3	2.3	25.5	41.5
Real estate agents . . . . .	Number of companies . . .	272	295	180	219	221	100	38	15	6	7	1,353
	Taxable income . . . \$M	0.2	1.6	2.6	6.3	14.0	13.5	10.3	9.7	8.2	22.7	89.2
	Net tax . . . . . \$M	0.1	0.8	1.3	3.1	6.9	6.5	5.0	4.7	4.0	9.9	42.3
Property operators . . . . .	Number of companies . . .	2,429	2,721	1,643	1,639	1,492	567	275	148	32	16	10,962
	Taxable income . . . \$M	1.5	14.7	23.9	46.9	93.0	79.4	75.0	89.2	46.6	73.6	543.9
	Net tax . . . . . \$M	0.7	6.9	11.0	21.4	40.9	33.5	30.0	35.2	17.0	25.8	222.5
Holding companies . . . . .	Number of companies . . .	31	29	19	25	42	34	16	22	13	14	245
	Taxable income . . . \$M	..	0.2	0.3	0.7	2.7	4.9	4.1	12.9	19.5	63.9	109.3
	Net tax . . . . . \$M	..	0.1	0.1	0.3	0.8	1.1	0.9	3.2	3.7	15.1	25.2
Architectural services . . . . .	Number of companies . . .	320	273	121	101	69	36	19	17	4	4	964
	Taxable income . . . \$M	0.2	1.4	1.8	2.7	4.5	5.0	5.4	9.3	5.2	14.4	49.9
	Net tax . . . . . \$M	0.1	0.7	0.9	1.3	2.2	2.4	2.6	4.6	2.6	6.8	24.2
Consultant engineering, surveying and technical services . . . . .	Number of companies . . .	556	528	286	236	238	87	86	42	10	4	2,073
	Taxable income . . . \$M	0.4	2.7	4.2	6.6	15.7	12.7	24.4	26.3	14.1	12.2	119.3
	Net tax . . . . . \$M	0.2	1.3	2.0	3.2	7.6	6.2	11.7	12.8	6.9	6.0	58.0

Legal services . . . . .	Number of companies . .	47	23	13	7	12	17	..	2	..	..	121
	Taxable income . . . . \$M	..	0.1	0.2	0.2	0.7	2.5	..	1.3	..	..	5.0
	Net tax . . . . . \$M	..	0.1	0.1	0.1	0.4	1.2	..	0.6	..	..	2.5
Accounting and auditing . . . . .	Number of companies . .	224	140	53	51	48	12	7	3	1	1	540
	Taxable income . . . . \$M	0.1	0.7	0.8	1.4	2.9	1.7	1.8	1.5	1.4	2.0	14.4
	Net tax . . . . . \$M	0.1	0.3	0.4	0.7	1.4	0.8	0.8	0.5	0.7	1.0	6.7
Other business services . . . . .	Number of companies . .	3,295	2,585	1,312	1,111	983	437	261	128	45	25	10,182
	Taxable income . . . . \$M	1.9	13.5	18.7	31.7	61.6	62.0	72.4	78.4	58.9	135.2	534.4
	Net tax . . . . . \$M	0.9	6.5	8.9	15.0	28.3	28.2	31.0	33.1	23.1	43.9	218.9
<b>Total finance etc. . . . .</b>	<b>Number of companies . .</b>	<b>10,709</b>	<b>9,561</b>	<b>5,289</b>	<b>5,151</b>	<b>4,844</b>	<b>2,019</b>	<b>1,144</b>	<b>653</b>	<b>190</b>	<b>129</b>	<b>39,689</b>
	<b>Taxable income . . . . \$M</b>	<b>6.4</b>	<b>50.6</b>	<b>76.4</b>	<b>147.5</b>	<b>305.7</b>	<b>283.6</b>	<b>317.8</b>	<b>399.6</b>	<b>260.8</b>	<b>991.6</b>	<b>2,840.0</b>
	<b>Net tax . . . . . \$M</b>	<b>3.0</b>	<b>23.3</b>	<b>34.2</b>	<b>64.2</b>	<b>127.2</b>	<b>114.7</b>	<b>123.9</b>	<b>156.6</b>	<b>92.9</b>	<b>210.2</b>	<b>950.3</b>
<b>COMMUNITY SERVICES-</b>												
Medical practice . . . . .	Number of companies . .	962	464	212	154	79	19	5	4	2	1	1,902
	Taxable income . . . . \$M	0.5	2.3	3.0	4.4	4.7	2.5	1.1	2.2	2.8	8.1	31.7
	Net tax . . . . . \$M	0.2	1.1	1.5	2.1	2.3	1.2	0.6	1.1	1.4	4.0	15.5
Dental practice . . . . .	Number of companies . .	86	53	33	35	8	1	1	..	..	1	218
	Taxable income . . . . \$M	0.1	0.3	0.5	1.0	0.4	0.1	0.4	..	..	2.4	5.2
	Net tax . . . . . \$M	..	0.1	0.3	0.5	0.2	0.1	0.2	..	..	1.2	2.5
Hospitals and convalescent homes . . . . .	Number of companies . .	11	20	22	22	39	16	15	4	..	1	150
	Taxable income . . . . \$M	..	0.1	0.3	0.6	2.5	2.5	4.3	2.8	..	2.3	15.5
	Net tax . . . . . \$M	..	0.1	0.1	0.3	1.2	1.2	2.1	1.4	..	0.2	6.6
Other health services . . . . .	Number of companies . .	161	104	65	60	59	8	9	5	2	..	473
	Taxable income . . . . \$M	0.1	0.6	0.9	1.7	3.6	1.0	2.5	3.2	3.6	..	17.2
	Net tax . . . . . \$M	..	0.3	0.5	0.8	1.8	0.5	1.2	1.6	1.8	..	8.4
Veterinary services . . . . .	Number of companies . .	21	17	13	9	3	..	..	..	..	..	63
	Taxable income . . . . \$M	..	0.1	0.2	0.3	0.2	..	..	..	..	..	0.7
	Net tax . . . . . \$M	..	..	0.1	0.1	0.1	..	..	..	..	..	0.3
Education . . . . .	Number of companies . .	37	28	10	18	9	2	2	2	..	..	108
	Taxable income . . . . \$M	..	0.1	0.1	0.5	0.5	0.4	0.5	1.2	..	..	3.3
	Net tax . . . . . \$M	0.0	0.1	0.1	0.3	0.2	0.2	0.2	0.6	..	..	1.6
Welfare, charitable, religious activities and institutions . . . . .	Number of companies . .	9	5	2	1	2	1	1	..	..	..	21
	Taxable income . . . . \$M	..	..	..	..	0.1	0.1	0.2	..	..	..	0.6
	Net tax . . . . . \$M	..	..	..	..	0.1	0.1	0.1	..	..	..	0.3
Other community services . . . . .	Number of companies . .	54	28	30	17	15	10	7	7	1	2	171
	Taxable income . . . . \$M	..	0.2	0.4	0.5	0.9	1.4	1.6	4.8	1.2	5.4	16.3
	Net tax . . . . . \$M	..	0.1	0.2	0.2	0.4	0.7	0.8	2.3	0.6	2.7	8.0
<b>Total community etc. . . . .</b>	<b>Number of companies . .</b>	<b>1,341</b>	<b>719</b>	<b>387</b>	<b>316</b>	<b>214</b>	<b>57</b>	<b>40</b>	<b>22</b>	<b>5</b>	<b>5</b>	<b>3,106</b>
	<b>Taxable income . . . . \$M</b>	<b>0.7</b>	<b>3.6</b>	<b>5.6</b>	<b>9.0</b>	<b>12.9</b>	<b>8.0</b>	<b>10.7</b>	<b>14.2</b>	<b>7.5</b>	<b>18.3</b>	<b>90.5</b>
	<b>Net tax . . . . . \$M</b>	<b>0.4</b>	<b>1.8</b>	<b>2.7</b>	<b>4.4</b>	<b>6.3</b>	<b>3.9</b>	<b>5.2</b>	<b>6.9</b>	<b>3.7</b>	<b>8.0</b>	<b>43.3</b>

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

**TABLE 2.3(a) (cont.)  
Income year 1987-88**

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	
<b>ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-</b>												
Entertainment, sport and recreation . . . . .	Number of companies . . .	362	232	140	140	138	77	40	14	8	10	1,161
	Taxable income . . . \$M	0.2	1.1	2.0	3.9	8.5	10.8	12.1	8.2	11.3	36.8	94.8
	Net tax . . . . . \$M	0.1	0.5	1.0	1.9	4.0	5.1	5.5	3.9	5.2	13.7	40.9
Hairdressing . . . . .	Number of companies . . .	104	74	29	13	6	3	..	1	..	..	230
	Taxable income . . . \$M	0.1	0.4	0.4	0.4	0.4	0.4	..	0.5	..	..	2.6
	Net tax . . . . . \$M	0.0	0.2	0.2	0.2	0.2	0.2	..	0.3	..	..	1.2
Hotels, motels and boarding houses . . . . .	Number of companies . . .	191	219	120	143	187	103	55	32	3	5	1,058
	Taxable income . . . \$M	0.1	1.2	1.8	4.1	12.2	14.7	15.1	18.4	3.6	18.0	89.2
	Net tax . . . . . \$M	0.1	0.6	0.9	2.0	5.9	7.1	7.3	8.9	1.3	7.0	41.0
Cafes and restaurants . . . . .	Number of companies . . .	136	137	55	57	63	32	10	4	1	1	496
	Taxable income . . . \$M	0.1	0.7	0.8	1.6	3.9	4.3	2.6	2.5	1.2	3.0	20.9
	Net tax . . . . . \$M	0.0	0.4	0.4	0.8	1.9	2.1	1.3	1.2	0.6	1.5	10.2
Other personal services . . . . .	Number of companies . . .	168	112	69	64	53	21	22	8	2	..	519
	Taxable income . . . \$M	0.1	0.6	1.0	1.8	3.2	2.9	6.2	5.7	2.3	..	23.8
	Net tax . . . . . \$M	0.1	0.3	0.5	0.9	1.6	1.3	2.9	2.8	1.1	..	11.5
<b>Total entertainment, etc. . . . .</b>	<b>Number of companies . . .</b>	<b>961</b>	<b>774</b>	<b>413</b>	<b>417</b>	<b>447</b>	<b>236</b>	<b>127</b>	<b>59</b>	<b>14</b>	<b>16</b>	<b>3,464</b>
	<b>Taxable income . . . \$M</b>	<b>0.6</b>	<b>4.0</b>	<b>5.9</b>	<b>11.8</b>	<b>28.2</b>	<b>33.2</b>	<b>36.1</b>	<b>35.3</b>	<b>18.3</b>	<b>57.8</b>	<b>231.2</b>
	<b>Net tax . . . . . \$M</b>	<b>0.3</b>	<b>2.0</b>	<b>2.9</b>	<b>5.7</b>	<b>13.6</b>	<b>15.8</b>	<b>17.0</b>	<b>17.1</b>	<b>8.2</b>	<b>22.2</b>	<b>104.7</b>
<b>INDUSTRY NOT STATED-</b>												
	Number of companies . . .	160	87	47	56	53	22	21	7	3	2	458
	Taxable income . . . \$M	0.1	0.5	0.7	1.7	3.3	3.0	5.4	4.5	4.9	18.5	42.6
	Net tax . . . . . \$M	0.0	0.2	0.3	0.8	1.5	1.4	2.2	1.6	1.2	1.6	10.8
<b>SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS-</b>												
	Number of companies . . .	480	472	386	458	714	519	298	142	27	16	3,512
	Taxable income . . . \$M	0.3	2.7	5.6	13.2	46.3	73.2	83.3	84.3	35.5	46.6	390.9
	Net tax . . . . . \$M	0.1	1.3	2.7	6.4	22.3	35.4	40.6	41.1	17.4	22.8	190.2
<b>PROPERTY INCOME RECIPIENTS-</b>												
	Number of companies . . .	24	22	22	19	23	7	1	2	..	..	120
	Taxable income . . . \$M	0.0	0.1	0.3	0.5	1.5	1.0	0.2	1.4	..	..	5.1
	Net tax . . . . . \$M	0.0	0.1	0.1	0.2	0.6	0.4	0.1	0.5	..	..	2.0
<b>Total . . . . .</b>	<b>Number of companies . . .</b>	<b>22,544</b>	<b>20,451</b>	<b>11,906</b>	<b>11,895</b>	<b>12,508</b>	<b>6,132</b>	<b>3,639</b>	<b>2,257</b>	<b>676</b>	<b>429</b>	<b>92,437</b>
	<b>Taxable income . . . \$M</b>	<b>14.0</b>	<b>108.7</b>	<b>172.2</b>	<b>341.4</b>	<b>793.8</b>	<b>860.6</b>	<b>1,015.8</b>	<b>1,378.8</b>	<b>922.5</b>	<b>2,312.1</b>	<b>7,920.1</b>
	<b>Net tax . . . . . \$M</b>	<b>6.7</b>	<b>51.6</b>	<b>80.9</b>	<b>158.3</b>	<b>363.6</b>	<b>393.4</b>	<b>459.6</b>	<b>627.6</b>	<b>405.8</b>	<b>798.3</b>	<b>3,345.8</b>





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

**TABLE 2.3(b)  
Income year 1987-88**

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	
<b>PRIMARY PRODUCTION-</b>												
Sheep farming . . . . .	Number of companies . . . . .	1	1	..	..	..	..	2	..	..	..	4
	Taxable income . . . . \$M	..	..	..	..	..	..	0.5	..	..	..	0.5
	Net tax . . . . . \$M	..	..	..	..	..	..	..	0.2	..	..	..
Cereal grains . . . . .	Number of companies . . . . .	..	..	..	1	..	..	1	1	..	1	4
	Taxable income . . . . \$M	..	..	..	..	..	..	0.3	0.5	..	3.2	4.1
	Net tax . . . . . \$M	..	..	..	..	..	..	0.2	0.3	..	1.6	2.0
Cattle grazing . . . . .	Number of companies . . . . .	1	1	1	..	..	1	..	2	1	3	10
	Taxable income . . . . \$M	..	..	..	..	..	0.1	..	1.3	1.0	17.9	20.3
	Net tax . . . . . \$M	..	..	..	..	..	..	..	0.6	0.5	8.8	10.0
Dairying and pigfarming . . . . .	Number of companies . . . . .	..	..	..	..	1	..	1	..	..	..	2
	Taxable income . . . . \$M	..	..	..	..	0.1	..	0.4	..	..	..	0.4
	Net tax . . . . . \$M	..	..	..	..	..	..	0.2	..	..	..	0.2
Fruit and vegetable growing . . . . .	Number of companies . . . . .	..	..	1	1	..	..	..	..	..	1	3
	Taxable income . . . . \$M	..	..	..	..	..	..	..	..	..	2.2	2.2
	Net tax . . . . . \$M	..	..	..	..	..	..	..	..	..	1.1	1.1
Cane growing . . . . .	Number of companies . . . . .	4	..	..	..	..	..	..	..	..	..	4
	Taxable income . . . . \$M	..	..	..	..	..	..	..	..	..	..	..
	Net tax . . . . . \$M	..	..	..	..	..	..	..	..	..	..	..
Other primary production . . . . .	Number of companies . . . . .	..	..	..	..	..	..	1	..	..	..	1
	Taxable income . . . . \$M	..	..	..	..	..	..	0.3	..	..	..	0.3
	Net tax . . . . . \$M	..	..	..	..	..	..	0.2	..	..	..	0.2
Services to agriculture . . . . .	Number of companies . . . . .	..	1	..	2	..	1	1	1	..	..	6
	Taxable income . . . . \$M	..	..	..	0.1	..	0.2	0.2	0.7	..	..	1.1
	Net tax . . . . . \$M	..	..	..	..	..	0.1	0.1	0.3	..	..	0.6
Forestry and logging . . . . .	Number of companies . . . . .	..	..	..	1	..	..	..	5	3	3	12
	Taxable income . . . . \$M	..	..	..	..	..	..	..	3.2	3.3	19.2	25.7
	Net tax . . . . . \$M	..	..	..	..	..	..	..	1.4	1.5	8.3	11.1
Fishing and hunting . . . . .	Number of companies . . . . .	..	1	..	1	1	..	1	1	..	..	5
	Taxable income . . . . \$M	..	..	..	..	..	..	0.2	0.5	..	..	0.8
	Net tax . . . . . \$M	..	..	..	..	..	..	0.1	0.3	..	..	0.4
<b>Total primary production . . . . .</b>	<b>Number of companies . . . . .</b>	<b>6</b>	<b>4</b>	<b>2</b>	<b>6</b>	<b>2</b>	<b>2</b>	<b>7</b>	<b>10</b>	<b>4</b>	<b>8</b>	<b>51</b>
	<b>Taxable income . . . . \$M</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>0.2</b>	<b>0.1</b>	<b>0.3</b>	<b>1.9</b>	<b>6.2</b>	<b>4.3</b>	<b>42.5</b>	<b>55.5</b>
	<b>Net tax . . . . . \$M</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>0.1</b>	<b>..</b>	<b>0.1</b>	<b>0.9</b>	<b>2.8</b>	<b>2.0</b>	<b>19.7</b>	<b>25.7</b>
<b>MINING-</b>												
Metallic minerals . . . . .	Number of companies . . . . .	..	..	1	..	6	3	1	2	2	13	28
	Taxable income . . . . \$M	..	..	..	..	0.4	0.5	0.3	1.4	2.5	510.4	515.5
	Net tax . . . . . \$M	..	..	..	..	0.2	0.2	0.2	0.7	1.2	245.3	247.8

Coal, oil and gas	Number of companies	3	1	2	1	..	1	1	4	1	17	31
	Taxable income . . . \$M	..	..	..	..	..	0.2	0.2	3.1	1.6	999.2	1,004.4
	Net tax . . . . . \$M	..	..	..	..	..	0.1	0.1	1.5	0.8	475.4	478.0
Construction materials and other non-metallic minerals	Number of companies	..	3	..	1	2	5	..	2	3	1	17
	Taxable income . . . \$M	..	..	..	..	..	0.1	0.8	..	1.5	4.9	24.9
	Net tax . . . . . \$M	..	..	..	..	..	0.1	0.4	..	0.4	2.3	12.2
Services to mining	Number of companies	3	1	2	1	1	4	1	11	1	9	34
	Taxable income . . . \$M	..	..	..	..	..	0.1	0.4	0.3	7.5	1.1	126.2
	Net tax . . . . . \$M	..	..	..	..	..	..	0.2	0.1	3.6	0.6	60.7
<b>Total mining</b>	<b>Number of companies</b>	<b>6</b>	<b>5</b>	<b>5</b>	<b>3</b>	<b>9</b>	<b>13</b>	<b>3</b>	<b>19</b>	<b>7</b>	<b>40</b>	<b>110</b>
	<b>Taxable income . . . \$M</b>	<b>..</b>	<b>..</b>	<b>0.1</b>	<b>0.1</b>	<b>0.6</b>	<b>1.9</b>	<b>0.8</b>	<b>13.5</b>	<b>10.2</b>	<b>1,660.8</b>	<b>1,688.0</b>
	<b>Net tax . . . . . \$M</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>0.1</b>	<b>0.3</b>	<b>0.9</b>	<b>0.4</b>	<b>6.1</b>	<b>4.9</b>	<b>793.7</b>	<b>806.4</b>
<b>MANUFACTURING-</b>												
Food, beverages and tobacco	Number of companies	5	3	1	1	7	8	11	19	19	40	114
	Taxable income . . . \$M	..	..	..	..	0.4	1.2	3.3	12.6	26.9	861.2	905.8
	Net tax . . . . . \$M	..	..	..	..	0.2	0.6	1.6	5.7	13.0	354.4	375.6
Textiles	Number of companies	..	1	..	..	1	1	1	6	1	9	20
	Taxable income . . . \$M	..	..	..	..	0.1	0.2	0.3	3.9	1.2	131.2	136.8
	Net tax . . . . . \$M	..	..	..	..	..	0.1	0.1	1.9	0.6	41.1	43.9
Clothing and footwear	Number of companies	..	..	1	2	2	1	..	5	..	2	13
	Taxable income . . . \$M	..	..	..	0.1	0.1	0.2	..	3.3	..	13.9	17.5
	Net tax . . . . . \$M	..	..	..	..	0.1	0.1	..	1.6	..	6.8	8.6
Wood, wood products and furniture	Number of companies	..	2	2	1	..	1	5	7	5	7	30
	Taxable income . . . \$M	..	..	..	..	..	0.1	1.4	5.0	7.4	40.9	54.9
	Net tax . . . . . \$M	..	..	..	..	..	0.1	0.7	2.5	2.8	18.3	24.3
Paper, paper products, printing and publishing	Number of companies	5	2	3	5	7	15	16	17	8	25	103
	Taxable income . . . \$M	..	..	..	0.1	0.5	2.1	4.6	10.3	12.7	262.8	293.0
	Net tax . . . . . \$M	..	..	..	0.1	0.2	1.0	2.1	4.9	6.2	99.2	113.7
Chemical, petroleum and coal products	Number of companies	..	4	1	3	6	11	7	22	11	60	125
	Taxable income . . . \$M	..	..	..	0.1	0.4	1.6	2.2	14.2	16.8	783.8	819.1
	Net tax . . . . . \$M	..	..	..	..	0.2	0.7	1.1	6.7	7.6	306.2	322.6
Non-metallic mineral products	Number of companies	1	1	1	2	3	5	1	12	7	31	64
	Taxable income . . . \$M	..	..	..	0.1	0.2	0.8	0.2	8.6	10.2	362.7	382.9
	Net tax . . . . . \$M	..	..	..	..	0.1	0.3	0.1	4.2	5.0	154.7	164.5
Basic metal products	Number of companies	8	1	..	7	6	6	13	16	19	37	113
	Taxable income . . . \$M	..	..	..	0.2	0.4	0.8	3.9	10.4	27.3	1,044.4	1,087.4
	Net tax . . . . . \$M	..	..	..	0.1	0.2	0.4	1.9	5.0	12.3	219.3	239.2
Transport equipment	Number of companies	..	..	1	1	1	3	4	4	5	18	37
	Taxable income . . . \$M	..	..	..	..	0.1	0.5	1.1	2.7	7.2	138.2	149.8
	Net tax . . . . . \$M	..	..	..	..	..	0.2	0.5	1.3	3.5	61.9	67.6
Other machinery and equipment	Number of companies	11	3	5	2	12	8	23	27	25	50	166
	Taxable income . . . \$M	..	..	0.1	0.1	0.8	1.2	6.9	18.8	35.0	428.4	491.2
	Net tax . . . . . \$M	..	..	..	..	0.4	0.6	3.4	8.8	17.0	193.2	223.4
All other manufacturing	Number of companies	3	8	4	3	6	15	16	29	14	35	133
	Taxable income . . . \$M	..	..	0.1	0.1	0.4	2.1	4.6	20.7	20.0	476.7	524.5
	Net tax . . . . . \$M	..	..	..	..	0.2	0.9	2.2	9.0	9.8	170.8	193.0
<b>Total manufacturing</b>	<b>Number of companies</b>	<b>33</b>	<b>25</b>	<b>19</b>	<b>27</b>	<b>51</b>	<b>74</b>	<b>97</b>	<b>164</b>	<b>114</b>	<b>314</b>	<b>918</b>
	<b>Taxable income . . . \$M</b>	<b>..</b>	<b>0.1</b>	<b>0.3</b>	<b>0.8</b>	<b>3.4</b>	<b>10.7</b>	<b>28.5</b>	<b>110.6</b>	<b>164.6</b>	<b>4,544.0</b>	<b>4,863.0</b>
	<b>Net tax . . . . . \$M</b>	<b>..</b>	<b>0.1</b>	<b>0.1</b>	<b>0.4</b>	<b>1.6</b>	<b>5.0</b>	<b>13.7</b>	<b>51.8</b>	<b>77.7</b>	<b>1,626.1</b>	<b>1,776.5</b>



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

**TABLE 2.3(b) (cont.)  
Income year 1987-88**

		Grade of taxable income										
Industry		\$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	Total
<b>ELECTRICITY, GAS AND WATER-</b>	<b>Number of companies</b> . . .	..	..	..	..	..	..	1	..	..	4	5
	<b>Taxable income</b> . . . \$M	..	..	..	..	..	..	0.2	..	..	20.0	20.2
	<b>Net tax</b> . . . . . \$M	..	..	..	..	..	..	0.1	..	..	7.0	7.1
<b>CONSTRUCTION -</b>	<b>Number of companies</b> . . .	7	4	2	3	8	5	8	11	9	22	79
	<b>Taxable income</b> . . . \$M	..	..	..	0.1	0.5	0.7	2.3	7.4	14.0	180.2	205.3
	<b>Net tax</b> . . . . . \$M	..	..	..	..	0.2	0.4	1.0	3.4	6.6	81.5	93.3
<b>WHOLESALE TRADE AND RETAIL TRADE-</b>	<b>Number of companies</b> . . .	..	..	1	..	..	2	2	5	5	3	18
	<b>Taxable income</b> . . . \$M	..	..	..	..	..	0.3	0.7	3.6	7.1	24.4	36.2
	<b>Net tax</b> . . . . . \$M	..	..	..	..	..	0.2	0.3	1.8	2.8	11.0	16.2
Minerals, metals and chemical wholesalers . . . . .	<b>Number of companies</b> . . .	..	..	1	..	..	2	2	5	5	3	18
	<b>Taxable income</b> . . . \$M	..	..	..	..	..	0.3	0.7	3.6	7.1	24.4	36.2
	<b>Net tax</b> . . . . . \$M	..	..	..	..	..	0.2	0.3	1.8	2.8	11.0	16.2
Wholesaling petroleum and petroleum products . . . . .	<b>Number of companies</b> . . .	..	..	1	..	2	2	1	2	2	8	18
	<b>Taxable income</b> . . . \$M	..	..	..	..	0.1	0.3	0.3	1.2	2.4	134.1	138.5
	<b>Net tax</b> . . . . . \$M	..	..	..	..	0.1	0.2	0.1	0.6	1.2	56.2	58.3
Farm properties and produce dealers . . . . .	<b>Number of companies</b> . . .	4	2	2	1	3	6	2	4	2	10	36
	<b>Taxable income</b> . . . \$M	..	..	..	..	0.2	0.8	0.5	2.4	3.2	70.1	77.3
	<b>Net tax</b> . . . . . \$M	..	..	..	..	0.1	0.3	0.3	1.2	1.6	33.9	37.3
Wholesale trade n.e.i. . . . .	<b>Number of companies</b> . . .	22	35	21	36	50	68	72	71	64	84	523
	<b>Taxable income</b> . . . \$M	..	0.2	0.3	1.0	3.3	10.3	21.2	44.6	88.0	489.6	658.4
	<b>Net tax</b> . . . . . \$M	..	0.1	0.2	0.5	1.6	4.9	10.3	21.3	42.0	231.5	312.3
Pharmacies . . . . .	<b>Number of companies</b> . . .	..	..	..	3	3	1	1	..	1	1	10
	<b>Taxable income</b> . . . \$M	..	..	..	0.1	0.2	0.2	0.3	..	1.0	33.1	34.8
	<b>Net tax</b> . . . . . \$M	..	..	..	..	0.1	..	0.1	..	0.5	3.7	4.5
Motor vehicle dealers . . . . .	<b>Number of companies</b> . . .	1	3	5	4	3	6	3	6	8	7	46
	<b>Taxable income</b> . . . \$M	..	..	0.1	0.1	0.2	0.9	0.8	4.0	11.1	29.5	46.7
	<b>Net tax</b> . . . . . \$M	..	..	..	0.1	0.1	0.4	0.3	1.9	5.1	13.5	21.5
Butchers . . . . .	<b>Number of companies</b> . . .	..	..	..	..	..	..	..	..	..	..	..
	<b>Taxable income</b> . . . \$M	..	..	..	..	..	..	..	..	..	..	..
	<b>Net tax</b> . . . . . \$M	..	..	..	..	..	..	..	..	..	..	..
Other food retailers . . . . .	<b>Number of companies</b> . . .	1	4	1	..	3	..	..	4	5	5	23
	<b>Taxable income</b> . . . \$M	..	..	..	..	0.2	..	..	2.8	6.1	107.8	117.0
	<b>Net tax</b> . . . . . \$M	..	..	..	..	0.1	..	..	1.4	3.0	52.2	56.7
Department and general stores . . . . .	<b>Number of companies</b> . . .	..	..	1	..	2	..	..	..	2	3	8
	<b>Taxable income</b> . . . \$M	..	..	..	..	0.2	..	..	..	3.5	257.1	260.8
	<b>Net tax</b> . . . . . \$M	..	..	..	..	0.1	..	..	..	1.5	79.6	81.2

Household appliances and hardware . . . . .	Number of companies . . .	3	2	1	..	2	4	3	10	1	4	30
	Taxable income . . . \$M	..	..	..	..	0.1	0.6	0.8	6.5	1.8	14.8	24.7
	Net tax . . . . . \$M	..	..	..	..	0.1	0.2	0.4	3.2	0.9	7.2	12.0
												9
Books,newspapers etc. . . . .	Number of companies . . .	1	..	..	1	3	1	1	2	..	..	1,831
	Taxable income . . . \$M	..	..	..	..	0.2	0.1	0.3	1.2	..	..	0.9
	Net tax . . . . . \$M	..	..	..	..	0.1	0.1	0.2	0.6	..	..	..
All other retail trade . . . . .	Number of companies . . .	3	4	5	1	4	8	4	5	3	10	47
	Taxable income . . . \$M	..	..	0.1	..	0.2	1.2	1.1	2.5	4.9	130.9	141.0
	Net tax . . . . . \$M	..	..	..	..	0.1	0.6	0.6	1.2	2.4	53.9	58.8
<b>Total wholesale etc . . . . .</b>	<b>Number of companies . . .</b>	<b>35</b>	<b>50</b>	<b>38</b>	<b>46</b>	<b>75</b>	<b>98</b>	<b>89</b>	<b>109</b>	<b>93</b>	<b>135</b>	<b>768</b>
	<b>Taxable income . . . \$M</b>	<b>..</b>	<b>0.3</b>	<b>0.5</b>	<b>1.3</b>	<b>5.0</b>	<b>14.6</b>	<b>26.0</b>	<b>68.7</b>	<b>129.1</b>	<b>1,291.4</b>	<b>1,537.1</b>
	<b>Net tax . . . . . \$M</b>	<b>..</b>	<b>0.1</b>	<b>0.3</b>	<b>0.6</b>	<b>2.4</b>	<b>6.9</b>	<b>12.6</b>	<b>33.1</b>	<b>61.1</b>	<b>542.7</b>	<b>659.7</b>
<b>TRANSPORT AND STORAGE-</b>												
Road transport . . . . .	Number of companies . . .	4	4	1	1	6	7	4	6	4	8	45
	Taxable income . . . \$M	..	..	..	..	0.3	1.0	1.1	3.4	5.7	225.6	237.2
	Net tax . . . . . \$M	..	..	..	..	0.2	0.5	0.6	1.7	2.7	91.3	96.9
Water transport . . . . .	Number of companies . . .	4	3	3	3	4	8	5	8	5	2	45
	Taxable income . . . \$M	..	..	..	0.1	0.2	1.2	1.4	5.7	7.6	7.3	23.5
	Net tax . . . . . \$M	..	..	..	0.1	0.1	0.5	0.5	2.8	3.7	2.1	9.8
Air transport . . . . .	Number of companies . . .	..	2	..	..	1	1	1	..	..	3	8
	Taxable income . . . \$M	..	..	..	..	..	0.1	0.3	..	..	60.6	61.1
	Net tax . . . . . \$M	..	..	..	..	..	0.1	0.1	..	..	25.4	25.6
Other transport . . . . .	Number of companies . . .	..	2	..	..	..	..	..	..	..	2	4
	Taxable income . . . \$M	..	..	..	..	..	..	..	..	..	8.6	8.6
	Net tax . . . . . \$M	..	..	..	..	..	..	..	..	..	4.2	4.2
Services to transport . . . . .	Number of companies . . .	6	8	5	2	6	5	3	7	4	5	51
	Taxable income . . . \$M	..	..	0.1	0.1	0.4	0.6	0.9	5.2	5.7	17.6	30.7
	Net tax . . . . . \$M	..	..	..	..	0.2	0.3	0.5	2.5	2.8	7.5	13.9
Storage . . . . .	Number of companies . . .	..	1	..	..	1	..	..	2	..	2	8
	Taxable income . . . \$M	..	..	..	..	..	..	..	1.0	..	5.4	7.1
	Net tax . . . . . \$M	..	..	..	..	..	..	..	0.5	..	2.6	3.4
<b>Total transport etc. . . . .</b>	<b>Number of companies . . .</b>	<b>14</b>	<b>20</b>	<b>9</b>	<b>6</b>	<b>18</b>	<b>21</b>	<b>15</b>	<b>23</b>	<b>13</b>	<b>22</b>	<b>161</b>
	<b>Taxable income . . . \$M</b>	<b>..</b>	<b>0.1</b>	<b>0.1</b>	<b>0.2</b>	<b>1.1</b>	<b>2.9</b>	<b>4.4</b>	<b>15.2</b>	<b>19.0</b>	<b>325.2</b>	<b>368.2</b>
	<b>Net tax . . . . . \$M</b>	<b>..</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.5</b>	<b>1.3</b>	<b>2.0</b>	<b>7.4</b>	<b>9.2</b>	<b>133.2</b>	<b>153.8</b>
<b>COMMUNICATION-</b>												
	Number of companies . . .	..	1	..	..	..	1	..	..	1	2	5
	Taxable income . . . \$M	..	..	..	..	..	0.1	..	..	1.7	154.7	156.5
	Net tax . . . . . \$M	..	..	..	..	..	0.1	..	..	0.6	75.8	76.5

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

**TABLE 2.3(b) (cont.)  
Income year 1987-88**

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		
<b>FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES-</b>												
Banking . . . . .	Number of companies	2	..	..	1	5	2	5	8	10	44	77
	Taxable income . . . \$M	..	..	..	..	0.4	0.3	1.7	5.0	14.5	2,780.5	2,802.4
	Net tax . . . . . \$M	..	..	..	..	0.2	0.1	0.6	1.9	5.1	1,073.8	1,081.7
Investment companies . . . . .	Number of companies	8,331	468	60	44	51	35	33	47	32	81	9,182
	Taxable income . . . \$M	2.7	1.9	0.8	1.2	3.1	5.0	9.5	29.2	46.8	990.6	1,090.8
	Net tax . . . . . \$M	1.3	0.9	0.4	0.5	1.3	2.2	3.7	8.7	8.8	110.4	138.2
Finance and Investment . . . . .	Number of companies	78	38	8	13	13	14	14	28	14	44	264
	Taxable income . . . \$M	0.1	0.2	0.1	0.4	0.9	2.0	3.6	17.8	20.8	817.4	863.3
	Net tax . . . . . \$M	..	0.1	0.1	0.2	0.5	0.9	1.6	7.5	7.5	211.4	229.6
Other investment and services to finance and investment . . . . .	Number of companies	25	15	9	13	17	15	24	23	26	35	202
	Taxable income . . . \$M	..	0.1	0.1	0.4	1.2	2.2	6.8	14.5	39.4	388.1	452.7
	Net tax . . . . . \$M	..	..	0.1	0.2	0.5	0.9	2.7	6.2	16.0	71.0	97.7
Share and property traders . . . . .	Number of companies	5	4	4	5	5	11	13	5	7	12	71
	Taxable income . . . \$M	..	..	..	0.1	0.3	1.7	3.6	2.7	9.8	102.8	121.2
	Net tax . . . . . \$M	..	..	..	0.1	0.1	0.7	1.5	1.3	3.1	38.7	45.5
Life insurance . . . . .	Number of companies	1	..	..	..	..	1	2	3	5	29	41
	Taxable income . . . \$M	..	..	..	..	..	0.1	0.6	1.9	6.9	1,247.2	1,256.8
	Net tax . . . . . \$M	..	..	..	..	..	0.1	0.3	0.6	2.7	375.8	379.5
Other insurance . . . . .	Number of companies	15	6	8	9	11	13	15	22	14	37	150
	Taxable income . . . \$M	..	..	0.1	0.3	0.7	2.1	4.7	13.4	20.6	397.7	439.6
	Net tax . . . . . \$M	..	..	0.1	0.1	0.3	0.9	2.1	6.5	7.6	158.2	175.9
Real estate agents . . . . .	Number of companies	5	3	4	5	8	3	2	3	1	2	36
	Taxable income . . . \$M	..	..	..	0.1	0.5	0.5	0.5	2.0	1.6	25.1	30.3
	Net tax . . . . . \$M	..	..	..	0.1	0.2	0.2	0.2	1.0	0.8	12.3	14.9
Property operators . . . . .	Number of companies	70	60	42	48	69	48	33	34	34	50	488
	Taxable income . . . \$M	..	0.3	0.6	1.4	4.3	6.8	9.5	22.8	49.9	372.9	468.8
	Net tax . . . . . \$M	..	0.1	0.3	0.7	2.0	3.1	4.0	9.4	21.1	116.4	157.4
Holding companies . . . . .	Number of companies	5	5	3	6	9	10	12	17	23	62	152
	Taxable income . . . \$M	..	..	..	0.2	0.6	1.5	3.3	12.0	33.9	1,296.2	1,347.7
	Net tax . . . . . \$M	..	..	..	..	0.2	0.6	0.8	2.5	6.0	204.5	214.6
Architectural services . . . . .	Number of companies	..	..	..	..	..	..	..	..	..	..	..
	Taxable income . . . \$M	..	..	..	..	..	..	..	..	..	..	..
	Net tax . . . . . \$M	..	..	..	..	..	..	..	..	..	..	..
Consultant engineering, surveying and technical services . . . . .	Number of companies	4	7	3	..	2	5	2	8	8	2	41
	Taxable income . . . \$M	..	..	0.1	..	0.1	0.8	0.7	5.7	10.3	6.2	23.9
	Net tax . . . . . \$M	..	..	..	..	0.1	0.4	0.3	2.5	5.0	2.8	11.2



Legal services . . . . .	Number of companies . . . . .									1			1
	Taxable income . . . . \$M									0.5			0.5
	Net tax . . . . . \$M									0.3			0.3
Accounting and auditing . . . . .	Number of companies . . . . .	1	2							1			4
	Taxable income . . . . \$M									0.8			0.8
	Net tax . . . . . \$M									0.4			0.4
Other business services . . . . .	Number of companies . . . . .	48	43	30	31	42	33	42	43	28	57		397
	Taxable income . . . . \$M		0.2	0.5	0.9	2.8	4.5	12.2	29.0	40.8	624.3		715.3
	Net tax . . . . . \$M		0.1	0.2	0.4	1.4	2.0	5.7	12.3	15.3	186.3		223.8
<b>Total finance etc. . . . .</b>	<b>Number of companies . . . . .</b>	<b>8,590</b>	<b>651</b>	<b>171</b>	<b>175</b>	<b>232</b>	<b>190</b>	<b>197</b>	<b>243</b>	<b>202</b>	<b>455</b>		<b>11,106</b>
	<b>Taxable income . . . . \$M</b>	<b>2.9</b>	<b>2.9</b>	<b>2.5</b>	<b>5.1</b>	<b>14.9</b>	<b>27.4</b>	<b>56.6</b>	<b>157.5</b>	<b>295.4</b>	<b>9,049.0</b>		<b>9,614.2</b>
	<b>Net tax . . . . . \$M</b>	<b>1.4</b>	<b>1.4</b>	<b>1.2</b>	<b>2.3</b>	<b>6.9</b>	<b>12.2</b>	<b>23.7</b>	<b>60.9</b>	<b>99.0</b>	<b>2,561.6</b>		<b>2,770.6</b>
<b>COMMUNITY SERVICES-</b>													
Medical practice . . . . .	Number of companies . . . . .	1						1		2			4
	Taxable income . . . . \$M							0.1		1.5			1.6
	Net tax . . . . . \$M							0.1		0.7			0.8
Dental practice . . . . .	Number of companies . . . . .												
	Taxable income . . . . \$M												
	Net tax . . . . . \$M												
Hospitals and convalescent homes . . . . .	Number of companies . . . . .					2	1	2	3		1		9
	Taxable income . . . . \$M					0.1	0.1	0.5	1.7		2.7		5.1
	Net tax . . . . . \$M						0.1	0.3	0.8		1.1		2.3
Other health services . . . . .	Number of companies . . . . .		2	2	1	4	4	3	2	3	2		23
	Taxable income . . . . \$M					0.3	0.6	1.0	1.3	4.7	6.0		13.9
	Net tax . . . . . \$M					0.2	0.3	0.5	0.5	2.2	2.6		6.2
Veterinary services . . . . .	Number of companies . . . . .												
	Taxable income . . . . \$M												
	Net tax . . . . . \$M												
Education . . . . .	Number of companies . . . . .		2	1	1								4
	Taxable income . . . . \$M												0.1
	Net tax . . . . . \$M												
Welfare, charitable, religious activities and institutions . . . . .	Number of companies . . . . .	1		1	1								3
	Taxable income . . . . \$M												0.1
	Net tax . . . . . \$M												
Other community services . . . . .	Number of companies . . . . .	2	5	4	2	2	2	2	2	1			22
	Taxable income . . . . \$M			0.1	0.1	0.1	0.3	0.7	1.4	1.3			4.0
	Net tax . . . . . \$M					0.1	0.2	0.2	0.7	0.7			1.8
<b>Total community etc. . . . .</b>	<b>Number of companies . . . . .</b>	<b>4</b>	<b>9</b>	<b>8</b>	<b>5</b>	<b>8</b>	<b>8</b>	<b>7</b>	<b>9</b>	<b>4</b>	<b>3</b>		<b>65</b>
	<b>Taxable income . . . . \$M</b>	<b></b>	<b>0.1</b>	<b>0.1</b>	<b>0.2</b>	<b>0.6</b>	<b>1.2</b>	<b>2.2</b>	<b>5.8</b>	<b>6.0</b>	<b>8.6</b>		<b>24.7</b>
	<b>Net tax . . . . . \$M</b>	<b></b>	<b></b>	<b>0.1</b>	<b>0.1</b>	<b>0.3</b>	<b>0.5</b>	<b>0.9</b>	<b>2.7</b>	<b>2.9</b>	<b>3.7</b>		<b>11.1</b>

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

**TABLE 2.3(b) (cont.)  
Income year 1987-88**

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	
<b>ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES-</b>												
Entertainment, sport and recreation . . . . .	Number of companies . . .	6	6	2	5	8	11	17	12	..	13	80
	Taxable income . . . . \$M	..	..	..	0.1	0.6	1.6	5.2	7.2	..	60.4	75.1
	Net tax . . . . . \$M	..	..	..	0.1	0.3	0.7	2.3	3.0	..	23.8	30.3
Hairdressing . . . . .	Number of companies . . .	1	..	..	..	..	..	..	..	..	..	1
	Taxable income . . . . \$M	..	..	..	..	..	..	..	..	..	..	..
	Net tax . . . . . \$M	..	..	..	..	..	..	..	..	..	..	..
Hotels, motels and boarding houses . . . . .	Number of companies . . .	11	27	17	20	27	21	16	8	5	2	154
	Taxable income . . . . \$M	..	0.1	0.3	0.6	1.8	3.4	4.7	5.2	7.7	6.4	30.3
	Net tax . . . . . \$M	..	0.1	0.1	0.3	0.9	1.7	2.2	2.5	3.8	2.1	13.6
Cafes and restaurants . . . . .	Number of companies . . .	1	1	1	..	1	..	2	1	..	2	9
	Taxable income . . . . \$M	..	..	..	..	0.1	..	0.5	0.9	..	10.3	11.8
	Net tax . . . . . \$M	..	..	..	..	..	..	0.3	0.5	..	4.2	4.9
Other personal services . . . . .	Number of companies . . .	3	1	1	..	3	2	..	..	1	1	12
	Taxable income . . . . \$M	..	..	..	..	0.2	0.2	..	..	1.2	4.1	5.7
	Net tax . . . . . \$M	..	..	..	..	0.1	0.1	..	..	0.6	1.8	2.6
<b>Total entertainment, etc. . . . .</b>	<b>Number of companies . . .</b>	<b>22</b>	<b>35</b>	<b>21</b>	<b>25</b>	<b>39</b>	<b>34</b>	<b>35</b>	<b>21</b>	<b>6</b>	<b>18</b>	<b>256</b>
	<b>Taxable income . . . . \$M</b>	<b>..</b>	<b>0.2</b>	<b>0.3</b>	<b>0.7</b>	<b>2.6</b>	<b>5.2</b>	<b>10.4</b>	<b>13.3</b>	<b>8.9</b>	<b>81.2</b>	<b>122.9</b>
	<b>Net tax . . . . . \$M</b>	<b>..</b>	<b>0.1</b>	<b>0.2</b>	<b>0.4</b>	<b>1.3</b>	<b>2.5</b>	<b>4.8</b>	<b>6.0</b>	<b>4.3</b>	<b>31.9</b>	<b>51.4</b>
<b>INDUSTRY NOT STATED-</b>												
	Number of companies . . .	11	5	..	2	4	..	..	5	..	1	28
	Taxable income . . . . \$M	..	..	..	0.1	0.2	..	..	3.3	..	2.1	4.7
	Net tax . . . . . \$M	..	..	..	..	0.1	..	..	1.2	..	1.0	2.4
<b>SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS-</b>												
	Number of companies . . .	3	2	2	3	9	6	7	6	2	4	44
	Taxable income . . . . \$M	..	..	..	0.1	0.9	0.8	1.9	3.5	2.6	17.5	27.4
	Net tax . . . . . \$M	..	..	..	..	0.4	0.4	0.9	1.7	1.3	8.6	13.4
<b>PROPERTY INCOME RECIPIENTS-</b>												
	Number of companies . . .	1	..	1	2	..	1	..	1	..	1	7
	Taxable income . . . . \$M	..	..	..	0.1	..	0.1	..	0.6	..	21.8	22.6
	Net tax . . . . . \$M	..	..	..	..	..	0.1	..	0.3	..	0.5	0.9
<b>Total . . . . .</b>	<b>Number of companies . . .</b>	<b>8,732</b>	<b>811</b>	<b>278</b>	<b>303</b>	<b>455</b>	<b>453</b>	<b>466</b>	<b>621</b>	<b>455</b>	<b>1,029</b>	<b>13,603</b>
	<b>Taxable income . . . . \$M</b>	<b>3.0</b>	<b>3.8</b>	<b>4.1</b>	<b>8.8</b>	<b>29.9</b>	<b>66.1</b>	<b>135.3</b>	<b>405.5</b>	<b>655.8</b>	<b>17,398.9</b>	<b>18,711.2</b>
	<b>Net tax . . . . . \$M</b>	<b>1.5</b>	<b>1.8</b>	<b>1.9</b>	<b>4.1</b>	<b>14.0</b>	<b>30.4</b>	<b>61.1</b>	<b>177.6</b>	<b>269.6</b>	<b>5,886.9</b>	<b>6,448.9</b>





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

		Trading stock						
I T E M	Grade of taxable income	Number of companies	Gross sales		Stock on hand at beginning of year	Stock on hand at end of year	Cost of sales	
			Number with	Amount	Amount	Amount	Amount	
				\$M	\$M	\$M	\$M	
<b>TAXABLE (resident and non-resident)-</b>								
<b>Private-</b>								
	\$	\$						
1	1 -	1,999	22,544	7,258	3,608.1	253.7	273.9	2,753.0
2	2,000 -	9,999	20,451	7,594	4,939.1	430.1	529.1	3,643.0
3	10,000 -	19,999	11,906	4,783	3,901.0	270.1	326.8	2,849.1
4	20,000 -	39,999	11,895	5,102	5,516.9	406.4	484.8	4,078.1
5	40,000 -	99,999	12,508	6,029	10,388.1	835.7	956.0	7,638.4
6	100,000 -	199,999	6,132	3,250	9,460.4	730.7	844.1	7,017.7
7	200,000 -	399,999	3,639	2,089	9,257.8	797.9	933.4	6,807.2
8	400,000 -	999,999	2,257	1,421	12,357.6	1,225.7	1,483.6	8,981.6
9	1,000,000 -	1,999,999	676	433	6,329.4	742.9	898.6	4,367.9
10	2,000,000 and over		429	281	11,587.8	1,339.0	1,499.8	7,589.1
11	<b>Total</b>		<b>92,437</b>	<b>38,240</b>	<b>77,346.3</b>	<b>7,032.1</b>	<b>8,230.1</b>	<b>55,725.0</b>
<b>Public-</b>								
	\$	\$						
12	1 -	1,999	8,732	96	360.7	47.7	54.1	251.2
13	2,000 -	9,999	811	104	390.9	113.7	96.9	293.8
14	10,000 -	19,999	278	73	647.4	27.4	29.2	597.7
15	20,000 -	39,999	303	94	484.2	52.2	73.3	389.0
16	40,000 -	99,999	455	175	1,742.7	201.1	221.3	1,430.1
17	100,000 -	199,999	453	216	2,210.4	233.6	262.6	1,677.7
18	200,000 -	399,999	466	237	3,888.7	306.5	355.1	3,388.8
19	400,000 -	999,999	621	337	5,711.2	754.6	822.8	4,319.6
20	1,000,000 -	1,999,999	455	250	8,088.7	865.1	901.2	5,902.1
21	2,000,000 and over		1,029	569	152,080.3	10,481.4	11,811.0	113,014.3
22	<b>Total</b>		<b>13,603</b>	<b>2,151</b>	<b>175,605.1</b>	<b>13,083.3</b>	<b>14,627.5</b>	<b>131,264.2</b>
23	Special section		2,200	1	13.0	1.0	1.0	7.0
24	Non-profit		949	291	74.1	4.5	5.1	41.1
25	Co-operative		1,001	130	2,367.2	233.0	568.7	1,883.8
26	<b>Total taxable companies</b>		<b>110,190</b>	<b>40,813</b>	<b>255,392.7</b>	<b>20,352.8</b>	<b>23,431.4</b>	<b>188,914.2</b>
<b>State-</b>								
27	New South Wales		53,691	18,333	129,864.9	8,954.4	10,310.3	105,479.8
28	Victoria		26,071	11,206	87,009.6	8,468.0	9,523.8	55,872.3
29	Queensland		11,549	3,899	14,700.9	1,129.8	1,611.9	10,362.9
30	Western Australia		7,360	2,609	9,724.3	632.2	723.3	7,068.9
31	South Australia		7,209	3,057	10,644.4	862.0	919.9	7,521.1
32	Tasmania		1,548	674	1,884.1	201.6	225.8	1,381.6
33	Northern Territory		601	263	371.5	27.1	30.9	298.3
34	Australian Capital Territory		2,161	772	1,193.1	77.6	85.6	929.1
35	<b>Total taxable companies</b>		<b>110,190</b>	<b>40,813</b>	<b>255,392.7</b>	<b>20,352.8</b>	<b>23,431.4</b>	<b>188,914.2</b>
36	Taxable, non-resident companies		2,304	48	672.5	62.3	95.3	444.6

**TABLE 2.4**  
**Income year 1987-88**

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	
	\$M		\$M		\$M		\$M		\$M	
17,085	5,032.8	15,663	994.9	132	2.8	12,329	208.7	22	0.2	1
15,188	6,467.0	14,553	1,235.1	152	3.7	12,280	170.4	17	0.4	2
8,725	5,113.1	8,556	967.8	114	4.9	7,601	141.9	10	0.3	3
8,573	7,142.7	8,536	1,223.9	127	6.8	7,781	207.6	19	0.4	4
9,083	12,669.9	9,110	1,989.2	181	9.4	8,403	287.5	25	1.2	5
4,521	11,283.3	4,486	1,626.7	121	20.2	4,146	230.5	20	0.5	6
2,819	11,021.6	2,733	1,487.3	115	13.8	2,506	211.3	20	0.6	7
1,840	14,424.7	1,778	1,831.0	111	16.2	1,642	275.4	17	1.2	8
580	8,097.4	550	984.3	70	16.1	511	143.7	8	0.4	9
377	13,645.0	361	1,709.6	56	30.4	339	267.0	12	1.9	10
<b>68,791</b>	<b>94,897.4</b>	<b>66,326</b>	<b>14,049.6</b>	<b>1,179</b>	<b>124.3</b>	<b>57,538</b>	<b>2,144.1</b>	<b>170</b>	<b>7.1</b>	<b>11</b>
314	610.8	290	134.0	4	0.1	181	492.0	12	48.0	12
276	568.7	209	70.4	2	0.3	151	34.8	3	0.5	13
168	711.7	124	36.7	5	0.7	95	16.1	1	0.4	14
200	694.5	159	96.3	5	2.6	109	22.1	1	89.0	15
325	2,331.4	272	301.9	23	12.4	209	204.8	3	0.1	16
359	2,942.2	326	367.4	34	30.9	236	143.8	9	0.9	17
390	4,753.6	350	420.6	48	55.2	268	234.8	4	1.9	18
545	7,335.7	485	857.6	87	31.5	377	495.5	11	1.6	19
387	10,416.0	362	1,211.9	71	30.3	318	741.5	8	0.8	20
914	218,108.0	859	16,977.3	274	862.5	803	21,694.7	91	124.5	21
<b>3,878</b>	<b>248,472.7</b>	<b>3,436</b>	<b>20,474.3</b>	<b>553</b>	<b>1,026.6</b>	<b>2,747</b>	<b>24,080.1</b>	<b>143</b>	<b>131.0</b>	<b>22</b>
224	636.2	35	25.9	..	..	11	0.4	..	..	23
464	220.9	365	41.2	3	..	190	28.6	..	..	24
544	3,611.2	398	228.1	5	0.2	188	728.2	2	0.2	25
<b>73,901</b>	<b>347,838.5</b>	<b>70,560</b>	<b>34,819.1</b>	<b>1,740</b>	<b>1,151.1</b>	<b>60,674</b>	<b>26,981.5</b>	<b>315</b>	<b>138.3</b>	<b>26</b>
34,418	157,648.7	33,884	13,469.4	797	409.0	29,147	8,298.9	101	31.0	27
19,548	141,308.7	17,862	15,697.1	540	577.2	15,173	15,467.6	138	102.9	28
6,897	17,772.8	6,489	2,024.2	152	66.2	5,237	751.1	31	1.3	29
4,997	12,426.8	4,504	1,356.3	102	48.8	3,970	1,072.9	19	1.2	30
4,819	12,954.0	4,797	1,592.2	100	42.9	4,477	444.0	17	1.5	31
1,169	2,234.4	1,132	378.2	23	5.6	1,015	56.5	2	0.2	32
479	564.7	464	80.7	19	1.2	434	135.0	2	49.0	33
1,574	2,928.4	1,428	221.0	7	0.3	1,221	880.5	5	0.2	34
<b>73,901</b>	<b>347,838.5</b>	<b>70,560</b>	<b>34,819.1</b>	<b>1,740</b>	<b>1,151.1</b>	<b>60,674</b>	<b>26,981.5</b>	<b>315</b>	<b>138.3</b>	<b>35</b>
321	3,197.2	87	254.7	12	23.3	49	181.0	1	0.1	36

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

Deductions (continued)										
I T E M	Grade of taxable income	Lease payments		Payments to associated persons		Section 80 losses recouped		Film industry		
		Number		Number		Number		Number		
		with	Amount	with	Amount	with	Amount	with	Amount	
		\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	
<b>TAXABLE (resident and non-resident)-</b>										
Private-										
	\$	\$								
1	1 -	1,999	4,571 44.2	13,646 531.1	5,707 37.8	13 0.2				
2	2,000 -	9,999	5,037 60.1	12,593 553.1	4,693 38.0	24 0.6				
3	10,000 -	19,999	3,307 54.3	7,462 378.8	2,285 23.3	19 0.4				
4	20,000 -	39,999	3,425 62.3	7,395 433.2	1,770 29.0	20 3.6				
5	40,000 -	99,999	4,087 102.2	7,716 562.3	1,455 37.4	32 0.9				
6	100,000 -	199,999	2,143 77.2	3,661 337.2	477 23.4	13 0.3				
7	200,000 -	399,999	1,351 72.5	2,224 261.2	233 14.2	17 3.0				
8	400,000 -	999,999	916 89.0	1,388 196.4	123 20.4	9 0.7				
9	1,000,000 -	1,999,999	262 43.8	416 83.2	37 7.1	6 3.4				
10	2,000,000 and over		181 66.7	253 83.0	24 24.5	1 11.2				
11	<b>Total</b>		<b>25,280 672.4</b>	<b>56,754 3,419.5</b>	<b>16,804 255.1</b>	<b>154 24.2</b>				
Public-										
	\$	\$								
12	1 -	1,999	46 3.1	.. ..	119 3.9	.. ..				
13	2,000 -	9,999	46 2.7	.. ..	47 9.5	2 3.3				
14	10,000 -	19,999	47 4.9	.. ..	27 2.3	.. ..				
15	20,000 -	39,999	62 3.1	.. ..	32 1.9	1 ..				
16	40,000 -	99,999	100 5.2	.. ..	51 35.1	.. ..				
17	100,000 -	199,999	135 16.9	.. ..	38 6.1	1 0.6				
18	200,000 -	399,999	157 19.1	.. ..	44 16.6	2 2.2				
19	400,000 -	999,999	217 27.0	.. ..	48 16.6	.. ..				
20	1,000,000 -	1,999,999	177 38.3	.. ..	34 26.6	2 3.4				
21	2,000,000 and over		410 553.3	.. ..	57 350.6	5 0.2				
22	<b>Total</b>		<b>1,397 673.6</b>	<b>.. ..</b>	<b>497 469.2</b>	<b>13 9.7</b>				
23	Special section		4 ..	.. ..	3 ..	.. ..				
24	Non-profit		55 1.1	.. ..	43 2.7	.. ..				
25	Co-operative		70 8.7	.. ..	31 7.4	.. ..				
26	<b>Total taxable companies</b>		<b>26,806 1,355.8</b>	<b>56,754 3,419.5</b>	<b>17,378 734.3</b>	<b>167 33.9</b>				
State-										
27	New South Wales		12,455 472.0	28,265 1,734.1	8,391 249.1	90 18.2				
28	Victoria		6,613 589.5	13,357 784.4	4,114 266.2	36 9.2				
29	Queensland		2,861 112.3	5,112 292.5	1,896 117.4	14 4.1				
30	Western Australia		1,681 56.9	3,621 223.4	1,123 28.4	15 2.1				
31	South Australia		2,000 65.0	3,869 241.8	1,139 67.1	7 0.1				
32	Tasmania		367 38.6	916 54.3	251 2.2	3 0.2				
33	Northern Territory		259 9.1	390 19.5	91 1.0	.. ..				
34	Australian Capital Territory		570 12.3	1,224 69.5	373 3.0	2 ..				
35	<b>Total taxable companies</b>		<b>26,806 1,355.8</b>	<b>56,754 3,419.5</b>	<b>17,378 734.3</b>	<b>167 33.9</b>				
36	Taxable, non-resident companies		25 15.2	16 1.2	18 7.2	.. ..				



**TABLE 2.4(cont.)**  
**Income year 1987-88**

Superannuation deductions		Other deductions		Net profit or loss from business		Depreciable assets			I T E M
						Purchased during year	Disposed of during year	Depreciation allowed	
Number with	Amount	Number with	Amount	Number with	Amount	Amount	Amount	Amount	
	\$M		\$M		\$M	\$M	\$M	\$M	
7,297	70.4	696	11.2	17,086	(9.1)	155.4	38.6	66.7	1
7,508	77.3	830	10.8	15,198	19.2	177.8	36.0	81.8	2
4,797	56.3	487	8.2	8,730	42.3	131.4	31.0	62.9	3
5,091	68.2	579	10.3	8,593	118.0	193.5	41.6	86.3	4
5,996	109.9	734	21.9	9,094	375.1	284.2	73.7	145.2	5
3,248	82.2	418	23.2	4,527	432.4	256.6	71.7	128.1	6
2,100	71.4	287	23.6	2,816	512.9	251.4	48.6	138.4	7
1,426	71.0	193	35.9	1,835	808.0	332.4	72.3	161.1	8
465	40.1	81	20.6	581	558.4	188.7	44.8	104.3	9
297	61.1	48	26.9	378	867.7	351.6	49.7	218.0	10
<b>38,225</b>	<b>708.0</b>	<b>4,353</b>	<b>192.5</b>	<b>68,838</b>	<b>3,725.2</b>	<b>2,322.8</b>	<b>507.9</b>	<b>1,192.9</b>	<b>11</b>
70	2.9	59	3.2	312	60.5	37.9	18.0	25.9	12
77	1.2	20	5.9	270	27.9	17.5	26.4	20.6	13
66	0.9	17	0.5	168	(3.1)	11.0	0.9	6.2	14
94	3.3	23	2.7	204	1.6	22.2	5.2	13.0	15
173	10.1	34	7.8	329	29.4	60.2	24.5	59.9	16
216	15.4	46	12.8	362	45.6	67.7	58.5	42.4	17
232	11.4	62	13.2	390	19.6	127.2	21.8	62.7	18
338	25.5	74	29.2	542	201.0	201.2	36.2	153.9	19
273	31.9	65	29.8	385	378.6	289.3	69.8	191.8	20
668	610.4	179	1,744.5	912	8,071.8	8,690.2	2,213.2	5,886.2	21
<b>2,207</b>	<b>712.9</b>	<b>579</b>	<b>1,849.7</b>	<b>3,874</b>	<b>8,833.0</b>	<b>9,524.4</b>	<b>2,474.5</b>	<b>6,462.6</b>	<b>22</b>
16	0.1	..	..	223	23.6	3.5	0.1	1.3	23
245	7.5	22	0.5	468	8.2	11.9	0.6	6.9	24
107	5.7	91	128.6	543	245.8	65.9	10.3	41.7	25
<b>40,800</b>	<b>1,434.3</b>	<b>5,045</b>	<b>2,171.3</b>	<b>73,946</b>	<b>12,835.6</b>	<b>11,928.6</b>	<b>2,993.5</b>	<b>7,705.3</b>	<b>26</b>
19,804	584.8	1,717	312.9	34,458	4,823.5	4,119.0	1,154.4	2,637.0	27
10,316	624.1	1,649	1,575.4	19,545	5,434.4	6,465.9	1,561.0	4,181.0	28
3,389	75.0	349	138.1	6,902	912.9	505.0	105.0	282.3	29
2,554	54.3	127	13.3	5,010	810.6	397.9	51.1	230.0	30
2,878	58.4	813	98.3	4,812	541.4	328.8	64.4	289.1	31
752	21.9	286	29.7	1,166	128.0	60.6	24.0	48.7	32
232	3.0	68	3.0	479	36.7	19.0	4.9	11.5	33
875	12.7	36	0.6	1,574	148.0	32.4	28.8	25.6	34
<b>40,800</b>	<b>1,434.3</b>	<b>5,045</b>	<b>2,171.3</b>	<b>73,946</b>	<b>12,835.6</b>	<b>11,928.6</b>	<b>2,993.5</b>	<b>7,705.3</b>	<b>35</b>
42	9.5	8	58.8	323	(108.0)	99.5	21.8	55.8	36

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

I T E M	Grade of taxable income	Net income from partnership and trust		Sale of property		Gross rents		Investment and property income deductions	
		Number		Number		Number		Number	
		with	Amount	with	Amount	with	Amount	with	Amount
M			\$M		\$M		\$M		\$M
	<b>TAXABLE (resident and non-resident)-</b>								
	Private-								
	\$	\$							
1	1 - 1,999 . . . . .	1,144	12.6	393	2.5	3,613	95.8	4,808	134.3
2	2,000 - 9,999 . . . . .	1,315	17.7	562	(0.4)	4,258	120.5	5,003	122.1
3	10,000 - 19,999 . . . . .	1,087	15.8	475	5.8	2,785	107.6	3,037	92.0
4	20,000 - 39,999 . . . . .	1,314	31.3	539	4.9	2,982	146.5	3,220	110.9
5	40,000 - 99,999 . . . . .	1,887	89.1	730	9.7	3,222	195.8	3,130	160.7
6	100,000 - 199,999 . . . . .	1,170	123.4	400	9.2	1,505	138.3	1,281	116.6
7	200,000 - 399,999 . . . . .	755	152.1	261	7.7	903	99.5	663	78.9
8	400,000 - 999,999 . . . . .	442	171.2	175	13.3	634	74.0	384	47.1
9	1,000,000 - 1,999,999 . . . . .	109	80.0	78	11.3	205	35.2	109	47.8
10	2,000,000 and over . . . . .	77	120.3	57	15.4	148	30.6	71	38.9
11	<b>Total . . . . .</b>	<b>9,300</b>	<b>813.7</b>	<b>3,670</b>	<b>79.5</b>	<b>20,255</b>	<b>1,043.8</b>	<b>21,706</b>	<b>949.4</b>
	Public-								
	\$	\$							
12	1 - 1,999 . . . . .	14	2.0	10	2.6	151	29.3	6,800	50.2
13	2,000 - 9,999 . . . . .	9	0.2	10	..	99	4.7	499	6.0
14	10,000 - 19,999 . . . . .	5	0.1	6	(0.4)	76	3.7	108	12.7
15	20,000 - 39,999 . . . . .	13	0.6	13	0.3	88	12.0	95	20.1
16	40,000 - 99,999 . . . . .	22	2.1	25	2.8	138	26.9	121	23.0
17	100,000 - 199,999 . . . . .	23	1.2	25	0.4	109	23.9	95	40.7
18	200,000 - 399,999 . . . . .	24	6.9	41	14.1	113	37.3	66	24.2
19	400,000 - 999,999 . . . . .	35	(15.4)	50	1.4	143	68.0	83	46.6
20	1,000,000 - 1,999,999 . . . . .	40	34.0	67	(26.7)	134	79.0	88	97.1
21	2,000,000 and over . . . . .	151	(167.9)	212	88.3	397	1,829.0	205	2,941.9
22	<b>Total . . . . .</b>	<b>336</b>	<b>(136.2)</b>	<b>459</b>	<b>82.7</b>	<b>1,448</b>	<b>2,113.7</b>	<b>8,160</b>	<b>3,262.3</b>
23	Special section . . . . .	4	0.5	16	7.5	7	0.7	44	12.1
24	Non-profit . . . . .	17	0.2	11	0.2	210	6.8	444	6.6
25	Co-operative . . . . .	6	0.3	11	1.5	88	7.5	469	61.0
26	<b>Total taxable companies . . . . .</b>	<b>9,663</b>	<b>678.5</b>	<b>4,167</b>	<b>171.3</b>	<b>22,008</b>	<b>3,172.5</b>	<b>30,823</b>	<b>4,291.4</b>
	State-								
27	New South Wales . . . . .	3,389	535.8	1,954	91.1	11,316	1,063.7	17,371	838.8
28	Victoria . . . . .	2,696	(136.8)	945	50.3	4,642	1,778.6	5,107	3,043.0
29	Queensland . . . . .	1,143	97.3	312	9.3	1,886	126.7	3,657	131.6
30	Western Australia . . . . .	1,357	121.1	424	21.5	1,459	86.3	1,672	104.0
31	South Australia . . . . .	778	45.5	351	(3.9)	1,635	75.5	1,950	133.1
32	Tasmania . . . . .	107	3.2	114	1.4	425	15.4	372	17.9
33	Northern Territory . . . . .	65	4.9	8	..	132	5.5	109	6.8
34	Australian Capital Territory . . . . .	128	7.4	59	1.6	513	20.8	585	16.2
35	<b>Total taxable companies . . . . .</b>	<b>9,663</b>	<b>678.5</b>	<b>4,167</b>	<b>171.3</b>	<b>22,008</b>	<b>3,172.5</b>	<b>30,823</b>	<b>4,291.4</b>
36	Taxable, non-resident companies . . . . .	22	8.3	28	76.8	50	74.1	41	77.1

**TABLE 2.4(cont.)**  
**Income year 1987-88**

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	
	\$M		\$M		\$M		\$M	
8,247	116.4	1,000	2.4	248	1.5	212	29.1	1
8,733	77.2	1,901	5.0	373	3.1	148	7.3	2
5,717	79.4	1,535	9.3	289	1.8	100	6.5	3
6,385	97.1	1,802	21.7	355	2.1	114	6.2	4
7,386	211.6	2,297	58.7	507	9.9	151	12.7	5
3,850	170.7	1,218	65.9	328	3.0	113	20.0	6
2,398	157.6	853	85.2	217	3.9	103	15.1	7
1,601	226.5	503	107.2	183	4.3	100	21.7	8
514	150.1	208	97.3	53	11.0	57	14.4	9
365	316.7	163	698.5	40	220.6	57	70.7	10
<b>45,196</b>	<b>1,603.2</b>	<b>11,480</b>	<b>1,151.2</b>	<b>2,593</b>	<b>261.3</b>	<b>1,155</b>	<b>203.8</b>	<b>11</b>
8,494	545.3	22	2.0	57	4.4	86	84.2	12
636	52.6	25	1.3	19	0.4	15	32.2	13
172	22.1	23	0.2	15	8.0	6	7.2	14
173	47.5	27	0.5	15	37.0	15	13.6	15
255	223.3	49	1.4	23	15.1	24	52.4	16
290	153.8	75	4.3	19	32.0	34	46.0	17
295	212.1	80	12.8	20	24.1	47	29.2	18
414	445.5	140	43.9	35	42.1	65	71.0	19
328	401.8	147	108.0	44	23.8	62	102.1	20
887	27,173.4	529	5,916.5	171	340.1	206	1,101.0	21
<b>11,944</b>	<b>29,277.4</b>	<b>1,117</b>	<b>6,090.8</b>	<b>418</b>	<b>527.0</b>	<b>560</b>	<b>1,538.8</b>	<b>22</b>
62	538.9	5	12.9	1,944	2,422.5	..	..	23
873	70.6	37	9.4	27	0.3	2	0.5	24
731	1,103.6	58	2.8	32	0.6	6	0.6	25
<b>58,806</b>	<b>32,593.8</b>	<b>12,697</b>	<b>7,267.2</b>	<b>5,014</b>	<b>3,211.7</b>	<b>1,723</b>	<b>1,743.7</b>	<b>26</b>
30,969	7,532.9	6,159	2,458.2	3,061	579.7	774	666.2	27
11,114	21,513.7	2,632	3,847.9	867	2,354.7	428	606.8	28
6,678	792.1	1,064	206.5	390	19.6	148	158.7	29
3,838	1,124.2	1,172	473.1	178	93.0	169	197.0	30
4,020	304.7	1,153	197.7	346	133.3	141	27.6	31
812	30.7	218	67.0	117	7.6	23	3.8	32
263	7.3	32	6.3	17	23.8	9	0.6	33
1,112	1,288.1	267	10.5	38	0.2	31	83.1	34
<b>58,806</b>	<b>32,593.8</b>	<b>12,697</b>	<b>7,267.2</b>	<b>5,014</b>	<b>3,211.7</b>	<b>1,723</b>	<b>1,743.7</b>	<b>35</b>
73	476.4	13	29.4	1,919	558.6	1	..	36



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

I T E M	Grade of taxable income	Taxable Income	Net rebatable dividends (section 46)		Net rebatable interest		Total rebates and credits	
		Amount	Number with	Amount	Number with	Amount	Number with	Amount
M		\$M		\$M		\$M		\$M
	<b>TAXABLE (resident and non-resident)-</b>							
	Private-							
	\$ \$							
1	1 - 1,999 . . . . .	14.0	625	0.2	2	..	644	0.1
2	2,000 - 9,999 . . . . .	108.7	1,493	3.4	..	..	1,530	1.7
3	10,000 - 19,999 . . . . .	172.2	1,243	7.1	2	..	1,280	3.5
4	20,000 - 39,999 . . . . .	341.4	1,510	18.2	7	..	1,560	9.0
5	40,000 - 99,999 . . . . .	793.8	1,977	50.9	3	..	2,037	25.4
6	100,000 - 199,999 . . . . .	860.6	1,041	56.8	4	0.1	1,080	28.3
7	200,000 - 399,999 . . . . .	1,015.8	743	76.8	2	..	769	38.1
8	400,000 - 999,999 . . . . .	1,378.8	447	96.6	1	..	475	48.1
9	1,000,000 - 1,999,999 . . . . .	922.5	190	91.8	2	5.2	207	46.3
10	2,000,000 and over . . . . .	2,312.1	152	678.1	2	1.4	165	334.6
11	<b>Total . . . . .</b>	<b>7,920.1</b>	<b>9,421</b>	<b>1,080.0</b>	<b>25</b>	<b>6.8</b>	<b>9,747</b>	<b>535.2</b>
	Public-							
	\$ \$							
12	1 - 1,999 . . . . .	3.0	4	..	..	..	5	..
13	2,000 - 9,999 . . . . .	3.8	20	0.1	..	..	22	..
14	10,000 - 19,999 . . . . .	4.1	20	0.1	..	..	20	..
15	20,000 - 39,999 . . . . .	8.8	25	0.4	1	..	30	0.2
16	40,000 - 99,999 . . . . .	29.9	40	1.1	..	..	45	0.6
17	100,000 - 199,999 . . . . .	66.1	66	3.6	3	..	79	2.0
18	200,000 - 399,999 . . . . .	135.3	70	9.4	2	..	91	5.2
19	400,000 - 999,999 . . . . .	405.5	124	41.0	1	..	136	21.1
20	1,000,000 - 1,999,999 . . . . .	655.8	138	99.3	1	..	157	51.8
21	2,000,000 and over . . . . .	17,398.9	495	5,281.0	24	31.5	550	2,639.4
22	<b>Total . . . . .</b>	<b>18,711.2</b>	<b>1,002</b>	<b>5,435.9</b>	<b>32</b>	<b>31.5</b>	<b>1,135</b>	<b>2,720.5</b>
23	Special section . . . . .	1,175.5	2	12.8	1	..	3	6.3
24	Non-profit . . . . .	46.5	28	8.6	3	..	32	4.2
25	Co-operative . . . . .	127.2	31	1.4	..	..	31	0.7
26	<b>Total taxable companies . . . . .</b>	<b>27,980.5</b>	<b>10,484</b>	<b>6,538.7</b>	<b>61</b>	<b>38.3</b>	<b>10,948</b>	<b>3,266.9</b>
	State-							
27	New South Wales . . . . .	10,492.2	5,188	2,327.5	22	0.1	5,408	1,161.5
28	Victoria . . . . .	13,077.6	2,036	3,285.4	29	36.7	2,185	1,648.5
29	Queensland . . . . .	1,435.4	897	202.4	3	1.4	920	100.1
30	Western Australia . . . . .	1,529.8	1,005	457.1	1	..	1,041	224.9
31	South Australia . . . . .	1,047.1	961	188.2	3	..	986	93.5
32	Tasmania . . . . .	224.6	173	64.2	2	..	177	31.5
33	Northern Territory . . . . .	53.7	16	4.7	..	..	16	2.3
34	Australian Capital Territory . . . . .	120.0	208	9.2	1	..	215	4.5
35	<b>Total taxable companies . . . . .</b>	<b>27,980.5</b>	<b>10,484</b>	<b>6,538.7</b>	<b>61</b>	<b>38.3</b>	<b>10,948</b>	<b>3,266.9</b>
36	Taxable, non-resident companies . . . . .	991.9	4	1.2	4	3.2	7	0.8

**TABLE 2.4(cont.)**  
**Income year 1987-88**

Net tax	PPS credit total		Dividends paid			Exempt income		I T E M
	Amount	Number with	Amount	Number with	Amount	Number with	Amount	
\$M			\$M		\$M		\$M	
6.7	1,245	3.2	4,642	29.7	178	1.0	1	
51.6	1,480	5.1	6,277	44.6	270	2.7	2	
80.9	793	4.3	4,556	44.1	203	1.4	3	
158.3	691	5.0	5,305	88.5	249	1.6	4	
363.6	694	8.3	6,366	202.2	368	6.0	5	
393.4	303	6.0	3,504	183.0	259	2.0	6	
459.6	169	3.7	2,279	199.9	159	1.9	7	
627.6	73	3.2	1,455	265.0	132	1.7	8	
405.8	22	1.2	459	182.4	40	8.9	9	
798.3	7	0.5	333	514.9	31	219.1	10	
<b>3,345.8</b>	<b>5,477</b>	<b>40.5</b>	<b>35,176</b>	<b>1,754.4</b>	<b>1,889</b>	<b>246.3</b>	<b>11</b>	
1.5	3	..	69	5.2	30	4.1	12	
1.8	5	..	58	2.3	13	0.4	13	
1.9	2	..	46	2.2	10	7.5	14	
4.1	3	..	75	3.5	11	36.9	15	
14.1	2	..	132	100.6	15	15.0	16	
30.4	2	..	148	26.8	15	31.8	17	
61.1	3	..	192	82.7	15	23.7	18	
177.6	3	..	280	137.4	26	40.9	19	
269.6	3	0.5	241	175.4	33	5.9	20	
5,886.9	10	0.3	754	5,760.4	153	4,573.4	21	
<b>6,448.9</b>	<b>36</b>	<b>0.9</b>	<b>1,995</b>	<b>6,296.5</b>	<b>321</b>	<b>4,739.7</b>	<b>22</b>	
197.2	..	..	1	9.4	35	1,819.0	23	
18.5	..	..	..	..	16	0.3	24	
61.6	1	..	19	0.6	15	0.5	25	
<b>10,072.0</b>	<b>5,514</b>	<b>41.4</b>	<b>37,191</b>	<b>8,060.8</b>	<b>2,276</b>	<b>6,805.8</b>	<b>26</b>	
3,832.6	2,036	13.3	18,703	3,126.0	1,054	190.6	27	
4,570.0	1,639	13.1	8,471	3,062.7	522	6,467.3	28	
597.1	581	4.0	3,063	964.2	232	2.9	29	
522.3	490	4.1	2,278	427.4	123	85.1	30	
394.8	341	2.6	3,015	267.4	231	34.4	31	
77.0	106	0.7	756	112.2	66	1.7	32	
24.0	101	1.1	216	9.6	15	23.8	33	
54.3	220	2.5	689	91.3	33	0.1	34	
<b>10,072.0</b>	<b>5,514</b>	<b>41.4</b>	<b>37,191</b>	<b>8,060.8</b>	<b>2,276</b>	<b>6,805.8</b>	<b>35</b>	
271.1	..	..	6	1.3	10	158.1	36	

**PRIVATE TAXABLE COMPANIES - AUSTRALIA  
ALL ITEMS BY INDUSTRY**

I T E M	Industry	Number of companies						Deductions		
			Gross sales	Stock on hand at beginning of year	Stock on hand at end of year	Cost of sales	Total business receipts	Salaries and wages paid	Royalties paid	
				\$M	\$M					\$M
<b>PRIMARY PRODUCTION-</b>										
1	Sheep grazing	528	229.1	24.9	29.0	54.0	244.5	39.0	..	
2	Grain growing	176	64.8	3.3	4.2	37.1	68.4	5.7	..	
3	Cattle grazing	451	140.1	24.7	31.8	61.0	150.9	20.0	..	
4	Dairying and pigfarming	117	104.0	3.7	4.2	70.7	110.3	9.7	..	
5	Fruit and vegetable growing	223	191.2	23.2	33.4	86.0	204.4	38.9	0.1	
6	Any other primary production	395	218.9	13.6	31.4	115.5	303.7	46.3	0.1	
7	Services to agriculture	184	139.1	4.5	3.2	105.5	192.4	20.9	0.1	
8	Forestry and logging	86	48.5	1.6	1.7	23.9	80.8	13.7	1.0	
9	Fishing and hunting	182	137.3	1.3	1.7	18.1	155.4	19.2	..	
10	<b>Total Primary Production</b>	<b>2,342</b>	<b>1,273.0</b>	<b>100.7</b>	<b>140.7</b>	<b>571.7</b>	<b>1,510.9</b>	<b>213.3</b>	<b>1.4</b>	
<b>MINING-</b>										
11	Metallic minerals	17	35.0	2.8	4.0	6.3	43.0	7.1	0.4	
12	Coal, oil and gas	8	14.6	0.5	0.4	12.0	20.8	4.1	0.1	
13	Construction metals and non-metallic minerals	66	152.5	5.4	6.3	58.3	164.9	27.6	4.2	
14	Services to mining	148	72.0	1.0	1.5	46.8	157.4	31.5	0.2	
15	<b>Total Mining</b>	<b>239</b>	<b>274.2</b>	<b>9.7</b>	<b>12.1</b>	<b>123.5</b>	<b>386.1</b>	<b>70.2</b>	<b>4.8</b>	
<b>MANUFACTURING-</b>										
16	Food, beverages and tobacco	465	2,843.4	219.7	256.0	1,976.7	3,034.0	337.4	2.5	
17	Textiles	182	802.6	111.7	121.1	557.9	838.5	122.8	1.5	
18	Clothing and footwear	611	1,484.7	177.3	184.5	973.5	1,547.1	344.0	2.7	
19	Wood, wood products and furniture	910	1,588.6	151.8	163.1	1,010.2	1,659.5	309.9	10.7	
20	Paper, paper products, printing and publishing	1,257	2,620.4	176.4	219.4	1,207.3	2,920.2	654.5	14.5	
21	Chemical, petroleum and coal products	282	942.6	104.2	124.8	577.9	988.7	129.5	1.8	
22	Non-metallic mineral products	311	935.4	65.6	66.7	440.7	1,013.1	159.5	4.1	
23	Basic metal products	1,527	2,414.0	170.0	204.2	1,568.5	2,552.5	532.9	1.2	
24	Transport equipment	243	933.5	130.2	154.1	635.0	970.5	193.2	5.2	
25	Other machinery and equipment	1,195	2,702.9	298.0	339.9	1,636.9	2,864.0	582.1	7.9	
26	Other manufacturing	1,962	3,725.4	368.1	423.2	2,349.9	3,859.9	692.4	8.4	
27	<b>Total Manufacturing</b>	<b>8,945</b>	<b>20,993.6</b>	<b>1,973.0</b>	<b>2,257.1</b>	<b>12,934.3</b>	<b>22,247.9</b>	<b>4,058.3</b>	<b>60.5</b>	
28	<b>ELECTRICITY, GAS AND WATER</b>	<b>33</b>	<b>31.2</b>	<b>1.6</b>	<b>2.0</b>	<b>15.6</b>	<b>37.2</b>	<b>5.5</b>	<b>..</b>	
29	<b>CONSTRUCTION</b>	<b>8,600</b>	<b>5,509.1</b>	<b>505.9</b>	<b>706.2</b>	<b>5,035.3</b>	<b>9,026.1</b>	<b>1,547.3</b>	<b>1.7</b>	
<b>WHOLESALE AND RETAIL TRADE-</b>										
30	Minerals, metals and chemicals	149	866.8	92.6	113.1	679.7	883.1	50.4	..	
31	Wholesale petroleum and petroleum products	199	1,288.7	22.6	38.3	1,115.6	1,446.8	44.3	0.2	
32	Farm properties and produce dealers	400	2,316.9	146.9	226.0	2,132.5	2,400.3	89.8	0.1	
33	Wholesale trade n.e.i.	7,417	17,466.0	1,819.4	2,154.9	12,889.0	18,170.3	1,681.3	22.3	
34	Pharmacies	133	166.4	16.0	19.2	88.7	174.8	21.7	0.2	
35	Motor vehicle dealers	4,216	11,514.4	653.6	783.9	9,775.7	12,447.0	819.1	0.8	
36	Butchers	205	283.9	4.3	3.4	175.3	301.6	30.2	..	
37	Other food	877	1,757.8	89.2	99.7	1,345.7	1,811.6	154.8	3.4	
38	Department and general stores	75	220.4	28.4	32.9	162.1	226.5	28.0	..	
39	Household appliances and hardware	1,455	1,700.2	182.3	214.2	1,153.8	1,763.7	232.3	0.6	
40	Books, newspapers, etc.	378	447.8	51.8	58.7	297.0	491.2	71.4	1.4	
41	Other retail trade	3,389	4,182.8	453.5	560.6	2,718.8	4,323.7	561.1	3.0	
42	<b>Total Wholesale and Retail Trade</b>	<b>18,893</b>	<b>42,212.0</b>	<b>3,556.6</b>	<b>4,304.8</b>	<b>32,533.9</b>	<b>44,440.5</b>	<b>3,784.4</b>	<b>32.1</b>	
<b>TRANSPORT, STORAGE AND COMMUNICATION -</b>										
43	Road transport	2,072	453.1	5.8	7.0	181.8	1,663.7	359.9	3.7	
44	Water transport	168	75.2	4.1	5.0	48.2	285.0	84.5	..	
45	All other transport etc.	796	285.9	14.1	15.8	258.9	856.3	138.9	0.2	
46	<b>Total Transport etc.</b>	<b>3,036</b>	<b>814.2</b>	<b>24.0</b>	<b>27.8</b>	<b>488.9</b>	<b>2,805.0</b>	<b>583.3</b>	<b>3.9</b>	
<b>FINANCE, INSURANCE, ETC.-</b>										
47	Banking	15	3.3	143.5	151.9	3.5	35.5	9.7	..	
48	Investment companies	9,365	23.6	7.7	4.8	16.7	55.4	26.4	..	
49	Other finance and investment	1,849	118.7	9.7	10.5	99.1	850.3	139.6	1.8	
50	Share and property traders	965	554.8	287.7	254.4	471.2	662.3	23.1	..	
51	Life insurance	60	..	..	..	..	8.7	4.1	..	
52	Other insurance	995	6.6	0.6	0.7	4.7	537.5	114.0	..	
53	Real estate agents	1,353	61.9	13.7	9.8	23.4	747.2	302.9	0.1	
54	Property operators	10,962	708.6	194.3	108.2	537.3	820.9	70.0	0.3	
55	Holding companies	245	396.8	17.1	22.0	351.7	526.6	56.3	0.4	
56	Architectural services	964	46.7	1.5	1.8	32.3	408.7	132.9	..	
57	Consultant engineering, surveying, etc.	2,073	767.6	48.9	50.7	516.1	1,660.3	456.9	1.0	
58	Legal services	121	6.8	0.8	0.8	4.8	66.5	26.7	..	
59	Accounting, auditing and bookkeeping	540	4.6	0.4	0.4	1.1	186.2	89.7	0.3	
60	Other business services	10,182	1,498.6	57.9	72.0	896.0	3,974.0	1,199.5	8.1	
61	<b>Total Finance, Insurance, etc</b>	<b>39,689</b>	<b>4,198.3</b>	<b>783.8</b>	<b>688.2</b>	<b>2,957.8</b>	<b>10,540.0</b>	<b>2,651.8</b>	<b>12.0</b>	
<b>HEALTH, EDUCATION, WELFARE, ETC., SERVICES-</b>										
62	Medical practice	1,902	3.4	0.2	0.2	0.6	474.6	211.4	..	
63	Dental practice	218	14.2	1.1	1.3	6.8	59.1	17.3	..	
64	Hospitals and convalescent homes	150	19.9	3.2	2.9	13.7	214.3	118.4	..	
65	Other health services	473	103.7	6.2	7.9	47.5	205.9	73.9	..	
66	Veterinary services	63	3.6	0.3	0.3	2.3	14.3	5.2	..	
67	Other community services	300	44.5	2.2	2.9	101.6	254.2	85.6	0.5	
68	<b>Total Health, etc</b>	<b>3,106</b>	<b>189.2</b>	<b>13.1</b>	<b>15.5</b>	<b>172.5</b>	<b>1,222.4</b>	<b>511.7</b>	<b>0.6</b>	
<b>ENTERTAINMENT, HOTELS, ETC.-</b>										
69	Entertainment, sport and recreation	1,161	266.2	7.5	9.3	114.3	661.4	148.6	6.1	
70	Hotels, motels and boarding houses	1,058	873.2	35.3	40.4	489.4	1,140.8	216.6	..	
71	Other personal services	1,245	620.9	13.0	15.6	223.0	745.1	219.7	1.3	
72	<b>Total Entertainment, etc</b>	<b>3,464</b>	<b>1,760.3</b>	<b>55.8</b>	<b>65.3</b>	<b>826.8</b>	<b>2,547.3</b>	<b>584.9</b>	<b>7.4</b>	
73	<b>INDUSTRY NOT STATED</b>	<b>578</b>	<b>91.2</b>	<b>7.8</b>	<b>10.5</b>	<b>64.7</b>	<b>134.0</b>	<b>25.2</b>	<b>0.1</b>	
74	<b>SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS</b>	<b>3,512</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>13.7</b>	<b>..</b>	
75	<b>SPECIAL SECTION ASSESSMENTS</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	
76	<b>Total</b>	<b>92,437</b>	<b>77,346.3</b>	<b>7,032.1</b>	<b>8,230.1</b>	<b>55,725.0</b>	<b>94,897.4</b>	<b>14,049.6</b>	<b>124.3</b>	



**TABLE 2.5(a)**  
**Income year 1987-88**

Deductions (continued)									Depreciable assets			I T E M
Interest paid	Investment allowance	Lease payments	Payments to associ- ated persons	Section 80 deduc- tions	Film industry deduc- tions	Super- annuation deductions	Other deduc- tions	Net profit or loss from business	Purchased during year	Disposed during year		
\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	
10.3	..	1.2	17.3	6.3	..	3.9	1.4	35.6	17.5	3.8	1	
1.5	..	0.5	4.5	0.5	..	0.7	0.2	2.2	4.5	1.2	2	
6.1	..	0.7	8.9	1.7	..	1.4	1.1	6.1	9.2	3.7	3	
1.8	..	0.5	4.4	0.1	..	0.8	0.1	3.0	2.8	0.3	4	
7.1	0.2	1.5	11.3	1.8	..	2.3	1.5	21.3	15.2	2.7	5	
11.9	..	7.1	12.7	11.0	0.2	3.0	1.5	7.4	21.2	4.6	6	
2.8	..	1.1	5.7	0.6	..	1.0	0.4	8.9	4.9	1.5	7	
2.3	0.1	3.1	3.3	0.5	..	0.7	0.5	1.9	7.3	1.7	8	
6.9	0.4	1.2	18.5	2.8	..	1.3	0.7	24.1	14.2	5.2	9	
50.6	0.7	16.9	86.6	25.5	0.2	15.2	7.5	110.4	96.8	24.6	10	
0.3	..	0.6	0.8	..	..	0.1	2.6	9.8	4.3	0.3	11	
0.1	..	0.1	0.5	..	..	0.1	..	1.1	0.1	..	12	
1.5	..	2.9	3.8	0.2	..	1.6	0.4	26.2	11.4	1.5	13	
3.9	..	2.3	7.0	6.4	..	1.4	0.2	12.8	12.5	1.7	14	
3.7	..	5.9	12.1	6.6	..	3.2	3.1	49.9	28.3	3.5	15	
33.8	0.4	15.3	27.4	6.6	0.2	10.2	9.6	116.5	106.1	23.8	16	
19.3	..	8.7	11.1	1.8	..	4.0	5.2	34.4	23.7	4.1	17	
20.0	..	8.4	39.6	2.1	..	12.5	2.2	76.5	27.0	9.5	18	
24.2	0.1	11.0	50.9	2.6	0.2	12.9	2.0	79.6	37.5	6.2	19	
52.7	0.6	48.2	82.7	5.1	0.3	30.3	3.9	133.0	137.2	24.8	20	
12.0	..	4.5	19.6	0.9	..	6.4	3.9	87.4	25.2	4.4	21	
14.0	0.5	6.3	28.2	1.1	..	5.6	0.7	79.4	33.0	6.9	22	
37.7	0.1	24.5	101.7	4.0	0.2	23.2	4.8	140.8	70.5	14.5	23	
21.0	0.9	4.3	11.6	5.8	..	5.6	1.1	49.7	33.4	3.1	24	
38.4	0.1	21.6	80.4	5.7	1.9	22.1	6.9	176.1	95.3	15.0	25	
58.6	0.2	36.9	114.7	9.0	..	27.7	7.9	219.7	115.7	23.1	26	
331.7	3.0	189.6	567.9	44.5	2.9	160.5	48.2	1,192.9	704.7	135.4	27	
0.5	..	0.3	1.5	0.1	..	0.3	..	2.7	1.3	0.1	28	
84.2	0.3	61.0	405.5	21.9	0.4	89.5	13.0	368.7	214.5	46.7	29	
17.8	0.1	2.4	9.8	0.3	..	3.2	0.6	31.6	10.1	1.1	30	
5.9	..	3.6	11.3	0.6	..	2.9	1.2	8.3	13.0	3.5	31	
37.9	..	2.8	25.8	0.6	..	5.2	0.7	39.9	12.3	2.8	32	
215.7	0.3	79.9	402.9	31.2	2.6	87.7	24.8	775.7	225.2	47.7	33	
2.2	..	0.6	5.2	0.2	..	0.9	..	8.5	7.3	2.9	34	
124.9	0.1	25.2	210.4	9.2	0.2	32.4	6.9	171.0	113.2	39.1	35	
2.4	..	0.7	7.8	0.3	..	1.2	0.1	1.7	3.4	0.9	36	
62.3	..	5.1	37.0	1.6	0.1	4.8	0.5	30.8	28.0	3.6	37	
2.7	..	0.8	3.7	0.1	..	0.9	0.1	4.5	4.2	0.4	38	
21.1	..	9.1	68.3	2.9	..	10.8	3.0	75.9	35.9	5.4	39	
8.5	..	2.3	18.8	0.9	..	3.4	0.5	14.0	6.9	1.0	40	
54.7	..	24.5	145.9	6.0	..	24.2	5.1	163.2	73.5	11.3	41	
555.9	0.6	156.9	946.9	53.8	2.9	177.7	43.7	1,325.1	533.0	119.8	42	
27.6	0.9	51.5	75.5	4.3	..	13.8	7.5	58.4	109.5	33.7	43	
3.1	..	10.9	6.0	2.0	..	2.1	0.4	8.6	14.6	4.0	44	
8.0	..	10.1	30.0	2.4	0.1	6.0	1.5	12.8	26.3	12.9	45	
38.7	0.9	72.5	111.5	8.7	0.1	21.9	9.4	79.8	150.4	50.6	46	
41.8	..	0.2	2.9	..	..	0.5	6.4	(21.2)	1.8	0.2	47	
150.8	..	0.5	21.6	8.5	0.3	2.6	5.0	6.2	14.5	2.3	48	
194.4	..	6.4	50.0	6.1	0.2	11.6	8.5	(129.7)	51.7	10.2	49	
43.2	..	3.7	7.9	3.3	0.4	1.6	2.1	8.6	2.8	1.1	50	
0.2	..	0.1	2.6	..	..	0.4	..	0.6	0.7	0.1	51	
5.1	..	4.3	50.0	1.6	..	8.7	0.6	(2.5)	13.6	3.1	52	
18.5	..	10.4	88.6	7.9	0.2	15.9	1.2	60.3	27.2	6.3	53	
290.0	1.3	3.8	48.6	19.2	1.1	6.5	7.6	(55.7)	85.1	19.4	54	
19.8	..	2.1	9.0	1.5	..	3.2	0.3	(9.5)	11.3	3.0	55	
4.5	..	6.0	56.9	1.0	..	10.7	1.5	34.9	12.3	2.0	56	
17.5	..	13.6	115.4	4.6	0.1	26.0	3.5	86.5	39.0	7.1	57	
1.1	..	1.1	12.5	0.1	..	2.6	1.0	3.9	1.8	0.2	58	
6.5	..	2.8	39.1	0.4	..	7.2	0.6	9.1	5.5	1.3	59	
138.6	0.2	65.3	396.8	16.3	2.6	69.7	13.1	139.3	161.3	34.2	60	
931.9	1.5	120.3	901.9	70.3	4.9	167.2	51.5	432.6	428.7	90.5	61	
9.3	..	8.0	171.8	1.3	..	34.7	1.6	22.4	11.2	1.6	62	
1.1	..	0.9	11.7	0.1	..	2.2	0.1	4.6	1.2	0.3	63	
10.4	..	1.4	6.5	1.3	..	1.3	0.2	8.9	6.8	1.3	64	
3.4	..	4.0	23.2	0.8	..	4.4	0.2	11.0	10.4	0.8	65	
0.3	..	0.2	2.6	0.1	..	0.5	..	0.5	0.5	..	66	
4.1	..	3.2	12.0	0.8	..	2.2	0.3	11.5	14.1	2.2	67	
28.6	..	17.7	227.8	4.6	0.1	45.4	2.4	58.9	44.3	6.2	68	
26.5	..	10.6	43.9	2.7	12.6	7.9	1.6	23.0	36.6	5.1	69	
63.2	..	10.6	37.3	4.8	0.1	7.6	6.2	39.1	45.1	18.4	70	
13.6	..	8.5	51.6	3.8	..	7.1	2.3	31.6	30.7	4.8	71	
103.4	..	29.7	132.8	11.3	12.7	22.6	10.1	93.7	112.4	28.2	72	
10.0	..	1.0	11.0	1.0	..	1.5	0.4	10.5	3.7	0.9	73	
4.9	..	0.5	14.0	6.8	..	3.0	3.2	..	4.7	1.5	74	
..	..	..	..	..	..	..	..	..	..	..	75	
2,144.1	7.1	672.4	3,419.5	255.1	24.2	708.0	192.5	3,725.2	2,322.8	507.9	76	

**PRIVATE TAXABLE COMPANIES - AUSTRALIA  
ALL ITEMS BY INDUSTRY**

I T E M	Industry	Depreciable	Net income	Sale	Investment	Gross	Gross
		assets	from	of	and		
		Depreciation	partnership	property	property	rents	interest
		allowed	and trust		income		
		\$M	\$M	\$M	\$M	\$M	\$M
<b>PRIMARY PRODUCTION-</b>							
1	Sheep grazing	9.2	1.7	0.3	4.1	2.2	14.8
2	Grain growing	2.9	0.9	..	1.0	0.5	2.6
3	Cattle grazing	5.1	4.6	0.3	11.3	5.6	13.8
4	Dairying and pigfarming	1.7	0.2	..	0.3	..	0.5
5	Fruit and vegetable growing	13.9	0.5	(0.2)	4.4	0.3	3.2
6	Any other primary production	12.9	11.0	4.5	7.5	2.7	14.4
7	Services to agriculture	3.1	0.9	1.5	0.7	0.2	2.5
8	Forestry and logging	3.8	0.1	..	0.4	0.1	0.5
9	Fishing and hunting	6.7	0.7	2.2	0.5	0.1	3.0
10	<b>Total Primary Production</b>	<b>59.3</b>	<b>20.5</b>	<b>8.6</b>	<b>30.1</b>	<b>11.7</b>	<b>55.2</b>
<b>MINING-</b>							
11	Metallic minerals	1.2	7.1	..	0.1	..	1.9
12	Coal, oil and gas	0.2	0.1	..	..	..	0.2
13	Construction metals and non-metallic minerals	7.4	..	0.1	0.1	..	1.5
14	Services to mining	5.0	7.2	0.1	0.9	0.7	1.3
15	<b>Total Mining</b>	<b>13.9</b>	<b>14.4</b>	<b>0.2</b>	<b>1.1</b>	<b>0.7</b>	<b>4.9</b>
<b>MANUFACTURING-</b>							
16	Food, beverages and tobacco	60.9	0.6	0.2	4.7	1.4	10.8
17	Textiles	13.6	0.2	0.1	0.6	0.1	2.5
18	Clothing and footwear	17.4	1.0	0.1	2.5	0.6	7.9
19	Wood, wood products and furniture	26.4	0.3	0.4	2.5	0.5	8.1
20	Paper, paper products, printing and publishing	68.8	12.8	2.5	5.3	4.6	15.6
21	Chemical, petroleum and coal products	19.3	0.7	0.4	1.1	0.3	3.9
22	Non-metallic mineral products	24.0	..	0.4	1.6	..	6.2
23	Basic metal products	37.8	1.2	0.3	3.8	1.4	16.2
24	Transport equipment	16.9	..	0.1	0.8	0.7	6.5
25	Other machinery and equipment	44.9	1.7	0.3	4.5	0.5	12.9
26	Other manufacturing	61.6	3.3	0.7	6.7	1.2	18.1
27	<b>Total Manufacturing</b>	<b>391.5</b>	<b>21.9</b>	<b>5.5</b>	<b>34.0</b>	<b>11.3</b>	<b>108.8</b>
28	<b>ELECTRICITY, GAS AND WATER</b>	<b>1.1</b>	<b>..</b>	<b>..</b>	<b>0.5</b>	<b>0.1</b>	<b>0.4</b>
29	<b>CONSTRUCTION</b>	<b>96.3</b>	<b>14.2</b>	<b>3.6</b>	<b>20.9</b>	<b>5.4</b>	<b>66.0</b>
<b>WHOLESALE AND RETAIL TRADE-</b>							
30	Minerals, metals and chemicals	4.9	0.3	0.1	0.3	..	1.3
31	Wholesale petroleum and petroleum products	6.5	0.6	..	2.3	0.3	3.2
32	Farm properties and produce dealers	6.6	1.9	(0.1)	2.0	0.8	9.8
33	Wholesale trade n.e.i.	112.8	16.8	1.9	27.8	7.1	74.0
34	Pharmacies	3.0	..	..	0.4	0.2	0.5
35	Motor vehicle dealers	49.9	12.1	1.8	17.0	4.3	26.5
36	Butchers	2.4	1.0	0.5	1.1	1.3	2.9
37	Other food	14.4	0.7	0.2	4.9	2.3	4.8
38	Department and general stores	2.1	..	..	1.1	0.1	1.0
39	Household appliances and hardware	21.3	1.3	0.2	3.5	1.2	7.7
40	Books, newspapers, etc.	4.3	0.5	0.1	1.2	0.3	2.4
41	Other retail trade	36.3	6.7	0.8	14.9	6.5	24.3
42	<b>Total Wholesale and Retail Trade</b>	<b>264.5</b>	<b>42.0</b>	<b>5.4</b>	<b>76.6</b>	<b>24.2</b>	<b>158.4</b>
<b>TRANSPORT, STORAGE AND COMMUNICATION -</b>							
43	Road transport	63.2	3.0	3.7	10.3	3.0	15.9
44	Water transport	6.8	1.0	0.2	0.7	0.3	3.3
45	All other transport etc.	11.9	0.6	0.3	3.0	1.4	9.7
46	<b>Total Transport etc.</b>	<b>81.9</b>	<b>4.5</b>	<b>4.2</b>	<b>14.0</b>	<b>4.7</b>	<b>28.9</b>
<b>FINANCE, INSURANCE, ETC.-</b>							
47	Banking	0.9	0.5	(0.2)	0.1	21.3	51.3
48	Investment companies	4.9	90.9	23.0	35.9	228.0	361.3
49	Other finance and investment	21.8	16.1	3.4	18.2	21.2	233.9
50	Share and property traders	2.4	20.4	3.8	11.4	8.3	42.4
51	Life insurance	0.2	..	..	..	..	0.6
52	Other insurance	7.1	1.3	0.2	2.0	3.6	83.9
53	Real estate agents	9.6	5.4	0.3	7.9	3.4	9.5
54	Property operators	31.6	81.0	8.9	652.1	529.8	155.5
55	Holding companies	7.9	9.9	1.2	8.7	10.0	37.1
56	Architectural services	5.2	1.2	0.2	1.2	1.0	2.5
57	Consultant engineering, surveying, etc.	20.4	2.2	0.3	2.9	1.7	9.4
58	Legal services	1.0	..	..	0.1	0.1	0.2
59	Accounting, auditing and bookkeeping	3.4	0.4	0.3	1.0	0.7	1.9
60	Other business services	88.8	57.2	3.8	88.0	43.4	123.3
61	<b>Total Finance, Insurance, etc</b>	<b>205.1</b>	<b>286.7</b>	<b>45.1</b>	<b>829.6</b>	<b>872.5</b>	<b>1,112.8</b>
<b>HEALTH, EDUCATION, WELFARE, ETC., SERVICES-</b>							
62	Medical practice	5.5	3.2	..	1.6	0.5	1.9
63	Dental practice	0.7	0.1	..	0.2	0.1	0.2
64	Hospitals and convalescent homes	3.6	1.5	..	1.2	0.5	2.1
65	Other health services	3.9	0.2	..	2.2	0.8	1.9
66	Veterinary services	0.2	0.1	..	0.2	0.1	..
67	Other community services	6.5	3.2	0.1	1.2	0.4	1.8
68	<b>Total Health, etc</b>	<b>20.4</b>	<b>8.4</b>	<b>0.2</b>	<b>6.6</b>	<b>2.4</b>	<b>7.9</b>
<b>ENTERTAINMENT, HOTELS, ETC.-</b>							
69	Entertainment, sport and recreation	20.0	1.9	1.2	4.2	0.9	21.6
70	Hotels, motels and boarding houses	19.8	5.9	1.1	11.5	5.3	21.6
71	Other personal services	14.1	0.9	2.7	4.5	1.3	4.9
72	<b>Total Entertainment, etc</b>	<b>53.9</b>	<b>8.8</b>	<b>5.0</b>	<b>20.1</b>	<b>7.5</b>	<b>48.1</b>
73	<b>INDUSTRY NOT STATED</b>	<b>1.3</b>	<b>1.7</b>	<b>1.3</b>	<b>6.6</b>	<b>4.8</b>	<b>9.3</b>
74	<b>SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS</b>	<b>3.7</b>	<b>390.6</b>	<b>0.4</b>	<b>3.7</b>	<b>4.1</b>	<b>2.5</b>
75	<b>SPECIAL SECTION ASSESSMENTS</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
76	<b>Total</b>	<b>1,192.9</b>	<b>813.7</b>	<b>79.5</b>	<b>1,043.8</b>	<b>949.4</b>	<b>1,603.2</b>

**TABLE 2.5(a) (cont.)**  
**Income year 1987-88**

Gross dividends	Other income or loss	Section 80G losses transferred	Taxable income	Net rebatable dividends	Net rebatable interest	Total rebates and credits	Net tax	PPS credit total	Dividends paid -franked	Dividends paid -total	Exempt income	I T E M
\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M
3.7	0.3	0.5	55.0	3.5	..	1.7	25.2	..	5.5	7.0	..	1
0.7	0.1	..	6.6	0.7	..	0.4	2.9	..	0.9	1.0	..	2
9.0	0.4	0.3	40.1	8.8	..	4.3	15.4	..	6.8	7.6	0.1	3
0.1	0.1	..	4.1	..	..	..	2.0	..	0.4	0.4	..	4
2.0	0.3	0.3	30.4	1.3	..	0.6	14.3	..	5.1	5.8	..	5
29.1	..	..	64.4	29.0	..	14.3	17.3	..	5.9	31.1	..	6
1.6	..	0.2	16.2	1.6	..	0.8	7.2	..	2.9	3.0	..	7
0.1	..	..	3.4	0.1	..	0.1	1.6	0.1	0.6	0.6	..	8
0.2	0.3	0.3	28.3	0.1	..	..	13.8	..	3.3	3.6	..	9
46.5	1.5	1.7	248.6	45.0	..	22.1	99.7	0.1	31.4	60.2	0.2	10
..	0.6	3.3	14.5	..	..	..	7.1	..	1.9	2.9	0.6	11
..	..	..	1.7	..	..	..	0.8	..	0.4	0.4	..	12
0.2	0.1	..	33.0	0.2	..	0.1	16.0	..	3.4	4.4	0.1	13
0.1	0.5	..	23.2	0.1	..	..	11.3	..	2.7	2.9	0.1	14
0.4	1.2	3.4	72.4	0.3	..	0.2	35.3	..	8.5	10.7	0.7	15
6.9	0.1	2.2	147.6	6.9	..	3.4	68.9	..	21.9	25.6	0.1	16
2.8	..	0.7	56.6	2.8	..	1.4	26.4	0.1	5.2	5.4	..	17
1.1	0.1	2.0	98.5	0.9	..	0.5	47.7	..	20.2	28.4	0.1	18
3.0	0.6	1.1	98.9	3.0	..	1.5	47.0	0.2	22.6	24.6	0.6	19
18.6	1.1	43.5	224.2	18.1	..	8.8	101.1	..	64.0	71.6	0.2	20
1.1	0.1	0.3	99.7	1.0	..	0.6	48.2	..	14.9	15.0	..	21
0.9	0.2	0.4	98.3	0.8	..	0.4	47.7	0.1	12.0	13.2	0.1	22
3.2	0.5	1.4	181.7	3.2	..	1.6	87.4	0.7	29.5	33.1	0.5	23
0.1	0.1	1.4	56.5	0.1	..	..	27.6	..	3.7	4.0	0.1	24
10.4	0.7	6.3	225.3	9.9	..	5.0	105.4	0.1	36.0	39.7	0.6	25
3.9	0.7	4.2	281.7	3.7	..	2.2	135.8	0.1	47.5	53.5	0.5	26
52.0	4.1	63.6	1,568.9	50.5	..	25.5	743.3	1.4	277.4	314.2	2.8	27
..	..	..	3.2	..	..	..	1.5	..	0.4	0.4	..	28
15.3	1.7	10.7	525.4	15.0	..	7.4	250.1	28.8	100.9	110.1	1.6	29
0.1	..	0.8	39.7	0.1	..	0.1	19.4	..	6.4	6.8	..	30
0.4	..	0.2	17.1	0.4	..	0.2	8.2	..	3.2	3.5	..	31
3.2	0.1	0.4	58.1	3.1	..	1.5	27.0	..	6.4	7.6	..	32
17.2	2.9	13.9	970.8	15.2	0.1	8.0	467.8	0.5	163.4	181.3	0.8	33
..	0.4	..	10.5	..	..	..	5.1	..	1.6	1.8	..	34
3.3	1.5	10.8	240.9	3.0	..	1.5	116.5	1.2	44.2	47.1	1.3	35
0.3	..	0.1	7.7	0.3	..	0.2	3.6	..	1.3	1.5	..	36
0.7	..	1.0	41.5	0.6	..	0.3	20.0	..	12.5	13.0	..	37
0.6	..	..	7.5	0.6	..	0.3	3.4	..	1.0	1.2	..	38
0.4	0.1	1.3	92.7	0.3	..	0.2	45.2	0.1	18.6	20.1	0.1	39
..	..	0.6	23.8	..	..	..	11.6	..	4.7	5.0	..	40
4.8	0.2	6.1	230.1	4.3	..	2.1	110.8	0.2	43.8	47.9	0.1	41
31.1	5.3	35.3	1,740.5	28.0	0.1	14.4	838.6	2.1	307.0	336.6	2.4	42
2.4	0.1	2.8	104.8	2.3	..	1.2	50.2	2.9	20.2	21.8	..	43
0.4	1.6	0.6	18.0	0.4	..	0.2	8.6	..	2.2	3.3	..	44
3.0	0.6	1.3	37.9	2.9	..	1.4	17.1	..	6.7	7.2	0.6	45
5.8	2.3	4.7	160.7	5.6	..	2.8	75.9	2.9	29.1	32.3	0.6	46
0.3	..	..	3.4	0.3	..	0.1	1.5	..	0.6	3.4	..	47
548.6	19.4	8.8	854.1	503.3	..	248.2	170.3	..	168.5	289.2	17.4	48
92.2	1.2	0.4	247.2	91.2	5.2	44.9	76.2	..	52.8	65.2	0.2	49
45.7	0.1	16.2	164.1	41.6	..	20.4	60.0	..	24.9	31.4	0.1	50
..	..	..	1.4	..	..	..	0.7	..	0.2	0.2	..	51
19.9	206.8	1.5	104.6	19.6	..	9.7	41.5	..	18.1	19.4	206.7	52
3.0	0.6	0.7	89.2	2.9	..	1.4	42.3	..	13.0	13.6	0.6	53
97.2	12.8	29.9	543.9	89.5	..	44.0	222.5	..	100.6	150.4	10.6	54
58.5	0.2	5.4	109.3	57.5	..	28.3	25.2	0.1	40.7	57.6	0.1	55
0.6	0.2	0.5	49.9	0.6	..	0.3	24.2	0.5	10.8	11.3	..	56
0.6	0.3	1.1	119.3	0.4	..	0.5	58.0	1.6	20.7	22.9	0.2	57
..	..	..	5.0	..	..	..	2.5	..	0.5	0.5	..	58
0.6	..	0.3	14.4	0.6	..	0.3	6.7	..	2.4	2.4	..	59
89.7	1.2	11.1	534.4	86.9	..	43.0	218.9	1.7	103.7	121.2	0.8	60
957.0	242.9	75.9	2,840.0	894.5	5.2	441.3	950.3	3.9	557.5	788.6	236.7	61
0.1	0.1	0.1	31.7	0.1	..	..	15.5	..	3.3	3.5	..	62
..	..	..	5.2	..	..	..	2.5	..	0.9	0.9	..	63
2.0	..	0.5	15.5	1.9	..	1.0	6.6	..	3.0	4.2	..	64
0.1	..	0.2	17.2	0.1	..	0.1	8.4	..	2.7	2.9	..	65
..	..	..	0.7	..	..	..	0.3	..	0.1	0.1	..	66
0.1	0.1	..	20.2	0.1	..	..	9.8	..	3.5	3.6	0.1	67
2.2	0.3	0.9	90.5	2.2	..	1.1	43.3	..	13.4	15.3	0.1	68
9.7	0.6	3.6	94.8	8.9	..	5.6	40.9	..	23.7	26.7	0.5	69
5.5	0.3	2.5	89.2	5.3	1.4	2.7	41.0	..	12.1	13.7	..	70
0.6	0.6	0.4	47.3	0.5	..	0.3	22.9	..	7.5	9.4	0.6	71
15.8	1.5	6.4	231.2	14.7	1.4	8.6	104.7	..	43.4	49.8	1.2	72
22.1	0.1	0.5	47.8	21.5	..	10.4	12.9	..	5.3	6.6	..	73
3.0	0.4	0.9	390.9	2.7	..	1.4	190.2	1.1	26.0	29.6	..	74
..	..	..	..	..	..	..	..	..	..	..	..	75
1,151.2	261.3	203.8	7,920.1	1,080.0	6.8	535.2	3,345.8	40.5	1,400.3	1,754.4	246.3	76



**PUBLIC TAXABLE COMPANIES - AUSTRALIA  
ALL ITEMS BY INDUSTRY**

I T E M N o .	Industry	Number of companies	Stock on hand				Deductions		Royalties paid
			Gross sales	beginning of year	end of year	Cost of sales	Total business receipts	Salaries and wages paid	
			\$M	\$M	\$M	\$M	\$M	\$M	
<b>PRIMARY PRODUCTION-</b>									
1	Sheep grazing	4	1.3	0.1	0.4	0.2	1.3	0.2	..
2	Grain growing	4	23.7	6.0	5.4	13.5	26.8	3.8	0.8
3	Cattle grazing	10	64.4	34.6	36.9	12.7	67.6	8.5	..
4	Dairying and pigfarming	2	0.2	0.1	0.1	..	0.7	0.1	0.1
5	Fruit and vegetable growing	3	6.7	0.2	0.1	1.4	6.8	1.5	..
6	Any other primary production	5	2.4	1.0	1.1	1.3	2.4	0.7	..
7	Services to agriculture	6	63.2	5.7	12.3	103.4	64.3	3.2	..
8	Forestry and logging	12	164.1	11.6	13.6	86.0	190.9	15.0	8.1
9	Fishing and hunting	5	8.0	..	..	5.6	8.2	0.1	..
10	<b>Total Primary Production</b>	<b>51</b>	<b>334.0</b>	<b>59.2</b>	<b>69.9</b>	<b>224.1</b>	<b>369.0</b>	<b>33.0</b>	<b>9.1</b>
<b>MINING-</b>									
11	Metallic minerals	28	3,053.8	285.9	286.9	1,779.7	3,285.0	263.9	27.3
12	Coal, oil and gas	31	5,886.8	150.2	135.7	1,178.0	6,270.9	263.2	357.5
13	Construction metals and non-metallic minerals	17	194.7	24.0	22.8	79.5	200.8	20.7	5.3
14	Services to mining	34	688.4	82.1	87.7	109.6	775.0	98.5	17.2
15	<b>Total Mining</b>	<b>110</b>	<b>9,823.7</b>	<b>542.2</b>	<b>533.1</b>	<b>3,146.8</b>	<b>10,531.8</b>	<b>646.3</b>	<b>407.3</b>
<b>MANUFACTURING-</b>									
16	Food, beverages and tobacco	114	11,552.2	1,138.5	1,230.3	6,131.7	12,764.9	1,351.9	51.3
17	Textiles	20	715.1	95.5	83.7	359.7	747.7	152.0	2.3
18	Clothing and footwear	13	232.1	51.8	59.7	153.1	253.7	59.0	1.4
19	Wood, wood products and furniture	30	846.1	127.8	136.6	563.0	908.6	86.1	34.5
20	Paper, paper products, printing and publishing	103	4,038.4	406.4	494.2	2,345.7	4,697.3	744.0	23.7
21	Chemical, petroleum and coal products	125	9,193.0	934.9	945.3	4,975.4	9,788.6	1,071.9	70.0
22	Non-metallic mineral products	64	4,102.9	343.5	437.8	2,371.8	4,372.6	673.4	104.5
23	Basic metal products	113	13,155.2	1,435.5	1,709.5	10,288.1	13,652.5	1,581.1	29.7
24	Transport equipment	37	4,706.4	136.6	283.9	3,583.2	4,847.7	902.8	9.5
25	Other machinery and equipment	166	6,649.6	897.7	1,034.9	4,873.8	7,188.9	917.8	41.9
26	Other manufacturing	133	5,761.5	628.6	776.8	4,241.1	6,008.1	896.8	20.0
27	<b>Total Manufacturing</b>	<b>918</b>	<b>60,952.5</b>	<b>6,196.8</b>	<b>7,192.7</b>	<b>39,886.5</b>	<b>65,230.6</b>	<b>8,436.8</b>	<b>388.8</b>
28	<b>ELECTRICITY, GAS AND WATER</b>	<b>5</b>	<b>82.5</b>	<b>3.0</b>	<b>3.8</b>	<b>26.7</b>	<b>91.1</b>	<b>13.1</b>	<b>0.4</b>
29	<b>CONSTRUCTION</b>	<b>79</b>	<b>2,180.6</b>	<b>154.9</b>	<b>211.3</b>	<b>1,927.1</b>	<b>3,281.1</b>	<b>388.2</b>	<b>2.1</b>
<b>WHOLESALE AND RETAIL TRADE-</b>									
30	Minerals, metals and chemicals	18	1,026.0	22.5	39.3	939.2	1,056.0	41.6	2.9
31	Wholesale petroleum and petroleum products	18	7,837.8	167.9	176.9	3,045.4	12,089.8	196.7	5.1
32	Farm properties and produce dealers	36	1,570.0	125.2	164.0	1,284.1	1,691.2	115.9	0.3
33	Wholesale trade n.e.i.	523	22,545.1	1,907.0	2,038.9	19,601.3	23,353.3	1,162.0	91.6
34	Pharmacies	10	163.0	19.3	22.4	130.9	165.8	14.6	0.4
35	Motor vehicle dealers	46	2,282.2	193.2	153.4	1,829.9	2,319.7	164.6	9.8
36	Butchers	..	..	..	..	..	..	..	..
37	Other food	23	3,681.4	253.1	296.3	1,504.5	3,838.8	355.5	0.1
38	Department and general stores	8	8,290.8	895.6	1,015.3	5,903.5	8,816.5	1,182.7	4.3
39	Household appliances and hardware	30	457.2	38.1	43.6	327.5	542.0	68.4	10.0
40	Books, newspapers, etc.	9	16.4	1.6	2.3	10.5	18.3	3.1	..
41	Other retail trade	47	3,897.4	479.4	488.6	2,789.5	3,981.8	489.3	0.4
42	<b>Total Wholesale and Retail Trade</b>	<b>768</b>	<b>51,767.2</b>	<b>4,102.8</b>	<b>4,441.1</b>	<b>37,366.2</b>	<b>57,873.0</b>	<b>3,794.4</b>	<b>124.9</b>
<b>TRANSPORT, STORAGE AND COMMUNICATION-</b>									
43	Road transport	45	917.9	0.3	0.4	591.0	2,174.8	418.8	0.1
44	Water transport	45	81.0	0.1	0.1	7.1	329.3	133.6	..
45	All other transport etc.	76	243.1	21.0	17.4	163.8	7,043.0	1,376.3	0.9
46	<b>Total Transport etc.</b>	<b>166</b>	<b>1,242.0</b>	<b>21.4</b>	<b>17.9</b>	<b>761.9</b>	<b>9,547.1</b>	<b>1,928.7</b>	<b>0.9</b>
<b>FINANCE, INSURANCE, ETC.-</b>									
47	Banking	77	2,170.1	607.4	732.8	2,163.5	27,937.6	2,984.4	0.1
48	Investment companies	9,182	0.3	..	..	0.2	47.3	5.7	..
49	Other finance and investment	466	42,788.1	471.2	470.8	42,747.7	51,738.4	461.1	1.6
50	Share and property traders	71	482.0	156.9	126.1	390.3	600.7	18.1	..
51	Life insurance	41	19.5	1.5	1.7	18.4	10,992.8	215.2	..
52	Other insurance	150	25.2	8.6	27.7	21.2	2,927.6	371.0	..
53	Real estate agents	36	3.6	0.5	0.2	2.4	76.1	11.7	..
54	Property operators	488	954.1	488.4	442.1	707.1	1,098.4	43.2	0.4
55	Holding companies	152	1,236.1	84.0	153.8	1,036.5	1,711.4	132.5	0.6
56	Architectural services	..	..	..	..	..	..	..	..
57	Consultant engineering, surveying, etc.	41	88.3	4.6	5.8	55.8	332.3	54.6	1.3
58	Legal services	1	24.1	2.4	2.6	20.0	24.6	1.8	..
59	Accounting, auditing and bookkeeping	4	..	..	..	..	1.2	1.7	..
60	Other business services	397	669.1	97.5	104.3	504.1	2,526.4	576.9	26.5
61	<b>Total Finance, Insurance, etc.</b>	<b>11,106</b>	<b>48,460.2</b>	<b>1,923.0</b>	<b>2,067.9</b>	<b>47,667.2</b>	<b>100,014.9</b>	<b>4,878.1</b>	<b>30.5</b>
<b>HEALTH, EDUCATION, WELFARE, ETC., SERVICES-</b>									
62	Medical practice	4	..	..	..	0.4	11.4	3.2	..
63	Dental practice	9	1.2	..	..	..	40.3	20.6	..
64	Hospitals and convalescent homes	23	76.0	5.4	6.0	33.2	177.6	59.2	0.9
65	Other health services	..	..	..	..	..	..	..	..
66	Veterinary services	29	3.6	0.4	0.4	2.9	55.9	14.8	26.4
67	Other community services	65	80.8	5.7	6.4	36.5	285.1	97.8	27.3
68	<b>Total Health, etc.</b>	<b>65</b>	<b>80.8</b>	<b>5.7</b>	<b>6.4</b>	<b>36.5</b>	<b>285.1</b>	<b>97.8</b>	<b>27.3</b>
<b>ENTERTAINMENT, HOTELS, ETC.-</b>									
69	Entertainment, sport and recreation	80	259.2	2.4	2.4	42.2	704.5	122.2	34.4
70	Hotels, motels and boarding houses	154	208.9	61.0	66.7	104.5	297.4	51.7	..
71	Other personal services	22	211.0	11.0	14.4	72.7	241.4	83.8	0.8
72	<b>Total Entertainment, etc.</b>	<b>256</b>	<b>679.1</b>	<b>74.4</b>	<b>83.5</b>	<b>219.4</b>	<b>1,243.4</b>	<b>257.7</b>	<b>35.2</b>
73	<b>INDUSTRY NOT STATED</b>	<b>35</b>	<b>2.6</b>	<b>..</b>	<b>..</b>	<b>1.9</b>	<b>5.6</b>	<b>0.3</b>	<b>..</b>
74	<b>SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS</b>	<b>44</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
75	<b>SPECIAL SECTION ASSESSMENTS</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
76	<b>Total</b>	<b>13,603</b>	<b>175,605.1</b>	<b>13,083.3</b>	<b>14,627.5</b>	<b>131,264.2</b>	<b>248,472.7</b>	<b>20,474.3</b>	<b>1,026.6</b>

**TABLE 2.5(b)**  
**Income year 1987-88**

Deductions (continued)							Depreciable assets				I T E M
Interest paid	Investment allowance	Lease payments	Section 80 deduc- tions	Film industry deduc- tions	Super- annua- tion deduc- tions	Other deduc- tions	Net profit or loss from business	Purchased during year	Disposed during year		
\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M		
0.0	..	..	..	..	..	..	0.3	0.1	0.1	1	
0.1	..	..	..	..	..	0.1	0.4	0.9	0.1	2	
1.0	..	..	..	..	..	0.2	0.9	19.8	4.8	3	
..	..	..	..	..	..	..	..	0.2	..	4	
0.2	..	..	0.2	..	..	..	..	1.1	0.1	5	
..	..	..	..	..	..	..	(1.0)	0.6	0.2	6	
0.6	..	..	..	..	..	0.1	..	0.8	0.9	7	
21.3	..	0.5	0.4	..	..	0.6	1.9	17.6	4.6	8	
0.3	..	..	0.2	..	..	..	..	1.1	0.6	9	
23.5	..	0.5	0.7	..	..	1.0	2.8	40.3	12.6	10	
144.9	21.9	0.7	55.7	..	..	6.7	6.7	612.9	103.8	11	
988.5	27.1	20.9	26.7	..	..	4.0	53.6	(434.1)	228.2	12	
11.3	..	3.2	7.8	..	..	0.2	5.7	39.0	8.7	13	
27.0	0.1	8.6	0.1	..	..	1.4	1.3	182.7	28.5	14	
1,171.6	49.1	33.4	90.4	..	..	12.4	67.2	400.5	369.2	15	
425.0	5.6	41.2	9.3	..	..	59.9	53.7	507.1	440.6	16	
21.8	1.2	1.4	..	..	..	5.3	3.6	82.7	27.4	17	
4.6	..	2.4	2.6	..	..	1.5	0.2	11.6	6.3	18	
13.4	0.6	2.7	..	..	..	2.1	1.7	39.7	28.1	19	
185.5	3.0	64.3	0.4	..	..	44.7	21.8	225.3	318.7	20	
157.6	6.1	24.4	23.6	0.2	..	30.4	102.6	560.2	304.9	21	
136.4	0.4	15.2	1.5	0.1	..	26.6	14.4	250.8	218.0	22	
644.0	6.9	28.0	12.0	..	..	36.8	110.9	198.5	465.9	23	
65.7	10.1	15.0	50.9	..	..	13.6	19.7	154.3	299.9	24	
102.7	1.8	12.7	7.4	..	..	21.9	12.7	421.7	195.6	25	
252.8	1.3	17.0	5.5	..	..	23.2	32.9	277.8	210.2	26	
2,009.4	37.0	224.2	113.2	0.2	..	266.0	488.4	2,729.6	2,515.5	27	
0.7	..	..	..	..	..	0.3	..	15.0	13.2	28	
13.4	..	18.2	9.8	..	..	12.2	3.6	98.5	55.5	29	
6.7	..	1.1	0.1	..	..	1.5	0.3	34.2	11.1	30	
158.3	1.2	6.9	2.3	..	..	10.6	18.7	84.1	155.2	31	
42.6	..	5.2	0.8	..	..	2.5	0.8	33.2	27.6	32	
268.1	0.6	46.5	18.0	3.8	..	36.6	24.8	390.7	265.1	33	
2.1	..	..	..	..	..	0.1	..	(3.7)	1.0	34	
39.3	..	22.7	0.1	..	..	6.3	2.7	27.7	17.8	35	
..	..	..	..	..	..	..	..	..	..	36	
14.7	1.8	10.7	0.9	..	..	4.0	3.2	108.2	71.1	37	
295.1	1.5	14.4	..	..	..	31.7	0.7	8.9	201.5	38	
9.2	..	1.0	1.5	..	..	1.6	..	23.0	9.3	39	
0.1	..	..	..	..	..	..	..	1.8	0.4	40	
51.8	0.2	3.0	0.2	..	..	4.3	1.6	123.7	96.3	41	
888.1	5.3	111.4	23.9	3.8	..	99.3	52.8	831.9	856.3	42	
49.5	0.1	15.9	0.8	..	..	12.1	32.8	160.6	72.7	43	
13.9	..	6.3	1.1	..	..	3.1	0.2	1.4	13.9	44	
232.4	14.4	139.5	55.2	..	..	50.5	6.2	(23.9)	1,215.3	45	
295.8	14.5	161.7	57.1	..	..	65.7	39.2	138.1	1,301.9	46	
12,551.2	14.1	53.2	49.1	0.2	..	108.6	0.4	3,178.6	1,547.9	47	
204.7	..	0.1	1.7	..	..	1.0	8.1	(18.0)	2.4	48	
5,434.7	0.1	18.0	15.9	3.6	..	18.2	1.8	1,189.2	2,188.1	49	
29.5	..	1.0	0.2	..	..	1.1	..	20.4	1.8	50	
288.1	..	12.7	12.8	..	..	49.6	1,086.0	561.5	166.5	51	
30.2	..	4.3	65.7	..	..	18.7	7.4	(212.0)	69.1	52	
0.2	..	0.3	..	..	..	0.3	0.2	25.7	1.6	53	
293.6	0.1	0.7	13.5	..	..	1.8	1.4	73.5	66.4	54	
594.8	9.7	6.4	1.9	..	..	22.8	35.9	(534.0)	104.3	55	
..	..	..	..	..	..	..	..	..	..	56	
1.8	..	1.4	1.1	..	..	1.8	2.2	14.6	9.0	57	
0.5	..	0.2	..	..	..	..	..	0.5	0.1	58	
0.1	..	..	..	..	..	..	..	..	0.3	59	
194.8	0.5	19.7	7.6	..	..	23.2	4.7	179.3	174.4	60	
19,624.3	24.6	117.9	169.4	3.7	..	247.0	1,168.6	4,530.3	4,331.9	61	
..	..	0.4	..	..	..	0.1	..	0.8	..	62	
..	..	..	..	..	..	..	..	..	..	63	
4.2	..	0.4	0.3	..	..	0.1	..	0.9	4.9	64	
8.4	..	0.9	0.2	..	..	1.0	0.3	10.8	6.7	65	
..	..	..	..	..	..	..	..	..	..	66	
0.2	..	..	0.1	..	..	1.4	..	(0.1)	0.9	67	
12.9	..	1.6	0.5	..	..	2.7	0.3	12.4	12.5	68	
..	..	..	..	..	..	..	..	..	..	69	
30.4	0.3	3.0	1.7	2.0	..	3.5	6.8	4.1	27.2	70	
8.2	..	0.7	0.2	..	..	2.0	0.9	10.7	19.2	71	
1.0	..	0.8	1.4	..	..	0.8	18.9	19.5	9.3	72	
39.6	0.3	4.4	3.2	2.0	..	6.3	26.6	34.3	55.6	73	
0.7	0.2	0.2	0.3	..	..	..	0.2	2.0	0.2	74	
0.1	..	..	0.7	..	..	..	..	..	..	75	
..	..	..	..	..	..	..	..	..	..	76	
24,080.1	131.0	673.6	469.2	9.7	..	712.9	1,849.7	8,833.0	9,524.4	2,474.5	76



**PUBLIC TAXABLE COMPANIES - AUSTRALIA  
ALL ITEMS BY INDUSTRY**

I T E M N O	Industry	Depreciable	Net income	Sale of property	Gross rents	Investment and property income deductions	Gross interest
		assets	from partnership and trust				
		Depreciation allowed					
		\$M	\$M	\$M	\$M	\$M	\$M
<b>PRIMARY PRODUCTION-</b>							
1	Sheep grazing	..	..	..	0.1	..	..
2	Grain growing	0.9	..	..	..	..	0.2
3	Cattle grazing	3.5	..	..	0.2	..	1.0
4	Dairying and pigfarming	..	..	..	..	..	0.1
5	Fruit and vegetable growing	0.3	..	..	..	..	0.6
6	Any other primary production	0.4	..	..	..	..	..
7	Services to agriculture	0.3	..	..	..	..	0.3
8	Forestry and logging	4.1	..	0.1	..	..	3.4
9	Fishing and hunting	0.5	..	..	..	..	..
10	<b>Total Primary Production</b>	<b>10.2</b>	<b>..</b>	<b>0.2</b>	<b>0.3</b>	<b>..</b>	<b>5.7</b>
<b>MINING-</b>							
11	Metallic minerals	268.8	(0.4)	8.0	1.2	1.4	35.3
12	Coal, oil and gas	260.8	56.1	(11.1)	8.2	..	227.6
13	Construction metals and non-metallic minerals	8.3	..	..	0.2	0.2	18.5
14	Services to mining	25.6	(40.5)	0.8	1.1	0.1	11.5
15	<b>Total Mining</b>	<b>563.5</b>	<b>15.2</b>	<b>(2.3)</b>	<b>10.6</b>	<b>1.6</b>	<b>292.9</b>
<b>MANUFACTURING-</b>							
16	Food, beverages and tobacco	395.6	14.4	0.8	12.6	0.5	335.3
17	Textiles	23.1	0.3	0.4	0.5	..	19.8
18	Clothing and footwear	4.2	2.0	..	1.0	..	1.7
19	Wood, wood products and furniture	27.5	0.2	0.5	3.1	0.3	6.3
20	Paper, paper products, printing and publishing	174.4	1.1	0.4	3.7	0.7	31.0
21	Chemical, petroleum and coal products	237.0	(0.1)	0.5	5.8	0.8	52.0
22	Non-metallic mineral products	210.3	0.5	(0.3)	4.1	0.1	39.4
23	Basic metal products	407.0	..	0.4	8.8	0.2	428.3
24	Transport equipment	150.1	..	..	0.8	2.5	14.5
25	Other machinery and equipment	145.9	2.4	(7.7)	76.5	0.2	46.1
26	Other manufacturing	137.3	0.2	2.7	13.3	0.3	112.1
27	<b>Total Manufacturing</b>	<b>1,912.2</b>	<b>21.0</b>	<b>(2.5)</b>	<b>130.2</b>	<b>5.5</b>	<b>1,086.4</b>
28	<b>ELECTRICITY, GAS AND WATER</b>	<b>8.7</b>	<b>..</b>	<b>..</b>	<b>0.1</b>	<b>..</b>	<b>1.0</b>
29	<b>CONSTRUCTION</b>	<b>26.4</b>	<b>12.1</b>	<b>0.1</b>	<b>3.7</b>	<b>0.6</b>	<b>20.7</b>
<b>WHOLESALE AND RETAIL TRADE-</b>							
30	Minerals, metals and chemicals	7.1	..	..	0.4	..	2.3
31	Wholesale petroleum and petroleum products	161.3	2.1	0.1	4.5	23.7	28.5
32	Farm properties and produce dealers	14.5	(2.0)	0.1	5.0	15.5	36.4
33	Wholesale trade n.e.i.	140.2	(1.6)	6.1	42.8	22.6	152.7
34	Pharmacies	1.1	0.6	(0.8)	3.0	1.2	6.5
35	Motor vehicle dealers	15.9	0.2	..	5.0	..	6.6
36	Butchers	..	..	..	..	..	..
37	Other food	28.4	..	..	1.6	0.1	4.8
38	Department and general stores	153.2	..	4.2	28.2	0.4	153.1
39	Household appliances and hardware	11.3	..	0.1	2.1	7.2	2.3
40	Books, newspapers, etc.	0.3	..	..	..	..	..
41	Other retail trade	64.3	..	0.1	18.2	6.7	6.9
42	<b>Total Wholesale and Retail Trade</b>	<b>597.5</b>	<b>(0.8)</b>	<b>9.9</b>	<b>110.9</b>	<b>77.4</b>	<b>400.1</b>
<b>TRANSPORT, STORAGE AND COMMUNICATION</b>							
43	Road transport	116.9	1.4	0.2	5.6	0.8	40.8
44	Water transport	16.2	1.5	2.3	1.8	..	5.1
45	All other transport etc.	405.3	(0.3)	0.4	5.4	2.0	155.1
46	<b>Total Transport etc.</b>	<b>538.4</b>	<b>2.6</b>	<b>2.9</b>	<b>12.8</b>	<b>2.8</b>	<b>201.0</b>
<b>FINANCE, INSURANCE, ETC.-</b>							
47	Banking	1,230.4	(431.0)	25.3	386.6	1,076.9	17,403.1
48	Investment companies	1.4	20.1	40.3	5.1	235.7	354.9
49	Other finance and investment	1,202.6	90.7	17.2	113.8	49.0	5,322.6
50	Share and property traders	0.9	10.6	(20.9)	2.6	3.4	42.0
51	Life insurance	76.3	(51.7)	(52.1)	842.8	1,289.5	2,540.1
52	Other insurance	40.4	..	73.2	27.8	39.6	500.0
53	Real estate agents	0.3	..	..	..	..	1.5
54	Property operators	28.7	22.5	3.5	326.8	320.3	197.5
55	Holding companies	47.0	109.5	(25.3)	85.0	122.9	671.7
56	Architectural services	..	..	..	..	..	..
57	Consultant engineering, surveying, etc.	4.0	4.1	..	0.2	..	3.7
58	Legal services	0.1	..	..	..	..	..
59	Accounting, auditing and bookkeeping	0.3	..	..	0.2	2.4	2.8
60	Other business services	128.2	7.6	9.8	45.9	31.2	165.5
61	<b>Total Finance, Insurance, etc</b>	<b>2,760.5</b>	<b>(217.6)</b>	<b>71.0</b>	<b>1,837.0</b>	<b>3,170.8</b>	<b>27,205.4</b>
<b>HEALTH, EDUCATION, WELFARE, ETC., SERVICES-</b>							
62	Medical practice	..	..	..	..	..	0.2
63	Dental practice	..	..	..	..	..	3.4
64	Hospitals and convalescent homes	1.0	..	..	0.1	..	..
65	Other health services	5.8	..	..	0.5	..	0.2
66	Veterinary services	..	..	..	..	..	..
67	Other community services	0.2	2.4	..	0.3	0.2	1.2
68	<b>Total Health, etc</b>	<b>7.1</b>	<b>2.4</b>	<b>..</b>	<b>1.0</b>	<b>0.2</b>	<b>5.0</b>
<b>ENTERTAINMENT, HOTELS, ETC.-</b>							
69	Entertainment, sport and recreation	25.1	(0.2)	3.3	2.8	0.2	46.4
70	Hotels, motels and boarding houses	7.0	0.5	..	3.7	1.8	9.1
71	Other personal services	5.9	..	..	0.2	..	0.4
72	<b>Total Entertainment, etc</b>	<b>38.0</b>	<b>0.3</b>	<b>3.3</b>	<b>6.6</b>	<b>2.0</b>	<b>55.9</b>
73	<b>INDUSTRY NOT STATED</b>	<b>0.1</b>	<b>..</b>	<b>0.2</b>	<b>0.4</b>	<b>1.3</b>	<b>3.3</b>
74	<b>SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS</b>	<b>..</b>	<b>28.5</b>	<b>..</b>	<b>0.1</b>	<b>0.1</b>	<b>..</b>
75	<b>SPECIAL SECTION ASSESSMENTS</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
76	<b>Total</b>	<b>6,462.6</b>	<b>(136.2)</b>	<b>82.7</b>	<b>2,113.7</b>	<b>3,262.3</b>	<b>29,277.4</b>



**TABLE 2.5(b) (cont.)**  
**Income year 1987-88**

Gross dividends	Other income or loss	Section 80G losses transferred	Taxable income	Net rebatable dividends	Net rebatable interest	Total rebates and credits	Net tax	PPS credit total	Dividends paid -franked	Dividends paid -total	Exempt income	I T E M
\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	
..	..	..	0.5	..	..	..	0.2	..	..	..	..	1
..	..	..	4.1	..	..	..	2.0	..	..	..	..	2
..	..	2.1	20.3	..	..	..	10.0	..	3.2	7.1	..	3
..	..	..	0.4	..	..	..	0.2	..	..	..	..	4
..	..	..	2.2	..	..	..	1.1	..	1.2	1.2	..	5
..	..	..	0.3	..	..	..	0.2	..	0.4	0.4	..	6
..	..	..	1.1	..	..	..	0.6	..	0.2	0.2	..	7
3.0	..	1.5	25.7	3.0	..	1.5	11.1	..	11.6	15.2	..	8
3.0	..	3.6	55.5	3.0	..	1.5	25.7	..	16.6	24.1	..	9
..	..	..	..	..	..	..	..	..	..	..	..	10
7.7	39.1	36.1	515.5	7.2	..	4.8	247.8	..	46.1	56.3	37.8	11
31.5	0.2	130.6	1,004.4	28.9	..	14.2	478.0	..	197.1	743.8	0.2	12
1.0	0.2	16.4	32.3	1.0	..	0.5	15.4	..	1.4	1.5	0.2	13
6.6	16.3	26.7	135.7	2.4	..	1.3	65.2	..	37.0	37.0	16.1	14
46.7	55.8	209.7	1,688.0	39.5	..	20.7	806.4	..	281.6	838.5	54.2	15
..	..	..	..	..	..	..	..	..	..	..	..	..
131.8	23.6	56.6	905.8	128.3	..	68.3	375.6	..	229.5	280.4	23.6	16
47.1	0.1	2.9	136.8	47.1	..	23.1	43.9	..	18.5	39.6	0.1	17
..	..	0.1	17.5	..	..	..	8.6	..	2.5	2.5	..	18
5.0	0.1	1.5	54.9	5.0	..	2.6	24.3	..	11.5	20.9	..	19
95.5	2.2	31.9	293.0	58.0	..	29.8	113.7	..	91.9	97.7	2.2	20
153.7	0.4	38.9	819.1	153.6	..	78.7	322.6	..	118.6	203.6	0.4	21
45.2	134.1	34.8	382.9	44.8	..	23.1	164.5	..	112.5	208.7	134.0	22
626.7	2.5	157.7	1,087.4	585.4	..	294.5	239.2	0.1	421.6	455.5	1.9	23
8.0	0.9	3.1	149.8	8.0	..	5.8	67.6	..	30.1	33.1	0.8	24
22.6	1.4	32.5	491.2	22.0	..	17.3	223.4	0.2	101.7	118.0	1.3	25
134.3	2.4	11.4	524.5	128.4	..	64.0	193.0	..	215.2	281.6	0.6	26
1,269.9	167.6	371.4	4,863.0	1,180.6	..	607.2	1,776.5	0.3	1,353.6	1,741.6	165.0	27
5.7	..	1.2	20.2	5.7	..	2.8	7.1	..	2.0	2.0	..	28
13.9	0.6	13.0	205.3	13.9	..	7.3	93.3	0.5	52.1	59.2	0.6	29
..	..	..	..	..	..	..	..	..	..	..	..	..
3.2	..	9.0	36.2	3.2	..	1.6	16.2	..	13.5	14.7	..	30
19.5	..	13.0	138.5	19.5	..	9.6	58.3	..	67.3	104.3	..	31
1.1	0.1	1.1	77.3	1.1	..	0.5	37.3	..	13.6	16.6	..	32
24.9	0.5	50.4	658.4	18.9	..	10.4	312.3	..	139.9	185.6	0.4	33
25.7	..	0.6	34.8	25.7	..	12.6	4.5	..	3.6	4.7	..	34
2.5	0.1	1.1	46.7	2.5	..	1.3	21.5	..	15.8	15.9	0.1	35
..	..	..	..	..	..	..	..	..	..	..	..	36
1.3	..	..	117.0	1.3	..	0.7	56.7	..	46.7	46.7	..	37
95.7	0.2	23.5	260.8	95.1	..	46.6	81.2	..	209.5	209.5	0.1	38
0.1	..	1.4	24.7	0.1	..	..	12.0	..	1.8	3.1	..	39
..	..	0.1	1.8	..	..	..	0.9	..	0.1	0.1	..	40
20.8	0.7	22.9	141.0	20.8	..	10.2	58.8	..	44.2	46.8	..	41
194.9	1.6	123.1	1,537.1	188.2	..	93.4	659.7	..	556.0	647.8	0.7	42
..	..	..	..	..	..	..	..	..	..	..	..	..
40.7	..	2.3	237.2	38.8	..	19.4	96.9	..	78.0	81.9	..	43
2.4	0.3	8.6	23.5	2.3	..	1.8	9.8	..	3.7	3.7	..	44
4.6	1.1	4.3	264.0	4.5	..	5.6	123.6	..	14.5	54.3	1.2	45
47.7	1.4	15.2	524.7	45.6	..	26.8	230.3	..	96.2	139.9	1.2	46
..	..	..	..	..	..	..	..	..	..	..	..	..
581.3	0.2	240.6	2,802.4	578.0	22.3	291.5	1,081.7	..	383.1	410.3	0.1	47
840.9	88.0	88.5	1,090.8	806.6	..	396.3	138.2	..	345.4	547.3	8.7	48
684.5	16.6	276.5	1,316.0	643.4	..	317.6	327.2	..	445.1	558.3	16.0	49
29.9	..	49.0	121.2	28.2	..	13.9	45.5	..	34.9	38.3	..	50
745.5	150.2	..	1,256.8	479.8	9.1	236.4	379.5	..	52.1	59.0	4,371.0	51
80.8	7.9	27.0	439.6	78.4	0.1	39.5	175.9	..	48.4	77.2	7.2	52
..	..	0.1	30.3	..	..	..	14.9	..	0.5	0.5	..	53
148.0	10.9	38.5	468.8	147.4	..	72.3	157.4	..	101.4	116.3	10.6	54
1,101.8	0.6	23.2	1,347.7	903.0	..	445.7	214.6	..	475.4	724.1	0.2	55
..	..	..	..	..	..	..	..	..	..	..	..	56
1.0	24.3	2.8	23.9	1.0	..	0.5	11.2	..	2.5	18.6	24.3	57
..	..	..	0.5	..	..	..	0.3	..	0.3	0.3	..	58
..	..	..	0.8	..	..	..	0.4	..	0.3	0.3	..	59
254.1	1.0	23.4	715.3	252.3	..	126.7	223.8	0.1	178.4	210.0	0.9	60
4,467.7	299.5	769.8	9,614.2	3,918.0	31.5	1,940.4	2,770.6	0.1	2,067.8	2,760.5	4,517.6	61
..	..	..	1.6	..	..	..	0.8	..	..	..	..	62
..	..	..	..	..	..	..	..	..	..	..	..	63
0.4	..	0.3	5.1	0.4	..	0.2	2.3	..	2.4	2.5	..	64
1.3	0.6	..	13.9	1.3	..	0.7	6.2	..	6.8	12.5	0.1	65
..	..	..	..	..	..	..	..	..	..	..	..	66
0.3	..	1.8	4.1	0.3	..	0.2	1.8	..	..	..	..	67
2.0	0.1	2.1	24.7	2.0	..	1.0	11.1	..	9.3	15.0	0.1	68
..	..	..	..	..	..	..	..	..	..	..	..	..
13.2	0.2	27.2	75.1	13.2	..	6.5	30.3	..	26.7	47.8	0.2	69
2.5	..	0.2	30.3	2.4	..	1.2	13.6	..	3.5	5.0	..	70
2.2	0.1	0.6	17.5	2.2	..	1.1	7.5	..	9.6	10.3	0.1	71
17.9	0.3	28.0	122.9	17.9	..	8.8	51.4	..	39.8	63.1	0.3	72
21.4	0.1	0.8	28.2	21.5	..	10.6	3.1	..	2.8	2.7	0.1	73
..	..	0.9	27.4	..	..	..	13.4	..	1.9	2.1	..	74
..	..	..	..	..	..	..	0.3	..	..	..	..	75
6,090.8	527.0	1,538.8	18,711.2	5,435.9	31.5	2,720.5	6,448.9	0.9	4,479.7	6,296.5	4,739.7	76

**TAXABLE COMPANIES - AUSTRALIA  
ALL ITEMS BY INDUSTRY**

I T E M Industry	Number of companies	Stock on hand					Deductions		Salaries and wages paid	Royalties paid
		Gross sales	beginning of year	end of year	Cost of sales	Total business receipts	Total business receipts			
								\$M		
<b>PRIMARY PRODUCTION-</b>										
1	533	230.5	25.0	29.4	54.1	245.8	39.1			
2	181	88.5	9.3	9.6	50.6	95.2	9.5	0.8		
3	461	204.6	59.3	68.7	73.7	218.5	28.5			
4	125	257.4	16.4	17.3	214.4	266.7	12.3	0.1		
5	226	197.9	23.3	33.6	87.4	211.2	40.5	0.1		
6	403	221.3	14.5	32.5	116.8	306.5	47.1	0.1		
7	203	208.6	10.5	15.9	212.5	270.9	27.6	0.1		
8	98	212.6	13.1	15.3	109.9	271.7	28.6	9.2		
9	192	160.4	1.6	2.1	31.6	179.3	20.3			
10	<b>2,422</b>	<b>1,781.7</b>	<b>173.1</b>	<b>224.4</b>	<b>951.1</b>	<b>2,065.8</b>	<b>253.5</b>	<b>10.4</b>		
<b>MINING-</b>										
11	45	3,088.9	288.7	290.9	1,786.0	3,328.0	271.0	27.7		
12	39	5,901.4	150.7	136.1	1,190.0	6,291.7	267.3	357.6		
13	83	347.2	29.4	29.0	137.8	365.8	48.3	9.5		
14	182	760.4	83.1	89.2	156.4	932.4	130.0	17.3		
15	<b>349</b>	<b>10,097.8</b>	<b>551.8</b>	<b>545.2</b>	<b>3,270.3</b>	<b>10,917.9</b>	<b>716.5</b>	<b>412.1</b>		
<b>MANUFACTURING-</b>										
16	596	15,129.7	1,460.6	1,946.9	8,570.1	16,654.6	1,765.2	54.0		
17	202	1,517.7	207.2	204.7	917.6	1,586.1	274.8	3.8		
18	625	1,716.9	229.1	244.2	1,126.6	1,800.9	403.0	4.2		
19	940	2,434.6	279.6	299.8	1,573.2	2,568.1	396.1	45.2		
20	1,361	6,658.9	582.8	713.6	3,552.9	7,617.4	1,398.6	38.2		
21	407	10,135.6	1,039.2	1,070.2	5,553.3	10,777.3	1,201.4	71.8		
22	375	5,038.3	409.1	504.5	2,812.5	5,385.7	832.9	108.6		
23	1,640	15,569.2	1,605.5	1,913.7	11,856.6	16,205.0	2,114.0	30.9		
24	280	5,640.0	266.8	438.1	4,218.2	5,818.1	1,096.0	14.8		
25	1,361	9,352.5	1,195.7	1,374.8	6,510.7	10,052.9	1,499.8	49.8		
26	2,098	9,701.2	1,039.6	1,216.8	6,729.9	10,082.5	1,611.6	28.4		
27	9,885	82,894.6	8,315.1	9,927.1	53,421.5	88,548.8	12,593.3	449.5		
28	38	113.7	4.6	5.8	42.4	128.3	18.6	0.4		
29	8,681	7,692.0	660.8	917.5	6,963.9	12,309.6	1,935.7	3.8		
<b>WHOLESALE AND RETAIL TRADE-</b>										
30	167	1,892.8	115.1	152.4	1,619.0	1,939.1	92.0	2.9		
31	217	9,126.4	190.4	215.2	4,161.0	13,536.5	241.1	5.2		
32	453	3,919.1	270.3	392.5	3,441.0	4,130.3	209.2	0.4		
33	8,066	40,244.7	3,739.8	4,210.0	32,701.6	41,766.1	2,854.1	113.9		
34	175	341.3	37.0	43.6	228.6	357.6	39.4	0.7		
35	4,265	13,829.6	860.6	947.3	11,626.6	14,799.8	984.8	10.6		
36	205	283.9	4.3	3.4	175.3	301.6	30.2			
37	908	6,142.2	380.9	436.2	3,501.7	6,360.6	511.3	3.5		
38	88	8,528.4	925.6	1,049.9	6,079.5	9,060.7	1,212.5	4.3		
39	1,487	2,160.3	221.0	258.4	1,483.6	2,308.6	301.0	10.6		
40	391	505.2	53.5	62.4	336.8	551.6	80.1	1.4		
41	3,450	8,104.4	936.1	1,052.9	5,528.2	8,330.5	1,053.1	3.4		
42	<b>19,872</b>	<b>95,078.2</b>	<b>7,734.7</b>	<b>8,824.2</b>	<b>70,883.0</b>	<b>103,443.0</b>	<b>7,608.9</b>	<b>156.9</b>		
<b>TRANSPORT, STORAGE AND COMMUNICATION-</b>										
43	2,130	1,374.4	6.1	7.5	775.9	3,851.2	782.7	3.7		
44	213	156.2	4.1	5.1	55.4	614.3	218.1			
45	877	532.4	35.3	33.1	425.4	7,911.9	1,515.8	1.0		
46	<b>3,220</b>	<b>2,063.0</b>	<b>45.5</b>	<b>45.7</b>	<b>1,256.7</b>	<b>12,377.4</b>	<b>2,516.6</b>	<b>4.8</b>		
<b>FINANCE, INSURANCE, ETC.-</b>										
47	94	2,173.4	750.9	884.7	2,167.0	27,973.0	2,994.2	0.1		
48	19,184	26.5	7.7	4.9	19.4	105.3	32.4			
49	2,564	42,908.4	481.2	481.5	42,848.2	53,683.4	690.2	3.4		
50	1,037	1,036.8	444.6	380.6	861.5	1,263.1	41.3			
51	111	19.5	1.5	1.7	18.4	11,002.2	219.6			
52	1,238	31.8	9.2	28.4	25.9	3,497.0	510.9	0.1		
53	1,392	67.4	14.4	10.3	27.3	825.5	315.2	0.1		
54	11,477	1,662.6	682.7	550.4	1,244.4	1,919.3	113.2	0.7		
55	399	1,776.9	101.4	176.6	1,531.3	2,388.4	190.0	1.0		
56	964	46.7	1.5	1.8	32.3	408.7	132.9			
57	2,115	855.8	53.5	56.5	571.9	1,992.6	511.5	2.3		
58	123	30.9	3.2	3.4	24.8	91.1	28.5			
59	544	4.6	0.4	0.4	1.1	187.5	91.5	0.3		
60	10,598	2,167.6	155.4	176.3	1,400.2	6,505.0	1,778.5	34.6		
61	<b>51,840</b>	<b>52,808.8</b>	<b>2,707.7</b>	<b>2,757.5</b>	<b>50,773.6</b>	<b>111,842.0</b>	<b>7,649.8</b>	<b>42.5</b>		
<b>HEALTH, EDUCATION, WELFARE, ETC., SERVICES-</b>										
62	1,906	3.4	0.2	0.2	1.0	486.0	214.7			
63	219	14.2	1.1	1.3	6.8	59.5	17.3			
64	160	21.3	3.2	2.9	13.8	255.0	139.1			
65	498	179.7	11.6	13.9	80.7	385.0	133.3	0.9		
66	63	3.6	0.3	0.3	2.3	14.3	5.2			
67	595	50.0	2.7	3.4	105.7	317.2	101.7	26.9		
68	<b>3,441</b>	<b>272.1</b>	<b>19.0</b>	<b>22.1</b>	<b>210.3</b>	<b>1,516.9</b>	<b>611.2</b>	<b>27.9</b>		
<b>ENTERTAINMENT, HOTELS, ETC.-</b>										
69	1,280	526.0	10.0	11.7	156.8	1,367.3	270.9	40.5		
70	1,575	1,138.5	98.8	109.7	621.9	1,587.7	301.3			
71	1,269	832.0	24.0	30.0	295.7	986.7	303.5	2.1		
72	<b>4,124</b>	<b>2,496.5</b>	<b>132.7</b>	<b>151.4</b>	<b>1,074.5</b>	<b>3,941.7</b>	<b>875.8</b>	<b>42.6</b>		
73	628	94.3	7.8	10.5	67.0	139.9	25.4	0.1		
74	3,559						13.7			
75	2,131					607.2	0.1			
76	<b>110,190</b>	<b>255,392.7</b>	<b>20,352.8</b>	<b>23,431.4</b>	<b>188,914.2</b>	<b>347,838.5</b>	<b>34,819.1</b>	<b>1,151.1</b>		



**TABLE 2.5(c)**  
**Income year 1987-88**

Deductions (continued)		Depreciable assets									
Interest paid	Investment allowance	Lease payments	Payments to associated persons	Section 80 deductions	Film industry deductions	Super-annuation deductions	Other deductions	Net profit or loss from business	Purchased during year	Disposed during year	I T E M
\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M	\$M
10.3	..	1.2	17.3	6.3	..	3.9	1.4	35.9	17.6	3.9	1
1.5	..	0.5	4.5	0.5	..	0.8	0.2	2.6	5.4	1.3	2
7.1	0.1	0.7	8.9	1.7	..	1.6	2.0	25.9	13.9	5.4	3
3.2	..	1.7	4.4	0.5	..	1.0	1.9	4.2	4.8	1.1	4
7.2	0.2	1.5	11.3	2.0	..	2.3	1.5	22.4	15.3	2.7	5
12.0	..	7.1	12.7	11.0	0.2	3.0	1.5	6.3	21.8	4.8	6
3.5	..	1.2	5.7	0.6	..	1.2	0.6	10.5	7.2	1.5	7
23.6	0.1	3.6	3.3	0.9	..	1.3	2.4	19.5	11.9	2.2	8
7.1	0.4	1.2	18.5	3.0	..	1.3	0.7	25.2	15.1	5.2	9
75.6	0.8	18.8	86.6	26.6	0.2	16.4	12.4	152.7	113.1	28.1	10
145.1	21.9	1.4	0.8	55.7	..	6.9	9.3	622.7	108.1	139.6	11
988.5	27.1	21.0	0.5	26.7	..	4.1	53.6	(432.9)	228.3	13.0	12
12.8	..	6.1	3.8	8.0	..	1.8	6.1	65.2	20.1	2.1	13
31.0	0.1	10.9	7.0	6.5	..	2.8	1.4	195.5	41.0	4.0	14
1,177.4	49.1	39.3	12.1	97.0	..	15.6	70.4	450.5	397.5	158.7	15
475.2	6.1	58.8	27.4	17.4	0.2	72.6	68.5	638.4	576.7	118.2	16
41.0	1.2	10.1	11.1	1.8	..	9.3	8.8	117.0	51.1	17.6	17
24.6	..	10.8	39.6	4.7	..	14.0	2.4	88.1	33.3	13.6	18
37.6	0.7	13.7	50.9	2.6	0.2	15.0	3.7	119.4	65.7	12.4	19
238.2	3.7	112.5	82.7	5.4	0.3	74.9	25.6	358.3	456.0	164.2	20
169.6	6.1	28.9	19.6	24.5	0.2	36.9	106.5	647.6	330.0	38.7	21
150.4	0.9	21.5	28.2	2.5	0.1	32.2	15.1	330.2	251.0	68.2	22
681.8	7.0	52.5	101.7	16.0	0.2	60.0	115.7	339.3	536.4	49.3	23
86.7	11.0	19.3	11.6	56.7	..	19.2	20.8	203.9	333.3	59.4	24
141.1	2.0	34.3	80.4	13.1	1.9	44.1	133.8	597.9	290.9	44.0	25
312.1	1.6	54.0	114.7	14.5	..	51.1	40.9	503.1	332.4	69.3	26
2,358.2	40.1	416.2	567.9	159.2	3.2	429.2	541.8	3,943.0	3,256.8	655.0	27
1.2	..	0.3	1.5	0.1	..	0.6	..	17.7	14.5	0.7	28
97.7	0.3	79.2	405.5	31.8	0.4	101.8	16.6	467.1	270.0	59.4	29
24.4	0.1	3.5	9.8	0.4	..	4.7	0.9	65.8	21.2	2.7	30
164.2	1.2	10.4	11.3	2.9	..	13.4	19.9	92.3	168.2	14.6	31
80.8	..	8.1	25.8	1.5	..	7.8	1.9	73.8	40.6	11.9	32
487.1	0.9	126.8	402.9	49.7	6.4	124.6	50.9	1,167.4	491.2	109.0	33
4.3	..	0.6	5.2	0.2	..	1.3	0.1	5.4	8.8	3.1	34
166.2	0.1	48.0	210.4	9.2	0.2	38.7	9.6	198.6	131.1	41.2	35
2.4	..	0.7	7.8	0.3	..	1.2	0.1	1.7	3.4	0.9	36
77.9	1.8	15.9	37.0	2.5	0.1	8.9	3.7	138.9	99.2	6.5	37
298.0	1.5	15.1	3.7	0.1	..	32.6	0.8	13.4	205.7	19.3	38
30.4	..	10.0	68.3	4.5	..	12.4	3.0	99.0	45.2	9.0	39
8.9	..	2.8	18.8	0.9	..	3.6	0.5	15.7	7.9	1.5	40
106.8	0.2	27.5	145.9	6.2	..	28.6	7.4	287.9	170.2	15.7	41
1,451.4	5.9	269.3	946.9	78.3	6.7	277.9	99.0	2,160.0	1,392.7	235.3	42
77.6	1.0	67.4	75.5	5.1	..	25.9	40.3	219.0	182.7	50.6	43
17.0	..	17.2	6.0	3.1	..	5.2	0.7	10.0	28.5	11.6	44
241.1	14.4	150.5	30.0	57.5	0.1	56.6	8.0	(11.3)	1,241.6	407.8	45
335.7	15.4	235.1	111.5	65.7	0.1	87.7	49.0	217.7	1,452.8	470.0	46
12,593.0	14.1	53.4	2.9	49.1	0.2	109.1	6.8	3,199.8	1,549.7	242.1	47
355.7	..	0.6	21.6	10.2	0.3	3.9	13.2	(11.8)	16.9	2.6	48
6,356.8	0.3	27.9	50.0	29.3	3.8	31.7	128.6	1,543.9	2,263.2	897.6	49
72.8	..	4.8	7.9	3.5	0.4	2.7	22.5	80.0	4.7	1.9	50
288.4	..	12.8	2.6	12.8	..	50.0	1,086.1	562.0	167.3	16.2	51
35.8	..	8.6	50.0	67.2	..	27.4	8.2	(253.7)	86.2	11.2	52
18.7	..	10.7	88.6	7.9	0.2	16.3	1.4	86.0	28.8	6.4	53
583.7	1.4	4.5	48.6	32.7	1.1	8.4	9.0	17.8	151.5	64.4	54
614.6	9.7	8.6	9.0	3.4	..	26.2	36.2	(543.7)	115.6	9.4	55
4.5	..	6.0	56.9	1.0	..	10.7	1.5	34.9	12.3	2.0	56
19.4	..	15.0	115.4	5.6	0.1	27.8	5.7	101.1	48.1	8.6	57
1.6	..	1.3	12.5	0.1	..	2.6	1.0	4.4	2.0	0.2	58
6.7	..	2.8	39.1	0.4	..	7.3	0.6	9.1	5.8	1.4	59
333.6	0.7	85.0	396.8	23.8	2.6	92.9	18.0	318.2	335.8	73.1	60
21,285.1	26.3	241.9	901.9	247.0	8.6	416.9	1,338.8	5,147.9	4,787.8	1,337.1	61
9.3	..	8.4	171.8	1.4	..	34.9	1.6	23.2	11.2	1.6	62
1.1	..	0.9	11.7	0.1	..	2.2	0.1	4.6	1.2	0.3	63
14.5	..	1.8	6.5	1.6	..	1.4	0.2	9.9	11.7	1.3	64
11.8	..	4.9	23.2	1.0	..	5.5	0.4	21.8	17.1	1.8	65
0.3	..	0.2	2.6	0.1	..	0.5	..	0.5	0.5	..	66
4.6	..	3.2	12.0	1.0	..	4.0	0.3	11.2	15.3	2.6	67
41.7	..	19.4	227.8	5.1	0.1	48.5	2.7	71.3	57.0	7.7	68
56.9	0.3	13.6	43.9	4.4	14.5	11.4	8.8	27.2	63.8	11.9	69
72.3	..	11.7	37.3	53.0	0.1	15.9	7.1	54.2	73.9	19.4	70
14.6	..	9.2	51.6	5.2	..	7.9	21.2	51.0	40.0	7.8	71
143.8	0.4	34.5	132.8	14.8	14.6	35.2	37.0	132.4	177.7	39.0	72
8.7	..	1.3	11.0	1.2	..	1.4	0.5	12.6	4.0	0.9	73
5.0	..	0.5	14.0	7.5	..	3.0	3.2	..	4.7	1.5	74
..	..	..	..	..	..	0.1	..	62.7	..	..	75
26,981.5	138.3	1,355.8	3,419.5	734.3	33.9	1,434.3	2,171.3	12,835.6	11,928.6	2,993.5	76



**TAXABLE COMPANIES - AUSTRALIA  
ALL ITEMS BY INDUSTRY**

I T E M	Industry	Depreciable	Net income	Sale	Investment	Gross rents	and property income deductions	Gross interest
		assets	from	of	property			
M		Depreciation allowed	partnership and trust	property				
		\$M	\$M	\$M	\$M	\$M	\$M	\$M
	<b>PRIMARY PRODUCTION-</b>							
1	Sheep grazing . . . . .	9.3	1.7	0.3	4.2	2.2	14.8	
2	Grain growing . . . . .	3.8	0.9	.	1.0	0.5	2.8	
3	Cattle grazing . . . . .	8.7	4.6	0.3	11.4	5.6	14.8	
4	Dairying and pigfarming . . . . .	3.3	0.2	0.2	0.4	.	0.9	
5	Fruit and vegetable growing . . . . .	14.2	0.5	0.1	4.4	0.3	3.8	
6	Any other primary production . . . . .	13.3	11.0	4.5	7.5	2.7	14.4	
7	Services to agriculture . . . . .	3.8	0.9	1.5	0.8	0.2	3.0	
8	Forestry and logging . . . . .	7.9	0.1	0.1	0.4	0.1	4.0	
9	Fishing and hunting . . . . .	7.3	0.7	2.2	0.5	0.1	3.0	
10	<b>Total Primary Production . . . . .</b>	<b>71.6</b>	<b>20.5</b>	<b>9.2</b>	<b>30.7</b>	<b>11.7</b>	<b>61.4</b>	
	<b>MINING-</b>							
11	Metallic minerals . . . . .	270.0	6.7	8.0	1.2	1.4	37.2	
12	Coal, oil and gas . . . . .	261.0	56.2	(11.1)	8.2	.	227.8	
13	Construction metals and non-metallic minerals . . . . .	15.7	.	0.1	0.3	0.2	20.0	
14	Services to mining . . . . .	30.6	(33.3)	0.9	2.0	0.8	12.8	
15	<b>Total Mining . . . . .</b>	<b>577.4</b>	<b>29.5</b>	<b>(2.1)</b>	<b>11.7</b>	<b>2.3</b>	<b>297.8</b>	
	<b>MANUFACTURING-</b>							
16	Food, beverages and tobacco . . . . .	468.0	15.2	1.4	18.9	3.7	351.8	
17	Textiles . . . . .	36.7	0.5	0.5	1.1	0.1	22.3	
18	Clothing and footwear . . . . .	21.5	3.0	0.1	3.6	0.6	9.6	
19	Wood, wood products and furniture . . . . .	53.9	0.5	0.9	5.6	0.8	14.4	
20	Paper, paper products, printing and publishing . . . . .	243.2	13.9	2.9	9.1	5.2	46.6	
21	Chemical, petroleum and coal products . . . . .	256.3	0.6	0.8	6.9	1.1	55.9	
22	Non-metallic mineral products . . . . .	234.3	0.6	0.1	5.6	0.2	45.7	
23	Basic metal products . . . . .	444.8	1.2	0.7	12.7	1.6	444.5	
24	Transport equipment . . . . .	167.0	.	0.1	1.5	3.2	21.0	
25	Other machinery and equipment . . . . .	190.8	4.1	(7.5)	81.0	0.8	58.9	
26	Other manufacturing . . . . .	204.2	3.5	3.4	20.1	1.5	132.3	
27	<b>Total Manufacturing . . . . .</b>	<b>2,320.5</b>	<b>43.1</b>	<b>3.4</b>	<b>166.0</b>	<b>18.7</b>	<b>1,203.0</b>	
28	<b>ELECTRICITY, GAS AND WATER . . . . .</b>	<b>9.8</b>	<b>0.1</b>	<b>.</b>	<b>0.6</b>	<b>0.1</b>	<b>1.4</b>	
29	<b>CONSTRUCTION . . . . .</b>	<b>122.7</b>	<b>26.3</b>	<b>3.7</b>	<b>24.7</b>	<b>6.0</b>	<b>86.7</b>	
	<b>WHOLESALE AND RETAIL TRADE-</b>							
30	Minerals, metals and chemicals . . . . .	12.0	0.3	0.1	0.6	.	3.6	
31	Wholesale petroleum and petroleum products . . . . .	167.8	2.7	0.1	6.8	24.0	31.7	
32	Farm properties and produce dealers . . . . .	21.5	.	0.1	7.2	16.3	46.4	
33	Wholesale trade n.e.i. . . . .	253.7	15.2	8.0	70.8	29.8	227.5	
34	Pharmacies . . . . .	4.3	0.5	(0.8)	3.7	1.6	7.8	
35	Motor vehicle dealers . . . . .	65.9	12.3	1.8	22.1	4.3	33.6	
36	Butchers . . . . .	2.4	1.0	0.5	1.1	1.3	2.9	
37	Other food . . . . .	42.9	0.7	0.2	6.5	2.4	9.8	
38	Department and general stores . . . . .	155.7	.	4.2	29.5	0.5	154.2	
39	Household appliances and hardware . . . . .	32.6	1.3	0.2	5.5	8.4	10.0	
40	Books, newspapers, etc. . . . .	5.0	0.5	0.1	1.3	0.3	2.6	
41	Other retail trade . . . . .	100.7	6.7	0.9	33.2	13.2	31.7	
42	<b>Total Wholesale and Retail Trade . . . . .</b>	<b>864.4</b>	<b>41.2</b>	<b>15.4</b>	<b>188.4</b>	<b>101.9</b>	<b>561.9</b>	
	<b>TRANSPORT, STORAGE AND COMMUNICATION -</b>							
43	Road transport . . . . .	181.3	4.4	3.8	16.0	3.8	56.8	
44	Water transport . . . . .	23.0	2.5	2.4	2.5	0.3	8.5	
45	All other transport etc. . . . .	417.2	0.2	0.8	8.4	3.3	164.9	
46	<b>Total Transport etc. . . . .</b>	<b>621.5</b>	<b>7.1</b>	<b>7.0</b>	<b>26.9</b>	<b>7.4</b>	<b>230.2</b>	
	<b>FINANCE, INSURANCE, ETC.-</b>							
47	Banking . . . . .	1,231.2	(430.5)	25.1	386.7	1,098.3	17,454.4	
48	Investment companies . . . . .	6.3	111.0	63.3	41.2	464.9	723.5	
49	Other finance and investment . . . . .	1,244.1	106.9	21.4	136.7	128.4	6,673.6	
50	Share and property traders . . . . .	3.3	31.0	(17.2)	14.0	11.7	84.4	
51	Life insurance . . . . .	76.6	(51.6)	(51.8)	842.8	1,290.0	2,569.5	
52	Other insurance . . . . .	48.7	1.5	80.1	29.9	55.0	1,108.4	
53	Real estate agents . . . . .	9.9	5.5	0.3	7.9	3.4	11.1	
54	Property operators . . . . .	60.3	103.6	12.4	979.2	850.7	354.3	
55	Holding companies . . . . .	54.9	119.4	(24.0)	93.6	132.9	709.3	
56	Architectural services . . . . .	5.2	1.2	0.2	1.2	1.0	2.5	
57	Consultant engineering, surveying, etc. . . . .	24.4	6.3	0.3	3.2	1.7	13.2	
58	Legal services . . . . .	1.1	.	.	0.1	0.1	0.7	
59	Accounting, auditing and bookkeeping . . . . .	3.7	0.4	0.3	1.3	3.0	4.2	
60	Other business services . . . . .	217.1	64.8	13.6	134.3	74.6	288.9	
61	<b>Total Finance, Insurance, etc . . . . .</b>	<b>2,986.9</b>	<b>69.4</b>	<b>124.1</b>	<b>2,672.2</b>	<b>4,115.7</b>	<b>29,998.1</b>	
	<b>HEALTH, EDUCATION, WELFARE, ETC., SERVICES-</b>							
62	Medical practice . . . . .	5.5	3.2	.	1.6	0.5	2.0	
63	Dental practice . . . . .	0.7	0.1	.	0.2	0.1	0.3	
64	Hospitals and convalescent homes . . . . .	4.6	1.5	.	1.3	0.5	5.5	
65	Other health services . . . . .	9.7	0.3	.	2.7	0.8	2.2	
66	Veterinary services . . . . .	0.2	0.1	.	0.2	0.1	.	
67	Other community services . . . . .	6.9	5.7	0.1	2.4	1.7	6.7	
68	<b>Total Health, etc . . . . .</b>	<b>27.7</b>	<b>10.8</b>	<b>0.2</b>	<b>8.4</b>	<b>3.7</b>	<b>16.7</b>	
	<b>ENTERTAINMENT, HOTELS, ETC.-</b>							
69	Entertainment, sport and recreation . . . . .	45.2	1.7	4.4	7.1	1.1	68.2	
70	Hotels, motels and boarding houses . . . . .	32.5	6.5	1.2	19.8	11.2	47.8	
71	Other personal services . . . . .	20.0	0.9	2.8	4.6	1.3	5.4	
72	<b>Total Entertainment, etc . . . . .</b>	<b>97.6</b>	<b>9.2</b>	<b>8.4</b>	<b>31.5</b>	<b>13.6</b>	<b>121.5</b>	
73	<b>INDUSTRY NOT STATED . . . . .</b>	<b>1.5</b>	<b>1.8</b>	<b>1.4</b>	<b>6.9</b>	<b>6.1</b>	<b>12.6</b>	
74	<b>SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS . . . . .</b>	<b>3.7</b>	<b>419.2</b>	<b>0.4</b>	<b>3.8</b>	<b>4.2</b>	<b>2.5</b>	
75	<b>SPECIAL SECTION ASSESSMENTS . . . . .</b>	<b>.</b>	<b>0.3</b>	<b>0.2</b>	<b>0.7</b>	<b>.</b>	<b>.</b>	
76	<b>Total . . . . .</b>	<b>7,705.3</b>	<b>678.5</b>	<b>171.3</b>	<b>3,172.5</b>	<b>4,291.4</b>	<b>32,593.8</b>	

**TABLE 2.5(c) (cont.)**  
**Income year 1987-88**

Gross dividends	Other income or loss	Section 80G losses transferred	Taxable income	Net rebatable dividends	Net rebatable interest	Total rebates and credits	Net tax	PPS credit total	Dividends paid -franked	Dividends paid -total	Exempt income	I T E M
3.7	0.3	0.5	55.5	3.5	..	1.7	25.5	..	5.5	7.1	..	1
0.7	0.1	..	10.7	0.7	..	0.4	4.9	..	0.9	1.0	..	2
9.0	0.4	2.4	60.5	8.8	..	4.3	25.3	..	10.0	14.6	0.1	3
0.2	0.1	0.1	6.2	..	..	..	3.0	..	0.4	0.4	..	4
2.0	0.3	0.3	32.6	1.3	..	0.6	15.4	..	6.3	7.0	..	5
29.1	..	..	64.7	29.0	..	14.3	17.4	..	6.2	31.5	..	6
1.6	..	0.2	18.4	1.6	..	0.8	8.3	..	3.1	3.2	..	7
3.1	..	1.5	29.1	3.1	..	1.5	12.7	0.1	12.3	15.9	..	8
0.2	0.3	0.3	29.3	0.1	..	..	14.3	..	3.3	3.6	..	9
<b>49.6</b>	<b>1.5</b>	<b>5.4</b>	<b>307.0</b>	<b>48.0</b>	<b>..</b>	<b>23.6</b>	<b>126.8</b>	<b>0.1</b>	<b>48.1</b>	<b>84.3</b>	<b>0.2</b>	<b>10</b>
7.7	39.7	39.4	530.1	7.2	..	4.8	255.0	..	48.0	59.2	38.4	11
31.6	0.2	130.6	1,006.1	28.9	..	14.2	478.8	..	197.5	744.2	0.2	12
1.2	0.2	16.4	65.3	1.2	..	0.6	31.4	..	4.8	5.9	0.2	13
6.6	16.9	26.7	158.9	2.5	..	1.3	76.5	..	39.7	39.8	16.1	14
<b>47.0</b>	<b>57.0</b>	<b>213.1</b>	<b>1,760.4</b>	<b>39.9</b>	<b>..</b>	<b>20.9</b>	<b>841.7</b>	<b>..</b>	<b>290.0</b>	<b>849.2</b>	<b>55.0</b>	<b>15</b>
139.4	23.7	58.8	1,071.3	135.7	..	71.8	453.1	..	251.4	306.2	23.7	16
49.9	0.1	3.6	193.4	49.9	..	24.5	70.2	0.1	23.7	45.0	0.1	17
1.2	0.1	2.1	116.0	0.9	..	0.5	56.3	..	22.7	30.9	0.1	18
8.0	0.7	2.6	153.8	8.0	..	4.0	71.3	0.2	34.0	45.5	0.6	19
114.1	3.3	75.4	517.3	76.1	..	38.6	214.8	..	155.9	169.3	2.4	20
154.8	0.4	39.2	918.8	154.7	..	79.4	370.9	..	133.5	218.6	0.4	21
46.1	134.3	35.3	481.2	45.7	..	23.5	212.3	0.1	124.5	222.0	134.2	22
629.9	3.0	159.1	1,269.1	588.6	..	296.1	326.7	0.8	451.1	488.7	2.4	23
8.0	1.0	4.4	206.3	8.0	..	5.9	95.2	..	33.8	37.1	1.0	24
33.0	2.1	38.8	716.5	31.9	..	22.3	328.8	0.3	137.7	157.7	1.9	25
138.2	3.1	15.7	817.2	132.1	..	66.2	334.2	0.1	262.7	335.0	1.2	26
<b>1,322.6</b>	<b>171.8</b>	<b>435.0</b>	<b>6,460.8</b>	<b>1,231.5</b>	<b>..</b>	<b>632.9</b>	<b>2,533.7</b>	<b>1.6</b>	<b>1,631.0</b>	<b>2,055.9</b>	<b>167.9</b>	<b>27</b>
5.7	..	1.2	23.4	5.7	..	2.8	8.7	..	2.4	2.4	..	28
29.2	2.3	23.6	730.7	28.9	..	14.7	343.3	29.3	153.0	169.2	2.2	29
3.3	..	9.8	75.9	3.3	..	1.6	35.6	..	19.9	21.5	..	30
19.9	..	13.2	155.6	19.9	..	9.7	66.5	..	70.6	107.8	..	31
4.3	0.2	1.5	136.7	4.2	..	2.0	65.0	..	20.0	24.2	..	32
42.2	3.4	64.4	1,630.0	34.1	0.1	18.3	780.4	0.5	303.3	366.9	1.3	33
25.7	0.4	0.6	46.9	25.7	..	12.6	10.4	..	5.2	6.5	..	34
5.8	1.5	11.9	287.9	5.6	..	2.8	138.2	1.2	59.9	62.9	1.4	35
0.3	..	0.1	7.7	0.3	..	0.2	3.6	..	1.3	1.5	..	36
2.0	..	1.0	158.7	2.0	..	1.0	76.8	..	59.2	59.6	..	37
96.3	0.2	23.5	268.5	95.7	..	46.9	84.7	..	210.5	210.7	0.1	38
0.5	0.1	2.7	117.4	0.4	..	0.3	57.3	0.1	20.4	23.1	0.1	39
..	..	0.7	25.9	..	..	..	12.7	..	4.8	5.1	..	40
25.6	0.9	29.0	371.8	25.0	..	12.4	170.0	0.2	88.0	94.7	0.1	41
<b>226.0</b>	<b>6.9</b>	<b>158.4</b>	<b>3,283.2</b>	<b>216.2</b>	<b>0.1</b>	<b>107.8</b>	<b>1,501.1</b>	<b>2.1</b>	<b>863.1</b>	<b>984.5</b>	<b>3.1</b>	<b>42</b>
43.2	0.1	0.5	342.3	41.0	..	20.5	147.2	2.9	98.2	103.7	0.1	43
2.8	1.9	0.9	41.5	2.7	..	2.0	18.4	..	5.9	7.0	..	44
7.6	1.8	18.5	302.1	7.6	..	7.2	140.8	..	21.3	61.5	1.7	45
<b>53.6</b>	<b>3.8</b>	<b>19.9</b>	<b>685.9</b>	<b>51.3</b>	<b>..</b>	<b>29.7</b>	<b>306.4</b>	<b>2.9</b>	<b>125.4</b>	<b>172.2</b>	<b>1.8</b>	<b>46</b>
581.6	0.2	240.6	2,805.8	578.3	22.3	291.6	1,083.2	..	383.8	413.7	0.1	47
1,390.1	107.3	97.5	1,951.8	1,310.6	..	644.9	311.5	..	513.9	836.5	104.6	48
778.6	18.2	287.3	1,640.8	735.5	5.2	363.0	441.0	..	498.2	623.7	16.5	49
75.7	0.1	55.6	285.4	69.9	..	34.3	105.5	..	59.8	69.6	0.1	50
745.5	172.0	..	1,286.6	479.9	9.1	236.4	389.9	..	52.3	59.3	4,392.8	51
100.7	2,063.5	28.4	1,076.0	98.0	0.1	49.2	323.8	..	66.6	96.6	2,011.2	52
3.0	0.6	0.8	119.8	2.9	..	1.4	57.3	..	13.5	14.1	0.6	53
245.5	23.7	68.5	1,014.2	237.2	..	116.5	380.5	..	202.0	266.7	21.3	54
1,173.1	0.8	28.6	1,470.9	973.2	..	480.3	240.5	0.1	525.5	791.1	0.3	55
0.6	0.2	0.5	49.9	0.6	..	0.3	24.2	0.5	10.8	11.3	..	56
1.6	24.6	3.9	143.2	1.4	..	1.0	69.2	1.6	23.2	41.4	24.4	57
..	..	..	5.5	..	..	..	2.7	..	0.8	0.8	..	58
0.6	..	0.3	15.2	0.6	..	0.3	7.1	..	2.7	2.8	..	59
343.9	2.2	34.5	1,249.9	339.1	..	169.7	442.7	1.7	282.1	331.2	1.7	60
<b>5,440.5</b>	<b>2,413.3</b>	<b>846.6</b>	<b>13,115.1</b>	<b>4,827.3</b>	<b>36.8</b>	<b>2,389.0</b>	<b>3,879.0</b>	<b>4.0</b>	<b>2,635.0</b>	<b>3,558.7</b>	<b>6,573.6</b>	<b>61</b>
0.1	0.1	0.1	33.3	0.1	..	..	16.3	..	3.3	3.5	..	62
..	..	..	5.3	..	..	..	2.6	..	0.9	0.9	..	63
2.3	..	0.8	20.6	2.3	..	1.1	9.0	..	5.4	6.7	..	64
1.5	0.1	0.2	31.2	1.5	..	0.7	14.6	..	9.5	15.4	0.1	65
..	..	..	0.7	..	..	..	0.3	..	0.1	0.1	..	66
0.4	0.1	1.9	27.7	0.4	..	0.2	13.4	..	3.5	3.7	0.1	67
<b>4.3</b>	<b>0.4</b>	<b>3.0</b>	<b>118.9</b>	<b>4.3</b>	<b>..</b>	<b>2.1</b>	<b>56.2</b>	<b>..</b>	<b>22.7</b>	<b>30.3</b>	<b>0.2</b>	<b>68</b>
23.0	0.8	30.8	170.2	22.1	..	12.1	71.3	..	50.4	74.5	0.7	69
16.3	0.6	2.6	149.7	15.3	1.4	7.6	65.7	..	15.7	18.7	0.3	70
2.8	0.7	1.0	64.9	2.8	..	1.4	30.4	..	17.1	19.6	0.7	71
42.1	2.2	34.4	384.7	40.1	1.4	21.1	167.4	..	83.2	112.8	1.8	72
43.5	0.1	1.2	76.0	42.8	..	20.9	16.0	0.3	8.0	9.6	0.1	73
3.0	0.4	1.8	418.4	2.7	..	1.4	203.6	1.1	27.9	31.7	..	74
0.1	552.0	..	616.0	..	..	..	87.8	..	..	..	..	75
<b>7,267.2</b>	<b>3,211.7</b>	<b>1,743.7</b>	<b>27,980.5</b>	<b>6,538.7</b>	<b>38.3</b>	<b>3,266.9</b>	<b>10,072.0</b>	<b>41.4</b>	<b>5,889.8</b>	<b>8,060.8</b>	<b>6,805.8</b>	<b>76</b>



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

**TABLE 2.6  
Income year 1987-88**

Grade of total business receipts		State of assessment								Australia
		New South Wales	Victoria	Queensland	Western Australia	South Australia	Tasmania	Northern Territory	Australian Capital Territory	
\$ Nil	Number of companies	19,274	6,523	4,652	2,363	2,390	381	122	587	36,292
		Total business receipts . \$M	1,754.0	1,705.6	227.5	387.9	216.6	37.8	6.4	20.8
\$ Nil	Taxable income . \$M	388.3	392.7	60.5	69.9	45.2	6.3	2.6	7.2	972.7
		Net tax . \$M	25,776	14,435	5,066	3,714	3,494	879	365	1,266
1 - 999,999	Number of companies		6,454.4	3,635.4	1,295.5	888.5	1,008.9	253.0	120.9	306.4
		Total business receipts . \$M	1,071.2	780.6	177.7	153.3	153.3	35.3	8.9	28.1
1 - 999,999	Taxable income . \$M	397.6	252.4	71.6	79.2	55.3	9.5	4.3	13.1	882.9
		Net tax . \$M	7,350	4,200	1,575	1,104	1,161	251	108	285
1,000,000 - 9,999,999	Number of companies		20,825.3	12,411.7	4,466.9	3,226.3	3,243.4	731.5	263.0	749.2
		Total business receipts . \$M	1,967.7	1,229.5	331.4	319.1	229.6	68.5	15.0	35.6
1,000,000 - 9,999,999	Taxable income . \$M	780.1	462.6	146.0	132.7	98.8	22.6	7.3	17.3	1,667.4
		Net tax . \$M	596	364	113	84	80	23	3	14
10,000,000 - 19,999,999	Number of companies		8,393.2	5,075.7	1,580.1	1,179.2	1,135.3	301.8	45.7	196.2
		Total business receipts . \$M	806.4	478.2	106.6	76.6	76.3	24.1	12.5	4.7
10,000,000 - 19,999,999	Taxable income . \$M	326.9	214.0	49.9	34.5	33.4	11.1	6.1	2.3	678.2
		Net tax . \$M	217	136	44	21	34	4	..	3
20,000,000 - 29,999,999	Number of companies		5,270.8	3,266.2	1,076.5	509.6	809.9	98.3	..	72.2
		Total business receipts . \$M	377.7	240.6	86.2	39.9	53.5	1.8	..	1.1
20,000,000 - 29,999,999	Taxable income . \$M	178.1	96.5	33.1	17.1	24.7	0.9	..	0.5	350.8
		Net tax . \$M	107	97	30	21	11	3	1	1
30,000,000 - 39,999,999	Number of companies		3,745.8	3,328.6	1,058.0	730.4	373.7	103.6	30.7	33.4
		Total business receipts . \$M	310.6	277.7	63.3	140.5	4.7	5.8	3.0	0.6
30,000,000 - 39,999,999	Taxable income . \$M	111.2	108.9	27.6	25.2	2.2	2.2	1.5	0.3	279.7
		Net tax . \$M	73	42	15	9	8	1	1	1
40,000,000 - 49,999,999	Number of companies		3,235.6	1,887.2	655.2	398.1	349.8	40.6	49.7	48.5
		Total business receipts . \$M	260.3	129.8	48.4	16.0	8.2	2.4	0.6	1.2
40,000,000 - 49,999,999	Taxable income . \$M	113.9	59.7	21.0	6.3	3.3	0.6	0.3	0.5	205.5
		Net tax . \$M	149	131	28	28	18	5	..	2
50,000,000 - 99,999,999	Number of companies		9,996.6	8,916.1	1,986.0	1,836.2	1,309.6	356.5	54.8	115.5
		Total business receipts . \$M	995.6	602.6	128.0	165.4	88.3	35.6	7.5	10.2
50,000,000 - 99,999,999	Taxable income . \$M	358.1	274.4	58.5	79.4	35.0	16.7	2.0	4.9	829.0
		Net tax . \$M	70	51	15	11	5	..	..	1
100,000,000 - 199,999,999	Number of companies		9,705.5	6,779.8	2,203.1	1,543.7	803.8	..	..	114.8
		Total business receipts . \$M	696.8	572.6	107.0	63.5	60.5	..	..	1.3
100,000,000 - 199,999,999	Taxable income . \$M	291.5	177.5	51.2	28.6	28.0	..	..	0.6	577.3
		Net tax . \$M	79	92	11	5	8	1	..	1
200,000,000 and over	Number of companies		90,021.6	96,008.1	3,451.5	2,114.8	3,919.6	349.1	..	1,292.2
		Total business receipts . \$M	2,252.0	7,060.4	159.2	127.8	156.0	13.4	..	16.4
200,000,000 and over	Taxable income . \$M	886.9	2,531.4	77.7	49.3	69.0	6.6	..	7.5	3,628.4
		Net tax . \$M	53,691	26,071	11,549	7,360	7,209	1,548	601	2,161
Total	Number of companies		157,648.7	141,308.7	17,772.8	12,426.8	12,954.0	2,234.4	564.7	2,928.4
		Total business receipts . \$M	10,492.2	13,077.6	1,435.4	1,529.8	1,047.1	224.6	53.7	120.0
Total	Taxable income . \$M	3,832.6	4,570.0	597.1	522.3	394.8	77.0	24.0	54.3	10,072.0
		Net tax . \$M								





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

**TABLE 2.7  
Income year 1987-88**

Grade of net tax		State of assessment									Australia
		New South Wales	Victoria	Queensland	Western Australia	South Australia	Tasmania	Northern Territory	Australian Capital Territory		
\$	\$										
1 -	999	Number of companies . . .	18,369	6,949	4,540	1,656	2,116	350	106	673	34,759
		Taxable income . . . \$M	77.7	47.3	6.3	298.2	6.6	4.6	1.0	0.7	477.0
		Net tax . . . . . \$M	4.8	2.1	1.0	0.3	0.6	0.1	0.0	0.2	9.4
1,000 -	1,999	Number of companies . . .	4,042	2,097	845	582	578	112	53	193	8,502
		Taxable income . . . \$M	47.9	13.2	3.8	4.2	17.4	1.0	0.2	0.8	88.3
		Net tax . . . . . \$M	5.9	3.1	1.2	0.9	0.8	0.2	0.1	0.3	12.5
2,000 -	3,999	Number of companies . . .	4,946	2,614	937	786	753	206	74	254	10,570
		Taxable income . . . \$M	63.2	23.4	8.7	8.2	7.7	10.1	0.5	2.0	123.7
		Net tax . . . . . \$M	14.4	7.6	2.7	2.3	2.2	0.6	0.2	0.7	30.7
4,000 -	5,999	Number of companies . . .	3,306	1,794	634	476	473	123	39	153	6,998
		Taxable income . . . \$M	73.4	74.2	7.9	5.7	7.2	1.4	0.4	2.4	172.6
		Net tax . . . . . \$M	16.4	8.9	3.1	2.3	2.3	0.6	0.2	0.8	34.6
6,000 -	9,999	Number of companies . . .	4,517	2,268	816	696	642	166	70	206	9,381
		Taxable income . . . \$M	140.5	86.6	18.1	16.2	17.2	3.4	1.1	3.6	286.7
		Net tax . . . . . \$M	35.4	17.9	6.4	5.5	5.1	1.3	0.5	1.6	73.7
10,000 -	49,999	Number of companies . . .	11,667	6,040	2,332	1,903	1,708	418	192	482	24,742
		Taxable income . . . \$M	674.4	554.8	145.9	105.3	114.4	25.5	9.2	26.6	1,656.2
		Net tax . . . . . \$M	267.3	140.1	55.1	45.6	39.7	9.6	4.4	11.0	572.9
50,000 -	74,999	Number of companies . . .	1,803	1,052	444	334	276	55	22	65	4,051
		Taxable income . . . \$M	305.5	185.5	58.3	57.3	38.2	8.5	2.7	9.0	664.9
		Net tax . . . . . \$M	110.7	64.2	27.3	20.6	16.8	3.5	1.3	4.0	248.4
75,000 -	99,999	Number of companies . . .	1,018	613	222	202	149	19	13	48	2,284
		Taxable income . . . \$M	426.0	155.9	43.2	49.6	37.8	3.3	2.3	8.8	726.9
		Net tax . . . . . \$M	88.2	53.2	19.2	17.6	13.0	1.6	1.1	4.1	198.1

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

**TABLE 2.7 (cont.)  
Income year 1987-88**

Grade of net tax	State of assessment								Australia	
	New South Wales	Victoria	Queensland	Western Australia	South Australia	Tasmania	Northern Territory	Australian Capital Territory		
100,000 - 199,999	Number of companies . . .	1,727	1,059	357	342	263	37	16	53	3,854
	Taxable income . . . . \$M	740.4	376.9	116.1	109.5	89.2	10.9	4.5	15.2	1,462.7
	Net tax . . . . . \$M	242.6	149.4	49.8	47.9	36.9	5.3	2.2	7.3	541.6
200,000 - 299,999	Number of companies . . .	683	418	131	126	88	22	4	15	1,487
	Taxable income . . . . \$M	522.3	261.2	79.2	67.0	63.1	11.2	2.1	7.6	1,013.6
	Net tax . . . . . \$M	165.9	102.5	32.3	30.8	22.2	5.2	1.0	3.7	363.5
300,000 - 399,999	Number of companies . . .	335	249	74	76	41	8	7	7	797
	Taxable income . . . . \$M	294.0	291.6	55.4	79.0	35.5	7.9	5.1	4.9	773.5
	Net tax . . . . . \$M	115.6	85.9	25.5	26.1	14.3	2.6	2.5	2.4	275.0
400,000 - 499,999	Number of companies . . .	249	147	49	35	17	7	..	3	507
	Taxable income . . . . \$M	275.3	272.7	60.8	32.1	19.1	26.0	..	2.6	688.7
	Net tax . . . . . \$M	111.0	66.0	22.0	15.7	7.5	3.2	..	1.3	226.6
500,000 - 999,999	Number of companies . . .	473	334	82	71	58	15	2	4	1,039
	Taxable income . . . . \$M	870.3	636.0	208.4	115.4	86.4	23.4	2.7	4.6	1,947.3
	Net tax . . . . . \$M	331.8	230.2	59.3	48.4	40.7	10.5	1.3	2.2	724.4
1,000,000 - 1,999,999	Number of companies . . .	288	196	45	37	20	6	2	2	596
	Taxable income . . . . \$M	1,025.9	746.0	146.9	127.5	89.6	37.7	10.4	4.3	2,188.5
	Net tax . . . . . \$M	402.3	272.1	64.0	51.6	28.4	9.2	3.4	2.1	833.1
2,000,000 and over . . . .	Number of companies . . .	268	241	41	38	27	4	1	3	623
	Taxable income . . . . \$M	4,955.6	9,317.9	476.3	454.5	417.8	49.6	11.6	26.6	15,709.8
	Net tax . . . . . \$M	1,920.3	3,366.8	228.0	206.5	164.2	23.7	5.7	12.4	5,927.5
<b>Total . . . . .</b>	<b>Number of companies . . .</b>	<b>53,691</b>	<b>26,071</b>	<b>11,549</b>	<b>7,360</b>	<b>7,209</b>	<b>1,548</b>	<b>601</b>	<b>2,161</b>	<b>110,190</b>
	<b>Taxable income . . . . \$M</b>	<b>10,492.2</b>	<b>13,077.6</b>	<b>1,435.4</b>	<b>1,529.8</b>	<b>1,047.1</b>	<b>224.6</b>	<b>53.7</b>	<b>120.0</b>	<b>27,980.5</b>
	<b>Net tax . . . . . \$M</b>	<b>3,832.6</b>	<b>4,570.0</b>	<b>597.1</b>	<b>522.3</b>	<b>394.8</b>	<b>77.0</b>	<b>24.0</b>	<b>54.3</b>	<b>10,072.0</b>



**ALL TAXABLE COMPANIES  
BY MONTH OF BALANCING DATE AND GRADE OF TAXABLE INCOME**

Grade of taxable income		Month of balancing date						
		Prior to Dec. 1987	Dec. 1987	Jan. 1988	Feb. 1988	Mar. 1988	Apr. 1988	
\$	\$							
1 -	1,999	Number of companies . . .	34	569	174	172	429	326
		Total business receipts . . \$M	..	98.9	2.0	1.0	195.0	7.0
		Taxable income . . . \$M	..	0.2	0.1	0.1	0.2	0.1
		Net tax . . . . . \$M	..	0.1	..	..	0.1	0.1
2,000 -	9,999	Number of companies . . .	7	142	25	24	113	26
		Total business receipts . . \$M	4.4	76.9	11.6	1.3	269.9	5.9
		Taxable income . . . \$M	..	0.7	0.1	0.1	0.6	0.1
		Net tax . . . . . \$M	..	0.4	0.1	0.1	0.3	0.1
10,000 -	19,999	Number of companies . . .	..	90	5	6	46	13
		Total business receipts . . \$M	..	606.5	7.9	1.6	28.2	10.6
		Taxable income . . . \$M	..	1.4	0.1	0.1	0.7	0.2
		Net tax . . . . . \$M	..	0.6	..	..	0.3	0.1
20,000 -	39,999	Number of companies . . .	3	92	9	4	60	12
		Total business receipts . . \$M	1.9	353.8	46.1	1.4	96.6	24.4
		Taxable income . . . \$M	0.1	2.7	0.3	0.1	1.8	0.4
		Net tax . . . . . \$M	..	1.3	0.1	0.1	0.8	0.2
40,000 -	99,999	Number of companies . . .	6	161	12	10	100	15
		Total business receipts . . \$M	2.3	471.1	565.2	13.3	508.3	7.2
		Taxable income . . . \$M	0.4	10.9	0.8	0.6	6.4	1.0
		Net tax . . . . . \$M	0.2	5.2	0.4	0.3	3.0	0.4
100,000 -	199,999	Number of companies . . .	3	139	6	6	71	14
		Total business receipts . . \$M	11.1	401.2	49.1	8.4	542.8	34.4
		Taxable income . . . \$M	0.4	20.1	0.9	0.9	10.7	2.0
		Net tax . . . . . \$M	0.2	9.5	0.5	0.4	4.9	0.9
200,000 -	399,999	Number of companies . . .	2	149	9	3	57	13
		Total business receipts . . \$M	1.0	1,375.2	291.9	13.1	283.5	90.3
		Taxable income . . . \$M	0.5	43.3	2.4	0.9	16.6	3.7
		Net tax . . . . . \$M	0.2	20.1	1.1	0.4	8.1	1.7
400,000 -	999,999	Number of companies . . .	2	170	7	6	73	11
		Total business receipts . . \$M	11.1	1,740.3	19.3	98.2	1,896.6	52.7
		Taxable income . . . \$M	0.9	111.7	4.4	4.3	48.6	7.7
		Net tax . . . . . \$M	0.4	51.5	2.0	2.1	21.4	3.3
1,000,000 -	1,999,999	Number of companies . . .	..	138	2	7	54	10
		Total business receipts . . \$M	..	2,511.8	6.9	34.0	2,086.9	123.7
		Taxable income . . . \$M	..	198.5	3.5	9.7	77.8	14.0
		Net tax . . . . . \$M	..	87.8	1.7	3.3	33.2	5.9
2,000,000 and over		Number of companies . . .	4	268	9	5	89	9
		Total business receipts . . \$M	2,260.3	46,938.3	1,588.2	42.9	18,792.3	550.2
		Taxable income . . . \$M	145.1	4,359.0	114.0	17.5	1,245.8	35.6
		Net tax . . . . . \$M	70.9	1,780.3	51.9	6.5	519.0	16.7
<b>Total</b>		<b>Number of companies . . .</b>	<b>61</b>	<b>1,918</b>	<b>258</b>	<b>243</b>	<b>1,092</b>	<b>449</b>
		<b>Total business receipts . . \$M</b>	<b>2,292.1</b>	<b>54,573.9</b>	<b>2,588.1</b>	<b>215.2</b>	<b>24,700.2</b>	<b>906.4</b>
		<b>Taxable income . . . \$M</b>	<b>147.4</b>	<b>4,748.4</b>	<b>126.6</b>	<b>34.4</b>	<b>1,409.1</b>	<b>64.8</b>
		<b>Net tax . . . . . \$M</b>	<b>71.9</b>	<b>1,956.8</b>	<b>57.8</b>	<b>13.1</b>	<b>591.2</b>	<b>29.3</b>

**TABLE 2.8**  
**Income year 1987-88**

May 1988	Jun. 1988	Jul. 1988	Aug. 1988	Sep. 1988	Oct. 1988	Nov. 1988	Dec. 1988 onwards	Total
212	29,765	159	136	319	209	105	248	32,857
8.1	5,215.4	67.4	10.4	65.1	1.0	1.9	5.4	5,678.5
0.1	16.5	0.1	0.1	0.2	0.1	..	0.1	17.8
0.0	7.8	..	..	0.1	..	..	0.1	8.4
30	21,476	19	9	76	25	13	32	22,017
73.6	6,711.7	9.5	0.2	719.3	3.8	0.7	1.4	7,890.2
0.2	113.4	0.1	..	0.4	0.1	0.1	0.1	116.1
0.1	53.2	..	..	0.2	0.1	..	0.1	54.5
21	12,299	14	6	23	5	3	19	12,550
11.6	5,209.5	2.6	6.5	7.5	3.4	1.1	7.7	5,904.8
0.3	177.9	0.2	0.1	0.3	0.1	..	0.3	181.6
0.1	82.6	0.1	..	0.2	..	..	0.1	84.3
14	12,287	15	5	19	8	4	13	12,545
67.6	7,253.5	40.6	4.6	12.7	2.8	1.9	353.8	46.1
0.4	352.5	0.5	0.1	0.6	0.2	0.1	2.7	0.3
0.2	161.4	0.2	0.1	0.2	0.1	..	1.3	0.1
20	12,926	14	7	38	11	11	17	13,348
33.0	13,237.4	12.5	28.3	113.8	41.0	2.3	471.1	565.2
1.3	821.2	0.9	0.5	2.5	0.6	0.4	10.9	0.8
0.6	371.6	0.4	0.2	1.2	0.3	0.2	5.2	0.4
18	6,464	15	10	26	17	12	18	6,819
42.0	12,518.4	111.9	93.4	301.6	80.3	11.1	401.2	49.1
2.5	907.7	2.0	1.4	3.7	2.4	0.4	20.1	0.9
1.2	407.4	0.8	0.7	1.6	1.1	0.2	9.5	0.5
11	3,935	14	7	38	11	10	19	4,278
26.1	12,927.0	51.9	52.0	812.5	48.3	1.0	1,375.2	291.9
3.4	1,099.5	4.0	2.1	11.1	3.4	0.5	43.3	2.4
1.5	486.8	1.8	0.9	5.0	1.3	0.2	20.1	1.1
14	2,612	22	8	40	11	16	29	3,021
110.2	16,870.1	347.1	124.0	524.2	102.9	11.1	1,740.3	19.3
8.9	1,610.2	14.7	5.7	26.6	7.4	0.9	111.7	4.4
3.5	703.5	6.2	2.3	12.0	3.6	0.4	51.5	2.0
9	896	9	7	30	3	15	24	1,204
147.7	12,046.0	421.7	107.4	700.0	313.4	..	2,511.8	6.9
13.6	1,235.4	13.4	10.4	41.2	4.0	..	198.5	3.5
6.6	507.5	6.0	3.8	16.8	1.6	..	87.8	1.7
33	960	31	11	75	24	15	18	1,551
7,122.1	114,486.6	13,107.3	438.4	20,735.9	3,160.6	2,260.3	46,938.3	1,588.2
1,071.1	9,927.3	709.7	70.4	2,459.0	274.8	145.1	4,359.0	114.0
206.2	2,873.3	243.9	31.1	869.4	79.2	70.9	1,780.3	51.9
382	103,620	312	206	684	324	204	437	110,190
7,642.0	206,475.7	14,172.4	865.2	23,992.7	3,757.5	1,317.4	4,339.5	347,838.5
1,101.6	16,261.7	745.5	90.8	2,545.5	293.1	132.8	278.9	27,980.5
220.0	5,655.2	259.4	39.2	906.7	87.4	53.9	130.1	10,072.0

**CAPITAL GAINS SUBJECT TO TAX - COMPANIES  
DISTRIBUTION BY GRADE OF TAXABLE INCOME AND BY TYPE OF ASSET**

**TABLE 2.9  
Income year 1987-88**

Grade of Taxable income	Shares		Real estate		Other property		Personal use assets		Distribution from Partnerships and trusts		Total asset types		Net tax \$M
	Number	Amount \$M	Number	Amount \$M	Number	Amount \$M	Number	Amount \$M	Number	Amount \$M	Number	Amount \$M	
Non taxable . . . . .	339	29.1	62	11.0	35	0.9	11	0.1	9	1.1	456	42.3	. .
Under 10,000 . . . . .	338	2.3	47	1.6	31	0.4	7	. .	12	0.2	435	4.5	2.2
10,000 - 19,999 . . . . .	239	1.8	38	0.8	11	0.2	5	. .	7	. .	300	2.8	1.4
20,000 - 39,999 . . . . .	329	2.9	40	1.8	16	0.3	. .	. .	6	. .	391	5.0	2.5
40,000 - 99,999 . . . . .	433	8.8	54	4.2	23	0.6	2	. .	5	0.2	517	13.8	6.7
100,000 - 199,999 . . . . .	215	7.6	45	7.1	12	0.7	5	. .	9	0.3	286	15.7	7.7
200,000 - 399,999 . . . . .	143	11.7	22	4.1	9	0.3	4	. .	8	0.5	186	16.7	8.2
400,000 - 999,999 . . . . .	87	12.7	16	10.7	8	0.8	. .	. .	7	1.0	118	25.2	12.4
1,000,000 - 1,999,999 . . . . .	38	14.3	7	2.9	4	. .	1	0.3	2	. .	52	17.5	8.6
2,000,000 and over . . . . .	108	174.2	12	28.3	8	2.6	4	10.0	4	0.3	136	215.4	105.5
<b>Total Taxable . . . . .</b>	<b>1,930</b>	<b>236.1</b>	<b>281</b>	<b>61.6</b>	<b>122</b>	<b>6.0</b>	<b>28</b>	<b>10.4</b>	<b>60</b>	<b>2.6</b>	<b>2,421</b>	<b>316.7</b>	<b>155.2</b>



**PART 3 — MISCELLANEOUS  
STATISTICAL TABLES**

**INDIVIDUALS**

- Description of Tables and Items**
- Tables of Statistics**



### DESCRIPTION OF TABLES IN PART 3

For an explanation of the terms and items appearing in these tables refer to Part 1 (Individuals).

Tables 3.1 to 3.4 contain statistics compiled from prior year (1986-87 income year) returns of individuals which were assessed in the period 1 July 1988 to 30 June 1989. From these assessments only limited statistics were collected and these are set out in the tables.

**TABLE 3.1** - Prior year (1986-87 income year) taxable and non-taxable returns of individuals which were assessed in the period 1 July 1988 to 30 June 1989, 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 3.2** - Selected items from prior year (1986-87 income year) taxable and non-taxable returns of individuals which were assessed in the period 1 July 1988 to 30 June 1989, 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 3.3** - Selected items from prior year (1986-87 income year) taxable returns which were assessed in the period 1 July 1988 to 30 June 1989, 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 3.4 -** Selected items from prior year (1986-87 income year) taxable returns with rebates and credits which were assessed in the period 1 July 1988 to 30 June 1989, 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.

# INDIVIDUALS

## Miscellaneous tables of statistics





PRIOR YEAR TAXABLE AND NON-TAXABLE INDIVIDUALS  
 1986-87 INCOME YEAR RETURNS WHICH WERE ASSESSED IN THE PERIOD  
 1 JULY 1988 TO 30 JUNE 1989  
 BY TYPE OF TAXPAYER AND STATE OF ASSESSMENT  
 (Excludes manually assessed and issued assessments)

TABLE 3.1  
 Income year 1986-87

Type -	Taxable		Taxable income	Medicare levy	Net tax
	Non- taxable	Number			
	No.	No.	\$'000	\$'000	\$'000
Non-provisional . . . . .	136,798	304,225	5,051,113	57,644	1,348,595
Provisional -					
Primary producers . . . . .	760	10,316	178,946	1,892	36,765
Property . . . . .	4,619	22,012	431,238	4,244	118,138
Other . . . . .	5,217	70,817	1,279,502	13,064	347,267
<b>Total provisional.</b> . . . .	<b>10,596</b>	<b>103,145</b>	<b>1,889,686</b>	<b>19,200</b>	<b>502,170</b>
<b>All individuals.</b> . . . .	<b>147,394</b>	<b>407,370</b>	<b>6,940,799</b>	<b>76,844</b>	<b>1,850,765</b>
State of assessment -					
New South Wales . . . . .	46,577	143,652	2,547,465	28,015	684,576
Victoria . . . . .	38,600	115,606	2,057,356	22,306	545,855
Queensland . . . . .	31,480	68,987	1,017,230	11,736	265,445
Western Australia . . . . .	11,292	29,755	501,036	5,571	135,559
South Australia . . . . .	12,290	26,817	392,844	4,571	106,154
Tasmania . . . . .	3,230	8,087	127,751	1,421	32,501
Northern Territory . . . . .	1,092	2,921	57,508	674	15,328
Australian Capital Territory . . . . .	2,833	11,545	239,608	2,550	65,346
<b>Australia</b> . . . . .	<b>147,394</b>	<b>407,370</b>	<b>6,940,799</b>	<b>76,844</b>	<b>1,850,765</b>

PRIOR YEAR TAXABLE AND NON-TAXABLE INDIVIDUALS  
 1986-87 INCOME YEAR RETURNS WHICH WERE ASSESSED IN THE PERIOD  
 1 JULY 1988 TO 30 JUNE 1989  
 SELECTED ITEMS BY GRADE OF TAXABLE INCOME  
 (Excludes manually assessed and issued assessments)

TABLE 3.2  
 Income year 1986-87

Item	Taxable									Total
	Grade of taxable income									
	Non-taxable	Under \$7,500	\$7,500-\$12,599	\$12,600-\$19,499	\$19,500-\$27,999	\$28,000-\$34,999	\$35,000-\$49,999	\$50,000 and over		
Number. . . . .	143933	57112	88962	101412	85643	33288	21373	7415		395205
Taxable Income or loss . . . . .	\$'000 (600608)	338647	883677	1626003	1988433	1034163	859139	577950		7308012
Medicare levy. . . . .	\$'000 6	0	7894	17712	21752	11622	9670	6471		75121
Net Tax. . . . .	\$'000 0	17611	105017	295481	478658	303338	294168	258254		1752529
Income Equalisation Withdrawals . . . . .										
Number with . . . . .	4	1	5	10	6	2	4	10		38
Amount . . . . .	\$'000 23	3	28	59	28	18	81	274		491
Film industry deduction. . . . .										
Number with . . . . .	30	9	10	24	36	45	69	101		294
Amount . . . . .	\$'000 1982	243	349	570	1112	1406	1930	3950		9560
Self-employed superannuation . . . . .										
Number with . . . . .	4294	2473	5511	7286	6217	2350	1509	471		25817
Amount . . . . .	\$'000 3553	2089	4605	6099	5624	2387	1699	582		23086
Losses recouped -										
Primary production. . . . .										
Number with . . . . .	6823	348	558	411	187	60	60	49		1673
Amount . . . . .	\$'000 60750	1664	3332	3055	1389	642	466	1858		12406
Other. . . . .										
Number with . . . . .	7779	815	858	591	248	101	74	46		2733
Amount . . . . .	\$'000 51244	3141	3760	2982	1826	777	1076	1223		14783
Unrecouped losses -										
Primary production. . . . .										
Number with . . . . .	15547	1	2	1	1	0	0	1		6
Amount . . . . .	\$'000 630121	0	13	1	1	0	0	215		230
Other. . . . .										
Number with . . . . .	17725	0	4	4	1	0	0	0		9
Amount . . . . .	\$'000 301932	0	30	20	5	0	0	0		54

**PRIOR YEAR TAXABLE INDIVIDUALS**  
**1986-87 INCOME YEAR RETURNS WHICH WERE ASSESSED IN THE PERIOD**  
**1 JULY 1988 TO 30 JUNE 1989**  
**SELECTED ITEMS BY STATE OF ASSESSMENT**  
**(Excludes manually assessed and issued assessments)**

**TABLE 3.3**  
**Income year 1986-87**

Item		New South Wales	Victoria	Queensland	Western Australia	South Australia	Tasmania	Northern Territory	Australian Capital Territory		Australia
Number . . . . .	..	140,472	110,259	67,508	28,697	26,220	7,942	2,879	11,228	395,205	
Taxable Income or loss . . . . .	\$'000	2,680,427	2,059,575	1,157,270	532,875	436,653	139,477	61,293	240,442	7,308,012	
Medicare levy. . . . .	\$'000	27,686	21,468	11,579	5,454	4,342	1,414	663	2,515	75,121	
Net Tax . . . . .	\$'000	664,328	498,816	256,338	128,846	94,354	32,003	14,475	63,369	1,752,529	
Income Equalisation Withdrawals . . . . .	Number with	..	20	4	10	..	4	..	..	38	
	Amount . .	\$'000	376	20	72	..	23	..	..	491	
Film industry deduction. . . . .	Number with	..	150	64	33	25	7	3	1	294	
	Amount . .	\$'000	6,255	1,844	675	291	185	39	12	9,560	
Self-employed superannuation . . . . .	Number with	..	7,329	6,919	5,190	2,787	2,314	594	98	25,817	
	Amount . .	\$'000	6,784	6,317	4,405	2,457	1,948	527	99	23,086	
Losses recouped -											
Primary production. . . . .	Number with	..	365	427	334	245	218	55	3	26	1,673
	Amount . .	\$'000	3,085	2,445	2,516	2,389	1,279	364	14	312	12,406
Other. . . . .	Number with	..	893	627	594	268	198	58	20	75	2,733
	Amount . .	\$'000	4,952	3,325	3,089	1,748	784	241	83	561	14,783



PRIOR YEAR TAXABLE INDIVIDUALS WITH REBATES AND CREDITS  
 1986-87 INCOME YEAR RETURNS WHICH WERE ASSESSED IN THE PERIOD  
 1 JULY 1988 TO 30 JUNE 1989  
 SELECTED ITEMS BY TYPE OF TAXPAYER AND STATE OF ASSESSMENT  
 (Excludes manually assessed and issued assessments)

TABLE 3.4  
 Income year 1986-87

	Number	Rebates and credits											Net tax	Double tax credits
		Taxable Income	Total dependants, housekeeper, etc.	Zone or overseas forces	Net medical expenses	Termination payment	Beneficiary tax credit Section 100 (2)	Home loan interest	Averaging	Pensioner rebate	Unemployment and sickness beneficiary rebate	Total rebates and credits		
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Type -														
Non-provisional . . . . .	93,925	1,879,524	38,101	5,076	2,401	13,076	2,110	410	798	1,386	1,903	64,726	431,918	32
Provisional -														
Primary producers . . . . .	7,040	134,186	554	279	57	128	407	7	8,619	7	12	10,042	24,975	8
Property . . . . .	5,768	107,725	913	158	394	1,783	33	7	5	339	45	3,658	27,377	45
Other . . . . .	11,655	244,380	2,892	688	782	1,850	8,337	80	468	56	138	15,283	58,218	55
<b>Total provisional . . . . .</b>	<b>24,463</b>	<b>486,291</b>	<b>4,359</b>	<b>1,125</b>	<b>1,233</b>	<b>3,761</b>	<b>8,777</b>	<b>94</b>	<b>9,092</b>	<b>402</b>	<b>195</b>	<b>28,983</b>	<b>110,570</b>	<b>108</b>
<b>All individuals . . . . .</b>	<b>118,388</b>	<b>2,365,817</b>	<b>42,462</b>	<b>6,203</b>	<b>3,635</b>	<b>16,839</b>	<b>10,888</b>	<b>505</b>	<b>9,892</b>	<b>1,790</b>	<b>2,099</b>	<b>93,710</b>	<b>542,489</b>	<b>142</b>
State of assessment -														
New South Wales . . . . .	36,474	770,025	15,075	288	959	7,769	1,481	136	1,742	620	727	28,619	186,040	65
Victoria . . . . .	26,970	564,794	10,482	148	1,502	4,287	2,473	155	2,885	431	372	22,649	133,716	23
Queensland . . . . .	27,327	492,425	8,490	2,517	386	1,938	3,845	94	2,041	315	509	19,977	102,524	12
Western Australia . . . . .	10,244	207,601	3,138	1,218	562	1,095	1,234	46	1,119	133	187	8,680	48,215	21
South Australia . . . . .	9,489	163,246	2,780	742	163	856	1,354	35	1,491	204	196	7,748	32,231	7
Tasmania . . . . .	2,500	45,168	983	44	20	215	63	11	372	57	59	1,818	9,434	8
Northern Territory . . . . .	2,587	56,621	315	1,215	4	120	158	7	31	..	8	1,840	13,422	..
Australian Capital Territory . . . . .	2,797	65,935	1,195	28	35	557	276	17	208	25	38	2,375	16,903	3
<b>Australia . . . . .</b>	<b>118,388</b>	<b>2,365,817</b>	<b>42,462</b>	<b>6,203</b>	<b>3,635</b>	<b>16,839</b>	<b>10,888</b>	<b>505</b>	<b>9,892</b>	<b>1,790</b>	<b>2,099</b>	<b>93,710</b>	<b>542,489</b>	<b>142</b>

## **PART 4 — 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 4.1 to 4.7 have been compiled from sales tax returns lodged during the year ended 30 June 1989 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 estimated amount of taxable sales represents the total sale value on which sales tax is payable.

Table 4.5 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





**NET COLLECTIONS AND  
ESTIMATED TAXABLE SALES BY MONTH**

**TABLE 4.1  
Financial year 1988-89**

Month	Net collections			Estimated taxable sales
	Taxation Office	Australian Customs Service	Total	
	\$M	\$M	\$M	
1988 July . . . . .	582.0	24.2	606.2	3,511.4
August . . . . .	668.0	31.8	699.8	2,794.5
September . . . . .	734.1	37.7	771.7	3,071.0
October . . . . .	763.3	37.7	801.0	3,193.3
November . . . . .	798.4	37.7	836.1	5,214.5
December . . . . .	609.9	33.7	643.6	4,400.8
1989 January . . . . .	1,094.7	35.1	1,129.8	7,899.1
February . . . . .	668.1	26.8	694.9	4,820.9
March . . . . .	727.9	29.9	757.8	5,300.5
April . . . . .	731.5	31.4	762.9	5,047.8
May . . . . .	840.6	33.9	874.5	5,800.8
June . . . . .	806.5	40.1	846.6	5,565.2
<b>Total for year . . . . .</b>	<b>9,025.1</b>	<b>399.9</b>	<b>9,425.0</b>	<b>56,619.8</b>

**NET COLLECTIONS AND  
ESTIMATED TAXABLE SALES BY STATE**

**TABLE 4.2  
Financial year 1988-89**

State	Net collections			Estimated taxable sales
	Taxation Office	Australian Customs Service	Total	
	\$M	\$M	\$M	
New South Wales . . . . .	4,004.6	223.6	4,228.2	24,073.5
Victoria . . . . .	2,849.0	103.3	2,952.2	18,057.5
Queensland . . . . .	922.1	32.6	954.7	6,316.1
Western Australia . . . . .	557.5	28.7	586.2	3,503.0
South Australia . . . . .	566.1	9.4	575.5	3,834.8
Tasmania . . . . .	86.0	1.3	87.3	577.3
Northern Territory . . . . .	(a)	0.7	0.7	28.3
Australian Capital Territory . . . . .	39.8	0.4	40.2	229.2
<b>Australia . . . . .</b>	<b>9,025.1</b>	<b>399.9</b>	<b>9,425.0</b>	<b>56,619.8</b>

(a) Included with South Australia

**ESTIMATED SALES VALUE OF TAXABLE GOODS  
IN EACH RATE CLASS, BY MONTH OF LODGEMENT**

**TABLE 4.3  
Financial year 1988-89**

Estimated taxable sales at various rates					
Month of lodgement	10%	20%	30%	Other	Total
	\$M	\$M	\$M	\$M	\$M
1988 July . . . . .	837.4	2,312.4	262.8	98.8	3,511.4
August . . . . .	695.2	1,830.9	183.6	84.8	2,794.5
September . . . . .	763.9	2,012.0	201.8	93.2	3,071.0
October . . . . .	794.4	2,092.2	209.8	96.9	3,193.3
November . . . . .	1,244.1	3,540.8	230.4	199.2	5,214.5
December . . . . .	1,000.8	3,070.9	245.2	83.9	4,400.8
1989 January . . . . .	1,796.3	5,512.0	440.2	150.7	7,899.1
February . . . . .	1,096.3	3,364.0	268.7	92.0	4,820.9
March . . . . .	1,210.5	3,632.5	339.8	117.7	5,300.5
April . . . . .	1,112.7	3,532.6	264.2	138.2	5,047.8
May . . . . .	1,278.7	4,059.5	303.7	158.9	5,800.8
June . . . . .	1,226.8	3,894.7	291.3	152.4	5,565.2
<b>Total for year . . . . .</b>	<b>13,057.1</b>	<b>38,854.4</b>	<b>3,241.7</b>	<b>1,466.7</b>	<b>56,619.8</b>

**ESTIMATED SALES VALUE OF TAXABLE GOODS  
IN EACH RATE CLASS, BY STATE**

**TABLE 4.4  
Financial year 1988-89**

Estimated taxable sales at various rates					
State	10%	20%	30%	Other	Total
	\$M	\$M	\$M	\$M	\$M
New South Wales . . . . .	5,083.8	16,406.8	1,834.9	748.1	24,073.5
Victoria . . . . .	4,331.5	12,443.9	882.4	399.7	18,057.5
Queensland . . . . .	1,440.3	4,474.9	272.0	128.9	6,316.1
Western Australia . . . . .	854.9	2,438.7	130.1	79.4	3,503.0
South Australia . . . . .	1,147.7	2,491.7	103.7	91.8	3,834.8
Tasmania . . . . .	151.2	401.1	15.7	9.3	577.3
Northern Territory . . . . .	5.4	22.2	0.3	0.4	28.3
Australian Capital Territory . . . . .	42.4	175.2	2.7	9.0	229.2
<b>Australia . . . . .</b>	<b>13,057.1</b>	<b>38,854.4</b>	<b>3,241.7</b>	<b>1,466.7</b>	<b>56,619.8</b>



**SALES VALUE OF TAXABLE GOODS INCLUDED IN RETURNS  
IN EACH RATE CLASS, BY BUSINESS TYPE**

**TABLE 4.5  
Financial year 1988-89**

Business type	Goods comprising main taxable sales in each business type	Number of Returns	Gross sales of goods taxable at various rates				
			10%	20%	30%	Other	Total
			\$M	\$M	\$M	\$M	\$M
1	Motor cars, commercial vehicles, including motor bodies, semi trailers, etc. . . . .	12,690	75.6	6,345.1	749.0	70.7	7,240.3
2	Tyres, tubes, retread and recap rubber, wet cell batteries, oils and greases . . . . .	12,305	96.2	1,143.5	9.1	63.2	1,312.1
3	Boats, parts and accessories, including sails and boat trailers . . . . .	12,637	6.3	216.7	0.4	5.1	228.4
4	Household appliances, parts and accessories	25,493	1,665.4	1,099.4	795.8	81.7	3,642.4
5	Household hardware, crockery, glassware, cutlery, brooms and mops . . . . .	14,508	482.7	235.0	4.6	10.0	732.4
6	Domestic and office furniture, equipment and machines . . . . .	75,648	1,196.2	1,902.6	21.7	99.8	3,220.2
7	Household drapery, soft furnishings and manchester . . . . .	8,699	478.4	37.8	0.5	20.0	536.6
8	Blinds, curtain tracks and fittings . . . . .	15,927	293.0	5.1	0.1	7.3	305.5
9	Floor coverings . . . . .	3,368	750.3	15.3	..	9.9	775.5
10	Motor cycles, bicycles, parts and accessories	3,342	2.3	220.4	6.1	3.5	232.2
11	Motor vehicle parts and accessories n.e.i. . . . .	57,421	48.6	2,546.6	64.3	77.5	2,737.0
12	Caravans, trailers n.e.i., parts and accessories . . . . .	3,958	5.0	109.8	0.5	6.8	122.1
13	Confectionery . . . . .	9,174	633.9	23.5	0.1	15.3	672.8
14	Building materials and hand tools . . . . .	28,004	422.7	643.5	8.9	25.5	1,100.6
15	Insecticides, herbicides, etc. . . . .	573	0.1	13.5	..	3.2	16.8
16	Aerated waters and cordials . . . . .	9,817	585.9	818.7	..	8.2	1,412.8
17	Spirits, beer and wine . . . . .	8,484	109.5	2,636.0	2.7	68.1	2,816.4
18	Soaps, detergents, disinfectants, toilet and beauty preparations . . . . .	11,981	142.7	1,138.8	87.7	19.3	1,388.4
19	Printing, printed stationery, bookbinding and signwriting . . . . .	72,922	43.0	1,886.5	4.0	50.9	1,984.5
20	Paper, stationery, paper products n.e.i cardboard containers . . . . .	8,688	240.3	607.6	4.1	12.2	864.1
21	Toys, games, novelties, fireworks, pens, pencils, drawing materials . . . . .	15,564	59.2	653.5	15.3	11.6	739.6
22	Sporting equipment, arms and ammunition . . . . .	21,366	76.9	578.9	4.5	12.9	673.2
23	Jewellery, fancy goods, watches, clocks . . . . .	42,326	218.9	207.1	389.6	25.0	840.6
24	Furs . . . . .	679	0.1	0.9	3.2	..	4.2
25	Suitcases, handbags, purses, wallets, baskets	8,405	29.1	183.6	2.7	4.8	220.2
26	Photographs, motion picture films . . . . .	32,745	47.6	236.1	28.0	85.4	397.0
27	Cameras, photographic equipment and accessories . . . . .	1,955	18.6	129.3	59.5	5.2	212.6
28	Musical instruments . . . . .	1,677	0.9	93.4	13.8	0.8	108.9
29	Machines and machinery n.e.i. including earthmoving equipment . . . . .	84,343	573.0	2,641.4	132.3	216.6	3,563.4
30	Canvas goods n.e.i., rope and cordage . . . . .	4,131	12.5	42.1	..	0.3	54.8
31	All other taxable articles . . . . .	26,058	216.0	1,068.9	32.5	27.9	1,345.3
32	Composite businesses - not including motor vehicles or parts . . . . .	12,042	231.2	697.0	53.3	21.9	1,003.5
33	Composite businesses - including motor vehicles or parts . . . . .	1,498	3.8	263.1	41.0	6.5	314.4
34	Manufactured pet foods . . . . .	2,399	20.5	196.9	..	0.5	217.9
35	Gliders and aircraft . . . . .	508	0.1	1.0	..	0.1	1.3
50	Returns for which at present, no code has been allocated . . . . .	43,883	1,532.2	2,067.2	26.7	81.1	3,707.2
<b>Total</b> . . . . .		<b>695,218</b>	<b>10,318.7</b>	<b>30,705.7</b>	<b>2,561.8</b>	<b>1,159.1</b>	<b>44,745.4</b>

**PERSONS REGISTERED UNDER THE SALES TAX ASSESSMENT ACT  
SUBMITTING REGULAR MONTHLY RETURNS  
AS AT 30 JUNE 1988 AND 1989**

**TABLE 4.6**

State	Number of registrations in force		Number lodging regular monthly returns	
	At 30 June 1988	At 30 June 1989	At 30 June 1988	At 30 June 1989
	No.	No.	No.	No.
New South Wales (a) . . . . .	51,484	52,347	22,993	24,290
Victoria . . . . .	42,383	45,437	20,592	22,318
Queensland . . . . .	22,758	23,575	10,813	11,180
Western Australia . . . . .	10,929	11,833	6,607	7,024
South Australia (b) . . . . .	10,291	11,434	6,739	7,205
Tasmania . . . . .	3,375	3,518	1,984	1,989
<b>Australia . . . . .</b>	<b>141,220</b>	<b>148,144</b>	<b>69,728</b>	<b>74,006</b>

(a) Includes Australian Capital Territory

(b) Includes Northern Territory

## **PART 5 — FRINGE BENEFITS TAX**

**— Description of Tables and Items**

**— Tables of Statistics**





## DESCRIPTION OF TABLES

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 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 rate of tax as 49% of that total value.

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 of interest
- 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 5.1 to 5.6 have been compiled from the annual returns for Fringe Benefits Tax lodged with the Tax Office for the year ended 31 March 1988.

The tables do not include details of Fringe Benefits Tax paid by Commonwealth government departments.

For tables 5.3 and 5.4 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 5.1** - 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 type of organisation and grade of tax payable.

**Table 5.2** - Fringe benefits tax payable by type of organisation and industry.

This table is the same as table 5.1 except it is classified by industry instead of grade of tax payable.

**Table 5.3** - Fringe benefits tax payable by industry and type of benefit and industry.

This table shows statistics of the number of taxpayers and tax payable classified by type of fringe benefit and industry.

**Table 5.4** - Fringe benefits tax payable by type of benefit and organisation.

This table is the same as Table 5.3 except it is classified by organisation instead of industry.

**Table 5.5** - Fringe benefits tax payable by type of benefit and industry.

This table shows number of taxpayers and industry, and tax payable classified by type of benefit and industry. 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 5.6** - Fringe benefits tax payable by type of benefit and organisation.

This table is the same as Table 5.5 except it is classified by organisation instead of industry.

# FRINGE BENEFITS TAX

## Tables of statistics





**FRINGE BENEFITS TAX PAYABLE  
BY TYPE OF ORGANISATION AND GRADE OF TAX PAYABLE**

**TABLE 5.1**  
Financial period 1 April 1988 to 31 March 1989 (a)

		\$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	30	70	145	139	136	501	348	254	232	683	651	740	399	571	4,899
	Tax payable \$'000	2	13	53	85	118	752	863	880	1,029	4,980	9,317	23,434	28,445	284,965	354,937
Private companies	No. taxpayers	1,585	3,561	6,204	5,571	5,057	14,164	7,533	4,303	2,695	5,553	2,846	1,610	449	327	61,458
	Tax payable \$'000	91	636	2,326	3,468	4,406	20,525	18,466	14,906	12,030	38,511	39,462	48,761	30,893	99,406	333,885
Partnerships	No. taxpayers	145	302	498	385	277	617	228	142	92	154	70	53	18	21	3,002
	Tax payable \$'000	8	52	182	235	239	884	559	493	411	1,077	933	1,736	1,342	4,829	12,980
Trusts	No. taxpayers	666	1,580	2,826	2,524	2,273	6,434	3,282	1,757	990	1,979	743	282	32	19	25,387
	Tax payable \$'000	37	278	1,060	1,574	1,985	9,296	8,044	6,086	4,411	13,539	10,133	8,191	2,131	3,669	70,435
Sole traders	No. taxpayers	38	106	155	104	79	209	71	23	11	14	7	..	..	..	817
	Tax payable \$'000	2	18	57	65	68	294	173	79	47	87	89	..	..	..	980
Government - Local	No. taxpayers	18	28	44	38	39	117	82	58	41	127	94	115	29	12	842
	Tax payable \$'000	1	5	17	24	34	172	201	202	182	882	1,362	3,550	1,960	1,865	10,459
Government - State & State Authority	No. taxpayers	8	17	25	18	23	72	67	35	34	72	51	63	24	50	559
	Tax payable \$'000	..	3	9	11	20	108	168	123	152	521	735	1,895	1,664	66,507	71,917
Commonwealth Non-budget	No. taxpayers	..	..	..	..	..	..	..	..	..	3	4	4	3	12	26
	Tax payable \$'000	..	..	..	..	..	..	..	..	..	24	53	120	167	48,617	48,982
Super Funds	No. taxpayers	..	..	4	3	..	6	..	..	..	..	..	..	..	..	13
	Tax payable \$'000	..	..	1	2	..	9	..	..	..	..	..	..	..	..	12
Other	No. taxpayers	65	106	227	247	219	682	407	235	177	470	301	247	81	67	3,531
	Tax payable \$'000	4	18	82	156	192	1,009	1,000	812	790	3,353	4,232	7,636	5,695	26,780	51,760
<b>TOTAL</b>	<b>No. taxpayers</b>	<b>2,555</b>	<b>5,770</b>	<b>10,128</b>	<b>9,029</b>	<b>8,103</b>	<b>22,802</b>	<b>12,018</b>	<b>6,807</b>	<b>4,272</b>	<b>9,055</b>	<b>4,767</b>	<b>3,114</b>	<b>1,035</b>	<b>1,079</b>	<b>100,534</b>
	<b>Tax payable \$'000</b>	<b>145</b>	<b>1,022</b>	<b>3,788</b>	<b>5,621</b>	<b>7,062</b>	<b>33,049</b>	<b>29,475</b>	<b>23,581</b>	<b>19,052</b>	<b>62,975</b>	<b>66,317</b>	<b>95,324</b>	<b>72,297</b>	<b>536,637</b>	<b>956,346</b>
	<b>PERCENT</b>															
	<b>-Number</b>	<b>2.5</b>	<b>5.7</b>	<b>10.1</b>	<b>9.0</b>	<b>8.1</b>	<b>22.7</b>	<b>12.0</b>	<b>6.8</b>	<b>4.2</b>	<b>9.0</b>	<b>4.7</b>	<b>3.1</b>	<b>1.0</b>	<b>1.1</b>	<b>100.0</b>
	<b>-Tax payable</b>	<b>0.0</b>	<b>0.1</b>	<b>0.4</b>	<b>0.6</b>	<b>0.7</b>	<b>3.5</b>	<b>3.1</b>	<b>2.5</b>	<b>2.0</b>	<b>6.6</b>	<b>6.9</b>	<b>10.0</b>	<b>7.6</b>	<b>56.1</b>	<b>100.0</b>

(a) Returns processed to 6 October 1989

FRINGE BENEFITS TAX PAYABLE  
BY TYPE OF ORGANISATION AND INDUSTRY

TABLE 5.2  
Financial period 1 April 1988 to 31 March 1989 (a)

		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 & personal services	Government	Other	TOTAL	%
Public companies	No. taxpayers	114	426	1,016	271	26	238	852	1,174	102	383	4	293	4,899	4.9
	Tax payable \$'000	2,351	35,211	73,436	14,724	644	14,116	41,914	156,207	988	7,836	117	7,394	354,937	37.1
Private companies	No. taxpayers	1,799	496	8,569	7,526	371	2,822	14,592	12,269	5,527	3,693	23	3,771	61,458	61.1
	Tax payable \$'000	7,651	21,640	65,479	34,520	1,234	15,708	79,323	64,643	11,758	13,147	119	18,662	333,885	34.9
Partnerships	No. taxpayers	1,397	26	160	115	6	68	465	392	67	193		113	3,002	3.0
	Tax payable \$'000	1,803	2,016	1,422	1,112	6	499	1,740	3,013	154	748		466	12,980	1.4
Trusts	No. taxpayers	1,223	140	2,366	3,634	226	1,065	6,499	5,921	1,364	1,736	8	1,205	25,387	25.3
	Tax payable \$'000	2,003	551	8,236	9,022	340	2,419	18,800	18,639	3,126	4,637	53	2,609	70,435	7.4
Sole traders	No. taxpayers	329	5	20	27	..	3	104	138	102	51	..	38	817	0.8
	Tax payable \$'000	426	10	17	17	..	3	142	137	136	52	..	42	980	0.1
Government - Local	No. taxpayers	3	..	..	4	40	..	..	..	94	9	681	11	842	0.8
	Tax payable \$'000	4	..	..	2	651	..	..	..	997	30	8,642	133	10,459	1.1
Government - State & State Authority	No. taxpayers	33	..	8	3	58	26	5	29	96	36	258	7	559	0.6
	Tax payable \$'000	212	..	65	301	10,709	2,052	160	21,068	1,375	371	35,495	109	71,917	7.5
Commonwealth Non-budget	No. taxpayers	..	..	..	..	..	7	..	..	..	..	18	5	30	0.0
	Tax payable \$'000	..	..	..	..	..	14,409	..	..	..	..	628	33,949	48,986	5.1
Super Funds	No. taxpayers	..	..	..	5	..	..	..	7	..	..	3	9	24	0.0
	Tax payable \$'000	..	..	..	19	..	..	..	17	..	..	3	15	53	0.0
Other	No. taxpayers	180	52	134	60	24	118	174	485	873	561	113	742	3,516	3.5
	Tax payable \$'000	584	6,369	1,864	1,780	181	1,285	1,555	16,195	9,736	3,235	3,295	5,636	51,715	5.4
TOTAL	No. taxpayers	5,078	1,145	12,273	11,645	751	4,347	22,691	20,415	8,225	6,662	1,108	6,194	100,534	100.0
	Tax payable \$'000	15,035	65,797	150,518	61,497	13,766	50,491	143,634	279,918	28,269	30,055	48,352	69,016	956,346	100.0
PERCENT															
-Number		5.1	1.1	12.2	11.6	0.7	4.3	22.6	20.3	8.2	6.6	1.1	6.2	100.0	
-Tax payable		1.6	6.9	15.7	6.4	1.4	5.3	15.0	29.3	3.0	3.1	5.1	7.2	100.0	

(a) Returns processed to 6 October 1989

**FRINGE BENEFITS TAX PAYABLE  
BY TYPE OF BENEFIT AND INDUSTRY**

**TABLE 5.3**  
**Financial period 1 April 1988 to 31 March 1989 (a)**

			Primary production	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 & personal services	Government	Other	TOTAL
Motor vehicles - Statutory method	No. taxpayers		2,367	954	11,516	10,410	658	3,982	20,726	17,865	6,738	4,901	818	5,314	86,249
	Tax payable	\$'000	5,796	10,068	104,757	36,998	6,915	24,614	108,197	102,598	16,426	15,767	13,930	20,658	466,724
Log book method	No. taxpayers		427	88	1,198	1,541	98	364	2,770	3,132	1,643	719	325	710	13,015
	Tax payable	\$'000	323	143	2,162	1,730	391	622	3,405	4,195	1,521	707	2,938	821	18,957
<b>TOTAL</b>	<b>No. taxpayers</b>		<b>2,700</b>	<b>1,005</b>	<b>12,039</b>	<b>11,323</b>	<b>715</b>	<b>4,188</b>	<b>22,260</b>	<b>19,771</b>	<b>7,802</b>	<b>5,405</b>	<b>967</b>	<b>5,767</b>	<b>93,942</b>
	<b>Tax payable</b>	<b>\$'000</b>	<b>6,119</b>	<b>10,211</b>	<b>106,918</b>	<b>38,728</b>	<b>7,305</b>	<b>25,236</b>	<b>111,601</b>	<b>106,793</b>	<b>17,948</b>	<b>16,474</b>	<b>16,868</b>	<b>21,479</b>	<b>485,681</b>
Low interest loans	No. taxpayers		83	163	815	450	32	187	773	1,373	206	197	43	268	4,590
	Tax payable	\$'000	186	4,902	5,098	1,420	712	754	2,856	112,142	446	746	3,176	1,162	133,601
Debt waiver	No. taxpayers		3	19	59	31	..	15	38	80	17	16	6	15	299
	Tax payable	\$'000	4	412	1,110	342	..	211	229	10,482	88	375	32	229	13,514
Expense payment	No. taxpayers		837	460	2,835	1,608	150	782	3,001	2,806	699	850	444	1,001	15,473
	Tax payable	\$'000	910	11,046	19,022	6,781	1,940	6,123	14,445	45,549	1,819	4,300	7,086	5,577	124,598
Housing	No. taxpayers		2,956	302	529	254	72	228	535	465	585	1,503	499	338	8,266
	Tax payable	\$'000	4,171	15,208	4,824	1,825	2,263	4,212	4,116	16,560	4,297	3,860	13,770	1,495	76,601
Living-away-from- home allowance	No. taxpayers		21	78	146	280	16	44	85	149	26	43	28	71	987
	Tax payable	\$'000	316	2,284	1,634	4,208	476	1,384	1,885	1,522	223	295	2,934	1,599	18,759
Airline transport	No. taxpayers		20	38	86	64	6	66	84	109	24	73	27	49	646
	Tax payable	\$'000	31	281	436	1,531	20	4,517	208	430	39	264	332	202	8,291
Board	No. taxpayers		591	195	45	130	4	19	43	44	149	496	18	52	1,786
	Tax payable	\$'000	1,844	4,712	389	2,615	510	246	276	414	453	1,223	166	562	13,409
Property - goods	No. taxpayers		153	54	164	41	5	34	168	156	61	49	37	45	967
	Tax payable	\$'000	195	3,602	2,548	530	14	394	2,962	2,675	323	896	393	247	14,780
Entertainment	No. taxpayers		27	66	49	17	50	69	28	250	272	111	419	275	1,633
	Tax payable	\$'000	102	368	112	51	262	2,458	48	2,736	938	358	1,863	528	9,824
Other benefits	No. taxpayers		381	181	779	358	51	229	797	744	335	290	291	305	4,741
	Tax payable	\$'000	1,148	9,489	6,006	2,807	167	4,873	4,662	13,325	1,762	1,168	1,634	1,505	48,547
<b>TOTAL</b>	<b>No. taxpayers</b>		<b>5,065</b>	<b>1,140</b>	<b>12,234</b>	<b>11,621</b>	<b>751</b>	<b>4,337</b>	<b>22,637</b>	<b>20,346</b>	<b>8,201</b>	<b>6,646</b>	<b>1,104</b>	<b>6,150</b>	<b>100,232</b>
	<b>Tax payable</b>	<b>\$'000</b>	<b>15,017</b>	<b>62,515</b>	<b>148,078</b>	<b>60,833</b>	<b>13,670</b>	<b>50,409</b>	<b>143,197</b>	<b>312,580</b>	<b>28,317</b>	<b>29,956</b>	<b>48,254</b>	<b>34,568</b>	<b>947,392</b>

(a) Returns processed to 6 October 1989

FRINGE BENEFITS TAX PAYABLE  
BY TYPE OF BENEFIT AND ORGANISATION

TABLE 5.4  
Financial period 1 April 1988 to 31 March 1989 (a)

			Public Companies	Private Companies	Partner- ships	Trusts	Sole Traders	Local Governments	State Governments & State Authorities	Common- wealth Non-budget	Super- annuation funds	Other	TOTAL
Motor vehicles - Statutory method	No. taxpayers		4,442	54,167	1,369	22,291	400	617	418	23	18	2,504	86,249
	Tax payable	\$'000	137,657	222,683	6,638	58,384	438	6,138	15,688	5,228	41	13,831	466,724
Log book method	No. taxpayers		330	8,086	185	3,703	53	304	94	7	4	249	13,015
	Tax payable	\$'000	1,482	9,215	173	3,886	30	601	2,855	260	1	454	18,957
<b>TOTAL</b>	<b>No. taxpayers</b>	<b>\$'000</b>	<b>4,547</b>	<b>59,091</b>	<b>1,489</b>	<b>24,480</b>	<b>443</b>	<b>752</b>	<b>458</b>	<b>26</b>	<b>21</b>	<b>2,635</b>	<b>93,942</b>
	<b>Tax payable</b>		<b>139,139</b>	<b>231,898</b>	<b>6,811</b>	<b>62,269</b>	<b>468</b>	<b>6,738</b>	<b>18,543</b>	<b>5,488</b>	<b>42</b>	<b>14,285</b>	<b>485,681</b>
Low interest loans	No. taxpayers		1,120	2,641	75	396	9	28	35	5	..	281	4,590
	Tax payable	\$'000	72,806	13,241	147	760	10	18	16,332	23,681	..	6,606	133,601
Debt waiver	No. taxpayers		99	137	9	18	..	3	3	..	..	30	299
	Tax payable	\$'000	8,206	3,709	40	244	..	22	151	..	..	1,141	13,514
Expense payment	No. taxpayers		2,515	8,428	439	2,277	85	354	246	20	5	1,104	15,473
	Tax payable	\$'000	60,539	31,637	982	3,548	43	624	11,465	6,876	2	8,881	124,598
Housing	No. taxpayers		892	2,885	1,405	1,023	360	443	235	16	..	1,007	8,266
	Tax payable	\$'000	25,728	16,624	1,596	1,661	355	1,954	16,859	3,600	..	8,226	76,601
Living-away-from- home allowance	No. taxpayers		251	460	33	71	5	3	32	9	..	123	987
	Tax payable	\$'000	6,939	5,034	1,011	218	6	2	2,508	1,235	..	1,805	18,759
Airline transport	No. taxpayers		156	300	21	39	..	17	12	..	..	101	646
	Tax payable	\$'000	3,049	2,901	86	160	..	180	184	..	..	1,730	8,291
Board	No. taxpayers		212	619	401	250	67	9	24	3	..	201	1,786
	Tax payable	\$'000	5,037	4,756	1,052	591	73	15	693	9	..	1,183	13,409
Property - goods	No. taxpayers		265	395	70	78	17	24	25	5	..	88	967
	Tax payable	\$'000	6,233	5,883	353	208	6	46	400	183	..	1,470	14,780
Entertainment	No. taxpayers		140	79	..	8	..	275	270	22	6	833	1,633
	Tax payable	\$'000	1,479	250	..	35	..	503	2,651	2,438	3	2,464	9,824
Other benefits	No. taxpayers		891	2,154	221	499	38	230	121	20	..	567	4,741
	Tax payable	\$'000	20,089	15,502	558	641	20	326	2,076	4,612	..	4,723	48,547
<b>TOTAL</b>	<b>No. taxpayers</b>	<b>\$'000</b>	<b>4,869</b>	<b>61,270</b>	<b>2,990</b>	<b>25,334</b>	<b>814</b>	<b>840</b>	<b>558</b>	<b>26</b>	<b>18</b>	<b>3,515</b>	<b>100,232</b>
	<b>Tax payable</b>		<b>349,261</b>	<b>331,312</b>	<b>12,634</b>	<b>70,298</b>	<b>979</b>	<b>10,428</b>	<b>71,863</b>	<b>48,123</b>	<b>48</b>	<b>52,443</b>	<b>947,392</b>

(a) Returns processed to 6 October 1989



**FRINGE BENEFITS TAX PAYABLE BY TYPE OF BENEFIT  
AND INDUSTRY WHERE THE NUMBER OF EMPLOYEES  
RECEIVING A FRINGE BENEFIT WAS SHOWN ON THE RETURN**

**TABLE 5.5**  
**Financial period 1 April 1988 to 31 March 1989 (a)**

		Primary production	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 & personal services	Government	Other	TOTAL
Motor vehicles - Statutory method	No. taxpayers	2345	933	11445	10351	652	3951	20613	17785	6696	4861	798	5280	85710
	No. vehicles	6292	9557	119154	37568	12227	21315	125835	87333	13651	13197	21670	20414	488213
	Tax payable \$'000	5744	9810	103015	36509	6622	20570	106919	100415	16188	15415	13273	20365	454846
Log book method	No. taxpayers	420	85	1190	1530	97	361	2751	3118	1634	711	312	705	12914
	No. vehicles	605	183	4287	2874	819	741	6932	5825	2344	1111	9089	1307	36117
	Tax payable \$'000	318	137	2144	1712	279	427	3354	4182	1513	696	2844	795	18401
<b>TOTAL</b>	<b>No. taxpayers</b>	<b>2672</b>	<b>984</b>	<b>11964</b>	<b>11254</b>	<b>709</b>	<b>4156</b>	<b>22135</b>	<b>19684</b>	<b>7756</b>	<b>5359</b>	<b>942</b>	<b>5730</b>	<b>93345</b>
	<b>No. vehicles</b>	<b>6897</b>	<b>9740</b>	<b>123441</b>	<b>40442</b>	<b>13046</b>	<b>22056</b>	<b>132767</b>	<b>93158</b>	<b>15995</b>	<b>14308</b>	<b>30759</b>	<b>21721</b>	<b>524330</b>
	<b>Tax payable \$'000</b>	<b>6062</b>	<b>9947</b>	<b>105159</b>	<b>38221</b>	<b>6901</b>	<b>20997</b>	<b>110274</b>	<b>104597</b>	<b>17702</b>	<b>16111</b>	<b>16117</b>	<b>21160</b>	<b>473248</b>
Low interest loans	No. taxpayers	83	159	790	435	30	181	751	1353	200	191	40	265	4478
	No. employees	147	7026	6360	3336	14458	1240	3802	164510	656	602	450	1119	203706
	Tax payable \$'000	186	4861	5035	1394	711	740	2817	101384	426	717	530	1160	119962
Debt waiver	No. taxpayers	3	17	58	31	..	15	36	77	16	15	4	15	287
	No. employees	3	95	496	77	..	129	93	856	89	17	761	27	2643
	Tax payable \$'000	4	145	1105	342	..	211	209	10473	86	374	11	229	13188
Housing	No. taxpayers	2898	289	514	241	68	214	523	447	559	1471	484	321	8029
	No. dwellings	8126	22339	3935	2889	4190	3958	3718	8680	2665	3841	21048	1153	86542
	Tax payable \$'000	4093	14974	4725	1763	2058	3709	4052	12833	4073	3701	12354	1286	69622
Living-away-from- home allowance	No. taxpayers	19	75	141	267	15	39	81	145	24	40	24	67	937
	No. employees	279	3708	1594	8525	1615	1720	1464	3002	351	484	5805	1260	29807
	Tax payable \$'000	314	2283	1612	4096	448	382	1869	1373	212	293	2907	1579	17366
Airline transport	No. taxpayers	19	35	80	56	6	61	81	103	23	68	26	44	602
	No. employees	68	878	579	2520	47	26929	298	727	43	633	950	414	34086
	Tax payable \$'000	31	255	418	1469	20	4415	202	407	35	221	249	195	7918
Board	No. taxpayers	573	186	41	121	4	16	43	43	140	477	18	50	1712
	No. employees	10367	7146	10621	4177	2986	4651	1009	8372	1040	51186	487	25108	127151
	Tax payable \$'000	1793	4581	384	2545	510	232	276	412	436	1156	166	559	13049
Property - goods	No. taxpayers	147	49	157	37	..	30	161	150	53	43	35	42	904
	No. employees	526	8281	12035	398	..	1045	4018	6148	320	1082	1343	395	35591
	Tax payable \$'000	193	3569	2518	488	..	176	2891	2577	278	885	390	195	14160

(a) Returns processed to 6 October 1989

FRINGE BENEFITS TAX PAYABLE BY TYPE OF BENEFIT  
AND ORGANISATION WHERE THE NUMBER OF EMPLOYEES  
RECEIVING A FRINGE BENEFIT WAS SHOWN ON THE RETURN

TABLE 5.6  
Financial period 1 April 1988 to 31 March 1989 (a)

		Public Companies	Private Companies	Partnerships	Trusts	Sole Traders	Local Governments	State Governments & State Authorities	Common- wealth Non-budget	Super- annuation funds	Other	TOTAL
Motor vehicles - Statutory method	No. taxpayers	4367	53889	1362	22204	397	604	406	22	18	2441	85710
	No. vehicles	149734	221816	6851	57253	544	8631	27114	1515	36	14719	488213
	Tax payable \$'000	133707	220101	6622	58112	433	5940	14988	1507	41	13397	454846
Log book method	No. taxpayers	319	8042	184	3680	53	297	89	4	4	242	12914
	No. vehicles	3010	15326	309	6097	65	1524	8891	104	6	785	36117
	Tax payable \$'000	1457	9135	173	3864	30	562	2713	42	1	424	18401
<b>TOTAL</b>	<b>No. taxpayers</b>	<b>4469</b>	<b>58783</b>	<b>1481</b>	<b>24375</b>	<b>440</b>	<b>738</b>	<b>444</b>	<b>23</b>	<b>21</b>	<b>2571</b>	<b>93345</b>
	<b>No. vehicles</b>	<b>152744</b>	<b>237142</b>	<b>7160</b>	<b>63350</b>	<b>609</b>	<b>10155</b>	<b>36005</b>	<b>1619</b>	<b>42</b>	<b>15504</b>	<b>524330</b>
	<b>Tax payable \$'000</b>	<b>135165</b>	<b>229236</b>	<b>6795</b>	<b>61976</b>	<b>463</b>	<b>6501</b>	<b>17701</b>	<b>1549</b>	<b>42</b>	<b>13821</b>	<b>473248</b>
Low interest loans	No. taxpayers	1092	2580	74	386	9	26	33	5	..	273	4478
	No. employees	106714	15363	255	780	10	239	37021	33563	..	9761	203706
	Tax payable \$'000	62046	13064	147	743	10	17	13687	23681	..	6567	119962
Debt waiver	No. taxpayers	94	135	9	17	..	..	3	..	..	29	287
	No. employees	1085	601	11	23	..	..	757	..	..	166	2643
	Tax payable \$'000	7926	3688	40	243	..	..	151	..	..	1139	13188
Housing	No. taxpayers	855	2805	1376	1002	357	433	223	15	..	963	8029
	No. dwellings	24540	19080	3251	2072	564	2029	26232	2950	..	5824	86542
	Tax payable \$'000	21688	16177	1564	1624	350	1880	15309	3145	..	7886	69622
Living-away-from- home allowance	No. taxpayers	242	441	31	68	5	..	29	7	..	114	937
	No. employees	5010	9546	1332	4410	6	..	8257	80	..	1166	29807
	Tax payable \$'000	6775	4911	1011	216	6	..	2474	232	..	1742	17366
Airline transport	No. taxpayers	143	278	20	37	..	16	12	..	..	96	602
	No. employees	14981	7087	304	382	..	303	771	..	..	10258	34086
	Tax payable \$'000	2876	2813	86	155	..	98	184	..	..	1707	7918
Board	No. taxpayers	203	590	390	240	65	9	22	3	..	190	1712
	No. employees	13781	30844	5195	38790	244	30	3508	22	..	34738	127151
	Tax payable \$'000	4943	4597	1027	572	73	15	688	9	..	1125	13049
Property - goods	No. taxpayers	247	376	66	75	17	22	21	4	..	76	904
	No. employees	14107	12987	516	303	73	152	6334	19	..	1100	35591
	Tax payable \$'000	6015	5702	350	203	6	41	388	58	..	1397	14160

(a) Returns processed to 6 October 1989

# **PART 6 — MISCELLANEOUS TAXES**

## **— Tables of Statistics**





**WOOL TAX  
QUANTITIES OF TAXABLE WOOL SHOWN IN WOOL RETURNS**

**TABLE 6.1  
Financial year 1987-88**

State	Brokers			Dealers			Manufacturers			Direct export			Total		
	Bales	Butts	Bags	Bales	Butts	Bags	Bales	Butts	Bags	Bales	Butts	Bags	Bales	Butts	Bags
<b>QUARTER ENDED 30 SEPTEMBER 1987</b>															
New South Wales.	183,447	..	7	70,313	12,354	12,082	..	..	..	..	..	..	253,760	12,354	12,089
Victoria.	194,422	..	4	66,390	7,594	12,367	691	314	688	..	..	..	261,503	7,908	13,059
Queensland.	115,147	..	225	7,004	702	204	..	..	..	..	..	..	122,151	702	429
Western Australia.	164,084	15	532	108,981	2,990	5,663	..	..	..	..	..	..	273,065	3,005	6,195
South Australia.	108,704	..	..	34,398	2,235	9,845	..	..	..	..	..	..	143,102	2,235	9,845
Tasmania.	8,897	..	..	6,535	1,479	3,554	..	..	..	3	..	..	15,435	1,479	3,554
<b>Australia.</b>	<b>774,701</b>	<b>15</b>	<b>768</b>	<b>293,621</b>	<b>27,354</b>	<b>43,715</b>	<b>691</b>	<b>314</b>	<b>688</b>	<b>3</b>	..	..	<b>1,069,016</b>	<b>27,683</b>	<b>45,171</b>
<b>QUARTER ENDED 31 DECEMBER 1987</b>															
New South Wales.	359,302	105	102	121,120	17,165	18,571	..	..	..	..	..	..	480,422	17,270	18,673
Victoria.	473,989	3	166	82,791	13,674	21,897	922	382	1,475	..	..	..	557,702	14,059	23,538
Queensland.	94,322	..	254	6,307	688	283	..	..	..	..	..	..	100,629	688	537
Western Australia.	244,233	24	1,046	152,862	4,305	9,257	..	..	..	..	..	..	397,095	4,329	10,303
South Australia.	218,181	..	3	46,913	3,199	13,314	..	..	..	..	..	..	265,094	3,199	13,317
Tasmania.	58,173	..	1,390	10,394	3,161	9,851	..	..	..	..	..	..	68,567	3,161	11,241
<b>Australia.</b>	<b>1,448,200</b>	<b>132</b>	<b>2,961</b>	<b>420,387</b>	<b>42,192</b>	<b>73,173</b>	<b>922</b>	<b>382</b>	<b>1,475</b>	..	..	..	<b>1,869,509</b>	<b>42,706</b>	<b>77,609</b>
<b>QUARTER ENDED 31 MARCH 1988</b>															
New South Wales.	262,359	150	120	138,678	16,518	15,507	..	..	..	..	..	..	401,037	16,668	15,627
Victoria.	321,263	8	29	41,775	7,991	13,818	624	396	1,167	..	..	..	363,662	8,395	15,014
Queensland.	85,238	1	235	5,411	694	280	..	..	..	..	..	..	90,649	695	515
Western Australia.	166,907	9	690	47,336	2,324	4,721	..	..	..	..	..	..	214,243	2,333	5,411
South Australia.	107,106	..	..	15,499	1,715	7,386	..	..	..	..	..	..	122,605	1,715	7,386
Tasmania.	36,361	..	801	8,338	3,958	9,076	..	..	..	..	..	..	44,699	3,958	9,877
<b>Australia.</b>	<b>979,234</b>	<b>168</b>	<b>1,875</b>	<b>257,037</b>	<b>33,200</b>	<b>50,788</b>	<b>624</b>	<b>396</b>	<b>1,167</b>	..	..	..	<b>1,236,895</b>	<b>33,764</b>	<b>53,830</b>
<b>QUARTER ENDED 30 JUNE 1988</b>															
New South Wales.	191,381	386	39	58,273	14,362	12,770	2	1	1	..	..	..	249,656	14,749	12,810
Victoria.	138,688	9	39	26,171	5,813	9,814	534	304	704	..	..	..	165,393	6,126	10,557
Queensland.	87,064	2	160	9,373	56	93	..	..	..	..	..	..	96,437	58	253
Western Australia.	98,988	9	387	51,730	2,060	4,300	..	..	..	..	..	..	150,718	2,069	4,687
South Australia.	74,641	..	6	14,482	1,354	6,083	..	..	..	..	..	..	89,123	1,354	6,089
Tasmania.	28,697	..	1,523	5,078	2,182	3,643	..	..	..	..	..	..	33,775	2,182	5,166
<b>Australia.</b>	<b>619,459</b>	<b>406</b>	<b>2,154</b>	<b>165,107</b>	<b>25,827</b>	<b>36,703</b>	<b>536</b>	<b>305</b>	<b>705</b>	..	..	..	<b>785,102</b>	<b>26,538</b>	<b>39,562</b>
<b>YEAR ENDED 30 JUNE 1988</b>															
New South Wales.	996,489	641	268	388,384	60,399	58,930	2	1	1	..	..	..	1,384,875	61,041	59,199
Victoria.	1,128,362	20	238	217,127	35,072	57,896	2,771	1,396	4,034	..	..	..	1,348,260	36,488	62,168
Queensland.	381,771	3	874	28,095	2,140	860	..	..	..	..	..	..	409,866	2,143	1,734
Western Australia.	674,212	57	2,655	360,909	11,679	23,941	..	..	..	..	..	..	1,035,121	11,736	26,596
South Australia.	508,632	..	9	111,292	8,503	36,628	..	..	..	..	..	..	619,924	8,503	36,637
Tasmania.	132,128	..	3,714	30,345	10,780	26,124	..	..	..	3	..	..	162,476	10,780	29,838
<b>Australia.</b>	<b>3,821,594</b>	<b>721</b>	<b>7,758</b>	<b>1,136,152</b>	<b>128,573</b>	<b>204,379</b>	<b>2,773</b>	<b>1,397</b>	<b>4,035</b>	<b>3</b>	..	..	<b>4,960,522</b>	<b>130,691</b>	<b>216,172</b>

Note: Details from returns lodged in Albany are included with figures for Victoria.

**WOOL TAX**  
**AMOUNT DEBITED, AMOUNT CREDITED AND AMOUNT OUTSTANDING**

**TABLE 6.2**  
**Financial year 1988-89**

State	Amount debited (a)	Amount credited	Amount outstanding
	\$'000	\$'000	\$'000
New South Wales (b) . . . . .	111,457	130,554	(19,096)
Victoria . . . . .	112,201	115,613	(3,412)
Queensland . . . . .	34,003	37,321	(3,318)
Western Australia . . . . .	64,953	96,652	(31,699)
South Australia (c) . . . . .	46,926	47,109	(183)
Tasmania . . . . .	13,297	14,309	(1,012)
<b>Australia . . . . .</b>	<b>382,837</b>	<b>441,558</b>	<b>(58,720)</b>

(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 6.3**  
**Financial year 1988-89**

State	Amount debited (a)	Amount credited	Amount outstanding
	\$'000	\$'000	\$'000
New South Wales . . . . .	268	268	..
Victoria . . . . .	318	387	(69)
Queensland . . . . .	164	184	(20)
<b>Australia . . . . .</b>	<b>750</b>	<b>839</b>	<b>(89)</b>

(a) Includes amounts outstanding at previous 30 June.

**DEBITS TAX**

**TABLE 6.4**  
**Financial year 1988-89**

Size of debit	Rate of tax	Number of taxpayers	Number of debits	Value of debit	Tax payable
\$	\$	\$	'000	\$b	\$m
Less than 100 . . . . .	0.15		382,145	14	57
100 - 499 . . . . .	0.35		324,292	72	113
500 - 4999 . . . . .	0.75		160,450	222	120
5000 - 9999 . . . . .	1.50		14,706	98	23
10000 and over . . . . .	2.00		22,426	8,976	44
<b>Total . . . . .</b>		<b>38</b>	<b>904,018</b>	<b>9,382</b>	<b>358</b>

# **APPENDIX 1**

## **Facsimiles of Return Forms**







# Income Tax Return Form S

## 1 July 1987 to 30 June 1988

For most salary and wage earners, pensioners and people on unemployment benefits.

Get the 1988 Form S Tax Guide to:

- see if you can use this form,
- help you fill in the questions on the form.

Lodge this return by 31 August 1988.

**1 Your file number?** This is on the right hand side of your last assessment notice.

**2 Your name?** • Tick one box Mr  Mrs  Miss  Ms

Please print clearly. • Surname   
• Christian or given names

**3 Your current postal address?**   
  
 Postcode

**4 Have you changed your postal address since filling in your last return?** No  Yes

• if yes, print the address exactly as shown on your last return   
 Postcode

**5 Your home address?** • if the same as Question 3, print 'as above'   
 Postcode

**6 Your spouse's or de facto spouse's full name?** • Surname   
• Christian or given names

**7 Date you were married or started living together as de factos?** • only if this happened since filling in your last return  /  /

**8 Have you changed any part of your name since filling in your last return?** No  Yes

• if yes, print the full name you used before • Surname   
• Christian or given names

**9 Your date of birth?**  /  /

**10 Your daytime phone number? Only if convenient.** • if we need to ask you about your return, it's quicker by phone

**11 Your occupation(s)?**

**12 Is this your first Australian tax return?** No  • Year shown on your last return?  19  
• Taxation Office you sent it to?

**Yes**  **The rest of this page is for first returners only.**

• Please tell us why this is your first return in Australia.

• Address and telephone number of your latest employer's place of business?   
 Postcode  
Phone

• If a student at any time after 31 December 1986. • Name of your school, college or university.

• If you moved here from overseas. • Place of arrival in Australia.  • Date of arrival.  /  /

• How long do you intend to stay in Australia?

5 B	BAL D	INDS X	LLP S	P/R P	TA
15 C	P/Y LS J	P/T CO Y	OCC Z		PPS Cr K

- 13** Did you get a Statement of Benefit or Statement of Student Allowance for:
- Unemployment, Sickness or Special Benefits?
  - AUSTUDY or Education allowance?

No   
 Yes  See Note 13 in the Guide for the types of Education allowances to include.

Benefits or allowances on a group certificate should be shown at Question 18.

Type of benefit or allowance	Period of payment	Amount	Total-do not show cents
	/ / to / /	\$	<b>F</b> /
	/ / to / /	\$	
	/ / to / /	\$	

- 14** Did you get a Statement of Pension or some other Australian Government benefit not shown at Question 13?  
 For example, Age pension.

No   
 Yes  See Note 14 in the Guide.

Pensions or benefits on a group certificate should be shown at Question 18.

Type of pension or benefit	Period of payment	Amount	Total-do not show cents
	/ / to / /	\$	<b>G</b> /
	/ / to / /	\$	

- 15** Did you get a Group Certificate, Tax Stamps Sheet or Statement of Earnings with an amount in Column 3, marked 'A'?

No   
 Yes  Put the amount in Column 3, marked 'A' here.

Amount-do not show cents  
**K** /

This question and the next one are about lump sum payments for unused annual leave (including leave bonus) or long service leave because you retired or finished working in a job.

- 16** Did you get a Group Certificate, Tax Stamps Sheet or Statement of Earnings with an amount in Column 3, marked 'B'?

No   
 Yes  Work out 5% (1/20) of the amount in Column 3, marked 'B' and put your answer here.

Amount-do not show cents  
**S** /

- 17** Did you get a Group Certificate or Tax Stamps Sheet with an amount in Column 3, marked 'C'?

No   
 Yes  This is an eligible termination payment. Fill in Schedule L and pin it to Page 3.

If you rolled over (transferred) an eligible termination payment you must fill in Schedule L and pin it to Page 3.

Put the amount from Section 2 or 4 on Schedule L here.  
**L** /

- 18** Did you get any Group Certificates or Tax Stamps Sheets showing gross income in Column 1?

No   
 Yes  If you have more than four group certificates or tax stamps sheets, see Note 18 in the Guide.

Serial number shown on group certificates or tax stamps sheets	Name of employer or payer	Tax instalments deducted	Period of employment or payment	Amount of gross income -do not show cents
		\$	/ / to / /	<b>B</b> /
		\$	/ / to / /	<b>C</b> /
		\$	/ / to / /	<b>D</b> /
		\$	/ / to / /	<b>E</b> /
Total of tax instalments deducted in dollars and cents.				<b>A</b> /

- 19** Was there a period longer than two weeks when you did not get income of any kind?

No   
 Yes  Give dates here. / / to / /  
 / / to / /

Do not include times when you were on leave or when you received unemployment benefits, age pension or other pensions, benefits or education allowances.

**20 Did you get an Annuity, Superannuation or Other Pension which is NOT shown on a Group Certificate?** No   
Yes

Name of fund or payer \_\_\_\_\_ Period of payment \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ to \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ Amount-do not show cents **H** / \_\_\_\_\_

**21 Did you get any allowances or benefits from your employer?** No   
Yes

Usually shown in Column 2 of your Group Certificate or Tax Stamps Sheet. You may be able to claim against these at Question 26. You must see Note 21 in the Guide for more details.

	Amount
• car allowance	\$ _____
• travel allowance – other than car allowance	\$ _____
• benefits from employee share schemes	\$ _____
• bonuses and gratuities	\$ _____
• tool and/or clothing allowance	\$ _____
• give details of other allowances that you got from your employer _____	\$ _____
Total-do not show cents <b>J</b> / _____	

**22 Did you get any interest from any of the following?** No   
Yes

Show all interest here. See Note 22 in the Guide. If the interest is from a joint account, show only your share.

	Name of bank, etc.	Branch	Account number	Amount
• banks	_____	_____	_____	\$ _____
• building societies	_____	_____	_____	\$ _____
• credit unions	_____	_____	_____	\$ _____
• overpaid tax	_____	_____	_____	\$ _____
• government securities	_____	_____	_____	\$ _____
• debentures	_____	_____	_____	\$ _____
• notes and deposits	_____	_____	_____	\$ _____
• discounted or deferred interest securities	_____	_____	_____	\$ _____
• any other source.	_____	_____	_____	\$ _____
				Total-do not show cents <b>U</b> / _____

**23 Did you get any dividends?** No   
Yes

because you were a shareholder in a company. There has been an important change in the law relating to dividends. You must see Note 23 in the Guide for more details.

	Name of company	Unfranked amount	Franked amount	Imputation credit
• Franked dividends	_____	\$ _____	\$ _____	\$ _____
	_____	\$ _____	\$ _____	\$ _____
	_____	\$ _____	\$ _____	\$ _____
	_____	\$ _____	\$ _____	\$ _____
	_____	\$ _____	\$ _____	\$ _____
• Unfranked dividends	_____	\$ _____		
	_____	\$ _____		
	_____	\$ _____		
				Total-do not show cents <b>M</b> / _____
				<b>N</b> / _____
				<b>W</b> / _____

**24 Did you get any other earnings or income which you have not already told us about?** No   
Yes

For example, You must see Note 24 in the Guide for more details.

- any money you got back from a life insurance policy taken out after 27 August 1982
- non-qualifying component of termination payment
- workers' compensation for lost earnings
- director's fees
- tips and other payments for your services
- income shown on statements of earnings
- honoraria (payments for voluntary services).

Type of income	Amount
_____	\$ _____
_____	\$ _____
Total-do not show cents <b>X</b> / _____	

**25 Have you shown any amounts on Pages 2 and 3 in boxes that look like this?** No   
Yes

Add up all the amounts in the boxes at Questions 13 to 24. Put the total here. This is your total income. Total-do not show cents **S** / \_\_\_\_\_ f



**26 Do you want to claim for any of the following expenses?**

- car
- travel
- work – including work-related self education expenses.

No   
 Yes

If you are claiming more than \$300 for car, travel and work expenses, you must have kept the appropriate records. You must see Note 26 in the Guide for the extra details we need.

Please make sure you have shown the full amount of each allowance your employer paid you at Question 21.

• car expenses	\$	<input type="text"/>
• travel expenses – NOT car expenses	\$	<input type="text"/>
• work expenses – uniform/protective clothing	\$	<input type="text"/>
– tools	\$	<input type="text"/>
– union dues/professional association fees	\$	<input type="text"/>
• other work expenses – give details	\$	<input type="text"/>
– work-related self education expenses, the amount over \$250 only. See Note 26 in the Guide.	\$	<input type="text"/>

Total-do not show cents  
**C**

**27 Do your claims for expenses at Question 26 for which you must have kept records, add up to more than \$300?**

Note 26 in the Guide tells you about the types of records that you must have kept.

No   
 Yes

I declare that I have the necessary records to support the expenses I have claimed at Question 26.

Total of these expenses \$

Signature

**28 Did you make a gift or donation of \$2 or more to any of the following?**

- Organisations and charities which give help in Australia

No   
 Yes

Make sure you show the full name as it is shown on the receipt.

Name of organisation etc on receipt	Amount	Total-do not show cents
<input type="text"/>	\$ <input type="text"/>	<b>E</b> <input type="text"/>
<input type="text"/>	\$ <input type="text"/>	
<input type="text"/>	\$ <input type="text"/>	
Total-do not show cents		
<input type="text"/>	\$ <input type="text"/>	<b>F</b> <input type="text"/>
<input type="text"/>	\$ <input type="text"/>	
Amount-do not show cents		
<input type="text"/>	\$ <input type="text"/>	<b>G</b> <input type="text"/>

- Overseas aid funds

- Approved school building funds, see Note 28 in the Guide.

**29 Are you eligible to claim for the undeducted purchase price of a superannuation pension or annuity that you have shown as income?**

No   
 Yes

See Note 29 in the Guide if you don't know how much to claim.

Amount-do not show cents  
**H**

**30 Do you want to claim for any other expenses?**

- For example
- tax agent fees
  - film industry incentives.

No   
 Yes

Type of expense	Amount	Amount-do not show cents
<input type="text"/>	\$ <input type="text"/>	<b>K</b> <input type="text"/>

**31 Have you made any claims on this page in boxes that look like this?**

No   
 Yes

Add up all the amounts in the boxes at Questions 26, 28, 29 and 30.

This is your total claim  
 Put the total here. \$

**32 Your taxable income?**

Show your total income from Question 25 here.   
 Show your total claims from Question 31 here.

Take your total claims away from your total income to get your taxable income.

Write your taxable income here.

Total-do not show cents  
 \$  f



**33 Are you eligible to claim a rebate for any of the following?**

No  **Go to Question 38.**  
 Yes

- Your spouse (married or de facto)
- Daughter-housekeeper
- Yourself as a sole parent
- Housekeeper.

You must know the special meanings of 'maintaining a dependant' and 'separate net income' and how these affect your answers to Questions 34-37. See Notes 34-37 in the Guide. Also see those Notes to work out the amount you can claim at Questions 35, 36 and 37.

**34 Did you maintain a child under 16 or student under 25?**

No   
 Yes

Answer this question only if you ticked 'Yes' at Question 33.

We need to know details about only one child or student to see if you can get a bigger rebate for your spouse, daughter-housekeeper or housekeeper or if you can claim as a sole parent. **There is no rebate for the child or student.**

• Name of child or student.

• Address: If living with you write 'with me' here, otherwise see Note 34 in the Guide.

• Period during the year that you maintained the child or student.  
 /  /  to  /  /

• Date of birth of the child or student.  
 /  /

• Separate net income of the child or student. If none write 'NONE'.  
 \$

• Name of student's school, college or university.

**35 Do you want to claim for your spouse (married or de facto) or daughter-housekeeper?**

No   
 Yes

• Name of spouse or daughter-housekeeper.

• Address: If living with you write 'with me' here, otherwise see Note 35 in the Guide.

• Period during the year that you maintained your spouse or daughter-housekeeper.  
 /  /  to  /  /

• Separate net income of your spouse or daughter-housekeeper.

Salary and wages	\$ <input style="width: 80px;" type="text"/>
Interest	\$ <input style="width: 80px;" type="text"/>
Other income	\$ <input style="width: 80px;" type="text"/>
<b>Total – if none write 'NONE'</b>	\$ <input style="width: 80px;" type="text"/>

• If you can claim the maximum rebate it is:  
 • \$1030 if you maintained a child or student; or  
 • \$830 if you didn't.

Put your claim here. **A**

**36 Do you want to claim for yourself as a sole parent?**

No   
 Yes

Which one of the following applied to you during the year?  
 Divorced     Single     Widowed     Married, but living apart.

• Period during the year that you had sole care of the child or student at Question 34.  /  /  to  /  /

• If you can claim the maximum rebate, it is \$780.  
 Put your claim here. **G**

**37 Do you want to claim for your housekeeper?**

No   
 Yes

You must see Note 37 in the Guide to work out how much you can claim and for the details we need.

Put your claim here. **F**

**38 Are you eligible to claim a rebate for your parent(s), spouse's parent(s) or an invalid relative 16 years or over?**

No   
 Yes

You must see Note 38 in the Guide to work out how much you can claim and for the details we need.

Put your claim for your parent or spouse's parent here. **E**

Put your claim for your invalid relative here. **D**

**39 Did you spend on yourself and dependants over \$1000 on hospital and medical expenses that you could not claim back from Medicare or private health insurance?**

No   
 Yes

Put here the amount you could not claim back from Medicare or private health insurance.

Amount-do not show cents

**L**

Take away **\$ 1000**

Answer **\$**

See Note 39 in the Guide for the expenses you may claim, the special meaning of 'dependant' for this question and the extra details we need.

Amount-do not show cents

Work out 29% of your answer and put it here. **M**

**40 Are you eligible to claim a zone or overseas forces rebate?** No  Amount-do not show cents  
 Yes  Fill in Schedule Z, pin it to Page 3 then put your claim from Step 3 here. **H**

See Note 40 in the Guide.

**41 Are you still eligible to claim a home loan interest rebate?** No  Amount-do not show cents  
 Yes  Fill in Schedule H in that Guide, pin it to Page 3 then put your claim from Schedule H here. **K**

If you are, the 1988 Home Loan Interest Rebate Guide will have been sent to you.

**42 Have you shown any amounts on Pages 5 and 6 in boxes that look like this?** No  As you have no rebates, please put '0' here. Total-do not show cents  
 Yes  Add up all the amounts in the boxes at Questions 35 to 41 and put the total here. **R**

**43 Did any of the following apply to you in 1987/88?** No   
 Yes  Put the date this happened here.  /  /

- I first stopped full-time education
- I became a resident of Australia
- I ceased to be a resident of Australia.

Note 43 in the Guide tells you the special meanings for this question.

Months **N**   
 Amount-do not show cents  
 Income **P**  f

**44 Did any of the following apply to you in 1987/88?** You may be entitled to a Medicare Levy exemption or reduction.

- If your taxable income is less than \$8981, we will not charge you the Medicare Levy. You do not need to fill in a Schedule M.

The terms 'spouse' and 'dependent child or student' have special meanings for Medicare Levy purposes. See Note 44 in the Guide.

<b>A</b> I had a spouse (married or de facto) on 30/6/88 and our combined taxable income is less than \$16 096 plus \$2240 for each dependent child or student. No <input type="checkbox"/> Yes <input type="checkbox"/>	<b>D</b> Under Defence Force or Repatriation arrangements, I was entitled to full free medical treatment for all conditions. No <input type="checkbox"/> Yes <input type="checkbox"/>
<b>B</b> I am entitled to a rebate as a sole parent or for a housekeeper or daughter-housekeeper and my taxable income is less than \$16 096 plus \$2240 for each of my dependent children or students. No <input type="checkbox"/> Yes <input type="checkbox"/>	<b>E</b> I was a non-resident of Australia or resident of Norfolk Island or Cocos (Keeling) Islands, or the Minister for Community Services and Health certified that I was not entitled to Medicare benefits. No <input type="checkbox"/> Yes <input type="checkbox"/>
<b>C</b> I was a Health Card holder (not Medicare Card holder) whose income or the income of my spouse was not taken into account in determining eligibility for the card. No <input type="checkbox"/> Yes <input type="checkbox"/>	<b>F</b> I was a member of a diplomatic mission or consular post in Australia, or a member of such a person's family living with them, who was not an Australian citizen and does not ordinarily live in Australia. No <input type="checkbox"/> Yes <input type="checkbox"/>

**45 Did you tick 'Yes' to any group at Question 44?** No  Do not fill in Schedule M.  
 Yes  If your taxable income is more than \$8980, get the 1988 Medicare Levy Exemptions and Reductions Guide. Fill in Schedule M in that Guide and pin it to Page 3.

**46 Do you think that this will be your last tax return in Australia?** No   
 Yes  Please print 'FINAL' here and give details below.  f

For example are you

- moving overseas to live
- retiring.

I have retired and my future yearly income will not be more than \$5100.  
 Other reason: give the type, source and expected amount of future yearly income.

**47 Read the declaration and sign the return.** I declare that all the information I have given is true and correct and I have shown all my income from sources in **and out of** Australia for the year of income. During the year of income I did not make a profit from property which was acquired and disposed of within 12 months, or a capital gain or loss on the disposal of an asset acquired after 19 September 1985.

If you are not a resident of Australia cross out the words 'and out of'.

Signature  Date  /  /

The tax law imposes heavy penalties for giving false or misleading information.

**48 Where to send your return.** Our postal address is G.P.O. Box 9990 in each capital city. It is P.O. Box 9990 in Albury, Chatswood, Dandenong, Newcastle, Parramatta and Townsville. For Victoria North it is P.O. Box 9990, Moonee Ponds.

Make sure you have pinned the originals of your group certificates and other attachments to Page 3.





**INCOME**—You should only show income from Australia at Items 1-20.

**Item INCOME FROM OVERSEAS**—Should be shown only at Item 21.

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   D O N O T S H O W C E N T S	
				to .....	C		
				to .....	D		
				to .....	E		
	Total instalments deducted A						
2	Unemployment, Sickness or Special Benefits or Education Allowances, paid by the Commonwealth Government, not shown at Item 1 above. See notes on 'Beneficiary Rebate' in 'The 1988 Form AB Instructions'.					F	
	State period(s) during year in which you were not employed and received no benefits. to .....						
3	Pension, or other benefit or allowance paid by the Commonwealth Government not shown at Items 1 or 2 above, see notes on 'Pension Rebate' in 'The 1988 Form AB Instructions'.		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) Tool and/or clothing allowance .....					S H O W C E N T S	
	(b) Entertainment allowance .....						
	(c) Travelling allowance (including allowance received for use of your motor vehicle), meal allowance .....						
	(d) Value of benefit through acquisition of employee's shares or acquisition or disposal of rights (attach details) .....						
	(e) Value to you of any other allowance, gratuity, compensation, bonus or premium given or granted directly or indirectly in cash or otherwise see 'The 1988 Form AB Instructions' .....						
7	Lump Sum Payments for Leave received in connection with retirement or termination of employment—see 'The 1988 Form AB Instructions' for more information about this item and the rebate which may apply to income shown at 7(a):					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 .....						
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.					L	
9	Net Primary Production Income (Loss)—From Item B26, Schedule B .....					M	
10	Net Income (Loss) from Business Other Than Primary Production—From Item B27, Schedule B .....					N	
11	Sale or Other Transfer of Property—See 'The 1988 Form AB Instructions'.					Y O	
	(a) Net Capital Gain subject to Capital Gains Tax. Schedule G (available from Taxation Offices) must be attached. Show here net capital gain from Schedule G.						
	(b) Other profit derived from the sale or other transfer of property (including property purchased and sold within twelve months, property acquired before 20 September 1985 for the purpose of profit making by sale or any motor vehicle previously leased for business purposes). Attach the details as requested in 'The 1988 Form AB Instructions' .....						
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. If you have a share of a capital gain from a trust, or a capital gain or capital loss as a partner, see Item 11(a).					W H O L E D O L L A R S   D O N O T S H O W C E N T S	
	Full name of partnership or trust estate	File number	Income other than primary production	Share of any rebate for franked dividends \$ Whole dollars only	Primary production income		Share of any credit for tax deducted from prescribed payments \$ ¢
	TOTALS		(a)	X	(c)	P	
	Less any deductions relating to each class of income not claimed in a partnership or trust estate return. Show totals here. ➡		(b)		(d)		
	(Attach a statement giving details.)						
						Net Primary Production Income (Loss) Subtract (d) from (c) ➡	
						Net Other Income (Loss) Subtract (b) from (a) ➡	
13	Gross Rent, Premiums, etc. Note - Deductions relating to gross rent should be claimed on Page 4 in the block headed 'Deductions from Investment and Property Income'.					Q	
	Address of each property	Date property was acquired	Date property first became income-producing	Gross amount \$		R	
						T	

14 INCOME (LOSS) SUB-TOTAL (ADD ITEMS 1 TO 13) TRANSFER THIS AMOUNT TO ITEM 15, PAGE 3 ➡





**IMPORTANT:** Pin documents here in the order indicated (with tax stamps sheets on top) — Tax Stamps Sheets, Original Group Certificates, Statements of Earnings and (if completed), Schedule R and Schedule M. Pin any other schedules and attachments underneath these documents.

**Item 15 INCOME (LOSS) SUB-TOTAL CARRIED FORWARD—TRANSFER THIS AMOUNT FROM ITEM 14, PAGE 2** ➔ .....  
Note—Deductions relating to gross income included at Items 16, 17 or 18 should be claimed on Page 4 in the block headed 'Deductions from Investment and Property Income'.

**Item 16 Gross Interest** (including accrued yields on discounted, deferred interest and capital indexed securities) from banks, building societies, credit unions, personal loans, State or Semi-Govt Authorities, debentures, Australian Savings Bonds, other Commonwealth Govt Securities, Income Equalization Deposits; interest on overpayments of tax; interest component from proceeds of property sales, etc. (Note—Show income from Cash Management, Property and other Unit Trusts at Item 12.)

Name of bank, etc.	Branch	Account number	Amount \$
.....	.....	.....	.....
.....	.....	.....	.....

W  
H  
O  
L  
E  
  
D  
O  
L  
L  
A  
R  
S  
  
D  
O  
N  
O  
T  
  
S  
H  
O  
W  
  
C  
E  
N  
T  
S

**Item 17 Gross 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	Gross interest \$	Name of Government or State Authority	Gross interest \$
.....	.....	.....	.....

**Item 18 Gross Dividends**

Name of company	Unfranked amount	Franked amount	Imputation credit
.....	.....	.....	.....
.....	.....	.....	.....

Franked dividends  
Unfranked dividends

**Item 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 1988 Form AB 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.

**Item 20 Any Other Income** — including any commission and any income from withdrawals or transfers of Income Equalization Deposits (show interest at Item 16) — see 'The 1988 Form AB Instructions'.  
Give details of any other income. (If space insufficient attach a detailed statement.)  
Show Income Equalization Deposit number here (Deposit number .....

**Item 21 Income from Overseas** — If you received income from overseas employment, pensions or annuities, you must complete and attach Schedule E. If you have other income from overseas, including income from a partnership or trust, you must complete and attach Schedule F. Any deductions against income from overseas should only be claimed on Schedule E or F, and **must not** be claimed on Page 4.  
Show here the total of your net overseas income from Schedules E and F.

**Item 22 TOTAL INCOME (LOSS) (ADD ITEMS 15 TO 21) TRANSFER THIS AMOUNT TO ITEM 28, PAGE 4** ➔ \$.....

**YOU MUST ANSWER THE FOLLOWING QUESTIONS — Place X in boxes applicable**

**Item 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) the details of which you have not disclosed elsewhere in this return? YES  NO

If YES, describe the property....., show date of acquisition....., and date of disposal..... Attach a statement setting out the details of the property, its cost price and sale price, the amount of any profit and how it has been calculated and the reasons why details have not been disclosed elsewhere in this return. If you are of the view that the profit is non-taxable, include in your statement any other relevant information as well as reasons in support of your view.

**Item 24 Overseas Transactions or Interests**

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 outside Australia.

**Item 25 Payments to Associated Persons and Domestic**—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
.....	.....	.....	.....	.....	.....	.....	.....	

**Item 26 Unfranked Dividends and Interest Paid to Non-residents** (for this item, unfranked dividends include the unfranked amount of partially franked dividends and interest paid 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 30.6.88 (insert 'Nil' if applicable).  
If an amount is shown, was withholding tax deducted from each payment, credit or receipt? YES  NO   
If NO, state reason

Dividends	Interest
\$.....	\$.....

**Item 27 Thin Capitalisation**  
Are you a resident of Australia? YES  NO   
If NO, you may be subject to the thin capitalisation provisions. See the 'Thin Capitalisation' notes in 'The 1988 Form AB Instructions' to determine whether thin capitalisation affects you, and what information you should provide.

Item 28 **TOTAL INCOME (LOSS) CARRIED FORWARD—TRANSFER THIS AMOUNT FROM ITEM 22 ON PAGE 3** ➔ .....

**DEDUCTIONS**—You must not claim deductions against overseas income on this page. See Item 21.

**DEDUCTIONS FROM INVESTMENT AND PROPERTY INCOME**

	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 .....	.....	.....
<ul style="list-style-type: none"> <li>• If you have 'excess loan interest' from the previous year(s) you should claim that at Item 37.</li> <li>• If you are not a resident of Australia and you are claiming for interest paid on money borrowed to produce rental and investment income you must see the 'Thin Capitalisation' notes in 'The 1988 Form AB Instructions'.</li> </ul>	.....	.....
32 Commission for collection of investment and property income .....	.....	.....
33 Other Deductions relating to production of investment and property income .....	.....	.....
34 <b>TOTAL (ADD ITEMS 29 TO 33)</b> ➔ .....	.....	.....
35 Was the property or any part of it used for private purposes during the year of income? <input type="checkbox"/> YES <input type="checkbox"/> NO	If YES, subtract that part of the above total applicable to private use (attach details of the basis of calculation of this amount) ➔ .....	.....
36 <b>DEDUCTION CLAIMED (SUBTRACT ITEM 35 FROM ITEM 34)</b> U.....		
37 <b>Excess Loan Interest</b> carried forward from previous year(s). See 'The 1988 Form AB Instructions' for additional information .....		Q.....

**OTHER DEDUCTIONS—Receipts should be retained and forwarded only on request.**

	Amounts \$
38 Deductions relating to car, travel and work expenses (including work-related self education expenses, the amount over \$250). See 'The 1988 Form AB Instructions' and Item 47.	.....
Car expenses .....	.....
Travel expenses—NOT car expenses .....	.....
Work expenses	.....
• uniform/protective clothing .....	.....
• tools .....	.....
• union dues/professional association fees .....	.....
• work-related self education expenses — the amount over \$250 only .....	.....
Other work expenses—attach a detailed statement	.....
39 Gifts to Public Institutions, etc. providing aid in Australia. State full name of institution/fund shown on receipt.	.....
40 Gifts to Approved Overseas Aid Funds. State full name of fund shown on receipt.	.....
41 Gifts to Approved School Building Funds. State full name of fund shown on receipt.	.....
42 Undeducted Purchase Price of Annuity/Pension	See 'The 1988 Form AB Instructions' for details about this item.
43 Non-Employer Sponsored Superannuation Fund. A deduction may not be allowable if your employer or any other person contributed, or agreed to contribute, to a fund on your behalf. See 'The 1988 Form AB Instructions'.	Full Name of Fund ....., 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 1988 Form AB Instructions'.
44 Other Deductions, e.g. Tax Agent Fees, Film Industry Incentives. Give details.	Amounts \$ .....

**TOTAL OF ITEMS 36 TO 44** ➔ .....

46 **TAXABLE INCOME (LOSS) (SUBTRACT ITEM 45 FROM ITEM 28)** ➔ \$.....

**YOU MUST ANSWER THE QUESTIONS AT ITEMS 47 AND 48 BELOW — Place X in boxes applicable**

47 **Substantiation of Car, Travel and Work Expenses** — See 'The 1988 Form AB Instructions'.  
 Are any claims made in this return for car, travel and work expenses? .....

If YES, the following declaration(s) must be completed as appropriate.

**Taxpayer's Declaration** - I declare that I have the necessary receipts or other records that substantiate the claim(s) I have made for car, travel and work expenses in this return. **The total of these expenses is \$.....**

**Taxpayer's signature** .....

**Agent's Declaration** - I have explained to the taxpayer the need to have appropriate records before claims can be made for car, travel and work expenses. I have no reason to doubt that the taxpayer understood my explanation. **Agent's signature** .....

48 **Tax Free Part of Income** — See 'The 1988 Form AB Instructions' for the special meanings of words used in this question.  
 Did you, during the year of income, first stop full-time education, or become, or cease to be, a resident of Australia? .....

If YES (i) show here the date that this happened / / and number of months that you are eligible for the tax free threshold, calculated from 'The 1988 Form AB Instructions': .....

(ii) show here that part of your income which can be taken into account to determine your tax free threshold, calculated from 'The 1988 Form AB Instructions': .....

and (iii) attach the extra details requested in 'The 1988 Form AB Instructions'.

**COMPLETE ITEMS 49 AND 50 AS APPROPRIATE**

49 **Rebates (Schedule R)** — If you have completed Schedule R, show the total of your rebates here .....

50 **Medicare Levy Exemption/Reduction (Schedule M)** — If your taxable income is more than \$890 and you are entitled to a Medicare Levy exemption or reduction (see 'The 1988 Form AB Instructions') you must complete Schedule M (available from Taxation Offices and most Post Offices), attach it to your return and write YES here .....

If your taxable income is less than \$891 there is no need to complete Schedule M — you will not be charged Medicare Levy. ➔ .....





# 1988 INCOME TAX RETURN—FORM AB DEPENDANTS AND OTHER REBATES

This Schedule forms part of the income tax return of:

FULL NAME (Use block letters)

FILE NUMBER

SIGNATURE OF TAXPAYER

**Complete all columns for each claim made**

<b>Item</b>	<b>DEPENDANTS</b> ● 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)? If NO, you may only claim a proportion of the rebate(s). Attach a statement showing how you calculated your rebate claim.	YES <input type="checkbox"/>	NO <input type="checkbox"/>
R2	<b>Child Under 16 or Student Under 25</b> See Notes 1 and 2 on Page 2 Name .....	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 .....
R3	<b>Spouse (legal or de facto) or Daughter-housekeeper</b> See Notes 1 and 2 on Page 2 Name .....	Separate net income of dependant. If no income, write 'Nil' .....	Date of birth .....
R4	<b>Invalid Relatives 16 Years and Over</b> (state also relationship to you and date of birth) See Note 2 on Page 2 Name .....	Salary & Wages \$ .....	Max. rebate (see Note 1 on Page 2) .....
R5	<b>Parents/Spouse's Parents who are residents of Australia</b> See Note 2 on Page 2 Name .....	Interest \$ .....	Amounts claimed \$ .....
R6	<b>Housekeeper (do not claim for a de facto here—See Item R3)</b> See Notes 1 and 3 on Page 2 Name .....	Other \$ .....	Office use only
R7	<b>Sole Parent</b> See Note 4 on Page 2 Use Item R2 above to show details of your dependant child or student	Total \$ .....	A .....
R8	<b>Zone or Overseas Forces</b> Place of residence in zone or overseas .....	Pension \$ .....	D .....
R9	<b>Home Loan Interest</b> If you were eligible for this rebate in 1987 and are still eligible for it this year, the 1988 'Home Loan Interest Rebate Guide' will have been sent to you. If you are making a claim, complete Schedule H (in the guide) and attach it to your return.	Other income \$ .....	E .....
R10	<b>Net Medical Expenses in excess of \$1000—See 'The 1988 Form AB Instructions' for an explanation of this item and details of the additional information to be furnished.</b>	Max. rebate for each dependant \$376 .....	F .....
R11	<b>Details of Dependent Students and Children for Zone or Overseas Forces Rebate Purposes</b> Complete this Item only if you are entitled to a Zone or Overseas Forces rebate at Item R8.	Max. rebate for each dependant \$749 .....	G .....
R12	<b>Students Under 25 Years of Age</b> (Show also name of school, college or university. Show period of full-time education if less than full year) Name .....	Max. rebate (see Note 1 on Page 2) .....	H .....
	<b>Children Under 16 Years Not Being Students</b> Name .....	Max. rebate (see Note 1 on Page 2) .....	I .....
		Max. rebate (see Note 1 on Page 2) .....	J .....
		Max. rebate (see Note 1 on Page 2) .....	K .....
		Max. rebate (see Note 1 on Page 2) .....	L .....
		Max. rebate (see Note 1 on Page 2) .....	M .....
		Max. rebate (see Note 1 on Page 2) .....	N .....
		Max. rebate (see Note 1 on Page 2) .....	O .....
		Max. rebate (see Note 1 on Page 2) .....	P .....
		Max. rebate (see Note 1 on Page 2) .....	Q .....
		Max. rebate (see Note 1 on Page 2) .....	R .....
		Max. rebate (see Note 1 on Page 2) .....	S .....
		Max. rebate (see Note 1 on Page 2) .....	T .....
		Max. rebate (see Note 1 on Page 2) .....	U .....
		Max. rebate (see Note 1 on Page 2) .....	V .....
		Max. rebate (see Note 1 on Page 2) .....	W .....
		Max. rebate (see Note 1 on Page 2) .....	X .....
		Max. rebate (see Note 1 on Page 2) .....	Y .....
		Max. rebate (see Note 1 on Page 2) .....	Z .....
		Max. rebate (see Note 1 on Page 2) .....	AA .....
		Max. rebate (see Note 1 on Page 2) .....	AB .....
		Max. rebate (see Note 1 on Page 2) .....	AC .....
		Max. rebate (see Note 1 on Page 2) .....	AD .....
		Max. rebate (see Note 1 on Page 2) .....	AE .....
		Max. rebate (see Note 1 on Page 2) .....	AF .....
		Max. rebate (see Note 1 on Page 2) .....	AG .....
		Max. rebate (see Note 1 on Page 2) .....	AH .....
		Max. rebate (see Note 1 on Page 2) .....	AI .....
		Max. rebate (see Note 1 on Page 2) .....	AJ .....
		Max. rebate (see Note 1 on Page 2) .....	AK .....
		Max. rebate (see Note 1 on Page 2) .....	AL .....
		Max. rebate (see Note 1 on Page 2) .....	AM .....
		Max. rebate (see Note 1 on Page 2) .....	AN .....
		Max. rebate (see Note 1 on Page 2) .....	AO .....
		Max. rebate (see Note 1 on Page 2) .....	AP .....
		Max. rebate (see Note 1 on Page 2) .....	AQ .....
		Max. rebate (see Note 1 on Page 2) .....	AR .....
		Max. rebate (see Note 1 on Page 2) .....	AS .....
		Max. rebate (see Note 1 on Page 2) .....	AT .....
		Max. rebate (see Note 1 on Page 2) .....	AU .....
		Max. rebate (see Note 1 on Page 2) .....	AV .....
		Max. rebate (see Note 1 on Page 2) .....	AW .....
		Max. rebate (see Note 1 on Page 2) .....	AX .....
		Max. rebate (see Note 1 on Page 2) .....	AY .....
		Max. rebate (see Note 1 on Page 2) .....	AZ .....
		Max. rebate (see Note 1 on Page 2) .....	BA .....
		Max. rebate (see Note 1 on Page 2) .....	BB .....
		Max. rebate (see Note 1 on Page 2) .....	BC .....
		Max. rebate (see Note 1 on Page 2) .....	BD .....
		Max. rebate (see Note 1 on Page 2) .....	BE .....
		Max. rebate (see Note 1 on Page 2) .....	BF .....
		Max. rebate (see Note 1 on Page 2) .....	BG .....
		Max. rebate (see Note 1 on Page 2) .....	BH .....
		Max. rebate (see Note 1 on Page 2) .....	BI .....
		Max. rebate (see Note 1 on Page 2) .....	BJ .....
		Max. rebate (see Note 1 on Page 2) .....	BK .....
		Max. rebate (see Note 1 on Page 2) .....	BL .....
		Max. rebate (see Note 1 on Page 2) .....	BM .....
		Max. rebate (see Note 1 on Page 2) .....	BN .....
		Max. rebate (see Note 1 on Page 2) .....	BO .....
		Max. rebate (see Note 1 on Page 2) .....	BP .....
		Max. rebate (see Note 1 on Page 2) .....	BQ .....
		Max. rebate (see Note 1 on Page 2) .....	BR .....
		Max. rebate (see Note 1 on Page 2) .....	BS .....
		Max. rebate (see Note 1 on Page 2) .....	BT .....
		Max. rebate (see Note 1 on Page 2) .....	BU .....
		Max. rebate (see Note 1 on Page 2) .....	BV .....
		Max. rebate (see Note 1 on Page 2) .....	BW .....
		Max. rebate (see Note 1 on Page 2) .....	BX .....
		Max. rebate (see Note 1 on Page 2) .....	BY .....
		Max. rebate (see Note 1 on Page 2) .....	BZ .....
		Max. rebate (see Note 1 on Page 2) .....	CA .....
		Max. rebate (see Note 1 on Page 2) .....	CB .....
		Max. rebate (see Note 1 on Page 2) .....	CC .....
		Max. rebate (see Note 1 on Page 2) .....	CD .....
		Max. rebate (see Note 1 on Page 2) .....	CE .....
		Max. rebate (see Note 1 on Page 2) .....	CF .....
		Max. rebate (see Note 1 on Page 2) .....	CG .....
		Max. rebate (see Note 1 on Page 2) .....	CH .....
		Max. rebate (see Note 1 on Page 2) .....	CI .....
		Max. rebate (see Note 1 on Page 2) .....	CJ .....
		Max. rebate (see Note 1 on Page 2) .....	CK .....
		Max. rebate (see Note 1 on Page 2) .....	CL .....
		Max. rebate (see Note 1 on Page 2) .....	CM .....
		Max. rebate (see Note 1 on Page 2) .....	CN .....
		Max. rebate (see Note 1 on Page 2) .....	CO .....
		Max. rebate (see Note 1 on Page 2) .....	CP .....
		Max. rebate (see Note 1 on Page 2) .....	CQ .....
		Max. rebate (see Note 1 on Page 2) .....	CR .....
		Max. rebate (see Note 1 on Page 2) .....	CS .....
		Max. rebate (see Note 1 on Page 2) .....	CT .....
		Max. rebate (see Note 1 on Page 2) .....	CU .....
		Max. rebate (see Note 1 on Page 2) .....	CV .....
		Max. rebate (see Note 1 on Page 2) .....	CW .....
		Max. rebate (see Note 1 on Page 2) .....	CX .....
		Max. rebate (see Note 1 on Page 2) .....	CY .....
		Max. rebate (see Note 1 on Page 2) .....	CZ .....
		Max. rebate (see Note 1 on Page 2) .....	DA .....
		Max. rebate (see Note 1 on Page 2) .....	DB .....
		Max. rebate (see Note 1 on Page 2) .....	DC .....
		Max. rebate (see Note 1 on Page 2) .....	DD .....
		Max. rebate (see Note 1 on Page 2) .....	DE .....
		Max. rebate (see Note 1 on Page 2) .....	DF .....
		Max. rebate (see Note 1 on Page 2) .....	DG .....
		Max. rebate (see Note 1 on Page 2) .....	DH .....
		Max. rebate (see Note 1 on Page 2) .....	DI .....
		Max. rebate (see Note 1 on Page 2) .....	DJ .....
		Max. rebate (see Note 1 on Page 2) .....	DK .....
		Max. rebate (see Note 1 on Page 2) .....	DL .....
		Max. rebate (see Note 1 on Page 2) .....	DM .....
		Max. rebate (see Note 1 on Page 2) .....	DN .....
		Max. rebate (see Note 1 on Page 2) .....	DO .....
		Max. rebate (see Note 1 on Page 2) .....	DP .....
		Max. rebate (see Note 1 on Page 2) .....	DQ .....
		Max. rebate (see Note 1 on Page 2) .....	DR .....
		Max. rebate (see Note 1 on Page 2) .....	DS .....
		Max. rebate (see Note 1 on Page 2) .....	DT .....
		Max. rebate (see Note 1 on Page 2) .....	DU .....
		Max. rebate (see Note 1 on Page 2) .....	DV .....
		Max. rebate (see Note 1 on Page 2) .....	DW .....
		Max. rebate (see Note 1 on Page 2) .....	DX .....
		Max. rebate (see Note 1 on Page 2) .....	DY .....
		Max. rebate (see Note 1 on Page 2) .....	DZ .....
		Max. rebate (see Note 1 on Page 2) .....	EA .....
		Max. rebate (see Note 1 on Page 2) .....	EB .....
		Max. rebate (see Note 1 on Page 2) .....	EC .....
		Max. rebate (see Note 1 on Page 2) .....	ED .....
		Max. rebate (see Note 1 on Page 2) .....	EE .....
		Max. rebate (see Note 1 on Page 2) .....	EF .....
		Max. rebate (see Note 1 on Page 2) .....	EG .....
		Max. rebate (see Note 1 on Page 2) .....	EH .....
		Max. rebate (see Note 1 on Page 2) .....	EI .....
		Max. rebate (see Note 1 on Page 2) .....	EJ .....
		Max. rebate (see Note 1 on Page 2) .....	EK .....
		Max. rebate (see Note 1 on Page 2) .....	EL .....
		Max. rebate (see Note 1 on Page 2) .....	EM .....
		Max. rebate (see Note 1 on Page 2) .....	EN .....
		Max. rebate (see Note 1 on Page 2) .....	EO .....
		Max. rebate (see Note 1 on Page 2) .....	EP .....
		Max. rebate (see Note 1 on Page 2) .....	EQ .....
		Max. rebate (see Note 1 on Page 2) .....	ER .....
		Max. rebate (see Note 1 on Page 2) .....	ES .....
		Max. rebate (see Note 1 on Page 2) .....	ET .....
		Max. rebate (see Note 1 on Page 2) .....	EU .....
		Max. rebate (see Note 1 on Page 2) .....	EV .....
		Max. rebate (see Note 1 on Page 2) .....	EW .....
		Max. rebate (see Note 1 on Page 2) .....	EX .....
		Max. rebate (see Note 1 on Page 2) .....	EY .....
		Max. rebate (see Note 1 on Page 2) .....	EZ .....
		Max. rebate (see Note 1 on Page 2) .....	FA .....
		Max. rebate (see Note 1 on Page 2) .....	FB .....
		Max. rebate (see Note 1 on Page 2) .....	FC .....
		Max. rebate (see Note 1 on Page 2) .....	FD .....
		Max. rebate (see Note 1 on Page 2) .....	FE .....
		Max. rebate (see Note 1 on Page 2) .....	FF .....
		Max. rebate (see Note 1 on Page 2) .....	FG .....
		Max. rebate (see Note 1 on Page 2) .....	FH .....
		Max. rebate (see Note 1 on Page 2) .....	FI .....
		Max. rebate (see Note 1 on Page 2) .....	FJ .....
		Max. rebate (see Note 1 on Page 2) .....	FK .....
		Max. rebate (see Note 1 on Page 2) .....	FL .....
		Max. rebate (see Note 1 on Page 2) .....	FM .....
		Max. rebate (see Note 1 on Page 2) .....	FN .....
		Max. rebate (see Note 1 on Page 2) .....	FO .....
		Max. rebate (see Note 1 on Page 2) .....	FP .....
		Max. rebate (see Note 1 on Page 2) .....	FQ .....
		Max. rebate (see Note 1 on Page 2) .....	FR .....
		Max. rebate (see Note 1 on Page 2) .....	FS .....
		Max. rebate (see Note 1 on Page 2) .....	FT .....
		Max. rebate (see Note 1 on Page 2) .....	FU .....
		Max. rebate (see Note 1 on Page 2) .....	FV .....
		Max. rebate (see Note 1 on Page 2) .....	FW .....
		Max. rebate (see Note 1 on Page 2) .....	FX .....
		Max. rebate (see Note 1 on Page 2) .....	FY .....
		Max. rebate (see Note 1 on Page 2) .....	FZ .....
		Max. rebate (see Note 1 on Page 2) .....	GA .....
		Max. rebate (see Note 1 on Page 2) .....	GB .....
		Max. rebate (see Note 1 on Page 2) .....	GC .....
		Max. rebate (see Note 1 on Page 2) .....	GD .....
		Max. rebate (see Note 1 on Page 2) .....	GE .....
		Max. rebate (see Note 1 on Page 2) .....	GF .....
		Max. rebate (see Note 1 on Page 2) .....	GG .....
		Max. rebate (see Note 1 on Page 2) .....	GH .....
		Max. rebate (see Note 1 on Page 2) .....	GI .....
		Max. rebate (see Note 1 on Page 2) .....	GJ .....
		Max. rebate (see Note 1 on Page 2) .....	GK .....
		Max. rebate (see Note 1 on Page 2) .....	GL .....
		Max. rebate (see Note 1 on Page 2) .....	GM .....
		Max. rebate (see Note 1 on Page 2) .....	GN .....
		Max. rebate (see Note 1 on Page 2) .....	GO .....
		Max. rebate (see Note 1 on Page 2) .....	GP .....
		Max. rebate (see Note 1 on Page 2) .....	GQ .....
		Max. rebate (see Note 1 on Page 2) .....	GR .....
		Max. rebate (see Note 1 on Page 2) .....	GS .....
		Max. rebate (see Note 1 on Page 2) .....	GT .....
		Max. rebate (see Note 1 on Page 2) .....	GU .....
		Max. rebate (see Note 1 on Page 2) .....	GV .....
		Max. rebate (see Note 1 on Page 2) .....	GW .....
		Max. rebate (see Note 1 on Page 2) .....	GX .....
		Max. rebate (see Note 1 on Page 2) .....	GY .....
		Max. rebate (see Note 1 on Page 2) .....	GZ .....
		Max. rebate (see Note 1 on Page 2) .....	HA .....
		Max. rebate (see Note 1 on Page 2) .....	HB .....
		Max. rebate (see Note 1 on Page 2) .....	HC .....
		Max. rebate (see Note 1 on Page 2) .....	HD .....
		Max. rebate (see Note 1 on Page 2) .....	HE .....
		Max. rebate (see Note 1 on Page 2) .....	HF .....
		Max. rebate (see Note 1 on Page 2) .....	HG .....
		Max. rebate (see Note 1 on Page 2) .....	HH .....
		Max. rebate (see Note 1 on Page 2) .....	HI .....
		Max. rebate (see Note 1 on Page 2) .....	HJ .....
		Max. rebate (see Note 1 on Page 2) .....	HK .....
		Max. rebate (see Note 1 on Page 2) .....	HL .....
		Max. rebate (see Note 1 on Page 2) .....	HM .....
		Max. rebate (see Note 1 on Page 2) .....	HN .....
		Max. rebate (see Note 1 on Page 2) .....	HO .....
		Max. rebate (see Note 1 on Page 2) .....	HP .....
		Max. rebate (see Note 1 on Page 2) .....	HQ .....
		Max. rebate (see Note 1 on Page 2) .....	HR .....
		Max. rebate (see Note 1 on Page 2) .....	HS .....
		Max. rebate (see Note 1 on Page 2) .....	HT .....
		Max. rebate (see Note 1 on Page 2) .....	HU .....
		Max. rebate (see Note 1 on Page 2) .....	HV .....
		Max. rebate (see Note 1 on Page 2) .....	HW .....
		Max. rebate (see Note 1 on Page 2) .....	HX .....
		Max. rebate (see Note 1 on Page 2) .....	HY .....
		Max. rebate (see Note 1 on Page 2) .....	HZ .....
		Max. rebate (see Note 1 on Page 2) .....	IA .....
		Max. rebate (see Note 1 on Page 2) .....	IB .....
		Max. rebate (see Note 1 on Page 2) .....	IC .....
		Max. rebate (see Note 1 on Page 2) .....	ID .....
		Max. rebate (see Note 1 on Page 2) .....	IE .....
		Max. rebate (see Note 1 on Page 2) .....	IF .....
		Max. rebate (see Note 1 on Page 2) .....	IG .....
		Max. rebate (see Note 1 on Page 2) .....	IH .....
		Max. rebate (see Note 1 on Page 2) .....	II .....
		Max. rebate (see Note 1 on Page 2) .....	IJ .....
		Max. rebate (see Note 1 on Page 2) .....	IK .....
		Max. rebate (see Note 1 on Page 2) .....	IL .....

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 dependent are required). There is no rebate for the child or student. 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 normally 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. All income received during the year by a dependant spouse or de facto (other than income received prior to marriage or the date you commenced living together) is to be taken into account when working out a spouse rebate calculation. 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 income exempt from income tax. It also includes any net capital gain on the disposal of assets subject to tax. 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 and family income supplements; a handicapped child's allowance (child disability allowance); Australian Government benefits paid for nursing care; severance or retirement payments which are of a capital nature (e.g. a lump sum payment from a superannuation fund or as compensation for loss of a job); allowances under the Assistance for Isolated Children Scheme for students less than 16 years of age; and imputation credits attached to franked dividends.

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 \$283 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	5282
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 was a resident for part only of the year (but see notes under the heading 'Items R2 to R5 and R12: Overseas Dependants');
- you were married or commenced living together during the year; or
- your spouse or de facto died during the year; and
- the dependant's separate net income was within the allowable amount (see notes on 'Separate Net Income').

**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
- \$282 plus \$28.92 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 R12: 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. 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 Department of Community Services and 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 R12: 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 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 details 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; or
  - an invalid relative for whom you are entitled to a rebate at Item R4;
- 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.





# 1988 INCOME TAX RETURN—FORM AB 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 .....

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 30.6.88 valued at—Cost <input type="checkbox"/> Market <input type="checkbox"/> Replacement <input type="checkbox"/> Other <input type="checkbox"/> .....		
	Sub-total (i)		
	Stock On Hand 1.7.87 .....		\$ .....
	Purchases .....		\$ .....
	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 .....		\$ .....
	<b>BUSINESS DEDUCTIONS</b> —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 AB or Item 24, 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 as per 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. If you are a non-resident, and you are claiming for interest on money borrowed to produce rental and investment income, you must see 'The 1988 Form AB Instructions'. .....		
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). If the property etc. 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 (attach details as per Instructions) .....		
B17	Subscriptions to trade, business or professional associations (attach list) .....		
B18	Motor vehicle expenses, excluding depreciation (attach details as per Instructions) \$..... Less proportion applicable to non-business use (show basis of calculation) \$.....		
B19	Travelling expenses for business purposes, excluding amounts claimed in Item B18 (attach details as per Instructions). Note: If any claim is made at Item B18 or B19 see also Item 47, Form AB or Item 21, Form P .....		
B20	Printing, stationery, advertising, postage, light, power and telephone (business expenses only) .....		
B21	Special primary production expenditure (see Instructions—applies for Form AB only) .....		
B22	Seeds, fodder, fertilisers, etc. purchased during the year .....		
B23	Investment Allowance (see Instructions—attach details) .....		
B24	Other business expenses (attach list). Note: Entertainment expenses are generally not deductible—see Instructions. .....		
B25	<b>TOTALS</b>		
B26	<b>NET PRIMARY PRODUCTION INCOME (LOSS)</b> —Transfer to Item 9, Form AB or Item 1, Form P .....		
B27	<b>NET INCOME (LOSS) FROM BUSINESS OTHER THAN PRIMARY PRODUCTION</b> —Transfer to Item 10, Form AB or Item 2, Form P .....		



# 1988 INCOME TAX RETURN—FORM AB 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)	
		Number	Value \$	Number	Value \$	Number	Value \$	Number	Value \$
	Selected value for natural increase →	\$		\$		\$		\$	
	<b>Section 1</b>								
	Gross sales								
	Killed for rations or exchanged for other goods or services								
	Stock on hand 30.6.88 at cost/ market other value (strike out whichever is not applicable)								
	Losses by death, etc.								
	<b>Total of Section 1</b> Total number should agree with total number Section 2								
	<b>Section 2</b>								
	Stock on hand 1.7.87 at cost/ market other value (strike out whichever is not applicable)								
	Purchases—at cost								
	Natural increase—selected value to be shown above								
	<b>Total of Section 2</b> Total number should agree with total number Section 1								
	<b>Gross Profit (Loss)</b> Deduct total value of Section 2 from total value of Section 1	(a)		(b)		(c)		(d)	\$
<b>TOTAL GROSS PROFIT (LOSS) FROM LIVESTOCK (add (a), (b), (c) and (d) )</b> →									

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 30.6.88 (include value of skins and hides under 'Other Produce')			
	<b>TOTALS</b>			
	Less value of produce on hand at 1.7.87			
	<b>Gross Profit (Loss)</b>	(e)	(f)	(g)
<b>TOTAL GROSS PROFIT (LOSS) FROM PRODUCE (add (e), (f) and (g) )</b> →				

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)	

**C4** **GROSS INCOME (LOSS) FROM PRIMARY PRODUCTION (ADD ITEMS C1, C2 and C3)** →  
**TRANSFER THIS AMOUNT TO ITEM B7, SCHEDULE B, OVERLEAF**





**FORM  
C**

**1988 INCOME TAX RETURN  
COMPANY  
1 July 1987 to 30 June 1988**

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 1988 Form C Instructions'. These instructions may be obtained from any Taxation Office. Post or deliver this return to a Taxation Office by 31 August 1988. The locations of all Taxation Offices are shown in the Instructions.

If a ruling is required in accordance with section 169A (see Instruction Nos 15 and 16) attach SCHEDULE 66 showing full details and write 'YES' here:

<b>Name of Company</b>			
<b>Postal Address for Service of Notices</b> If the address is unchanged, please show it exactly as shown on the last return lodged.		Postcode	
<b>Previous Postal Address</b> If the address has changed, insert the previous address exactly as shown on the last return lodged.		Postcode	
<b>Place of Central Management in Australia</b>		Postcode (E)	
<b>Full Name of Public Officer</b>			
<b>Business or Income-Producing Activity</b> 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.			
<b>Last Return Lodged</b> If no previous return lodged, furnish particulars. (See Instruction Nos 19 and 20)		Year of last return	Office at which that return was lodged
<b>Previous Name</b> If the name has changed, insert the previous name exactly as shown on the last return lodged.			
<b>Final Return</b> 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. 17 (E)	
<b>Address of Registered Office</b>		Postcode	
<b>Public or Private Company</b> (See Instruction Nos 24-32)		Date and place of incorporation	
<b>Immediate Parent Company for Companies that are Subsidiaries</b>		Full name of parent company	Place of incorporation
<b>Taxable Income and Rebatable Dividends</b> Transfer these amounts from Page 2.		Taxable Income \$..... (E)	
		Rebatable Dividends \$..... (E)	
<b>IMPORTANT</b> 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.		<b>DECLARATION</b> 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.	
<b>PARTICULARS RELATING TO SOURCES OF INFORMATION</b> Questions		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. }	
(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?			
		Note—No. (6) to be answered only by the person mentioned in 'A' above.	
<b>TAX AGENT'S CERTIFICATE</b> 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.....	
Contact.....		Date...../...../..... Agent's Reference Number..... (E)	
<b>OFFICE USE ONLY</b>		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, with *SCHEDULE 1* placed on the top. See "The 1988 Form C Instructions" for list of Schedules. *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.  
 NOTE: If a *Franking Account Return* is lodged with this return, it must be placed on top of all other Schedules.

Office Use Only

<b>THIS SECTION MUST BE COMPLETED FOR ALL COMPANIES</b>		Place X in boxes applicable
Item 1	Resident <input type="checkbox"/> Non-resident (see Item 40) <input type="checkbox"/>	Private <input type="checkbox"/> Public <input type="checkbox"/> Co-operative <input type="checkbox"/>
	Status	Non-profit <input type="checkbox"/> Registered Organization <input type="checkbox"/>
Statement of Taxable Income from Australian Sources (if any income is received from foreign sources or a foreign loss is incurred, <i>SCHEDULE F</i> (available from Taxation Offices) must be completed and attached to the company return form).		
\$		
<b>Details from Profit and Loss Statement (where appropriate)</b>		
2	Net Profit (Loss) from Business .....	A .....
3	Sale or Other Transfer of Property (a) Net Capital Gain subject to Capital Gains Tax ( <i>Attach details as SCHEDULE G—See Instruction Nos 138-140</i> ) (b) Other Profit derived from the Sale or Other Transfer of Property ( <i>Attach details as SCHEDULE 16—See Instruction No. 145</i> ) .....	Y B .....
4	Net Income (Loss) from Partnership or Net Income as Beneficiary of Trust Estate ( <i>Attach details as SCHEDULE 51—See Instruction No. 148</i> ) .....	C .....
5	Gross Rent, Premiums, etc. ( <i>Attach details as SCHEDULE 53—See Instruction No. 152</i> ) .....	D .....
6	Gross Interest Received by or Credited to the Company ( <i>Attach details as SCHEDULE 54—See Instruction No. 153</i> ) .....	E .....
7	Gross Dividends Received by or Credited to the Company ( <i>Attach details as SCHEDULE 30—See Instruction No. 157</i> ) .....	F .....
8	Any Other Australian Income—including net exempt income ( <i>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</i> ) .....	G .....
<b>TOTAL OF ITEMS 2 TO 8</b> .....		
9		
10	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 ( <i>Attach details as SCHEDULE 4</i> ) .....	
	Other items (including Income Tax and Fringe Benefits Tax— <i>Attach details as SCHEDULE 6</i> ) .....	
	Interest not allowable as a deduction ( <i>Attach details as SCHEDULE 49A—See Instruction Nos 158-181.</i> ) .....	
<b>TOTAL OF ITEM 10</b> .....		
<b>H</b> .....		
11	<b>SUB TOTAL — ADD ITEMS 9 AND 10</b>	
12	Subtract: Depreciation deductible ( <i>Attach details as SCHEDULE 32—See Instruction No. 97</i> ) .....	I .....
	Investment allowance ( <i>Attach details as SCHEDULE 34—See Instruction No. 115</i> ) .....	J .....
	Deductions from Investment and Property income shown at Items 5-7 ( <i>Attach details as SCHEDULE 55—See Instruction No. 189</i> relating to excess loan interest carried forward from previous year(s)) .....	K .....
	Net exempt income (gross exempt income less non-capital expenses) .....	L .....
	Film Industry Incentive Deduction ( <i>Attach details as SCHEDULE 9A—See Instruction No. 191</i> ) .....	M .....
	Research and Development Expenditure ( <i>Attach details as SCHEDULE 9B—See Instruction Nos 192-213</i> ) .....	S .....
	Other deductible items ( <i>Attach details as SCHEDULE 9—See Instruction No 190</i> ) .....	N .....
	Deductible Australian losses of previous years recouped this year— <i>See *Note (Attach details as SCHEDULE 8 — See Instruction Nos 214-220)</i> .....	O .....
	Deductible Australian losses transferred from another company in the same group— <i>See *Note (Attach details as SCHEDULE 8B—See Instruction No. 227)</i> .....	P .....
(*Note: Such losses must first be deducted from Net Exempt Income— <i>See Instruction Nos 217 and 225</i> )		
<b>TOTAL OF ITEM 12</b> .....		
13	<b>TAXABLE INCOME (LOSS) FROM AUSTRALIAN SOURCES—SUBTRACT ITEM 12 FROM ITEM 11</b> .....	
14	<b>NET FOREIGN INCOME</b> ( <i>Attach details as SCHEDULE F — See Instruction Nos 53 to 58</i> ) .....	
<b>X</b> .....		
15	<b>TAXABLE INCOME (LOSS) FROM ALL SOURCES — ADD ITEMS 13 AND 14</b> .....	
(If the company wishes to deduct an Australian loss from foreign source income, a separate election must be made— <i>see SCHEDULE F</i> )		
<b>S</b> .....		
16	Australian loss transferred to another company in the same group ( <i>Attach details as SCHEDULE 8B—See Instruction No. 227</i> ) .....	
17	Balance of Australian losses to be carried forward .....	
<b>Q</b> .....		
<b>R</b> .....		
<b>(F)</b> .....		
<b>Rebatable Income/Expenditure</b> .....		
\$		
18	Rebatable dividends included in taxable income ( <i>Attach details as SCHEDULE 10—See Instruction Nos 228-234</i> ) .....	
19	Net interest on Commonwealth Government Loans, etc. issued prior to 1 November 1968, subject to Section 160AB rebate ( <i>Attach details as SCHEDULE 11</i> ) .....	
20	Net other rebatable income ( <i>Attach details as SCHEDULE 12</i> ) .....	
<b>A</b> .....		
<b>B</b> .....		
<b>C</b> .....		
21	<b>TOTAL OF ITEMS 18 TO 20</b> .....	
<b>E</b> .....		
<b>Credits of Tax</b> .....		
\$      €		
22	Foreign Taxes paid including credit for Foreign Underlying Taxes ( <i>Attach details as SCHEDULE F — see Instruction Nos 53-58</i> ) .....	
23	Credit, as shown on <i>SCHEDULE P</i> , for tax deducted from prescribed payments .....	
24	Share of credit for tax deducted from prescribed payments included in income (loss) at Item 4 ( <i>Include details in SCHEDULE 51</i> ) .....	
25	Other credits ( <i>Attach details as SCHEDULE 14</i> ) .....	
<b>F</b> .....		
<b>G</b> .....		
<b>H</b> .....		
<b>I</b> .....		
26	<b>TOTAL OF ITEMS 22 TO 25</b> .....	
<b>J</b> .....		
<b>(F)</b> .....		





**THIS SECTION MUST BE COMPLETED FOR ALL COMPANIES**

Place X in boxes applicable

33 **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) the details of which have not been disclosed elsewhere in this return? YES  NO   
 If YES, describe the property....., show date of acquisition...../...../..... and date of disposal...../...../.....  
 Attach, as SCHEDULE 16A, details of the property, its cost price and sale price, the amount of any profit and how it has been calculated and the reasons why details have not been disclosed elsewhere in this return. If the view is taken that the profit is non-taxable, include in the schedule any other relevant information as well as reasons to support that view.

34 **Royalties Paid (See Instruction Nos 59 and 60)**  
 Were any royalties paid or credited during the year? YES  NO   
 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.

35 **Withholding Tax—Unfranked Dividends and Interest Paid to Non-residents**—For this question, dividends include bonus shares other than those paid out of a share premium account, unfranked dividends include all dividends paid before 1 July 1987 and the unfranked amount of partially franked dividends paid on and after that date, and interest paid 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 June 1988? 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.

36 **Current Year Losses (See Instruction No. 176)**  
 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.

37 **Payment of Premium to a Non-resident Insurer (See Instruction No. 136)**  
 Was a premium paid to a non-resident insurer during the year of income 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.

38 **Overseas Transactions or Interests (See Page 2 of SCHEDULE 25A for the meanings of terms used in this question)**  
 Did the company engage in transactions, of any kind, with related overseas entities (including a permanent establishment) during the year of income? YES  NO   
 If YES, complete and attach SCHEDULE 25A. Printed forms are obtainable from all Taxation Offices.

39 **Dividend and Interest Payments (See Instruction No. 51)**  
 1. Were dividends or interest paid or credited to Australian residents during the year ended 30 June 1988? 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? YES  NO

40 **Thin Capitalisation**  
 1. Is the company a resident of Australia? YES  NO   
 If NO, see Instruction No. 162.  
 2. Is the company a resident of Australia with 15 per cent or more non-resident shareholders control? YES  NO   
 If YES, see Instruction No. 164.

**THIS SECTION MUST BE COMPLETED FOR ALL COMPANIES CARRYING ON A BUSINESS**

Place X in boxes applicable

41 **Trading Stock (See Instruction Nos 62-65)**  
 Has trading stock (including partly manufactured goods) at the end of year of income been valued on any basis other than cost? YES  NO   
 If YES, attach SCHEDULE 15 giving details of methods used to value stock.

42 **Bad Debts Written Off (See Instruction Nos 130 and 131)**  
 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? YES  NO   
 If YES to either question, attach SCHEDULE 17 giving details.

43 **Contributions to Superannuation Funds (See Instruction Nos 70-75)**  
 1. Has a claim been made in this return for contributions to any superannuation fund? YES  NO   
 If YES, please furnish the following details:

Name of fund	File number	Amount contributed to fund	Amount claimed as deduction
.....	.....	.....	.....
.....	.....	.....	.....
Total Amount Claimed as Deduction \$.....			

2. Has the company borrowed money from any fund? YES  NO   
 If YES, state the name(s) of the fund(s) and interest rate(s).....

**THIS SECTION MUST BE COMPLETED FOR PRIVATE COMPANIES ONLY**

Place X in boxes applicable

44 **Remuneration of Directors, Shareholders and their Associates**  
 Did any director, shareholder, or associate deriving remuneration from this company, also derive remuneration during the year of income from a subsidiary or associated company? YES  NO   
 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.

45 **Changes in Shareholders or the Beneficial Ownership of Shares (See Instruction No. 35)**  
 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.

46 **Full Rebate Claimed on Dividends Received (See Instruction Nos 228-232)**  
 If a full rebate is claimed on phasing-out dividends received from private companies, has a phasing-out amount been allocated or will a phasing-out amount be allocated in relation to a dividend that has been paid or will be paid to a private company during the year of income or within 10 months after the end of the year of income? YES  NO   
 If YES, attach SCHEDULE 10 showing the basis for the full rebate claim.





# 1988 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 .....

<b>Item 1</b>	<b>Livestock Account</b>	<b>Sheep</b>		<b>Cattle</b>		<b>Pigs</b>		<b>Other Livestock (State Type)</b>	
	<b>Selected value for natural increase</b> →	\$		\$		\$		\$	
	<b>Section 1</b>	Number	Value \$	Number	Value \$	Number	Value \$	Number	Value \$
	Gross sales								
	Killed for rations or exchanged for other goods or services								
	Stock on hand 30.6.88 at cost/market/other value (strike out whichever is not applicable)								
	Losses by death, etc.								
	<b>Total of Section 1</b> Total number should agree with total number Section 2								
	<b>Section 2</b>								
	Stock on hand 1.7.87 at cost/market/other value (strike out whichever is not applicable)								
	Purchases—at cost								
	Natural increase—Selected value to be shown above								
	<b>Total of Section 2</b> Total number should agree with total number Section 1								
	<b>Gross Profit (Loss)</b> Deduct total value of Section 2 from total value Section 1		(a)		(b)		(c)		(d)
	<b>TOTAL GROSS PROFIT (LOSS) FROM LIVESTOCK (add (a), (b), (c) and (d) )</b> →								\$
<b>2</b>	<b>Produce Account</b> For produce other than wool or wheat, state here the nature of that produce	<b>Wool</b> \$	<b>Wheat</b> \$	<b>Other Produce</b> \$					
	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 30.6.88 (include value of skins and hides under 'Other Produce') .. .. .								
	<b>TOTALS</b>								
	Less value of produce on hand at 1.7.87 .. .. .								
	<b>Gross Profit (Loss)</b> .. .. .	(e)	(f)	(g)					
	<b>TOTAL GROSS PROFIT (LOSS) FROM PRODUCE (add (e), (f) and (g) )</b> →								
	<b>TOTAL GROSS PROFIT (LOSS) FROM LIVESTOCK AND PRODUCE (add Items 1 and 2)</b>								
<b>3</b>	<b>Deduct</b> —Value of rations supplied to employees .. .. .								
	<b>NET TOTAL</b>								





## **APPENDIX 2**

### **Rates of Income Tax**



## RATES OF INCOME TAX

### INDIVIDUAL RATES - 1987-88 INCOME YEAR

The general rates of tax applicable to resident and non-resident individuals for 1987-88 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	5 100	Nil
5 100	12 600	Nil + 24c for each \$1 over \$5 100
12 600	19 500	\$1 800 + 29c for each \$1 over \$12 600
19 500	35 000	\$3 801 + 40c for each \$1 over \$19 500
35 000	and over	\$10 001 + 49c for each \$1 over \$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	29c for each \$1
19 500	35 000	\$5 655 + 40c for each \$1 over \$19 500
35 000	and over	\$11 855 + 49c for each \$1 over \$35 000

### TRUSTEE RATES - 1987-88 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 a 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

Net income		
Not less than	Not more than	Tax at general rates on net income
\$	\$	
1	416	Nil
416	800	Nil + 50c for each \$1 over \$416
801	12 600	\$192.24 + 24c for each \$1 over \$801
12 600	19 500	\$3024 + 29c for each \$1 over \$12 600
19 500	35 000	\$5025 + 40c for each \$1 over \$19 500
35 000	and over	\$11225 + 49c for each \$1 over \$35 000

#### Non-resident Trust Estates

Net income		
Not less than	Not more than	Tax at general rates on net income
\$	\$	
1	19 500	29c for each \$1
19 500	35 000	\$5655 + 40c for each \$1 over \$19 500
35 000	and over	\$11855 + 49c for each \$1 over \$35 000

*Section 99A Rates.* The rate of tax is 49 per cent regardless of the level of income or the residential status of the trust estate.

**COMPANY RATES - 1987-88 INCOME YEAR**

The following rates of tax applied to company income derived during the 1987-88 income year.

	Public Companies	Rate
Co-operative companies . . . . .		49%
Friendly society dispensaries . . . . .		49%
Non-profit companies . . . . .		49%
Registered organisations . . . . .		20%
All other public companies . . . . .		49%

*Note: Friendly society dispensaries and non-profit companies are not liable to tax unless taxable income exceeds \$416. Where taxable income is \$3 813 or less, tax payable is limited to 55 per cent of the excess of taxable income over \$416.*

	Private Companies	Rate
Primary tax . . . . .		49%
Undistributed profits tax . . . . .		50%

	Non-resident Companies	Rate
Primary tax . . . . .		49%



## APPENDIX 3

### Items included in 'Taxation Statistics'





## ITEMS INCLUDED IN TAXATION STATISTICS

The following tables set out in summary form the items for individuals and companies which appear in this volume and the four previous editions.

	Taxation Statistics 1984-85 Volume 1	Taxation Statistics 1984-85 Volume 2	Taxation Statistics 1985-86	Taxation Statistics 1986-87	Taxation Statistics 1987-88
INDIVIDUALS					
Allowances or benefits	*	..	*	*	*
Australian Government pensions, etc.	*	..	*	*	*
Averaging rebate	*	..	*	*	*
Balance payable/refundable	*	..	*	*	*
Beneficiary tax credit, section 100(2)	*	..	*	*	*
Capital gains subject to tax	..	..	..	*	*
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	..	..	..	..	..
Cost of sales	..	..	..	..	..
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 and interest income deductions	*	..	..	..	..
Dividends received	*	..	*	*	*
Dividends and interest included in assessable income	..	..	*	*	..
Double tax credit	*	..	*	*	..
Eligible income - Division 6AA	*	..	*	*	*
Film industry deduction	*	..	*	*	*
Foreign tax credit	..	..	..	..	*
Gifts -					
Overseas aid funds	*	..	*	*	*
Public institutions	*	..	*	*	*
School building funds	*	..	*	*	*
Total	..	..	*	*	..
Gross Commonwealth loan interest	..	..	*	*	*
Gross dividends received	..	..	*	*	*
Gross dividends					*
- franked	..	..	..	..	*
- total	..	..	..	..	*
Gross interest from savings banks, etc.	..	..	*	*	*
Gross investment and property income	..	..	*	*	*
Gross rents, etc. included in assessable income	..	..	*	*	*
Gross sales	..	..	*	*	*
Gross tax	*	..	*	*	*
Home loan interest rebate	*	..	*	*	*
Housekeeper rebate	*	..	*	*	*
Income equalization 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	..	..	*	*	*

	Taxation Statistics 1984-85 Volume 1	Taxation Statistics 1984-85 Volume 2	Taxation Statistics 1985-86	Taxation Statistics 1986-87	Taxation Statistics 1987-88
INDIVIDUALS - Continued					
Late lodgment penalty	*	..	*	*	*
Life assurance bonuses	*	..	*	*	*
Life assurance bonus rebate	*	..	*	*	*
Living-away-from-home allowance - deduction	*	..	*	..	..
Losses recouped	*	..	*	*	*
Losses unrecouped at end of year	*	..	*	*	*
Medical expenses 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) -					
Other than primary production	*	..	*	*	*
Primary production	*	..	*	*	*
Total	*	..	*	*	*
Net tax assessed	*	..	*	*	*
Number of taxpayers -					
Charged provisional tax	*	..	*	*	*
Charged quarterly provisional tax	..	..	..	*	..
With informative provisional debit	..	..	..	..	..
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	*	..	*	*	*
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	*	..	*	*	*
Number charged provisional tax	*	..	*	*	*
Number charged quarterly provisional tax	..	..	..	*	..
Number with informative provisional debit	..	..	..	..	..
Rebates -					
Averaging	*	..	*	*	*
Commonwealth loan interest - section 160AB	*	..	*	*	*
Concessional expenditure	*	..	..	..	..
Home loan interest	*	..	*	*	*
Housekeeper	*	..	*	*	*
Invalid relative	*	..	*	*	*
Life assurance bonus	*	..	*	*	*
Medical expenses	..	..	*	*	*
Parent, parent-in-law	*	..	*	*	*
Pensioner	*	..	*	*	*
Section 160ACA	*	..	*	..	..
Sole parent	*	..	*	*	*
Spouse, daughter-housekeeper	*	..	*	*	*
Termination payment	*	..	*	*	*
Total rebates and credits	*	..	*	*	*
Unemployment and sickness benefits	*	..	*	*	*
Zone, overseas forces - total	*	..	*	*	*

	Taxation Statistics 1984-85 Volume 1	Taxation Statistics 1984-85 Volume 2	Taxation Statistics 1985-86	Taxation Statistics 1986-87	Taxation Statistics 1987-88
<b>INDIVIDUALS - Continued</b>					
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 70A deductions	..	..	..	*	..
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 -					
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	*	..	*	*	*
Work related expenses	..	..	..	..	*
Year of birth group	*	..	*	*	*
Zone and overseas forces rebate - total	*	..	*	*	*



	Taxation Statistics 1984-85 Volume 1	Taxation Statistics 1984-85 Volume 2	Taxation Statistics 1985-86	Taxation Statistics 1986-87	Taxation Statistics 1987-88
<b>COMPANIES</b>					
Balancing date	*	*	*	*	*
Capital gains subject to tax	..	..	..	..	*
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	*	*	*	*	*
Dividend paid					
- franked	..	..	..	..	*
- unfranked	..	..	..	..	*
Dividends subject to rebate - section 46	*	*	*	*	*
Film industry deduction	*	*	*	*	*
Exempt income	*	*	*	*	*
Government loan interest subject to rebate-sect. 160AB	*	*	*	*	*
Gross dividends	..	..	*	*	*
Gross interest	..	..	*	*	*
Gross rents	*	*	*	*	*
Gross sales	*	*	*	*	*
Income Equalization 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	..	*	*	*	*
MIC deductions	*	*	*	..	..
Net business income	*	*	..	..	..
Net capital gains	..	..	..	*	..
Net partnership and trust income (or loss)	*	*	*	*	*
Net partnership and trust loss	*	..	..	..	..
Net profit or loss from business	..	..	*	*	*
Net rebatable dividends	*	*	*	*	*
Net rebatable interest	*	*	*	*	*
Net tax	*	*	*	*	*
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 losses recouped	*	*	*	*	*

	Taxation Statistics 1984-85 Volume 1	Taxation Statistics 1984-85 Volume 2	Taxation Statistics 1985-86	Taxation Statistics 1986-87	Taxation Statistics 1987-88
<b>COMPANIES - continued</b>					
Section 80G loss transferred	..	*	*	*	*
Section 98A(2) 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	*	*	..	..	..
<b>DIVISION 7 ASSESSMENTS</b>					
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
Age group . . . . .	124-125
Allowances or benefits . . . . .	101
Assessment - amount . . . . .	160
Australian Government pension . . . . .	100
Average income . . . . .	128-129
Averaging rebate . . . . .	44-47,109 128
Balance payable/refundable . . . . .	112
Beneficiary tax credit - section 100(2) . . . . .	44-47,110
Business income by fine industry classification . . . . .	90-97
Business income, net - see 'Net'	
Business receipts, total - see 'Total'	
Capital gains subject to tax . . . . .	163
Commonwealth loan interest rebate (Section 160AB)	110
Complementary tax . . . . .	44,108,129
Contributions to superannuation funds	106
Cost of sales . . . . .	52-88,112
Daughter-housekeeper - see 'Spouse, daughter-housekeeper'	
Deductions relating to investment property income	42,51-87,104
Deductions for work related expenses	105
Depreciable assets -	
Depreciation allowed . . . . .	53-89,114
Disposed of during year . . . . .	53-89,114
Purchased during year . . . . .	53-89,114
Directors' fees, workers' compensation, honoraria, etc.	101
Dividends, gross - see 'Gross dividends'	
Division 6AA . . . . .	107,161
Electoral division . . . . .	130-158



**INDEX - Individuals - continued**

Item	Page
Eligible income . . . . .	107,161
Film industry deduction . . . . .	107
Foreign tax credit . . . . .	44-47
Gift - deductions . . . . .	106
Grade of net income . . . . .	98-99
Grade of taxable income . . . . .	26-47,100-129 159-162
Gross dividends - franked . . . . .	42,51-87
Gross dividends - total . . . . .	104,162
Gross interest . . . . .	51-87
Gross investment and property income . . . . .	104
Gross rents . . . . .	42,51-87,104
Gross sales . . . . .	52-88,112
Gross tax . . . . .	108,128-129 159-160
Home loan interest rebate . . . . .	43,45-47,109
Housekeeper rebate . . . . .	43,45-47,108 116-117
Imputation credit . . . . .	44,52-88,162
Income - see 'Net'	
Income Equalization Withdrawals . . . . .	43,51-87,105
Income subject to PPS deductions . . . . .	113
Incorrect return penalty . . . . .	112
Industry . . . . .	50-89,90-97
Interest income - see 'Gross interest'	
Interest paid . . . . .	53-89,114
Interest, gross . . . . .	42,51-87,104
Invalid relative rebate . . . . .	108

**INDEX - Individuals - continued**

Item	Page
Investment and property income deductions . . . . .	42,51-87,104
Investment and property income (gross) . . . . .	104
Investment and property income (net) . . . . .	105
Late lodgment penalty . . . . .	111
Life assurance bonuses . . . . .	44
Life assurance bonus rebate . . . . .	45-47,110
Losses -	
Recouped . . . . .	107
Unrecouped at end of year . . . . .	112
Manually assessed and issued assessments	115
Marital status . . . . .	116-122
Medical expenses rebate . . . . .	43,45-47,110
Medical expenses - size . . . . .	126-127
Medicare levy . . . . .	44,108
MIC deductions . . . . .	107
Net business income (or loss) . . . . .	42,50-86,102
Net income (or loss) . . . . .	26-32,43,48, 51-87,98-99, 105,159-162
Net investment and property income . . . . .	105
Net partnership and trust income (or loss) . . . . .	42,50-86,103 161-162
Net tax . . . . .	25-41,44-48, 52-84,111 118-160,162,174
Non-provisional taxpayers . . . . .	25,28,33-42,48 115,118,159-160
Non-resident individuals . . . . .	160
Number of returns/taxpayers . . . . .	25-42,45-48 50-100,115-122 124-162

**INDEX - Individuals - continued**

Item	Page
Other deductions . . . . .	107
Other income . . . . .	43,51-87,105
Other pensions, superannuation, etc . . . . .	100
Other salaries and wages . . . . .	102
Parents, parents-in-law rebate . . . . .	43,45-47,108
Pensioner rebate . . . . .	44-47,109
Pensions and other benefits -	
Australian Government . . . . .	100
Other superannuation, etc. . . . .	100
Postcode analysis . . . . .	130-158
Prescribed Payments System income subject to deduction	113
Prescribed Payments System (PPS) credit	44,52-88,111
Primary Production . . . . .	33-42,99,128-129
Profit (or loss) from sale of real estate, etc . . . . .	51-87,103
Provisional tax -	
Credit . . . . .	111
Debit . . . . .	111
Taxpayers charged - total . . . . .	25,33-42,48
	50-86,115
Taxpayers with informative provisional debit . . . . .	42,50-86,115
Rebates, income tax -	
Averaging . . . . .	44-47,109,128
Home loan interest . . . . .	43,45-47,109
Housekeeper . . . . .	43,45-47,108
	116-117
Invalid relative . . . . .	43,45-47,108
Life assurance bonus . . . . .	45-47,110
Medical expenses . . . . .	43,45-47,110
Parent, parent-in-law . . . . .	108
Pensioner . . . . .	44-47,109
Section 100(2) . . . . .	44,110
Sole parent . . . . .	107
	116-117
Spouse, daughter-housekeeper . . . . .	43,45-47,108
	116-117
Termination payment . . . . .	44-47,110
Total dependants, housekeeper, etc. . . . .	116-117

**INDEX - Individuals - continued**

Item	Page
<b>Rebates - continued</b>	
Total rebates and credits . . . . .	44-47,51-87, 111
Unemployment and sickness benefits . . . . .	44-47,109,122
Zone, overseas forces . . . . .	43,45-47,109
Rent, premiums, etc. - see gross	
Salary and wages in assessable income . . . . .	42,51-87,98-99 102
Salary and wages on group certificates etc. . . . .	100
Salaries and wages paid . . . . .	53-89,113
Sale of real estate, shares etc . . . . .	42,51-87,103
Sections -	
Section 98A(2) deduction . . . . .	44-47,110
Section 100(2) credit . . . . .	44-47,110
Sex of taxpayer . . . . .	26-32,45-46 116-122,124-125
Sole parent rebate . . . . .	43,45-47,109, 116-117
Spouse, daughter-housekeeper rebate . . . . .	43,45-47,108 116-117
State or territory of residence . . . . .	25
Stock on hand at beginning/end of year . . . . .	52-88, 112-113
Superannuation -	
Self-employed . . . . .	106
Tax - Gross - see 'Gross'	
Tax - Net - see 'Net'	
Tax instalment deductions . . . . .	44,52-88 100



**INDEX - Individuals - continued**

Item	Page
Taxable income . . . . .	25-41,43,45-48
	51-87,107,115
	118-122,124-125
	128-162
Taxable income exceeding \$500,000 . . . . .	162
Termination payments -	
Eligible termination payment - taxable at 15% . . . . .	101
Eligible termination payment - taxable at 30% . . . . .	101
Eligible termination payment - 5% assessable . . . . .	101
Payments for unused leave - assessable in full . . . . .	101
Payments for unused leave - 5% assessable . . . . .	101
Termination payment rebate . . . . .	45-47,110
Total business receipts . . . . .	53-99,90-97 113
Total rebates and credits . . . . .	44-47,51-87 111
Trustee assessments . . . . .	159
Undeducted purchase price of annuity . . . . .	106
Unemployment and sickness benefits . . . . .	100
Unemployment and sickness benefits - rebates . . . . .	44-47,109
Unrecouped losses . . . . .	98,99,112
Work related expenses . . . . .	105
Zone, overseas forces rebate . . . . .	43,45-47,109

## INDEX - Companies

Item	Page
Balancing date . . . . .	222-223
Business receipts, total - see 'Total'	
Capital gains subject to tax . . . . .	224
Co-operative companies . . . . .	198-205
Cost of sales . . . . .	206-217
Depreciable assets -	
Purchased during year . . . . .	198-217
Disposed of during year . . . . .	198-217
Depreciation allowed . . . . .	198-217
Dividends, (Section 46) . . . . .	198-205
Dividends paid . . . . .	198-205
Dividends paid - franked . . . . .	206-217
Dividends paid - total . . . . .	206-217
Exempt income . . . . .	198-217
Film industry deduction . . . . .	198-217
Government loan interest - see 'Net rebatable interest'	
Grade of net tax. . . . .	220-221
Grade of taxable income . . . . .	177-224
Grade of total business receipts . . . . .	218
Gross dividends . . . . .	198-217
Gross interest . . . . .	198-217
Gross rents . . . . .	198-217
Gross sales . . . . .	198-217
Industry . . . . .	182-196,206-217
Interest paid . . . . .	198-217
Investment allowance . . . . .	198-217
Investment and property income deductions . . . . .	198-217

**INDEX - Companies - continued**

Item	Page
Lease payments . . . . .	198-217
Loss for year . . . . .	198-205
Losses -	
Transferred - Section 80G . . . . .	198-217
Net income from partnership and trust . . . . .	198-217
Net profit or loss from business . . . . .	198-217
Net rebatable dividends . . . . .	198-217
Net rebatable interest . . . . .	198-217
Net tax . . . . .	177-224
Non-profit companies . . . . .	198-205
Non-resident companies . . . . .	198-205
Number of companies . . . . .	177-224
Number with trading Stock . . . . .	198-205
Other deductions . . . . .	198-217
Other income or loss . . . . .	198-217
Payments to associated persons . . . . .	198-209,214-217
Prescribed Payments System -	
Credit - total . . . . .	198-217
Rebatable dividends - Section 46 . . . . .	198-205
Rebates and credits - total . . . . .	198-217
Rent - gross - see 'Gross'	
Royalties paid - deduction allowed . . . . .	198-217

**INDEX - Companies - continued**

Item	Page
Salaries and wages paid . . . . .	198-217
Sale of property . . . . .	198-217
Sales, gross - see 'Gross'	
Sections -	
Section 46 - dividends . . . . .	198-205
Section 80 deductions . . . . .	198-217
Section 80G loss transferred . . . . .	198-205
Special section assessments . . . . .	198-205
State or territory of assessment . . . . .	178-221
Stock on hand at beginning/end of year . . . . .	198-217
Superannuation - deductions . . . . .	198-217
Tax - Net - see 'Net'	
Taxable income . . . . .	177-224
Total business receipts . . . . .	198-223
Total rebates and credits . . . . .	198-217



## INDEX - Other

Item	Page
Amount debited, credited and outstanding -	
Tobacco charge . . . . .	260
Wool tax . . . . .	260
Contents . . . . .	vii
Debits Tax -	
Number of taxpayers . . . . .	260
Size of debit . . . . .	260
Tax payable . . . . .	260
Value of debit . . . . .	260
Facsimiles of return forms . . . . .	263-281
Foreword . . . . .	v
Fringe Benefits Tax Payable -	
Type of organisation . . . . .	251-252,254 256
Grade of Tax Payable . . . . .	251-256
Industry . . . . .	252-253,255
Number of taxpayers . . . . .	251-256
Number of employees . . . . .	255-256
Type of Benefit . . . . .	253-256
Items included in statistical tables . . . . .	291-295
Prior year individuals	
Grade of Taxable Income . . . . .	232
Medicare levy . . . . .	231
Net tax . . . . .	231
Non-provisional . . . . .	231,234
Provisional . . . . .	231,234
State of assessment . . . . .	233-234
Selected items . . . . .	232-234
Taxable income . . . . .	231
Type of Taxpayer . . . . .	231,234
Rates of tax . . . . .	285-287

INDEX - Other - continued

Item	Page
Sales tax	
Business type - gross sale value . . . . .	243
Estimated taxable sales . . . . .	241-242
Month of lodgment . . . . .	241-242
Net collections . . . . .	241
Number of regular monthly returns . . . . .	244
Number of registrations . . . . .	244
Number of returns . . . . .	243
Sale value of taxable goods . . . . .	243
State of lodgment . . . . .	241-242
 Tobacco charge . . . . .	 260
 Wool tax . . . . .	 259,260



9 780644 111414

89/21 894 Cat. No. 89 2203 3