



Australian Taxation Office

# Taxation Statistics 1993-94







**WE'D LIKE TO HEAR FROM YOU-----**

Please use this form to comment on 'Taxation Statistics 1993-94'.

1. How did you become aware of this publication?

- Newspaper       Direct Mail       Other .....

2. Why did you obtain this publication?

- General Interest       Work Related       Study Aid  
 Teaching Aid       Other (please specify)

3. Does the information contained in the publication meet your needs? **Yes/No**  
(a) If no, please specify.

4. Which table(s) do you find most useful?

5. Is there other information you would like included in this publication? **Yes/No**  
(a) If yes, please specify.

6. Do you think the information could be presented better? **Yes/No**  
(a) If yes, what alternative presentations would be most useful?

Any comments you would like to make.

If you would like to discuss this matter please provide your name and telephone number (optional).

Thank you for taking the time to complete this questionnaire.

**Reply Paid No 3  
COMMISSIONER OF TAXATION  
Attention: Revenue Analysis Branch  
PO Box 900  
CIVIC SQUARE ACT 2608**

Any enquiries relating to this questionnaire can be directed to (06) 216 2419.

For mailing - please fold and tape, or fax to (06) 216 2844.

No postage  
stamp required  
if mailed in  
Australia

Reply paid No.3  
COMMISSIONER OF TAXATION  
Attention: Revenue Analysis Branch  
PO Box 900  
CIVIC SQUARE ACT 2608

---

Fold and tape

Please do not staple

Fold and tape



Australian Taxation Office

Taxation Statistics  
1993–94

Australian Government Publishing Service  
Canberra

© Commonwealth of Australia 1995

ISBN 0 644 45598 5

This work is copyright. Apart from any use as permitted under the *Copyright Act 1968*, no part may be reproduced by any process without prior written permission from the Australian Government Publishing Service. Requests and inquiries concerning reproduction rights should be directed to the Manager, Commonwealth Information Services, Australian Government Publishing Service, GPO Box 84, Canberra ACT 2601.

Produced by the Australian Government Publishing Service



**Commissioner of Taxation**

2 Constitution Avenue Canberra ACT  
PO Box 900 Civic Square ACT 2608

Telephone: (06) 21 61111  
Telex: 62187  
Facsimile: (06) 21 62743

Our Reference:  
Contact Officer:  
Your Reference:

The Honourable Ralph Willis MP  
Treasurer  
Parliament House  
CANBERRA ACT 2600

I submit to you for presentation to Parliament 'Taxation Statistics  
1993-94'.

A handwritten signature in cursive script that reads "Michael Carmody".

(Michael Carmody)  
COMMISSIONER OF TAXATION  
25 September 1995



## 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 1993-94 income year returns of individual taxpayers.

Part 2 contains statistics from 1993-94 income year returns of partnerships and trusts.

Part 3 contains statistics from 1993-94 income year returns of companies.

Part 4 contains statistics from 1993-94 income year returns of superannuation funds.

Part 5 contains details of Fringe Benefits Tax payable for the year ended 31 March 1995.

Part 6 contains statistics relating to Sales Tax and Other Withholding Taxes collections for the 1994-95 financial year.

Facsimiles of the relevant return forms for individuals, partnerships, trusts, companies, superannuation funds and fringe benefits tax together with the income 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 statistical 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

Telephone:  
(06) 216 2419





**CONTENTS****Page****Foreword**

v

**PART 1 - INDIVIDUALS****Coverage, compilation and description of items in tables** **3****Tables of statistics**

Table 1.1	-	Taxable and non-taxable returns by state or territory of residence, office of assessment and type of taxpayer	19
Table 1.2	-	Items classified by broad grade of taxable income (taxables only) and state of residence (taxables only). Non-taxable totals for Australia shown.	20
Table 1.3(a)	-	Taxable returns: selected items by industry	40
Table 1.3(b)	-	All returns: selected items by industry.	54
Table 1.4	-	Taxable and non-taxable returns: Total and net business income by fine industry classification.	68
Table 1.5	-	Taxable returns: five percentile distribution by grade of taxable income	78
Table 1.6	-	Taxable returns by state or territory of residence, sex and grade of taxable income -	
	(a)	New South Wales	80
	(b)	Victoria	81
	(c)	Queensland	82
	(d)	Western Australia	83
	(e)	South Australia	84
	(f)	Tasmania	85
	(g)	Northern Territory	86
	(h)	Australian Capital Territory	87
	(i)	Australia	88
Table 1.7	-	Taxable returns by type of taxpayer and grade of taxable income -	
	(a)	New South Wales	89
	(b)	Victoria	90
	(c)	Queensland	91
	(d)	Western Australia	92
	(e)	South Australia	93
	(f)	Tasmania	94
	(g)	Northern Territory	95
	(h)	Australian Capital Territory	96
	(i)	Australia	97

		<b>Page</b>
Table 1.8	- Taxable returns: selected rebates and credits allowed by broad grade of taxable income -	
	(a) Males	98
	(b) Females	99
	(c) Total	100
Table 1.9	- Taxable and non-taxable returns by sex, marital status and broad grade of taxable income -	
	(a) Non-provisional	101
	(b) Provisional - property	102
	(c) Provisional - primary producers	103
	(d) Provisional - other	104
	(e) Provisional - total	105
	(f) Total	106
Table 1.10	- Taxable and non-taxable returns by age group and broad grade of taxable income.	107
Table 1.11	- Taxpayers with income from Government pension classified by age group and broad grade of taxable income.	109
Table 1.12	- Selected items from taxable and non-taxable assessments of non-resident individuals classified by broad grade of taxable income and type of taxpayer.	110
Table 1.13	- Taxable returns with taxable income of \$500,000 or more: selected items by grade of taxable income.	111
Table 1.14	- Capital gains subject to tax: number with and amount of capital gain and tax thereon classified by broad grade of taxable income.	112
Table 1.15	- Taxable and non-taxable trustee assessments: selected items by broad grade of taxable income and type of taxpayer.	113
Table 1.16	- Taxable and non-taxable individuals: matched husband and wife returns, cross classified by grades of taxable income.	114
Table 1.17	- Taxable and non-taxable returns classified by residential postcode.	116
Table 1.18	- Items for taxable assessments 1984-85 to 1993-94 income years.	222
Table 1.19	- Items for non-taxable assessments 1984-85 to 1993-94 income years.	232

**PART 2 - PARTNERSHIPS AND TRUSTS****Coverage, compilation and description of items in tables** **243****Tables of statistics**

Table 2.1	-	All partnerships and trusts : items by industry:-	
	(a)	All partnerships - Australia	250
	(b)	All trusts - Australia	264
	(c)	All partnerships and trusts - Australia	278
Table 2.2	-	All partnerships and trusts : items by grade of net income, separate totals for partnerships and trusts and totals by state of assessment.	292
Table 2.3	-	Items for partnerships and trusts combined for 1984-85 to 1993-94 income years.	302

**PART 3 - COMPANIES****Coverage, compilation and description of items in tables** **309****Tables of statistics**

Table 3.1	-	All companies: percentage distribution by grade of taxable income.	319
Table 3.2	-	All companies by grade of taxable income and state -	
	(a)	taxable	320
	(b)	all	321
Table 3.3	-	All companies by industry and grade of total income .	322
Table 3.4	-	All companies: selected items by type of company, residential status, grade of taxable income (private and public taxable only) and state of assessment.	332
Table 3.5	-	All companies: selected items by industry -	
	(a)	taxable	342
	(b)	all	354
Table 3.6	-	All companies by grade of net tax by company type.	366
Table 3.7	-	All companies by month of balancing date and grade of net tax.	367
Table 3.8	-	All companies - distribution of capital gains by grade of taxable income.	368

		<b>Page</b>
Table 3.9	- Items for taxable assessments 1984-85 to 1993-94 income years.	369
Table 3.10	- Items for non-taxable assessments 1984-85 to 1993-94 income years.	373

#### **PART 4 - SUPERANNUATION FUNDS**

<b>Coverage, compilation and description of items in tables</b>		<b>379</b>
<b>Tables of statistics</b>		
Table 4.1	- Taxable and non-taxable superannuation funds by grade of net tax.	385
Table 4.2	- Taxable and non-taxable superannuation funds by grade of taxable income.	386
Table 4.3	- Taxable and non-taxable superannuation funds by grade of total income.	388
Table 4.4	- Taxable and non-taxable superannuation funds by industry type.	390
Table 4.5	- Taxable and non-taxable superannuation funds - distribution of capital gains by grade of taxable income.	391
Table 4.6	- Items for superannuation funds 1988-89 to 1993-94 income years.	392

#### **PART 5 - FRINGE BENEFITS TAX**

<b>Description of tables</b>		<b>397</b>
<b>Tables of statistics</b>		
Table 5.1	- Tax payable by organisation type and grade of tax payable for the year ended 31 March 1995.	401
Table 5.2	- Tax payable by organisation type and industry for the year ended 31 March 1995.	402
Table 5.3	- Tax payable by type of benefit and industry for the year ended 31 March 1995.	403
Table 5.4	- Tax payable by type of benefit and organisation for the year ended 31 March 1995.	404



**PART 6 - SALES AND OTHER WITHHOLDING TAXES****Tables of statistics**

Table 6.1	-	Statistics of net Sales Tax collections by month for the financial year 1994-95.	407
Table 6.2	-	Statistics of net Sales Tax collections by state for the financial year 1994-95.	407
Table 6.3	-	Sales tax paid by business type for the financial year 1994-95.	408
Table 6.4	-	Persons registered under the Sales Tax Assessment Act at 30 June 1994 and 1995 by state.	409
Table 6.5	-	PAYE collections by grade of annual remittance.	410
Table 6.6	-	Non-resident Royalty Withholding Tax: collections for 1994-95 by grade of annual remittance.	411
Table 6.7	-	Non-resident Interest Withholding Tax: collections for 1994-95 by type of organisation and grade of annual remittance.	411
Table 6.8	-	Non-resident Dividend Withholding Tax: collections for 1994-95 by type of organisation and grade of annual remittance.	412

**Appendixes**

1.	Facsimiles of Return Forms	413
2.	Rates of Income Tax	439

**Index**

Individuals	447
Partnerships and Trusts	455
Companies	458
Superannuation Funds	461
Other	463



## **PART 1 - INDIVIDUALS**

— **Coverage, Compilation and  
Description of Items**

— **Tables of Statistics**



## COVERAGE, COMPILATION AND DESCRIPTION OF ITEMS

### Coverage

The statistics contained in the tables were compiled from individual returns for the 1993-94 income year which were processed during the 1994-95 financial year.

Notes:

- 0 indicates that the amount tabulated for the item is zero or has been rounded to zero. Rounding may cause totals to differ from the sum of the components.
- n.e.i. indicates "not elsewhere included".
- na. indicates "not available" or "not applicable" as the case may be.

### Compilation

Individual returns were lodged either electronically or in paper form. Facsimiles of the return forms used can be found in Appendix 1.

For individuals, tables which include trustee assessments have a footnote to that effect.

### Description of Items

#### State

The classification 'state' indicates the state in which taxpayers reside.

#### State or Territory of Residence

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

#### 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, other than directly from business, of less than \$1000.

**Subsidiary returns** - returns with no direct business income or loss but with income from a partnership or trust not classified as salary and wage earners, as above, were coded as either 'primary production subsidiary' or 'other subsidiary' depending on the major source of income.

**Property income recipients** - returns with income from investment property received directly and with no income/ loss from a business, partnership or trust, not classified as salary and wage earners, as above.



**Other industries** - returns with direct business income were coded to the industry from which they derived the greatest total 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 solely as a partner in a non-primary production partnership would be classified with 'Other subsidiaries'.

**Statistics of individuals** - Under self assessment the statistical items tabulated are generally those recorded on the individual return forms by the persons preparing those returns. Of course there are items which are calculated by the Taxation Office and these are included in the tables. Tax Pack contains instructions on what is to be included in each item on the return form and these are included in an edited form below.

**Taxable** - A return is taxable where there is an amount of net tax charged ie. gross tax plus medicare levy less rebates and credits is a positive amount.

**Non-Taxable** - A return is non-taxable where there is no amount of net tax charged.

#### **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'.

**Non-provisional** - any industry code but with no provisional tax debit or credit.

**Provisional** - with provisional tax debit and/or credit comprise three groups

(a) **primary producers** receiving PP (Primary Production) income in their own right or through a partnership or trust.

(b) **property** income recipients including salary and wage earners who have other income.

(c) **other provisionals** including persons receiving property income or business income through a partnership or trust and persons receiving income in their own right from a source other than primary production or property.

**Number** - Refers to the number of individual assessments (taxable or non-taxable as the case may be) included in the table.

**Number of Tax Pack Express cases** - Refers to the number of income tax returns not prepared by agents but lodged under the Electronic Lodgment Service.

**Number of Tax Agent cases ELS** - Refers to the number of individual returns processed which were lodged under the Electronic Lodgment Service including using lodgement services where returns were not prepared by tax agents.

**Number of Tax Agent cases total** - Refers to the total number of individual returns processed which were prepared by tax agents, including those lodged under the Electronic Lodgment Service.

## **Income Items**

**Job Search, etc.** - Is the sum of amounts for Job Search, Newstart allowances, Sickness allowances or Special Benefits, Austudy or other educational allowances. This item includes allowances under the Assistance for Isolated Children Scheme (AIC), the Aboriginal Study Assistance Scheme (ABSTUDY) and the Veterans' Children Education Scheme (VCES) for students over 16 years of age.

**Australian Government pensions** - This item represents amounts specified as pensions or allowances paid by the Australian Government. It includes sole parent pensions, age pensions, widowed persons allowances, service pensions and wife or carer pensions, mature age allowances and mature age partner allowances.

**Salary and wages on group certificates, etc.** - This is the amount of salary, wages, directors' fees and workers' compensation income returned at Item 3 for which a group certificate or tax stamp sheet has been received.

### **Payments for unused leave on termination of employment**

Amounts assessable in full - This item is the sum of amounts for unused long service leave which accrued after 15 August 1978 and for unused annual leave if received because of bona fide redundancy or invalidity or under an Approved Early Retirement Scheme. It also includes amounts for unused long service leave that accrued after 15 August 1978 and before 18 August 1993, and for unused annual leave that accrued before 18 August 1993, if not paid because of bona fide redundancy or invalidity or under an Approved Early Retirement Scheme. A rebate exists to limit the marginal tax rate payable to a maximum of 30 % in 1993 - 94. Where taxpayers did not leave their job because of a bona fide redundancy, invalidity or under an Approved Early Retirement Scheme, the amounts paid in respect of unused annual leave or unused long service leave that accrued after 17 August 1993 are included under the item salary and wages on group certificates, etc.

Amounts which are 5 % assessable - This item is 5% of amounts received in lieu of long service leave which accrued prior to 16 August 1978.

### **Eligible termination payments include the following:**

Payments received when leaving a job: termination payments, severance payments, payments for unused sick leave, voluntary payments made by an employer including payments on invalidity or retirement and compensation payments for loss of job, including redundancy and early retirement payments.

Payments from a superannuation fund (but not pensions or unauthorised benefits): payments at retirement for age, invalidity, or redundancy, refund of contributions to the superannuation fund, with or without interest on contributions, and other payments made during period of service that are in accordance with the fund's rules.

Payments made upon changing (or commuting) all or part of a pension or annuity (immediate or deferred) into a lump sum.

Payments from an approved deposit fund (ADF).

Lump sum payment accepted by a deceased contributor's dependant or any other person, as an alternative to a superannuation pension or annuity.

Payment for death benefits when paid to a person other than the spouse, de facto spouse, former spouse, child under 18 or other dependant of a deceased taxpayer.

**Eligible termination payments - 5 % assessable:** This item is 5% of amounts received for the 'concessional component' and 'Pre July 1983 Component' of eligible termination payments.

The 'concessional component' of an eligible termination payment comprises amounts in respect of an approved early retirement scheme payment, an invalidity payment or a bona fide redundancy payment.

The 'Pre July 1983 Component' of an eligible termination payment relates to service up to 30 June 1983.

**Eligible termination payments - Concessional rate:** The concessional component that a taxpayer receives relates to the post June 1983 component of their ETP.

If the taxpayer is 55 years of age or older, the first \$77,796 of the post June 1983 component is taxed at concessional rates and included at this item.

**Eligible termination payments - Other rates:** All of the post June 1983 component for taxpayers aged under 55 is included at this item. For taxpayers aged 55 or older any amount of the post June 1983 component which exceeds \$77,796 is included here.

**Total ETP's** - This item is the sum of amounts for eligible termination payments shown above.

**Annuities, other pensions, superannuation, etc.** - This item is the total of Australian annuities, pensions, superannuation pension payments including Commonwealth Superannuation Fund pension and similar payments received other than under the Social Security Act 1947 and Veterans' Entitlements Act 1986. Tax instalments may or may not have been deducted.

**Allowances or benefits etc.** - This item includes tips, directors' fees (where no tax instalments were deducted), honoraria and other remuneration. Also included are car allowance and travel allowance, cash allowance for use of employee's motor vehicle if the allowance was calculated on a per kilometre basis, bonuses, commissions and gratuities, allowance for tools and clothing, meal allowance under an industrial award scheme, entertainment allowance paid by an employer and cash allowance other than for living-away-from-home.

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

**Foreign employment and foreign pension income** - This is the sum of amounts returned at item 15, label L on the return form.

**Other salary and wages** - This item is the total of amounts identified as salary and wages and returned at item 19 'Other Income' on the return form.

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

**Gross interest received** - This is the total of amounts shown as interest. It includes interest from banks, building societies, credit unions, personal loans, Commonwealth Government loans, state authorities, debentures, and it includes any interest paid by the Tax Office on overpaid tax.

**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'. Standard distributions from public unit trusts are included.

**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 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.

**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'.

**Income equalization deposits/ withdrawals** - Where the total income from withdrawals exceeds the total deduction for deposits in respect of a taxpayer the net amount is classified as income equalization withdrawals. On the other hand where the total deduction for deposits exceeds the total income from withdrawals in respect of a taxpayer the net amount is classified as income equalization deposits.

**Capital losses applied** - This is the amount of current and any previous year losses carried forward that have been used to offset any capital gains received in the current year.

**Net capital gains** - This item is the amount of any real capital gain (ie. allowing for inflation) made on the disposal of assets acquired after 19 September 1985. A net capital loss may be carried forward to be offset against capital gains in future years.

**Attributed foreign income** - Amounts shown at label K of item 14 on return forms.

**Other net foreign source income** - Amounts shown at label M of item 15, other general net foreign source income.

**Total foreign source income** - is the sum of foreign employment and foreign pension income, attributed foreign income and other net foreign source income.

**Gross rents** - This item is the total amount of rent and premiums returned at item 16 label P.

**Rental deductions -**

**Interest** - amounts shown at label Q of item 16.

**Other** - amounts shown at label R of item 16.

**Total** - sum of labels Q and R at item 16.

**Net rents -**

**Profit** - Where gross rents less total rental deductions results in a positive amount.

**Loss** - Where gross rents less total rental deductions results in a negative amount.

**Total** - Gross rents less rental deductions.

**Gross franked dividends received** - This item consists of dividends and other distributions paid by resident companies including corporate unit trusts and public trading trusts, 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 amounts returned as franked and unfranked dividends received or credited during the year. It does not include exempt dividends.

**Total 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, with life assurance companies, certain State Government Insurance Offices or friendly societies.

**Other income n.e.i.** - This is the net amount (other than income of a salary and wage nature) shown at label Y item 19 'other income' on return forms.

**Total other income** - This is the net amount returned at label Y item 19, including income of a salary and wage nature.

**Total income** - This is the sum of Items 1 to 19 as shown in return forms, at item 20.

### **Deduction items**

#### **Work related expenses -**

Work related motor vehicle expenses item 21 label A

Other work related travel expenses item 22 label B

Work related uniforms/ protective clothing/ laundry expenses item 23 label C

Work related self-education expenses - the amount over \$250 only item 24 label D

Other work related expenses item 25 label E

Total work related expenses - the sum of the above items.

#### **Prior year losses -**

**Primary Production** - Amounts shown at label F item 26.

**Non-Primary Production** - Amount shown at label Z item 26.

**Total Prior year losses** - Sum of labels F and Z at item 26.

**Film industry incentives** - Amounts claimed at label G item 27, as deductions for capital monies expended by resident individuals in, or by contributing to, the production of a qualifying Australian film, ie. a film that is certified by the Minister responsible for the Arts.

**Non-employer sponsored superannuation fund contributions** - Amounts shown in returns at item 28 label H as deductions for contributions to a non-employer sponsored superannuation fund. Self-employed persons, substantially self-employed persons and employees who do not receive any employer superannuation support are entitled to a tax deduction for their personal superannuation contributions under certain conditions. The amount of deduction was the lesser of the first \$3000 of contributions for 1993-94 plus 75% of the contributions over \$3000 for 1993-94 or the total contributions needed to cover a superannuation benefit equal to the taxpayer's reasonable benefit limit for 1993-94.

**Interest and dividend deductions** - Amounts shown as interest and dividend deductions in returns, label I item 29.

**Gifts** - Amounts shown at label J item 30.

**Other deductions** - Amount claimed at label K item 31. This item includes tax agent fees and other tax-related expenses and amounts of undeducted purchase price of a pension or annuity.

**Total deductions** - This item comprises all work related expenses, total prior year losses, film industry incentives, non-employer sponsored superannuation fund contributions, interest and dividend deductions, gifts and other deductions.



**Losses recouped** - This item represents deductions allowed in the current year for previous year losses.

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

**Higher Education Contribution Scheme assessment debt** - For the 1993-94 income year the Higher Education Contribution assessment debt is calculated using the rates shown in the table below.

Taxable Income	Higher Education Contribution Assessment Debt
\$26,403 - 30,004	3 % of taxable income
\$30,005 - 42,005	4 % of taxable income
\$42,006 or more	5 % of taxable income

**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, certain non-business deductions and all prior year losses shown on the return form. Taxable income is the amount to which the tax rates are applied.

**Gross Tax** - This figure is calculated by applying the general rates of tax to the taxable income of most resident individual taxpayers. However, special rules apply to the taxation of certain categories of individual taxpayers ie. trustees, primary producers, taxpayers with notional incomes and unmarried minors. 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 1.4% 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.

**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.

**Total tax withheld on interest and dividends** - Is the sum of TFN amounts shown at item 9 Gross interest label M, item 10 Partnerships and trusts label R and item 17 dividends label V.

### **Rebate and credit items**

**Spouse, child-housekeeper, housekeeper rebate - with dependants** - Amounts of rebate claimed where taxpayers inserted 'D' for their dependants at item 36 to indicate that they had a dependent child or student. The maximum rebate allowable being \$1,425.

**Spouse, child-housekeeper, housekeeper rebate - without dependants** - Amounts of rebate claimed where taxpayers had not inserted 'D' for dependants at item 36. The maximum rebate allowable being \$1,188.

Child-housekeeper means a son or daughter, adopted child, step-child or ex-nuptial child wholly engaged in keeping house for a widowed taxpayer.

**Sole parent rebate** item 37 - Amounts allowed to sole parents (ie. single, widowed or divorced) who had the care of a dependent child or student, but were not entitled to a rebate for a housekeeper, child-housekeeper or spouse. The maximum rebate was \$1,116.

**Zone and overseas rebate** item 38 - 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 1993-94 the following amounts applied:

Special Zone A&B:	\$1,173 + 50% of the rebates mentioned above.
Ordinary Zone A:	\$338 + 50% of the rebates mentioned above.
Ordinary Zone B:	\$57 + 20% of the rebates mentioned above.
Overseas Forces:	Generally the same as Ordinary Zone A rebate.

**Rebate for personal superannuation contributions** item 39 - A rebate may be allowable for personal superannuation contributions under certain conditions. A maximum rebate of \$100 is available to an employee, based on 10% of maximum rebatable contributions of \$1,000 paid to a complying fund. The rebate is income tested, with the maximum rebatable contributions reducing by 25 cents for each dollar of assessable income (not taxable income) of the employee over \$27,000 so that eligibility for the rebate is fully phased out when the employee's assessable income is \$31,000 or more.

The rebate is calculated as 10% of the lesser of (a) \$1,000 reduced by 25 cents for each dollar of the taxpayer's assessable income over \$27,000; and (b) the amount of the contribution actually made.

**Job search, Newstart and sickness allowances etc. rebate** - Taxpayers who received social security unemployment, sickness or special benefits, formal training allowances or Austudy, Abstudy, Assistance for Isolated Children Scheme (AIC) or Veterans' Children Education Scheme allowances were, depending on their circumstances, allowed a rebate of tax up to a maximum of \$626 for single beneficiaries and \$1,144 for married beneficiaries.

**Low income rebate** - For the 1993-94 income year a rebate applies to low income earners. Those taxpayers with a taxable income of \$20,700 or less are entitled to a maximum rebate of \$150. The rebate is reduced by 4 cents for each dollar of taxable income above \$20,700. No rebate is available on a taxable income of \$24,450 or more.

**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. As a result of Social Security pensioners having 27 pay days in 1993-94 and service pensioners having 26 pay days, different rebates apply to each category.

For Social Security pensioners the maximum rebate of \$1,084 for single-rate pensioners meant that no tax was payable where taxable income was less than \$10,821. The maximum rebate was reduced by 12.5 cents for each dollar of taxable income exceeding \$10,820 until it shaded out at a taxable income of \$19,492. For married pensioners the maximum rebate was \$738 (\$1,021 if apart because of illness) no tax being payable where the taxable income was less than \$9,091 (\$10,506). The rebate shaded out at a taxable income of \$14,994 (\$18,673).

For Service pensioners the maximum rebate of \$1,020 for single rate pensioners meant that no tax was payable where taxable income was less than \$10,501. The maximum rebate was reduced by 12.5 cents for each dollar of taxable income exceeding \$10,500 until it shaded out at a taxable income of \$18,660. For married pensioners the maximum rebate was \$685 (\$957 if apart because of illness) no tax being payable where the taxable income was less than \$8,826 (\$10,186). The rebate shaded out at a taxable income of \$14,305 (\$17,841).

**Termination payments rebate** -

The rebate ensures that the post 30 June 1983 component is taxed at different rates depending on the age of the taxpayer, the size of the payment and whether the payment comes from a taxable superannuation fund (ie. taxed), based on the table below:

	Under age 55	Age 55 years and over	
		\$0 - \$77,796	Excess over \$77,796
Taxed	20%	0%	15%
Untaxed	30%	15%	30%

(excluding the medicare levy)  
(maximum rates only shown)

The rebate also ensures that unused leave payments to which sections 26AC and 26 AD apply, bear tax at no more than 30% plus medicare levy of 1.4%.

**Life Assurance Bonus Rebate** - Amounts of rebate allowed 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. The rebate is at the rate of 39 % except for friendly societies for which the rate is 30 %.

**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.

**Primary imputation credit (label U)** - item 17, this item is the sum of credits to which individuals, in their own right, are entitled in respect of franked dividends received.

**Total imputation credit** - Resident individual shareholders, including trustees, are entitled to a rebate of tax on franked dividends received. The rebate reflects the amount of tax paid by the company on its taxable income. This item comprises primary imputation credits received by individuals in their own right and subsidiary imputation credits received by individuals through partnerships and trust estates.

**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.

**Other rebates (including medical expenses)** - Cases where taxpayers inserted 'M' for medical expenses at item 40 Other Rebates to indicate that they have claimed a rebate for medical expenses. This may or may not include any of the other rebates shown at 'Total other rebates'.

**Other rebates (not including medical expenses)** - Cases where taxpayers have not inserted 'M' for medical expenses at item 40 Other Rebates. Taxpayers may have claimed any of the rebates, other than medical expenses, listed at 'Total other rebates'.

**Total other rebates - Includes rebates for** - net medical expenses over \$1,000, on interest from government securities issued before 1 November 1968, invalid relatives, parents and parents-in-law and Australian superannuation pensions and annuities.

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

### Miscellaneous items

**Net tax** - This figure is calculated by adding onto gross tax any Medicare levy and deducting any rebates (eg. for dependent spouse etc, sole parent, zone/ overseas forces, medical expenses etc.) and any other credits eg. section 100(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).

**Provisional Tax System** - Provisional tax is a system where people make provision for the current year's tax at the same time as they account for the tax on last year's income. Provisional tax is levied on individuals who derive income other than salary or wages of \$1,000 or more. Provisional tax may also be payable on certain salary or wage income where there is a balance of tax payable on assessment of \$3,000 or more, and there is a shortfall of tax instalments of \$3,000 or more. An amount for provisional Medicare levy may also be included in the calculation of provisional tax.

In order to account for an expected rise in provisional incomes in 1994-95, provisional tax was calculated using 1994-95 rates of tax applied to 1993-94 income increased by 8 %. Provision exists for a taxpayer to 'self assess' or to apply to vary the amount of provisional tax imposed if circumstances change during the year.

Provisional tax is not generally charged where tax instalment (PAYE) deductions, PPS source deductions and TFN amounts deducted on interest and/ or dividends exceed 95 % of the net tax payable for the year and provisional tax has not been paid previously.

**Lump Sum Provisional tax debit** - Provisional tax is payable in a single lump sum where the previous year's provisional tax did not exceed \$8,000. It is also payable in a single lump sum where a person receives primary production income or where the person is an author, inventor, artist, performer, production associate or sportsperson. Otherwise where the previous year's provisional tax exceeded \$8,000 it is payable by instalments under the quarterly provisional tax system (QPT).

**Quarterly Provisional Tax (QPT) debit** - Where provisional tax is not payable in a lump sum it is payable by instalments under the quarterly provisional tax system (QPT). The amount tabulated for QPT debit is the amount of estimated provisional tax payable for the following year as shown on the current notice of assessment. Taxpayers on the QPT system can apply for seasonal status if they receive 75% or more of their assessable income after 1 December. Payment is then made in two instalments.

**Total Provisional Tax debit** - This item is the total of lump sum provisional tax debit and quarterly provisional tax debit, ie. the amount of provisional tax due in respect of the 1994-95 year.

**Provisional Tax credit** - This item is the sum of the amounts of provisional tax credit (ie. credit for amounts of provisional tax debit paid in respect of the 1993-94 income year) allowed in the assessments of individuals.

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

**Tax shortfall penalty** - Additional tax imposed under section 226 of the Income Tax Assessment Act.

**Amount of Assessment Issued** - This item comprises net tax plus the sum of HECS assessment debt, late lodgment penalty and tax shortfall penalty, less provisional tax credit.

**Balance payable/ refundable** - This figure is computed by adding on to net tax any amounts for HECS assessment debt, late lodgment and tax shortfall penalties and deducting any amounts for provisional credit, tax instalment deductions, prescribed payments system credits, TFN and income equalization withdrawals amounts withheld. If the result is positive it represents balance payable and if the result is negative it represents balance refundable. No account is taken of any other debits or credits.

**Total prescribed payment (PPS) credit** - This figure is the sum of tax deductions made from gross business income under the prescribed payments system. It includes PPS credit derived by taxpayers in their own right and any share of PPS credit derived by partnerships or trusts which is attributable to the individual partners or beneficiaries.

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

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

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

### Expense items

**External labour costs** - This item includes expenses for labour and services provided under contract other than salaries and wages, payments to self-employed people such as consultants and contractors, commissions paid to people not receiving a retainer, agency fees, service fees, management fees and consultant fees.

**Superannuation** - This item is the total of any allowable superannuation contributions made on behalf of 'eligible employees' or their dependants.

**Cost of sales** - This item is the cost of goods sold including freight inwards. Where appropriate it should include any external labour costs if they are charged to the 'Cost of sales' account in the business's normal accounting procedure.

**Bad debts** - This item is the bad debt expenses for the year.

**Lease expenses** - This item is for expenditure incurred on leasing motor vehicles, plant and equipment. Includes both financial and operating leases, whichever are in the accounts. It does not include the cost of leasing realty.

**Rent expenses** - This item is for expenditure incurred as a tenant on rental land and buildings used in the production of income and includes lease costs.

**Total interest expenses** - This item includes interest incurred on money borrowed within Australia and overseas to acquire income-producing assets (excluding interest expenses against rental income), to finance business operations or to meet current business expenses.

**Depreciation expenses** - This item is for amounts of depreciation claimed. A deduction for depreciation is allowable where plant and articles are owned during the financial year and available to be used to produce assessable income.

**Motor vehicle expenses** - This item is for motor vehicle running expenses incurred in the course of deriving assessable income. It includes fuel, repairs, registration fees and insurance premiums. It excludes depreciation, finance leasing charges and interest paid in respect of motor vehicles. Expenses may be calculated using one of four methods available.

**Repairs and maintenance** - This item is for amounts of expenditure on repairs to property, plant, machinery, implements and premises associated with the production of assessable income. The cost of motor vehicle repairs is excluded from this item.

**All other expenses** - Includes the total of all other expenses not included at the previous expense items. Includes expenses for evaluating the environmental impact of an income producing project, expenses for environment protection, total royalty expenses and insurance expenses.

**Total expenses** - This is the total of all expense items listed above.

**Investment Allowance** - This item comprises 10% of the capital cost of acquiring or constructing new items of plant which cost \$3,000 or more and qualify for the general investment allowance.

### Other items

**Stock on hand at beginning of year** - This item is the total value of all trading stock on hand at the beginning of the year.

**Stock on hand at end of year** - This item is the total value of all trading stock on hand at the end of the year.

**Total salary and wage expenses** - This item is the amount of salaries and wages paid or payable to people employed in the business. It does not include expenses forming part of capital expenditure or private domestic help. It includes payments of salary and wages to associated persons.

**Payments to associated persons** - This item comprises the total of any payments, including salary and wages, allowances or superannuation contributions made to 'associated persons'. Associated persons include relatives and partners in a partnership. Amounts of salary or wages paid to associated persons are included both here and in 'Total salary and wage expenses'.

**Depreciable assets purchased during the year** - This item includes the value of any depreciable assets purchased during the income year. Profit realised on the sale of depreciable assets is added to 'Total business income', or used as a balancing charge to reduce the value of assets subject to depreciation.

**Depreciable assets disposed of during the year** - This item includes the value of any depreciable assets sold, lost or destroyed during the income year. It is to include the written down value or the amount received, whichever is the smaller amount.

**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 includes PPS income from which tax has not been deducted, but does not include PPS income included in a partnership/trust distribution for which the taxpayer is entitled to a subsidiary credit.

**Overseas interest expenses** - This item comprises interest incurred on money borrowed from overseas sources to acquire income producing assets, to finance business operations or to meet current business expenses.

**Land degradation expenses** - This item is for deductions claimed for expenditure incurred in preventing land degradation. The deduction is allowable for all primary production business on or after 1 October 1980, and after 21 August 1990 for non-primary production rural business earning income from the land.





# **INDIVIDUALS**

## **Tables of statistics**



	Non-provisional				Provisional				Total			
	Non-taxable		Taxable		Non-taxable		Taxable		Non-taxable		Taxable	
	Number	Number	Taxable	Net	Number	Number	Taxable	Net	Number	Number	Taxable	Net
			income	tax			income	tax			income	tax
		\$m	\$m			\$m	\$m			\$m	\$m	
<b>Residents of -</b>												
New South Wales	536,750	2,017,026	57,373	12,892	41,594	549,133	18,690	4,366	578,344	2,566,159	76,063	17,258
Victoria	425,882	1,521,043	42,058	9,198	33,210	408,257	12,454	2,731	459,092	1,929,300	54,512	11,929
Queensland	311,237	1,056,180	27,445	5,674	24,267	271,295	8,123	1,801	335,504	1,327,475	35,568	7,475
Western Australia	158,595	594,980	16,529	3,622	11,023	156,706	4,921	1,118	169,618	751,686	21,449	4,741
South Australia	136,612	494,472	12,958	2,702	10,676	128,889	3,775	801	147,288	623,361	16,733	3,503
Tasmania	46,039	153,377	3,943	806	3,058	38,345	1,150	261	49,097	191,722	5,093	1,067
Northern Territory	18,240	58,942	1,738	365	451	7,268	266	62	18,691	66,210	2,004	427
Australian Capital Territor	22,696	128,046	4,145	1,021	1,461	25,340	935	232	24,157	153,386	5,080	1,254
<b>Australia</b>	<b>1,656,051</b>	<b>6,024,066</b>	<b>166,188</b>	<b>36,280</b>	<b>125,740</b>	<b>1,585,233</b>	<b>50,314</b>	<b>11,373</b>	<b>1,781,791</b>	<b>7,609,299</b>	<b>216,502</b>	<b>47,653</b>
<b>Office of assessment -</b>												
Albury	73,529	202,950	4,945	965	6,400	77,196	1,946	376	79,929	280,146	6,891	1,341
Bankstown	56,294	244,489	6,671	1,434	3,490	44,439	1,285	282	59,784	288,928	7,955	1,716
Box Hill	79,235	286,408	8,453	1,948	6,509	90,072	2,978	676	85,744	376,480	11,431	2,624
Brisbane	80,575	287,314	7,779	1,670	7,262	85,610	2,890	679	87,837	372,924	10,669	2,348
Canberra	39,332	177,071	5,382	1,272	2,777	39,869	1,311	308	42,109	216,940	6,693	1,580
Cannington	85,709	317,125	8,645	1,868	5,907	77,938	2,282	496	91,616	395,063	10,927	2,364
Casselden Place	57,819	214,623	6,447	1,502	5,386	75,873	2,942	705	63,205	290,496	9,388	2,207
Chatswood	51,407	199,747	6,431	1,598	4,836	78,070	3,117	762	56,243	277,817	9,548	2,360
Cheltenham	38,244	138,119	3,925	879	3,318	41,083	1,228	261	41,562	179,202	5,153	1,140
Chermside	83,473	262,612	6,476	1,280	6,104	63,143	1,669	343	89,577	325,755	8,146	1,623
Dandenong	85,307	320,253	8,722	1,879	5,489	63,633	1,782	373	90,796	383,886	10,505	2,252
Geelong	30,236	93,108	2,425	504	2,769	29,226	757	150	33,005	122,334	3,182	654
Hobart	45,589	152,575	3,917	800	3,025	37,916	1,138	258	48,614	190,491	5,055	1,058
Hurstville	51,739	230,207	6,653	1,519	4,262	58,438	1,875	429	56,001	288,645	8,527	1,947
Moonee Ponds	95,271	361,883	9,610	2,025	6,423	70,549	1,934	411	101,694	432,432	11,544	2,436
Newcastle	113,010	357,981	9,593	2,049	8,388	88,193	2,512	534	121,398	446,174	12,106	2,583
Northbridge	72,078	275,989	7,835	1,743	5,117	78,450	2,624	618	77,195	354,439	10,459	2,361
Parramatta	69,774	303,601	8,851	2,018	4,789	67,661	2,232	517	74,563	371,262	11,084	2,535
Penrith	61,824	240,695	6,597	1,430	3,875	46,625	1,296	276	65,699	287,320	7,893	1,706
Pulteney	76,684	280,948	7,321	1,512	5,721	66,818	1,956	410	82,405	347,766	9,276	1,922
Sydney	38,952	146,970	4,847	1,216	4,657	79,009	4,010	1,081	43,609	225,979	8,856	2,297
Townsville	68,062	231,299	6,353	1,354	4,787	59,979	1,792	403	72,849	291,278	8,145	1,757
Upper Mount Gravatt	93,779	314,388	7,716	1,529	7,011	73,363	1,977	413	100,790	387,751	9,693	1,943
Weymouth	79,308	273,500	7,415	1,567	5,608	70,781	2,133	464	84,916	344,281	9,548	2,031
Wollongong	28,821	110,211	3,179	718	1,830	21,299	649	147	30,651	131,510	3,828	865
<b>Australia</b>	<b>1,656,051</b>	<b>6,024,066</b>	<b>166,188</b>	<b>36,280</b>	<b>125,740</b>	<b>1,585,233</b>	<b>50,314</b>	<b>11,373</b>	<b>1,781,791</b>	<b>7,609,299</b>	<b>216,502</b>	<b>47,653</b>

**ALL INDIVIDUALS - AUSTRALIA**

**ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF RESIDENCE**

**TABLE 1.2**  
**Income year 1993-94**

Grade of taxable income - \$ \$	Number of taxpayers	Number of tax pack express cases	Number of tax agent cases: ELS	Number of tax agent cases: Total	Job Search, Newstart and sickness allowances, etc.		Australian Government pensions etc.		Salary and wages on group certificates, etc.		Payments for unused leave on termination of employment			
					Number with	Amount	Number with	Amount	Number with	Amount	Assessable in full		5 per cent assessable	
											Number with	Amount	Number with	Amount
					\$ m	\$ m	\$ m	\$ m	\$ m	\$ m	\$ m	\$ m	\$ m	\$ m
<b>TAXABLE</b>														
<b>Total</b>	<b>7,609,299</b>	<b>116,033</b>	<b>5,224,630</b>	<b>5,671,080</b>	<b>749,936</b>	<b>2,719</b>	<b>313,184</b>	<b>1,422</b>	<b>6,331,143</b>	<b>170,893</b>	<b>719,986</b>	<b>2,527</b>	<b>74,855</b>	<b>34</b>
<b>State of residence -</b>														
New South Wales	2,566,159	43,157	1,749,375	1,920,913	223,110	823	100,179	461	2,150,054	60,229	251,954	895	24,800	12
Victoria	1,929,300	18,013	1,352,729	1,496,198	189,841	732	84,287	388	1,603,707	43,298	173,447	681	21,731	10
Queensland	1,327,475	25,375	972,774	1,019,764	149,732	500	49,992	220	1,099,551	27,787	136,427	383	10,189	4
Western Australia	751,686	11,999	494,352	530,358	82,600	273	30,624	140	614,626	16,507	77,044	229	5,249	2
South Australia	623,361	7,375	400,181	430,836	62,980	236	32,751	147	510,299	13,087	44,546	201	8,493	4
Tasmania	191,722	3,513	119,257	128,793	24,902	103	9,922	43	157,484	3,887	15,334	64	2,410	1
Northern Territory	66,210	1,608	51,881	54,360	7,154	21	1,092	5	61,296	1,785	8,233	24	439	0
Australian Capital Territory	153,386	4,993	84,081	89,858	9,617	32	4,337	18	134,126	4,313	13,001	51	1,544	1
<b>Australia</b>	<b>7,609,299</b>	<b>116,033</b>	<b>5,224,630</b>	<b>5,671,080</b>	<b>749,936</b>	<b>2,719</b>	<b>313,184</b>	<b>1,422</b>	<b>6,331,143</b>	<b>170,893</b>	<b>719,986</b>	<b>2,527</b>	<b>74,855</b>	<b>34</b>
<b>NON-TAXABLE</b>														
<b>Australia</b>	<b>1,781,791</b>	<b>20,119</b>	<b>1,031,219</b>	<b>1,139,694</b>	<b>434,306</b>	<b>2,117</b>	<b>373,520</b>	<b>2,151</b>	<b>878,038</b>	<b>3,346</b>	<b>57,039</b>	<b>47</b>	<b>2,220</b>	<b>1</b>

**ALL INDIVIDUALS - AUSTRALIA**

ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF RESIDENCE

**TABLE 1.2 (cont.)**  
**Income year 1993-94**

Eligible termination payments													
5 per cent assessable		Taxable at concessional rates		Taxable at other rates		Total		Annuities, other pensions, superannuation etc.		Allowances or benefits etc.			
Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount		
	\$ m		\$ m		\$ m		\$ m		\$ m		\$ m		
<b>TAXABLE</b>													
Grade of taxable income -													
	\$	\$											
Under 10,000	7,835	3	2,480	3	24,306	26	29,960	33	9,447	62	102,811	110	
10,000 - 14,999	19,746	9	9,980	21	42,564	54	60,176	84	54,249	402	172,353	205	
15,000 - 19,999	28,433	15	13,962	52	47,647	74	72,346	141	48,935	609	206,309	265	
20,000 - 24,999	30,712	18	13,080	72	46,970	86	72,656	176	36,000	593	278,917	327	
25,000 - 34,999	54,651	39	20,356	172	69,869	193	111,646	405	40,215	798	486,628	542	
35,000 - 49,999	53,204	56	18,549	267	53,687	298	90,052	620	24,999	504	370,782	539	
50,000 and over	61,820	170	26,806	1,053	47,631	1,236	82,473	2,461	18,717	356	171,006	755	
<b>Total</b>	<b>256,401</b>	<b>309</b>	<b>105,213</b>	<b>1,640</b>	<b>332,674</b>	<b>1,968</b>	<b>519,309</b>	<b>3,919</b>	<b>232,562</b>	<b>3,324</b>	<b>1,788,806</b>	<b>2,744</b>	
State of residence -													
New South Wales	81,288	106	38,738	624	120,686	710	182,405	1,440	74,329	1,052	636,516	1,145	
Victoria	82,435	98	28,314	458	80,148	563	138,374	1,119	63,738	885	455,843	658	
Queensland	35,030	42	15,585	253	58,446	310	82,767	606	31,455	426	330,583	454	
Western Australia	21,938	23	8,610	125	33,474	157	50,093	305	18,998	278	150,400	213	
South Australia	21,721	25	8,663	108	22,408	116	38,682	250	24,171	355	129,809	156	
Tasmania	8,407	9	2,978	36	8,891	58	14,485	103	8,769	118	41,464	48	
Northern Territory	1,332	1	378	6	3,021	13	3,816	21	1,056	15	14,724	16	
Australian Capital Territory	4,250	5	1,947	30	5,600	40	8,687	76	10,046	195	29,467	54	
<b>Australia</b>	<b>256,401</b>	<b>309</b>	<b>105,213</b>	<b>1,640</b>	<b>332,674</b>	<b>1,968</b>	<b>519,309</b>	<b>3,919</b>	<b>232,562</b>	<b>3,324</b>	<b>1,788,806</b>	<b>2,744</b>	
<b>NON-TAXABLE</b>													
<b>Australia</b>	<b>45,475</b>	<b>27</b>	<b>38,804</b>	<b>264</b>	<b>52,892</b>	<b>52</b>	<b>101,016</b>	<b>344</b>	<b>51,193</b>	<b>239</b>	<b>179,280</b>	<b>237</b>	

**ALL INDIVIDUALS - AUSTRALIA**

ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF RESIDENCE

**TABLE 1.2 (cont.)**  
**Income year 1993-94**

	Tax instalment deductions presented		Foreign employment and pension income		Other salary and wages		Total salary and wages in assessable income		Gross interest received		Income equalisation withdrawals		Income equalisation deposits		
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	
		\$ m		\$ m		\$ m		\$ m		\$ m		\$ m		\$ m	
<b>TAXABLE</b>															
Grade of taxable income -															
	\$	\$													
Under	10,000	456,464	443	5,875	21	5,215	17	502,725	4,056	325,104	323	58	1	131	2
10,000 -	14,999	742,439	1,295	27,296	136	7,559	29	870,942	10,299	587,938	786	84	1	153	3
15,000 -	19,999	859,723	2,428	11,254	75	7,372	31	908,862	15,404	590,488	619	99	1	194	3
20,000 -	24,999	1,067,502	4,429	5,890	45	7,083	27	1,093,698	24,021	710,851	549	106	1	235	4
25,000 -	34,999	1,610,667	10,639	6,824	57	12,253	36	1,632,642	47,817	1,117,886	800	148	2	365	7
35,000 -	49,999	1,184,409	12,868	4,779	51	13,333	38	1,198,149	48,344	892,705	692	146	2	294	7
50,000 and over		561,526	12,254	4,326	82	13,554	93	574,391	38,378	471,102	882	148	4	299	11
<b>Total</b>		<b>6,482,730</b>	<b>44,357</b>	<b>66,244</b>	<b>467</b>	<b>66,369</b>	<b>272</b>	<b>6,781,409</b>	<b>188,320</b>	<b>4,696,074</b>	<b>4,651</b>	<b>789</b>	<b>12</b>	<b>1,671</b>	<b>36</b>
State of residence -															
New South Wales		2,196,591	15,947	16,995	132	22,587	106	2,298,683	66,296	1,555,975	1,910	218	3	494	10
Victoria		1,645,185	11,285	16,346	106	16,319	66	1,722,552	47,942	1,167,755	1,168	156	2	441	7
Queensland		1,118,845	6,905	8,912	68	10,224	38	1,169,324	30,486	849,133	706	235	5	389	9
Western Australia		627,811	4,285	11,278	84	7,067	25	657,830	18,056	453,822	334	62	1	161	5
South Australia		527,714	3,281	9,210	54	6,606	24	554,716	14,513	413,417	340	102	1	145	3
Tasmania		164,264	981	1,712	10	1,397	5	171,862	4,380	114,354	108	8	0	35	0
Northern Territory		61,876	452	136	1	602	2	62,696	1,889	35,325	13	5	0	4	0
Australian Capital Territory		140,444	1,222	1,655	12	1,567	6	143,746	4,757	106,293	71	3	0	2	0
<b>Australia</b>		<b>6,482,730</b>	<b>44,357</b>	<b>66,244</b>	<b>467</b>	<b>66,369</b>	<b>272</b>	<b>6,781,409</b>	<b>188,320</b>	<b>4,696,074</b>	<b>4,651</b>	<b>789</b>	<b>12</b>	<b>1,671</b>	<b>36</b>
<b>NON-TAXABLE</b>															
<b>Australia</b>		<b>933,621</b>	<b>478</b>	<b>28,374</b>	<b>80</b>	<b>14,212</b>	<b>39</b>	<b>1,412,043</b>	<b>8,601</b>	<b>938,569</b>	<b>836</b>	<b>123</b>	<b>1</b>	<b>109</b>	<b>2</b>

**ALL INDIVIDUALS - AUSTRALIA**

ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF RESIDENCE

**TABLE 1.2 (cont.)  
Income year 1993-94**

		Net partnership and trust income (or loss)													
		Primary production				Other				Total		Capital losses applied		Net capital gains	
		Profit		Loss		Profit		Loss		Number with	Amount				
		Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount			Number with	Amount	Number with	Amount
		\$ m	\$ m	\$ m	\$ m	\$ m	\$ m	\$ m	\$ m	\$ m	\$ m	\$ m	\$ m		
<b>TAXABLE</b>															
Grade of taxable income -															
	\$	\$													
Under	10,000	23,010	131	10,021	(45)	113,632	647	8,919	(29)	132,472	704	2,673	12	13,822	19
10,000 -	14,999	30,368	263	13,396	(71)	193,055	1,441	14,575	(49)	221,239	1,585	7,956	33	39,899	96
15,000 -	19,999	28,319	335	14,750	(83)	182,873	1,781	17,925	(61)	214,060	1,972	8,916	39	40,452	142
20,000 -	24,999	25,119	361	14,641	(85)	175,063	1,961	19,319	(67)	206,846	2,169	8,810	38	40,875	158
25,000 -	34,999	30,262	562	19,554	(116)	206,265	2,475	29,512	(101)	251,601	2,821	15,119	69	67,658	302
35,000 -	49,999	21,303	520	14,396	(92)	162,797	2,266	24,550	(84)	198,655	2,610	16,248	80	70,054	390
50,000 and over		13,864	629	10,112	(122)	124,138	4,326	15,706	(106)	146,527	4,727	19,607	188	71,003	1,140
<b>Total</b>		<b>172,245</b>	<b>2,802</b>	<b>96,870</b>	<b>(613)</b>	<b>1,157,823</b>	<b>14,898</b>	<b>130,506</b>	<b>(498)</b>	<b>1,371,400</b>	<b>16,588</b>	<b>79,329</b>	<b>461</b>	<b>343,763</b>	<b>2,247</b>
State of residence -															
New South Wales		44,851	699	31,290	(209)	343,990	4,674	41,292	(173)	410,905	4,991	21,802	142	100,989	696
Victoria		46,454	681	21,736	(126)	303,015	3,608	31,641	(116)	356,413	4,048	21,062	137	79,280	436
Queensland		31,938	579	21,537	(142)	218,305	2,888	26,463	(99)	259,312	3,226	14,444	71	68,926	492
Western Australia		22,438	423	8,576	(58)	139,373	1,862	12,836	(49)	159,801	2,178	11,106	59	48,654	392
South Australia		20,747	322	9,192	(51)	100,489	1,173	11,489	(38)	121,400	1,407	6,989	35	28,696	140
Tasmania		5,018	88	3,004	(17)	29,132	392	3,090	(10)	35,119	454	1,683	7	7,683	38
Northern Territory		293	6	557	(3)	5,070	70	1,050	(4)	6,563	70	427	2	2,126	15
Australian Capital Territory		506	3	978	(8)	18,449	231	2,645	(11)	21,887	215	1,816	7	7,409	38
<b>Australia</b>		<b>172,245</b>	<b>2,802</b>	<b>96,870</b>	<b>(613)</b>	<b>1,157,823</b>	<b>14,898</b>	<b>130,506</b>	<b>(498)</b>	<b>1,371,400</b>	<b>16,588</b>	<b>79,329</b>	<b>461</b>	<b>343,763</b>	<b>2,247</b>
<b>NON-TAXABLE</b>															
<b>Australia</b>		<b>44,119</b>	<b>257</b>	<b>66,106</b>	<b>(553)</b>	<b>269,382</b>	<b>866</b>	<b>65,121</b>	<b>(383)</b>	<b>377,852</b>	<b>186</b>	<b>18,146</b>	<b>106</b>	<b>70,868</b>	<b>193</b>

**ALL INDIVIDUALS - AUSTRALIA**

ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF RESIDENCE

**TABLE 1.2 (cont.)**  
**Income year 1993-94**

		Net business income (or loss)														
		Primary Production				Other				Total		Attributed foreign income		Other net foreign source income		
		Profit		Loss		Profit		Loss								
		Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	
			\$ m		\$ m		\$ m		\$ m		\$ m		\$ m		\$ m	
<b>TAXABLE</b>																
<b>Grade of taxable income -</b>																
	\$	\$														
	Under	10,000	5,050	23	3,503	(22)	47,352	285	9,426	(32)	63,973	254	192	0	9,032	5
	10,000 -	14,999	6,932	44	5,472	(37)	73,377	616	16,317	(54)	100,164	569	632	1	26,937	21
	15,000 -	19,999	6,632	56	6,806	(48)	75,138	838	19,250	(69)	105,800	777	523	0	24,297	17
	20,000 -	24,999	5,593	54	6,963	(52)	66,568	929	21,703	(74)	99,053	857	474	0	22,777	16
	25,000 -	34,999	6,890	83	10,431	(81)	85,078	1,465	33,482	(107)	133,470	1,360	795	1	36,284	26
24	35,000 -	49,999	4,580	79	8,271	(72)	53,215	1,161	25,389	(91)	89,707	1,077	698	0	36,598	31
	50,000 and over		3,642	132	8,218	(152)	39,210	2,259	13,364	(92)	62,015	2,148	1,083	8	40,515	154
	<b>Total</b>		<b>39,319</b>	<b>471</b>	<b>49,664</b>	<b>(464)</b>	<b>439,938</b>	<b>7,553</b>	<b>138,931</b>	<b>(519)</b>	<b>654,182</b>	<b>7,041</b>	<b>4,397</b>	<b>11</b>	<b>196,440</b>	<b>272</b>
<b>State of residence -</b>																
	New South Wales		12,283	142	16,770	(168)	143,240	2,634	46,844	(186)	214,585	2,422	1,574	5	62,271	113
	Victoria		9,451	116	11,380	(104)	102,717	1,690	36,818	(135)	157,366	1,567	1,331	2	49,850	59
	Queensland		8,493	100	10,917	(90)	84,971	1,391	23,246	(84)	124,674	1,317	519	1	35,092	40
	Western Australia		3,564	52	4,110	(52)	53,374	900	13,074	(52)	72,822	847	327	3	21,627	32
	South Australia		4,059	42	4,094	(31)	33,405	574	11,641	(36)	51,999	549	440	0	16,874	16
	Tasmania		1,193	17	1,468	(11)	10,356	166	2,605	(8)	15,179	165	98	0	4,411	5
	Northern Territory		149	2	411	(3)	4,201	71	1,163	(5)	5,829	65	22	0	949	1
	Australian Capital Territory		127	1	514	(5)	7,674	127	3,540	(12)	11,728	110	86	0	5,366	6
	<b>Australia</b>		<b>39,319</b>	<b>471</b>	<b>49,664</b>	<b>(464)</b>	<b>439,938</b>	<b>7,553</b>	<b>138,931</b>	<b>(519)</b>	<b>654,182</b>	<b>7,041</b>	<b>4,397</b>	<b>11</b>	<b>196,440</b>	<b>272</b>
<b>NON-TAXABLE</b>																
	<b>Australia</b>		<b>14,043</b>	<b>75</b>	<b>21,160</b>	<b>(230)</b>	<b>95,874</b>	<b>432</b>	<b>50,377</b>	<b>(347)</b>	<b>175,785</b>	<b>(69)</b>	<b>1,108</b>	<b>1</b>	<b>47,253</b>	<b>26</b>



**ALL INDIVIDUALS - AUSTRALIA**

**ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF RESIDENCE**

**TABLE 1.2 (cont.)  
Income year 1993-94**

	Gross rent		Net Rents				Rental Deductions							
	Number with	Amount	Profit		Loss		Total		Interest		Other		Total	
			Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
		\$m		\$m		\$m		\$m		\$m		\$m		\$m
<b>TAXABLE</b>														
Grade of taxable income -														
	\$	\$												
Under 10,000	53,928	372	39,193	144	15,069	(41)	54,262	104	25,967	102	52,711	166	53,141	268
10,000 - 14,999	76,348	512	49,052	208	27,878	(80)	76,930	129	38,700	157	74,493	226	75,144	384
15,000 - 19,999	84,999	577	45,867	206	39,973	(124)	85,840	82	52,008	229	83,656	266	84,321	495
20,000 - 24,999	101,519	675	48,176	210	54,445	(171)	102,621	38	69,266	315	100,561	322	101,348	637
25,000 - 34,999	186,595	1,243	79,106	349	109,874	(363)	188,980	(15)	137,482	644	186,006	614	187,175	1,258
35,000 - 49,999	189,467	1,412	78,797	377	113,177	(403)	191,974	(26)	145,476	753	189,359	685	190,474	1,438
50,000 and over	146,006	1,785	62,820	566	85,266	(485)	148,086	80	110,282	900	145,769	805	146,664	1,705
<b>Total</b>	<b>838,862</b>	<b>6,576</b>	<b>403,011</b>	<b>2,059</b>	<b>445,682</b>	<b>(1,667)</b>	<b>848,693</b>	<b>392</b>	<b>579,181</b>	<b>3,100</b>	<b>832,555</b>	<b>3,084</b>	<b>838,267</b>	<b>6,184</b>
State of residence -														
New South Wales	291,768	2,735	154,449	944	140,228	(565)	294,677	379	195,306	1,204	289,466	1,152	291,450	2,356
Victoria	197,131	1,448	100,034	487	99,280	(347)	199,314	140	129,671	640	193,985	668	195,826	1,309
Queensland	152,554	1,145	65,831	301	88,413	(350)	154,244	(49)	109,112	583	152,271	610	153,003	1,193
Western Australia	91,868	544	35,916	142	57,327	(192)	93,243	(50)	68,486	306	91,675	288	92,213	594
South Australia	56,928	349	26,753	105	30,916	(95)	57,669	10	39,231	169	56,250	171	56,669	340
Tasmania	15,434	105	7,790	34	7,735	(21)	15,525	13	10,552	45	15,148	47	15,254	92
Northern Territory	9,668	65	3,582	11	6,216	(20)	9,798	(9)	8,087	37	9,717	38	9,749	74
Australian Capital Territory	23,511	184	8,656	35	15,567	(77)	24,223	(42)	18,736	117	24,043	109	24,103	226
<b>Australia</b>	<b>838,862</b>	<b>6,576</b>	<b>403,011</b>	<b>2,059</b>	<b>445,682</b>	<b>(1,667)</b>	<b>848,693</b>	<b>392</b>	<b>579,181</b>	<b>3,100</b>	<b>832,555</b>	<b>3,084</b>	<b>838,267</b>	<b>6,184</b>
<b>NON-TAXABLE</b>														
<b>Australia</b>	<b>130,707</b>	<b>863</b>	<b>77,725</b>	<b>211</b>	<b>54,053</b>	<b>(205)</b>	<b>131,778</b>	<b>7</b>	<b>68,652</b>	<b>401</b>	<b>127,234</b>	<b>455</b>	<b>128,386</b>	<b>856</b>

**ALL INDIVIDUALS - AUSTRALIA**

ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF RESIDENCE

**TABLE 1.2 (cont.)**  
**Income year 1993-94**

		Gross dividends received				Life assurance bonuses - total		Other income n.e.i.		Total income
		Franked		Total						
		Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Amount
			\$ m		\$ m		\$ m		\$ m	\$ m
<b>TAXABLE</b>										
Grade of taxable income -										
	\$									
	\$									
Under	10,000	27,464	6	31,794	9	623	0	3,982	10	5,488
10,000 -	14,999	72,278	45	79,965	57	4,110	9	6,579	19	13,599
15,000 -	19,999	79,819	80	87,172	98	5,254	18	6,721	22	19,257
20,000 -	24,999	95,220	99	104,051	118	5,203	21	6,998	22	28,036
25,000 -	34,999	163,701	218	178,912	252	8,123	37	11,407	31	53,536
35,000 -	49,999	171,154	341	185,127	384	6,748	42	12,206	36	53,832
50,000 and over		165,740	1,622	175,883	1,741	4,509	54	14,722	127	50,460
<b>Total</b>		<b>775,376</b>	<b>2,410</b>	<b>842,904</b>	<b>2,661</b>	<b>34,570</b>	<b>182</b>	<b>62,615</b>	<b>268</b>	<b>224,209</b>
State of residence -										
New South Wales		251,898	1,046	272,344	1,138	10,820	60	20,372	98	78,701
Victoria		221,045	597	239,417	668	9,846	54	14,867	67	56,577
Queensland		126,429	309	138,748	342	6,024	34	10,874	40	36,876
Western Australia		75,556	191	84,061	212	2,104	10	8,061	33	22,165
South Australia		65,142	177	69,990	201	4,116	16	5,209	19	17,325
Tasmania		14,491	38	16,049	43	885	4	1,553	7	5,241
Northern Territory		3,911	9	4,336	10	115	0	480	1	2,086
Australian Capital Territory		16,904	43	17,959	48	660	3	1,199	3	5,237
<b>Australia</b>		<b>775,376</b>	<b>2,410</b>	<b>842,904</b>	<b>2,661</b>	<b>34,570</b>	<b>182</b>	<b>62,615</b>	<b>268</b>	<b>224,209</b>
NON-TAXABLE										
<b>Australia</b>		<b>131,879</b>	<b>110</b>	<b>145,584</b>	<b>138</b>	<b>10,763</b>	<b>26</b>	<b>12,123</b>	<b>21</b>	<b>10,037</b>

TAXABLE	Deductions												Total work related expenses	
	Work related expenses													
	Motor vehicles		Other travel		Uniforms etc.		Self education		Other work related expenses		Total work related expenses			
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
		\$		\$		\$		\$		\$		\$		\$
Grade of taxable income -														
\$														
\$														
Under 10,000	48,749	54	14,600	9	182,852	28	44,600	32	191,503	50	308,811	173		
10,000 - 14,999	99,475	117	28,303	20	308,610	53	59,799	45	339,352	101	512,882	336		
15,000 - 19,999	132,218	163	36,019	30	390,915	72	50,439	40	437,299	141	629,498	447		
20,000 - 24,999	170,285	207	48,928	45	525,528	99	51,601	40	634,863	212	838,036	604		
25,000 - 34,999	302,964	378	103,014	114	783,391	148	95,118	79	1,135,801	491	1,344,163	1,210		
35,000 - 49,999	274,089	348	101,475	122	497,488	91	78,642	70	938,670	606	1,026,939	1,237		
50,000 and over	112,164	268	50,972	80	163,566	30	24,293	26	425,716	449	459,274	853		
<b>Total</b>	<b>1,139,944</b>	<b>1,535</b>	<b>383,311</b>	<b>421</b>	<b>2,852,350</b>	<b>522</b>	<b>404,492</b>	<b>332</b>	<b>4,103,204</b>	<b>2,050</b>	<b>5,119,603</b>	<b>4,860</b>		
State of residence -														
New South Wales	340,363	498	150,045	165	987,291	197	158,087	142	1,374,342	701	1,721,712	1,703		
Victoria	327,087	415	102,406	109	722,142	136	104,976	87	1,096,733	554	1,329,817	1,301		
Queensland	200,076	269	55,404	63	505,552	81	60,133	46	669,955	333	874,212	792		
Western Australia	108,082	157	32,750	36	261,827	45	29,340	19	375,126	183	485,373	440		
South Australia	103,902	126	25,123	28	232,197	39	29,389	20	357,017	168	425,476	382		
Tasmania	24,929	29	6,496	5	75,111	11	7,463	5	104,094	42	129,548	92		
Northern Territory	10,250	11	3,092	4	29,807	6	3,634	3	38,542	19	49,968	43		
Australian Capital Territory	25,255	31	7,995	10	38,423	8	11,470	9	87,395	49	103,497	108		
<b>Australia</b>	<b>1,139,944</b>	<b>1,535</b>	<b>383,311</b>	<b>421</b>	<b>2,852,350</b>	<b>522</b>	<b>404,492</b>	<b>332</b>	<b>4,103,204</b>	<b>2,050</b>	<b>5,119,603</b>	<b>4,860</b>		
NON-TAXABLE														
Australia	58,075	78	17,338	12	180,284	23	54,077	53	230,143	74	386,830	241		

**ALL INDIVIDUALS - AUSTRALIA**

ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF RESIDENCE

**TABLE 1.2 (cont.)**  
**Income year 1993-94**

		Deductions (cont.)													
		Prior year losses						Film industry incentives		Non-employer sponsored superannuation fund contributions		Interest and dividend deductions		Gifts	
		Non-primary production		Primary production		Total									
		Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
		\$ m		\$ m		\$ m		\$ m		\$ m		\$ m		\$ m	
<b>TAXABLE</b>															
Grade of taxable income -															
	\$	\$													
Under	10,000	3,753	19	2,083	13	5,751	32	188	1	24,969	44	81,069	9	127,347	11
10,000 -	14,999	3,032	17	1,911	12	4,894	29	428	1	39,117	71	170,825	20	285,974	28
15,000 -	19,999	2,113	14	1,607	11	3,675	25	591	3	38,605	81	168,815	26	323,584	34
20,000 -	24,999	1,473	12	1,440	9	2,883	21	677	3	33,009	83	203,718	34	427,023	43
25,000 -	34,999	1,405	13	1,820	13	3,183	26	1,177	5	37,810	112	353,250	63	746,407	82
35,000 -	49,999	796	10	1,362	9	2,143	19	1,243	6	23,555	106	304,283	84	643,112	97
50,000 and over		746	17	808	17	1,529	34	1,290	13	21,143	254	187,020	227	345,798	139
<b>Total</b>		<b>13,318</b>	<b>103</b>	<b>11,031</b>	<b>83</b>	<b>24,058</b>	<b>186</b>	<b>5,594</b>	<b>32</b>	<b>218,208</b>	<b>750</b>	<b>1,468,980</b>	<b>464</b>	<b>2,899,245</b>	<b>434</b>
State of residence -															
New South Wales		4,514	40	3,923	32	8,342	72	1,551	7	59,188	242	585,660	170	980,167	172
Victoria		2,899	21	2,314	12	5,154	33	884	12	48,872	166	436,753	133	802,111	118
Queensland		2,957	22	2,376	24	5,255	45	2,249	10	46,068	155	86,553	61	453,020	58
Western Australia		1,555	11	1,043	6	2,574	17	432	2	30,814	96	141,638	47	260,299	34
South Australia		817	6	853	5	1,652	11	270	0	23,293	62	136,188	34	247,020	31
Tasmania		258	1	347	2	596	3	63	0	6,831	18	29,736	6	69,085	8
Northern Territory		100	1	57	1	153	2	58	0	601	2	9,104	2	21,123	2
Australian Capital Territory		218	1	118	1	332	2	87	0	2,541	9	43,348	11	66,420	12
<b>Australia</b>		<b>13,318</b>	<b>103</b>	<b>11,031</b>	<b>83</b>	<b>24,058</b>	<b>186</b>	<b>5,594</b>	<b>32</b>	<b>218,208</b>	<b>750</b>	<b>1,468,980</b>	<b>464</b>	<b>2,899,245</b>	<b>434</b>
<b>NON-TAXABLE</b>															
<b>Australia</b>		<b>49,219</b>	<b>1,222</b>	<b>49,540</b>	<b>1,967</b>	<b>96,451</b>	<b>3,188</b>	<b>706</b>	<b>4</b>	<b>25,601</b>	<b>59</b>	<b>210,378</b>	<b>53</b>	<b>256,978</b>	<b>37</b>

**TABLE 1.2 (cont.)  
Income year 1993-94**

**ALL INDIVIDUALS - AUSTRALIA  
ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF RESIDENCE**

Deductions (cont.)		Total deductions		Recouped losses		Unrecouped losses		H.E.C.S. Assessment debt		Taxable Income		Gross tax		Complementary tax	
Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
	\$		\$		\$		\$		\$		\$		\$		\$
<b>TAXABLE</b>															
Grade of taxable income -															
	\$		\$		\$		\$		\$		\$		\$		\$
Under 10,000	43	448,974	313	5,750	32	0	0	0	0	0	5,172	388	20,111	7	
10,000 - 14,999	117	793,663	602	4,894	29	0	0	0	0	12,993	1,489	13,358	4		
15,000 - 19,999	106	858,333	722	3,675	25	0	0	0	0	18,477	2,564	9,778	3		
20,000 - 24,999	106	562,677	894	2,883	21	0	0	0	0	27,135	4,455	6,775	3		
25,000 - 34,999	167	1,579,826	1,665	3,183	26	0	0	79,540	75	51,900	10,893	6,382	3		
35,000 - 49,999	155	698,671	1,704	2,143	19	0	0	37,575	44	52,086	13,461	3,324	2		
50,000 and over	203	572,510	1,723	1,529	34	0	0	6,842	10	48,738	17,199	1,908	1		
<b>Total</b>	<b>899</b>	<b>6,460,683</b>	<b>7,623</b>	<b>24,057</b>	<b>186</b>	<b>0</b>	<b>0</b>	<b>123,957</b>	<b>129</b>	<b>216,502</b>	<b>50,449</b>	<b>61,636</b>	<b>24</b>		
State of residence -															
New South Wales	331	2,188,295	2,696	8,342	72	0	0	39,693	43	76,063	18,303	15,898	6		
Victoria	931,828	246	1,660,513	5,154	33	0	0	32,668	34	54,512	12,639	16,515	5		
Queensland	614,239	134	1,098,022	5,254	45	0	0	19,794	20	35,568	7,928	11,761	5		
Western Australia	302,454	78	622,364	2,574	17	0	0	13,231	14	21,449	4,986	7,533	3		
South Australia	260,202	68	538,332	1,652	11	0	0	9,161	9	16,733	3,717	8,205	3		
Tasmania	76,456	20	162,461	596	3	0	0	2,465	3	5,093	1,128	1,568	1		
Northern Territory	37,286	6	57,978	153	2	0	0	1,589	2	2,004	469	66	0		
Australian Capital Territory	60,214	16	132,718	332	2	0	0	5,356	6	5,080	1,279	90	0		
<b>Australia</b>	<b>3,500,153</b>	<b>899</b>	<b>6,460,683</b>	<b>24,057</b>	<b>186</b>	<b>0</b>	<b>0</b>	<b>123,957</b>	<b>129</b>	<b>216,502</b>	<b>50,449</b>	<b>61,636</b>	<b>24</b>		
NON-TAXABLE															
Australia	404,634	240	927,234	3,823	624	144,748	3,365	11	0	6,210	575	13,179	2		

**ALL INDIVIDUALS - AUSTRALIA**

ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF RESIDENCE

**TABLE 1.2 (cont.)**  
**Income year 1993-94**

	Medicare levy		Section 98 A(2) deduction		Total tax withheld on interest and dividends		Rebates and credits					
							Spouse, child-housekeeper and housekeeper with dependants		Spouse, child-housekeeper and housekeeper without dependants		Spouse, child-housekeeper and housekeeper - Total	
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
	\$ m	\$ m	\$ m	\$ m	\$ m	\$ m	\$ m	\$ m	\$ m	\$ m	\$ m	
<b>TAXABLE</b>												
Grade of taxable income -												
\$	\$											
Under 10,000	3,192	0	45	0	13,186	2	2,570	1	3,329	1	5,899	2
10,000 - 14,999	417,845	65	16	0	22,023	3	19,270	16	23,431	16	42,701	32
15,000 - 19,999	896,048	218	19	0	23,771	3	64,209	76	46,083	36	110,292	112
20,000 - 24,999	1,099,148	340	11	0	27,779	3	83,082	101	62,173	51	145,255	151
25,000 - 34,999	1,705,078	700	17	0	44,538	5	156,548	188	102,756	94	259,304	282
35,000 - 49,999	1,254,600	715	16	0	41,571	6	158,512	190	81,324	76	239,836	266
50,000 and over	625,389	660	31	2	37,340	8	94,505	115	47,051	44	141,556	159
<b>Total</b>	<b>6,001,300</b>	<b>2,697</b>	<b>155</b>	<b>3</b>	<b>210,208</b>	<b>30</b>	<b>578,696</b>	<b>686</b>	<b>366,147</b>	<b>318</b>	<b>944,843</b>	<b>1,004</b>
State of residence -												
New South Wales	2,033,744	952	41	1	72,731	12	186,945	224	117,481	104	304,426	329
Victoria	1,523,400	681	44	1	54,610	8	146,152	173	92,433	79	238,585	252
Queensland	1,025,949	435	11	0	31,364	4	110,714	130	65,976	58	176,690	188
Western Australia	599,141	270	31	0	24,408	3	58,794	69	37,552	32	96,346	102
South Australia	488,422	207	11	0	15,492	2	46,731	55	33,949	29	80,680	83
Tasmania	146,189	62	1	0	4,201	1	16,989	20	11,644	10	28,633	30
Northern Territory	56,212	25	0	0	1,802	0	4,243	5	1,810	2	6,053	6
Australian Capital Territory	128,243	64	16	0	5,600	1	8,128	10	5,302	4	13,430	14
<b>Australia</b>	<b>6,001,300</b>	<b>2,697</b>	<b>155</b>	<b>3</b>	<b>210,208</b>	<b>30</b>	<b>578,696</b>	<b>686</b>	<b>366,147</b>	<b>318</b>	<b>944,843</b>	<b>1,004</b>
<b>NON-TAXABLE</b>												
<b>Australia</b>	<b>772</b>	<b>0</b>	<b>17</b>	<b>0</b>	<b>45,862</b>	<b>6</b>	<b>77,456</b>	<b>97</b>	<b>60,414</b>	<b>56</b>	<b>137,870</b>	<b>153</b>

Rebates and credits (cont.)		Sole parent		Zone		Superannuation contributions		Job search, Newstart and sickness allowances, etc.		Low income		Averaging		Pensioner		
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
		\$ m		\$ m		\$ m		\$ m		\$ m		\$ m		\$ m		\$ m
<b>TAXABLE</b>																
Grade of taxable income -																
		\$		\$		\$		\$		\$		\$		\$		\$
Under 10,000	642	0	20,580	2	19,414	1	85,565	25	631,951	95	5,381	1	14,417	9		
10,000 - 14,999	10,700	8	43,345	10	53,327	3	90,652	28	1,025,614	154	16,053	5	137,041	92		
15,000 - 19,999	41,173	41	49,863	15	102,545	7	50,045	13	1,040,699	156	17,937	7	69,994	29		
20,000 - 24,999	35,155	34	58,857	19	229,557	18	220	0	1,074,101	96	17,329	10	7,930	2		
25,000 - 34,999	45,647	44	91,223	35	249,533	14	40	0	0	0	23,519	24	116	0		
35,000 - 49,999	30,020	28	72,151	37	14	0	0	0	0	0	17,391	29	0	0		
50,000 and over	9,130	8	40,516	26	8	0	0	0	0	0	12,170	45	0	0		
<b>Total</b>	<b>172,467</b>	<b>163</b>	<b>376,535</b>	<b>143</b>	<b>654,398</b>	<b>43</b>	<b>226,522</b>	<b>66</b>	<b>3,772,365</b>	<b>500</b>	<b>109,780</b>	<b>120</b>	<b>229,498</b>	<b>132</b>		
State of residence -																
New South Wales	60,189	58	15,903	4	185,294	12	66,621	19	1,226,977	163	29,715	33	73,077	42		
Victoria	40,842	39	2,394	1	169,387	11	60,500	18	957,077	127	29,504	26	62,166	36		
Queensland	30,244	28	215,087	50	141,017	9	43,583	12	707,095	94	21,072	26	36,227	20		
Western Australia	15,628	15	69,934	41	52,286	3	22,542	7	370,218	49	13,244	19	22,262	13		
South Australia	13,417	12	7,812	8	65,660	4	20,632	6	325,624	43	12,298	13	24,890	15		
Tasmania	4,894	4	4,503	1	21,510	1	8,447	3	103,349	14	3,477	4	7,522	4		
Northern Territory	2,342	2	60,414	38	6,720	0	1,391	0	26,502	3	229	0	596	0		
Australian Capital Territory	4,911	5	488	0	12,524	1	2,806	1	55,523	7	241	0	2,758	1		
<b>Australia</b>	<b>172,467</b>	<b>163</b>	<b>376,535</b>	<b>143</b>	<b>654,398</b>	<b>43</b>	<b>226,522</b>	<b>66</b>	<b>3,772,365</b>	<b>500</b>	<b>109,780</b>	<b>120</b>	<b>229,498</b>	<b>132</b>		
<b>NON-TAXABLE</b>																
Australia	70,350	68	77,500	36	17,992	1	311,772	145	245,233	20	15,896	6	371,161	347		



**ALL INDIVIDUALS - AUSTRALIA**
**ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF RESIDENCE**
**TABLE 1.2 (cont.)**  
**Income year 1993-94**

Rebates and credits (cont.)													
Termination payment		Life assurance bonus		Section 100(2)		Primary imputation credits		Total imputation credits		Foreign tax credit			
Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
		\$ m		\$ m		\$ m		\$ m		\$ m		\$ m	
<b>TAXABLE</b>													
Grade of taxable income -													
	\$	\$											
Under 10,000	3,594	1	620	0	206	0	27,290	4	36,198	5	6,486	1	
10,000 - 14,999	10,865	4	4,068	3	368	0	71,987	28	94,236	37	19,702	1	
15,000 - 19,999	14,891	10	5,161	6	344	0	79,586	51	99,421	66	19,510	2	
20,000 - 24,999	134,716	26	5,083	7	323	0	94,903	62	114,848	81	18,660	2	
25,000 - 34,999	216,422	92	7,927	13	387	0	163,189	138	192,144	172	30,167	4	
35,000 - 49,999	144,213	182	6,518	14	458	0	170,699	216	198,056	272	30,707	5	
50,000 and over	111,304	908	4,312	18	426	2	165,441	1,030	186,814	1,322	34,573	30	
<b>Total</b>	<b>636,005</b>	<b>1,222</b>	<b>33,689</b>	<b>62</b>	<b>2,512</b>	<b>4</b>	<b>773,095</b>	<b>1,528</b>	<b>921,717</b>	<b>1,955</b>	<b>159,805</b>	<b>45</b>	
State of residence -													
New South Wales	229,521	471	10,600	21	1,015	2	251,142	663	296,239	808	51,014	19	
Victoria	156,959	334	9,542	17	589	1	220,449	378	256,720	507	40,299	10	
Queensland	108,059	186	5,872	12	384	0	126,030	196	153,190	252	29,066	7	
Western Australia	64,919	97	2,047	3	212	0	75,314	121	94,235	160	17,430	6	
South Australia	42,915	76	4,021	6	159	0	64,997	113	78,756	154	13,421	2	
Tasmania	14,741	27	865	2	42	0	14,417	24	17,824	32	3,512	1	
Northern Territory	6,587	6	110	0	27	0	3,902	6	4,628	9	793	0	
Australian Capital Territory	12,304	24	632	1	84	0	16,844	27	20,125	33	4,270	1	
<b>Australia</b>	<b>636,005</b>	<b>1,222</b>	<b>33,689</b>	<b>62</b>	<b>2,512</b>	<b>4</b>	<b>773,095</b>	<b>1,528</b>	<b>921,717</b>	<b>1,955</b>	<b>159,805</b>	<b>45</b>	
<b>NON-TAXABLE</b>													
<b>Australia</b>	<b>30,825</b>	<b>52</b>	<b>10,648</b>	<b>9</b>	<b>1,278</b>	<b>3</b>	<b>131,290</b>	<b>69</b>	<b>174,272</b>	<b>90</b>	<b>32,320</b>	<b>6</b>	



**ALL INDIVIDUALS - AUSTRALIA**

ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF RESIDENCE

**TABLE 1.2 (cont.)**  
**Income year 1993-94**

Rebates and credits (cont.)													
Other rebates including medical expenses rebate		Other rebates not incl. medical expenses rebate		Total other rebates		Total rebates and credits		Net tax	Lump sum Provisional tax debit		Quarterly provisional tax debit		
Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Amount	Number with	Amount	Number with	Amount	
	\$ m		\$ m		\$ m		\$ m	\$ m		\$ m		\$ m	
<b>TAXABLE</b>													
Grade of taxable income -													
	\$	\$											
Under 10,000	2,679	0	1,873	0	4,552	1	633,570	135	247	160,692	106	311	0
10,000 - 14,999	11,254	5	8,872	3	20,126	8	1,036,441	360	1,177	207,802	285	710	1
15,000 - 19,999	14,630	7	10,417	6	25,047	12	1,051,946	441	2,322	200,800	408	1,676	5
20,000 - 24,999	17,769	7	11,721	7	29,490	14	1,152,876	432	4,347	195,077	536	4,466	18
25,000 - 34,999	33,632	11	17,348	12	50,980	23	892,757	688	10,905	246,997	848	15,995	111
35,000 - 49,999	37,795	12	14,729	10	52,524	22	615,749	845	13,332	179,572	800	33,612	359
50,000 and over	32,153	13	12,968	14	45,121	27	408,788	2,537	15,324	116,718	1,112	67,219	2,257
<b>Total</b>	<b>149,912</b>	<b>54</b>	<b>77,928</b>	<b>52</b>	<b>227,840</b>	<b>107</b>	<b>5,792,127</b>	<b>5,438</b>	<b>47,653</b>	<b>1,307,658</b>	<b>4,095</b>	<b>123,989</b>	<b>2,750</b>
State of residence -													
New South Wales	50,247	20	32,553	23	82,800	44	1,873,704	1,982	17,258	446,803	1,382	49,332	1,176
Victoria	46,398	16	21,801	13	68,199	29	1,457,084	1,377	11,929	340,128	991	29,166	635
Queensland	25,072	8	9,998	7	35,070	16	1,083,436	874	7,475	224,166	749	20,362	407
Western Australia	12,068	4	4,979	3	17,047	7	582,249	510	4,741	130,858	463	10,755	228
South Australia	9,302	3	4,992	4	14,294	7	481,979	419	3,503	108,293	325	8,787	182
Tasmania	1,753	1	1,314	1	3,067	1	150,173	122	1,067	31,729	107	2,960	69
Northern Territory	644	0	358	0	1,002	0	65,142	66	427	5,820	20	471	9
Australian Capital Territory	4,428	1	1,933	1	6,361	3	98,360	90	1,254	19,861	57	2,156	44
<b>Australia</b>	<b>149,912</b>	<b>54</b>	<b>77,928</b>	<b>52</b>	<b>227,840</b>	<b>107</b>	<b>5,792,127</b>	<b>5,438</b>	<b>47,653</b>	<b>1,307,658</b>	<b>4,095</b>	<b>123,989</b>	<b>2,750</b>
<b>NON-TAXABLE</b>													
<b>Australia</b>	<b>13,091</b>	<b>10</b>	<b>14,110</b>	<b>8</b>	<b>27,201</b>	<b>18</b>	<b>816,033</b>	<b>572</b>	<b>0</b>	<b>333</b>	<b>1</b>	<b>58</b>	<b>0</b>

**ALL INDIVIDUALS - AUSTRALIA**
**ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF RESIDENCE**
**TABLE 1.2 (cont.)  
Income year 1993-94**

	Total provisional tax debit		Provisional tax credit		Late lodgment penalty		Tax shortfall penalty		Amount of assessment issued		Balance payable	
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
		\$ m		\$ m		\$ m		\$ m		\$ m		\$ m
<b>TAXABLE</b>												
Grade of taxable income -												
	\$	\$										
Under 10,000	161,003	106	123,645	143	3,929	0	256	0	647,092	105	117,527	33
10,000 - 14,999	208,512	286	186,610	302	6,440	0	715	0	1,037,777	877	253,771	140
15,000 - 19,999	202,476	413	183,811	395	4,399	0	914	0	1,053,278	1,928	175,454	167
20,000 - 24,999	199,543	553	179,630	497	4,051	0	1,189	0	1,209,617	3,851	179,033	191
25,000 - 34,999	262,992	959	237,289	814	6,912	1	1,515	0	1,753,572	10,168	397,070	423
35,000 - 49,999	213,184	1,158	188,738	937	6,662	1	911	0	1,270,977	12,441	307,553	505
50,000 and over	183,937	3,369	160,676	2,543	4,899	2	427	0	632,080	12,795	219,479	1,427
<b>Total</b>	<b>1,431,647</b>	<b>6,845</b>	<b>1,260,399</b>	<b>5,632</b>	<b>37,292</b>	<b>5</b>	<b>5,927</b>	<b>1</b>	<b>7,604,393</b>	<b>42,165</b>	<b>1,649,887</b>	<b>2,887</b>
State of residence -												
New South Wales	496,135	2,558	442,462	2,131	13,433	2	2,180	1	2,564,462	15,175	563,112	1,029
Victoria	369,294	1,627	324,636	1,362	8,288	1	1,422	0	1,927,983	10,604	408,394	660
Queensland	244,528	1,157	212,043	936	6,662	1	1,282	0	1,326,640	6,563	278,425	511
Western Australia	141,613	690	119,809	533	4,164	1	543	0	751,281	4,223	177,520	350
South Australia	117,080	507	105,207	429	2,486	0	305	0	622,923	3,084	134,209	196
Tasmania	34,689	176	30,798	135	833	0	106	0	191,589	934	39,884	70
Northern Territory	6,291	29	5,258	21	328	0	52	0	66,193	407	9,589	17
Australian Capital Territory	22,017	101	20,186	84	1,098	0	37	0	153,322	1,176	38,754	53
<b>Australia</b>	<b>1,431,647</b>	<b>6,845</b>	<b>1,260,399</b>	<b>5,632</b>	<b>37,292</b>	<b>5</b>	<b>5,927</b>	<b>1</b>	<b>7,604,393</b>	<b>42,165</b>	<b>1,649,887</b>	<b>2,887</b>
<b>NON-TAXABLE</b>												
<b>Australia</b>	<b>391</b>	<b>1</b>	<b>125,532</b>	<b>144</b>	<b>7</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>124,242</b>	<b>(145)</b>	<b>14</b>	<b>0</b>

ALL INDIVIDUALS - AUSTRALIA  
ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF RESIDENCE

TABLE 1.2 (cont.)  
Income year 1993-94

	Total business income									
	Balance refundable		Total PPS credit		Primary Production		Other		Total	
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
		\$ m		\$ m		\$ m		\$ m		\$ m
<b>TAXABLE</b>										
Grade of taxable income -										
	\$	\$								
Under 10,000	514,850	(416)	34,439	53	7,929	140	56,401	1,486	63,111	1,625
10,000 - 14,999	761,397	(691)	69,116	148	11,375	201	88,880	2,506	98,537	2,707
15,000 - 19,999	851,334	(876)	79,496	230	12,161	228	93,339	2,964	103,709	3,193
20,000 - 24,999	998,746	(1,019)	74,299	274	11,234	217	87,022	3,142	96,749	3,360
25,000 - 34,999	1,314,322	(1,287)	87,219	422	15,076	325	116,233	4,623	129,297	4,948
35,000 - 49,999	935,672	(1,191)	43,156	283	10,832	297	76,532	4,110	85,978	4,407
50,000 and over	402,863	(1,025)	13,585	146	9,544	483	51,106	7,786	58,886	8,270
<b>Total</b>	<b>5,779,184</b>	<b>(6,504)</b>	<b>401,310</b>	<b>1,556</b>	<b>78,151</b>	<b>1,891</b>	<b>569,513</b>	<b>26,618</b>	<b>636,267</b>	<b>28,509</b>
State of residence -										
New South Wales	1,945,034	(2,210)	114,246	449	25,843	599	187,251	9,548	209,252	10,146
Victoria	1,474,058	(1,618)	90,163	310	18,632	464	137,182	5,861	153,203	6,324
Queensland	1,019,237	(1,166)	86,019	336	17,019	433	106,463	5,181	121,023	5,614
Western Australia	557,271	(667)	62,217	268	6,126	161	65,176	2,820	70,340	2,981
South Australia	471,452	(490)	28,785	110	7,216	147	44,435	1,947	50,668	2,094
Tasmania	146,778	(145)	9,141	31	2,445	73	12,853	641	14,900	715
Northern Territory	54,072	(75)	3,597	16	375	10	5,225	225	5,544	235
Australian Capital Territory	111,282	(132)	7,142	36	495	5	10,928	395	11,337	400
<b>Australia</b>	<b>5,779,184</b>	<b>(6,504)</b>	<b>401,310</b>	<b>1,556</b>	<b>78,151</b>	<b>1,891</b>	<b>569,513</b>	<b>26,618</b>	<b>636,267</b>	<b>28,509</b>
<b>NON-TAXABLE</b>										
<b>Australia</b>	<b>1,066,575</b>	<b>(677)</b>	<b>52,953</b>	<b>64</b>	<b>32,649</b>	<b>752</b>	<b>144,657</b>	<b>4,761</b>	<b>172,219</b>	<b>5,513</b>

**ALL INDIVIDUALS - AUSTRALIA**

ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF RESIDENCE

**TABLE 1.2 (cont.)**  
**Income year 1993-94**

Expenses												
External labour costs		Superannuation		Cost of sales		Bad debts		Lease expenses		Rent expenses		
Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	
	\$ m		\$ m		\$ m		\$ m		\$ m		\$ m	
<b>TAXABLE</b>												
Grade of taxable income -												
	\$	\$										
Under 10,000	4,971	47	4,026	6	19,058	510	497	1	3,019	15	11,698	71
10,000 - 14,999	7,919	73	6,411	9	27,905	776	850	2	4,898	24	16,814	100
15,000 - 19,999	8,752	94	7,264	11	28,399	859	803	2	5,362	24	16,288	97
20,000 - 24,999	8,385	118	7,354	14	26,622	893	808	2	5,057	25	14,326	94
25,000 - 34,999	11,456	178	10,265	20	34,402	1,258	1,045	2	6,765	34	17,271	115
35,000 - 49,999	8,932	190	8,641	22	23,446	1,179	800	2	5,258	31	12,393	106
50,000 and over	8,341	322	11,547	63	16,017	2,348	902	5	6,253	61	13,989	224
<b>Total</b>	<b>58,756</b>	<b>1,022</b>	<b>55,508</b>	<b>144</b>	<b>175,849</b>	<b>7,822</b>	<b>5,705</b>	<b>16</b>	<b>36,612</b>	<b>213</b>	<b>102,779</b>	<b>806</b>
State of residence -												
New South Wales	20,055	366	20,473	54	59,879	2,759	1,799	6	13,324	87	39,302	332
Victoria	14,514	202	12,807	34	44,054	1,773	1,295	3	6,693	34	25,361	187
Queensland	10,363	223	10,297	26	34,784	1,592	1,280	4	7,958	47	17,154	127
Western Australia	5,656	107	4,712	14	13,819	796	605	1	3,886	22	8,582	68
South Australia	4,780	72	4,627	10	14,689	532	467	1	3,188	14	8,068	59
Tasmania	1,845	25	1,300	2	5,053	236	132	0	682	4	2,297	17
Northern Territory	470	11	484	1	1,077	47	34	0	284	2	699	5
Australian Capital Territory	1,073	15	808	2	2,494	87	93	0	597	4	1,316	12
<b>Australia</b>	<b>58,756</b>	<b>1,022</b>	<b>55,508</b>	<b>144</b>	<b>175,849</b>	<b>7,822</b>	<b>5,705</b>	<b>16</b>	<b>36,612</b>	<b>213</b>	<b>102,779</b>	<b>806</b>
<b>NON-TAXABLE</b>												
<b>Australia</b>	<b>15,268</b>	<b>171</b>	<b>11,595</b>	<b>20</b>	<b>66,374</b>	<b>2,146</b>	<b>1,685</b>	<b>9</b>	<b>9,555</b>	<b>59</b>	<b>38,380</b>	<b>261</b>

**ALL INDIVIDUALS - AUSTRALIA**

ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF RESIDENCE

**TABLE 1.2 (cont.)  
Income year 1993-94**

		Expenses (cont.)											
		Total interest expenses		Depreciation expenses		Motor vehicle expenses		Repairs and maintenance		All other expenses		Total expenses	
		Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
			\$ m		\$ m		\$ m		\$ m		\$ m		\$ m
<b>TAXABLE</b>													
Grade of taxable income -													
		\$	\$										
Under 10,000	12,204	30	37,351	67	42,165	121	21,438	29	54,418	475	56,956	1,371	
10,000 - 14,999	19,438	45	59,340	104	68,075	204	32,539	43	85,905	758	89,873	2,136	
15,000 - 19,999	21,299	53	63,319	114	73,313	235	33,579	47	91,547	877	95,765	2,413	
20,000 - 24,999	20,360	57	59,470	112	68,848	227	30,241	47	85,998	911	90,168	2,499	
25,000 - 34,999	27,422	83	81,289	156	92,468	310	39,664	66	117,390	1,361	122,910	3,582	
35,000 - 49,999	20,531	84	56,343	124	59,459	212	27,768	54	79,473	1,323	83,363	3,327	
50,000 and over	20,549	171	42,888	153	39,295	188	23,767	80	55,841	2,503	58,390	6,117	
<b>Total</b>	<b>141,803</b>	<b>522</b>	<b>400,000</b>	<b>830</b>	<b>443,623</b>	<b>1,496</b>	<b>208,996</b>	<b>366</b>	<b>570,572</b>	<b>8,208</b>	<b>597,425</b>	<b>21,445</b>	
State of residence -													
New South Wales	46,136	191	132,885	275	145,965	547	68,367	114	189,220	2,985	197,717	7,716	
Victoria	32,723	122	98,173	187	108,617	349	49,184	81	138,503	1,783	143,899	4,755	
Queensland	27,727	98	76,425	175	85,206	275	44,620	88	107,490	1,632	113,570	4,286	
Western Australia	15,321	49	39,923	84	45,898	146	19,206	35	60,244	811	63,999	2,134	
South Australia	12,688	38	32,522	65	36,128	116	17,490	29	46,507	608	48,299	1,544	
Tasmania	4,025	14	9,700	23	10,457	28	5,852	12	13,341	187	13,968	549	
Northern Territory	1,198	4	3,212	8	3,525	12	1,695	3	4,922	77	5,152	170	
Australian Capital Territory	1,985	6	7,160	12	7,827	25	2,582	3	10,345	124	10,821	290	
<b>Australia</b>	<b>141,803</b>	<b>522</b>	<b>400,000</b>	<b>830</b>	<b>443,623</b>	<b>1,496</b>	<b>208,996</b>	<b>366</b>	<b>570,572</b>	<b>8,208</b>	<b>597,425</b>	<b>21,445</b>	
<b>NON-TAXABLE</b>													
<b>Australia</b>	<b>41,531</b>	<b>219</b>	<b>109,383</b>	<b>284</b>	<b>115,516</b>	<b>346</b>	<b>69,365</b>	<b>147</b>	<b>151,470</b>	<b>1,910</b>	<b>158,424</b>	<b>5,571</b>	

**ALL INDIVIDUALS - AUSTRALIA**

ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF RESIDENCE

**TABLE 1.2 (cont.)**  
**Income year 1993-94**

	Other items									
	Investment allowance		Opening stock		Closing stock		Total salary and wage expenses		Payments to associated persons	
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
	\$ m		\$ m		\$ m		\$ m		\$ m	
<b>TAXABLE</b>										
Grade of taxable income -										
	\$	\$								
Under 10,000	673	1	10,876	91	12,050	101	5,881	89	1,911	15
10,000 - 14,999	1,132	2	15,343	129	17,079	144	10,665	144	3,332	28
15,000 - 19,999	1,316	3	15,161	138	16,857	153	11,567	172	3,839	36
20,000 - 24,999	1,294	3	13,777	148	15,449	162	10,999	195	4,005	43
25,000 - 34,999	2,116	5	17,469	204	19,494	227	14,955	298	5,781	68
35,000 - 49,999	1,906	4	13,042	207	14,279	236	12,328	313	5,457	78
50,000 and over	2,671	7	11,003	470	11,513	487	14,214	636	6,827	146
<b>Total</b>	<b>11,108</b>	<b>25</b>	<b>96,671</b>	<b>1,387</b>	<b>106,721</b>	<b>1,509</b>	<b>81,609</b>	<b>1,846</b>	<b>31,152</b>	<b>414</b>
State of residence -										
New South Wales	3,646	8	32,833	471	36,166	507	29,570	690	12,257	164
Victoria	2,436	5	23,874	357	26,577	393	17,563	351	6,601	85
Queensland	2,366	6	20,200	293	21,946	310	16,855	403	5,974	82
Western Australia	1,206	2	7,529	125	8,476	145	7,165	173	2,639	40
South Australia	859	2	7,571	78	8,379	84	6,355	139	2,281	26
Tasmania	366	1	3,048	42	3,307	47	2,366	48	788	10
Northern Territory	89	0	461	6	539	7	553	15	109	1
Australian Capital Territory	140	0	1,155	15	1,331	17	1,182	27	503	6
<b>Australia</b>	<b>11,108</b>	<b>25</b>	<b>96,671</b>	<b>1,387</b>	<b>106,721</b>	<b>1,509</b>	<b>81,609</b>	<b>1,846</b>	<b>31,152</b>	<b>414</b>
<b>NON-TAXABLE</b>										
<b>Australia</b>	<b>2,316</b>	<b>6</b>	<b>42,279</b>	<b>560</b>	<b>45,641</b>	<b>585</b>	<b>22,200</b>	<b>366</b>	<b>4,653</b>	<b>41</b>

**ALL INDIVIDUALS - AUSTRALIA**

ALL ITEMS BY GRADE OF TAXABLE INCOME AND STATE OF RESIDENCE

**TABLE 1.2 (cont.)**  
**Income year 1993-94**

Other items (cont.)											
Depreciable assets purchased		Depreciable assets sold		Gross PPS income		Overseas interest expenses		Land degradation expenses			
Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount		
	\$ m		\$ m		\$ m		\$ m		\$ m		\$ m
<b>TAXABLE</b>											
Grade of taxable income -											
\$	\$										
Under 10,000	14,902	113	3,918	26	16,780	169	21	0	76	0	0
10,000 - 14,999	24,139	178	6,439	40	32,473	410	30	0	142	0	0
15,000 - 19,999	26,548	203	7,360	48	38,966	650	32	0	161	0	0
20,000 - 24,999	25,185	202	7,003	51	37,842	802	44	0	159	0	0
25,000 - 34,999	34,903	286	9,379	70	49,603	1,347	46	0	289	1	1
35,000 - 49,999	23,868	223	6,649	58	25,161	948	37	0	230	1	1
50,000 and over	19,196	269	5,271	73	7,804	534	25	0	252	1	1
<b>Total</b>	<b>168,741</b>	<b>1,474</b>	<b>46,019</b>	<b>367</b>	<b>208,629</b>	<b>4,860</b>	<b>235</b>	<b>1</b>	<b>1,309</b>	<b>3</b>	<b>3</b>
State of residence -											
New South Wales	53,673	461	14,511	116	64,505	1,543	76	1	491	1	1
Victoria	39,193	323	9,893	76	45,354	993	55	1	364	1	1
Queensland	35,002	326	10,103	88	44,015	1,084	48	0	184	1	1
Western Australia	18,647	172	5,421	42	29,811	641	29	0	137	0	0
South Australia	13,665	117	3,914	28	14,024	335	15	0	70	0	0
Tasmania	4,593	44	1,215	10	4,677	101	5	0	24	0	0
Northern Territory	1,329	15	340	3	2,542	77	2	0	8	0	0
Australian Capital Territory	2,639	18	622	4	3,701	87	5	0	31	0	0
<b>Australia</b>	<b>168,741</b>	<b>1,474</b>	<b>46,019</b>	<b>367</b>	<b>208,629</b>	<b>4,860</b>	<b>235</b>	<b>1</b>	<b>1,309</b>	<b>3</b>	<b>3</b>
<b>NON-TAXABLE</b>											
<b>Australia</b>	<b>43,218</b>	<b>444</b>	<b>13,207</b>	<b>122</b>	<b>30,978</b>	<b>321</b>	<b>68</b>	<b>1</b>	<b>470</b>	<b>1</b>	<b>1</b>

**TAXABLE INDIVIDUALS - AUSTRALIA**  
**SELECTED ITEMS BY INDUSTRY**

I T E M	Number of taxpayers	Number with total provisional tax debit	Number with quarterly provisional tax debit	Salary and wages in assessable income	Tax instalment deductions presented	Gross interest
M Industry						
					\$ millions	
<b>1 SALARY AND WAGE EARNERS</b>	<b>4,868,506</b>	<b>19,667</b>	<b>2,162</b>	<b>135,200</b>	<b>31,180</b>	<b>372</b>
<b>2 PROPERTY</b>	<b>902,185</b>	<b>381,741</b>	<b>19,942</b>	<b>25,928</b>	<b>6,647</b>	<b>2,464</b>
<b>PRIMARY PRODUCTION -</b>						
3 Sheep grazing	8,968	4,414	140	179	42	20
4 Grain growing	5,779	4,177	41	62	13	16
5 Cattle grazing	29,258	12,293	593	736	188	61
6 Dairying and pig farming	4,218	3,153	26	41	10	6
7 Fruit and vegetable growing	6,886	3,070	164	183	48	10
8 Sugar cane growing	764	627	9	7	1	2
9 Any other primary production	18,489	6,916	450	526	139	29
10 Services to agriculture	4,412	2,327	114	73	16	4
11 Forestry and logging	2,281	851	130	79	23	2
12 Fishing and hunting	3,662	2,403	42	42	10	2
13 Primary production subsidiaries	162,079	124,704	714	1,648	385	131
<b>14 Total primary production</b>	<b>246,796</b>	<b>164,935</b>	<b>2,423</b>	<b>3,576</b>	<b>876</b>	<b>284</b>
<b>MINING</b>						
15 Metallic minerals	230	64	9	6	2	0
16 Coal, oil and gas	54	14	4	2	0	0
17 Construction metals and non-metallic minerals	1,177	455	25	26	7	1
18 Services to mining	1,107	381	58	19	5	0
<b>19 Total mining</b>	<b>2,568</b>	<b>914</b>	<b>96</b>	<b>53</b>	<b>14</b>	<b>2</b>
<b>MANUFACTURING -</b>						
20 Food, beverages and tobacco	1,158	555	50	21	5	1
21 Textiles	994	524	98	18	4	1
22 Clothing and footwear	4,265	2,309	63	50	10	1
23 Wood, wood products and furniture	5,813	2,076	78	77	17	2
24 Paper, paper products, printing and publishing	3,197	1,325	140	71	18	2
25 Chemical, petroleum and coal products	3,838	1,862	282	74	19	3
26 Non-metallic mineral products	2,816	777	36	34	7	1
27 Metal products	4,917	1,376	94	80	20	1
28 Transport equipment	1,217	595	45	17	4	0
29 Other machinery and equipment	2,227	810	69	50	13	1
30 Other manufacturing	5,406	2,703	140	82	19	2
<b>31 Total manufacturing</b>	<b>35,848</b>	<b>14,912</b>	<b>1,095</b>	<b>574</b>	<b>135</b>	<b>15</b>
<b>32 ELECTRICITY, GAS AND WATER</b>	<b>656</b>	<b>220</b>	<b>13</b>	<b>10</b>	<b>2</b>	<b>0</b>
<b>33 CONSTRUCTION</b>	<b>156,187</b>	<b>33,729</b>	<b>2,215</b>	<b>1,460</b>	<b>312</b>	<b>32</b>
<b>WHOLESALE TRADE -</b>						
34 Minerals, metals and chemical wholesalers	591	171	16	11	2	0
35 Wholesale petroleum and petroleum products	206	104	9	3	1	0
36 Farm properties and produce dealers	1,022	485	40	22	5	2
37 Wholesale trade not elsewhere included	10,847	3,508	281	241	58	5
<b>38 Total wholesale trade</b>	<b>12,666</b>	<b>4,268</b>	<b>346</b>	<b>278</b>	<b>67</b>	<b>7</b>
<b>RETAIL TRADE -</b>						
39 Pharmacies	17,246	4,103	1,763	411	96	7
40 Motor vehicle dealers	15,618	7,401	465	174	40	5
41 Butchers	697	492	32	6	1	0
42 Other food	7,478	4,264	272	97	22	3
43 Department and general stores	557	332	23	7	2	0
44 Household appliances and hardware	7,185	3,165	217	125	29	3
45 Books, newspapers, etc.	1,931	1,006	103	32	8	2
46 Other retail trade	29,024	9,724	698	593	138	13
<b>47 Total retail trade</b>	<b>79,736</b>	<b>30,487</b>	<b>3,573</b>	<b>1,445</b>	<b>336</b>	<b>34</b>
<b>90 ALL INDIVIDUALS</b>	<b>7,609,299</b>	<b>1,431,647</b>	<b>123,989</b>	<b>188,320</b>	<b>44,357</b>	<b>4,651</b>



**TABLE 1.3(a)**  
**Income Year 1993-94**

Net partnership & trust income		Net business income (or loss)							Gross rents	Rental deductions	I T E M
Primary production	Other	Primary production	Other	Income equalization withdrawals	Capital losses applied	Net capital gains	Total foreign source income				
\$ millions											
(1)	23	0	0	0	38	25	248	570	633	1	
0	0	0	0	0	110	719	247	3,510	3,373	2	
14	21	1	7	0	1	5	2	11	8	3	
21	7	45	2	0	0	4	0	7	4	4	
36	84	(42)	10	0	8	26	3	63	43	5	
8	4	51	2	0	1	2	0	5	3	6	
3	24	6	2	0	1	7	1	15	12	7	
4	2	11	2	0	0	1	0	3	2	8	
20	77	(54)	9	2	4	26	3	40	34	9	
5	6	(1)	25	0	0	3	0	4	4	10	
1	16	(6)	7	0	1	3	0	5	6	11	
4	2	49	9	0	0	3	0	4	3	12	
2,355	151	0	0	5	14	81	9	113	84	13	
<b>2,470</b>	<b>394</b>	<b>60</b>	<b>74</b>	<b>8</b>	<b>31</b>	<b>161</b>	<b>19</b>	<b>270</b>	<b>201</b>	<b>14</b>	
0	1	0	2	0	0	1	0	1	1	15	
0	0	0	1	0	0	0	0	0	0	16	
1	2	(1)	7	0	0	1	0	2	2	17	
0	1	0	20	0	0	1	0	1	2	18	
<b>1</b>	<b>4</b>	<b>(1)</b>	<b>28</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>19</b>	
0	12	(1)	8	0	0	2	0	2	2	20	
0	1	0	14	0	0	0	0	2	2	21	
1	4	0	24	0	0	1	0	3	3	22	
1	4	0	57	0	0	1	0	4	4	23	
0	4	0	20	0	0	1	0	4	4	24	
0	8	(1)	39	0	0	3	1	8	7	25	
0	3	0	28	0	0	1	0	2	2	26	
0	2	0	61	0	0	1	0	2	3	27	
0	1	0	14	0	0	0	0	1	1	28	
1	2	0	14	0	0	1	0	2	2	29	
1	4	0	38	0	0	1	0	5	4	30	
<b>3</b>	<b>46</b>	<b>(2)</b>	<b>317</b>	<b>0</b>	<b>2</b>	<b>13</b>	<b>2</b>	<b>36</b>	<b>34</b>	<b>31</b>	
0	0	0	8	0	0	0	0	1	1	32	
<b>1</b>	<b>135</b>	<b>0</b>	<b>2,163</b>	<b>0</b>	<b>3</b>	<b>25</b>	<b>2</b>	<b>94</b>	<b>89</b>	<b>33</b>	
0	0	0	3	0	0	0	0	1	0	34	
0	0	0	2	0	0	0	0	0	0	35	
0	6	(1)	5	0	0	1	0	2	2	36	
0	8	1	50	0	1	4	1	11	11	37	
<b>1</b>	<b>15</b>	<b>(1)</b>	<b>59</b>	<b>0</b>	<b>1</b>	<b>6</b>	<b>1</b>	<b>14</b>	<b>14</b>	<b>38</b>	
1	34	(2)	133	0	2	12	0	24	26	39	
0	10	0	186	0	1	4	0	16	13	40	
0	1	0	8	0	0	0	0	1	1	41	
0	6	0	57	0	1	6	0	12	10	42	
0	0	0	5	0	0	0	0	1	1	43	
0	5	0	47	0	1	3	0	8	7	44	
0	3	0	15	0	0	4	0	4	3	45	
5	37	0	87	0	2	12	1	37	34	46	
<b>8</b>	<b>97</b>	<b>(2)</b>	<b>538</b>	<b>0</b>	<b>6</b>	<b>42</b>	<b>2</b>	<b>101</b>	<b>96</b>	<b>47</b>	
<b>2,188</b>	<b>14,400</b>	<b>7</b>	<b>7,034</b>	<b>12</b>	<b>461</b>	<b>2,247</b>	<b>749</b>	<b>6,576</b>	<b>6,184</b>	<b>90</b>	

# TAXABLE INDIVIDUALS - AUSTRALIA

## SELECTED ITEMS BY INDUSTRY

I T E M Industry	Number of taxpayers	Number with total provisional tax debit	Number with quarterly provisional tax debit	Salary and wages in assessable income	Tax instalment deductions presented	Gross interest
\$ millions						
<b>TRANSPORT AND STORAGE</b>						
48 Road transport	37,056	15,283	640	292	62	12
49 Water transport	603	216	27	20	6	1
50 Air transport	678	223	17	25	7	1
51 Other transport	3,836	1,009	50	43	10	1
52 Services to transport	2,878	898	69	35	8	1
53 Storage	151	52	5	3	1	0
54 <b>Total transport and storage</b>	<b>45,202</b>	<b>17,681</b>	<b>808</b>	<b>418</b>	<b>93</b>	<b>15</b>
55 <b>COMMUNICATION</b>	<b>878</b>	<b>350</b>	<b>34</b>	<b>21</b>	<b>5</b>	<b>0</b>
<b>FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -</b>						
56 Banking	81	22	2	2	1	0
57 Investment not elsewhere included	583	286	68	19	5	2
58 Finance and investment	1,209	623	89	29	8	2
59 Other investment and related services	1,479	846	117	36	10	2
60 Share and property traders	4,465	2,289	394	176	54	8
61 Life insurance	1,087	724	103	15	3	1
62 Other insurance	2,747	1,831	241	36	8	1
63 Real estate agents	2,288	1,514	269	33	8	3
64 Property operators	2,303	1,298	224	52	13	4
65 Architectural services	8,517	3,441	283	118	28	4
66 Engineering, surveying and technical services	9,888	4,390	550	196	50	7
67 Legal services	7,111	6,020	3,416	87	25	9
68 Accounting, auditing and bookkeeping	12,157	6,777	1,879	272	73	12
69 Other business services	74,037	30,662	2,638	1,441	345	41
70 <b>Total finance, insurance, etc.</b>	<b>127,952</b>	<b>60,723</b>	<b>10,273</b>	<b>2,513</b>	<b>630</b>	<b>94</b>
<b>HEALTH, EDUCATION, WELFARE, ETC. SERVICES -</b>						
71 Medical practice	14,790	11,177	6,477	555	187	18
72 Dental practice	4,271	3,642	1,967	46	12	4
73 Hospitals and convalescent homes	354	159	25	5	1	0
74 Other health services	9,071	5,655	1,341	136	32	5
75 Veterinary services	1,078	801	277	12	3	1
76 Education, libraries, etc.	11,320	6,069	256	177	40	7
77 Welfare, charitable and religious activities	4,178	3,070	41	20	4	1
78 Other community services	5,763	2,517	128	80	18	2
79 <b>Total health, etc.</b>	<b>50,825</b>	<b>33,090</b>	<b>10,512</b>	<b>1,031</b>	<b>297</b>	<b>38</b>
<b>ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES -</b>						
80 Entertainment, sport and recreation	29,351	10,260	932	703	173	17
81 Hairdressing	8,390	6,279	226	50	11	3
82 Hotels, motels and boarding houses	1,600	913	129	26	6	2
83 Cafes and restaurants	3,855	2,234	148	47	11	2
84 Other personal services	21,220	9,055	381	364	83	9
85 <b>Total entertainment, etc.</b>	<b>64,416</b>	<b>28,741</b>	<b>1,816</b>	<b>1,191</b>	<b>283</b>	<b>31</b>
86 <b>INDUSTRY NOT STATED</b>	<b>3,137</b>	<b>1,139</b>	<b>127</b>	<b>73</b>	<b>16</b>	<b>1</b>
87 <b>OTHER NOT ELSEWHERE INCLUDED</b>	<b>26,291</b>	<b>11,272</b>	<b>947</b>	<b>956</b>	<b>279</b>	<b>35</b>
88 <b>OTHER SUBSIDIARIES</b>	<b>985,450</b>	<b>627,778</b>	<b>68,607</b>	<b>13,593</b>	<b>3,184</b>	<b>1,227</b>
89 <b>TOTAL EXCLUDING SALARY &amp; WAGE EARNERS</b>	<b>2,740,792</b>	<b>1,411,980</b>	<b>121,827</b>	<b>53,119</b>	<b>13,177</b>	<b>4,279</b>
90 <b>ALL INDIVIDUALS</b>	<b>7,609,299</b>	<b>1,431,647</b>	<b>123,989</b>	<b>188,320</b>	<b>44,357</b>	<b>4,651</b>

**TABLE 1.3(a) (cont.)**  
**Income Year 1993-94**

Net partnership & trust income		Net business income (or loss)						Total foreign source income	Gross rents	Rental deductions	I T E M
Primary production	Other	Primary production	Other	Income equalization withdrawals	Capital losses applied	Net capital gains					
\$ millions											
1	19	0	536	0	1	15	1	28	26	48	
0	2	0	1	0	0	1	0	1	2	49	
0	2	0	0	0	0	1	0	2	2	50	
0	2	0	57	0	1	1	0	2	2	51	
0	3	0	38	0	0	1	0	3	3	52	
0	0	0	1	0	0	0	0	0	0	53	
<b>2</b>	<b>28</b>	<b>(1)</b>	<b>633</b>	<b>0</b>	<b>3</b>	<b>20</b>	<b>1</b>	<b>36</b>	<b>34</b>	<b>54</b>	
<b>0</b>	<b>1</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>55</b>	
0	0	0	0	0	0	0	0	0	0	56	
0	5	(1)	10	0	0	1	0	2	2	57	
0	3	0	8	0	0	1	0	3	3	58	
0	4	0	20	0	1	2	0	3	3	59	
0	29	(1)	36	0	4	9	1	16	17	60	
0	0	0	17	0	0	1	0	1	1	61	
0	2	0	39	0	0	2	0	4	4	62	
0	6	0	32	0	1	3	1	10	8	63	
1	11	(1)	19	0	1	5	0	12	10	64	
0	8	0	125	0	0	2	0	9	9	65	
(1)	7	(1)	151	0	2	5	2	13	14	66	
(5)	31	(11)	485	0	3	6	0	35	43	67	
(1)	32	(2)	168	0	4	10	1	25	28	68	
3	71	(1)	552	0	8	29	8	82	83	69	
<b>(4)</b>	<b>209</b>	<b>(18)</b>	<b>1,661</b>	<b>0</b>	<b>24</b>	<b>76</b>	<b>15</b>	<b>215</b>	<b>226</b>	<b>70</b>	
(7)	44	(22)	729	0	5	14	3	75	97	71	
(1)	15	(5)	197	0	1	3	1	22	25	72	
0	0	0	4	0	0	0	0	0	1	73	
0	15	(1)	131	0	1	5	1	15	16	74	
0	3	0	27	0	0	1	0	3	3	75	
2	14	0	61	0	1	3	1	12	11	76	
0	4	0	35	0	0	1	0	2	2	77	
0	4	0	45	0	0	2	0	4	4	78	
<b>(6)</b>	<b>100</b>	<b>(28)</b>	<b>1,229</b>	<b>0</b>	<b>9</b>	<b>28</b>	<b>6</b>	<b>134</b>	<b>157</b>	<b>79</b>	
2	44	(2)	72	0	2	17	10	35	35	80	
1	10	0	85	0	0	3	0	9	7	81	
0	3	0	15	0	1	4	0	7	5	82	
0	6	0	27	0	1	3	0	8	7	83	
1	19	0	107	0	1	9	2	20	19	84	
<b>4</b>	<b>82</b>	<b>(2)</b>	<b>306</b>	<b>0</b>	<b>6</b>	<b>36</b>	<b>12</b>	<b>79</b>	<b>73</b>	<b>85</b>	
0	1	0	11	0	1	0	17	3	3	86	
0	0	0	0	0	7	30	10	80	81	87	
<b>(290)</b>	<b>13,264</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>220</b>	<b>1,063</b>	<b>168</b>	<b>1,429</b>	<b>1,162</b>	<b>88</b>	
<b>2,190</b>	<b>14,376</b>	<b>7</b>	<b>7,034</b>	<b>12</b>	<b>423</b>	<b>2,222</b>	<b>502</b>	<b>6,006</b>	<b>5,551</b>	<b>89</b>	
<b>2,188</b>	<b>14,400</b>	<b>7</b>	<b>7,034</b>	<b>12</b>	<b>461</b>	<b>2,247</b>	<b>749</b>	<b>6,576</b>	<b>6,184</b>	<b>90</b>	

**TAXABLE INDIVIDUALS - AUSTRALIA**  
**SELECTED ITEMS BY INDUSTRY**

I T E M Industry	Gross dividends received				Prior year losses			Interest and dividend deductions
	Franked	Total	Life assurance bonuses	Total other income	Total income	Non-primary production	Primary production	
	\$ millions							
1 SALARY AND WAGE EARNERS	42	50	3	156	135,789	13	3	62
2 PROPERTY	1,130	1,217	60	29	31,282	12	1	121
PRIMARY PRODUCTION -								
3 Sheep grazing	8	9	0	2	267	0	2	1
4 Grain growing	3	3	0	1	164	0	2	0
5 Cattle grazing	36	40	2	6	1,000	0	9	5
6 Dairying and pig farming	1	3	0	1	120	0	0	0
7 Fruit and vegetable growing	10	11	1	1	256	0	1	3
8 Sugar cane growing	0	1	0	0	31	0	1	0
9 Any other primary production	27	29	1	5	691	1	6	6
10 Services to agriculture	1	1	0	1	118	0	0	0
11 Forestry and logging	3	3	0	1	107	0	0	2
12 Fishing and hunting	2	2	0	0	116	0	0	0
13 Primary production subsidiaries	63	73	5	13	4,502	2	36	9
14 Total primary production	155	176	10	29	7,374	4	59	26
MINING								
15 Metallic minerals	0	0	0	0	9	0	0	0
16 Coal, oil and gas	0	0	0	0	2	0	0	0
17 Construction metals and non-metallic minerals	1	1	0	1	38	0	0	0
18 Services to mining	0	0	0	0	42	0	0	0
19 Total mining	1	1	0	1	92	0	0	0
MANUFACTURING -								
20 Food, beverages and tobacco	1	1	0	0	46	0	0	0
21 Textiles	0	0	0	0	34	0	0	0
22 Clothing and footwear	0	0	0	0	82	0	0	0
23 Wood, wood products and furniture	1	1	0	0	144	0	0	0
24 Paper, paper products, printing and publishing	1	1	0	0	99	0	0	0
25 Chemical, petroleum and coal products	2	2	0	0	131	0	0	1
26 Non-metallic mineral products	0	0	0	0	67	0	0	0
27 Metal products	0	0	0	0	146	0	0	0
28 Transport equipment	1	1	0	0	34	0	0	0
29 Other machinery and equipment	0	0	0	0	69	0	0	0
30 Other manufacturing	1	1	0	0	133	0	0	0
31 Total manufacturing	8	9	1	2	984	2	0	2
32 ELECTRICITY, GAS AND WATER	0	0	0	0	19	0	0	0
33 CONSTRUCTION	7	8	1	5	3,837	4	0	2
WHOLESALE TRADE -								
34 Minerals, metals and chemical wholesalers	0	0	0	0	15	0	0	0
35 Wholesale petroleum and petroleum products	0	0	0	0	6	0	0	0
36 Farm properties and produce dealers	1	1	0	0	36	0	0	0
37 Wholesale trade not elsewhere included	2	2	0	1	313	1	0	1
38 Total wholesale trade	3	3	0	1	370	1	0	1
RETAIL TRADE -								
39 Pharmacies	4	9	0	1	606	1	0	2
40 Motor vehicle dealers	1	1	0	1	384	1	0	0
41 Butchers	0	0	0	0	15	0	0	0
42 Other food	1	1	0	1	173	1	0	0
43 Department and general stores	0	0	0	0	14	0	0	0
44 Household appliances and hardware	1	1	0	0	187	1	0	0
45 Books, newspapers, etc.	1	1	0	0	58	0	0	0
46 Other retail trade	5	6	1	2	763	2	0	1
47 Total retail trade	13	19	1	5	2,200	5	1	4
90 ALL INDIVIDUALS	2,410	2,661	182	540	224,209	103	83	464

**TABLE 1.3(a) (cont.)**  
**Income Year 1993-94**

Non-employer sponsored superannuation fund contributions	Total deduction	Taxable income	Total tax withheld on interest and dividends	Primary imputation credit	Total imputation credit	Total rebates and credits	Net Tax	Total PPS credit	I T E M
			\$ millions						
3	4,002	131,640	5	27	29	2,018	28,536	9	1
6	1,062	30,290	9	716	716	1,239	7,063	0	2
2	13	254	0	5	7	14	51	1	3
3	9	155	0	2	2	8	31	0	4
8	51	949	0	23	31	53	210	1	5
2	5	115	0	1	1	5	23	0	6
4	16	241	0	6	7	14	55	1	7
1	3	28	0	0	0	1	7	0	8
9	44	648	0	17	20	35	152	1	9
1	6	112	0	1	1	4	22	1	10
2	9	98	0	2	2	4	27	1	11
1	4	112	0	1	1	5	24	1	12
91	206	4,296	1	40	46	192	861	4	13
<b>125</b>	<b>366</b>	<b>7,008</b>	<b>2</b>	<b>98</b>	<b>120</b>	<b>336</b>	<b>1,463</b>	<b>10</b>	<b>14</b>
0	0	9	0	0	0	0	2	0	15
0	0	2	0	0	0	0	1	0	16
1	2	36	0	0	1	2	8	1	17
0	1	40	0	0	0	1	10	4	18
1	4	87	0	1	1	3	21	5	19
1	2	44	0	1	1	5	8	0	20
0	1	33	0	0	0	1	9	0	21
0	2	79	0	0	0	2	13	0	22
1	4	138	0	1	1	3	27	9	23
1	4	95	0	0	1	2	22	0	24
2	7	124	0	1	1	3	30	2	25
0	2	65	0	0	0	1	12	6	26
1	4	142	0	0	0	3	31	12	27
0	1	33	0	1	1	1	7	1	28
0	3	66	0	0	0	1	15	2	29
1	4	128	0	1	1	3	25	2	30
<b>8</b>	<b>35</b>	<b>947</b>	<b>0</b>	<b>5</b>	<b>6</b>	<b>26</b>	<b>198</b>	<b>34</b>	<b>31</b>
<b>0</b>	<b>1</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>1</b>	<b>32</b>
<b>26</b>	<b>106</b>	<b>3,729</b>	<b>0</b>	<b>5</b>	<b>6</b>	<b>71</b>	<b>718</b>	<b>520</b>	<b>33</b>
0	0	14	0	0	0	0	3	0	34
0	0	6	0	0	0	0	1	0	35
0	1	35	0	0	2	2	7	0	36
2	12	300	0	1	1	7	65	3	37
<b>3</b>	<b>14</b>	<b>355</b>	<b>0</b>	<b>2</b>	<b>3</b>	<b>10</b>	<b>76</b>	<b>4</b>	<b>38</b>
16	34	572	0	3	3	10	145	1	39
5	12	372	0	0	1	7	73	20	40
0	1	15	0	0	0	0	3	0	41
2	6	167	0	1	1	4	31	1	42
0	0	13	0	0	0	0	3	0	43
2	7	180	0	1	1	4	37	2	44
1	2	55	0	1	1	2	13	0	45
5	29	734	0	3	5	17	149	4	46
<b>31</b>	<b>92</b>	<b>2,108</b>	<b>0</b>	<b>8</b>	<b>11</b>	<b>44</b>	<b>452</b>	<b>29</b>	<b>47</b>
<b>750</b>	<b>7,623</b>	<b>216,502</b>	<b>30</b>	<b>1,528</b>	<b>1,955</b>	<b>5,438</b>	<b>47,653</b>	<b>1,556</b>	<b>90</b>

# TAXABLE INDIVIDUALS - AUSTRALIA

## SELECTED ITEMS BY INDUSTRY

I T E M Industry	Gross dividends received				Prior year losses			Interest and dividend deductions
	Franked	Total	Life assurance bonuses	Total other income	Total income	Non-primary production	Primary production	
	\$ millions							
TRANSPORT AND STORAGE								
48 Road transport	3	3	0	2	885	2	0	1
49 Water transport	1	1	0	0	26	0	0	0
50 Air transport	0	1	0	0	29	0	0	0
51 Other transport	0	0	0	0	105	0	0	0
52 Services to transport	1	1	0	0	79	0	0	0
53 Storage	0	0	0	0	4	0	0	0
54 <b>Total transport and storage</b>	<b>5</b>	<b>6</b>	<b>1</b>	<b>3</b>	<b>1,128</b>	<b>3</b>	<b>1</b>	<b>2</b>
55 <b>COMMUNICATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -								
56 Banking	0	0	0	0	3	0	0	0
57 Investment not elsewhere included	1	2	0	0	39	0	0	0
58 Finance and investment	3	4	0	0	49	0	0	0
59 Other investment and related services	2	2	0	0	66	0	0	1
60 Share and property traders	16	19	0	1	288	2	0	5
61 Life insurance	0	0	0	0	34	0	0	0
62 Other insurance	1	1	0	1	82	0	0	0
63 Real estate agents	1	1	0	0	80	1	0	0
64 Property operators	3	4	0	1	99	1	0	1
65 Architectural services	2	2	0	0	260	0	0	0
66 Engineering, surveying and technical services	3	3	0	1	371	1	0	1
67 Legal services	5	6	0	2	604	2	0	5
68 Accounting, auditing and bookkeeping	8	9	0	2	505	1	0	3
69 Other business services	22	25	1	5	2,183	3	1	7
70 <b>Total finance, insurance, etc.</b>	<b>67</b>	<b>77</b>	<b>3</b>	<b>14</b>	<b>4,659</b>	<b>10</b>	<b>2</b>	<b>24</b>
HEALTH, EDUCATION, WELFARE, ETC. SERVICES -								
71 Medical practice	14	16	1	4	1,340	1	0	9
72 Dental practice	3	3	0	1	262	1	0	2
73 Hospitals and convalescent homes	0	0	0	0	10	0	0	0
74 Other health services	3	4	0	1	297	0	0	1
75 Veterinary services	1	1	0	0	44	0	0	0
76 Education, libraries, etc.	3	3	0	1	270	0	0	0
77 Welfare, charitable and religious activities	0	0	0	0	62	0	0	0
78 Other community services	1	1	0	0	135	0	0	0
79 <b>Total health, etc.</b>	<b>24</b>	<b>27</b>	<b>2</b>	<b>7</b>	<b>2,420</b>	<b>3</b>	<b>1</b>	<b>12</b>
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES -								
80 Entertainment, sport and recreation	10	11	1	3	882	2	1	5
81 Hairdressing	1	1	0	0	155	0	0	0
82 Hotels, motels and boarding houses	1	1	0	0	52	0	0	0
83 Cafes and restaurants	1	1	0	0	88	1	0	0
84 Other personal services	4	4	0	1	519	1	0	1
85 <b>Total entertainment, etc.</b>	<b>15</b>	<b>17</b>	<b>1</b>	<b>4</b>	<b>1,695</b>	<b>4</b>	<b>1</b>	<b>6</b>
86 <b>INDUSTRY NOT STATED</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>104</b>	<b>0</b>	<b>0</b>	<b>0</b>
87 <b>OTHER NOT ELSEWHERE INCLUDED</b>	<b>32</b>	<b>36</b>	<b>1</b>	<b>141</b>	<b>1,225</b>	<b>1</b>	<b>0</b>	<b>8</b>
88 <b>OTHER SUBSIDIARIES</b>	<b>906</b>	<b>1,015</b>	<b>97</b>	<b>141</b>	<b>31,003</b>	<b>41</b>	<b>13</b>	<b>192</b>
89 <b>TOTAL EXCLUDING SALARY &amp; WAGE EARNERS</b>	<b>2,368</b>	<b>2,611</b>	<b>178</b>	<b>383</b>	<b>88,420</b>	<b>89</b>	<b>80</b>	<b>401</b>
90 <b>ALL INDIVIDUALS</b>	<b>2,410</b>	<b>2,661</b>	<b>182</b>	<b>540</b>	<b>224,209</b>	<b>103</b>	<b>83</b>	<b>464</b>

**TABLE 1.3(a) (cont.)**  
**Income Year 1993-94**

Non-employer sponsored superannuation fund contributions	Total deduction	Taxable income	Total tax withheld on interest and dividends	Primary imputation credit	Total imputation credit	Total rebates and credits	Net Tax	Total PPS credit	I T E M
\$ millions									
9	26	859	0	2	2	18	163	110	48
0	1	24	0	0	0	1	6	0	49
0	2	28	0	0	0	1	7	0	50
1	3	101	0	0	0	2	21	15	51
1	3	76	0	0	0	2	16	9	52
0	0	4	0	0	0	0	1	0	53
<b>11</b>	<b>35</b>	<b>1,092</b>	<b>0</b>	<b>3</b>	<b>4</b>	<b>25</b>	<b>214</b>	<b>135</b>	<b>54</b>
0	1	27	0	0	0	1	6	0	55
0	0	3	0	0	0	0	1	0	56
1	2	36	0	1	1	2	11	0	57
0	2	47	0	2	2	3	11	0	58
2	5	61	0	1	2	3	16	0	59
3	20	267	0	10	13	17	78	0	60
1	2	32	0	0	0	1	7	0	61
2	5	77	0	1	1	3	16	0	62
1	5	75	0	1	1	2	18	0	63
1	7	92	0	2	2	4	24	1	64
2	7	252	0	1	1	5	57	22	65
4	14	357	0	2	2	11	88	23	66
45	62	542	0	3	4	7	198	0	67
14	30	475	0	5	6	15	124	1	68
16	87	2,094	0	14	17	61	462	39	69
<b>92</b>	<b>249</b>	<b>4,409</b>	<b>1</b>	<b>42</b>	<b>52</b>	<b>133</b>	<b>1,111</b>	<b>87</b>	<b>70</b>
37	76	1,264	0	9	11	23	465	0	71
18	25	238	0	2	2	4	77	0	72
0	0	9	0	0	0	0	2	0	73
6	13	283	0	2	3	6	68	1	74
2	3	41	0	0	0	1	11	0	75
2	11	260	0	2	2	6	50	1	76
0	1	61	0	0	0	1	8	1	77
1	4	130	0	0	0	3	25	4	78
<b>66</b>	<b>134</b>	<b>2,286</b>	<b>0</b>	<b>15</b>	<b>19</b>	<b>44</b>	<b>707</b>	<b>6</b>	<b>79</b>
5	41	841	0	6	8	22	187	2	80
3	6	149	0	0	0	3	24	1	81
1	3	49	0	0	0	1	12	0	82
1	4	84	0	0	1	2	15	0	83
4	18	501	0	2	4	14	96	5	84
<b>14</b>	<b>72</b>	<b>1,624</b>	<b>0</b>	<b>10</b>	<b>14</b>	<b>42</b>	<b>335</b>	<b>7</b>	<b>85</b>
0	3	101	0	0	0	4	25	1	86
1	73	1,152	0	21	21	41	323	0	87
<b>361</b>	<b>1,375</b>	<b>29,626</b>	<b>11</b>	<b>575</b>	<b>952</b>	<b>1,399</b>	<b>6,401</b>	<b>705</b>	<b>88</b>
<b>747</b>	<b>3,621</b>	<b>84,861</b>	<b>25</b>	<b>1,501</b>	<b>1,926</b>	<b>3,420</b>	<b>19,116</b>	<b>1,548</b>	<b>89</b>
<b>750</b>	<b>7,623</b>	<b>216,502</b>	<b>30</b>	<b>1,528</b>	<b>1,955</b>	<b>5,438</b>	<b>47,653</b>	<b>1,556</b>	<b>90</b>

# TAXABLE INDIVIDUALS - AUSTRALIA

## SELECTED ITEMS BY INDUSTRY

I T E M Industry	Total business income						
	Primary production	Other	External labour costs	Superannuation expenses	Cost of sales	Bad debts	Lease expenses
	\$ millions						
1 SALARY AND WAGE EARNERS	0	0	0	0	0	0	0
2 PROPERTY	0	0	0	0	0	0	0
PRIMARY PRODUCTION -							
3 Sheep grazing	184	23	8	1	27	0	1
4 Grain growing	172	7	4	0	6	0	2
5 Cattle grazing	506	35	9	1	129	0	5
6 Dairying and pig farming	236	8	7	0	14	0	2
7 Fruit and vegetable growing	151	12	6	0	10	0	2
8 Sugar cane growing	56	4	4	0	1	0	1
9 Any other primary production	266	60	11	1	60	0	5
10 Services to agriculture	18	111	8	1	14	0	2
11 Forestry and logging	17	27	3	0	5	0	1
12 Fishing and hunting	123	26	5	1	8	0	3
13 Primary production subsidiaries	0	0	0	0	0	0	0
14 Total primary production	1,729	313	64	5	273	1	23
MINING							
15 Metallic minerals	0	5	0	0	0	0	0
16 Coal, oil and gas	0	1	0	0	0	0	0
17 Construction metals and non-metallic minerals	8	25	1	0	5	0	0
18 Services to mining	2	33	2	0	1	0	0
19 Total mining	10	63	3	0	7	0	1
MANUFACTURING -							
20 Food, beverages and tobacco	5	86	2	0	46	0	1
21 Textiles	0	42	2	0	8	0	0
22 Clothing and footwear	0	129	21	1	34	0	0
23 Wood, wood products and furniture	3	226	6	1	79	0	1
24 Paper, paper products, printing and publishing	0	107	4	1	28	0	1
25 Chemical, petroleum and coal products	3	214	6	2	89	0	1
26 Non-metallic mineral products	0	76	2	0	17	0	0
27 Metal products	0	153	5	1	38	0	1
28 Transport equipment	0	48	1	0	15	0	0
29 Other machinery and equipment	1	76	3	0	29	0	1
30 Other manufacturing	1	185	6	1	66	0	1
31 Total manufacturing	14	1,341	59	6	449	1	8
32 ELECTRICITY, GAS AND WATER	0	24	1	0	5	0	0
33 CONSTRUCTION	14	5,138	321	14	809	2	21
WHOLESALE TRADE -							
34 Minerals, metals and chemical wholesalers	0	27	1	0	15	0	0
35 Wholesale petroleum and petroleum products	1	30	0	0	24	0	0
36 Farm properties and produce dealers	7	46	0	0	34	0	0
37 Wholesale trade not elsewhere included	7	634	8	2	429	1	2
38 Total wholesale trade	16	736	9	2	502	1	3
RETAIL TRADE -							
39 Pharmacies	3	2,307	62	12	1,531	0	10
40 Motor vehicle dealers	4	1,492	22	4	912	1	5
41 Butchers	1	136	1	0	94	0	0
42 Other food	3	839	9	2	559	0	3
43 Department and general stores	0	90	1	0	70	0	0
44 Household appliances and hardware	1	353	7	1	171	0	2
45 Books, newspapers, etc.	0	159	2	1	104	0	0
46 Other retail trade	9	1,251	20	4	750	0	4
47 Total retail trade	22	6,627	124	24	4,191	2	24
90 ALL INDIVIDUALS	1,891	26,618	1,022	144	7,822	16	213



**TABLE 1.3(a) (cont.)**  
**Income Year 1993-94**

Rent expenses	Total interest expenses	Depreciation expenses	Motor vehicle expenses	Repairs and maintenance	Other expenses	Total expense	Investment allowance	Stock on hand at beginning of year	Stock on hand at end of year	T E M
\$ millions										
0	0	0	0	0	0	0	0	0	0	1
0	0	0	0	0	0	0	0	0	0	2
5	13	19	13	14	98	199	1	50	54	3
2	7	15	6	13	76	130	1	9	11	4
11	38	55	38	41	242	568	2	198	212	5
3	10	15	6	14	119	190	1	30	34	6
3	11	15	8	10	88	154	1	7	7	7
0	3	3	1	4	30	47	0	1	1	8
8	26	31	22	21	185	370	1	63	73	9
1	4	10	8	8	50	106	0	3	3	10
0	3	4	3	3	20	42	0	1	1	11
1	4	8	7	8	46	90	0	1	1	12
0	0	0	0	0	0	0	0	0	0	13
<b>34</b>	<b>118</b>	<b>174</b>	<b>114</b>	<b>137</b>	<b>955</b>	<b>1,897</b>	<b>8</b>	<b>363</b>	<b>396</b>	<b>14</b>
0	0	0	0	0	2	3	0	0	0	15
0	0	0	0	0	0	0	0	0	0	16
0	1	2	2	2	12	27	0	3	4	17
0	0	1	2	1	7	15	0	0	0	18
1	1	4	4	3	21	46	0	4	4	19
3	1	2	3	2	22	83	0	4	5	20
1	1	1	2	0	13	29	0	1	1	21
6	1	4	6	1	31	105	0	6	7	22
7	2	7	11	3	55	172	0	9	11	23
3	1	5	4	1	37	87	0	3	3	24
7	4	4	8	2	56	179	0	15	16	25
2	1	2	5	1	18	48	0	2	2	26
3	1	4	9	1	29	92	0	3	4	27
1	1	2	3	1	11	34	0	2	2	28
2	1	3	4	1	19	63	0	3	4	29
6	2	6	10	2	48	148	0	11	13	30
<b>42</b>	<b>16</b>	<b>40</b>	<b>66</b>	<b>14</b>	<b>339</b>	<b>1,039</b>	<b>1</b>	<b>60</b>	<b>67</b>	<b>31</b>
0	0	1	2	0	7	16	0	0	0	32
<b>18</b>	<b>37</b>	<b>135</b>	<b>375</b>	<b>36</b>	<b>1,219</b>	<b>2,987</b>	<b>3</b>	<b>65</b>	<b>66</b>	<b>33</b>
0	0	1	1	0	6	25	0	2	2	34
0	0	0	0	0	3	28	0	1	1	35
1	1	2	2	1	10	50	0	3	3	36
12	5	11	21	3	96	590	1	37	42	37
14	7	13	25	4	114	694	1	42	47	38
71	28	13	20	5	426	2,179	0	218	230	39
40	14	20	34	9	248	1,309	1	66	72	40
6	1	2	2	1	20	128	0	2	2	41
46	9	14	18	5	120	785	0	26	28	42
2	1	1	1	0	9	86	0	6	7	43
16	4	14	14	2	75	307	0	41	46	44
7	2	2	4	1	23	145	0	15	17	45
84	13	20	41	7	230	1,173	0	163	182	46
<b>273</b>	<b>74</b>	<b>85</b>	<b>133</b>	<b>31</b>	<b>1,150</b>	<b>6,110</b>	<b>2</b>	<b>536</b>	<b>583</b>	<b>47</b>
<b>806</b>	<b>522</b>	<b>830</b>	<b>1,496</b>	<b>366</b>	<b>8,208</b>	<b>21,445</b>	<b>25</b>	<b>1,387</b>	<b>1,509</b>	<b>90</b>

**TAXABLE INDIVIDUALS - AUSTRALIA**  
**SELECTED ITEMS BY INDUSTRY**

I T E M Industry	Total business income						
	Primary production	Other	External labour costs	Superannuation expenses	Cost of sales	Bad debts	Lease expenses
	\$ millions						
<b>TRANSPORT AND STORAGE</b>							
48 Road transport	9	1,468	35	4	53	0	48
49 Water transport	0	25	0	0	6	0	0
50 Air transport	0	17	1	0	1	0	1
51 Other transport	1	166	5	0	8	0	3
52 Services to transport	1	231	2	1	90	0	2
53 Storage	0	5	0	0	1	0	0
<b>54 Total transport and storage</b>	<b>11</b>	<b>1,912</b>	<b>43</b>	<b>5</b>	<b>159</b>	<b>0</b>	<b>55</b>
<b>55 COMMUNICATION</b>							
<b>FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -</b>							
56 Banking	0	2	0	0	1	0	0
57 Investment not elsewhere included	1	49	4	0	20	0	0
58 Finance and investment	0	37	0	0	11	0	1
59 Other investment and related services	0	60	3	1	9	0	1
60 Share and property traders	1	508	3	0	437	0	0
61 Life insurance	0	36	1	0	2	0	0
62 Other insurance	0	95	3	1	4	0	1
63 Real estate agents	1	154	8	2	4	0	1
64 Property operators	5	158	3	0	86	0	0
65 Architectural services	1	215	10	1	8	0	1
66 Engineering, surveying and technical services	1	310	13	2	27	0	2
67 Legal services	8	1,283	46	16	10	3	12
68 Accounting, auditing and bookkeeping	3	625	52	8	12	2	6
69 Other business services	17	1,446	59	7	207	1	12
<b>70 Total finance, insurance, etc.</b>	<b>38</b>	<b>4,980</b>	<b>204</b>	<b>39</b>	<b>836</b>	<b>7</b>	<b>38</b>
<b>HEALTH, EDUCATION, WELFARE, ETC. SERVICES -</b>							
71 Medical practice	14	1,723	59	22	23	1	16
72 Dental practice	4	814	45	11	22	0	9
73 Hospitals and convalescent homes	0	26	3	1	0	0	0
74 Other health services	1	433	13	3	57	0	4
75 Veterinary services	1	161	9	1	24	0	2
76 Education, libraries, etc.	1	176	4	1	6	0	1
77 Welfare, charitable and religious activities	0	71	1	0	1	0	0
78 Other community services	0	121	2	1	13	0	1
<b>79 Total health, etc.</b>	<b>22</b>	<b>3,523</b>	<b>136</b>	<b>40</b>	<b>147</b>	<b>1</b>	<b>33</b>
<b>ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES -</b>							
80 Entertainment, sport and recreation	6	620	22	2	102	0	3
81 Hairdressing	1	393	15	3	64	0	1
82 Hotels, motels and boarding houses	2	178	3	1	65	0	1
83 Cafes and restaurants	0	334	7	2	146	0	1
84 Other personal services	7	383	10	2	50	0	3
<b>85 Total entertainment, etc.</b>	<b>15</b>	<b>1,907</b>	<b>56</b>	<b>9</b>	<b>428</b>	<b>1</b>	<b>9</b>
<b>86 INDUSTRY NOT STATED</b>	<b>1</b>	<b>28</b>	<b>1</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>0</b>
<b>87 OTHER NOT ELSEWHERE INCLUDED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>88 OTHER SUBSIDIARIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>89 TOTAL EXCLUDING SALARY &amp; WAGE EARNERS</b>	<b>1,891</b>	<b>26,618</b>	<b>1,022</b>	<b>144</b>	<b>7,822</b>	<b>16</b>	<b>213</b>
<b>90 ALL INDIVIDUALS</b>	<b>1,891</b>	<b>26,618</b>	<b>1,022</b>	<b>144</b>	<b>7,822</b>	<b>16</b>	<b>213</b>

**TABLE 1.3(a) (cont.)**  
**Income Year 1993-94**

Rent expenses	Total interest expenses	Depreciation expenses	Motor vehicle expenses	Repairs and maintenance	Other expenses	Total expense	Investment allowance	Stock on hand at beginning of year	Stock on hand at end of year	I T E M
\$ millions										
8	36	81	295	43	336	940	3	5	5	48
0	1	3	1	1	11	24	0	0	0	49
0	1	2	1	3	9	18	0	0	0	50
1	3	9	32	7	41	109	0	1	1	51
3	2	6	20	3	63	193	0	1	1	52
0	0	0	0	0	2	4	0	0	0	53
<b>13</b>	<b>43</b>	<b>102</b>	<b>350</b>	<b>58</b>	<b>460</b>	<b>1,288</b>	<b>3</b>	<b>6</b>	<b>6</b>	<b>54</b>
0	0	1	2	0	7	20	0	0	0	55
0	0	0	0	0	1	2	0	0	0	56
0	3	1	0	0	10	39	0	4	5	57
0	2	3	1	0	10	29	0	2	1	58
2	2	2	3	0	20	41	0	2	2	59
0	7	1	1	0	25	474	0	142	165	60
1	1	1	4	0	10	20	0	0	0	61
3	2	4	9	0	31	57	0	0	0	62
6	3	4	8	1	86	123	0	5	4	63
1	10	3	2	2	36	144	0	39	38	64
3	2	7	12	1	47	91	0	0	1	65
4	3	11	18	2	78	161	0	7	6	66
60	42	15	23	5	584	818	0	9	8	67
28	21	17	25	4	286	462	0	5	3	68
30	19	58	105	14	397	909	1	23	27	69
<b>139</b>	<b>116</b>	<b>127</b>	<b>213</b>	<b>30</b>	<b>1,621</b>	<b>3,370</b>	<b>2</b>	<b>238</b>	<b>260</b>	<b>70</b>
64	39	28	57	10	710	1,030	2	10	10	71
31	20	11	13	5	459	627	1	5	5	72
1	1	0	1	0	16	22	0	0	0	73
30	7	11	16	3	159	303	0	11	11	74
6	3	3	5	2	81	136	0	3	3	75
8	3	10	15	2	65	115	0	1	2	76
1	1	2	4	1	24	36	0	0	0	77
2	1	4	9	1	43	77	0	1	1	78
<b>143</b>	<b>76</b>	<b>69</b>	<b>118</b>	<b>25</b>	<b>1,557</b>	<b>2,346</b>	<b>3</b>	<b>32</b>	<b>33</b>	<b>79</b>
20	8	34	40	9	311	552	1	12	15	80
53	5	8	8	4	148	309	0	11	11	81
11	9	6	3	6	60	164	0	5	5	82
33	4	7	6	3	97	307	0	4	5	83
12	6	23	36	8	135	283	0	6	7	84
<b>129</b>	<b>32</b>	<b>77</b>	<b>93</b>	<b>29</b>	<b>750</b>	<b>1,615</b>	<b>1</b>	<b>39</b>	<b>44</b>	<b>85</b>
1	0	1	1	0	7	18	0	1	1	86
0	0	0	0	0	0	0	0	0	0	87
0	0	0	0	0	0	0	0	0	0	88
<b>806</b>	<b>522</b>	<b>830</b>	<b>1,496</b>	<b>366</b>	<b>8,208</b>	<b>21,445</b>	<b>25</b>	<b>1,387</b>	<b>1,509</b>	<b>89</b>
<b>806</b>	<b>522</b>	<b>830</b>	<b>1,496</b>	<b>366</b>	<b>8,208</b>	<b>21,445</b>	<b>25</b>	<b>1,387</b>	<b>1,509</b>	<b>90</b>

**TAXABLE INDIVIDUALS - AUSTRALIA**  
SELECTED ITEMS BY INDUSTRY

**TABLE 1.3(a) (cont.)**  
**Income year 1993-94**

I T E M Industry	Total salary and wages expenses	Payments to associated persons	Depreciable assets purchased	Depreciable assets sold	Gross PPS income	Overseas interest expenses	Land degradation expenses	I T E M
	\$ millions							
<b>1 SALARY AND WAGE EARNERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
<b>2 PROPERTY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
PRIMARY PRODUCTION -								
3 Sheep grazing	13	2	29	7	4	0	0	3
4 Grain growing	4	1	25	7	0	0	0	4
5 Cattle grazing	20	7	95	21	3	0	1	5
6 Dairying and pig farming	9	4	28	6	1	0	0	6
7 Fruit and vegetable growing	18	3	24	4	1	0	0	7
8 Sugar cane growing	2	1	6	1	0	0	0	8
9 Any other primary production	23	4	50	9	4	0	0	9
10 Services to agriculture	24	2	19	5	4	0	0	10
11 Forestry and logging	3	0	6	1	5	0	0	11
12 Fishing and hunting	10	2	14	5	3	0	0	12
13 Primary production subsidiaries	0	0	0	0	0	0	0	13
<b>14 Total primary production</b>	<b>126</b>	<b>26</b>	<b>298</b>	<b>66</b>	<b>25</b>	<b>0</b>	<b>3</b>	<b>14</b>
MINING								
15 Metallic minerals	0	0	0	0	2	0	0	15
16 Coal, oil and gas	0	0	0	0	0	0	0	16
17 Construction metals and non-metallic minerals	2	0	4	1	5	0	0	17
18 Services to mining	2	0	2	1	16	0	0	18
<b>19 Total mining</b>	<b>4</b>	<b>1</b>	<b>7</b>	<b>2</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>19</b>
MANUFACTURING -								
20 Food, beverages and tobacco	9	1	5	1	1	0	0	20
21 Textiles	4	1	1	0	2	0	0	21
22 Clothing and footwear	11	3	8	1	1	0	0	22
23 Wood, wood products and furniture	17	2	14	3	55	0	0	23
24 Paper, paper products, printing and publishing	9	2	9	2	1	0	0	24
25 Chemical, petroleum and coal products	15	4	5	1	15	0	0	25
26 Non-metallic mineral products	4	1	5	1	34	0	0	26
27 Metal products	12	1	9	2	58	0	0	27
28 Transport equipment	3	1	3	1	8	0	0	28
29 Other machinery and equipment	5	1	6	2	8	0	0	29
30 Other manufacturing	14	3	11	2	8	0	0	30
<b>31 Total manufacturing</b>	<b>102</b>	<b>20</b>	<b>77</b>	<b>16</b>	<b>192</b>	<b>0</b>	<b>0</b>	<b>31</b>
<b>32 ELECTRICITY, GAS AND WATER</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>32</b>
<b>33 CONSTRUCTION</b>	<b>163</b>	<b>36</b>	<b>264</b>	<b>68</b>	<b>3,025</b>	<b>0</b>	<b>0</b>	<b>33</b>
WHOLESALE TRADE -								
34 Minerals, metals and chemical wholesalers	2	0	1	0	1	0	0	34
35 Wholesale petroleum and petroleum products	1	0	1	0	1	0	0	35
36 Farm properties and produce dealers	2	0	3	1	1	0	0	36
37 Wholesale trade not elsewhere included	24	5	23	7	15	0	0	37
<b>38 Total wholesale trade</b>	<b>29</b>	<b>6</b>	<b>27</b>	<b>8</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>38</b>
RETAIL TRADE -								
39 Pharmacies	164	31	24	6	2	0	0	39
40 Motor vehicle dealers	89	11	42	11	118	0	0	40
41 Butchers	10	2	3	1	0	0	0	41
42 Other food	50	9	28	9	6	0	0	42
43 Department and general stores	4	1	2	1	2	0	0	43
44 Household appliances and hardware	22	4	20	4	15	0	0	44
45 Books, newspapers, etc.	9	2	4	1	3	0	0	45
46 Other retail trade	76	13	40	9	13	0	0	46
<b>47 Total retail trade</b>	<b>425</b>	<b>72</b>	<b>162</b>	<b>43</b>	<b>159</b>	<b>0</b>	<b>0</b>	<b>47</b>
<b>90 ALL INDIVIDUALS</b>	<b>1,846</b>	<b>414</b>	<b>1,474</b>	<b>367</b>	<b>4,860</b>	<b>1</b>	<b>3</b>	<b>90</b>

**TAXABLE INDIVIDUALS - AUSTRALIA**  
SELECTED ITEMS BY INDUSTRY

**TABLE 1.3(a) (cont.)**  
**Income year 1993-94**

I T E M Industry	Total salary and wages expenses	Payments to associated persons	Depreciable assets purchased	Depreciable assets sold	Gross PPS income	Overseas interest expenses	Land degradation expenses	I T E M
\$ millions								
TRANSPORT AND STORAGE								
48 Road transport	49	10	139	46	746	0	0	48
49 Water transport	2	0	5	1	2	0	0	49
50 Air transport	1	0	5	2	1	0	0	50
51 Other transport	6	1	18	6	108	0	0	51
52 Services to transport	10	2	13	4	62	0	0	52
53 Storage	1	0	0	0	1	0	0	53
54 <b>Total transport and storage</b>	<b>68</b>	<b>13</b>	<b>181</b>	<b>59</b>	<b>919</b>	<b>0</b>	<b>0</b>	<b>54</b>
55 COMMUNICATION								
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -								
56 Banking	0	0	0	0	0	0	0	56
57 Investment not elsewhere included	1	0	2	0	0	0	0	57
58 Finance and investment	1	0	4	2	1	0	0	58
59 Other investment and related services	4	2	3	1	0	0	0	59
60 Share and property traders	1	0	2	0	0	0	0	60
61 Life insurance	3	2	2	1	0	0	0	61
62 Other insurance	9	4	7	2	0	0	0	62
63 Real estate agents	33	6	8	3	1	0	0	63
64 Property operators	3	1	5	2	2	0	0	64
65 Architectural services	8	6	11	2	102	0	0	65
66 Engineering, surveying and technical services	20	6	20	4	111	0	0	66
67 Legal services	113	33	19	5	2	0	0	67
68 Accounting, auditing and bookkeeping	88	32	26	6	3	0	0	68
69 Other business services	93	22	99	22	195	0	0	69
70 <b>Total finance, insurance, etc.</b>	<b>374</b>	<b>114</b>	<b>208</b>	<b>50</b>	<b>419</b>	<b>0</b>	<b>0</b>	<b>70</b>
HEALTH, EDUCATION, WELFARE, ETC. SERVICES -								
71 Medical practice	124	47	47	11	2	0	0	71
72 Dental practice	69	27	21	4	2	0	0	72
73 Hospitals and convalescent homes	9	0	0	0	1	0	0	73
74 Other health services	47	11	18	4	4	0	0	74
75 Veterinary services	27	5	5	1	0	0	0	75
76 Education, libraries, etc.	17	2	15	3	2	0	0	76
77 Welfare, charitable and religious activities	7	1	5	0	0	0	0	77
78 Other community services	16	2	7	2	17	0	0	78
79 <b>Total health, etc.</b>	<b>316</b>	<b>95</b>	<b>118</b>	<b>26</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>79</b>
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES -								
80 Entertainment, sport and recreation	44	9	50	10	6	0	0	80
81 Hairdressing	97	8	14	4	1	0	0	81
82 Hotels, motels and boarding houses	20	2	9	3	0	0	0	82
83 Cafes and restaurants	50	6	15	5	1	0	0	83
84 Other personal services	23	5	40	8	26	0	0	84
85 <b>Total entertainment, etc.</b>	<b>235</b>	<b>30</b>	<b>128</b>	<b>30</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>85</b>
86 INDUSTRY NOT STATED	1	0	1	0	5	0	0	86
87 OTHER NOT ELSEWHERE INCLUDED	0	0	0	0	0	0	0	87
88 OTHER SUBSIDIARIES	0	0	0	0	0	0	0	88
89 <b>TOTAL EXCLUDING SALARY &amp; WAGE EARNERS</b>	<b>1,846</b>	<b>414</b>	<b>1,474</b>	<b>367</b>	<b>4,860</b>	<b>1</b>	<b>3</b>	<b>89</b>
90 <b>ALL INDIVIDUALS</b>	<b>1,846</b>	<b>414</b>	<b>1,474</b>	<b>367</b>	<b>4,860</b>	<b>1</b>	<b>3</b>	<b>90</b>

# ALL INDIVIDUALS - AUSTRALIA

## SELECTED ITEMS BY INDUSTRY

I T E M	Number of taxpayers	Number with total provisional tax debit	Number with quarterly provisional tax debit	Salary and wages in assessable income	Tax instalment deductions presented	Gross interest
M Industry						
	\$ millions					
<b>1 SALARY AND WAGE EARNERS</b>	<b>5,941,827</b>	<b>19,676</b>	<b>2,165</b>	<b>141,088</b>	<b>31,502</b>	<b>451</b>
<b>2 PROPERTY</b>	<b>1,135,318</b>	<b>381,771</b>	<b>19,951</b>	<b>26,978</b>	<b>6,675</b>	<b>2,958</b>
PRIMARY PRODUCTION -						
3 Sheep grazing	13,655	4,416	140	201	44	26
4 Grain growing	7,755	4,177	41	69	14	18
5 Cattle grazing	41,932	12,298	593	801	194	77
6 Dairying and pig farming	5,547	3,155	26	47	10	7
7 Fruit and vegetable growing	9,515	3,072	165	196	49	12
8 Sugar cane growing	979	628	9	8	2	3
9 Any other primary production	25,620	6,920	453	571	145	37
10 Services to agriculture	5,902	2,329	114	79	17	4
11 Forestry and logging	2,711	851	130	81	23	2
12 Fishing and hunting	4,881	2,403	42	47	10	3
13 Primary production subsidiaries	213,504	124,782	716	1,817	400	153
<b>14 Total primary production</b>	<b>332,001</b>	<b>165,031</b>	<b>2,429</b>	<b>3,917</b>	<b>908</b>	<b>341</b>
MINING						
15 Metallic minerals	352	64	9	7	2	0
16 Coal, oil and gas	60	14	4	2	0	0
17 Construction metals and non-metallic minerals	1,668	456	25	28	7	2
18 Services to mining	1,235	381	58	20	5	1
<b>19 Total mining</b>	<b>3,315</b>	<b>915</b>	<b>96</b>	<b>57</b>	<b>15</b>	<b>3</b>
MANUFACTURING -						
20 Food, beverages and tobacco	1,666	555	50	24	6	1
21 Textiles	1,378	524	98	19	4	1
22 Clothing and footwear	6,624	2,309	63	56	11	2
23 Wood, wood products and furniture	7,558	2,076	78	82	17	2
24 Paper, paper products, printing and publishing	4,079	1,325	140	75	18	2
25 Chemical, petroleum and coal products	4,812	1,862	282	78	19	3
26 Non-metallic mineral products	3,693	777	36	37	7	1
27 Metal products	5,537	1,376	94	83	20	2
28 Transport equipment	1,504	595	45	18	4	1
29 Other machinery and equipment	2,692	810	69	52	13	1
30 Other manufacturing	7,499	2,703	140	89	19	3
<b>31 Total manufacturing</b>	<b>47,042</b>	<b>14,912</b>	<b>1,095</b>	<b>611</b>	<b>138</b>	<b>19</b>
<b>32 ELECTRICITY, GAS AND WATER</b>	<b>760</b>	<b>220</b>	<b>13</b>	<b>11</b>	<b>2</b>	<b>0</b>
<b>33 CONSTRUCTION</b>	<b>181,678</b>	<b>33,731</b>	<b>1,216</b>	<b>1,547</b>	<b>318</b>	<b>36</b>
WHOLESALE TRADE -						
34 Minerals, metals and chemical wholesalers	733	171	16	12	2	0
35 Wholesale petroleum and petroleum products	260	104	9	4	1	0
36 Farm properties and produce dealers	1,398	485	40	24	6	2
37 Wholesale trade not elsewhere included	13,823	3,509	281	253	59	6
<b>38 Total wholesale trade</b>	<b>16,214</b>	<b>4,269</b>	<b>346</b>	<b>293</b>	<b>68</b>	<b>8</b>
RETAIL TRADE -						
39 Pharmacies	20,815	4,104	1,764	426	98	9
40 Motor vehicle dealers	20,171	7,402	465	187	41	6
41 Butchers	1,006	492	32	6	1	0
42 Other food	11,294	4,264	272	110	23	4
43 Department and general stores	871	332	23	9	2	0
44 Household appliances and hardware	9,672	3,165	217	134	30	4
45 Books, newspapers, etc.	2,764	1,006	103	35	8	2
46 Other retail trade	40,848	9,724	698	635	141	17
<b>47 Total retail trade</b>	<b>107,441</b>	<b>30,489</b>	<b>3,574</b>	<b>1,542</b>	<b>345</b>	<b>42</b>
<b>90 ALL INDIVIDUALS</b>	<b>9,391,090</b>	<b>1,432,038</b>	<b>124,047</b>	<b>196,920</b>	<b>44,835</b>	<b>5,487</b>

**TABLE 1.3(b)**  
**Income Year 1993-94**

Net partnership & trust income		Net business income (or loss)				Income equalization withdrawals	Capital losses applied	Net capital gains	Total foreign source income	Gross rents	Rental deductions	I T E M
Primary production	Other	Primary production	Other									
\$ millions												
(2)	32	0	0	0	0	49	28	305	665	735	1	
0	0	0	0	0	0	128	753	273	3,965	3,817	2	
14	24	(18)	9	1	2	6	2	15	10	3		
21	8	42	3	0	1	5	0	8	5	4		
31	92	(92)	12	0	9	29	4	76	51	5		
8	4	47	3	0	1	3	0	6	4	6		
3	26	(1)	2	0	1	7	1	19	15	7		
4	2	11	2	0	0	1	0	3	2	8		
18	84	(93)	9	2	5	29	3	48	40	9		
5	7	(2)	27	0	0	3	0	5	4	10		
1	17	(7)	7	0	1	3	1	6	6	11		
4	2	48	10	0	0	3	0	5	4	12		
2,423	131	0	0	5	17	94	10	131	99	13		
<b>2,530</b>	<b>396</b>	<b>(66)</b>	<b>83</b>	<b>9</b>	<b>37</b>	<b>184</b>	<b>22</b>	<b>320</b>	<b>239</b>	<b>14</b>		
0	1	0	1	0	0	1	0	1	1	15		
0	0	0	1	0	0	0	0	0	0	16		
0	3	(2)	7	0	0	1	0	3	2	17		
0	1	0	20	0	1	1	0	1	2	18		
1	4	(2)	29	0	1	3	0	5	5	19		
0	12	(1)	8	0	0	3	0	2	2	20		
0	1	0	14	0	0	0	0	2	2	21		
1	4	0	28	0	0	1	0	4	4	22		
0	4	0	58	0	0	2	0	5	5	23		
0	4	0	19	0	0	1	0	5	5	24		
0	9	(2)	40	0	0	3	1	9	8	25		
0	3	0	28	0	0	1	0	3	2	26		
0	2	0	62	0	0	1	0	3	3	27		
0	1	0	14	0	0	0	0	2	2	28		
1	2	0	13	0	0	1	0	3	3	29		
1	5	0	39	0	0	2	0	6	5	30		
2	47	(4)	322	0	3	15	2	42	40	31		
0	0	0	8	0	0	0	0	1	1	32		
(2)	136	(3)	2,219	0	3	27	2	107	102	33		
0	0	0	2	0	0	0	0	1	1	34		
0	0	0	2	0	0	0	0	0	0	35		
0	6	(3)	5	0	0	2	0	2	2	36		
0	9	0	46	0	1	5	1	14	15	37		
1	16	(2)	55	0	1	7	1	17	17	38		
1	36	(2)	130	0	2	12	0	26	29	39		
0	11	(1)	191	0	1	5	0	19	17	40		
0	1	0	8	0	0	0	0	1	1	41		
0	7	0	53	0	2	8	0	15	14	42		
0	1	0	4	0	0	1	0	1	1	43		
0	6	0	47	0	1	4	0	9	9	44		
0	3	0	14	0	0	4	0	4	4	45		
4	39	(1)	72	0	2	14	1	45	43	46		
5	102	(5)	520	0	8	48	2	122	118	47		
<b>1,892</b>	<b>14,882</b>	<b>(147)</b>	<b>7,119</b>	<b>13</b>	<b>567</b>	<b>2,440</b>	<b>857</b>	<b>7,439</b>	<b>7,040</b>	<b>90</b>		

# ALL INDIVIDUALS - AUSTRALIA

## SELECTED ITEMS BY INDUSTRY

I T E M	Industry	Number of taxpayers	Number with total provisional tax debit	Number with quarterly provisional tax debit	Salary and wages in assessable income	Tax instalment deductions presented	Gross interest
						\$ millions	
	<b>TRANSPORT AND STORAGE</b>						
48	Road transport	45,017	15,283	640	317	64	14
49	Water transport	799	216	27	21	6	1
50	Air transport	852	223	17	27	7	1
51	Other transport	4,589	1,009	50	46	10	1
52	Services to transport	3,520	898	69	38	8	1
53	Storage	175	52	5	3	1	0
54	<b>Total transport and storage</b>	<b>54,952</b>	<b>17,681</b>	<b>808</b>	<b>451</b>	<b>96</b>	<b>18</b>
55	<b>COMMUNICATION</b>	<b>1,033</b>	<b>350</b>	<b>34</b>	<b>21</b>	<b>5</b>	<b>0</b>
	<b>FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -</b>						
56	Banking	103	22	2	2	1	0
57	Investment not elsewhere included	693	286	68	19	5	2
58	Finance and investment	1,472	623	89	30	8	2
59	Other investment and related services	1,810	846	117	37	10	2
60	Share and property traders	5,353	2,292	396	185	56	9
61	Life insurance	1,348	724	103	16	3	1
62	Other insurance	3,439	1,832	241	39	8	1
63	Real estate agents	2,995	1,516	271	37	8	3
64	Property operators	2,906	1,298	224	56	14	6
65	Architectural services	9,592	3,441	283	122	28	4
66	Engineering, surveying and technical services	11,071	4,391	550	201	50	7
67	Legal services	7,942	6,025	3,421	90	26	9
68	Accounting, auditing and bookkeeping	13,785	6,779	1,880	280	74	13
69	Other business services	94,567	30,667	2,640	1,521	351	48
70	<b>Total finance, insurance, etc.</b>	<b>157,076</b>	<b>60,742</b>	<b>10,285</b>	<b>2,637</b>	<b>641</b>	<b>107</b>
	<b>HEALTH, EDUCATION, WELFARE, ETC. SERVICES -</b>						
71	Medical practice	15,509	11,179	6,478	560	188	19
72	Dental practice	4,617	3,643	1,968	48	12	4
73	Hospitals and convalescent homes	499	159	25	6	1	0
74	Other health services	10,952	5,655	1,341	143	33	6
75	Veterinary services	1,268	801	277	13	3	1
76	Education, libraries, etc.	15,412	6,069	256	189	41	8
77	Welfare, charitable and religious activities	7,285	3,070	41	25	4	1
78	Other community services	7,707	2,518	128	86	18	2
79	<b>Total health, etc.</b>	<b>63,249</b>	<b>33,094</b>	<b>10,514</b>	<b>1,068</b>	<b>300</b>	<b>42</b>
	<b>ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES -</b>						
80	Entertainment, sport and recreation	38,221	10,262	933	745	177	21
81	Hairdressing	12,443	6,280	227	59	11	3
82	Hotels, motels and boarding houses	2,323	913	129	29	6	2
83	Cafes and restaurants	6,232	2,235	149	56	12	2
84	Other personal services	28,715	9,057	381	393	85	11
85	<b>Total entertainment, etc.</b>	<b>87,934</b>	<b>28,747</b>	<b>1,819</b>	<b>1,282</b>	<b>291</b>	<b>39</b>
86	<b>INDUSTRY NOT STATED</b>	<b>4,334</b>	<b>1,139</b>	<b>127</b>	<b>79</b>	<b>17</b>	<b>2</b>
87	<b>OTHER NOT ELSEWHERE INCLUDED</b>	<b>31,305</b>	<b>11,276</b>	<b>947</b>	<b>978</b>	<b>280</b>	<b>39</b>
88	<b>OTHER SUBSIDIARIES</b>	<b>1,225,611</b>	<b>627,995</b>	<b>68,628</b>	<b>14,362</b>	<b>3,233</b>	<b>1,382</b>
89	<b>TOTAL EXCLUDING SALARY &amp; WAGE EARNERS</b>	<b>3,449,262</b>	<b>1,412,362</b>	<b>121,882</b>	<b>55,832</b>	<b>13,333</b>	<b>5,036</b>
90	<b>ALL INDIVIDUALS</b>	<b>9,391,090</b>	<b>1,432,038</b>	<b>124,047</b>	<b>196,920</b>	<b>44,835</b>	<b>5,487</b>



**TABLE 1.3(b) (cont.)**  
**Income Year 1993-94**

Net partnership & trust income		Net business income (or loss)				Capital losses applied	Net capital gains	Total foreign source income	Gross rents	Rental deductions	I T E M
Primary production	Other	Primary production	Other	Income equalization withdrawals							
\$ millions											
0	19	(2)	554	0	2	17	1	32	30	48	
0	2	0	(1)	0	0	1	0	2	2	49	
0	2	(1)	(1)	0	2	1	0	2	2	50	
0	2	0	57	0	1	1	0	2	2	51	
0	3	0	37	0	0	1	0	3	3	52	
0	0	0	1	0	0	0	0	0	0	53	
<b>1</b>	<b>28</b>	<b>(3)</b>	<b>648</b>	<b>0</b>	<b>5</b>	<b>22</b>	<b>1</b>	<b>41</b>	<b>40</b>	<b>54</b>	
0	1	0	7	0	0	0	0	1	1	55	
0	0	0	0	0	0	0	0	0	0	56	
0	5	(1)	10	0	1	2	0	2	2	57	
0	3	0	7	0	0	1	0	3	3	58	
0	4	(1)	19	0	1	2	0	3	4	59	
0	31	(1)	27	0	5	10	1	19	20	60	
0	0	0	17	0	0	1	0	1	1	61	
0	2	0	40	0	1	2	0	4	5	62	
(1)	4	0	31	0	1	4	1	12	10	63	
0	13	(1)	15	0	1	5	0	16	14	64	
0	8	(1)	127	0	1	3	0	10	10	65	
(1)	7	(1)	153	0	2	5	2	14	15	66	
(6)	32	(13)	486	0	4	7	1	39	49	67	
(2)	32	(2)	170	0	5	11	1	27	31	68	
(1)	72	(3)	570	0	10	31	9	98	102	69	
<b>(11)</b>	<b>214</b>	<b>(25)</b>	<b>1,672</b>	<b>0</b>	<b>30</b>	<b>83</b>	<b>16</b>	<b>250</b>	<b>268</b>	<b>70</b>	
<b>(8)</b>	<b>45</b>	<b>(26)</b>	<b>737</b>	<b>0</b>	<b>5</b>	<b>15</b>	<b>3</b>	<b>80</b>	<b>102</b>	<b>71</b>	
(1)	16	(6)	198	0	1	3	1	24	28	72	
0	0	0	4	0	0	0	0	1	1	73	
(1)	15	(1)	132	0	1	5	1	17	18	74	
(1)	3	(1)	27	0	0	1	0	3	3	75	
2	14	0	67	0	1	3	1	14	13	76	
0	4	0	44	0	0	1	0	3	3	77	
0	4	0	49	0	0	2	0	5	5	78	
<b>(10)</b>	<b>103</b>	<b>(33)</b>	<b>1,259</b>	<b>0</b>	<b>10</b>	<b>30</b>	<b>6</b>	<b>146</b>	<b>172</b>	<b>79</b>	
0	48	(3)	50	0	3	19	11	42	41	80	
0	11	0	90	0	1	3	0	11	9	81	
0	3	(1)	10	0	2	4	0	12	9	82	
0	6	0	23	0	1	4	0	10	9	83	
1	20	0	114	0	2	10	2	24	23	84	
2	88	(4)	287	0	9	41	13	99	91	85	
0	1	0	11	0	2	0	19	4	3	86	
0	0	0	0	0	8	32	11	89	92	87	
<b>(625)</b>	<b>13,714</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>272</b>	<b>1,168</b>	<b>182</b>	<b>1,565</b>	<b>1,299</b>	<b>88</b>	
<b>1,894</b>	<b>14,849</b>	<b>(147)</b>	<b>7,119</b>	<b>13</b>	<b>518</b>	<b>2,412</b>	<b>552</b>	<b>6,774</b>	<b>6,305</b>	<b>89</b>	
<b>1,892</b>	<b>14,882</b>	<b>(147)</b>	<b>7,119</b>	<b>13</b>	<b>567</b>	<b>2,440</b>	<b>857</b>	<b>7,439</b>	<b>7,040</b>	<b>90</b>	

# ALL INDIVIDUALS - AUSTRALIA

## SELECTED ITEMS BY INDUSTRY

I T E M Industry	Gross dividends received				Prior year losses			Interest and dividend deductions
	Franked	Total	Life assurance bonuses	Total other income	Total income	Non-primary production	Primary production	
	\$ millions							
<b>1 SALARY AND WAGE EARNERS</b>	<b>46</b>	<b>55</b>	<b>4</b>	<b>180</b>	<b>141,774</b>	<b>225</b>	<b>146</b>	<b>69</b>
<b>2 PROPERTY</b>	<b>1,177</b>	<b>1,275</b>	<b>72</b>	<b>31</b>	<b>32,981</b>	<b>136</b>	<b>31</b>	<b>135</b>
<b>PRIMARY PRODUCTION -</b>								
3 Sheep grazing	8	10	1	3	284	2	68	1
4 Grain growing	3	3	1	1	174	1	57	0
5 Cattle grazing	38	42	2	7	1,049	5	151	6
6 Dairying and pig farming	2	3	0	1	124	1	17	1
7 Fruit and vegetable growing	10	11	1	1	267	2	21	3
8 Sugar cane growing	0	1	0	0	32	0	7	0
9 Any other primary production	28	31	1	5	717	12	108	8
10 Services to agriculture	1	2	0	1	127	4	14	0
11 Forestry and logging	3	3	0	1	110	1	1	2
12 Fishing and hunting	2	2	0	0	122	1	8	0
13 Primary production subsidiaries	68	80	6	17	4,769	35	691	10
<b>14 Total primary production</b>	<b>164</b>	<b>188</b>	<b>11</b>	<b>36</b>	<b>7,776</b>	<b>64</b>	<b>1,121</b>	<b>31</b>
<b>MINING</b>								
15 Metallic minerals	0	0	0	0	9	1	0	0
16 Coal, oil and gas	0	0	0	0	2	0	0	0
17 Construction metals and non-metallic minerals	1	1	0	1	41	2	3	0
18 Services to mining	0	0	0	0	43	1	0	0
<b>19 Total mining</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>96</b>	<b>5</b>	<b>4</b>	<b>0</b>
<b>MANUFACTURING -</b>								
20 Food, beverages and tobacco	1	1	0	0	48	1	2	0
21 Textiles	0	0	0	0	36	0	0	0
22 Clothing and footwear	0	0	0	0	91	2	1	0
23 Wood, wood products and furniture	1	1	0	0	151	3	2	0
24 Paper, paper products, printing and publishing	1	1	0	0	102	4	0	0
25 Chemical, petroleum and coal products	2	2	0	0	135	3	4	1
26 Non-metallic mineral products	0	0	0	0	71	1	0	0
27 Metal products	0	0	0	0	149	1	0	0
28 Transport equipment	1	1	0	0	35	1	0	0
29 Other machinery and equipment	0	0	0	0	70	1	1	0
30 Other manufacturing	1	2	0	0	141	3	1	0
<b>31 Total manufacturing</b>	<b>8</b>	<b>9</b>	<b>1</b>	<b>3</b>	<b>1,031</b>	<b>20</b>	<b>13</b>	<b>2</b>
<b>32 ELECTRICITY, GAS AND WATER</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>33 CONSTRUCTION</b>	<b>8</b>	<b>9</b>	<b>1</b>	<b>5</b>	<b>3,984</b>	<b>44</b>	<b>14</b>	<b>1</b>
<b>WHOLESALE TRADE -</b>								
34 Minerals, metals and chemical wholesalers	0	0	0	0	15	0	0	0
35 Wholesale petroleum and petroleum products	0	0	0	0	6	0	0	0
36 Farm properties and produce dealers	1	1	0	0	38	2	3	0
37 Wholesale trade not elsewhere included	2	2	0	1	324	10	3	1
<b>38 Total wholesale trade</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>383</b>	<b>12</b>	<b>6</b>	<b>1</b>
<b>RETAIL TRADE -</b>								
39 Pharmacies	4	9	0	1	622	10	3	2
40 Motor vehicle dealers	1	1	0	1	403	11	4	0
41 Butchers	0	0	0	0	16	2	1	0
42 Other food	1	1	0	1	185	7	1	0
43 Department and general stores	0	0	0	0	15	1	0	0
44 Household appliances and hardware	1	1	0	1	197	5	2	0
45 Books, newspapers, etc.	1	1	0	0	60	1	0	0
46 Other retail trade	6	7	1	2	797	28	7	2
<b>47 Total retail trade</b>	<b>14</b>	<b>20</b>	<b>2</b>	<b>6</b>	<b>2,295</b>	<b>66</b>	<b>18</b>	<b>5</b>
<b>90 ALL INDIVIDUALS</b>	<b>2,520</b>	<b>2,799</b>	<b>208</b>	<b>599</b>	<b>234,246</b>	<b>1,325</b>	<b>2,049</b>	<b>516</b>

**TABLE 1.3(b) (cont.)**  
**Income Year 1993-94**

Non-employer sponsored superannuation fund contributions	Total deduction	Taxable income	Total tax withheld on interest and dividends	Primary imputation credit	Total imputation credit	Total rebates and credits	Net Tax	Total PPS credit	I T E M
			\$ millions						
5	4,617	137,006	6	29	31	2,334	28,536	12	1
7	1,312	31,739	11	745	746	1,356	7,063	0	2
3	83	201	0	5	8	15	51	1	3
3	46	129	0	2	3	8	31	0	4
9	204	844	0	24	32	57	210	1	5
2	23	101	0	1	1	6	23	0	6
4	38	228	0	6	8	15	55	1	7
1	8	24	0	0	0	1	7	0	8
10	165	554	0	18	21	37	152	2	9
1	25	103	0	1	1	4	22	1	10
2	12	98	0	2	2	4	27	1	11
1	12	109	0	1	2	6	24	1	12
99	916	3,853	1	43	49	204	861	5	13
<b>136</b>	<b>1,531</b>	<b>6,246</b>	<b>2</b>	<b>104</b>	<b>126</b>	<b>357</b>	<b>1,463</b>	<b>12</b>	<b>14</b>
0	2	7	0	0	0	0	2	0	15
0	0	2	0	0	0	0	1	0	16
1	8	33	0	1	1	2	8	1	17
0	3	40	0	0	0	1	10	4	18
1	13	83	0	1	1	3	21	5	19
1	5	43	0	1	1	5	8	0	20
0	2	34	0	0	0	1	9	0	21
1	6	85	0	0	0	2	13	0	22
1	10	140	0	1	1	4	27	9	23
1	8	94	0	1	1	3	22	0	24
2	14	121	0	1	1	3	30	3	25
0	3	68	0	0	0	2	12	6	26
1	5	144	0	0	0	3	31	12	27
0	2	33	0	1	1	1	7	1	28
0	5	66	0	0	0	1	15	2	29
1	9	132	0	1	1	4	25	2	30
9	70	960	0	5	7	29	198	36	31
0	1	19	0	0	0	0	4	2	32
<b>29</b>	<b>167</b>	<b>3,815</b>	<b>0</b>	<b>5</b>	<b>6</b>	<b>81</b>	<b>718</b>	<b>540</b>	<b>33</b>
0	1	15	0	0	0	0	3	0	34
0	0	6	0	0	0	0	1	0	35
0	7	31	0	0	2	2	7	0	36
3	26	298	0	1	1	8	65	3	37
3	34	349	0	2	3	11	76	4	38
18	48	573	0	3	3	10	145	1	39
6	28	375	0	0	1	8	73	21	40
0	3	12	0	0	0	0	3	0	41
2	15	170	0	1	1	5	31	1	42
0	2	14	0	0	0	0	3	0	43
2	15	182	0	1	1	5	37	3	44
1	5	55	0	1	1	2	13	0	45
5	66	730	0	4	5	20	149	4	46
<b>34</b>	<b>182</b>	<b>2,112</b>	<b>0</b>	<b>9</b>	<b>11</b>	<b>50</b>	<b>452</b>	<b>31</b>	<b>47</b>
<b>810</b>	<b>11,446</b>	<b>222,711</b>	<b>36</b>	<b>1,597</b>	<b>2,044</b>	<b>6,010</b>	<b>47,653</b>	<b>1,620</b>	<b>90</b>

# ALL INDIVIDUALS - AUSTRALIA

## SELECTED ITEMS BY INDUSTRY

I T E M Industry	Gross dividends received				Prior year losses			Interest and dividend deductions
	Franked	Total	Life assurance bonuses	Total other income	Total income	Non-primary production	Primary production	
	\$ millions							
TRANSPORT AND STORAGE								
48 Road transport	3	4	0	2	928	18	11	1
49 Water transport	1	1	0	0	26	2	1	0
50 Air transport	1	1	0	0	30	1	1	0
51 Other transport	0	0	0	0	108	2	3	0
52 Services to transport	1	1	0	0	81	2	1	0
53 Storage	0	0	0	0	4	0	0	0
<b>54 Total transport and storage</b>	<b>5</b>	<b>6</b>	<b>1</b>	<b>3</b>	<b>1,178</b>	<b>26</b>	<b>17</b>	<b>2</b>
55 COMMUNICATION	0	0	0	0	29	0	0	0
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -								
56 Banking	0	0	0	0	3	0	0	0
57 Investment not elsewhere included	1	2	0	0	40	2	0	0
58 Finance and investment	4	4	0	0	49	2	1	0
59 Other investment and related services	2	2	0	0	67	2	0	1
60 Share and property traders	17	20	0	1	292	22	4	6
61 Life insurance	0	0	0	0	35	1	1	0
62 Other insurance	1	1	0	1	86	2	1	0
63 Real estate agents	1	2	0	0	83	8	3	0
64 Property operators	4	4	0	1	103	31	2	1
65 Architectural services	2	2	0	0	265	6	3	0
66 Engineering, surveying and technical services	3	3	0	1	378	3	1	1
67 Legal services	5	6	0	2	607	9	2	5
68 Accounting, auditing and bookkeeping	8	10	0	2	514	10	3	4
69 Other business services	23	27	2	6	2,285	40	16	8
<b>70 Total finance, insurance, etc.</b>	<b>70</b>	<b>82</b>	<b>4</b>	<b>15</b>	<b>4,806</b>	<b>138</b>	<b>36</b>	<b>27</b>
HEALTH, EDUCATION, WELFARE, ETC. SERVICES -								
71 Medical practice	14	16	1	4	1,348	13	3	9
72 Dental practice	3	3	0	1	264	4	1	2
73 Hospitals and convalescent homes	0	0	0	0	10	0	0	0
74 Other health services	3	4	0	1	306	3	1	1
75 Veterinary services	1	1	0	0	45	1	2	0
76 Education, libraries, etc.	3	3	0	1	291	3	2	0
77 Welfare, charitable and religious activities	0	0	0	0	76	1	0	0
78 Other community services	1	1	0	0	144	2	1	0
<b>79 Total health, etc.</b>	<b>25</b>	<b>28</b>	<b>2</b>	<b>7</b>	<b>2,485</b>	<b>26</b>	<b>11</b>	<b>13</b>
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES -								
80 Entertainment, sport and recreation	10	11	1	3	911	53	6	5
81 Hairdressing	1	1	0	0	170	3	1	0
82 Hotels, motels and boarding houses	1	1	0	0	53	12	2	0
83 Cafes and restaurants	1	1	0	1	93	8	2	1
84 Other personal services	4	5	0	1	558	7	4	1
<b>85 Total entertainment, etc.</b>	<b>16</b>	<b>18</b>	<b>2</b>	<b>5</b>	<b>1,785</b>	<b>83</b>	<b>15</b>	<b>7</b>
86 INDUSTRY NOT STATED	1	1	0	0	112	1	0	0
87 OTHER NOT ELSEWHERE INCLUDED	33	37	2	153	1,263	23	5	8
88 OTHER SUBSIDIARIES	948	1,067	108	152	32,248	455	611	211
<b>89 TOTAL EXCLUDING SALARY &amp; WAGE EARNERS</b>	<b>2,474</b>	<b>2,744</b>	<b>204</b>	<b>419</b>	<b>92,472</b>	<b>1,100</b>	<b>1,903</b>	<b>447</b>
<b>90 ALL INDIVIDUALS</b>	<b>2,520</b>	<b>2,799</b>	<b>208</b>	<b>599</b>	<b>234,246</b>	<b>1,325</b>	<b>2,049</b>	<b>516</b>

**TABLE 1.3(b) (cont.)**  
**Income Year 1993-94**

Non-employer sponsored superannuation fund contributions	Total deduction	Taxable income	Total tax withheld on interest and dividends	Primary imputation credit	Total imputation credit	Total rebates and credits	Net Tax	Total PPS credit	I T E M
\$ millions									
10	56	872	0	2	2	21	163	116	48
0	3	23	0	0	1	1	6	0	49
0	5	26	0	0	0	1	7	0	50
1	8	100	0	0	0	2	21	16	51
1	6	75	0	0	0	2	16	10	52
0	0	4	0	0	0	0	1	0	53
<b>12</b>	<b>78</b>	<b>1,099</b>	<b>0</b>	<b>3</b>	<b>4</b>	<b>28</b>	<b>214</b>	<b>142</b>	<b>54</b>
0	2	28	0	0	0	1	6	0	55
0	0	3	0	0	0	0	1	0	56
1	5	35	0	1	1	2	11	0	57
0	5	45	0	2	2	3	11	0	58
2	8	59	0	1	2	3	16	0	59
3	45	246	0	10	14	17	78	0	60
1	3	32	0	0	0	1	7	0	61
3	8	78	0	1	1	3	16	0	62
2	16	67	0	1	1	2	18	0	63
1	40	63	0	2	3	4	24	1	64
2	17	248	0	1	1	5	57	22	65
4	19	359	0	2	2	11	88	23	66
46	74	532	0	3	4	7	198	0	67
14	44	470	0	5	7	15	124	1	68
18	148	2,135	0	15	17	66	462	42	69
<b>96</b>	<b>431</b>	<b>4,372</b>	<b>1</b>	<b>44</b>	<b>54</b>	<b>141</b>	<b>1,111</b>	<b>91</b>	<b>70</b>
38	94	1,254	0	9	11	23	465	0	71
19	30	234	0	2	2	4	77	0	72
0	1	10	0	0	0	0	2	0	73
6	18	288	0	2	3	6	68	1	74
2	6	39	0	0	0	1	11	0	75
2	17	275	0	2	2	7	50	1	76
1	3	73	0	0	0	2	8	1	77
1	7	137	0	0	1	4	25	4	78
<b>70</b>	<b>176</b>	<b>2,309</b>	<b>1</b>	<b>16</b>	<b>20</b>	<b>47</b>	<b>707</b>	<b>7</b>	<b>79</b>
6	102	809	0	6	9	24	187	2	80
4	10	160	0	0	1	3	24	1	81
1	17	37	0	0	0	2	12	0	82
1	14	79	0	1	1	2	15	0	83
5	32	526	0	3	4	16	96	5	84
<b>16</b>	<b>175</b>	<b>1,610</b>	<b>0</b>	<b>10</b>	<b>15</b>	<b>48</b>	<b>335</b>	<b>8</b>	<b>85</b>
1	6	107	0	0	0	5	25	1	86
2	108	1,155	0	21	21	43	323	0	87
<b>389</b>	<b>2,543</b>	<b>29,701</b>	<b>13</b>	<b>602</b>	<b>997</b>	<b>1,476</b>	<b>6,401</b>	<b>729</b>	<b>88</b>
<b>805</b>	<b>6,829</b>	<b>85,705</b>	<b>29</b>	<b>1,568</b>	<b>2,013</b>	<b>3,677</b>	<b>19,116</b>	<b>1,608</b>	<b>89</b>
<b>810</b>	<b>11,446</b>	<b>222,711</b>	<b>36</b>	<b>1,597</b>	<b>2,044</b>	<b>6,010</b>	<b>47,653</b>	<b>1,620</b>	<b>90</b>

# ALL INDIVIDUALS - AUSTRALIA

## SELECTED ITEMS BY INDUSTRY

I T E M Industry	Total business income						
	Primary production	Other	External labour costs	Superannuation expenses	Cost of sales	Bad debts	Lease expenses
	\$ millions						
<b>1 SALARY AND WAGE EARNERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2 PROPERTY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PRIMARY PRODUCTION -							
3 Sheep grazing	299	33	14	1	45	0	2
4 Grain growing	226	11	5	0	9	0	3
5 Cattle grazing	747	51	13	1	196	1	8
6 Dairying and pig farming	295	11	8	0	20	0	2
7 Fruit and vegetable growing	203	17	9	1	14	0	3
8 Sugar cane growing	70	4	5	0	1	0	1
9 Any other primary production	386	84	16	2	88	0	7
10 Services to agriculture	28	138	10	1	18	0	3
11 Forestry and logging	20	31	4	0	5	0	1
12 Fishing and hunting	147	32	5	1	10	0	3
13 Primary production subsidiaries	0	0	0	0	0	0	0
<b>14 Total primary production</b>	<b>2,421</b>	<b>413</b>	<b>88</b>	<b>8</b>	<b>406</b>	<b>1</b>	<b>33</b>
MINING							
15 Metallic minerals	0	9	1	0	2	0	0
16 Coal, oil and gas	0	1	0	0	0	0	0
17 Construction metals and non-metallic minerals	11	35	2	0	8	0	1
18 Services to mining	2	37	2	0	2	0	0
<b>19 Total mining</b>	<b>13</b>	<b>82</b>	<b>4</b>	<b>0</b>	<b>11</b>	<b>0</b>	<b>1</b>
MANUFACTURING -							
20 Food, beverages and tobacco	6	120	3	0	69	0	1
21 Textiles	0	49	2	0	11	0	0
22 Clothing and footwear	0	174	25	1	49	0	1
23 Wood, wood products and furniture	4	283	9	1	105	0	1
24 Paper, paper products, printing and publishing	0	133	5	1	38	0	2
25 Chemical, petroleum and coal products	4	248	7	2	101	0	2
26 Non-metallic mineral products	0	89	3	0	21	0	0
27 Metal products	0	170	5	1	46	0	1
28 Transport equipment	0	58	1	0	18	0	0
29 Other machinery and equipment	1	92	4	0	36	0	1
30 Other manufacturing	1	236	7	1	89	0	2
<b>31 Total manufacturing</b>	<b>18</b>	<b>1,651</b>	<b>71</b>	<b>7</b>	<b>584</b>	<b>2</b>	<b>10</b>
<b>32 ELECTRICITY, GAS AND WATER</b>	<b>0</b>	<b>27</b>	<b>1</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>0</b>
<b>33 CONSTRUCTION</b>	<b>19</b>	<b>5,766</b>	<b>372</b>	<b>16</b>	<b>1,005</b>	<b>3</b>	<b>25</b>
WHOLESALE TRADE -							
34 Minerals, metals and chemical wholesalers	0	32	1	0	18	0	0
35 Wholesale petroleum and petroleum products	2	43	0	0	36	0	0
36 Farm properties and produce dealers	14	64	1	0	47	0	0
37 Wholesale trade not elsewhere included	13	828	11	2	570	2	3
<b>38 Total wholesale trade</b>	<b>29</b>	<b>967</b>	<b>12</b>	<b>2</b>	<b>671</b>	<b>2</b>	<b>4</b>
RETAIL TRADE -							
39 Pharmacies	4	2,484	65	13	1,648	0	11
40 Motor vehicle dealers	5	1,841	28	5	1,135	2	7
41 Butchers	2	178	2	0	126	0	1
42 Other food	4	1,160	12	2	779	0	4
43 Department and general stores	0	127	1	0	100	0	0
44 Household appliances and hardware	2	453	9	2	221	0	2
45 Books, newspapers, etc.	0	206	2	1	136	0	1
46 Other retail trade	14	1,729	27	5	1,052	1	5
<b>47 Total retail trade</b>	<b>31</b>	<b>8,178</b>	<b>145</b>	<b>27</b>	<b>5,197</b>	<b>4</b>	<b>30</b>
<b>90 ALL INDIVIDUALS</b>	<b>2,644</b>	<b>31,379</b>	<b>1,193</b>	<b>164</b>	<b>9,968</b>	<b>25</b>	<b>272</b>

**TABLE 1.3(b) (cont.)**  
**Income Year 1993-94**

Rent expenses	Total interest expenses	Depreciation expenses	Motor vehicle expenses	Repairs and maintenance	Other expenses	Total expense	Investment allowance	Stock on hand at beginning of year	Stock on hand at end of year	I T E M
\$ millions										
0	0	0	0	0	0	0	0	0	0	1
0	0	0	0	0	0	0	0	0	0	2
8	29	31	21	24	165	341	1	90	98	3
3	13	21	8	19	109	191	1	14	16	4
16	62	84	56	62	374	873	3	303	321	5
4	16	20	8	19	157	255	1	41	46	6
4	17	21	12	15	123	219	1	10	10	7
0	4	5	1	5	38	61	0	1	1	8
11	41	47	33	32	272	551	2	103	116	9
1	5	14	11	11	66	140	1	4	5	10
0	3	5	4	5	24	51	0	2	1	11
1	5	12	9	12	61	121	0	2	2	12
0	0	0	0	0	0	0	0	0	0	13
<b>49</b>	<b>196</b>	<b>261</b>	<b>165</b>	<b>205</b>	<b>1,392</b>	<b>2,803</b>	<b>11</b>	<b>570</b>	<b>616</b>	<b>14</b>
0	0	1	1	0	4	8	0	3	3	15
0	0	0	0	0	0	0	0	0	0	16
0	2	3	3	3	18	40	0	5	7	17
0	0	2	2	1	9	19	0	1	1	18
<b>1</b>	<b>2</b>	<b>6</b>	<b>6</b>	<b>5</b>	<b>31</b>	<b>68</b>	<b>0</b>	<b>9</b>	<b>10</b>	<b>19</b>
5	2	4	4	2	30	120	0	6	7	20
2	1	1	2	0	15	35	0	2	2	21
9	2	6	9	1	44	146	0	10	11	22
10	3	9	15	4	72	230	0	13	15	23
5	2	6	6	1	47	114	0	4	4	24
9	5	6	10	2	70	214	0	19	23	25
2	1	3	6	1	23	61	0	3	4	26
4	1	5	10	1	34	109	0	4	5	27
2	1	2	3	1	14	44	0	3	4	28
3	1	4	5	1	24	79	0	5	5	29
9	3	8	13	2	63	198	0	18	20	30
<b>58</b>	<b>24</b>	<b>56</b>	<b>84</b>	<b>18</b>	<b>436</b>	<b>1,351</b>	<b>2</b>	<b>88</b>	<b>99</b>	<b>31</b>
0	0	1	2	0	8	19	0	0	0	32
<b>23</b>	<b>50</b>	<b>161</b>	<b>427</b>	<b>46</b>	<b>1,440</b>	<b>3,567</b>	<b>4</b>	<b>100</b>	<b>99</b>	<b>33</b>
1	0	1	2	0	7	30	0	2	2	34
1	0	1	1	0	4	43	0	1	1	35
1	2	2	4	1	17	76	0	5	6	36
18	8	15	28	4	132	793	1	51	57	37
<b>20</b>	<b>11</b>	<b>19</b>	<b>34</b>	<b>6</b>	<b>160</b>	<b>942</b>	<b>1</b>	<b>59</b>	<b>66</b>	<b>38</b>
78	32	15	24	6	468	2,359	0	238	249	39
55	19	27	44	12	320	1,654	1	90	97	40
9	2	2	2	1	26	172	0	3	3	41
71	14	22	25	7	172	1,110	0	39	41	42
4	1	2	1	1	13	124	0	9	9	43
24	7	22	19	3	100	408	0	55	60	44
11	3	3	5	1	31	193	0	22	24	45
132	22	30	58	10	330	1,672	0	257	277	46
<b>385</b>	<b>100</b>	<b>123</b>	<b>179</b>	<b>42</b>	<b>1,460</b>	<b>7,692</b>	<b>2</b>	<b>712</b>	<b>761</b>	<b>47</b>
<b>1,067</b>	<b>742</b>	<b>1,114</b>	<b>1,842</b>	<b>513</b>	<b>10,117</b>	<b>27,016</b>	<b>31</b>	<b>1,947</b>	<b>2,094</b>	<b>90</b>

# ALL INDIVIDUALS - AUSTRALIA

## SELECTED ITEMS BY INDUSTRY

I T E M Industry	Total business income						
	Primary production	Other	External labour costs	Superannuation expenses	Cost of sales	Bad debts	Lease expenses
	\$ millions						
TRANSPORT AND STORAGE							
48 Road transport	13	1,723	43	4	67	1	63
49 Water transport	0	31	0	0	6	0	1
50 Air transport	0	24	1	0	2	0	1
51 Other transport	2	194	6	0	10	0	4
52 Services to transport	1	286	4	1	119	0	3
53 Storage	0	5	0	0	1	0	0
<b>54 Total transport and storage</b>	<b>16</b>	<b>2,262</b>	<b>54</b>	<b>5</b>	<b>205</b>	<b>1</b>	<b>72</b>
55 COMMUNICATION							
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -							
56 Banking	0	3	0	0	2	0	0
57 Investment not elsewhere included	1	53	4	0	22	0	0
58 Finance and investment	1	43	0	0	13	0	1
59 Other investment and related services	0	69	3	1	11	1	1
60 Share and property traders	2	663	3	0	586	0	0
61 Life insurance	0	40	1	0	2	0	0
62 Other insurance	0	105	3	1	4	0	1
63 Real estate agents	2	183	9	2	6	0	2
64 Property operators	6	220	4	0	110	0	0
65 Architectural services	1	230	11	1	9	0	1
66 Engineering, surveying and technical services	2	336	14	2	32	0	3
67 Legal services	8	1,371	50	17	13	4	13
68 Accounting, auditing and bookkeeping	3	675	58	8	14	3	7
69 Other business services	22	1,698	68	8	275	2	15
<b>70 Total finance, insurance, etc.</b>	<b>48</b>	<b>5,689</b>	<b>229</b>	<b>42</b>	<b>1,098</b>	<b>10</b>	<b>44</b>
HEALTH, EDUCATION, WELFARE, ETC. SERVICES -							
71 Medical practice	17	1,773	61	23	27	1	17
72 Dental practice	4	857	46	12	24	0	14
73 Hospitals and convalescent homes	0	29	3	1	1	0	0
74 Other health services	1	466	14	3	64	0	4
75 Veterinary services	1	174	9	2	26	0	2
76 Education, libraries, etc.	1	216	5	1	8	0	1
77 Welfare, charitable and religious activities	0	98	1	0	1	0	0
78 Other community services	0	147	2	1	16	0	1
<b>79 Total health, etc.</b>	<b>25</b>	<b>3,762</b>	<b>142</b>	<b>42</b>	<b>167</b>	<b>1</b>	<b>39</b>
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES -							
80 Entertainment, sport and recreation	10	820	26	5	151	0	4
81 Hairdressing	1	498	19	4	84	0	1
82 Hotels, motels and boarding houses	2	246	5	1	87	0	2
83 Cafes and restaurants	1	473	9	2	210	0	2
84 Other personal services	9	477	12	2	63	0	3
<b>85 Total entertainment, etc.</b>	<b>22</b>	<b>2,514</b>	<b>72</b>	<b>14</b>	<b>595</b>	<b>1</b>	<b>13</b>
<b>86 INDUSTRY NOT STATED</b>	<b>2</b>	<b>37</b>	<b>1</b>	<b>0</b>	<b>11</b>	<b>0</b>	<b>0</b>
<b>87 OTHER NOT ELSEWHERE INCLUDED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>88 OTHER SUBSIDIARIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>89 TOTAL EXCLUDING SALARY &amp; WAGE EARNERS</b>	<b>2,644</b>	<b>31,379</b>	<b>1,193</b>	<b>164</b>	<b>9,968</b>	<b>25</b>	<b>272</b>
<b>90 ALL INDIVIDUALS</b>	<b>2,644</b>	<b>31,379</b>	<b>1,193</b>	<b>164</b>	<b>9,968</b>	<b>25</b>	<b>272</b>



**TABLE 1.3(b) (cont.)**  
**Income Year 1993-94**

Rent expenses	Total interest expenses	Depreciation expenses	Motor vehicle expenses	Repairs and maintenance	Other expenses	Total expense	Investment allowance	Stock on hand at beginning of year	Stock on hand at end of year	I T E M
\$ millions										
12	47	164	357	56	426	1,180	3	7	7	48
0	1	4	2	2	15	32	0	0	0	49
0	1	3	1	4	12	26	0	0	0	50
1	4	13	40	9	51	138	0	1	1	51
4	3	8	26	5	77	249	1	1	1	52
0	0	0	0	0	2	4	0	0	0	53
<b>18</b>	<b>57</b>	<b>133</b>	<b>425</b>	<b>76</b>	<b>583</b>	<b>1,630</b>	<b>4</b>	<b>9</b>	<b>9</b>	<b>54</b>
1	0	1	2	0	8	24	0	1	1	55
0	0	0	0	0	1	3	0	0	0	56
0	4	1	1	0	11	43	0	5	6	57
1	4	4	2	0	12	37	0	2	2	58
2	2	2	4	0	23	50	0	2	2	59
1	9	1	1	3	34	638	0	163	191	60
1	1	2	4	0	12	24	0	0	0	61
3	2	4	11	0	35	66	0	0	1	62
8	4	5	11	2	104	153	0	6	5	63
1	29	8	3	3	51	210	0	59	57	64
4	2	8	13	1	55	105	0	1	1	65
5	3	13	20	3	89	185	0	8	7	66
66	47	17	26	6	646	906	0	10	10	67
31	25	19	28	5	313	510	0	6	4	68
43	26	75	129	19	490	1,149	1	36	41	69
<b>167</b>	<b>159</b>	<b>160</b>	<b>253</b>	<b>42</b>	<b>1,876</b>	<b>4,081</b>	<b>3</b>	<b>299</b>	<b>326</b>	<b>70</b>
67	43	30	59	11	739	1,078	2	12	12	71
33	23	12	14	6	487	672	1	6	6	72
1	1	1	1	0	18	26	0	0	1	73
33	8	12	18	3	174	335	0	13	13	74
6	4	4	5	2	90	149	0	4	4	75
10	4	13	21	3	82	149	0	2	3	76
2	2	4	6	2	37	55	0	0	0	77
3	2	5	12	2	54	98	0	2	2	78
<b>156</b>	<b>86</b>	<b>81</b>	<b>136</b>	<b>29</b>	<b>1,682</b>	<b>2,562</b>	<b>3</b>	<b>39</b>	<b>40</b>	<b>79</b>
29	17	47	55	13	433	781	1	20	22	80
73	7	11	12	5	194	408	0	16	16	81
16	17	9	4	8	89	238	0	8	8	82
53	8	13	9	5	140	451	0	8	9	83
18	8	31	48	11	176	372	1	9	10	84
189	56	111	127	42	1,031	2,251	2	59	64	85
1	1	1	2	0	9	27	0	2	4	86
0	0	0	0	0	0	0	0	0	0	87
0	0	0	0	0	0	0	0	0	0	88
<b>1,067</b>	<b>742</b>	<b>1,114</b>	<b>1,842</b>	<b>513</b>	<b>10,117</b>	<b>27,016</b>	<b>31</b>	<b>1,947</b>	<b>2,094</b>	<b>89</b>
<b>1,067</b>	<b>742</b>	<b>1,114</b>	<b>1,842</b>	<b>513</b>	<b>10,117</b>	<b>27,016</b>	<b>31</b>	<b>1,947</b>	<b>2,094</b>	<b>90</b>

**ALL INDIVIDUALS - AUSTRALIA**  
SELECTED ITEMS BY INDUSTRY

**TABLE 1.3(b) (cont.)**  
**Income year 1993-94**

I T E M Industry	Total salary and wages expenses	Payments to associated persons	Depreciable assets purchased	Depreciable assets sold	Gross PPS income	Overseas interest expenses	Land degradation expenses	I T E M
	\$ millions							
<b>1 SALARY AND WAGE EARNERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
<b>2 PROPERTY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
PRIMARY PRODUCTION -								
3 Sheep grazing	23	4	43	10	4	0	0	3
4 Grain growing	6	1	36	9	0	0	0	4
5 Cattle grazing	29	9	138	32	4	0	2	5
6 Dairying and pig farming	11	5	35	7	1	0	0	6
7 Fruit and vegetable growing	25	4	33	6	1	0	0	7
8 Sugar cane growing	3	1	8	2	0	0	0	8
9 Any other primary production	34	5	73	15	6	0	1	9
10 Services to agriculture	29	2	26	7	4	0	0	10
11 Forestry and logging	4	1	8	2	5	0	0	11
12 Fishing and hunting	12	2	20	7	3	0	0	12
13 Primary production subsidiaries	0	0	0	0	0	0	0	13
<b>14 Total primary production</b>	<b>175</b>	<b>34</b>	<b>420</b>	<b>98</b>	<b>30</b>	<b>0</b>	<b>4</b>	<b>14</b>
MINING								
15 Metallic minerals	0	0	1	0	2	0	0	15
16 Coal, oil and gas	0	0	0	0	0	0	0	16
17 Construction metals and non-metallic minerals	2	1	6	1	6	0	0	17
18 Services to mining	3	0	3	1	16	0	0	18
<b>19 Total mining</b>	<b>6</b>	<b>1</b>	<b>10</b>	<b>2</b>	<b>24</b>	<b>0</b>	<b>0</b>	<b>19</b>
MANUFACTURING -								
20 Food, beverages and tobacco	12	1	7	1	1	0	0	20
21 Textiles	4	1	2	0	3	0	0	21
22 Clothing and footwear	16	4	12	2	1	0	0	22
23 Wood, wood products and furniture	22	2	19	4	60	0	0	23
24 Paper, paper products, printing and publishing	12	3	12	2	1	0	0	24
25 Chemical, petroleum and coal products	17	5	7	2	16	0	0	25
26 Non-metallic mineral products	5	1	6	1	36	0	0	26
27 Metal products	13	2	10	2	59	0	0	27
28 Transport equipment	4	1	4	2	8	0	0	28
29 Other machinery and equipment	6	2	7	2	9	0	0	29
30 Other manufacturing	17	3	15	3	8	0	0	30
<b>31 Total manufacturing</b>	<b>128</b>	<b>23</b>	<b>102</b>	<b>23</b>	<b>204</b>	<b>0</b>	<b>0</b>	<b>31</b>
<b>32 ELECTRICITY, GAS AND WATER</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>32</b>
<b>33 CONSTRUCTION</b>	<b>194</b>	<b>39</b>	<b>309</b>	<b>80</b>	<b>3,195</b>	<b>0</b>	<b>0</b>	<b>33</b>
WHOLESALE TRADE -								
34 Minerals, metals and chemical wholesalers	2	0	1	0	1	0	0	34
35 Wholesale petroleum and petroleum products	1	0	1	0	1	0	0	35
36 Farm properties and produce dealers	3	0	4	1	1	0	0	36
37 Wholesale trade not elsewhere included	33	6	31	8	17	0	0	37
<b>38 Total wholesale trade</b>	<b>40</b>	<b>7</b>	<b>37</b>	<b>10</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>38</b>
RETAIL TRADE -								
39 Pharmacies	178	32	27	7	2	0	0	39
40 Motor vehicle dealers	111	13	56	15	126	0	0	40
41 Butchers	12	2	5	2	1	0	0	41
42 Other food	67	10	47	15	7	0	0	42
43 Department and general stores	5	1	3	1	2	0	0	43
44 Household appliances and hardware	28	5	28	5	16	0	0	44
45 Books, newspapers, etc.	11	2	5	2	4	0	0	45
46 Other retail trade	101	15	58	14	15	0	0	46
<b>47 Total retail trade</b>	<b>514</b>	<b>81</b>	<b>227</b>	<b>62</b>	<b>171</b>	<b>0</b>	<b>0</b>	<b>47</b>
<b>90 ALL INDIVIDUALS</b>	<b>2,212</b>	<b>455</b>	<b>1,918</b>	<b>489</b>	<b>5,181</b>	<b>2</b>	<b>5</b>	<b>90</b>

**ALL INDIVIDUALS - AUSTRALIA**

SELECTED ITEMS BY INDUSTRY

**TABLE 1.3(b) (cont.)**

**Income year 1993-94**

I T E M Industry	Total salary and wages expenses	Payments to associated persons	Depreciable assets purchased	Depreciable assets sold	Gross PPS income	Overseas interest expenses	Land degradation expenses	I T E M
	\$ millions							
<b>TRANSPORT AND STORAGE</b>								
48 Road transport	63	11	182	59	813	0	0	48
49 Water transport	2	0	7	2	2	0	0	49
50 Air transport	1	0	7	2	1	0	0	50
51 Other transport	7	1	24	8	120	0	0	51
52 Services to transport	12	2	18	5	69	0	0	52
53 Storage	1	0	0	0	1	0	0	53
<b>54 Total transport and storage</b>	<b>86</b>	<b>15</b>	<b>239</b>	<b>77</b>	<b>1,006</b>	<b>0</b>	<b>0</b>	<b>54</b>
<b>55 COMMUNICATION</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>55</b>
<b>FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -</b>								
56 Banking	0	0	0	0	0	0	0	56
57 Investment not elsewhere included	1	0	3	0	0	0	0	57
58 Finance and investment	1	0	6	2	1	0	0	58
59 Other investment and related services	4	2	3	1	1	0	0	59
60 Share and property traders	1	0	3	1	0	0	0	60
61 Life insurance	3	2	3	1	0	0	0	61
62 Other insurance	9	4	8	3	0	0	0	62
63 Real estate agents	39	6	10	3	1	0	0	63
64 Property operators	3	1	7	4	2	0	0	64
65 Architectural services	9	6	13	2	104	0	0	65
66 Engineering, surveying and technical services	22	6	22	5	115	0	0	66
67 Legal services	125	35	22	5	2	0	0	67
68 Accounting, auditing and bookkeeping	94	34	28	7	3	0	0	68
69 Other business services	109	24	121	28	213	0	0	69
<b>70 Total finance, insurance, etc.</b>	<b>421</b>	<b>121</b>	<b>250</b>	<b>62</b>	<b>443</b>	<b>1</b>	<b>0</b>	<b>70</b>
<b>HEALTH, EDUCATION, WELFARE, ETC. SERVICES -</b>								
71 Medical practice	130	48	48	11	2	0	0	71
72 Dental practice	73	27	22	4	2	0	0	72
73 Hospitals and convalescent homes	10	0	1	0	1	0	0	73
74 Other health services	50	11	21	4	4	0	0	74
75 Veterinary services	29	5	6	2	0	0	0	75
76 Education, libraries, etc.	19	3	20	4	2	0	0	76
77 Welfare, charitable and religious activities	8	1	9	1	1	0	0	77
78 Other community services	20	2	8	2	18	0	0	78
<b>79 Total health, etc.</b>	<b>339</b>	<b>98</b>	<b>135</b>	<b>29</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>79</b>
<b>ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES -</b>								
80 Entertainment, sport and recreation	56	10	68	14	7	0	0	80
81 Hairdressing	124	10	21	5	1	0	0	81
82 Hotels, motels and boarding houses	29	3	15	6	0	0	0	82
83 Cafes and restaurants	68	7	27	9	1	0	0	83
84 Other personal services	28	6	54	10	29	0	0	84
<b>85 Total entertainment, etc.</b>	<b>306</b>	<b>35</b>	<b>184</b>	<b>45</b>	<b>39</b>	<b>0</b>	<b>0</b>	<b>85</b>
<b>86 INDUSTRY NOT STATED</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>86</b>
<b>87 OTHER NOT ELSEWHERE INCLUDED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>87</b>
<b>88 OTHER SUBSIDIARIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88</b>
<b>89 TOTAL EXCLUDING SALARY &amp; WAGE EARNERS</b>	<b>2,212</b>	<b>455</b>	<b>1,918</b>	<b>489</b>	<b>5,181</b>	<b>2</b>	<b>5</b>	<b>89</b>
<b>90 ALL INDIVIDUALS</b>	<b>2,212</b>	<b>455</b>	<b>1,918</b>	<b>489</b>	<b>5,181</b>	<b>2</b>	<b>5</b>	<b>90</b>

**TAXABLE AND NON-TAXABLE INDIVIDUALS**
**TABLE 1.4**
**BUSINESS INCOME BY FINE INDUSTRY CLASSIFICATION**
**Income year 1993-94**

(Excludes salary and wage earners, property income recipients and subsidiary returns)

Industry	Non-taxable			Taxable		
	Number	Total	Net	Number	Total	Net
		business	business		business	business
		income	income		income	income
		\$'000	\$'000		\$'000	\$'000
<b>PRIMARY PRODUCTION -</b>						
Sheep grazing	4,687	123,984	(17,581)	8,968	207,733	8,264
<b>Grain growing (incl. oilseed growing) -</b>						
Wheat growing	1,309	38,958	(801)	3,881	116,995	33,862
Other cereal grain growing	647	19,031	(1,705)	1,757	58,961	14,905
Oil seed growing	20	678	(125)	141	2,538	(1,441)
<b>Total</b>	<b>1,976</b>	<b>58,667</b>	<b>(2,632)</b>	<b>5,779</b>	<b>178,494</b>	<b>47,326</b>
Cattle grazing	12,674	258,147	(47,565)	29,258	540,422	(32,552)
<b>Dairying and pigfarming -</b>						
Dairying	909	47,843	(2,508)	3,444	217,533	50,560
Pigfarming	420	14,448	(415)	774	26,528	1,926
<b>Total</b>	<b>1,329</b>	<b>62,291</b>	<b>(2,922)</b>	<b>4,218</b>	<b>244,061</b>	<b>52,486</b>
<b>Fruit and vegetable growing -</b>						
Grape growing, vineyard operation	339	10,908	(2,072)	1,445	38,736	1,464
Plantation fruit growing	309	5,935	(989)	616	14,193	970
Other fruit growing	1,048	19,020	(4,314)	2,990	50,733	(5,775)
Vegetable growing	933	21,213	(724)	1,835	59,500	11,558
<b>Total</b>	<b>2,629</b>	<b>57,077</b>	<b>(8,099)</b>	<b>6,886</b>	<b>163,162</b>	<b>8,218</b>
Cane growing	215	13,777	(293)	764	60,086	12,752
<b>Other primary production -</b>						
Agricultural crops n.e.i.	478	13,914	(1,478)	1,495	38,872	(1,257)
Poultry, meat and egg sales	129	6,439	(273)	265	14,604	1,560
Nurseries	748	19,319	(2,615)	1,692	54,960	2,470
Stud farms (horses)	578	13,547	(7,862)	1,612	22,593	(17,770)
Other animal breeding	403	3,937	(2,708)	1,399	8,841	(7,127)
Other primary production n.e.i.	4,795	85,585	(24,357)	12,026	186,863	(22,797)
<b>Total</b>	<b>7,131</b>	<b>142,742</b>	<b>(39,293)</b>	<b>18,489</b>	<b>326,733</b>	<b>(44,922)</b>
<b>Services to agriculture -</b>						
Sheep shearing services	115	5,130	40	609	27,498	3,216
Aerial agricultural services	33	1,633	60	115	4,291	1,088
Crop harvesting, fruit picking, cane cutting services	207	7,734	(38)	585	21,533	4,644
Other services to agriculture	1,135	22,321	1,829	3,103	76,184	14,672
<b>Total</b>	<b>1,490</b>	<b>36,819</b>	<b>1,890</b>	<b>4,412</b>	<b>129,507</b>	<b>23,620</b>
<b>Forestry -</b>						
Forestry and services to forestry	180	2,338	(690)	1,512	13,681	(6,308)
Logging	250	5,933	288	769	29,754	7,319
<b>Total</b>	<b>430</b>	<b>8,271</b>	<b>(402)</b>	<b>2,281</b>	<b>43,435</b>	<b>1,011</b>
<b>Fishing, hunting and trapping -</b>						
Crayfishing, lobster fishing	75	2,311	69	589	33,335	18,141
Prawning	63	4,126	172	182	10,977	3,307
Abalone fishing	56	1,147	123	297	21,239	8,352
Other fishing n.e.i.	771	18,814	(745)	1,962	71,179	26,481
Oyster farming	73	1,669	(122)	203	5,925	663
Hunting and trapping	181	2,506	453	429	5,785	1,297
<b>Total</b>	<b>1,219</b>	<b>30,573</b>	<b>(49)</b>	<b>3,662</b>	<b>148,439</b>	<b>58,242</b>
<b>MINING -</b>						
<b>Metallic minerals -</b>						
Gold mining	102	3,900	(744)	163	3,742	701
Silver, lead, zinc mining	3	8	5	14	130	67

**TAXABLE AND NON-TAXABLE INDIVIDUALS**
**BUSINESS INCOME BY FINE INDUSTRY CLASSIFICATION**

(Excludes salary and wage earners, property income recipients and subsidiary returns)

**TABLE 1.4 (cont.)**
**Income year 1993-94**

Industry	Non-taxable			Taxable		
	Number	Total business income	Net business income	Number	Total business income	Net business income
		\$'000	\$'000		\$'000	\$'000
<b>MINING (cont.)-</b>						
<b>Metallic minerals (cont.) -</b>						
Metallic ore mining	17	241	(88)	53	1,126	811
<b>Total</b>	<b>122</b>	<b>4,149</b>	<b>(828)</b>	<b>230</b>	<b>4,997</b>	<b>1,579</b>
<b>Coal, oil and gas</b>	<b>6</b>	<b>194</b>	<b>26</b>	<b>54</b>	<b>881</b>	<b>564</b>
<b>Construction and other non-metallic minerals -</b>						
Construction materials	247	8,671	(129)	763	23,833	3,836
Opal mining	213	2,980	266	311	6,188	1,284
Gemstone mining	22	380	4	65	1,103	120
Non-metallic mining n.e.i.	9	1,255	(250)	38	1,427	433
<b>Total</b>	<b>491</b>	<b>13,287</b>	<b>(109)</b>	<b>1,177</b>	<b>32,552</b>	<b>5,674</b>
<b>Services to mining</b>	<b>128</b>	<b>4,123</b>	<b>46</b>	<b>1,107</b>	<b>34,701</b>	<b>19,578</b>
<b>MANUFACTURING -</b>						
<b>Food, beverages and tobacco -</b>						
Meat products	54	3,782	(224)	139	16,463	1,041
Poultry products	31	9,327	(121)	86	8,383	1,139
Milk products	15	1,491	(25)	32	2,257	297
Fruit products	63	2,870	(548)	149	7,737	423
Vegetable products	12	58	(47)	17	767	115
Margarine, oil and fats	1	0	0	5	110	10
Flour milling and cereal food production	5	48	(13)	14	1,831	302
Bakeries, cakes and pastry manufacturing	108	8,466	(119)	227	21,490	2,423
Processed seafoods	6	217	16	20	4,224	202
Other food manufacturing	151	5,703	(236)	312	12,256	1,351
Soft drinks, cordials and syrups	19	2,161	(5)	31	3,365	331
Manufacture of beer	5	257	12	18	420	109
Manufacture of other alcoholic beverages	15	725	11	57	4,249	(226)
Manufacture of tobacco products	3	163	(1)	7	2,573	96
Prepared animal and bird food	20	847	(29)	44	4,392	202
<b>Total</b>	<b>508</b>	<b>36,115</b>	<b>(1,329)</b>	<b>1,158</b>	<b>90,517</b>	<b>7,815</b>
<b>Textiles -</b>						
Household textiles	193	3,599	193	562	27,409	8,797
Textile floor coverings	42	827	25	123	2,463	1,010
Other textiles	149	2,031	221	309	12,586	3,889
<b>Total</b>	<b>384</b>	<b>6,457</b>	<b>439</b>	<b>994</b>	<b>42,458</b>	<b>13,695</b>
<b>Clothing and footwear -</b>						
Knitwear and other knitted goods	112	1,719	63	224	3,993	891
Other clothing	2,184	41,166	3,343	3,917	118,412	22,492
Footwear manufacturing	63	1,724	(101)	124	7,029	972
<b>Total</b>	<b>2,359</b>	<b>44,608</b>	<b>3,305</b>	<b>4,265</b>	<b>129,434</b>	<b>24,355</b>
<b>Wood, wood products and furniture -</b>						
Sawmills and timber production	107	8,761	(37)	214	12,707	1,888
Joinery and cabinet making	582	21,374	565	3,035	115,548	36,059
Wood production n.e.i.	416	5,936	(149)	997	29,695	5,328
Furniture making, mattresses and upholstery	640	22,288	261	1,567	70,529	13,754
<b>Total</b>	<b>1,745</b>	<b>58,360</b>	<b>640</b>	<b>5,813</b>	<b>228,478</b>	<b>57,029</b>
<b>Paper, paper products, printing and publishing -</b>						
Paper and paper products	39	434	(14)	134	5,698	1,189
Newspaper and magazine printing and publishing	86	3,407	(206)	243	9,635	1,223

**TAXABLE AND NON-TAXABLE INDIVIDUALS**
**TABLE 1.4 (cont.)**
**BUSINESS INCOME BY FINE INDUSTRY CLASSIFICATION**
**Income year 1993-94**

(Excludes salary and wage earners, property income recipients and subsidiary returns)

Industry	Non-taxable			Taxable		
	Number	Total business income \$'000	Net business income \$'000	Number	Total business income \$'000	Net business income \$'000
<b>MANUFACTURING (cont.) -</b>						
<b>Paper, paper products, printing and publishing (cont.)-</b>						
Book publishing	80	843	(59)	339	6,899	1,366
Other publishing	163	3,000	(183)	729	12,450	1,775
Other printing	491	18,094	(171)	1,669	69,284	13,999
Stationery manufacturing	23	679	(4)	83	3,188	355
<b>Total</b>	<b>882</b>	<b>26,457</b>	<b>(636)</b>	<b>3,197</b>	<b>107,154</b>	<b>19,908</b>
<b>Chemical, petroleum and coal production -</b>						
Soaps, detergents, cosmetics and toilet products	126	3,931	(375)	678	17,226	3,792
Pharmaceutical and veterinary products	33	8,677	55	174	91,750	5,578
Petroleum refining, petroleum and coal products	12	238	32	43	1,516	819
Paints	6	236	(4)	41	1,072	379
Pesticides	10	115	13	22	320	143
Other	787	21,717	(452)	2,880	105,266	27,752
<b>Total</b>	<b>974</b>	<b>34,913</b>	<b>(731)</b>	<b>3,838</b>	<b>217,152</b>	<b>38,463</b>
<b>Non-metallic mineral products -</b>						
Glass products	183	2,931	132	450	13,510	2,551
Ceramic products	381	5,429	(3)	627	12,724	2,659
Cement and concrete products	68	1,578	51	341	11,527	3,370
Other	245	3,589	427	1,398	37,914	18,905
<b>Total</b>	<b>877</b>	<b>13,528</b>	<b>607</b>	<b>2,816</b>	<b>75,676</b>	<b>27,486</b>
<b>Metal products -</b>						
Basic metal products	145	5,999	12	662	25,968	7,399
Pre-fabricated buildings	15	427	(6)	81	3,032	930
Architectural metal products	112	2,997	(1)	763	22,011	7,608
Metal furniture	12	223	(11)	68	2,179	610
Cutlery, hand tools	18	322	12	88	1,992	822
Steam, gas, water fittings	3	49	0	21	1,677	328
Boiler and plate work	104	1,846	203	2,130	45,716	30,549
Metal blinds and awnings	5	39	11	39	1,707	433
Fabricated metal products n.e.i.	206	5,632	63	1,065	48,725	12,539
<b>Total</b>	<b>620</b>	<b>17,536</b>	<b>282</b>	<b>4,917</b>	<b>153,006</b>	<b>61,218</b>
<b>Transport equipment -</b>						
Caravan and trailer manufacturing	20	482	23	77	4,228	735
Motor vehicles and parts	87	3,823	(85)	311	17,916	3,513
Ships and boats	124	3,973	178	584	15,288	7,289
Aircraft	17	310	(120)	108	2,549	377
Other transport equipment	39	1,209	(43)	137	7,969	1,906
<b>Total</b>	<b>287</b>	<b>9,796</b>	<b>(47)</b>	<b>1,217</b>	<b>47,950</b>	<b>13,820</b>
<b>Other machinery and equipment -</b>						
Photographic and optical goods, photographic processing	134	5,625	(684)	443	14,628	(334)
Professional and scientific equipment	32	1,086	(15)	140	3,964	781
Computer manufacturing	36	434	(33)	265	6,011	1,050
Other electrical equipment including household appliances	109	3,973	121	533	15,297	3,404
Industrial machinery and equipment	154	4,578	(222)	846	36,719	8,407
<b>Total</b>	<b>465</b>	<b>15,696</b>	<b>(832)</b>	<b>2,227</b>	<b>76,619</b>	<b>13,309</b>
<b>All other manufacturing -</b>						
Advertising signs, signwriting and ticket writing	398	6,885	544	1,314	40,676	11,934
Jewellery, silverware	341	6,203	276	787	27,353	6,282
Sporting equipment manufacturing	87	4,111	(4)	261	10,449	1,568

**TAXABLE AND NON-TAXABLE INDIVIDUALS**
**TABLE 1.4 (cont.)**
**BUSINESS INCOME BY FINE INDUSTRY CLASSIFICATION**
**Income year 1993-94**

(Excludes salary and wage earners, property income recipients and subsidiary returns)

Industry	Non-taxable			Taxable		
	Number	Total business income	Net business income	Number	Total business income	Net business income
		\$'000	\$'000		\$'000	\$'000
<b>MANUFACTURING (cont.) -</b>						
<b>All other manufacturing (cont.)-</b>						
Leather products	161	3,118	106	311	10,233	1,573
Rubber products	11	73	28	52	3,179	555
Plastic and related products	120	3,876	(120)	351	14,517	3,326
Ophthalmic articles	6	146	(53)	15	722	218
Manufacturing n.e.i.	969	26,871	(140)	2,315	78,686	12,915
<b>Total</b>	<b>2,093</b>	<b>51,284</b>	<b>637</b>	<b>5,406</b>	<b>185,816</b>	<b>38,372</b>
<b>ELECTRICITY, GAS AND WATER -</b>						
Electricity	33	734	82	278	9,607	3,110
Gas	17	375	7	92	3,776	1,397
Water, sewerage and drainage	54	2,666	202	286	10,388	3,310
<b>Total</b>	<b>104</b>	<b>3,776</b>	<b>291</b>	<b>656</b>	<b>23,771</b>	<b>7,816</b>
<b>CONSTRUCTION -</b>						
House construction	2,159	157,607	927	11,023	658,850	158,176
Other residential construction	626	24,931	9	2,951	161,740	40,481
Non-residential construction	278	10,784	372	1,862	69,167	24,582
Building n.e.i.	2,833	64,853	4,754	12,500	388,722	142,445
Concreting	894	18,524	2,277	6,880	229,735	101,268
Bricklaying	1,533	15,039	4,873	13,973	335,852	207,140
Roof tiling	328	7,004	954	2,642	80,847	39,002
Floor and wall tiling	691	8,606	2,484	4,089	125,400	68,929
Construction welding and steel erection	512	9,239	673	5,032	119,170	63,266
Plumbing	1,652	42,916	3,321	11,516	445,572	162,976
Electrical work	1,589	35,594	2,901	11,463	346,160	122,558
Heating and air conditioning installation	150	5,893	2	1,041	48,312	14,688
Plastering	901	9,709	2,709	7,698	234,980	128,032
Carpentry	3,647	65,981	10,023	26,104	737,713	385,389
Painting	2,906	35,233	9,667	15,329	417,659	223,022
Earthmoving and dredging	841	40,049	189	3,705	178,293	58,632
Floor coverings laying	266	5,226	823	2,428	83,690	47,629
Other special trades	1,733	34,600	3,172	7,431	228,119	86,541
Landscaping	1,055	22,469	1,808	4,242	131,915	38,024
Swimming pool construction	103	5,367	248	525	26,500	7,757
Non-building construction n.e.i.	794	14,349	1,355	3,753	102,938	42,694
<b>Total</b>	<b>25,491</b>	<b>633,974</b>	<b>53,541</b>	<b>156,187</b>	<b>5,151,333</b>	<b>2,163,228</b>
<b>WHOLESALE TRADE AND RETAIL TRADE -</b>						
<b>Minerals, metals and chemical wholesalers -</b>						
Scrap metal, iron and steel merchants	76	3,657	91	186	18,576	2,141
Other	66	1,158	(160)	405	8,853	195
<b>Total</b>	<b>142</b>	<b>4,815</b>	<b>(68)</b>	<b>591</b>	<b>27,429</b>	<b>2,336</b>
<b>Wholesaling petroleum and petroleum products -</b>						
Petroleum	27	8,890	(157)	109	14,706	1,212
Petroleum products	27	5,089	(53)	97	15,673	678
<b>Total</b>	<b>54</b>	<b>13,979</b>	<b>(210)</b>	<b>206</b>	<b>30,379</b>	<b>1,890</b>
<b>Farm properties and produce dealers -</b>						
Wool brokers, buyers and merchants, stock and station agents	127	9,438	(350)	401	26,615	3,116
Farm produce wholesalers n.e.i.	221	14,346	(1,065)	497	20,978	(379)

**TAXABLE AND NON-TAXABLE INDIVIDUALS**
**BUSINESS INCOME BY FINE INDUSTRY CLASSIFICATION**

(Excludes salary and wage earners, property income recipients and subsidiary returns)

**TABLE 1.4 (cont.)**
**Income year 1993-94**

Industry	Non-taxable			Taxable		
	Number	Total	Net	Number	Total	Net
		business	business		business	business
		\$'000	\$'000		\$'000	\$'000
<b>WHOLESALE TRADE AND RETAIL TRADE (cont.)-</b>						
<b>Farm properties and produce dealers (cont.)-</b>						
Nuts wholesalers	21	468	(53)	113	4,335	710
Sugar wholesalers	0	0	0	2	0	(3)
Tobacco leaf wholesalers	7	431	31	9	1,548	104
<b>Total</b>	<b>376</b>	<b>24,684</b>	<b>(1,437)</b>	<b>1,022</b>	<b>53,477</b>	<b>3,548</b>
<b>Wholesale trade n.e.i. -</b>						
Builders hardware dealers	331	18,191	(170)	1,108	67,897	11,252
Machinery and equipment wholesalers	159	10,052	(60)	531	44,344	4,622
Meat wholesalers	27	5,174	76	117	25,601	1,224
Fish wholesalers	71	7,305	(204)	161	26,072	1,986
Smallgoods and dairy products wholesalers	47	5,483	(175)	211	33,243	2,099
Fruit and vegetable wholesalers	108	38,310	(630)	230	39,025	2,272
Eggs wholesalers	6	1,235	9	11	1,260	85
Grocery and other food wholesalers	158	18,791	(174)	278	33,503	1,521
Beer, wine and spirits wholesalers	25	1,220	(113)	72	3,987	445
Tobacco wholesalers	10	1,212	(5)	46	19,857	537
Textile wholesalers	105	3,877	(58)	204	15,167	1,763
Clothing and footwear wholesalers	307	9,377	(139)	844	40,188	3,081
Household goods and appliance wholesalers	159	2,822	(140)	698	10,462	384
Computers wholesaling, installation, repair, maintenance and servicing	448	23,666	(888)	2,348	124,151	13,009
Wholesalers n.e.i.	1,015	52,766	(874)	3,988	156,282	5,948
<b>Total</b>	<b>2,976</b>	<b>199,481</b>	<b>(3,544)</b>	<b>10,847</b>	<b>641,038</b>	<b>50,229</b>
<b>Pharmacies -</b>						
Chemists and cosmetic retailers	240	151,595	(926)	3,102	2,243,945	143,739
Avon representatives etc.	3,329	25,797	(2,090)	14,144	65,957	(13,090)
<b>Total</b>	<b>3,569</b>	<b>177,392</b>	<b>(3,016)</b>	<b>17,246</b>	<b>2,309,901</b>	<b>130,650</b>
<b>Motor vehicles, service stations etc. -</b>						
Motor vehicle dealers	333	72,136	(640)	1,185	330,418	16,757
Motor cycle dealers	56	11,073	(119)	118	27,110	1,433
Service stations	192	77,551	(254)	658	344,982	10,629
Tyre and battery retailers	68	10,483	(191)	181	31,363	2,496
Motor vehicle accessories	266	11,540	(79)	966	65,837	9,564
Automotive electricians	375	18,283	745	1,411	87,020	17,167
Motor radiator services	69	2,290	64	323	19,624	4,550
Motor engineers and repairers n.e.i.	1,657	79,876	2,524	5,964	329,399	68,245
Smash repairers	1,076	47,143	1,397	3,344	172,941	41,842
Towing services	81	2,810	94	266	8,702	2,477
Motor vehicle wreckers	107	7,339	79	287	28,488	4,024
Boat and caravan dealers	92	3,896	(123)	228	21,183	987
Other	181	5,498	342	687	28,831	6,182
<b>Total</b>	<b>4,553</b>	<b>349,918</b>	<b>3,841</b>	<b>15,618</b>	<b>1,495,898</b>	<b>186,353</b>
<b>Butchers</b>	<b>309</b>	<b>43,167</b>	<b>(389)</b>	<b>697</b>	<b>136,434</b>	<b>8,369</b>
<b>Other food retailers -</b>						
Grocery supermarkets	195	32,215	(91)	351	82,971	3,840
Fruit and vegetable stores	240	26,440	(426)	382	63,495	3,474
All fast food establishments	1,234	87,282	(1,410)	1,996	207,167	14,296
Fresh seafood retailers	76	9,329	(178)	142	15,698	1,384
Bread vendors	84	5,429	156	353	37,100	5,833
Milk vendors	222	32,363	448	618	119,242	7,897
Delicatessens	260	26,476	(807)	412	64,913	3,358



**TAXABLE AND NON-TAXABLE INDIVIDUALS**
**TABLE 1.4 (cont.)**  
**Income year 1993-94**
**BUSINESS INCOME BY FINE INDUSTRY CLASSIFICATION**

(Excludes salary and wage earners, property income recipients and subsidiary returns)

Industry	Non-taxable			Taxable		
	Number	Total business income \$'000	Net business income \$'000	Number	Total business income \$'000	Net business income \$'000
<b>WHOLESALE TRADE AND RETAIL TRADE (cont.)-</b>						
<b>Other food retailers (cont.)-</b>						
Health food retailers	266	10,567	(324)	869	31,384	1,201
Liquor retailers	38	10,335	(183)	66	31,028	899
Bread and cake shops	218	16,948	(343)	377	46,322	4,079
Other food retailing	983	64,238	(537)	1,912	142,712	10,731
<b>Total</b>	<b>3,816</b>	<b>321,623</b>	<b>(3,695)</b>	<b>7,478</b>	<b>842,031</b>	<b>56,993</b>
<b>Department and general stores -</b>						
Department stores	12	547	(47)	37	2,155	137
General stores	302	36,949	(511)	520	87,910	4,408
<b>Total</b>	<b>314</b>	<b>37,496</b>	<b>(558)</b>	<b>557</b>	<b>90,065</b>	<b>4,545</b>
<b>Household appliances and hardware -</b>						
Sales, hire and repair of household appliances	413	14,288	(312)	1,264	46,736	4,126
Electrical appliance repairs n.e.i.	738	19,954	1,273	2,506	98,173	22,019
Domestic hardware stores	137	10,607	(39)	396	37,291	2,759
Locks and keys	61	1,828	(64)	246	11,612	2,244
Jewellers and watchmakers	391	15,625	603	1,013	69,513	9,185
Musical instruments and records	154	10,433	(404)	389	35,820	2,501
Video tape hire, lease or rental	354	21,723	(1,325)	551	29,753	1,628
Other	239	6,302	(218)	820	25,469	2,956
<b>Total</b>	<b>2,487</b>	<b>100,760</b>	<b>(485)</b>	<b>7,185</b>	<b>354,368</b>	<b>47,418</b>
<b>Books, newspapers etc. -</b>						
Newsagents	116	19,185	(634)	370	80,052	5,692
Stationers	82	6,869	(226)	226	21,424	2,162
Book sellers	416	15,063	(252)	853	40,551	4,559
Other	219	6,162	(76)	482	17,560	2,467
<b>Total</b>	<b>833</b>	<b>47,278</b>	<b>(1,188)</b>	<b>1,931</b>	<b>159,587</b>	<b>14,881</b>
<b>All other retail trade -</b>						
Furniture retailers and carpet shops	222	18,075	(702)	521	67,820	4,955
Clothing stores	1,409	99,685	(4,511)	2,025	215,778	13,440
Custom tailoring and dressmaking	1,059	13,240	1,519	1,803	30,242	8,091
Footwear stores	55	3,210	(225)	109	15,043	1,164
Shoe repairs	132	2,985	380	243	11,110	2,801
Fabrics and household textiles	519	21,124	(685)	1,182	62,444	9,007
Photographic equipment stores	42	4,691	(213)	97	6,574	716
Sports and toy stores, hire of sports equipment	431	24,827	(1,569)	940	97,010	4,990
Antiques and secondhand goods	670	28,249	188	1,004	61,171	6,011
Nursery stock	385	10,666	(921)	722	30,312	2,670
Florists	671	35,627	(497)	1,000	71,682	6,173
Pet shops	171	8,739	(249)	299	22,180	2,097
Other	6,058	211,904	(8,555)	19,079	568,631	25,197
<b>Total</b>	<b>11,824</b>	<b>483,022</b>	<b>(16,040)</b>	<b>29,024</b>	<b>1,259,996</b>	<b>87,311</b>
<b>TRANSPORT AND STORAGE -</b>						
<b>Road Transport -</b>						
Long distance freight	818	82,273	269	3,390	323,686	67,217
Short distance freight, courier, delivery service	3,662	66,068	7,891	19,827	645,185	303,402
Furniture removal services	168	6,711	122	521	24,558	6,656
Bus transport	216	12,327	214	866	43,493	10,890
Taxi cab services	2,383	67,881	9,159	9,225	316,079	113,733
Other road passenger transport	111	2,012	71	384	12,843	3,691

**TAXABLE AND NON-TAXABLE INDIVIDUALS**
**BUSINESS INCOME BY FINE INDUSTRY CLASSIFICATION**

(Excludes salary and wage earners, property income recipients and subsidiary returns)

**TABLE 1.4 (cont.)**
**Income year 1993-94**

Industry	Non-taxable			Taxable		
	Number	Total business income	Net business income	Number	Total business income	Net business income
		\$'000	\$'000		\$'000	\$'000
<b>TRANSPORT AND STORAGE (cont.)-</b>						
<b>Road Transport (cont.)-</b>						
Motor vehicle hire	279	9,118	(722)	1,185	33,887	4,787
Parking services	12	299	(30)	65	2,852	529
Other services to road transport n.e.i.	312	11,642	112	1,593	74,731	24,468
<b>Total</b>	<b>7,961</b>	<b>258,332</b>	<b>17,085</b>	<b>37,056</b>	<b>1,477,314</b>	<b>535,373</b>
<b>Water transport -</b>						
Water transport excluding charter and hire	45	790	9	165	7,305	1,527
Charter, lease and hire	136	4,848	(1,710)	361	9,164	(1,602)
Stevédoring services	3	39	(56)	25	1,453	317
Shipping agents	12	453	(57)	52	6,921	925
<b>Total</b>	<b>196</b>	<b>6,130</b>	<b>(1,814)</b>	<b>603</b>	<b>24,843</b>	<b>1,167</b>
<b>Air transport -</b>						
Air transport excluding flying schools	142	5,411	(1,233)	530	12,976	(780)
Flying schools	32	1,017	(326)	148	4,522	239
<b>Total</b>	<b>174</b>	<b>6,428</b>	<b>(1,559)</b>	<b>678</b>	<b>17,498</b>	<b>(541)</b>
<b>Other transport</b>	<b>753</b>	<b>28,872</b>	<b>(30)</b>	<b>3,836</b>	<b>167,043</b>	<b>57,517</b>
<b>Services to transport -</b>						
Services to transport	412	18,433	(3)	2,175	97,665	32,067
Travel agency services	230	37,078	(472)	703	133,750	5,581
<b>Total</b>	<b>642</b>	<b>55,511</b>	<b>(476)</b>	<b>2,878</b>	<b>231,415</b>	<b>37,648</b>
<b>Storage</b>	<b>24</b>	<b>313</b>	<b>18</b>	<b>151</b>	<b>4,652</b>	<b>856</b>
<b>COMMUNICATIONS</b>	<b>155</b>	<b>4,237</b>	<b>(89)</b>	<b>878</b>	<b>26,245</b>	<b>6,585</b>
<b>FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -</b>						
<b>Banking</b>	<b>22</b>	<b>1,690</b>	<b>(88)</b>	<b>81</b>	<b>1,535</b>	<b>(12)</b>
<b>Finance and investment -</b>						
Investment	110	4,220	(390)	583	49,735	9,058
Money market dealers	15	1,077	(578)	80	5,876	183
Leasing of plant, equipment, etc.	131	1,259	(209)	678	8,825	2,150
Financiers	74	3,363	(466)	246	19,269	4,603
Other n.e.i.	43	630	(16)	205	3,075	631
<b>Total</b>	<b>373</b>	<b>10,549</b>	<b>(1,659)</b>	<b>1,792</b>	<b>86,780</b>	<b>16,625</b>
<b>Other investment and services to finance investment -</b>						
Unit trusts (investment type)	57	2,531	(124)	130	4,772	144
Land trusts and mutual funds	6	473	(39)	13	91	0
Services to finance and investment	268	5,615	(336)	1,336	55,556	19,143
<b>Total</b>	<b>331</b>	<b>8,618</b>	<b>(499)</b>	<b>1,479</b>	<b>60,419</b>	<b>19,287</b>
<b>Share and property traders</b>	<b>888</b>	<b>154,712</b>	<b>(9,464)</b>	<b>4,465</b>	<b>509,840</b>	<b>35,395</b>
<b>Life insurance -</b>						
Life insurance	254	4,255	521	1,035	35,144	15,703
Superannuation	7	65	34	52	1,390	649
<b>Total</b>	<b>261</b>	<b>4,320</b>	<b>555</b>	<b>1,087</b>	<b>36,534</b>	<b>16,352</b>
<b>Other insurance -</b>						
Health insurance	87	658	264	162	2,653	1,081
General insurance	133	1,744	179	670	22,293	9,270
Services to insurance	472	7,698	963	1,915	70,660	28,308
<b>Total</b>	<b>692</b>	<b>10,101</b>	<b>1,406</b>	<b>2,747</b>	<b>95,606</b>	<b>38,660</b>
<b>Real estate agents</b>	<b>707</b>	<b>29,967</b>	<b>(585)</b>	<b>2,288</b>	<b>154,455</b>	<b>31,332</b>

**TAXABLE AND NON-TAXABLE INDIVIDUALS**
**TABLE 1.4 (cont.)**
**BUSINESS INCOME BY FINE INDUSTRY CLASSIFICATION**
**Income year 1993-94**

(Excludes salary and wage earners, property income recipients and subsidiary returns)

Industry	Non-taxable			Taxable		
	Number	Total business income	Net business income	Number	Total business income	Net business income
		\$'000	\$'000		\$'000	\$'000
<b>FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES (cont.) -</b>						
<b>Property operators</b>	603	62,736	(4,247)	2,303	163,094	17,671
<b>Architectural services -</b>						
Architects	352	7,487	(1,141)	2,626	87,192	38,581
Other	723	7,656	1,840	5,891	128,965	86,681
<b>Total</b>	<b>1,075</b>	<b>15,143</b>	<b>699</b>	<b>8,517</b>	<b>216,157</b>	<b>125,262</b>
<b>Consultant engineering, surveying and tech. services -</b>						
Engineers	745	18,737	1,123	6,305	199,669	101,845
Surveyors	173	3,350	404	1,499	58,685	23,546
Other consultant surveying and technical services	265	3,708	175	2,084	53,111	25,431
<b>Total</b>	<b>1,183</b>	<b>25,795</b>	<b>1,702</b>	<b>9,888</b>	<b>311,465</b>	<b>150,822</b>
<b>Legal services -</b>						
Solicitors and barristers	731	82,577	(401)	6,429	1,236,246	459,960
Other	100	5,106	(536)	682	54,875	14,086
<b>Total</b>	<b>831</b>	<b>87,683</b>	<b>(937)</b>	<b>7,111</b>	<b>1,291,122</b>	<b>474,046</b>
<b>Accounting, auditing and bookkeeping -</b>						
Accountants and tax agents	1,091	45,328	504	9,847	597,410	152,008
Other	537	4,866	924	2,310	30,856	14,139
<b>Total</b>	<b>1,628</b>	<b>50,194</b>	<b>1,428</b>	<b>12,157</b>	<b>628,266</b>	<b>166,147</b>
<b>Other business services -</b>						
Advertising	570	10,267	(530)	2,338	85,109	21,362
Plant and equipment hire services	455	11,687	(650)	2,029	51,714	13,677
Cleaning	4,347	32,455	10,143	13,169	208,004	95,521
Management consultants	2,056	31,428	(40)	12,193	246,953	111,803
Private investigators	96	1,591	72	383	10,780	3,360
Computer services	924	9,102	40	4,952	88,910	33,098
Pest control services	139	2,838	168	613	18,854	6,541
Typing, copying and mailing services	669	7,612	996	2,409	35,377	14,212
Security and protection services	352	7,718	268	1,958	49,527	14,354
Other	10,922	141,866	4,465	33,993	667,798	237,786
<b>Total</b>	<b>20,530</b>	<b>256,564</b>	<b>14,933</b>	<b>74,037</b>	<b>1,463,027</b>	<b>551,714</b>
<b>HEALTH, EDUCATION, WELFARE, ETC. SERVICES-</b>						
<b>Medical practice -</b>						
General practitioners	317	33,348	3,350	8,523	959,530	377,719
Specialist physicians	36	3,053	215	844	120,266	50,628
Dermatologists	8	230	74	76	19,438	8,672
Consultant physicians - psychiatry and psychiatrists	212	7,835	493	2,261	106,738	51,052
Consultant physicians - internal medicine	17	347	(100)	264	23,762	10,639
Obstetrics and gynaecology	11	769	85	218	38,613	15,773
Anaesthetists	4	301	123	595	84,919	54,108
Pathologists	10	45	23	223	62,234	8,132
Diagnostic radiologists	11	424	232	231	47,718	11,182
Therapeutic radiologists	22	299	31	66	2,577	828
General surgeons	9	2,080	(55)	242	40,270	16,612
Ear nose and throat surgeons	4	269	69	49	12,592	4,895
Urological surgeons	1	7	5	58	13,714	7,044
Ophthalmological surgeons	6	1,411	(18)	192	47,656	19,377
Cardio-Thoracic surgeons	1	2	(6)	95	21,358	11,516
Neurosurgeons	4	268	233	65	12,937	4,783

**TAXABLE AND NON-TAXABLE INDIVIDUALS**
**TABLE 1.4 (cont.)**
**BUSINESS INCOME BY FINE INDUSTRY CLASSIFICATION**
**Income year 1993-94**

(Excludes salary and wage earners, property income recipients and subsidiary returns)

Industry	Non-taxable			Taxable		
	Number	Total business income	Net business income	Number	Total business income	Net business income
		\$'000	\$'000		\$'000	\$'000
<b>HEALTH, EDUCATION, WELFARE, ETC. SERVICES (cont.) -</b>						
<b>Medical practice (cont.) -</b>						
Orthopaedic surgeons	10	1,818	83	211	69,228	31,931
Paediatric surgeons	1	55	(7)	184	19,649	8,226
Plastic surgeons	3	116	12	57	19,290	6,270
Part time practitioners	31	391	(5)	317	12,080	5,560
Composite and medical practice n.e.i.	1	9	(6)	19	2,547	1,336
<b>Total</b>	<b>719</b>	<b>53,076</b>	<b>4,831</b>	<b>14,790</b>	<b>1,737,118</b>	<b>706,282</b>
<b>Dental practice -</b>						
Dentists	224	41,167	(364)	3,538	774,955	178,761
Other	122	3,326	215	733	42,153	13,765
<b>Total</b>	<b>346</b>	<b>44,493</b>	<b>(149)</b>	<b>4,271</b>	<b>817,108</b>	<b>192,526</b>
<b>Hospitals and convalescent homes -</b>						
Hospitals	88	906	181	187	3,490	1,697
Nursing homes	57	2,737	(116)	167	22,330	2,160
<b>Total</b>	<b>145</b>	<b>3,642</b>	<b>65</b>	<b>354</b>	<b>25,821</b>	<b>3,857</b>
<b>Other health services -</b>						
Physiotherapists	215	4,499	295	2,076	110,003	41,077
Opticians	52	4,595	115	701	103,820	20,330
Chiropractors	142	4,063	340	800	57,479	19,559
Chiroprodists, osteopaths, herbalists and hydropaths	409	6,607	137	1,294	45,285	15,070
Ambulance services	19	495	(37)	95	1,786	734
Other	1,044	13,497	632	4,105	115,298	33,180
<b>Total</b>	<b>1,881</b>	<b>33,756</b>	<b>1,483</b>	<b>9,071</b>	<b>433,672</b>	<b>129,950</b>
<b>Veterinary services -</b>						
Veterinary surgeon	126	10,236	180	884	149,944	24,134
Animal clinic operation	60	3,223	1	181	11,481	2,005
Other	4	54	0	13	641	99
<b>Total</b>	<b>190</b>	<b>13,513</b>	<b>181</b>	<b>1,078</b>	<b>162,065</b>	<b>26,238</b>
<b>Education, libraries, etc. -</b>						
Music and ballet teachers, speech training and tutoring services	2,853	22,468	3,812	8,424	100,440	36,860
Driving schools	484	7,201	1,276	1,179	24,751	9,428
Pre-schools	239	5,155	511	515	27,502	7,192
Other	516	5,867	946	1,202	23,640	7,383
<b>Total</b>	<b>4,092</b>	<b>40,690</b>	<b>6,545</b>	<b>11,320</b>	<b>176,332</b>	<b>60,863</b>
<b>Welfare, charitable and religious activities and institutions</b>	<b>3,107</b>	<b>27,379</b>	<b>8,504</b>	<b>4,178</b>	<b>71,332</b>	<b>35,442</b>
<b>Other community services -</b>						
Business and labour consultants	439	1,990	814	1,819	17,725	11,224
Sanitary and garbage disposal	161	4,861	204	544	18,004	4,895
Employment agency services	41	1,877	241	213	17,692	2,942
Other	1,303	16,936	2,564	3,187	68,117	26,059
<b>Total</b>	<b>1,944</b>	<b>25,664</b>	<b>3,823</b>	<b>5,763</b>	<b>121,536</b>	<b>45,120</b>
<b>ENTERTAINMENT, HAIRDRESSING, HOTELS, RESTAURANTS, ETC. -</b>						
<b>Entertainment, sport and recreation -</b>						
Entertainers	1,603	13,806	(170)	6,714	59,935	10,013
Amusement arcade or park operation	211	5,475	(957)	493	15,569	1,727
Radio stations	18	397	(14)	73	1,169	43
Television stations	8	54	10	100	2,565	669
Motion picture production	122	2,153	(878)	876	6,926	(11,131)

**TAXABLE AND NON-TAXABLE INDIVIDUALS**
**TABLE 1.4 (cont.)**  
**Income year 1993-94**
**BUSINESS INCOME BY FINE INDUSTRY CLASSIFICATION**

(Excludes salary and wage earners, property income recipients and subsidiary returns)

Industry	Non-taxable			Taxable		
	Number	Total	Net	Number	Total	Net
		business	business		business	business
		income	income		income	income
		\$'000	\$'000		\$'000	\$'000
<b>ENTERTAINMENT, HAIRDRESSING, HOTELS, RESTAURANTS, ETC. (cont.) -</b>						
<b>Entertainment, sport and recreation (cont.)-</b>						
Motion picture theatres	15	574	(9)	64	6,397	1,055
Drive-in theatre operation	3	60	4	17	662	1
Entertainment n.e.i.	715	13,371	(1,035)	2,528	50,518	4,477
Gambling services	29	1,159	151	531	34,116	11,258
Bookmakers	312	75,443	(6,380)	692	157,374	4,721
Horse training	850	32,995	(9,194)	1,444	52,433	(1,101)
Gymnasium operation	228	5,887	(242)	535	14,907	1,181
Bowling alley (tenpin) operation	2	269	7	7	39	(33)
Fishing and pleasure boat hire	77	1,727	(477)	225	9,125	522
Squash court operation	36	1,763	(127)	50	2,683	254
Tennis court operation	64	1,272	83	286	5,981	1,655
Jockeys	124	1,644	362	476	13,628	6,654
Other professional sportspersons	254	3,329	(1,058)	920	15,783	2,025
Sport and recreation n.e.i.	1,004	17,436	(2,225)	3,679	60,914	7,937
Authors, journalists, artists, etc. n.e.i.	3,195	24,998	(2,080)	9,641	115,001	28,619
<b>Total</b>	<b>8,870</b>	<b>203,813</b>	<b>(24,229)</b>	<b>29,351</b>	<b>625,725</b>	<b>70,544</b>
<b>Hairdressing -</b>						
Women's hairdressers and beauty salons	3,884	101,849	4,986	7,736	365,684	74,580
Men's hairdressers and barbers	151	3,235	522	624	27,130	10,012
Other	18	169	62	30	676	273
<b>Total</b>	<b>4,053</b>	<b>105,253</b>	<b>5,571</b>	<b>8,390</b>	<b>393,490</b>	<b>84,866</b>
<b>Hotels, accommodation and clubs -</b>						
Hotels (mainly accommodation)	24	6,408	(1,122)	77	8,700	990
Motels	102	12,506	(870)	194	21,134	2,064
Caravan parks and camping grounds	85	4,452	(81)	204	14,649	2,159
Hotels (mainly drinking places), taverns etc.	126	31,693	(2,133)	270	102,571	5,910
Licensed clubs	8	306	(10)	20	1,197	72
Non-licensed clubs	5	161	21	26	518	39
Boarding houses	204	6,983	(589)	405	15,462	1,820
Other	169	6,780	(237)	404	14,962	1,765
<b>Total</b>	<b>723</b>	<b>69,288</b>	<b>(5,021)</b>	<b>1,600</b>	<b>179,192</b>	<b>14,819</b>
<b>Cafes and restaurants etc. -</b>						
Restaurants, grill bars - franchised operations	45	3,574	(341)	64	6,958	533
Restaurants, grill bars - other	888	66,847	(2,653)	1,282	165,737	11,640
Cafes and tea rooms	1,444	69,072	(1,829)	2,509	161,463	14,924
<b>Total</b>	<b>2,377</b>	<b>139,494</b>	<b>(4,824)</b>	<b>3,855</b>	<b>334,158</b>	<b>27,097</b>
<b>Other personal services -</b>						
Photographers	989	16,368	(1,441)	3,594	61,741	7,803
Laundries and dry-cleaners	293	9,125	82	601	22,428	3,947
Funeral directors	19	432	11	85	7,015	1,449
Gardeners, lawn mowing contractors	3,190	30,702	5,714	9,019	132,875	49,966
Booking agents	66	1,802	(54)	146	12,424	868
Escort agencies and massage parlour operations	832	7,357	509	2,005	23,965	6,724
Other	2,106	30,020	1,449	5,770	129,398	36,358
<b>Total</b>	<b>7,495</b>	<b>95,807</b>	<b>6,270</b>	<b>21,220</b>	<b>389,845</b>	<b>107,115</b>
<b>INDUSTRY NOT STATED</b>	<b>1,197</b>	<b>8,862</b>	<b>(9)</b>	<b>3,137</b>	<b>29,446</b>	<b>11,067</b>
<b>OTHER N.E.I.</b>	<b>5,014</b>	<b>0</b>	<b>0</b>	<b>26,291</b>	<b>0</b>	<b>0</b>
<b>TOTAL ALL INDUSTRIES</b>	<b>183,751</b>	<b>5,512,839</b>	<b>(69,015)</b>	<b>691,079</b>	<b>28,509,316</b>	<b>7,040,572</b>

**TAXABLE INDIVIDUALS**

**FIVE PERCENTILE DISTRIBUTION BY GRADE OF TAXABLE INCOME**

**TABLE 1.5**  
**Income year 1993-94**

Grade of taxable income		Number						Total		Taxable		Net	
		Males		Females		Total		income	income	tax			
\$	\$		%		%		%	\$m	%	\$m	%	\$m	%
1 -	8,572	158,651	3.65	221,814	6.8	380,465	5	2,861	1.28	2,678	1.24	106	0.22
8,572 -	10,545	168,628	3.88	211,837	6.5	380,465	5	3,841	1.71	3,651	1.69	220	0.46
		<b>327,279</b>	<b>7.53</b>	<b>433,651</b>	<b>13.3</b>	<b>760,930</b>	<b>10</b>	<b>6,703</b>	<b>2.99</b>	<b>6,329</b>	<b>2.92</b>	<b>326</b>	<b>0.68</b>
10,545 -	12,380	166,750	3.83	213,715	6.55	380,465	5	4,577	2.04	4,368	2.02	341	0.72
		<b>494,029</b>	<b>11.36</b>	<b>647,366</b>	<b>19.85</b>	<b>1,141,395</b>	<b>15</b>	<b>11,280</b>	<b>5.03</b>	<b>10,697</b>	<b>4.94</b>	<b>667</b>	<b>1.4</b>
12,380 -	14,189	170,622	3.92	209,843	6.44	380,465	5	5,285	2.36	5,053	2.33	490	1.03
		<b>664,651</b>	<b>15.28</b>	<b>857,209</b>	<b>26.29</b>	<b>1,521,860</b>	<b>20</b>	<b>16,566</b>	<b>7.39</b>	<b>15,749</b>	<b>7.27</b>	<b>1,158</b>	<b>2.43</b>
14,189 -	16,020	171,925	3.95	208,540	6.4	380,465	5	6,010	2.68	5,750	2.66	642	1.35
		<b>836,576</b>	<b>19.24</b>	<b>1,065,749</b>	<b>32.69</b>	<b>1,902,325</b>	<b>25</b>	<b>22,576</b>	<b>10.07</b>	<b>21,499</b>	<b>9.93</b>	<b>1,800</b>	<b>3.78</b>
16,020 -	17,876	178,035	4.09	202,430	6.21	380,465	5	6,734	3	6,448	2.98	785	1.65
		<b>1,014,611</b>	<b>23.33</b>	<b>1,268,179</b>	<b>38.89</b>	<b>2,282,790</b>	<b>30</b>	<b>29,309</b>	<b>13.07</b>	<b>27,946</b>	<b>12.91</b>	<b>2,585</b>	<b>5.43</b>
17,876 -	19,662	182,208	4.19	198,257	6.08	380,465	5	7,427	3.31	7,145	3.3	947	1.99
		<b>1,196,819</b>	<b>27.52</b>	<b>1,466,436</b>	<b>44.97</b>	<b>2,663,255</b>	<b>35</b>	<b>36,736</b>	<b>16.38</b>	<b>35,091</b>	<b>16.21</b>	<b>3,532</b>	<b>7.41</b>
19,662 -	21,142	183,751	4.23	196,714	6.03	380,465	5	8,047	3.59	7,770	3.59	1,092	2.29
		<b>1,380,570</b>	<b>31.75</b>	<b>1,663,150</b>	<b>51.01</b>	<b>3,043,720</b>	<b>40</b>	<b>44,784</b>	<b>19.97</b>	<b>42,861</b>	<b>19.8</b>	<b>4,624</b>	<b>9.7</b>
21,142 -	22,716	191,842	4.41	188,623	5.78	380,465	5	8,620	3.84	8,342	3.85	1,286	2.7
		<b>1,572,412</b>	<b>36.16</b>	<b>1,851,773</b>	<b>56.79</b>	<b>3,424,185</b>	<b>45</b>	<b>53,403</b>	<b>23.82</b>	<b>51,204</b>	<b>23.65</b>	<b>5,910</b>	<b>12.4</b>
22,716 -	24,341	200,052	4.6	180,413	5.53	380,465	5	9,238	4.12	8,949	4.13	1,527	3.2
		<b>1,772,464</b>	<b>40.76</b>	<b>2,032,186</b>	<b>62.33</b>	<b>3,804,650</b>	<b>50</b>	<b>62,641</b>	<b>27.94</b>	<b>60,153</b>	<b>27.78</b>	<b>7,437</b>	<b>15.61</b>

78

**TAXABLE INDIVIDUALS**  
**FIVE PERCENTILE DISTRIBUTION BY GRADE OF TAXABLE INCOME**

**TABLE 1.5 (cont.)**  
**Income year 1993-94**

Grade of taxable income	Number						Total income	Taxable income		Net tax		
	Males		Females		Total	\$m		%	\$m	%	\$m	%
	\$	%	\$	%	\$	\$m		%	\$m	%	\$m	%
24,341 - 26,080	210,125	4.83	170,340	5.22	380,465	5.00	9,894	4.41	9,588	4.43	1,769	3.71
	<b>1,982,589</b>	<b>45.59</b>	<b>2,202,526</b>	<b>67.55</b>	<b>4,185,115</b>	<b>55.00</b>	<b>72,535</b>	<b>32.35</b>	<b>69,741</b>	<b>32.21</b>	<b>9,205</b>	<b>19.32</b>
26,080 - 27,975	219,568	5.05	160,897	4.93	380,465	5.00	10,605	4.73	10,277	4.75	2,017	4.23
	<b>2,202,157</b>	<b>50.64</b>	<b>2,363,423</b>	<b>72.48</b>	<b>4,565,580</b>	<b>60.00</b>	<b>83,141</b>	<b>37.08</b>	<b>80,018</b>	<b>36.96</b>	<b>11,222</b>	<b>23.55</b>
27,975 - 30,051	228,019	5.24	152,446	4.68	380,465	5.00	11,385	5.08	11,033	5.10	2,289	4.80
	<b>2,430,176</b>	<b>55.88</b>	<b>2,515,869</b>	<b>77.16</b>	<b>4,946,045</b>	<b>65.00</b>	<b>94,525</b>	<b>42.16</b>	<b>91,051</b>	<b>42.06</b>	<b>13,511</b>	<b>28.35</b>
30,051 - 32,368	240,552	5.53	139,913	4.29	380,465	5.00	12,283	5.48	11,864	5.48	2,582	5.42
	<b>2,670,728</b>	<b>61.41</b>	<b>2,655,782</b>	<b>81.45</b>	<b>5,326,510</b>	<b>70.00</b>	<b>106,808</b>	<b>47.64</b>	<b>102,915</b>	<b>47.54</b>	<b>16,093</b>	<b>33.77</b>
32,368 - 35,004	252,098	5.80	128,367	3.94	380,465	5.00	13,157	5.87	12,810	5.92	2,915	6.12
	<b>2,922,826</b>	<b>67.21</b>	<b>2,784,149</b>	<b>85.39</b>	<b>5,706,975</b>	<b>75.00</b>	<b>119,965</b>	<b>53.51</b>	<b>115,724</b>	<b>53.45</b>	<b>19,008</b>	<b>39.89</b>
35,004 - 37,970	257,302	5.92	123,163	3.78	380,465	5.00	14,352	6.40	13,862	6.40	3,280	6.88
	<b>3,180,128</b>	<b>73.13</b>	<b>2,907,312</b>	<b>89.17</b>	<b>6,087,440</b>	<b>80.00</b>	<b>134,317</b>	<b>59.91</b>	<b>129,586</b>	<b>59.85</b>	<b>22,288</b>	<b>46.77</b>
37,970 - 41,644	263,954	6.07	116,511	3.57	380,465	5.00	15,615	6.96	15,113	6.98	3,792	7.96
	<b>3,444,082</b>	<b>79.20</b>	<b>3,023,823</b>	<b>92.74</b>	<b>6,467,905</b>	<b>85.00</b>	<b>149,932</b>	<b>66.87</b>	<b>144,699</b>	<b>66.84</b>	<b>26,080</b>	<b>54.73</b>
41,644 - 47,233	283,379	6.52	97,086	2.98	380,465	5.00	17,364	7.74	16,817	7.77	4,501	9.45
	<b>3,727,461</b>	<b>85.71</b>	<b>3,120,909</b>	<b>95.72</b>	<b>6,848,370</b>	<b>90.00</b>	<b>167,297</b>	<b>74.62</b>	<b>161,516</b>	<b>74.60</b>	<b>30,582</b>	<b>64.18</b>
47,233 - 58,424	304,652	7.01	75,813	2.33	380,465	5.00	20,411	9.10	19,769	9.13	5,705	11.97
	<b>4,032,113</b>	<b>92.72</b>	<b>3,196,722</b>	<b>98.04</b>	<b>7,228,835</b>	<b>95.00</b>	<b>187,708</b>	<b>83.72</b>	<b>181,285</b>	<b>83.73</b>	<b>36,286</b>	<b>76.15</b>
58,424 and over	316,599	7.28	63,865	1.96	380,464	5.00	36,501	16.28	35,217	16.27	11,367	23.85
<b>Total</b>	<b>4,348,712</b>	<b>100.00</b>	<b>3,260,587</b>	<b>100.00</b>	<b>7,609,299</b>	<b>100.00</b>	<b>224,209</b>	<b>100.00</b>	<b>216,502</b>	<b>100.00</b>	<b>47,653</b>	<b>100.00</b>

**TAXABLE INDIVIDUALS - NEW SOUTH WALES**  
BY SEX AND GRADE OF TAXABLE INCOME

**TABLE 1.6(a)**  
**Income year 1993-94**

Grade of taxable income	Males					Females				Total			
	Number	Total	Taxable	Net tax		Number	Total	Taxable	Net tax	Number	Total	Taxable	Net tax
		income	income				income	income			income	income	
\$	\$	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Under	5,401	6,497	25	22	3	5,025	18	16	2	11,522	43	38	5
5,401 - 6,999	16,691	120	108	3		24,018	166	157	3	40,709	285	265	7
7,000 - 8,999	41,660	363	336	15		58,591	494	471	21	100,251	857	807	37
9,000 - 10,999	57,478	613	576	37		70,333	734	704	48	127,811	1,348	1,280	85
11,000 - 12,999	61,559	784	740	60		77,216	962	927	77	138,775	1,746	1,667	137
13,000 - 14,999	61,344	908	858	88		73,821	1,071	1,033	112	135,165	1,979	1,891	200
15,000 - 16,999	61,881	1,043	990	111		72,856	1,204	1,164	140	134,737	2,247	2,154	251
17,000 - 18,999	63,028	1,192	1,135	141		70,695	1,314	1,273	169	133,723	2,506	2,409	310
19,000 - 20,999	74,688	1,568	1,497	202		84,107	1,734	1,686	240	158,795	3,303	3,184	442
21,000 - 22,999	76,850	1,765	1,691	256		80,336	1,814	1,766	280	157,186	3,579	3,457	536
23,000 - 24,999	76,598	1,911	1,838	317		71,888	1,769	1,724	308	148,486	3,680	3,562	625
25,000 - 26,999	76,007	2,053	1,976	372		62,504	1,666	1,624	314	138,511	3,719	3,599	686
27,000 - 28,999	72,676	2,110	2,034	409		54,322	1,560	1,520	312	126,998	3,671	3,554	721
29,000 - 30,999	69,867	2,173	2,096	444		48,133	1,481	1,442	311	118,000	3,654	3,538	755
31,000 - 32,999	66,367	2,200	2,123	469		39,858	1,310	1,274	285	106,225	3,509	3,397	754
33,000 - 34,999	62,751	2,138	2,133	488		34,434	1,203	1,170	271	97,185	3,341	3,304	759
35,000 - 39,999	136,618	5,284	5,107	1,234		68,732	2,640	2,563	619	205,350	7,924	7,671	1,853
40,000 - 49,999	173,278	7,953	7,696	2,083		67,669	3,069	2,976	791	240,947	11,022	10,671	2,874
50,000 - 59,999	85,140	4,786	4,633	1,388		21,405	1,194	1,159	328	106,545	5,980	5,792	1,716
60,000 - 69,999	43,298	2,879	2,789	889		9,141	606	588	170	52,439	3,485	3,377	1,059
70,000 - 79,999	22,380	1,723	1,667	550		4,620	356	345	99	27,000	2,079	2,012	649
80,000 - 89,999	12,611	1,106	1,066	356		2,873	251	243	69	15,484	1,356	1,309	425
90,000 - 99,999	8,143	801	771	260		1,886	183	178	51	10,029	984	949	311
100,000 - 499,999	27,631	4,588	4,406	1,566		5,712	910	885	247	33,343	5,498	5,291	1,813
500,000 - 999,999	600	409	397	122		112	77	75	18	712	486	472	140
1,000,000 and over	195	355	346	95		36	66	66	15	231	421	412	109
<b>Total</b>	<b>1,455,836</b>	<b>50,850</b>	<b>49,032</b>	<b>11,958</b>		<b>1,110,323</b>	<b>27,851</b>	<b>27,031</b>	<b>5,300</b>	<b>2,566,159</b>	<b>78,701</b>	<b>76,063</b>	<b>17,258</b>



**TAXABLE INDIVIDUALS - VICTORIA**  
BY SEX AND GRADE OF TAXABLE INCOME

**TABLE 1.6(b)**  
**Income year 1993-94**

Grade of taxable income	Males					Females				Total			
	Number	Total	Taxable	Net tax	Number	Total	Taxable	Net tax	Number	Total	Taxable	Net tax	
		income	income			income	income			income	income		
\$      \$		\$m	\$m	\$m		\$m	\$m	\$m		\$m	\$m	\$m	
Under	5,401	3,778	14	12	1	2,836	10	9	1	6,614	25	21	3
5,401 - 6,999	12,264	87	80	2	17,818	123	117	2	30,082	211	196	4	
7,000 - 8,999	33,269	291	269	12	46,975	397	378	16	80,244	687	647	28	
9,000 - 10,999	46,034	491	461	29	56,331	589	564	38	102,365	1,080	1,025	67	
11,000 - 12,999	47,556	607	571	46	60,742	758	729	59	108,298	1,366	1,300	106	
13,000 - 14,999	48,100	711	673	68	58,276	847	815	87	106,376	1,558	1,488	155	
15,000 - 16,999	48,537	817	777	87	56,081	944	896	107	104,618	1,761	1,673	194	
17,000 - 18,999	49,123	928	885	110	54,684	1,016	984	130	103,807	1,943	1,869	241	
19,000 - 20,999	59,427	1,246	1,192	162	64,100	1,323	1,286	183	123,527	2,569	2,478	345	
21,000 - 22,999	59,228	1,358	1,303	198	60,344	1,364	1,327	211	119,572	2,721	2,630	409	
23,000 - 24,999	59,952	1,496	1,439	248	56,453	1,390	1,353	242	116,405	2,885	2,792	490	
25,000 - 26,999	59,269	1,599	1,540	289	49,037	1,309	1,274	246	108,306	2,908	2,814	535	
27,000 - 28,999	56,228	1,634	1,574	315	42,125	1,210	1,178	242	98,353	2,844	2,752	557	
29,000 - 30,999	53,841	1,673	1,615	341	35,932	1,106	1,077	231	89,773	2,780	2,692	572	
31,000 - 32,999	50,393	1,704	1,612	355	29,669	978	948	212	80,062	2,682	2,560	567	
33,000 - 34,999	47,537	1,675	1,616	369	25,193	882	856	197	72,730	2,556	2,472	566	
35,000 - 39,999	106,098	4,111	3,966	956	50,677	1,953	1,892	456	156,775	6,063	5,858	1,412	
40,000 - 49,999	125,612	5,759	5,565	1,495	43,077	1,949	1,888	495	168,689	7,708	7,453	1,990	
50,000 - 59,999	56,166	3,155	3,051	905	13,125	732	710	197	69,291	3,888	3,761	1,101	
60,000 - 69,999	26,731	1,783	1,720	542	5,334	354	343	97	32,065	2,137	2,064	638	
70,000 - 79,999	13,783	1,065	1,027	334	2,577	198	192	55	16,360	1,264	1,219	389	
80,000 - 89,999	7,989	700	675	222	1,609	140	136	37	9,598	839	811	259	
90,000 - 99,999	5,041	496	478	161	1,032	101	98	26	6,073	597	575	187	
100,000 - 499,999	15,782	2,583	2,470	872	3,096	484	471	129	18,878	3,067	2,941	1,000	
500,000 - 999,999	278	192	184	58	54	37	36	7	332	229	220	65	
1,000,000 and over	91	178	168	43	16	31	30	6	107	209	198	49	
<b>Total</b>	<b>1,092,107</b>	<b>36,354</b>	<b>34,923</b>	<b>8,220</b>	<b>837,193</b>	<b>20,223</b>	<b>19,589</b>	<b>3,708</b>	<b>1,929,300</b>	<b>56,577</b>	<b>54,512</b>	<b>11,929</b>	

**TAXABLE INDIVIDUALS - QUEENSLAND**  
BY SEX AND GRADE OF TAXABLE INCOME

**TABLE 1.6(c)**  
**Income year 1993-94**

Grade of taxable income	Males					Females				Total			
	Number	Total	Taxable	Net tax	Number	Total	Taxable	Net tax	Number	Total	Taxable	Net tax	
		income	income			income	income			income	income		
\$	\$	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Under	5,401	3,752	14	12	1	2,697	10	9	1	6,449	24	21	2
5,401 - 6,999		8,593	62	56	2	12,484	86	82	2	21,077	148	137	3
7,000 - 8,999		23,037	201	186	8	33,676	283	271	12	56,713	484	457	20
9,000 - 10,999		32,367	344	324	20	40,596	422	407	27	72,963	767	731	48
11,000 - 12,999		34,192	435	411	34	43,565	542	523	43	77,757	977	934	77
13,000 - 14,999		34,738	513	486	50	41,735	603	584	64	76,473	1,116	1,070	114
15,000 - 16,999		36,631	617	586	66	41,962	691	671	80	78,593	1,308	1,257	146
17,000 - 18,999		38,550	728	695	86	40,295	758	725	95	78,845	1,486	1,420	181
19,000 - 20,999		46,598	976	935	125	46,606	959	934	133	93,204	1,934	1,869	258
21,000 - 22,999		49,549	1,131	1,090	163	43,170	971	949	151	92,719	2,103	2,039	314
23,000 - 24,999		48,856	1,214	1,172	199	36,316	892	871	155	85,172	2,106	2,043	354
25,000 - 26,999		46,629	1,254	1,211	225	30,570	814	794	153	77,199	2,068	2,005	378
27,000 - 28,999		42,945	1,244	1,202	239	24,735	710	692	141	67,680	1,954	1,894	380
29,000 - 30,999		40,241	1,249	1,207	253	20,771	639	622	133	61,012	1,888	1,829	386
31,000 - 32,999		37,407	1,238	1,196	261	16,557	544	529	118	53,964	1,782	1,726	379
33,000 - 34,999		33,116	1,164	1,126	255	13,585	476	462	106	46,701	1,639	1,587	360
35,000 - 39,999		68,570	2,645	2,561	612	29,000	1,152	1,083	261	97,570	3,797	3,644	873
40,000 - 49,999		73,184	3,347	3,240	862	22,106	1,002	971	254	95,290	4,349	4,211	1,116
50,000 - 59,999		31,474	1,768	1,710	503	6,860	383	371	102	38,334	2,151	2,081	605
60,000 - 69,999		15,506	1,036	1,000	312	2,943	196	190	54	18,449	1,232	1,189	367
70,000 - 79,999		8,719	674	650	211	1,673	129	125	35	10,392	803	775	246
80,000 - 89,999		5,420	477	458	152	1,001	88	85	24	6,421	564	543	176
90,000 - 99,999		3,190	314	302	101	653	64	62	18	3,843	378	364	119
100,000 - 499,999		8,450	1,346	1,285	444	2,000	309	300	88	10,450	1,655	1,585	531
500,000 - 999,999		141	92	90	28	39	26	25	7	180	118	116	34
1,000,000 and over		21	38	36	6	4	7	6	1	25	44	43	8
<b>Total</b>		<b>771,876</b>	<b>24,122</b>	<b>23,228</b>	<b>5,218</b>	<b>555,599</b>	<b>12,754</b>	<b>12,340</b>	<b>2,257</b>	<b>1,327,475</b>	<b>36,876</b>	<b>35,568</b>	<b>7,475</b>

**TAXABLE INDIVIDUALS - WESTERN AUSTRALIA**

**TABLE 1.6(d)**

**BY SEX AND GRADE OF TAXABLE INCOME**

**Income year 1993-94**

Grade of taxable income	Males					Females				Total			
	Number	Total	Taxable	Net tax	Number	Total	Taxable	Net tax	Number	Total	Taxable	Net tax	
		income	income			income	income			income	income		
\$	\$	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Under	5,401	2,203	8	7	1	1,506	5	5	1	3,709	13	12	2
5,401 - 6,999		4,492	32	29	1	6,753	46	44	1	11,245	78	73	2
7,000 - 8,999		11,539	100	93	4	18,006	151	145	6	29,545	251	238	11
9,000 - 10,999		16,918	179	170	11	21,629	225	216	15	38,547	404	386	25
11,000 - 12,999		17,853	227	214	18	23,506	291	282	23	41,359	518	496	40
13,000 - 14,999		17,885	264	250	26	22,491	325	315	34	40,376	588	565	60
15,000 - 16,999		18,662	313	299	34	22,725	374	363	44	41,387	687	662	77
17,000 - 18,999		19,354	366	348	44	21,711	401	391	52	41,065	767	739	95
19,000 - 20,999		23,490	493	471	64	25,221	519	506	72	48,711	1,011	977	136
21,000 - 22,999		24,478	559	538	82	23,208	522	510	81	47,686	1,081	1,048	163
23,000 - 24,999		23,340	580	560	96	20,240	496	485	87	43,580	1,077	1,045	183
25,000 - 26,999		22,713	612	590	110	17,446	463	453	87	40,159	1,075	1,044	198
27,000 - 28,999		21,707	628	608	121	14,672	420	410	84	36,379	1,048	1,018	205
29,000 - 30,999		20,971	651	629	132	12,635	388	379	81	33,606	1,039	1,008	213
31,000 - 32,999		20,111	665	643	141	10,179	333	325	73	30,290	998	969	214
33,000 - 34,999		19,352	680	658	149	9,027	315	307	70	28,379	995	965	220
35,000 - 39,999		42,753	1,650	1,598	382	17,730	678	660	158	60,483	2,328	2,258	541
40,000 - 49,999		53,996	2,475	2,402	643	14,829	670	652	171	68,825	3,146	3,054	814
50,000 - 59,999		26,374	1,478	1,434	425	4,540	253	245	68	30,914	1,731	1,680	493
60,000 - 69,999		12,573	836	810	256	1,888	126	121	34	14,461	962	931	290
70,000 - 79,999		6,467	497	482	159	1,002	77	75	22	7,469	574	556	180
80,000 - 89,999		3,577	313	302	102	627	55	53	15	4,204	368	355	116
90,000 - 99,999		2,111	207	200	68	380	37	36	10	2,491	244	236	78
100,000 - 499,999		5,614	891	852	304	1,070	169	164	49	6,684	1,060	1,016	353
500,000 - 999,999		93	63	61	19	15	10	10	3	108	74	72	22
1,000,000 and over		18	33	33	6	6	14	14	3	24	48	47	9
<b>Total</b>		<b>438,644</b>	<b>14,801</b>	<b>14,282</b>	<b>3,398</b>	<b>313,042</b>	<b>7,365</b>	<b>7,167</b>	<b>1,343</b>	<b>751,686</b>	<b>22,165</b>	<b>21,449</b>	<b>4,741</b>

**TAXABLE INDIVIDUALS - SOUTH AUSTRALIA**  
**BY SEX AND GRADE OF TAXABLE INCOME**

**TABLE 1.6(e)**  
**Income year 1993-94**

Grade of taxable income	Males					Females				Total			
	Number	Total	Taxable	Net tax		Number	Total	Taxable	Net tax	Number	Total	Taxable	Net tax
		income	income				income	income			income	income	
\$	\$	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Under	5,401	1,320	5	4	0	950	3	3	0	2,270	9	8	1
5,401 - 6,999		3,699	26	24	1	5,648	39	37	1	9,347	65	61	1
7,000 - 8,999		10,286	90	83	4	14,813	125	119	5	25,099	214	203	9
9,000 - 10,999		15,197	162	152	9	18,507	193	185	12	33,704	354	338	22
11,000 - 12,999		15,314	195	184	15	20,657	257	248	20	35,971	452	432	34
13,000 - 14,999		15,744	233	220	22	20,154	292	282	30	35,898	525	503	52
15,000 - 16,999		16,314	274	261	28	20,037	330	320	38	36,351	604	582	67
17,000 - 18,999		16,985	320	306	38	19,459	360	350	46	36,444	680	656	84
19,000 - 20,999		20,280	425	407	55	21,037	433	422	60	41,317	858	828	115
21,000 - 22,999		22,197	507	489	74	20,392	460	449	72	42,589	967	937	146
23,000 - 24,999		23,465	582	563	97	18,832	462	451	81	42,297	1,044	1,014	178
25,000 - 26,999		21,734	584	565	106	15,173	403	394	76	36,907	988	959	182
27,000 - 28,999		20,033	580	561	112	12,275	351	343	70	32,308	931	904	182
29,000 - 30,999		18,398	570	552	116	10,125	311	304	65	28,523	882	855	181
31,000 - 32,999		16,882	558	540	119	8,238	271	263	59	25,120	829	803	177
33,000 - 34,999		15,658	550	532	121	6,871	241	234	54	22,529	791	766	175
35,000 - 39,999		33,819	1,307	1,264	304	14,073	544	526	126	47,892	1,851	1,791	430
40,000 - 49,999		38,020	1,739	1,682	451	12,278	554	536	140	50,298	2,294	2,218	591
50,000 - 59,999		15,377	863	834	245	3,156	176	171	46	18,533	1,040	1,005	291
60,000 - 69,999		6,572	439	423	132	1,366	91	88	24	7,938	530	511	156
70,000 - 79,999		3,259	253	243	77	624	48	47	13	3,883	301	289	90
80,000 - 89,999		1,781	157	151	49	424	37	36	9	2,205	195	186	58
90,000 - 99,999		1,164	116	110	37	296	29	28	7	1,460	145	138	44
100,000 - 499,999		3,559	566	542	186	834	129	125	30	4,393	695	667	216
500,000 - 999,999		56	38	36	11	9	6	6	2	65	45	42	13
1,000,000 and over		14	30	30	8	6	8	8	2	20	37	37	10
<b>Total</b>		<b>357,127</b>	<b>11,172</b>	<b>10,758</b>	<b>2,416</b>	<b>266,234</b>	<b>6,152</b>	<b>5,975</b>	<b>1,087</b>	<b>623,361</b>	<b>17,325</b>	<b>16,733</b>	<b>3,503</b>

**TAXABLE INDIVIDUALS - TASMANIA**  
BY SEX AND GRADE OF TAXABLE INCOME

**TABLE 1.6(f)**  
**Income year 1993-94**

Grade of taxable income	Males					Females				Total			
	Number	Total	Taxable	Net tax	Number	Total	Taxable	Net tax	Number	Total	Taxable	Net tax	
		income	income			income	income			income	income		
\$      \$		\$m	\$m	\$m		\$m	\$m	\$m		\$m	\$m	\$m	
Under	5,401	310	1	1	0	241	1	1	0	551	2	2	0
5,401 - 6,999	1,071	8	7	0	0	1,968	13	13	0	3,039	21	20	0
7,000 - 8,999	3,148	27	26	1	1	5,195	43	42	2	8,343	71	67	3
9,000 - 10,999	4,837	51	48	3	3	6,366	66	64	4	11,203	117	112	7
11,000 - 12,999	4,958	62	59	5	5	6,756	83	81	6	11,714	146	140	11
13,000 - 14,999	5,140	75	72	7	7	6,148	89	86	9	11,288	164	158	16
15,000 - 16,999	5,450	91	87	9	9	6,014	99	96	11	11,464	190	183	21
17,000 - 18,999	5,615	105	101	12	12	5,637	104	102	13	11,252	209	203	26
19,000 - 20,999	6,598	137	132	18	18	6,286	129	126	18	12,884	266	258	36
21,000 - 22,999	7,178	163	158	24	24	6,195	139	136	22	13,373	302	294	45
23,000 - 24,999	7,280	180	175	30	30	5,215	128	125	22	12,495	308	300	52
25,000 - 26,999	6,766	181	176	33	33	4,120	109	107	21	10,886	290	283	53
27,000 - 28,999	6,136	177	172	34	34	3,455	99	97	20	9,591	275	268	54
29,000 - 30,999	5,677	175	170	36	36	2,746	84	82	18	8,423	259	253	53
31,000 - 32,999	5,163	170	165	36	36	2,169	71	69	16	7,332	241	235	52
33,000 - 34,999	4,785	167	163	37	37	1,855	65	63	15	6,640	232	226	52
35,000 - 39,999	10,538	405	394	95	95	4,125	159	155	38	14,663	564	549	133
40,000 - 49,999	11,482	521	508	136	136	3,382	151	147	39	14,864	672	655	174
50,000 - 59,999	4,634	258	251	74	74	886	49	48	13	5,520	308	299	87
60,000 - 69,999	2,065	137	133	41	41	375	25	24	7	2,440	162	157	48
70,000 - 79,999	995	76	74	24	24	211	16	16	5	1,206	93	90	28
80,000 - 89,999	628	55	53	17	17	130	11	11	3	758	66	64	20
90,000 - 99,999	355	35	34	11	11	79	8	8	2	434	43	41	13
100,000 - 499,999	1,071	170	165	57	57	260	42	41	13	1,331	212	206	70
500,000 - 999,999	16	11	11	4	4	5	4	4	2	21	15	15	6
1,000,000 and over	3	4	4	2	2	4	11	11	3	7	15	15	5
<b>Total</b>		<b>111,899</b>	<b>3,442</b>	<b>3,339</b>	<b>745</b>	<b>79,823</b>	<b>1,799</b>	<b>1,754</b>	<b>322</b>	<b>191,722</b>	<b>5,241</b>	<b>5,093</b>	<b>1,067</b>

**TAXABLE INDIVIDUALS - NORTHERN TERRITORY**

BY SEX AND GRADE OF TAXABLE INCOME

**TABLE 1.6(g)**  
**Income year 1993-94**

Grade of taxable income	Males					Females				Total			
	Number	Total	Taxable	Net tax	Number	Total	Taxable	Net tax	Number	Total	Taxable	Net tax	
		income	income			income	income			income	income		
\$	\$	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Under	5,401	62	0	0	49	0	0	0	111	0	0	0	
5,401 - 6,999		66	0	0	76	1	0	0	142	1	1	0	
7,000 - 8,999		556	5	5	771	7	6	0	1,327	11	11	0	
9,000 - 10,999		1,104	12	11	1,312	14	13	1	2,416	25	24	1	
11,000 - 12,999		1,243	16	15	1,465	18	18	1	2,708	34	33	2	
13,000 - 14,999		1,440	21	20	1,640	24	23	2	3,080	45	43	4	
15,000 - 16,999		1,452	24	23	1,559	26	25	3	3,011	50	48	5	
17,000 - 18,999		1,532	54	28	1,738	32	31	3	3,270	86	59	7	
19,000 - 20,999		1,837	38	37	2,074	43	42	5	3,911	81	78	9	
21,000 - 22,999		1,855	42	41	2,014	45	44	6	3,869	88	85	12	
23,000 - 24,999		2,101	52	50	2,146	53	52	8	4,247	105	102	16	
25,000 - 26,999		2,033	54	53	1,935	51	50	9	3,968	106	103	18	
27,000 - 28,999		2,015	58	56	1,747	50	49	9	3,762	108	105	20	
29,000 - 30,999		2,043	63	61	1,579	48	47	10	3,622	112	109	22	
31,000 - 32,999		2,042	67	65	1,276	42	41	9	3,318	109	106	22	
33,000 - 34,999		2,087	73	71	1,180	41	40	9	3,267	114	111	24	
35,000 - 39,999		4,395	169	164	2,162	83	81	19	6,557	252	245	56	
40,000 - 49,999		5,795	265	258	2,088	94	92	24	7,883	360	350	91	
50,000 - 59,999		2,477	138	134	546	30	29	8	3,023	168	164	47	
60,000 - 69,999		1,093	72	70	190	13	12	4	1,283	85	82	25	
70,000 - 79,999		504	39	37	74	6	5	2	578	44	43	14	
80,000 - 89,999		262	23	22	51	4	4	1	313	27	26	9	
90,000 - 99,999		145	14	14	30	3	3	1	175	17	17	5	
100,000 - 499,999		309	45	43	57	8	8	2	366	53	51	17	
500,000 - 999,999		1	1	1	0	0	0	0	1	1	1	0	
1,000,000 and over		1	4	4	1	2	2	0	2	5	5	1	
<b>Total</b>		<b>38,450</b>	<b>1,349</b>	<b>1,285</b>	<b>291</b>	<b>27,760</b>	<b>737</b>	<b>719</b>	<b>136</b>	<b>66,210</b>	<b>2,086</b>	<b>2,004</b>	<b>427</b>

**TAXABLE INDIVIDUALS - AUSTRALIAN CAPITAL TERRITORY**  
**BY SEX AND GRADE OF TAXABLE INCOME**

**TABLE 1.6(h)**  
**Income year 1993-94**

Grade of taxable income	Males					Females				Total			
	Number	Total	Taxable	Net tax		Number	Total	Taxable	Net tax	Number	Total	Taxable	Net tax
		income	income				income	income			income	income	
\$	\$	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Under	5,401	260	1	1	0	210	1	1	0	470	2	1	0
5,401 - 6,999		712	5	5	0	1,204	8	8	0	1,916	13	13	0
7,000 - 8,999		1,750	15	14	1	2,967	25	24	1	4,717	40	38	2
9,000 - 10,999		2,290	24	23	2	3,259	34	33	2	5,549	59	56	4
11,000 - 12,999		2,316	30	28	2	3,618	45	43	4	5,934	75	71	6
13,000 - 14,999		2,414	36	34	4	3,762	55	53	6	6,176	90	86	10
15,000 - 16,999		2,441	41	39	5	3,854	64	62	7	6,295	105	101	12
17,000 - 18,999		2,677	50	48	6	3,734	69	67	9	6,411	120	115	15
19,000 - 20,999		2,892	61	58	8	3,958	81	79	11	6,850	142	137	19
21,000 - 22,999		3,042	70	67	11	3,821	86	84	13	6,863	156	151	24
23,000 - 24,999		3,246	81	78	14	3,938	97	94	17	7,184	178	172	31
25,000 - 26,999		3,409	92	89	17	3,801	101	99	19	7,210	193	188	36
27,000 - 28,999		3,561	104	100	20	4,018	115	113	23	7,579	219	212	44
29,000 - 30,999		3,668	114	110	24	3,888	119	117	25	7,556	233	227	49
31,000 - 32,999		3,802	126	122	27	3,441	112	110	25	7,243	238	232	52
33,000 - 34,999		3,666	129	125	29	3,075	107	104	24	6,741	236	229	53
35,000 - 39,999		8,905	345	334	82	6,461	247	242	60	15,366	592	575	142
40,000 - 49,999		13,110	604	585	161	6,777	307	299	81	19,887	910	884	243
50,000 - 59,999		8,655	481	468	143	2,750	151	148	44	11,405	632	616	187
60,000 - 69,999		4,987	328	320	106	1,073	70	69	22	6,060	398	389	127
70,000 - 79,999		2,046	158	153	52	440	34	33	10	2,486	191	186	62
80,000 - 89,999		985	86	83	29	180	16	15	5	1,165	102	99	33
90,000 - 99,999		636	62	60	21	126	12	12	4	762	74	72	25
100,000 - 499,999		1,291	186	180	62	254	39	37	11	1,545	225	218	73
500,000 - 999,999		10	6	6	2	3	2	2	1	13	8	8	3
1,000,000 and over		2	4	4	0	1	1	1	0	3	5	5	1
<b>Total</b>		<b>82,773</b>	<b>3,240</b>	<b>3,132</b>	<b>828</b>	<b>70,613</b>	<b>1,997</b>	<b>1,948</b>	<b>426</b>	<b>153,386</b>	<b>5,237</b>	<b>5,080</b>	<b>1,254</b>

**TAXABLE INDIVIDUALS - AUSTRALIA**  
BY SEX AND GRADE OF TAXABLE INCOME

**TABLE 1.6(i)**  
**Income year 1993-94**

Grade of taxable income	Males					Females				Total			
	Number	Total	Taxable	Net tax	Number	Total	Taxable	Net tax	Number	Total	Taxable	Net tax	
		income	income			income	income			income	income		
\$	\$	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Under	5,401	18,182	69	59	7	13,514	49	43	6	31,696	118	103	13
5,401 - 6,999	47,588	340	309	9	69,969	483	458	9	117,557	822	767	18	
7,000 - 8,999	125,245	1,093	1,012	45	180,994	1,524	1,456	64	306,239	2,617	2,468	109	
9,000 - 10,999	176,225	1,877	1,765	111	218,333	2,277	2,186	148	394,558	4,154	3,951	259	
11,000 - 12,999	184,991	2,356	2,222	181	237,525	2,956	2,851	233	422,516	5,312	5,073	414	
13,000 - 14,999	186,805	2,761	2,614	266	228,027	3,303	3,190	344	414,832	6,064	5,804	611	
15,000 - 16,999	191,368	3,221	3,062	342	225,088	3,730	3,598	431	416,456	6,952	6,660	772	
17,000 - 18,999	196,864	3,744	3,546	441	217,953	4,054	3,924	518	414,817	7,797	7,470	958	
19,000 - 20,999	235,810	4,944	4,729	638	253,389	5,220	5,081	722	489,199	10,164	9,810	1,360	
21,000 - 22,999	244,377	5,596	5,377	813	239,480	5,402	5,264	835	483,857	10,997	10,642	1,649	
23,000 - 24,999	244,838	6,097	5,875	1,009	215,028	5,286	5,155	920	459,866	11,383	11,030	1,929	
25,000 - 26,999	238,560	6,430	6,200	1,161	184,586	4,917	4,794	925	423,146	11,348	10,995	2,085	
27,000 - 28,999	225,301	6,534	6,306	1,261	157,349	4,515	4,402	902	382,650	11,049	10,708	2,163	
29,000 - 30,999	214,706	6,669	6,440	1,358	135,809	4,177	4,070	874	350,515	10,846	10,510	2,232	
31,000 - 32,999	202,167	6,728	6,467	1,422	111,387	3,661	3,560	794	313,554	10,389	10,027	2,216	
33,000 - 34,999	188,952	6,576	6,424	1,464	95,220	3,328	3,236	745	284,172	9,905	9,660	2,209	
35,000 - 39,999	411,696	15,916	15,389	3,703	192,960	7,455	7,202	1,736	604,656	23,371	22,591	5,439	
40,000 - 49,999	494,477	22,664	21,935	5,897	172,206	7,796	7,561	1,995	666,683	30,460	29,495	7,893	
50,000 - 59,999	230,297	12,928	12,517	3,722	53,268	2,969	2,881	807	283,565	15,897	15,398	4,528	
60,000 - 69,999	112,825	7,509	7,266	2,299	22,310	1,482	1,436	411	135,135	8,991	8,701	2,710	
70,000 - 79,999	58,153	4,484	4,333	1,419	11,221	864	837	240	69,374	5,348	5,170	1,659	
80,000 - 89,999	33,253	2,916	2,811	934	6,895	601	583	163	40,148	3,517	3,394	1,097	
90,000 - 99,999	20,785	2,045	1,968	663	4,482	437	424	119	25,267	2,482	2,392	782	
100,000 - 499,999	63,707	10,375	9,942	3,505	13,283	2,089	2,033	568	76,990	12,464	11,975	4,073	
500,000 - 999,999	1,195	813	787	245	237	162	159	38	1,432	975	945	283	
1,000,000 and over	345	645	624	161	74	140	138	29	419	786	762	191	
<b>Total</b>	<b>4,348,712</b>	<b>145,331</b>	<b>139,979</b>	<b>33,074</b>	<b>3,260,587</b>	<b>78,879</b>	<b>76,523</b>	<b>14,579</b>	<b>7,609,299</b>	<b>224,209</b>	<b>216,502</b>	<b>47,653</b>	



**TAXABLE INDIVIDUALS - NEW SOUTH WALES**  
**BY TYPE OF TAXPAYER AND GRADE OF TAXABLE INCOME**

**TABLE 1.7(a)**  
**Income year 1993-94**

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	5,401	5,619	21	2	3,650	9	2	1,154	4	0	1,099	4	1	11,522	38	5
5,401 -	6,999	29,266	191	4	4,155	27	1	1,298	8	0	5,990	39	1	40,709	265	7
7,000 -	8,999	73,216	590	25	8,935	72	4	2,460	20	1	15,640	126	6	100,251	807	37
9,000 -	10,999	97,256	974	63	9,775	98	7	3,034	30	2	17,746	178	13	127,811	1,280	85
11,000 -	12,999	107,483	1,291	103	9,607	115	10	3,167	38	3	18,518	222	20	138,775	1,667	137
13,000 -	14,999	103,399	1,446	152	9,710	136	15	3,218	45	5	18,838	264	28	135,165	1,891	200
15,000 -	16,999	103,997	1,663	192	9,511	152	18	3,097	49	6	18,132	290	34	134,737	2,154	251
17,000 -	18,999	104,645	1,885	243	9,266	167	22	2,832	51	6	16,980	306	39	133,723	2,409	310
19,000 -	20,999	125,103	2,508	349	10,661	214	30	3,137	63	9	19,894	399	55	158,795	3,184	442
21,000 -	22,999	128,656	2,830	442	10,362	228	35	2,537	56	8	15,631	343	51	157,186	3,457	536
23,000 -	24,999	122,832	2,946	520	10,123	243	42	2,294	55	9	13,237	317	54	148,486	3,562	625
25,000 -	26,999	114,356	2,972	571	10,014	260	49	2,003	52	9	12,138	315	58	138,511	3,599	686
27,000 -	28,999	105,445	2,951	604	9,209	258	51	1,740	49	9	10,604	297	57	126,998	3,554	721
29,000 -	30,999	97,581	2,926	630	8,803	264	55	1,632	49	9	9,984	299	61	118,000	3,538	755
31,000 -	32,999	88,275	2,823	632	7,760	248	54	1,348	43	8	8,842	283	59	106,225	3,397	754
33,000 -	34,999	80,346	2,731	634	7,121	242	54	1,263	43	9	8,455	288	62	97,185	3,304	759
35,000 -	39,999	167,533	6,260	1,531	16,048	600	140	2,436	91	19	19,333	721	164	205,350	7,671	1,853
40,000 -	49,999	194,597	8,607	2,349	20,815	926	240	2,900	128	30	22,635	1,010	255	240,947	10,671	2,874
50,000 -	59,999	81,282	4,417	1,337	10,951	596	165	1,496	82	21	12,816	697	193	106,545	5,792	1,716
60,000 -	69,999	38,204	2,458	794	5,851	378	108	878	57	15	7,506	485	142	52,439	3,377	1,059
70,000 -	79,999	18,280	1,361	456	3,458	258	74	528	39	11	4,734	354	108	27,000	2,012	649
80,000 -	89,999	9,664	816	278	2,173	184	52	338	29	8	3,309	280	86	15,484	1,309	425
90,000 -	99,999	5,727	542	188	1,577	149	42	238	23	7	2,487	236	74	10,029	949	311
100,000 -	499,999	14,128	2,048	751	6,446	1,055	311	908	159	53	11,861	2,029	698	33,343	5,291	1,813
500,000 -	999,999	110	70	25	201	134	32	33	23	6	368	245	76	712	472	140
1,000,000 and over		26	45	16	65	100	21	13	24	5	127	243	68	231	412	109
<b>Total</b>		<b>2,017,026</b>	<b>57,373</b>	<b>12,892</b>	<b>206,247</b>	<b>7,113</b>	<b>1,634</b>	<b>45,982</b>	<b>1,310</b>	<b>269</b>	<b>296,904</b>	<b>10,267</b>	<b>2,463</b>	<b>2,566,159</b>	<b>76,063</b>	<b>17,258</b>

**TAXABLE INDIVIDUALS - VICTORIA**

BY TYPE OF TAXPAYER AND GRADE OF TAXABLE INCOME

**TABLE 1.7(b)**  
**Income year 1993-94**

Grade of taxable income	Non-provisional		Provisional											Total		
			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	\$m	
Under	5,401	2,737	10	1	1,977	4	1	1,133	5	0	767	2	0	6,614	21	3
5,401 -	6,999	20,980	137	2	2,383	16	1	1,311	8	0	5,408	35	1	30,082	196	4
7,000 -	8,999	58,110	469	19	5,679	45	2	2,584	21	1	13,871	111	5	80,244	647	28
9,000 -	10,999	76,741	768	49	6,542	65	5	3,165	32	2	15,917	159	11	102,365	1,025	67
11,000 -	12,999	82,767	993	79	6,220	75	6	3,375	41	4	15,936	191	17	108,298	1,300	106
13,000 -	14,999	81,026	1,133	117	6,408	90	9	3,405	48	5	15,537	218	23	106,376	1,488	155
15,000 -	16,999	79,839	1,277	147	6,288	101	12	3,319	53	6	15,172	243	29	104,618	1,673	194
17,000 -	18,999	80,400	1,448	187	6,165	111	14	3,308	59	8	13,934	251	32	103,807	1,869	241
19,000 -	20,999	94,325	1,891	264	7,021	141	19	3,287	66	9	18,894	380	53	123,527	2,478	345
21,000 -	22,999	97,576	2,147	336	6,883	151	23	2,650	58	9	12,463	273	41	119,572	2,630	409
23,000 -	24,999	96,645	2,318	410	6,992	168	29	2,327	56	9	10,441	250	42	116,405	2,792	490
25,000 -	26,999	89,807	2,333	448	6,863	178	33	1,977	51	9	9,659	251	45	108,306	2,814	535
27,000 -	28,999	82,102	2,298	469	6,098	171	34	1,774	50	9	8,379	234	45	98,353	2,752	557
29,000 -	30,999	74,856	2,245	482	5,639	169	35	1,566	47	9	7,712	231	46	89,773	2,692	572
31,000 -	32,999	66,794	2,136	477	5,038	161	35	1,387	44	9	6,843	219	46	80,062	2,560	567
33,000 -	34,999	60,496	2,056	476	4,608	157	35	1,175	40	8	6,451	219	47	72,730	2,472	566
35,000 -	39,999	129,463	4,841	1,182	9,762	364	85	2,500	93	20	15,050	560	126	156,775	5,858	1,412
40,000 -	49,999	138,709	6,120	1,658	11,368	504	129	2,576	114	27	16,036	715	176	168,689	7,453	1,990
50,000 -	59,999	54,168	2,940	881	5,268	287	78	1,207	66	17	8,648	470	126	69,291	3,761	1,101
60,000 -	69,999	23,875	1,535	489	2,770	179	51	572	37	10	4,848	313	88	32,065	2,064	638
70,000 -	79,999	11,415	850	281	1,649	123	36	328	24	7	2,968	222	66	16,360	1,219	389
80,000 -	89,999	6,077	513	173	1,126	95	27	177	15	4	2,218	188	55	9,598	811	259
90,000 -	99,999	3,669	347	119	738	70	20	135	13	4	1,531	145	43	6,073	575	187
100,000 -	499,999	8,409	1,202	435	2,981	487	149	509	85	27	6,979	1,167	389	18,878	2,941	1,000
500,000 -	999,999	44	29	10	82	53	14	19	12	3	187	125	38	332	220	65
1,000,000 and over		13	20	8	27	45	9	7	16	2	60	117	30	107	198	49
<b>Total</b>		<b>1,521,043</b>	<b>42,058</b>	<b>9,198</b>	<b>126,575</b>	<b>4,010</b>	<b>892</b>	<b>45,773</b>	<b>1,154</b>	<b>219</b>	<b>235,909</b>	<b>7,290</b>	<b>1,621</b>	<b>1,929,300</b>	<b>54,512</b>	<b>11,929</b>

**TAXABLE INDIVIDUALS - QUEENSLAND**

BY TYPE OF TAXPAYER AND GRADE OF TAXABLE INCOME

**TABLE 1.7(c)**  
**Income year 1993-94**

Grade of taxable income		Non-provisional			Provisional									Total		
					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	5,401	3,259	12	1	1,727	4	1	906	4	0	557	2	0	6,449	21	2
5,401 -	6,999	15,507	101	2	1,559	10	0	855	5	0	3,156	21	0	21,077	137	3
7,000 -	8,999	42,696	344	14	3,581	29	1	1,603	13	1	8,833	71	3	56,713	457	20
9,000 -	10,999	56,763	569	36	3,935	39	3	1,801	18	1	10,464	105	7	72,963	731	48
11,000 -	12,999	60,767	729	59	3,895	47	4	1,944	23	2	11,151	134	12	77,757	934	77
13,000 -	14,999	59,528	833	88	3,932	55	6	1,948	27	3	11,065	155	17	76,473	1,070	114
15,000 -	16,999	61,802	989	114	3,766	60	7	1,995	32	4	11,030	176	21	78,593	1,257	146
17,000 -	18,999	63,016	1,135	144	3,490	63	8	1,872	34	4	10,467	188	24	78,845	1,420	181
19,000 -	20,999	74,437	1,492	205	4,056	81	11	2,146	43	6	12,565	252	35	93,204	1,869	258
21,000 -	22,999	77,694	1,709	264	3,906	86	13	1,653	36	5	9,466	208	32	92,719	2,039	314
23,000 -	24,999	71,880	1,724	300	3,730	89	15	1,530	37	6	8,032	193	33	85,172	2,043	354
25,000 -	26,999	64,730	1,681	319	3,675	95	18	1,495	39	7	7,299	190	35	77,199	2,005	378
27,000 -	28,999	56,630	1,585	320	3,210	90	18	1,280	36	7	6,560	184	36	67,680	1,894	380
29,000 -	30,999	51,201	1,535	326	2,905	87	18	1,143	34	7	5,763	173	35	61,012	1,829	386
31,000 -	32,999	45,186	1,445	319	2,545	81	17	1,012	32	6	5,221	167	36	53,964	1,726	379
33,000 -	34,999	38,544	1,310	300	2,243	76	17	901	31	6	5,013	171	38	46,701	1,587	360
35,000 -	39,999	79,929	2,986	722	4,851	181	42	1,862	70	15	10,928	407	94	97,570	3,644	873
40,000 -	49,999	75,005	3,308	887	5,977	265	68	2,405	107	25	11,903	530	136	95,290	4,211	1,116
50,000 -	59,999	27,900	1,514	448	2,815	153	42	1,214	66	17	6,405	348	98	38,334	2,081	605
60,000 -	69,999	12,670	816	258	1,566	101	28	740	48	13	3,473	224	67	18,449	1,189	367
70,000 -	79,999	6,827	509	166	919	69	19	416	31	9	2,230	166	52	10,392	775	246
80,000 -	89,999	3,999	338	114	614	52	14	286	24	7	1,522	129	41	6,421	543	176
90,000 -	99,999	2,149	203	69	412	39	11	218	21	6	1,064	101	32	3,843	364	119
100,000 -	499,999	4,034	557	192	1,445	232	66	616	96	33	4,355	700	240	10,450	1,585	531
500,000 -	999,999	24	16	5	16	10	2	14	8	2	126	82	25	180	116	34
1,000,000 and over		3	5	1	6	10	1	3	8	1	13	20	4	25	43	8
<b>Total</b>		<b>1,056,180</b>	<b>27,445</b>	<b>5,674</b>	<b>70,776</b>	<b>2,106</b>	<b>452</b>	<b>31,858</b>	<b>922</b>	<b>195</b>	<b>168,661</b>	<b>5,095</b>	<b>1,154</b>	<b>1,327,475</b>	<b>35,568</b>	<b>7,475</b>

**TAXABLE INDIVIDUALS - WESTERN AUSTRALIA**  
**BY TYPE OF TAXPAYER AND GRADE OF TAXABLE INCOME**

**TABLE 1.7(d)**  
**Income year 1993-94**

Grade of taxable income	Non-provisional		Provisional											Total		
			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	\$m	
Under	5,401	2,003	7	1	1,029	2	1	351	1	0	326	1	0	3,709	12	2
5,401 -	6,999	8,637	56	1	669	4	0	307	2	0	1,632	11	0	11,245	73	2
7,000 -	8,999	22,937	185	8	1,569	13	1	721	6	0	4,318	35	2	29,545	238	11
9,000 -	10,999	30,293	303	19	1,836	18	1	983	10	1	5,435	54	4	38,547	386	25
11,000 -	12,999	32,998	396	32	1,699	20	2	1,034	12	1	5,628	68	6	41,359	496	40
13,000 -	14,999	31,577	442	47	1,848	26	3	1,155	16	2	5,796	81	9	40,376	565	60
15,000 -	16,999	32,494	520	60	1,872	30	4	1,169	19	2	5,852	94	11	41,387	662	77
17,000 -	18,999	32,294	581	75	1,775	32	4	1,220	22	3	5,776	104	14	41,065	739	95
19,000 -	20,999	36,893	740	103	2,089	42	6	1,558	31	4	8,171	164	23	48,711	977	136
21,000 -	22,999	38,663	850	132	2,083	46	7	1,262	28	4	5,678	125	19	47,686	1,048	163
23,000 -	24,999	35,865	860	151	1,968	47	8	1,077	26	4	4,670	112	19	43,580	1,045	183
25,000 -	26,999	32,901	855	163	1,899	49	9	1,015	26	4	4,344	113	21	40,159	1,044	198
27,000 -	28,999	29,992	839	170	1,684	47	9	886	25	4	3,817	107	21	36,379	1,018	205
29,000 -	30,999	27,672	830	177	1,523	46	9	848	25	5	3,563	107	22	33,606	1,008	213
31,000 -	32,999	24,750	791	176	1,424	46	10	781	25	5	3,335	107	23	30,290	969	214
33,000 -	34,999	23,312	793	182	1,252	43	9	677	23	5	3,138	107	24	28,379	965	220
35,000 -	39,999	48,713	1,819	440	2,722	102	24	1,515	57	12	7,533	280	65	60,483	2,258	541
40,000 -	49,999	55,605	2,465	665	3,380	150	38	1,896	84	19	7,944	354	92	68,825	3,054	814
50,000 -	59,999	24,179	1,313	392	1,668	91	25	922	50	13	4,145	225	64	30,914	1,680	493
60,000 -	69,999	10,823	697	222	961	62	18	468	30	8	2,209	143	42	14,461	931	290
70,000 -	79,999	5,223	389	129	563	42	12	303	23	7	1,380	103	32	7,469	556	180
80,000 -	89,999	2,746	232	79	362	31	9	187	16	5	909	77	24	4,204	355	116
90,000 -	99,999	1,425	135	46	260	25	7	119	11	3	687	65	21	2,491	236	78
100,000 -	499,999	2,959	413	147	872	142	43	316	48	16	2,537	413	147	6,684	1,016	353
500,000 -	999,999	24	15	5	12	8	2	3	2	1	69	46	14	108	72	22
1,000,000 and over	2	2	2	0	6	17	2	2	9	1	14	18	6	24	47	9
<b>Total</b>	<b>594,980</b>	<b>16,529</b>	<b>3,622</b>	<b>37,025</b>	<b>1,180</b>	<b>265</b>	<b>20,775</b>	<b>628</b>	<b>128</b>	<b>98,906</b>	<b>3,113</b>	<b>726</b>	<b>751,686</b>	<b>21,449</b>	<b>4,741</b>	

92

**TAXABLE INDIVIDUALS - SOUTH AUSTRALIA**  
**BY TYPE OF TAXPAYER AND GRADE OF TAXABLE INCOME**

**TABLE 1.7(e)**  
**Income year 1993-94**

Grade of taxable income	Non-provisional			Provisional									Total			
				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	5,401	953	3	0	448	1	0	619	2	0	250	1	0	2,270	8	1
5,401 -	6,999	6,542	43	1	622	4	0	646	4	0	1,537	10	0	9,347	61	1
7,000 -	8,999	18,281	148	6	1,492	12	1	1,149	9	1	4,177	34	2	25,099	203	9
9,000 -	10,999	25,666	257	16	1,637	16	1	1,397	14	1	5,004	50	4	33,704	338	22
11,000 -	12,999	28,057	337	26	1,628	20	2	1,441	17	2	4,845	58	5	35,971	432	34
13,000 -	14,999	27,610	387	40	1,769	25	3	1,476	21	2	5,043	71	8	35,898	503	52
15,000 -	16,999	28,533	457	52	1,658	27	3	1,388	22	3	4,772	76	9	36,351	582	67
17,000 -	18,999	28,607	515	66	1,866	34	4	1,284	23	3	4,687	84	11	36,444	656	84
19,000 -	20,999	32,154	644	90	1,964	39	5	1,376	28	4	5,823	117	16	41,317	828	115
21,000 -	22,999	35,335	778	122	2,131	47	7	1,073	24	3	4,050	89	13	42,589	937	146
23,000 -	24,999	35,550	853	151	2,192	53	9	968	23	4	3,587	86	14	42,297	1,014	178
25,000 -	26,999	30,766	799	153	2,102	55	10	889	23	4	3,150	82	15	36,907	959	182
27,000 -	28,999	26,987	755	154	1,843	52	10	767	21	4	2,711	76	14	32,308	904	182
29,000 -	30,999	23,830	715	153	1,594	48	10	618	19	4	2,481	74	15	28,523	855	181
31,000 -	32,999	21,057	673	150	1,389	44	10	544	17	3	2,130	68	14	25,120	803	177
33,000 -	34,999	18,823	640	148	1,187	40	9	478	16	3	2,041	69	15	22,529	766	175
35,000 -	39,999	39,668	1,484	361	2,583	97	22	996	37	8	4,645	173	38	47,892	1,791	430
40,000 -	49,999	40,878	1,799	487	3,063	136	34	1,170	52	12	5,187	231	57	50,298	2,218	591
50,000 -	59,999	13,905	753	225	1,335	73	20	618	34	9	2,675	145	39	18,533	1,005	291
60,000 -	69,999	5,395	347	110	698	45	12	304	20	5	1,541	100	28	7,938	511	156
70,000 -	79,999	2,408	179	58	356	27	7	174	13	4	945	71	21	3,883	289	90
80,000 -	89,999	1,219	103	34	229	19	5	105	9	2	652	55	17	2,205	186	58
90,000 -	99,999	705	67	23	183	17	5	77	7	2	495	47	14	1,460	138	44
100,000 -	499,999	1,533	215	76	606	97	25	258	41	13	1,996	315	102	4,393	667	216
500,000 -	999,999	8	5	1	9	6	2	5	3	1	43	28	9	65	42	13
1,000,000 and over		2	2	1	2	2	1	5	14	4	11	18	5	20	37	10
<b>Total</b>		<b>494,472</b>	<b>12,958</b>	<b>2,702</b>	<b>34,586</b>	<b>1,033</b>	<b>217</b>	<b>19,825</b>	<b>514</b>	<b>101</b>	<b>74,478</b>	<b>2,228</b>	<b>484</b>	<b>623,361</b>	<b>16,733</b>	<b>3,503</b>

93

**TAXABLE INDIVIDUALS - TASMANIA**

BY TYPE OF TAXPAYER AND GRADE OF TAXABLE INCOME

**TABLE 1.7(f)**  
**Income year 1993-94**

Grade of taxable income	Non-provisional		Provisional										Total			
			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	5,401	258	1	0	117	0	0	108	0	0	68	0	0	551	2	0
5,401 -	6,999	2,218	14	0	209	1	0	120	1	0	492	3	0	3,039	20	0
7,000 -	8,999	6,302	51	2	484	4	0	237	2	0	1,320	11	0	8,343	67	3
9,000 -	10,999	8,901	89	5	539	5	0	248	2	0	1,515	15	1	11,203	112	7
11,000 -	12,999	9,184	110	8	620	7	1	304	4	0	1,606	19	2	11,714	140	11
13,000 -	14,999	8,753	123	12	552	8	1	335	5	0	1,648	23	3	11,288	158	16
15,000 -	16,999	8,927	143	16	625	10	1	379	6	1	1,533	24	3	11,464	183	21
17,000 -	18,999	8,886	160	20	532	10	1	322	6	1	1,512	27	4	11,252	203	26
19,000 -	20,999	10,392	208	29	589	12	2	297	6	1	1,606	32	5	12,884	258	36
21,000 -	22,999	11,276	248	38	588	13	2	279	6	1	1,230	27	4	13,373	294	45
23,000 -	24,999	10,566	253	44	553	13	2	257	6	1	1,119	27	5	12,495	300	52
25,000 -	26,999	9,170	238	45	508	13	2	237	6	1	971	25	5	10,886	283	53
27,000 -	28,999	8,037	225	46	492	14	3	208	6	1	854	24	5	9,591	268	54
29,000 -	30,999	7,059	212	45	406	12	2	184	6	1	774	23	5	8,423	253	53
31,000 -	32,999	6,145	197	44	379	12	3	160	5	1	648	21	5	7,332	235	52
33,000 -	34,999	5,531	188	43	347	12	3	117	4	1	645	22	5	6,640	226	52
35,000 -	39,999	12,238	459	112	657	25	6	287	11	2	1,481	55	13	14,663	549	133
40,000 -	49,999	12,047	530	142	837	37	9	348	16	4	1,632	73	19	14,864	655	174
50,000 -	59,999	4,052	219	65	379	21	6	183	10	3	906	49	14	5,520	299	87
60,000 -	69,999	1,683	108	34	187	12	3	118	8	2	452	29	9	2,440	157	48
70,000 -	79,999	722	54	17	104	8	2	60	4	1	320	24	8	1,206	90	28
80,000 -	89,999	422	36	12	84	7	2	35	3	1	217	18	6	758	64	20
90,000 -	99,999	204	19	7	43	4	1	33	3	1	154	15	5	434	41	13
100,000 -	499,999	402	57	19	169	26	7	135	21	8	625	102	36	1,331	206	70
500,000 -	999,999	2	1	0	3	2	1	1	1	0	15	11	4	21	15	6
1,000,000 and over		0	0	0	0	0	0	0	0	0	7	15	5	7	15	5
<b>Total</b>		<b>153,377</b>	<b>3,943</b>	<b>806</b>	<b>10,003</b>	<b>289</b>	<b>61</b>	<b>4,992</b>	<b>146</b>	<b>32</b>	<b>23,350</b>	<b>716</b>	<b>167</b>	<b>191,722</b>	<b>5,093</b>	<b>1,067</b>

**TAXABLE INDIVIDUALS - NORTHERN TERRITORY**

BY TYPE OF TAXPAYER AND GRADE OF TAXABLE INCOME

**TABLE 1.7(g)**  
**Income year 1993-94**

Grade of taxable income	Non-provisional			Provisional									Total			
	Number	Taxable		Property			Primary producers			Other			Number	Taxable		
		income	Net tax	Number	Taxable income	Net tax	Number	Taxable income	Net tax	Number	Taxable income	Net tax		income	Net tax	
\$	\$	\$m	\$m		\$m	\$m		\$m	\$m		\$m	\$m		\$m	\$m	
Under	5,401	74	0	27	0	0	3	0	0	7	0	0	111	0	0	
5,401 -	6,999	127	1	0	10	0	0	1	0	0	0	0	142	1	0	
7,000 -	8,999	1,198	10	0	38	0	0	1	0	0	90	1	0	1,327	11	0
9,000 -	10,999	2,133	21	1	73	1	0	13	0	0	197	2	0	2,416	24	1
11,000 -	12,999	2,438	29	2	56	1	0	6	0	0	208	3	0	2,708	33	2
13,000 -	14,999	2,764	39	3	77	1	0	8	0	0	231	3	0	3,080	43	4
15,000 -	16,999	2,662	43	4	76	1	0	15	0	0	258	4	0	3,011	48	5
17,000 -	18,999	2,934	53	6	88	2	0	10	0	0	238	4	0	3,270	59	7
19,000 -	20,999	3,399	68	8	118	2	0	24	0	0	370	7	1	3,911	78	9
21,000 -	22,999	3,532	78	11	100	2	0	11	0	0	226	5	1	3,869	85	12
23,000 -	24,999	3,897	94	15	131	3	1	12	0	0	207	5	1	4,247	102	16
25,000 -	26,999	3,653	95	16	103	3	0	22	1	0	190	5	1	3,968	103	18
27,000 -	28,999	3,441	96	18	122	3	1	20	1	0	179	5	1	3,762	105	20
29,000 -	30,999	3,336	100	20	110	3	1	12	0	0	164	5	1	3,622	109	22
31,000 -	32,999	3,033	97	20	97	3	1	10	0	0	178	6	1	3,318	106	22
33,000 -	34,999	2,983	101	22	121	4	1	10	0	0	153	5	1	3,267	111	24
35,000 -	39,999	5,874	220	50	272	10	2	31	1	0	380	14	3	6,557	245	56
40,000 -	49,999	7,000	311	81	381	17	4	27	1	0	475	21	6	7,883	350	91
50,000 -	59,999	2,518	136	40	223	12	3	24	1	0	258	14	4	3,023	164	47
60,000 -	69,999	1,034	66	21	107	7	2	8	1	0	134	9	3	1,283	82	25
70,000 -	79,999	429	32	10	65	5	1	7	1	0	77	6	2	578	43	14
80,000 -	89,999	212	18	6	31	3	1	14	1	0	56	5	2	313	26	9
90,000 -	99,999	115	11	4	20	2	1	5	0	0	35	3	1	175	17	5
100,000 -	499,999	156	20	7	71	10	3	10	2	1	129	20	7	366	51	17
500,000 -	999,999	0	0	0	0	0	0	0	0	0	1	1	0	1	1	0
1,000,000 and over		0	0	0	0	0	0	0	0	0	2	5	1	2	5	1
<b>Total</b>		<b>58,942</b>	<b>1,738</b>	<b>365</b>	<b>2,517</b>	<b>96</b>	<b>23</b>	<b>304</b>	<b>12</b>	<b>3</b>	<b>4,447</b>	<b>158</b>	<b>36</b>	<b>66,210</b>	<b>2,004</b>	<b>427</b>

95



**TAXABLE INDIVIDUALS - AUSTRALIAN CAPITAL TERRITORY**  
**BY TYPE OF TAXPAYER AND GRADE OF TAXABLE INCOME**

**TABLE 1.7(h)**  
**Income year 1993-94**

Grade of taxable income	Non-provisional			Provisional									Total			
				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	5,401	254	1	0	177	0	0	4	0	0	35	0	0	470	1	0
5,401 -	6,999	1,545	10	0	166	1	0	6	0	0	199	1	0	1,916	13	0
7,000 -	8,999	3,893	31	1	327	3	0	15	0	0	482	4	0	4,717	38	2
9,000 -	10,999	4,581	46	3	341	3	0	16	0	0	611	6	0	5,549	56	4
11,000 -	12,999	4,928	59	5	366	4	0	16	0	0	624	7	1	5,934	71	6
13,000 -	14,999	5,116	72	8	381	5	1	17	0	0	662	9	1	6,176	86	10
15,000 -	16,999	5,247	84	10	415	7	1	11	0	0	622	10	1	6,295	101	12
17,000 -	18,999	5,279	95	13	413	7	1	19	0	0	700	13	2	6,411	115	15
19,000 -	20,999	5,585	112	16	437	9	1	18	0	0	810	16	2	6,850	137	19
21,000 -	22,999	5,725	126	20	467	10	2	14	0	0	657	14	2	6,863	151	24
23,000 -	24,999	6,058	145	26	448	11	2	18	0	0	660	16	3	7,184	172	31
25,000 -	26,999	6,183	161	31	460	12	2	15	0	0	552	14	3	7,210	188	36
27,000 -	28,999	6,554	184	38	478	13	3	16	0	0	531	15	3	7,579	212	44
29,000 -	30,999	6,531	196	43	476	14	3	10	0	0	539	16	3	7,556	227	49
31,000 -	32,999	6,237	199	45	478	15	3	15	0	0	513	16	3	7,243	232	52
33,000 -	34,999	5,770	196	46	431	15	3	15	1	0	525	18	4	6,741	229	53
35,000 -	39,999	13,215	495	123	930	35	8	29	1	0	1,192	45	10	15,366	575	142
40,000 -	49,999	16,953	753	208	1,297	58	15	50	2	1	1,587	71	18	19,887	884	243
50,000 -	59,999	9,591	517	159	851	46	14	35	2	1	928	50	14	11,405	616	187
60,000 -	69,999	4,932	316	105	574	37	12	22	1	0	532	34	10	6,060	389	127
70,000 -	79,999	1,821	136	47	270	20	6	19	1	0	376	28	9	2,486	186	62
80,000 -	89,999	772	65	23	139	12	4	8	1	0	246	21	7	1,165	99	33
90,000 -	99,999	498	47	17	101	10	3	4	0	0	159	15	5	762	72	25
100,000 -	499,999	778	99	35	222	33	9	21	3	1	524	83	28	1,545	218	73
500,000 -	999,999	0	0	0	4	2	0	0	0	0	9	6	2	13	8	3
1,000,000 and over		0	0	0	1	3	0	0	0	0	2	2	0	3	5	1
<b>Total</b>		<b>128,046</b>	<b>4,145</b>	<b>1,021</b>	<b>10,650</b>	<b>387</b>	<b>96</b>	<b>413</b>	<b>16</b>	<b>4</b>	<b>14,277</b>	<b>532</b>	<b>133</b>	<b>153,386</b>	<b>5,080</b>	<b>1,254</b>



**TAXABLE INDIVIDUALS - AUSTRALIA**

BY TYPE OF TAXPAYER AND GRADE OF TAXABLE INCOME

**TABLE 1.7(i)**  
**Income year 1993-94**

Grade of taxable income	Provisional												Total			
	Non-provisional				Provisional											
			Taxable		Property		Primary producers			Other			Taxable			
\$	\$	Number	income	Net tax	Number	income	Net tax	Number	income	Net tax	Number	income	Net tax	Number	income	Net tax
			\$m	\$m		\$m	\$m		\$m	\$m		\$m	\$m		\$m	\$m
Under	5,401	15,157	54	5	9,152	21	6	4,278	17	1	3,109	10	2	31,696	103	13
5,401 -	6,999	84,822	554	11	9,773	64	3	4,544	29	2	18,418	121	3	117,557	767	18
7,000 -	8,999	226,633	1,829	77	22,105	177	9	8,770	71	5	48,731	391	18	306,239	2,468	109
9,000 -	10,999	302,334	3,028	192	24,678	247	18	10,657	107	8	56,889	570	41	394,558	3,951	259
11,000 -	12,999	328,622	3,945	314	24,091	289	25	11,287	135	12	58,516	703	63	422,516	5,073	414
13,000 -	14,999	319,773	4,474	468	24,677	345	37	11,562	162	17	58,820	823	89	414,832	5,804	611
15,000 -	16,999	323,501	5,174	595	24,211	387	46	11,373	182	21	57,371	917	110	416,456	6,660	772
17,000 -	18,999	326,061	5,873	753	23,595	425	54	10,867	196	25	54,294	977	126	414,817	7,470	958
19,000 -	20,999	382,288	7,663	1,064	26,935	540	74	11,843	237	33	68,133	1,369	190	489,199	9,810	1,360
21,000 -	22,999	398,457	8,765	1,366	26,520	583	89	9,479	208	31	49,401	1,084	163	483,857	10,642	1,649
23,000 -	24,999	383,293	9,193	1,617	26,137	627	109	8,483	203	33	41,953	1,006	170	459,866	11,030	1,929
25,000 -	26,999	351,566	9,135	1,745	25,624	666	124	7,653	199	34	38,303	995	182	423,146	10,995	2,085
27,000 -	28,999	319,188	8,932	1,819	23,136	648	128	6,691	187	34	33,635	941	182	382,650	10,708	2,163
29,000 -	30,999	292,066	8,758	1,876	21,456	643	134	6,013	180	34	30,980	929	188	350,515	10,510	2,232
31,000 -	32,999	261,477	8,361	1,864	19,110	611	132	5,257	168	33	27,710	886	187	313,554	10,027	2,216
33,000 -	34,999	235,805	8,015	1,850	17,310	588	131	4,636	158	32	26,421	898	196	284,172	9,660	2,209
35,000 -	39,999	496,633	18,563	4,520	37,825	1,413	329	9,656	360	77	60,542	2,255	513	604,656	22,591	5,439
40,000 -	49,999	540,794	23,894	6,476	47,118	2,092	539	11,372	505	118	67,399	3,005	760	666,683	29,495	7,893
50,000 -	59,999	217,595	11,809	3,545	23,490	1,279	352	5,699	310	79	36,781	1,999	552	283,565	15,398	4,528
60,000 -	69,999	98,616	6,344	2,032	12,714	821	235	3,110	201	55	20,695	1,336	389	135,135	8,701	2,710
70,000 -	79,999	47,125	3,509	1,165	7,384	551	158	1,835	137	39	13,030	973	296	69,374	5,170	1,659
80,000 -	89,999	25,111	2,122	718	4,758	403	114	1,150	97	28	9,129	773	237	40,148	3,394	1,097
90,000 -	99,999	14,492	1,371	472	3,334	316	90	829	79	24	6,612	627	196	25,267	2,392	782
100,000 -	499,999	32,399	4,611	1,663	12,812	2,083	613	2,773	454	151	29,006	4,827	1,646	76,990	11,975	4,073
500,000 -	999,999	212	137	46	327	216	54	75	50	13	818	543	169	1,432	945	283
1,000,000 and over		46	74	26	107	178	34	30	72	13	236	439	118	419	762	191
<b>Total</b>		<b>6,024,066</b>	<b>166,188</b>	<b>36,280</b>	<b>498,379</b>	<b>16,213</b>	<b>3,638</b>	<b>169,922</b>	<b>4,703</b>	<b>951</b>	<b>916,932</b>	<b>29,398</b>	<b>6,783</b>	<b>7,609,299</b>	<b>216,502</b>	<b>47,653</b>

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

**TABLE 1.8(a)**  
**Income year 1993-94**

		Grade of taxable income							Total
		Under \$10,000	\$10,000- \$14,999	\$15,000- \$19,999	\$20,000- \$24,999	\$25,000- \$34,999	\$35,000- \$49,999	\$50,000 and over	
Number		276,717	462,319	495,323	617,934	1,069,686	906,173	520,560	4,348,712
Taxable income	\$m	2,196	5,785	8,698	13,892	31,837	37,324	40,247	139,979
Net tax	\$m	106	513	1,058	2,184	6,665	9,600	12,947	33,074
Spouse, child-housekeeper and housekeeper rebate	Number with	4,251	33,517	94,562	127,604	238,423	227,697	139,091	865,145
	Amount \$m	2	26	98	135	262	254	156	932
Sole parent rebate	Number with	180	1,829	4,293	5,888	11,783	10,977	5,416	40,366
	Amount \$m	0	1	4	5	9	9	4	32
Zone and overseas forces rebate	Number with	8,342	19,190	23,894	31,970	60,064	55,711	36,121	235,292
	Amount \$m	1	5	8	11	25	31	25	105
Superannuation contributions rebate	Number with	7,136	19,449	41,332	116,726	147,152	9	5	331,809
	Amount \$m	0	1	3	9	8	0	0	21
86 Total other rebates	Number with	2,278	10,217	12,870	16,275	31,904	38,811	38,818	151,173
	Amount \$m	0	4	6	7	13	14	20	65
Pensioner rebate	Number with	7,443	55,911	21,497	6,845	109	0	0	91,805
	Amount \$m	5	36	12	2	0	0	0	54
Job search, Newstart etc. rebate	Number with	47,389	60,895	45,280	156	27	0	0	153,747
	Amount \$m	14	22	11	0	0	0	0	47
Low income rebate	Number with	267,901	456,518	489,878	545,062	0	0	0	1,759,359
	Amount \$m	40	68	73	48	0	0	0	230
Averaging rebate	Number with	2,894	8,777	10,292	10,191	14,000	10,437	7,764	64,355
	Amount \$m	0	3	4	6	14	17	28	73
Termination payment rebate	Number with	1,885	6,342	9,959	75,960	138,444	104,737	92,503	429,830
	Amount \$m	0	3	7	17	64	135	759	985
Life assurance bonus rebate	Number with	228	1,631	2,100	2,185	3,903	3,734	2,888	16,669
	Amount \$m	0	1	3	3	6	7	10	30
Primary imputation credit	Number with	10,091	26,822	30,328	39,016	82,425	107,690	126,380	422,752
	Amount \$m	1	10	19	25	61	108	670	893
Subsidiary imputation credit	Number with	4,653	13,394	13,492	13,954	22,835	25,605	29,536	123,469
	Amount \$m	1	3	6	7	13	22	142	194
Foreign tax credit	Number with	2,512	7,482	7,518	7,676	13,748	16,233	23,735	78,904
	Amount \$m	1	1	1	1	2	3	22	30
<b>Total rebates &amp; credits</b>	<b>Number with</b>	<b>268,900</b>	<b>460,970</b>	<b>494,237</b>	<b>589,182</b>	<b>571,121</b>	<b>459,159</b>	<b>338,400</b>	<b>3,181,969</b>
	<b>Amount \$m</b>	<b>62</b>	<b>172</b>	<b>238</b>	<b>263</b>	<b>473</b>	<b>597</b>	<b>1,836</b>	<b>3,640</b>

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

**TABLE 1.8(b)**  
**Income year 1993-94**

		Grade of taxable income							Total
		Under \$10,000	\$10,000- \$14,999	\$15,000- \$19,999	\$20,000- \$24,999	\$25,000- \$34,999	\$35,000- \$49,999	\$50,000 and over	
Number		371,602	576,760	558,747	592,191	684,351	365,166	111,770	3,260,587
Taxable income	\$m	2,976	7,208	9,780	13,243	20,063	14,762	8,491	76,523
Net tax	\$m	141	663	1,264	2,162	4,240	3,732	2,377	14,579
Spouse, child-housekeeper and housekeeper rebate	Number with	1,648	9,184	15,730	17,651	20,881	12,139	2,465	79,698
	Amount	\$m 0	6	14	16	20	12	2	72
Sole parent rebate	Number with	462	8,871	36,880	29,267	33,864	19,043	3,714	132,101
	Amount	\$m 0	7	37	29	34	19	4	131
Zone and overseas forces rebate	Number with	12,238	24,155	25,969	26,887	31,159	16,440	4,395	141,243
	Amount	\$m 1	5	7	7	10	6	2	39
Superannuation contributions rebate	Number with	12,278	33,878	61,213	112,831	102,381	5	3	322,589
	Amount	\$m 1	2	4	9	6	0	0	21
Total other rebates	Number with	2,274	9,909	12,177	13,215	19,076	13,713	6,303	76,667
	Amount	\$m 0	5	7	6	10	7	7	42
Pensioner rebate	Number with	6,974	81,130	48,497	1,085	7	0	0	137,693
	Amount	\$m 4	56	17	0	0	0	0	78
Job search, Newstart etc. rebate	Number with	38,176	29,757	4,765	64	13	0	0	72,775
	Amount	\$m 11	7	1	0	0	0	0	19
Low income rebate	Number with	364,050	569,096	550,821	529,039	0	0	0	2,013,006
	Amount	\$m 55	85	83	48	0	0	0	271
Averaging rebate	Number with	2,487	7,276	7,645	7,138	9,519	6,954	4,406	45,425
	Amount	\$m 0	2	3	4	9	11	17	47
Termination payment rebate	Number with	1,709	4,523	4,932	58,756	77,978	39,476	18,801	206,175
	Amount	\$m 0	1	3	9	28	47	149	237
Life assurance bonus rebate	Number with	392	2,437	3,061	2,898	4,024	2,784	1,424	17,020
	Amount	\$m 0	2	4	4	7	7	8	32
Primary imputation credit	Number with	17,199	45,165	49,258	55,887	80,764	63,009	39,061	350,343
	Amount	\$m 2	18	32	38	77	108	360	634
Subsidiary imputation credit	Number with	6,757	20,461	20,086	19,518	27,619	24,146	17,464	136,051
	Amount	\$m 1	6	9	11	22	34	150	233
Foreign tax credit	Number with	3,974	12,220	11,992	10,984	16,419	14,474	10,838	80,901
	Amount	\$m 0	1	1	1	2	2	8	15
<b>Total rebates &amp; credits</b>	<b>Number with</b>	<b>364,670</b>	<b>575,471</b>	<b>557,709</b>	<b>563,694</b>	<b>321,636</b>	<b>156,590</b>	<b>70,388</b>	<b>2,610,158</b>
	<b>Amount</b>	<b>\$m 73</b>	<b>188</b>	<b>203</b>	<b>169</b>	<b>216</b>	<b>248</b>	<b>702</b>	<b>1,798</b>

**TAXABLE INDIVIDUALS - Total**
**SELECTED REBATES AND CREDITS ALLOWED  
BY GRADE OF TAXABLE INCOME**
**TABLE 1.8(c)  
Income year 1993-94**

		Grade of taxable income							Total	
		Under \$10,000	\$10,000- \$14,999	\$15,000- \$19,999	\$20,000- \$24,999	\$25,000- \$34,999	\$35,000- \$49,999	\$50,000 and over		
	Number	648,319	1,039,079	1,054,070	1,210,125	1,754,037	1,271,339	632,330	7,609,299	
	Taxable income	\$m 5,172	12,993	18,477	27,135	51,900	52,086	48,738	216,502	
	Net tax	\$m 247	1,177	2,322	4,347	10,905	13,332	15,324	47,653	
	Spouse, child-housekeeper and housekeeper rebate	Number with	5,899	42,701	110,292	145,255	259,304	239,836	141,556	944,843
		Amount	\$m 2	32	112	151	282	266	159	1,004
	Sole parent rebate	Number with	642	10,700	41,173	35,155	45,647	30,020	9,130	172,467
		Amount	\$m 0	8	41	34	44	28	8	163
	Zone and overseas forces rebate	Number with	20,580	43,345	49,863	58,857	91,223	72,151	40,516	376,535
		Amount	\$m 2	10	15	19	35	37	26	143
	Superannuation contributions rebate	Number with	19,414	53,327	102,545	229,557	249,533	14	8	654,398
		Amount	\$m 1	3	7	18	14	0	0	43
100	Total other rebates	Number with	4,552	20,126	25,047	29,490	50,980	52,524	45,121	227,840
		Amount	\$m 1	8	12	14	23	22	27	107
	Pensioner rebate	Number with	14,417	137,041	69,994	7,930	116	0	0	229,498
		Amount	\$m 9	92	29	2	0	0	0	132
	Job search, Newstart etc. rebate	Number with	85,565	90,652	50,045	220	40	0	0	226,522
		Amount	\$m 25	28	13	0	0	0	0	66
	Low income rebate	Number with	631,951	1,025,614	1,040,699	1,074,101	0	0	0	3,772,365
		Amount	\$m 95	154	156	96	0	0	0	500
	Averaging rebate	Number with	5,381	16,053	17,937	17,329	23,519	17,391	12,170	109,780
		Amount	\$m 1	5	7	10	24	29	45	120
	Termination payment rebate	Number with	3,594	10,865	14,891	134,716	216,422	144,213	111,304	636,005
		Amount	\$m 1	4	10	26	92	182	908	1,222
	Life assurance bonus rebate	Number with	620	4,068	5,161	5,083	7,927	6,518	4,312	33,689
		Amount	\$m 0	3	6	7	13	14	18	62
	Primary imputation credit	Number with	27,290	71,987	79,586	94,903	163,189	170,699	165,441	773,095
		Amount	\$m 4	28	51	62	138	216	1,030	1,528
	Subsidiary imputation credit	Number with	11,410	33,855	33,578	33,472	50,454	49,751	47,000	259,520
		Amount	\$m 1	9	15	19	35	56	291	427
	Foreign tax credit	Number with	6,486	19,702	19,510	18,660	30,167	30,707	34,573	159,805
		Amount	\$m 1	1	2	2	4	5	30	45
	<b>Total rebates &amp; credits</b>	<b>Number with</b>	<b>633,570</b>	<b>1,036,441</b>	<b>1,051,946</b>	<b>1,152,876</b>	<b>892,757</b>	<b>615,749</b>	<b>408,788</b>	<b>5,792,127</b>
		<b>Amount</b>	<b>\$m 135</b>	<b>360</b>	<b>441</b>	<b>432</b>	<b>688</b>	<b>845</b>	<b>2,537</b>	<b>5,438</b>

**TAXABLE AND NON - TAXABLE INDIVIDUALS - Non-Provisional**  
**BY SEX, MARITAL STATUS AND GRADE OF TAXABLE INCOME**

**TABLE 1.9(a)**  
**Income Year 1993-94**

Sex	Marital status		Non-taxable	Taxable							Total	
				Grade of taxable income								
				Under \$10,000	\$10,000 - \$14,999	\$15,000 - \$19,999	\$20,000 - \$24,999	\$25,000 - \$34,999	\$35,000 - \$49,999	\$50,000 and over		
Males	Unmarried	Number of taxpayers	342,819	144,299	207,086	190,150	227,024	328,005	181,324	62,187	1,340,075	
		Taxable income	\$m 1,165	1,160	2,576	3,336	5,106	9,675	7,376	4,122	33,350	
		Net tax (a)	\$m 62	52	253	467	877	2,124	1,954	1,333	7,059	
	Married	Number of taxpayers	374,096	49,637	141,248	193,095	281,823	587,139	590,826	324,663	2,168,431	
		Taxable income	\$m 963	409	1,783	3,403	6,355	17,578	24,408	22,727	76,663	
		Net tax (a)	\$m 224	16	125	345	928	3,609	6,279	7,386	18,690	
	Total	Number of taxpayers	716,915	193,936	348,334	383,245	508,847	915,144	772,150	386,850	3,508,506	
		Taxable income	\$m 2,128	1,570	4,359	6,739	11,461	27,252	31,784	26,849	110,014	
		Net tax (a)	\$m 285	69	378	811	1,805	5,733	8,233	8,720	25,749	
	Females	Unmarried	Number of taxpayers	372,238	132,529	210,576	178,691	194,940	224,327	101,464	19,456	1,061,983
			Taxable income	\$m 1,818	1,066	2,634	3,124	4,371	6,559	4,088	1,234	23,076
			Net tax (a)	\$m 100	48	232	427	747	1,432	1,076	384	4,346
Married		Number of taxpayers	566,898	147,797	244,169	264,546	283,331	320,631	163,813	29,290	1,453,577	
		Taxable income	\$m 1,681	1,207	3,049	4,637	6,338	9,391	6,584	1,893	33,098	
		Net tax (a)	\$m 149	54	285	581	1,024	1,989	1,687	564	6,185	
Total		Number of taxpayers	939,136	280,326	454,745	443,237	478,271	544,958	265,277	48,746	2,515,560	
		Taxable income	\$m 3,499	2,273	5,683	7,760	10,709	15,949	10,673	3,127	56,174	
		Net tax (a)	\$m 250	102	518	1,008	1,771	3,421	2,764	948	10,531	
Total		Unmarried	Number of taxpayers	715,057	276,828	417,662	368,841	421,964	552,332	282,788	81,643	2,402,058
			Taxable income	\$m 2,983	2,226	5,209	6,459	9,478	16,233	11,464	5,356	56,426
			Net tax (a)	\$m 162	100	485	894	1,624	3,555	3,030	1,718	11,405
	Married	Number of taxpayers	940,994	197,434	385,417	457,641	565,154	907,770	754,639	353,953	3,622,008	
		Taxable income	\$m 2,644	1,616	4,832	8,040	12,693	26,968	30,993	24,620	109,762	
		Net tax (a)	\$m 373	70	411	926	1,953	5,599	7,966	7,950	24,875	
	Total	Number of taxpayers	1,656,051	474,262	803,079	826,482	987,118	1,460,102	1,037,427	435,596	6,024,066	
		Taxable income	\$m 5,628	3,842	10,042	14,499	22,170	43,201	42,457	29,976	166,188	
		Net tax (a)	\$m 535	171	896	1,819	3,576	9,154	10,996	9,668	36,280	

(a) Gross tax for non-taxables

**TAXABLE AND NON - TAXABLE INDIVIDUALS - Provisional : Property**  
**BY SEX, MARITAL STATUS AND GRADE OF TAXABLE INCOME**

**TABLE 1.9(b)**  
**Income Year 1993-94**

Sex	Marital status		Non-taxable	Taxable							Total
				Grade of taxable income							
				Under \$10,000	\$10,000 - \$14,999	\$15,000 - \$19,999	\$20,000 - \$24,999	\$25,000 - \$34,999	\$35,000 - \$49,999	\$50,000 and over	
Males	Unmarried	Number of taxpayers	7,514	8,202	8,510	8,307	11,140	21,840	18,775	12,891	89,665
		Taxable income \$m	39	57	106	146	251	650	776	1,040	3,027
		Net tax (a) \$m	2	4	10	19	42	139	200	305	720
	Married	Number of taxpayers	13,530	12,085	13,503	14,397	17,279	31,425	31,508	34,564	154,761
		Taxable income \$m	82	80	169	252	387	936	1,310	3,391	6,525
		Net tax (a) \$m	6	6	15	30	60	189	323	1,009	1,631
	Total	Number of taxpayers	21,044	20,287	22,013	22,704	28,419	53,265	50,283	47,455	244,426
		Taxable income \$m	122	136	275	398	639	1,586	2,086	4,432	9,551
		Net tax (a) \$m	8	11	25	49	101	328	523	1,314	2,351
Females	Unmarried	Number of taxpayers	8,462	9,534	12,989	14,351	15,907	23,749	15,580	7,459	99,569
		Taxable income \$m	48	69	163	252	358	700	639	585	2,766
		Net tax (a) \$m	3	5	15	32	58	145	158	155	567
	Married	Number of taxpayers	22,240	23,518	26,135	22,947	23,070	29,622	19,080	10,012	154,384
		Taxable income \$m	108	174	326	400	516	870	781	829	3,895
		Net tax (a) \$m	4	10	31	51	82	177	187	183	719
	Total	Number of taxpayers	30,702	33,052	39,124	37,298	38,977	53,371	34,660	17,471	253,953
		Taxable income \$m	157	243	489	652	874	1,570	1,419	1,414	6,661
		Net tax (a) \$m	7	15	46	83	139	321	344	337	1,286
Total	Unmarried	Number of taxpayers	15,976	17,736	21,499	22,658	27,047	45,589	34,355	20,350	189,234
		Taxable income \$m	87	126	269	397	609	1,351	1,415	1,626	5,793
		Net tax (a) \$m	5	9	26	51	99	284	358	460	1,287
	Married	Number of taxpayers	35,770	35,603	39,638	37,344	40,349	61,047	50,588	44,576	309,145
		Taxable income \$m	191	254	495	652	904	1,805	2,090	4,220	10,420
		Net tax (a) \$m	10	17	46	81	141	365	509	1,191	2,351
	Total	Number of taxpayers	51,746	53,339	61,137	60,002	67,396	106,636	84,943	64,926	498,379
		Taxable income \$m	278	379	764	1,050	1,513	3,156	3,505	5,846	16,213
		Net tax (a) \$m	16	25	72	132	240	650	867	1,651	3,638

(a) Gross tax for non-taxables

**TAXABLE AND NON - TAXABLE INDIVIDUALS - Provisional : Primary Producers**  
 BY SEX, MARITAL STATUS AND GRADE OF TAXABLE INCOME

**TABLE 1.9(c)**  
**Income Year 1993-94**

Sex	Marital status		Non-taxable	Taxable							Total
				Grade of taxable income							
				Under \$10,000	\$10,000 - \$14,999	\$15,000 - \$19,999	\$20,000 - \$24,999	\$25,000 - \$34,999	\$35,000 - \$49,999	\$50,000 and over	
Males	Unmarried	Number of taxpayers	1,799	3,353	3,943	3,919	3,476	4,354	3,215	2,504	24,764
		Taxable income	\$m 2	24	49	69	77	128	132	229	709
		Net tax (a)	\$m 0	2	5	9	12	25	31	65	149
	Married	Number of taxpayers	5,138	9,945	12,455	12,402	10,919	13,818	9,569	7,633	76,741
		Taxable income	\$m 18	72	156	217	244	407	394	737	2,227
		Net tax (a)	\$m 2	5	15	26	36	75	88	219	462
	Total	Number of taxpayers	6,937	13,298	16,398	16,321	14,395	18,172	12,784	10,137	101,505
		Taxable income	\$m 19	96	206	285	321	536	526	966	2,936
		Net tax (a)	\$m 2	6	19	35	48	100	118	284	611
Females	Unmarried	Number of taxpayers	692	1,201	1,461	1,402	1,445	1,603	1,244	1,034	9,390
		Taxable income	\$m 2	8	18	25	32	47	51	96	277
		Net tax (a)	\$m 0	1	2	3	5	9	11	24	55
	Married	Number of taxpayers	3,561	8,240	10,500	9,954	8,528	10,475	7,000	4,330	59,027
		Taxable income	\$m 11	60	131	174	190	309	288	337	1,489
		Net tax (a)	\$m 1	4	13	22	29	58	65	95	285
	Total	Number of taxpayers	4,253	9,441	11,961	11,356	9,973	12,078	8,244	5,364	68,417
		Taxable income	\$m 13	69	150	198	222	356	339	433	1,767
		Net tax (a)	\$m 1	4	14	25	34	67	76	119	340
Total	Unmarried	Number of taxpayers	2,491	4,554	5,404	5,321	4,921	5,957	4,459	3,538	34,154
		Taxable income	\$m 3	33	68	93	109	176	183	324	986
		Net tax (a)	\$m 1	2	7	12	17	34	42	89	204
	Married	Number of taxpayers	8,699	18,185	22,955	22,356	19,447	24,293	16,569	11,963	135,768
		Taxable income	\$m 29	132	287	390	434	716	682	1,075	3,717
		Net tax (a)	\$m 3	9	27	48	65	133	152	314	748
	Total	Number of taxpayers	11,190	22,739	28,359	27,677	24,368	30,250	21,028	15,501	169,922
		Taxable income	\$m 33	165	355	483	543	892	865	1,399	4,703
		Net tax (a)	\$m 3	11	34	61	82	167	194	403	951

(a) Gross tax for non-taxables



**TAXABLE AND NON - TAXABLE INDIVIDUALS - Provisional : Other**  
**BY SEX, MARITAL STATUS AND GRADE OF TAXABLE INCOME**

**TABLE 1.9(d)**  
**Income Year 1993-94**

Sex	Marital status		Taxable								Total
			Grade of taxable income								
			Non-taxable	Under \$10,000	\$10,000 - \$14,999	\$15,000 - \$19,999	\$20,000 - \$24,999	\$25,000 - \$34,999	\$35,000 - \$49,999	\$50,000 and over	
Males	Unmarried	Number of taxpayers	7,073	12,532	18,122	17,291	18,228	22,285	19,886	17,393	125,737
		Taxable income	\$m 24	99	226	302	402	662	818	1,666	4,176
		Net tax (a)	\$m 3	6	23	41	65	139	205	534	1,012
	Married	Number of taxpayers	25,188	36,664	57,452	55,762	48,045	60,820	51,070	58,725	368,538
		Taxable income	\$m 106	295	719	973	1,069	1,801	2,110	6,334	13,302
		Net tax (a)	\$m 9	15	67	121	165	365	521	2,096	3,351
	Total	Number of taxpayers	32,261	49,196	75,574	73,053	66,273	83,105	70,956	76,118	494,275
		Taxable income	\$m 130	394	946	1,276	1,472	2,463	2,928	8,000	17,478
		Net tax (a)	\$m 12	20	90	162	230	504	726	2,630	4,362
104 Females	Unmarried	Number of taxpayers	5,502	7,926	12,711	13,259	15,359	17,600	15,395	12,316	94,566
		Taxable income	\$m 34	63	160	233	338	522	632	1,111	3,058
		Net tax (a)	\$m 4	4	15	28	49	97	140	286	618
	Married	Number of taxpayers	25,041	40,857	58,219	53,597	49,611	56,344	41,590	27,873	328,091
		Taxable income	\$m 107	329	727	937	1,099	1,665	1,700	2,406	8,862
		Net tax (a)	\$m 6	16	70	120	169	334	408	686	1,803
	Total	Number of taxpayers	30,543	48,783	70,930	66,856	64,970	73,944	56,985	40,189	422,657
		Taxable income	\$m 141	391	887	1,169	1,437	2,187	2,332	3,517	11,920
		Net tax (a)	\$m 9	20	85	148	219	430	548	972	2,421
Total	Unmarried	Number of taxpayers	12,575	20,458	30,833	30,550	33,587	39,885	35,281	29,709	220,303
		Taxable income	\$m 58	162	386	535	740	1,184	1,450	2,777	7,234
		Net tax (a)	\$m 6	9	38	69	114	235	344	820	1,630
	Married	Number of taxpayers	50,229	77,521	115,671	109,359	97,656	117,164	92,660	86,598	696,629
		Taxable income	\$m 214	624	1,446	1,910	2,168	3,466	3,810	8,740	22,164
		Net tax (a)	\$m 15	31	137	241	334	699	929	2,783	5,154
	Total	Number of taxpayers	62,804	97,979	146,504	139,909	131,243	157,049	127,941	116,307	916,932
		Taxable income	\$m 272	786	1,832	2,445	2,909	4,650	5,259	11,517	29,398
		Net tax (a)	\$m 21	40	175	310	449	934	1,273	3,602	6,783



**TAXABLE AND NON - TAXABLE INDIVIDUALS - Provisional : Total**  
**BY SEX, MARITAL STATUS AND GRADE OF TAXABLE INCOME**

**TABLE 1.9(e)**  
**Income Year 1993-94**

Sex	Marital status		Non-taxable	Taxable						Total	
				Grade of taxable income							
				Under \$10,000	\$10,000 - \$14,999	\$15,000 - \$19,999	\$20,000 - \$24,999	\$25,000 - \$34,999	\$35,000 - \$49,999		\$50,000 and over
Males	Unmarried	Number of taxpayers	16,386	24,087	30,575	29,517	32,844	48,479	41,876	32,788	240,166
		Taxable income \$m	65	180	382	517	731	1,440	1,726	2,935	7,911
		Net tax (a) \$m	5	11	38	70	119	303	436	904	1,881
	Married	Number of taxpayers	43,856	58,694	83,410	82,561	76,243	106,063	92,147	100,922	600,040
		Taxable income \$m	207	447	1,045	1,442	1,700	3,144	3,814	10,463	22,054
		Net tax (a) \$m	17	26	97	177	260	629	932	3,324	5,444
	Total	Number of taxpayers	60,242	82,781	113,985	112,078	109,087	154,542	134,023	133,710	840,206
		Taxable income \$m	271	627	1,426	1,959	2,431	4,585	5,540	13,397	29,965
		Net tax (a) \$m	22	37	135	247	379	932	1,367	4,228	7,325
105 Females	Unmarried	Number of taxpayers	14,656	18,661	27,161	29,012	32,711	42,952	32,219	20,809	203,525
		Taxable income \$m	84	140	341	509	728	1,270	1,322	1,792	6,101
		Net tax (a) \$m	7	9	32	63	112	251	309	464	1,240
	Married	Number of taxpayers	50,842	72,615	94,854	86,498	81,209	96,441	67,670	42,215	541,502
		Taxable income \$m	227	563	1,184	1,510	1,805	2,844	2,768	3,572	14,247
		Net tax (a) \$m	11	30	114	193	280	569	659	964	2,808
	Total	Number of taxpayers	65,498	91,276	122,015	115,510	113,920	139,393	99,889	63,024	745,027
		Taxable income \$m	311	703	1,525	2,019	2,534	4,113	4,090	5,364	20,348
		Net tax (a) \$m	18	39	146	256	392	819	968	1,429	4,048
Total	Unmarried	Number of taxpayers	31,042	42,748	57,736	58,529	65,555	91,431	74,095	53,597	443,691
		Taxable income \$m	149	320	723	1,026	1,459	2,710	3,048	4,727	14,013
		Net tax (a) \$m	12	20	70	133	230	553	745	1,369	3,120
	Married	Number of taxpayers	94,698	131,309	178,264	169,059	157,452	202,504	159,817	143,137	1,141,542
		Taxable income \$m	434	1,009	2,229	2,952	3,506	5,988	6,582	14,035	36,301
		Net tax (a) \$m	28	56	210	370	540	1,198	1,591	4,288	8,252
	Total	Number of taxpayers	125,740	174,057	236,000	227,588	223,007	293,935	233,912	196,734	1,585,233
		Taxable income \$m	582	1,330	2,952	3,978	4,965	8,698	9,630	18,762	50,314
		Net tax (a) \$m	40	76	281	502	770	1,751	2,335	5,656	11,373

(a) Gross tax for non-taxables

**TAXABLE AND NON - TAXABLE INDIVIDUALS - Total**  
**BY SEX, MARITAL STATUS AND GRADE OF TAXABLE INCOME**

**TABLE 1.9(f)**  
**Income Year 1993-94**

Sex	Marital status		Non-taxable	Taxable							Total	
				Grade of taxable income								
				Under \$10,000	\$10,000 - \$14,999	\$15,000 - \$19,999	\$20,000 - \$24,999	\$25,000 - \$34,999	\$35,000 - \$49,999	\$50,000 and over		
Males	Unmarried	Number of taxpayers	359,205	168,386	237,661	219,667	259,868	376,484	223,200	94,975	1,580,241	
		Taxable income \$m	1,229	1,341	2,957	3,853	5,837	11,115	9,102	7,057	41,261	
		Net tax (a) \$m	67	64	291	536	996	2,426	2,389	2,237	8,940	
	Married	Number of taxpayers	417,952	108,331	224,658	275,656	358,066	693,202	682,973	425,585	2,768,471	
		Taxable income \$m	1,170	856	2,828	4,845	8,055	20,722	28,222	33,189	98,717	
		Net tax (a) \$m	241	42	222	522	1,189	4,239	7,211	10,710	24,134	
	Total	Number of taxpayers	777,157	276,717	462,319	495,323	617,934	1,069,686	906,173	520,560	4,348,712	
		Taxable income \$m	2,400	2,196	5,785	8,698	13,892	31,837	37,324	40,247	139,979	
		Net tax (a) \$m	307	106	513	1,058	2,184	6,665	9,600	12,947	33,074	
106 Females	Unmarried	Number of taxpayers	386,894	151,190	237,737	207,703	227,651	267,279	133,683	40,265	1,265,508	
		Taxable income \$m	1,902	1,206	2,975	3,632	5,099	7,829	5,410	3,026	29,177	
		Net tax (a) \$m	107	57	264	490	858	1,682	1,385	849	5,586	
	Married	Number of taxpayers	617,740	220,412	339,023	351,044	364,540	417,072	231,483	71,505	1,995,079	
		Taxable income \$m	1,908	1,770	4,233	6,147	8,143	12,234	9,352	5,465	47,345	
		Net tax (a) \$m	161	84	399	774	1,304	2,558	2,347	1,528	8,993	
	Total	Number of taxpayers	1,004,634	371,602	576,760	558,747	592,191	684,351	365,166	111,770	3,260,587	
		Taxable income \$m	3,810	2,976	7,208	9,780	13,243	20,063	14,762	8,491	76,523	
		Net tax (a) \$m	268	141	663	1,264	2,162	4,240	3,732	2,377	14,579	
	Total	Unmarried	Number of taxpayers	746,099	319,576	475,398	427,370	487,519	643,763	356,883	135,240	2,845,749
			Taxable income \$m	3,132	2,547	5,932	7,485	10,937	18,944	14,512	10,083	70,439
			Net tax (a) \$m	174	121	556	1,026	1,854	4,109	3,775	3,086	14,526
Married		Number of taxpayers	1,035,692	328,743	563,681	626,700	722,606	1,110,274	914,456	497,090	4,763,550	
		Taxable income \$m	3,078	2,625	7,061	10,992	16,199	32,956	37,575	38,655	146,063	
		Net tax (a) \$m	401	126	621	1,296	2,493	6,796	9,557	12,238	33,127	
Total		Number of taxpayers	1,781,791	648,319	1,039,079	1,054,070	1,210,125	1,754,037	1,271,339	632,330	7,609,299	
		Taxable income \$m	6,210	5,172	12,993	18,477	27,135	51,900	52,086	48,738	216,502	
		Net tax (a) \$m	575	247	1,177	2,322	4,347	10,905	13,332	15,324	47,653	

(a) Gross tax for non-taxables

**TAXABLE AND NON - TAXABLE INDIVIDUALS**  
**BY AGE GROUP AND GRADE OF TAXABLE INCOME**

**TABLE 1.10**  
**Income year 1993-94**

Age group			Taxable								Total
			Grade of taxable income								
	Non-taxable		Under 10000	\$10,000 - 14999	\$15,000 - 19999	\$20,000 - 24999	\$25,000 - 34999	\$35,000 - 49999	50000 and over		
70 and over	Males	No.	89,080	13,511	50,250	32,539	25,938	28,664	16,652	13,324	180,878
	Females	No.	101,753	14,079	59,265	32,691	17,667	18,585	11,558	9,990	163,835
	Total	No.	190,833	27,590	109,515	65,230	43,605	47,249	28,210	23,314	344,713
	Total income	\$m	1,644	244	1,417	1,162	1,001	1,428	1,196	2,314	8,764
	Taxable income	\$m	1,379	233	1,370	1,126	972	1,385	1,157	2,228	8,473
	Net tax (a)	\$m	128	9	77	121	136	247	240	555	1,384
	65 - 69	Males	No.	60,382	9,670	28,132	22,129	19,956	25,111	16,601	15,223
Females		No.	52,416	8,619	25,305	14,609	9,596	10,272	6,622	5,111	80,134
Total		No.	112,798	18,289	53,437	36,738	29,552	35,383	23,223	20,334	216,956
Total income		\$m	949	165	706	675	692	1,086	998	2,012	6,334
Taxable income		\$m	679	152	663	638	660	1,040	956	1,932	6,041
Net tax (a)		\$m	73	6	41	68	90	180	187	428	1,001
60 - 64		Males	No.	55,833	13,235	23,314	24,674	30,287	47,113	32,954	23,479
	Females	No.	55,363	11,048	24,892	18,021	15,765	18,089	10,993	6,315	105,123
	Total	No.	111,196	24,283	48,206	42,695	46,052	65,202	43,947	29,794	300,179
	Total income	\$m	813	213	641	784	1,074	1,989	1,866	2,721	9,288
	Taxable income	\$m	447	195	604	746	1,033	1,922	1,805	2,614	8,919
	Net tax (a)	\$m	60	9	46	84	153	371	421	713	1,797
	50 - 59	Males	No.	92,661	30,319	50,962	59,969	80,869	153,153	153,852	116,594
Females		No.	114,937	45,840	70,693	71,702	80,269	94,886	61,229	20,596	445,215
Total		No.	207,598	76,159	121,655	131,671	161,138	248,039	215,081	137,190	1,090,933
Total income		\$m	1,074	653	1,609	2,431	3,750	7,594	9,172	11,499	36,707
Taxable income		\$m	(45)	605	1,527	2,311	3,614	7,351	8,876	11,081	35,365
Net tax (a)		\$m	62	30	141	290	575	1,532	2,275	3,539	8,382
40 - 49		Males	No.	106,082	37,314	63,848	80,793	111,661	233,793	279,120	188,452
	Females	No.	156,295	69,542	111,728	131,747	145,124	176,897	117,281	33,670	785,989
	Total	No.	262,377	106,856	175,576	212,540	256,785	410,690	396,401	222,122	1,780,970
	Total income	\$m	1,322	912	2,321	3,889	5,959	12,576	16,939	17,566	60,164
	Taxable income	\$m	238	849	2,208	3,733	5,759	12,214	16,353	16,971	58,087
	Net tax (a)	\$m	74	43	213	467	920	2,587	4,265	5,608	14,103

**TAXABLE AND NON - TAXABLE INDIVIDUALS**  
**BY AGE GROUP AND GRADE OF TAXABLE INCOME**

**TABLE 1.10 (cont.)**  
**Income year 1993-94**

Age group			Taxable								Total
			Grade of taxable income								
			Non-taxable	Under 10000	\$10,000 - 14999	\$15,000 - 19999	\$20,000 - 24999	\$25,000 - 34999	\$35,000 - 49999	50000 and over	
30 - 39	Males	No.	108,117	39,522	74,168	105,123	150,776	315,155	296,648	137,228	1,118,620
	Females	No.	205,688	80,049	116,851	128,582	134,699	181,147	111,092	28,314	780,734
	Total	No.	313,805	119,571	191,019	233,705	285,475	496,302	407,740	165,542	1,899,354
	Total income	\$m	1,632	1,012	2,509	4,266	6,633	15,271	17,214	12,007	58,911
	Taxable income	\$m	1,117	954	2,397	4,104	6,415	14,788	16,672	11,643	56,973
	Net tax (a)	\$m	98	47	229	498	1,014	3,137	4,326	3,787	13,037
25 - 29	Males	No.	52,318	25,416	49,359	64,294	97,476	177,024	87,559	20,758	521,886
	Females	No.	77,795	33,072	52,891	63,152	96,778	132,393	38,383	5,424	422,093
	Total	No.	130,113	58,488	102,250	127,446	194,254	309,417	125,942	26,182	943,979
	Total income	\$m	719	500	1,339	2,332	4,514	9,399	5,192	1,722	24,999
	Taxable income	\$m	632	475	1,281	2,248	4,381	9,117	5,044	1,673	24,218
	Net tax (a)	\$m	38	22	127	296	734	1,978	1,311	527	4,996
18 - 24	Males	No.	158,888	98,583	118,391	103,166	98,160	86,179	20,290	3,681	528,450
	Females	No.	177,453	101,658	111,171	95,383	89,414	49,406	6,406	1,309	454,747
	Total	No.	336,341	200,241	229,562	198,549	187,574	135,585	26,696	4,990	983,197
	Total income	\$m	1,560	1,673	2,957	3,618	4,281	4,006	1,079	337	17,951
	Taxable income	\$m	1,491	1,601	2,845	3,474	4,174	3,901	1,054	332	17,381
	Net tax (a)	\$m	36	75	294	485	704	836	266	88	2,748
Under 18	Males	No.	50,583	7,957	1,814	702	626	807	663	400	12,969
	Females	No.	57,831	6,243	1,180	557	601	574	276	100	9,531
	Total	No.	108,414	14,200	2,994	1,259	1,227	1,381	939	500	22,500
	Total income	\$m	268	93	37	23	28	42	40	41	303
	Taxable income	\$m	256	90	36	22	27	41	38	40	294
	Net tax (a)	\$m	3	5	4	3	5	9	10	12	47
Not stated	Males	No.	3,213	1,190	2,081	1,934	2,185	2,687	1,834	1,421	13,332
	Females	No.	5,103	1,452	2,784	2,303	2,278	2,102	1,326	941	13,186
	Total	No.	8,316	2,642	4,865	4,237	4,463	4,789	3,160	2,362	26,518
	Total income	\$m	54	21	64	77	103	146	136	240	787
	Taxable income	\$m	15	20	61	74	100	141	130	226	751
	Net tax (a)	\$m	3	1	5	9	16	29	31	67	158
<b>Total</b>	<b>Males</b>	<b>No.</b>	<b>777,157</b>	<b>276,717</b>	<b>462,319</b>	<b>495,323</b>	<b>617,934</b>	<b>1,069,686</b>	<b>906,173</b>	<b>520,560</b>	<b>4,348,712</b>
	<b>Females</b>	<b>No.</b>	<b>1,004,634</b>	<b>371,602</b>	<b>576,760</b>	<b>558,747</b>	<b>592,191</b>	<b>684,351</b>	<b>365,166</b>	<b>111,770</b>	<b>3,260,587</b>
	<b>Total</b>	<b>No.</b>	<b>1,781,791</b>	<b>648,319</b>	<b>1,039,079</b>	<b>1,054,070</b>	<b>1,210,125</b>	<b>1,754,037</b>	<b>1,271,339</b>	<b>632,330</b>	<b>7,609,299</b>
	<b>Total income</b>	<b>\$m</b>	<b>10,037</b>	<b>5,488</b>	<b>13,599</b>	<b>19,257</b>	<b>28,036</b>	<b>53,536</b>	<b>53,832</b>	<b>50,460</b>	<b>224,209</b>
	<b>Taxable income</b>	<b>\$m</b>	<b>6,210</b>	<b>5,172</b>	<b>12,993</b>	<b>18,477</b>	<b>27,135</b>	<b>51,900</b>	<b>52,086</b>	<b>48,738</b>	<b>216,502</b>
	<b>Net tax (a)</b>	<b>\$m</b>	<b>575</b>	<b>247</b>	<b>1,177</b>	<b>2,322</b>	<b>4,347</b>	<b>10,905</b>	<b>13,332</b>	<b>15,324</b>	<b>47,653</b>

(a) Gross tax for non-taxables

**TAXABLE AND NON - TAXABLE INDIVIDUALS**  
**BY AGE GROUP AND WITH INCOME FROM GOVERNMENT PENSION**

**TABLE 1.11**  
**Income year 1993-94**

Age group			Taxable								Total
			Grade of taxable income								
			Non-taxable	Under 10000	\$10,000 - 14999	\$15,000 - 19999	\$20,000 - 24999	\$25,000 - 34999	\$35,000 - 49999	50000 and over	
70 and over	Males	No.	71,479	5,261	36,947	17,933	11,146	5,353	577	273	77,490
	Females	No.	81,882	2,998	41,669	14,580	1,915	1,097	447	239	62,945
	Total	No.	153,361	8,259	78,616	32,513	13,061	6,450	1,024	512	140,435
	Pension income	\$m	955	49	454	126	41	19	8	5	702
	Taxable income	\$m	1,321	80	982	553	290	179	42	39	2,165
	Net tax	\$m	0	1	43	57	41	30	7	8	188
	65 - 69	Males	No.	39,419	2,027	16,433	9,338	6,075	5,037	2,831	2,149
Females		No.	39,916	2,186	15,659	5,156	1,415	1,212	608	389	26,625
Total		No.	79,335	4,213	32,092	14,494	7,490	6,249	3,439	2,538	70,515
Pension income		\$m	423	24	170	54	24	19	12	8	311
Taxable income		\$m	645	41	395	249	167	181	142	175	1,350
Net tax		\$m	0	0	18	24	21	24	16	19	121
60 - 64		Males	No.	10,800	125	2,296	1,697	788	609	273	195
	Females	No.	33,705	1,249	11,274	4,929	2,138	1,829	822	546	22,787
	Total	No.	44,505	1,374	13,570	6,626	2,926	2,438	1,095	741	28,770
	Pension income	\$m	206	7	65	23	10	8	4	3	121
	Taxable income	\$m	352	13	169	113	65	71	45	51	528
	Net tax	\$m	0	0	8	11	8	10	6	7	49
	Less than 60	Males	No.	8,044	50	1,434	2,623	1,682	1,425	747	465
Females		No.	85,264	524	11,947	31,787	12,112	5,184	1,041	356	62,951
Total		No.	93,308	574	13,381	34,410	13,794	6,609	1,788	821	71,377
Pension income		\$m	550	3	64	140	39	18	8	5	277
Taxable income		\$m	854	6	176	594	304	189	73	57	1,398
Net tax		\$m	0	0	7	37	35	34	16	14	142
Not stated		Males	No.	746	18	340	93	45	19	11	7
	Females	No.	2,265	40	886	402	115	62	29	20	1,554
	Total	No.	3,011	58	1,226	495	160	81	40	27	2,087
	Pension income	\$m	18	0	7	2	1	0	0	0	11
	Taxable income	\$m	24	1	16	8	4	2	2	2	34
	Net tax	\$m	0	0	1	1	0	0	0	0	3
	<b>Total</b>	<b>Males</b>	<b>No.</b>	<b>130,488</b>	<b>7,481</b>	<b>57,450</b>	<b>31,684</b>	<b>19,736</b>	<b>12,443</b>	<b>4,439</b>	<b>3,089</b>
<b>Females</b>		<b>No.</b>	<b>243,032</b>	<b>6,997</b>	<b>81,435</b>	<b>56,854</b>	<b>17,695</b>	<b>9,384</b>	<b>2,947</b>	<b>1,550</b>	<b>176,862</b>
<b>Total</b>		<b>No.</b>	<b>373,520</b>	<b>14,478</b>	<b>138,885</b>	<b>88,538</b>	<b>37,431</b>	<b>21,827</b>	<b>7,386</b>	<b>4,639</b>	<b>313,184</b>
<b>Pension income</b>		<b>\$m</b>	<b>2,151</b>	<b>83</b>	<b>761</b>	<b>346</b>	<b>114</b>	<b>65</b>	<b>32</b>	<b>21</b>	<b>1,422</b>
<b>Taxable income</b>		<b>\$m</b>	<b>3,196</b>	<b>141</b>	<b>1,737</b>	<b>1,518</b>	<b>829</b>	<b>622</b>	<b>303</b>	<b>325</b>	<b>5,475</b>
<b>Net tax</b>		<b>\$m</b>	<b>0</b>	<b>1</b>	<b>76</b>	<b>129</b>	<b>105</b>	<b>98</b>	<b>45</b>	<b>48</b>	<b>503</b>

**TAXABLE AND NON-TAXABLE, NON-RESIDENT INDIVIDUALS (a)**  
**SELECTED ITEMS BY GRADE OF TAXABLE INCOME AND BY TYPE OF TAXPAYER**

**TABLE 1.12**  
**Income year 1993-94**

	Non-taxable			Taxable									Non-taxable		
	Non-provisional	Provisional	Total	Grade of taxable income									Non-provisional	Provisional	Total
				Under \$10,000	\$10,000 - \$14,999	\$15,000 - \$19,999	\$20,000 - \$24,999	\$25,000 - \$34,999	\$35,000 - \$49,999	\$50,000 - and over	Total				
Number	8,393	1,114	9,507	13,998	1,888	1,254	1,167	910	754	1,226	21,197	8,804	12,393	21,197	
Net capital gains	\$'000	1,427	53	1,480	1,681	834	1,113	935	1,491	1,753	7,221	15,028	9,378	5,649	15,028
Taxable income (or loss)	\$'000	(120,002)	(1,980)	(121,982)	50,643	23,051	21,851	25,199	26,887	31,085	180,479	359,195	197,290	161,904	359,195
Gross tax	\$'000	217	24	242	14,360	6,370	6,033	7,055	7,975	9,955	73,001	124,750	68,564	56,186	124,750
Total rebates and credits	\$'000	217	24	242	155	74	116	101	168	361	4,918	5,893	3,922	1,970	5,893
Net tax	\$'000	0	0	0	14,205	6,303	5,940	6,984	7,849	9,643	68,254	119,178	64,828	54,351	119,178
Provisional debit	\$'000	0	1	1	9,396	3,224	2,620	2,291	2,722	3,452	20,195	43,899	0	43,899	43,899
Informative provisional debit	\$'000	0	0	0	13	56	82	279	977	1,693	11,522	14,623	0	14,623	14,623
Provisional credit	\$'000	0	1,501	1,501	7,587	2,544	1,690	1,738	1,841	2,575	11,439	29,415	0	29,415	29,415
Amount of assessments issued	\$'000	0	(1,495)	(1,496)	6,646	3,768	4,254	5,249	6,029	7,110	56,857	89,914	64,861	25,053	89,914
Tax instalment deductions	\$'000	1,440	6	1,447	3,369	2,162	1,870	1,939	3,611	4,392	23,128	40,471	34,490	5,981	40,471
Salary and wages on group certificates etc	\$'000	2,616	9	2,626	11,859	6,718	5,688	6,030	10,759	12,406	51,429	104,890	82,321	22,569	104,890
Averaging rebate	\$'000	0	0	0	1	0	1	1	8	8	96	115	1	114	115
Complementary tax	\$'000	0	0	0	3	0	0	1	1	0	0	6	0	6	6
Net rents	\$'000	(16,129)	(1,351)	(17,479)	26,470	7,068	4,300	2,454	3,143	2,574	3,579	49,588	(910)	50,498	49,588
Gross rental deductions	\$'000	86,223	7,766	93,989	43,676	6,968	3,975	3,131	3,257	3,795	7,653	72,455	6,255	66,200	72,455

(a) Includes trustee assessments

**TAXPAYERS WITH TAXABLE INCOME OF \$500,000 OR MORE**

BY GRADE OF TAXABLE INCOME

**TABLE 1.13**  
**Income year 1993-94**

Item	Grade of taxable income					Total	
	\$500,000 - \$599,999	\$600,000 - \$799,999	\$800,000 - \$999,999	\$1,000,000 - \$1,999,999	\$2,000,000 - and over		
Number of taxpayers -							
Males	537	482	208	273	84	1,584	
Females	86	108	43	55	19	311	
Total	623	590	251	328	103	1,895	
Salary and wages in assessable income	\$m	131	151	64	113	92	551
Net business income -							
Primary Production	\$m	(1)	(1)	(1)	1	(2)	(4)
Other	\$m	36	40	16	22	(54)	60
Total	\$m	35	39	15	23	(56)	56
Net capital gains	\$m	16	24	15	31	28	114
Net partnership and trust income							
Primary Production	\$m	1	1	(1)	(1)	(1)	0
Other	\$m	73	98	53	112	206	541
Total	\$m	74	99	52	111	206	541
Net rent	\$m	2	3	4	3	1	11
Gross interest received	\$m	8	10	4	8	4	34
Dividend income -							
Franked	\$m	48	55	42	98	80	322
Unfranked	\$m	2	2	2	2	0	9
Total	\$m	50	57	43	101	80	330
Imputation credit -							
Primary	\$m	30	35	26	62	51	204
Subsidiary	\$m	12	14	11	23	47	107
Total	\$m	42	48	37	85	98	311
Deductions from investment income	\$m	4	4	2	5	2	16
General net foreign source income	\$m	5	10	6	10	2	33
Total rebates and credits	\$m	53	66	45	98	108	369
Taxable income	\$m	339	405	223	445	400	1,812
Net tax assessed	\$m	106	124	61	114	85	490
Medicare levy in net tax	\$m	5	5	3	6	5	24
Effective rate of tax *		47	47	47	48	48	47

\* Calculated as (Total rebates and credits + Net tax assessed) / Taxable income

Note: Includes manual assessments and trustee assessments

**TAXABLE AND NON-TAXABLE INDIVIDUALS (a)**  
**CAPITAL GAINS SUBJECT TO TAX**  
**DISTRIBUTION BY GRADE OF TAXABLE INCOME**

**TABLE 1.14**  
**Income year 1993-94**

Grade of taxable income		Number of taxpayers with capital gains	Amount of capital gains	Tax on Gains
\$	\$		\$m	\$m
<b>Taxable</b>				
Under	20,700	102,315	287	48
20,700 - 34,999		102,618	443	99
35,000 - 49,999		70,189	393	120
50,000 - 99,999		56,702	589	211
100,000 - 499,999		14,102	461	181
500,000 and over		491	111	51
<b>Total Taxable</b>		<b>346,417</b>	<b>2,285</b>	<b>711</b>
<b>Non taxable</b>		<b>72,008</b>	<b>196</b>	<b>0</b>

(a) Includes trustee assessments



**TAXABLE AND NON-TAXABLE TRUSTEE ASSESSMENTS**  
**SELECTED ITEMS BY GRADE OF TAXABLE INCOME AND TYPE OF TAXPAYER**

**TABLE 1.15**  
**Income year 1993-94**

		Non-taxable			Taxable								Non-provisional		
		Grade of taxable income			Total	Total	Non-provisional	Provisional	Total						
		Under \$10,000	\$10,000 - \$14,999	\$15,000 - \$19,999						\$20,000 - \$24,999	\$25,000 - \$34,999	\$35,000 - \$49,999	\$50,000 - and over		
Number		11,446	1,553	12,999	11,995	2,207	1,426	1,217	987	829	1,389	20,050	8,883	11,167	20,050
Taxable income	\$'000	16,830	3,026	19,857	42,731	26,886	24,662	26,273	29,119	33,935	178,853	362,459	136,747	225,711	362,459
Gross tax	\$'000	3,609	249	3,858	8,658	5,322	5,400	6,610	7,638	10,267	73,467	117,363	42,271	75,091	177,363
Medicare levy	Number with	7	0	7	2,137	368	454	340	350	286	552	4,487	1,669	2,818	4,487
	Amount \$'000	2	0	2	56	56	109	103	146	164	1,095	1,730	113	1,617	1,730
Averaging rebate	Number with	3	1	4	11	13	12	25	23	17	13	114	10	104	114
	Amount \$'000	1	1	2	2	3	5	13	29	34	58	145	19	125	145
Foreign tax credit	Number with	385	15	400	321	74	58	37	50	43	123	706	303	403	706
	Amount \$'000	84	1	85	32	4	5	12	18	10	799	879	39	840	879
Total rebates & credits	Number with	3,993	301	4,294	3,392	984	619	449	368	324	740	6,876	1,837	5,039	6,876
	Amount \$'000	3,609	249	3,858	906	549	440	461	971	1,445	16,644	21,414	6,372	15,042	21,414
Net tax	\$'000	0	0	0	7,808	4,830	5,069	6,253	6,813	8,986	57,920	97,678	36,012	61,666	97,678
Medicare levy in total provisional debit	\$'000	0	0	0	35	61	85	88	108	127	929	1,434	0	1,434	1,434
Medicare levy in informative provisional debit	\$'000	0	0	0	1	3	7	21	30	72	523	656	0	656	656
Total provisional debit	\$'000	0	55	55	4,951	2,932	2,671	2,818	3,992	5,344	31,772	54,480	0	54,480	54,480
Informative provisional debit	\$'000	0	55	55	45	106	253	624	997	2,335	16,631	20,991	0	20,991	20,991
Provisional credit	\$'000	0	6,521	6,521	4,177	2,075	2,151	1,967	2,739	3,869	19,207	36,185	0	36,185	36,185
Net capital gains	Number with	1,069	71	1,140	1,434	287	204	124	188	135	282	2,654	1,890	764	2,654
	Amount \$'000	2,944	97	3,041	3,773	1,999	1,915	1,557	3,371	3,226	21,667	37,508	24,672	12,836	37,508

# TAXABLE AND NON-TAXABLE INDIVIDUALS

## MATCHED HUSBAND AND WIFE RETURNS - BY GRADE OF TAXABLE INCOME

I T E M	Grade of wife's taxable income										
	Grade of husband's taxable income		Loss or nil	\$1 - 5400	\$5,401 - 5999	\$6,000 - 7999	\$8,000 - 9999	\$10,000 - 11999	\$12,000 - 13999	\$14,000 - 15999	\$16,000 - 17999
	\$	\$	No.	No.	No.	No.	No.	No.	No.	No.	No.
1	Loss/Nil		19,467	4,610	455	1,424	1,325	1,421	1,508	1,133	1,162
2	1 - 5,400	5,400	3,076	30,991	2,326	5,574	4,654	3,843	3,509	3,099	2,711
3	5,401 - 5,999	5,999	333	1,999	4,170	2,003	1,063	786	598	515	497
4	6,000 - 6,999	6,999	589	2,724	977	11,183	2,567	1,754	1,265	1,029	850
5	7,000 - 7,999	7,999	623	2,639	624	13,070	4,956	2,267	1,428	994	839
6	8,000 - 8,999	8,999	625	2,588	584	3,783	18,845	3,092	1,596	1,095	851
7	9,000 - 9,999	9,999	623	2,684	566	3,234	20,000	4,836	1,854	1,205	949
8	10,000 - 10,999	10,999	692	3,053	500	2,916	5,211	13,348	2,443	1,245	978
9	11,000 - 11,999	11,999	846	3,296	514	2,627	3,104	9,852	3,496	1,587	1,052
10	12,000 - 12,999	12,999	934	4,258	545	2,336	2,538	2,789	9,110	2,194	1,238
11	13,000 - 13,999	13,999	1,041	5,019	545	2,098	2,010	2,174	7,711	3,163	1,438
12	14,000 - 14,999	14,999	693	4,185	506	1,892	1,738	1,727	2,252	7,563	1,987
13	15,000 - 15,999	15,999	672	3,631	547	1,764	1,668	1,695	1,689	6,822	2,937
14	16,000 - 16,999	16,999	606	3,269	501	1,724	1,596	1,503	1,545	1,975	6,966
15	17,000 - 17,999	17,999	620	3,190	485	1,492	1,415	1,452	1,497	1,640	6,067
16	18,000 - 18,999	18,999	686	3,299	494	1,578	1,422	1,478	1,523	1,577	2,093
17	19,000 - 19,999	19,999	686	3,455	481	1,609	1,546	1,603	1,531	1,654	1,879
18	20,000 - 20,999	20,999	774	3,801	635	1,817	1,690	1,787	1,721	1,919	2,073
19	21,000 - 21,999	21,999	695	3,732	525	1,662	1,570	1,696	1,627	1,740	1,835
20	22,000 - 22,999	22,999	705	3,853	549	1,746	1,708	1,720	1,719	1,712	1,830
21	23,000 - 23,999	23,999	777	3,993	519	1,746	1,710	1,761	1,745	1,719	1,843
22	24,000 - 24,999	24,999	741	4,099	522	1,636	1,577	1,712	1,891	1,833	1,840
23	25,000 - 25,999	25,999	772	4,032	529	1,784	1,745	1,729	1,861	1,941	1,908
24	26,000 - 26,999	26,999	678	4,002	566	1,764	1,767	1,873	1,872	1,889	2,029
25	27,000 - 27,999	27,999	705	3,943	509	1,722	1,755	1,801	1,832	1,864	1,967
26	28,000 - 28,999	28,999	664	4,034	537	1,777	1,761	1,861	1,890	1,813	1,922
27	29,000 - 29,999	29,999	683	3,952	570	1,727	1,729	1,741	1,804	1,825	1,860
28	30,000 - 30,999	30,999	687	4,087	501	1,743	1,739	1,808	1,812	1,832	1,860
29	31,000 - 31,999	31,999	669	4,032	518	1,802	1,744	1,831	1,779	1,759	1,889
30	32,000 - 32,999	32,999	594	3,876	507	1,731	1,677	1,753	1,748	1,775	1,888
31	33,000 - 33,999	33,999	688	3,795	487	1,769	1,603	1,683	1,801	1,789	1,780
32	34,000 - 34,999	34,999	606	3,816	488	1,671	1,689	1,829	1,797	1,765	1,695
33	35,000 - 35,999	35,999	602	3,962	472	1,650	1,610	1,787	1,772	1,802	1,675
34	36,000 - 36,999	36,999	581	3,708	445	1,566	1,648	1,615	1,678	1,751	1,642
35	37,000 - 37,999	37,999	559	3,685	452	1,535	1,524	1,586	1,560	1,613	1,578
36	38,000 - 38,999	38,999	566	3,546	392	1,445	1,488	1,532	1,577	1,591	1,536
37	39,000 - 39,999	39,999	542	3,320	442	1,397	1,481	1,446	1,481	1,515	1,470
38	40,000 - 40,999	40,999	470	3,191	394	1,437	1,327	1,407	1,410	1,501	1,374
39	41,000 - 41,999	41,999	445	2,990	375	1,365	1,274	1,272	1,357	1,321	1,314
40	42,000 - 42,999	42,999	416	2,778	376	1,136	1,141	1,217	1,201	1,164	1,166
41	43,000 - 43,999	43,999	429	2,638	326	1,088	1,048	1,090	1,148	1,084	1,151
42	44,000 - 44,999	44,999	360	2,415	302	1,043	1,003	1,048	1,081	1,057	988
43	45,000 - 45,999	45,999	343	2,271	304	997	884	989	1,017	1,013	934
44	46,000 - 46,999	46,999	325	2,158	261	898	858	898	850	840	932
45	47,000 - 47,999	47,999	287	1,975	200	806	811	882	826	791	826
46	48,000 - 48,999	48,999	267	1,837	219	723	726	806	754	742	714
47	49,000 - 49,999	49,999	272	1,700	220	705	730	667	696	690	647
48	50,000 - 59,999	59,999	1,898	11,795	1,381	4,756	4,613	4,789	4,698	4,618	4,487
49	60,000 - 69,999	69,999	1,051	5,993	684	2,338	2,265	2,167	2,184	2,162	2,114
50	70,000 - 99,999	99,999	1,117	6,035	678	2,202	2,122	2,202	2,139	2,152	2,051
51	100,000 and over		647	2,894	361	1,127	1,080	1,053	1,032	1,029	992
<b>Total</b>			<b>54,425</b>	<b>212,828</b>	<b>31,066</b>	<b>114,618</b>	<b>128,755</b>	<b>110,658</b>	<b>99,915</b>	<b>94,101</b>	<b>90,304</b>

**TABLE 1.16**  
**Income Year 1993-94**

										I T E M	
\$18,000 - 19999	\$20,000 - 24999	\$25,000 - 29999	\$30,000 - 34999	\$35,000 - 39999	\$40,000 - 44999	\$45,000 - 49999	\$50,000 - 69999	70000 and over	Total	Couples where husband's income equals or exceeds wife's income	%
No.	No.	No.	No.	No.	No.	No.	No.	No.	No.		
1,069	2,616	1,824	1,304	953	521	217	243	105	41,356	13.72	1
2,571	6,490	4,531	2,928	2,226	1,431	611	650	267	81,488	30.76	2
444	1,001	622	388	293	201	88	87	37	15,125	37.39	3
796	1,733	1,052	720	474	307	128	174	46	28,368	39.56	4
733	1,580	992	648	439	283	117	159	59	32,450	44.56	5
757	1,674	1,073	629	458	277	125	129	47	38,228	49.21	6
820	1,661	1,064	643	461	249	112	117	44	41,122	57.05	7
869	1,938	1,160	662	429	292	127	127	41	36,031	57.73	8
916	1,878	1,143	675	453	269	132	117	42	31,999	58.75	9
1,062	2,092	1,221	672	500	296	114	129	50	32,078	61.11	10
1,163	2,145	1,236	723	536	296	149	140	59	31,646	66.04	11
1,249	2,245	1,251	759	515	340	132	145	52	29,231	63.30	12
1,564	2,513	1,375	827	501	338	164	161	54	28,922	61.57	13
2,039	2,775	1,471	852	561	317	113	138	52	28,003	61.68	14
3,061	3,233	1,553	918	589	322	138	160	53	27,885	62.06	15
6,970	4,309	1,860	1,081	673	348	167	156	60	29,774	62.43	16
6,741	6,094	2,226	1,233	767	404	169	177	65	32,320	63.33	17
3,182	15,056	3,115	1,642	974	519	218	264	82	41,269	64.00	18
2,299	11,913	3,293	1,577	1,005	511	197	170	73	36,120	66.89	19
2,189	11,207	3,668	1,732	1,003	517	219	221	70	36,368	69.57	20
2,169	10,504	4,140	1,798	1,111	580	246	211	65	36,637	72.07	21
2,354	9,579	5,157	2,033	1,052	608	251	227	61	37,173	73.82	22
2,226	7,214	7,733	2,213	1,159	559	250	258	66	37,979	76.13	23
2,270	6,720	7,765	2,356	1,254	654	259	284	72	38,074	78.07	24
2,208	6,429	7,603	2,623	1,312	684	287	255	82	37,581	79.25	25
2,134	6,226	7,082	2,837	1,356	668	300	275	71	37,208	81.08	26
2,144	6,175	6,366	3,379	1,478	704	261	260	79	36,737	82.46	27
2,092	6,083	4,769	5,134	1,516	724	289	268	85	37,029	84.00	28
1,999	5,960	4,356	5,168	1,601	783	279	290	88	36,547	85.25	29
1,918	5,571	4,255	4,933	1,785	803	308	307	89	35,518	86.12	30
1,914	5,242	4,127	4,766	1,959	804	315	344	72	34,938	86.92	31
1,883	5,446	4,108	4,594	2,533	930	341	366	103	35,660	87.28	32
1,904	5,354	4,094	3,474	4,532	971	371	348	130	36,510	87.70	33
1,717	4,987	3,641	2,899	4,322	966	413	364	127	34,070	88.98	34
1,623	4,618	3,494	2,727	3,775	1,064	389	387	124	32,293	89.87	35
1,577	4,284	3,397	2,504	3,544	1,282	467	413	122	31,263	90.15	36
1,559	4,084	3,092	2,297	3,102	1,397	424	410	113	29,572	91.33	37
1,450	3,813	2,874	2,156	2,207	2,297	487	409	114	28,318	91.60	38
1,290	3,616	2,717	2,022	1,909	2,050	500	447	108	26,372	92.64	39
1,237	3,138	2,410	1,868	1,611	1,907	467	404	116	23,753	93.23	40
1,165	2,916	2,280	1,696	1,439	1,754	526	444	133	22,355	93.54	41
1,098	2,706	2,211	1,603	1,461	1,562	655	434	118	21,145	93.90	42
981	2,576	1,944	1,468	1,352	1,063	1,079	423	101	19,739	94.46	43
849	2,308	1,730	1,329	1,161	908	1,019	455	115	17,894	94.18	44
833	2,085	1,615	1,251	1,120	830	947	487	116	16,688	94.44	45
721	1,828	1,404	1,146	1,042	806	921	484	115	15,255	94.46	46
662	1,794	1,456	1,082	953	774	879	614	137	14,678	94.34	47
4,329	11,458	9,111	7,153	6,486	4,844	3,075	7,645	1,116	98,252	95.23	48
2,121	5,305	4,246	3,476	3,333	2,435	1,579	4,717	1,079	49,249	95.95	49
1,906	5,145	4,104	3,517	3,453	2,483	1,739	3,888	4,635	51,568	95.79	50
1,110	2,866	2,276	2,174	2,580	1,653	1,390	3,286	6,461	34,011	96.18	51
<b>93,937</b>	<b>240,183</b>	<b>161,287</b>	<b>108,289</b>	<b>81,308</b>	<b>47,585</b>	<b>24,150</b>	<b>33,068</b>	<b>17,371</b>	<b>1,743,848</b>		<b>72.79</b>

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable								
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
					Number with	Amount				Number with	Amount
			\$'000	\$	\$'000	\$'000	\$	%		\$'000	
NEW SOUTH WALES											
2000	1,043	3,627	149,984	41,352	491	7,071	40,763	13,188	31.9	1,870	4,845
2006	56	128	3,868	30,219	18	21	982	7,836	25.9	91	112
2007	275	1,068	28,551	26,733	85	144	6,260	5,996	22.4	625	491
2008	341	1,705	48,846	28,649	136	138	11,489	6,819	23.8	951	564
2009	100	605	17,590	29,074	47	52	4,108	6,876	23.6	329	216
2010	1,597	8,215	235,926	28,719	581	1,501	54,854	6,860	23.9	4,230	3,548
2011	1,342	7,798	260,777	33,442	970	4,776	64,499	8,884	26.6	4,360	10,778
2015	269	1,811	54,055	29,848	141	193	12,686	7,112	23.8	984	730
2016	700	3,525	97,566	27,678	198	398	21,555	6,228	22.5	1,809	1,318
2017	412	1,499	38,041	25,378	60	439	7,591	5,357	21.1	631	507
2018	1,036	4,740	126,099	26,603	289	455	26,303	5,645	21.2	2,549	2,757
2019	586	3,376	94,720	28,057	197	297	20,684	6,215	22.2	1,815	1,777
2020	836	4,452	118,684	26,659	168	201	25,026	5,666	21.3	2,237	1,923
2021	1,086	7,986	321,225	40,224	1,261	6,759	87,562	11,811	29.4	4,843	8,002
2022	910	5,052	165,640	32,787	711	2,085	41,276	8,583	26.2	3,078	6,217
2023	790	4,641	241,891	52,120	1,344	15,224	64,164	17,106	32.8	3,100	12,082
2024	1,078	6,006	198,860	33,110	832	2,266	49,043	8,543	25.8	3,829	6,244
2025	717	4,092	195,817	47,854	1,139	9,786	52,190	15,146	31.6	2,700	10,058
2026	3,130	15,848	462,545	29,186	1,662	5,129	106,298	7,031	24.1	8,856	12,976
2027	733	4,751	305,407	64,283	1,779	25,467	82,356	22,695	35.3	3,339	24,034
2028	521	2,960	130,948	44,239	778	6,902	33,317	13,588	30.7	1,926	8,390
2029	893	5,040	204,918	40,658	1,091	7,941	52,355	11,963	29.4	3,302	10,013
2030	1,543	7,654	385,831	50,409	2,272	25,203	100,250	16,391	32.5	5,225	21,035
2031	2,881	16,136	508,276	31,500	1,947	4,161	122,839	7,871	25.0	10,378	14,585
2032	1,526	6,118	173,641	28,382	617	882	39,357	6,577	23.2	3,910	5,708
2033	954	4,337	131,975	30,430	513	1,403	31,076	7,489	24.6	2,625	4,357
2034	1,791	10,643	339,482	31,897	1,291	3,733	81,822	8,039	25.2	6,494	9,551
2035	2,511	12,664	371,961	29,372	1,547	2,866	84,828	6,925	23.6	7,910	12,585
2036	2,156	10,917	308,307	28,241	948	1,229	68,596	6,396	22.6	6,178	6,487
2037	1,063	5,755	184,085	31,987	625	1,218	45,511	8,120	25.4	3,385	2,834
2038	559	4,014	145,772	36,316	432	1,516	38,771	10,037	27.6	2,540	2,433
2039	401	2,957	99,297	33,580	327	699	24,840	8,637	25.7	1,795	1,870
2040	1,538	8,906	270,046	30,322	609	758	64,316	7,307	24.1	5,386	3,459
2041	998	7,202	285,823	39,687	1,107	4,078	78,303	11,439	28.8	4,713	4,894
2042	1,155	6,996	208,297	29,774	556	1,236	48,704	7,138	24.0	4,016	2,159
2043	205	1,904	58,241	30,589	139	99	13,951	7,379	24.1	1,150	602
2044	634	3,349	88,813	26,519	131	415	18,584	5,673	21.4	1,615	1,041
2045	795	3,576	109,616	30,653	383	683	26,445	7,586	24.7	2,479	3,430
2046	2,053	10,109	313,674	31,029	1,127	2,063	74,548	7,578	24.4	6,941	8,707
2047	872	5,454	203,733	37,355	951	3,293	53,268	10,371	27.8	3,786	7,339
2048	621	3,571	107,846	30,201	285	524	25,610	7,318	24.2	2,181	1,797
2049	899	4,883	143,831	29,455	350	546	33,379	6,948	23.6	2,797	2,204
2050	249	1,725	52,851	30,638	126	208	12,757	7,516	24.5	1,039	579
2060	1,012	7,019	284,761	40,570	1,334	6,267	76,861	11,843	29.2	4,914	8,695
2061	376	2,632	114,219	43,396	545	3,647	31,584	13,386	30.8	1,786	5,434
2062	433	3,205	130,682	40,774	581	2,622	35,417	11,869	29.1	2,200	3,501
2063	579	3,076	147,235	47,866	984	4,854	42,064	15,253	31.9	2,238	7,208
2064	718	4,334	149,059	34,393	783	1,533	37,908	9,100	26.5	3,152	4,419

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
NEW SOUTH WALES													
(cont.)													
2000	1,951	798	49	23	13	43	11	168	45	44	448	34	3,627
2006	78	26	4	0	0	0	0	3	0	2	9	6	128
2007	765	132	4	6	10	17	9	34	4	10	72	5	1,068
2008	1,273	191	6	9	12	15	7	49	14	43	71	15	1,705
2009	458	60	0	0	3	9	6	10	4	10	40	5	605
2010	5,911	963	32	56	60	121	55	250	59	187	440	81	8,215
2011	5,136	1,216	38	47	62	96	25	243	67	169	618	81	7,798
2015	1,315	217	7	15	28	26	20	35	9	38	90	11	1,811
2016	2,606	387	8	24	44	39	31	89	21	74	174	28	3,525
2017	1,198	133	2	8	29	14	23	30	6	13	42	1	1,499
2018	3,278	755	9	20	55	42	84	54	19	24	385	15	4,740
2019	2,508	432	13	11	64	39	37	34	8	16	207	7	3,376
2020	3,220	597	11	23	71	57	63	50	17	31	296	16	4,452
2021	4,879	1,224	72	55	79	87	59	326	114	165	843	83	7,986
2022	3,041	885	32	29	84	46	33	166	53	83	574	26	5,052
2023	1,911	975	57	16	34	49	13	188	109	72	1,150	67	4,641
2024	3,558	1,102	29	30	135	57	49	164	78	109	642	53	6,006
2025	1,889	877	69	23	30	43	11	154	71	75	790	60	4,092
2026	10,267	2,265	46	85	302	202	150	453	201	310	1,466	101	15,848
2027	1,720	1,236	70	17	22	53	22	207	79	78	1,196	51	4,751
2028	1,303	673	37	14	13	37	11	100	63	54	610	45	2,960
2029	2,399	1,063	41	20	43	63	32	169	97	69	993	51	5,040
2030	2,859	1,766	65	27	59	108	41	307	181	80	2,073	88	7,654
2031	10,474	2,696	54	58	265	159	106	416	172	186	1,461	89	16,136
2032	3,724	1,178	14	20	75	83	61	135	39	46	705	38	6,118
2033	2,729	751	18	18	40	56	35	98	58	37	464	33	4,337
2034	6,922	1,699	38	39	187	123	58	243	93	111	1,049	81	10,643
2035	7,776	2,398	34	29	197	124	95	191	97	106	1,559	58	12,664
2036	7,636	1,579	45	35	196	124	105	144	51	82	873	47	10,917
2037	4,006	757	11	31	48	60	39	154	74	121	389	65	5,755
2038	2,670	539	18	17	59	51	22	110	57	87	337	47	4,014
2039	2,031	414	10	18	41	26	18	85	41	80	175	18	2,957
2040	6,379	1,146	35	58	149	94	55	202	102	160	463	63	8,906
2041	4,414	1,225	46	49	85	53	37	241	131	133	714	74	7,202
2042	5,133	766	23	42	84	74	42	165	50	148	410	59	6,996
2043	1,421	211	4	7	18	16	11	47	15	42	97	15	1,904
2044	2,523	376	7	21	61	64	27	56	15	24	157	18	3,349
2045	1,881	779	18	13	56	42	26	93	49	30	561	28	3,576
2046	6,007	1,955	39	40	164	113	87	232	86	97	1,239	50	10,109
2047	3,048	1,208	41	24	65	57	23	145	68	61	690	24	5,454
2048	2,489	494	19	31	53	41	20	77	37	45	238	27	3,571
2049	3,485	624	11	26	71	66	39	111	50	72	288	40	4,883
2050	1,295	200	5	9	19	9	11	39	16	31	83	8	1,725
2060	4,137	1,310	58	32	33	74	23	269	84	112	826	61	7,019
2061	1,479	480	29	13	15	21	10	78	22	38	409	38	2,632
2062	1,935	592	22	15	24	30	13	112	35	56	342	29	3,205
2063	1,286	774	38	7	22	25	8	118	49	30	699	20	3,076
2064	2,706	809	21	16	37	58	23	137	32	36	429	30	4,334



# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with	Amount				Number with	Amount
			\$'000	\$	\$'000	\$'000	\$	%		\$'000	
NEW SOUTH WALES (cont.)											
2065	1,669	11,350	438,300	38,617	2,358	7,489	116,148	10,893	28.2	8,074	14,500
2066	2,391	13,367	521,248	38,995	3,033	13,876	134,640	11,111	28.5	9,793	20,859
2067	1,797	8,627	301,339	34,930	1,899	6,079	75,383	9,443	27.0	6,436	13,677
2068	1,388	7,703	295,588	38,373	1,701	6,547	76,977	10,843	28.3	5,448	12,368
2069	1,398	6,586	303,906	46,144	2,263	10,862	83,846	14,380	31.2	5,022	16,254
2070	1,289	6,016	278,591	46,308	2,124	8,800	77,489	14,343	31.0	4,692	16,422
2071	1,336	6,117	317,355	51,881	2,579	13,890	90,029	16,989	32.7	4,793	19,653
2072	695	3,047	137,671	45,182	1,092	5,093	37,358	13,932	30.8	2,353	6,870
2073	1,614	7,750	364,405	47,020	2,627	12,886	101,051	14,702	31.3	5,906	16,933
2074	2,265	10,318	438,476	42,496	3,331	13,136	117,079	12,620	29.7	7,847	21,263
2075	2,004	9,402	421,859	44,869	2,839	12,502	115,954	13,663	30.4	7,126	19,724
2076	2,485	11,307	472,050	41,748	3,001	13,923	125,200	12,304	29.5	8,340	19,939
2077	2,413	12,430	373,116	30,017	1,598	3,159	86,148	7,185	23.9	8,594	9,834
2079	595	3,140	98,689	31,430	365	428	23,729	7,693	24.5	2,151	1,108
2080	159	771	24,488	31,761	86	64	5,952	7,803	24.6	532	541
2081	382	2,285	71,615	31,341	262	325	17,353	7,737	24.7	1,533	761
2082	433	2,551	79,435	31,139	273	399	19,137	7,658	24.6	1,745	761
2083	131	600	16,868	28,113	55	65	3,787	6,420	22.8	349	479
2084	355	1,884	70,496	37,418	344	1,678	18,084	10,489	28.0	1,245	2,419
2085	1,184	5,883	204,905	34,830	1,245	3,185	52,103	9,398	27.0	4,345	7,374
2086	1,280	6,385	212,091	33,217	1,087	2,061	52,586	8,559	25.8	4,564	5,431
2087	1,325	6,324	220,951	34,938	1,335	3,407	55,013	9,238	26.4	4,731	7,169
2088	2,327	13,956	708,262	50,750	4,099	29,222	200,006	16,425	32.4	9,805	31,358
2089	812	6,447	264,408	41,013	1,378	5,653	71,914	12,031	29.3	4,378	8,842
2090	1,074	7,296	322,600	44,216	1,867	9,363	88,902	13,468	30.5	5,238	13,212
2092	694	3,450	142,766	41,381	817	3,704	38,509	12,236	29.6	2,366	5,734
2093	1,918	9,715	356,452	36,691	2,028	7,341	90,685	10,090	27.5	6,675	13,922
2094	507	3,072	111,171	36,188	616	2,025	28,225	9,847	27.2	2,103	5,151
2095	1,283	7,890	257,172	32,595	1,197	4,151	61,956	8,379	25.7	4,867	10,008
2096	1,080	7,122	214,682	30,143	853	1,390	50,056	7,224	24.0	4,421	4,829
2097	1,157	5,973	193,141	32,336	956	4,215	44,614	8,175	25.3	4,083	6,097
2099	2,761	16,429	471,794	28,717	1,913	4,238	105,118	6,656	23.2	10,244	11,464
2100	1,747	9,042	271,819	30,062	1,314	2,828	61,786	7,146	23.8	6,146	7,443
2101	1,531	8,378	250,604	29,912	1,126	2,918	57,244	7,181	24.0	5,289	6,550
2102	301	1,737	51,849	29,850	189	572	11,780	7,111	23.8	1,097	1,181
2103	872	4,653	142,243	30,570	653	2,149	32,756	7,502	24.5	3,008	4,769
2104	391	1,946	85,172	43,768	588	4,189	21,858	13,385	30.6	1,399	5,807
2105	178	976	41,403	42,421	192	1,525	10,753	12,580	29.7	580	936
2106	896	4,476	152,701	34,116	816	3,485	36,332	8,896	26.1	2,914	5,982
2107	1,509	7,622	272,350	35,732	1,418	6,785	67,149	9,700	27.1	4,984	10,076
2108	240	1,010	51,591	51,080	306	2,827	13,464	16,130	31.6	666	3,653
2110	792	4,226	202,120	47,828	1,120	8,654	55,523	15,186	31.8	2,981	8,680
2111	1,183	6,432	209,748	32,610	890	3,037	50,637	8,345	25.6	4,379	5,819
2112	2,340	11,381	332,606	29,225	1,362	1,830	75,718	6,814	23.3	7,787	9,000
2113	1,559	8,111	247,932	30,567	1,076	993	58,657	7,354	24.1	5,750	5,477
2114	1,608	8,389	253,495	30,218	1,037	1,601	58,912	7,213	23.9	5,746	6,717
2115	690	3,315	93,068	28,075	296	253	20,457	6,247	22.3	2,080	1,496
2116	464	2,219	63,324	28,537	188	132	14,045	6,389	22.4	1,418	978

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construc- tion	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertain- ment etc.	Other business subsid.	All other	Total
NEW SOUTH WALES													
(cont.)													
2065	6,499	2,263	107	48	94	131	44	383	124	138	1,438	81	11,350
2066	7,009	2,903	116	50	119	150	65	440	188	129	2,089	109	13,367
2067	4,617	1,935	44	25	93	99	26	247	100	80	1,300	61	8,627
2068	3,917	1,708	59	30	92	81	34	247	102	106	1,273	54	7,703
2069	2,628	1,592	74	26	41	56	23	261	118	53	1,635	79	6,586
2070	2,366	1,549	77	19	51	35	21	202	104	48	1,493	51	6,016
2071	2,058	1,609	91	20	29	50	9	222	124	34	1,814	57	6,117
2072	1,191	791	53	17	16	20	4	113	48	29	734	31	3,047
2073	3,351	1,891	85	21	47	65	25	269	139	45	1,743	69	7,750
2074	4,688	2,387	115	18	102	84	29	338	147	102	2,216	92	10,318
2075	4,248	2,251	90	38	67	84	26	305	186	65	1,954	88	9,402
2076	5,796	2,433	105	44	90	104	29	354	167	67	2,023	95	11,307
2077	8,340	1,884	47	40	236	168	51	261	86	128	1,131	58	12,430
2079	2,237	386	9	14	58	30	9	78	13	30	269	7	3,140
2080	531	101	8	4	13	12	4	22	2	6	67	1	771
2081	1,687	248	14	10	51	23	11	50	14	19	149	9	2,285
2082	1,869	235	13	13	66	39	12	60	11	24	200	9	2,551
2083	382	87	19	3	15	8	2	13	5	10	54	2	600
2084	1,034	290	44	7	42	23	5	55	11	31	329	13	1,884
2085	3,261	1,240	33	20	79	55	31	121	42	48	915	38	5,883
2086	3,838	1,154	26	22	112	71	36	159	54	62	820	31	6,385
2087	3,398	1,394	41	27	86	72	37	184	53	43	956	33	6,324
2088	6,504	3,205	168	51	79	109	43	553	231	160	2,713	140	13,956
2089	3,752	1,233	41	21	49	75	26	234	67	83	804	62	6,447
2090	3,747	1,644	53	29	41	67	34	288	91	99	1,135	68	7,296
2092	1,689	698	31	15	68	38	25	119	44	55	643	25	3,450
2093	5,375	1,846	73	41	149	111	59	295	77	77	1,544	68	9,715
2094	1,723	617	20	11	41	29	14	89	23	56	430	19	3,072
2095	4,839	1,384	36	31	142	76	33	224	81	110	882	52	7,890
2096	4,684	1,091	23	29	222	60	68	188	50	77	584	46	7,122
2097	3,642	1,005	34	20	158	61	30	137	28	73	767	18	5,973
2099	10,960	2,329	57	77	402	228	107	344	70	148	1,642	65	16,429
2100	5,534	1,609	28	44	199	102	58	212	60	91	1,066	39	9,042
2101	5,179	1,306	63	39	276	98	34	159	65	96	1,024	39	8,378
2102	1,039	292	32	12	51	24	13	34	4	19	208	9	1,737
2103	2,694	838	35	23	129	54	27	115	31	66	621	20	4,653
2104	801	521	17	7	19	16	4	52	21	20	457	11	1,946
2105	529	152	9	6	20	17	5	31	13	17	168	9	976
2106	2,451	814	38	38	142	53	25	140	38	63	647	27	4,476
2107	4,063	1,389	61	50	219	94	38	209	82	133	1,216	68	7,622
2108	412	218	12	12	17	11	4	42	14	20	231	17	1,010
2110	1,899	977	39	18	50	53	17	144	101	45	843	40	4,226
2111	3,915	1,171	22	19	103	70	47	161	73	69	748	34	6,432
2112	7,186	2,038	38	32	194	142	100	221	69	110	1,190	61	11,381
2113	5,244	1,382	42	28	121	97	49	174	65	71	801	37	8,111
2114	5,552	1,358	30	41	126	102	56	173	64	63	793	31	8,389
2115	2,315	417	9	11	66	36	38	63	19	23	314	4	3,315
2116	1,605	282	4	9	42	28	15	39	10	18	161	6	2,219

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with					Number with	Amount
					Amount	Amount					
NEW SOUTH WALES (cont.)			\$'000	\$	\$'000	\$'000	\$	%			\$'000
2117	1,338	7,024	218,527	31,111	827	1,896	50,815	7,504	24.1	4,703	4,763
2118	2,161	10,220	332,439	32,528	1,847	3,445	80,226	8,187	25.2	7,685	11,041
2119	1,051	5,556	227,937	41,025	1,560	6,523	59,783	11,934	29.1	4,315	9,737
2120	2,159	11,360	399,604	35,176	2,279	5,418	101,302	9,394	26.7	8,324	11,527
2121	2,419	11,027	371,196	33,662	2,331	4,607	91,359	8,703	25.9	8,507	15,045
2122	2,795	12,892	415,673	32,243	2,132	3,218	100,909	8,077	25.1	9,627	13,973
2125	1,243	5,415	204,393	37,746	1,085	2,780	54,723	10,619	28.1	4,015	5,825
2126	1,349	5,886	217,805	37,004	1,042	1,987	58,116	10,211	27.6	4,307	5,630
2130	718	3,629	104,299	28,740	236	196	23,597	6,556	22.8	2,215	2,344
2131	2,222	9,427	256,175	27,175	807	1,324	54,693	5,942	21.9	5,826	7,653
2132	958	4,326	122,065	28,217	437	849	27,084	6,457	22.9	2,823	3,621
2133	938	4,334	119,371	27,543	351	374	26,102	6,109	22.2	2,635	2,224
2134	1,154	4,417	126,659	28,675	509	1,126	28,577	6,725	23.5	2,923	5,220
2135	1,671	7,346	257,373	35,036	1,437	5,976	62,887	9,374	26.8	5,021	13,158
2136	824	3,643	101,544	27,874	358	430	22,336	6,249	22.4	2,312	3,019
2137	1,556	7,200	213,641	29,672	799	1,689	48,891	7,025	23.7	4,843	5,751
2138	585	2,892	86,607	29,947	381	621	19,917	7,102	23.7	2,030	2,839
2140	911	3,895	115,153	29,564	458	624	26,165	6,878	23.3	2,439	3,683
2141	1,664	7,808	202,142	25,889	419	537	41,100	5,333	20.6	4,206	3,621
2142	1,325	6,061	156,865	25,881	264	171	31,855	5,284	20.4	2,927	1,915
2143	622	2,788	76,221	27,339	209	228	16,121	5,864	21.4	1,625	1,166
2144	2,275	9,036	227,255	25,150	439	548	44,312	4,965	19.7	4,394	3,762
2145	4,701	26,172	729,913	27,889	1,895	2,032	160,544	6,212	22.3	16,348	12,758
2146	1,269	7,340	207,118	28,218	495	408	45,908	6,310	22.4	4,479	2,499
2147	2,723	16,442	480,265	29,210	1,139	1,186	108,707	6,684	22.9	9,656	4,786
2148	3,827	20,756	564,189	27,182	1,158	1,151	120,222	5,848	21.5	11,313	6,806
2150	1,615	7,356	196,054	26,652	433	956	40,690	5,662	21.2	3,880	3,331
2151	1,409	7,733	241,501	31,230	964	1,843	57,496	7,673	24.6	5,186	5,898
2152	610	3,406	104,102	30,564	398	897	24,186	7,364	24.1	2,348	2,082
2153	4,597	25,432	808,601	31,795	3,015	5,044	196,405	7,921	24.9	17,529	13,850
2154	3,062	15,236	537,488	35,278	2,529	8,788	135,941	9,499	26.9	10,498	14,517
2155	221	1,105	29,554	26,746	74	117	6,373	5,873	22.0	649	352
2156	915	4,733	176,185	37,225	715	3,969	45,059	10,359	27.8	3,148	4,184
2157	367	1,762	55,823	31,682	225	1,451	13,021	8,213	25.9	1,140	1,414
2158	639	3,355	129,657	38,646	534	5,777	31,616	11,145	28.8	2,193	3,525
2159	549	2,318	77,079	33,252	347	2,143	18,066	8,718	26.2	1,531	2,245
2160	2,258	10,733	282,815	26,350	681	964	58,609	5,550	21.1	5,895	4,848
2161	1,949	9,096	242,436	26,653	543	483	50,777	5,635	21.1	4,959	3,517
2162	1,070	4,977	134,220	26,968	385	515	28,189	5,767	21.4	2,853	2,725
2163	747	3,172	79,037	24,917	119	80	15,517	4,917	19.7	1,246	894
2164	1,646	8,881	236,115	26,587	462	972	49,691	5,705	21.5	4,510	3,140
2165	2,752	12,519	313,054	25,006	541	518	61,970	4,991	20.0	5,401	4,015
2166	3,853	16,457	405,053	24,613	671	917	78,445	4,822	19.6	6,927	5,026
2167	453	2,926	81,589	27,884	166	144	17,817	6,138	22.0	1,557	925
2168	1,708	10,516	278,346	26,469	322	346	57,452	5,496	20.8	4,157	1,311
2170	5,291	28,402	764,983	26,934	1,585	2,358	162,686	5,811	21.6	14,278	8,722
2171	1,613	7,570	204,621	27,031	572	2,752	43,156	6,064	22.4	4,171	3,990
2173	288	3,557	107,150	30,124	126	51	23,927	6,741	22.4	1,789	387

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income



**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
NEW SOUTH WALES (cont.)													
2117	4,743	999	24	22	140	81	39	151	48	55	701	21	7,024
2118	5,950	2,054	45	27	135	103	46	248	89	57	1,415	51	10,220
2119	2,576	1,297	44	18	43	35	17	155	116	38	1,171	46	5,556
2120	6,614	2,253	65	49	153	97	51	288	102	69	1,554	65	11,360
2121	6,198	2,433	65	41	106	105	29	290	119	91	1,497	53	11,027
2122	7,683	2,636	64	52	139	148	73	297	100	103	1,533	64	12,892
2125	3,140	1,158	29	12	52	66	20	141	43	37	682	35	5,415
2126	3,680	1,122	24	14	57	69	19	149	51	39	640	22	5,886
2130	2,521	471	9	28	56	152	30	73	26	34	207	22	3,629
2131	6,198	1,465	21	46	162	310	84	215	73	63	761	29	9,427
2132	2,651	816	16	27	96	64	27	87	33	47	452	10	4,326
2133	2,912	651	6	18	98	70	37	66	28	32	399	17	4,334
2134	2,515	913	16	23	86	123	25	102	51	36	507	20	4,417
2135	3,367	1,836	52	26	80	130	41	171	179	30	1,397	37	7,346
2136	2,255	634	15	17	60	71	34	66	32	32	416	11	3,643
2137	4,252	1,460	16	29	154	85	53	132	52	67	871	29	7,200
2138	1,746	561	17	15	53	21	17	56	21	24	350	11	2,892
2140	2,443	678	12	14	52	91	24	75	35	27	431	13	3,895
2141	5,651	971	10	50	144	158	67	131	25	47	542	12	7,808
2142	4,630	619	11	26	96	94	64	85	19	50	350	17	6,061
2143	2,037	363	2	11	34	52	21	35	14	14	200	5	2,788
2144	6,666	1,032	18	63	146	250	102	143	24	41	538	13	9,036
2145	18,858	3,339	63	102	550	267	217	366	91	166	2,090	63	26,172
2146	5,542	812	15	36	146	77	75	84	27	37	480	9	7,340
2147	12,763	1,441	45	55	329	199	128	259	71	86	1,015	51	16,442
2148	15,954	1,885	77	101	480	281	171	255	76	99	1,341	36	20,756
2150	5,373	776	15	46	134	183	61	175	41	52	486	14	7,356
2151	5,099	1,240	27	20	98	101	38	151	55	56	809	39	7,733
2152	2,307	478	8	10	74	38	27	77	30	36	314	7	3,406
2153	16,838	3,721	168	96	421	305	150	520	141	191	2,791	90	25,432
2154	8,919	2,963	116	66	201	195	50	330	129	101	2,090	76	15,236
2155	820	103	27	4	21	10	9	22	8	9	70	2	1,105
2156	2,692	829	78	28	118	43	13	108	41	34	725	24	4,733
2157	886	262	106	16	69	19	10	46	11	25	301	11	1,762
2158	1,815	554	98	21	77	41	14	79	21	32	585	18	3,355
2159	1,184	423	137	11	65	29	9	39	20	29	358	14	2,318
2160	7,653	1,349	19	45	273	158	84	143	34	61	886	28	10,733
2161	6,684	955	15	42	225	117	64	114	31	47	781	21	9,096
2162	3,585	667	8	26	92	59	43	70	15	27	377	8	4,977
2163	2,547	244	6	18	78	42	17	33	8	13	164	2	3,172
2164	6,166	1,038	127	48	218	105	85	106	23	45	904	16	8,881
2165	9,379	1,289	28	84	318	168	79	133	45	66	912	18	12,519
2166	12,212	1,537	45	139	386	375	93	144	78	60	1,357	31	16,457
2167	2,281	269	11	6	42	35	18	30	9	23	196	6	2,926
2168	8,938	500	14	54	257	97	85	100	28	36	395	12	10,516
2170	21,174	2,832	87	107	597	290	255	323	82	163	2,424	68	28,402
2171	4,227	991	467	33	219	89	89	86	20	49	1,278	22	7,570
2173	2,993	260	3	7	54	35	23	33	14	11	115	9	3,557

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received		
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with	Amount				Number with	Amount	
			\$'000	\$	\$'000	\$'000	\$'000	\$	%		\$'000	
NEW SOUTH WALES (cont.)												
2174		20	632	18,497	29,267	20	13	3,843	6,101	20.8	193	44
2176	3,091		17,263	471,881	27,335	859	2,373	100,937	5,984	21.9	7,696	4,060
2177	902		4,694	120,005	25,566	132	184	24,440	5,246	20.5	1,685	774
2190	1,822		7,325	187,445	25,590	472	499	38,194	5,282	20.6	3,937	4,116
2191	491		2,128	55,994	26,313	151	116	11,752	5,577	21.2	1,257	1,074
2192	1,159		5,176	127,463	24,626	303	352	24,945	4,887	19.8	2,664	3,120
2193	1,277		5,862	154,091	26,286	358	471	32,141	5,563	21.2	3,362	2,861
2194	2,066		7,812	185,540	23,751	342	271	34,832	4,493	18.9	3,898	3,683
2195	1,936		8,131	201,885	24,829	345	507	38,659	4,817	19.4	3,666	3,237
2196	2,415		9,916	256,169	25,834	694	614	52,359	5,342	20.7	5,346	5,780
2197	570		3,116	84,052	26,974	225	460	17,797	5,859	21.7	1,840	1,138
2198	730		4,289	121,275	28,276	401	961	26,695	6,448	22.8	2,777	1,823
2199	1,218		5,473	145,642	26,611	379	486	30,350	5,634	21.2	3,062	2,641
2200	2,579		11,172	294,502	26,361	646	892	61,541	5,588	21.2	5,711	5,623
2203	1,271		6,094	166,671	27,350	299	288	36,135	5,977	21.9	3,322	2,654
2204	2,309		10,958	283,595	25,880	487	605	58,642	5,407	20.9	5,703	4,511
2205	1,134		5,236	146,670	28,012	345	519	31,995	6,210	22.2	2,931	3,485
2206	1,887		8,211	218,353	26,593	739	1,131	46,233	5,768	21.7	4,985	6,359
2207	2,210		10,171	288,954	28,410	1,032	2,396	63,191	6,448	22.7	6,483	9,358
2208	1,209		5,195	142,354	27,402	675	916	30,734	6,092	22.2	3,491	6,411
2209	1,336		5,655	158,284	27,990	746	1,012	34,334	6,250	22.3	3,896	6,261
2210	2,408		11,896	356,248	29,947	1,709	3,325	80,727	7,066	23.6	7,990	8,994
2211	1,300		6,914	198,799	28,753	696	935	44,392	6,556	22.8	4,467	4,395
2212	1,043		5,452	152,329	27,940	440	354	33,159	6,147	22.0	3,380	2,784
2213	1,623		8,814	256,269	29,075	828	1,783	57,092	6,680	23.0	5,643	4,943
2214	363		2,557	73,543	28,761	195	201	16,875	6,678	23.2	1,638	777
2216	1,987		9,609	259,972	27,055	669	856	55,420	5,857	21.6	5,337	6,769
2217	2,114		10,339	294,897	28,523	1,001	1,687	64,773	6,428	22.5	6,351	9,357
2218	1,078		5,948	169,706	28,532	489	553	37,619	6,418	22.5	3,689	3,594
2219	1,100		5,469	162,467	29,707	660	1,411	37,164	7,053	23.7	3,514	6,377
2220	2,016		9,710	271,355	27,946	960	1,727	58,935	6,247	22.4	6,175	7,059
2221	1,515		7,103	244,427	34,412	1,399	4,834	59,033	8,992	26.1	4,882	12,349
2222	959		4,899	143,345	29,260	515	572	32,847	6,822	23.3	3,291	4,229
2223	1,666		9,034	285,096	31,558	1,335	2,441	68,000	7,797	24.7	6,376	8,425
2224	1,453		7,001	229,073	32,720	1,169	3,758	54,948	8,385	25.6	4,766	9,292
2225	478		2,662	87,567	32,895	353	1,214	21,038	8,359	25.4	1,783	1,598
2226	1,014		5,803	184,291	31,758	745	1,010	44,425	7,830	24.7	3,907	3,790
2227	1,231		6,631	206,015	31,068	872	1,835	48,280	7,558	24.3	4,571	4,385
2228	1,561		7,492	232,856	31,081	998	3,104	53,192	7,514	24.2	4,980	7,458
2229	2,382		12,377	403,052	32,565	1,896	6,636	95,592	8,260	25.4	8,502	12,995
2230	2,256		13,180	424,567	32,213	1,876	5,810	99,563	7,995	24.8	8,369	15,001
2231	147		1,026	28,726	27,998	57	109	6,363	6,308	22.5	539	373
2232	2,610		15,110	467,118	30,914	1,805	2,855	110,298	7,489	24.2	10,160	8,444
2233	2,392		15,155	465,293	30,702	1,460	2,219	110,316	7,426	24.2	9,877	5,158
2234	1,785		11,484	400,455	34,871	1,395	3,499	101,998	9,186	26.3	7,412	4,909
2250	5,605		25,682	731,211	28,472	2,440	4,796	161,423	6,472	22.7	15,782	15,812
2251	2,336		9,775	267,260	27,341	971	1,829	56,694	5,987	21.9	5,889	7,307
2256	1,496		6,147	166,495	27,086	659	1,535	34,526	5,866	21.7	3,719	5,844

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construc-tion	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertain-ment etc.	Other business subsid.	All other	Total
NEW SOUTH WALES													
(cont.)													
2174	568	35	3	0	3	8	2	5	0	0	8	0	632
2176	12,340	1,691	30	103	479	249	140	220	46	80	1,853	32	17,263
2177	3,658	270	9	31	121	78	33	47	8	18	415	6	4,694
2190	4,918	1,044	26	46	159	102	78	91	29	36	775	21	7,325
2191	1,441	326	6	8	40	31	29	22	16	9	196	4	2,128
2192	3,518	762	6	26	108	107	46	64	28	23	468	20	5,176
2193	3,888	923	14	47	103	113	70	78	26	41	540	19	5,862
2194	5,459	943	21	85	159	296	100	116	32	52	517	32	7,812
2195	6,139	807	9	56	146	200	93	113	30	47	473	18	8,131
2196	6,969	1,327	19	61	197	148	105	113	40	48	861	28	9,916
2197	2,210	397	6	19	56	35	30	31	12	20	295	5	3,116
2198	2,887	632	9	13	83	47	38	56	19	36	459	10	4,289
2199	3,879	776	11	25	99	69	49	66	22	26	438	13	5,473
2200	7,712	1,553	19	66	230	200	113	158	60	70	964	27	11,172
2203	4,421	748	11	39	82	123	67	109	36	51	381	26	6,094
2204	7,708	1,424	25	101	169	260	115	168	64	127	746	51	10,958
2205	3,511	899	11	21	80	81	69	67	25	29	413	30	5,236
2206	4,805	1,621	14	48	148	100	96	115	36	58	1,140	30	8,211
2207	6,391	1,893	23	31	152	146	141	156	63	74	1,055	46	10,171
2208	2,972	1,181	13	31	81	60	40	72	22	25	671	27	5,195
2209	3,484	1,168	20	10	72	78	44	69	25	39	627	19	5,655
2210	7,568	2,047	31	47	188	102	97	199	75	75	1,415	52	11,896
2211	4,769	1,054	22	21	122	60	65	95	21	44	621	20	6,914
2212	3,942	738	16	19	122	43	52	73	11	31	392	13	5,452
2213	6,195	1,235	25	38	172	70	79	106	22	59	790	23	8,814
2214	1,953	247	1	8	47	21	22	15	7	16	212	8	2,557
2216	6,463	1,583	21	50	137	173	120	138	33	71	794	26	9,609
2217	6,694	1,814	40	46	143	159	90	175	48	81	1,019	30	10,339
2218	4,066	1,001	13	20	94	97	52	75	33	36	437	24	5,948
2219	3,123	1,147	26	25	84	67	55	89	29	51	740	33	5,469
2220	6,397	1,653	24	37	165	157	87	157	57	61	874	41	9,710
2221	3,380	1,687	43	32	89	83	51	173	93	38	1,397	37	7,103
2222	3,311	845	14	23	68	39	41	83	34	21	406	14	4,899
2223	5,670	1,641	56	28	143	91	52	136	77	63	1,043	34	9,034
2224	3,774	1,455	58	24	119	78	59	113	61	43	1,187	30	7,001
2225	1,682	414	12	14	64	27	14	59	9	18	338	11	2,662
2226	3,921	918	24	13	112	51	39	98	26	36	543	22	5,803
2227	4,314	1,086	37	28	139	65	34	101	41	36	722	28	6,631
2228	4,600	1,339	30	36	169	83	55	146	47	34	924	29	7,492
2229	7,304	2,404	71	47	244	133	76	240	102	87	1,612	57	12,377
2230	8,054	2,313	67	48	324	140	86	269	97	130	1,597	55	13,180
2231	730	108	7	6	32	11	21	10	3	11	85	2	1,026
2232	10,216	2,259	55	45	277	172	97	281	73	116	1,464	55	15,110
2233	11,140	1,746	54	54	251	125	83	237	52	97	1,268	48	15,155
2234	7,620	1,670	39	50	178	154	69	229	63	87	1,283	42	11,484
2250	17,907	2,596	364	115	575	287	122	376	176	197	2,913	54	25,682
2251	6,464	1,052	79	42	354	107	44	157	59	90	1,303	24	9,775
2256	4,104	852	36	27	153	67	22	89	35	50	691	21	6,147

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable								
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
					Number with	Amount				Number with	Amount
			\$'000	\$	\$'000	\$'000	\$	%		\$'000	
NEW SOUTH WALES (cont.)											
	2,470	9,517	252,448	26,526	866	2,308	51,266	5,629	21.2	5,564	6,560
2258	360	1,827	53,240	29,141	156	337	12,098	6,806	23.4	1,095	973
2259	3,171	13,721	364,860	26,591	997	2,570	75,622	5,699	21.4	7,669	6,026
2260	2,011	8,525	251,087	29,453	1,051	2,589	56,858	6,973	23.7	5,434	7,444
2261	3,618	14,051	360,382	25,648	1,156	1,899	73,458	5,363	20.9	8,263	9,913
2262	1,094	4,418	113,074	25,594	252	395	22,515	5,186	20.3	2,270	1,646
2263	1,872	7,381	189,423	25,664	617	944	38,280	5,314	20.7	4,284	4,654
2264	920	3,579	97,386	27,210	304	473	20,607	5,890	21.6	2,305	2,243
2265	564	1,607	39,838	24,790	70	113	8,013	5,057	20.4	1,128	878
2267	258	924	27,149	29,382	89	142	6,043	6,694	22.8	612	509
2280	2,206	10,357	313,110	30,232	1,308	3,452	71,777	7,264	24.0	7,221	5,500
2281	1,118	4,158	120,128	28,891	391	604	26,828	6,597	22.8	2,699	2,389
2282	1,195	5,633	172,875	30,690	799	1,156	40,613	7,415	24.2	4,006	2,729
2283	2,030	8,548	252,610	29,552	1,036	2,170	57,468	6,977	23.6	5,753	5,534
2284	916	3,868	106,823	27,617	346	577	23,097	6,120	22.2	2,448	1,830
2285	1,863	9,461	266,175	28,134	895	1,168	58,612	6,319	22.5	6,197	2,831
2286	314	1,396	38,203	27,366	94	63	8,411	6,070	22.2	825	249
2287	2,355	10,926	314,317	28,768	1,202	1,348	70,809	6,604	23.0	7,395	3,959
2289	1,693	7,628	229,668	30,109	1,274	2,355	52,190	7,151	23.7	5,610	5,652
2290	2,906	13,094	383,900	29,319	1,731	3,033	86,683	6,852	23.4	8,947	6,329
2291	1,283	6,070	207,410	34,170	1,185	4,680	49,667	8,953	26.2	4,400	6,208
2292	195	865	23,133	26,743	75	75	4,952	5,812	21.7	551	440
2293	143	518	13,678	26,405	36	50	2,867	5,631	21.3	275	88
2294	125	421	11,103	26,373	35	41	2,302	5,565	21.1	231	166
2295	408	1,783	48,267	27,071	182	116	10,348	5,869	21.7	1,082	1,051
2296	138	527	12,624	23,954	27	10	2,475	4,715	19.7	293	126
2297	154	499	12,998	26,048	39	29	2,722	5,513	21.2	287	121
2298	780	3,206	85,093	26,542	341	282	17,991	5,700	21.5	2,163	1,532
2299	861	3,507	94,897	27,059	432	431	20,245	5,896	21.8	2,432	2,059
2300	875	3,685	123,988	33,647	632	2,328	31,003	9,045	26.9	2,466	4,261
2301	1,536	6,060	170,112	28,071	773	2,218	35,490	6,222	22.2	3,809	4,172
2302	27	85	2,361	27,776	7	4	572	6,776	24.4	47	59
2303	848	3,305	96,561	29,217	506	853	22,262	6,994	23.9	2,238	2,693
2304	1,190	4,558	121,288	26,610	468	424	25,744	5,741	21.6	2,725	1,981
2305	1,106	5,323	171,100	32,144	925	2,065	41,137	8,116	25.2	3,821	5,327
2306	275	810	19,296	23,822	26	12	3,658	4,531	19.0	313	62
2307	295	1,368	36,636	26,781	133	165	7,754	5,789	21.6	917	368
2311	137	346	7,970	23,035	20	9	1,523	4,428	19.2	220	201
2312	186	438	9,779	22,326	43	92	1,711	4,116	18.4	264	445
2314	24	492	15,627	31,762	26	8	3,502	7,134	22.5	313	57
2315	1,011	3,005	76,033	25,302	438	1,056	14,971	5,333	21.1	1,923	3,985
2320	1,695	7,778	230,677	29,658	805	1,742	53,005	7,039	23.7	5,082	4,000
2321	805	3,570	104,075	29,153	392	726	23,626	6,821	23.4	2,314	1,394
2322	1,189	6,089	174,368	28,637	504	988	38,619	6,505	22.7	4,048	1,252
2323	1,750	7,985	239,538	29,998	909	1,671	54,816	7,074	23.6	5,643	3,868
2324	1,878	6,929	192,103	27,724	725	820	40,847	6,013	21.7	4,466	3,206
2325	2,070	7,915	241,557	30,519	620	1,091	57,385	7,388	24.2	4,709	3,588
2326	605	2,069	59,115	28,572	98	79	13,275	6,454	22.6	1,116	402

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
NEW SOUTH WALES													
(cont.)													
2257	6,608	1,164	41	33	251	77	43	147	48	78	998	29	9,517
2258	1,230	166	52	13	35	25	13	34	11	27	215	6	1,827
2259	9,215	1,210	236	57	508	176	103	185	60	121	1,815	35	13,721
2260	5,188	1,137	53	31	318	89	33	147	82	78	1,326	43	8,525
2261	9,663	1,631	52	46	450	139	44	194	70	110	1,623	29	14,051
2262	3,232	340	17	11	181	55	28	34	20	26	467	7	4,418
2263	5,092	840	41	14	228	50	37	88	45	51	872	23	7,381
2264	2,334	490	94	10	102	34	23	49	28	22	383	10	3,579
2265	1,095	201	50	12	36	33	4	18	8	8	136	6	1,607
2267	588	132	11	9	25	9	5	15	4	8	113	5	924
2280	6,907	1,447	50	41	243	90	36	143	35	73	1,259	33	10,357
2281	2,916	536	23	20	123	39	17	55	11	28	378	12	4,158
2282	3,785	819	34	18	113	62	20	89	34	46	585	28	5,633
2283	5,696	1,160	69	34	200	104	34	120	37	80	975	39	8,548
2284	2,821	441	20	20	89	34	18	46	20	28	317	14	3,868
2285	7,164	987	24	29	175	99	50	77	39	74	698	45	9,461
2286	1,113	96	10	10	34	6	5	12	3	8	95	4	1,396
2287	8,059	1,304	43	39	186	98	56	111	46	75	860	49	10,926
2289	4,884	1,344	37	21	140	75	26	124	42	57	843	35	7,628
2290	9,008	1,784	35	40	283	129	40	176	86	106	1,347	60	13,094
2291	3,499	1,222	30	17	97	54	28	135	58	55	840	35	6,070
2292	607	127	3	2	23	8	5	5	6	8	67	4	865
2293	414	41	4	1	9	4	1	6	3	6	28	1	518
2294	334	37	1	0	12	1	2	3	2	1	27	1	421
2295	1,275	253	21	4	32	20	3	15	7	17	127	9	1,783
2296	409	45	2	3	9	7	2	4	5	8	31	2	527
2297	382	55	3	3	8	6	1	11	1	5	23	1	499
2298	2,353	408	15	12	53	30	17	27	16	28	231	16	3,206
2299	2,436	546	15	7	58	30	16	43	17	17	303	19	3,507
2300	2,244	648	32	12	42	36	4	73	55	32	493	14	3,685
2301	3,481	833	137	28	215	74	36	82	25	48	1,077	24	6,060
2302	55	11	0	0	1	4	0	2	1	2	9	0	85
2303	2,030	623	18	6	57	35	8	62	29	42	373	22	3,305
2304	3,414	588	17	14	85	47	14	55	17	37	248	22	4,558
2305	3,301	937	28	20	96	39	22	96	63	41	638	42	5,323
2306	740	19	1	0	13	4	4	3	4	3	18	1	810
2307	1,066	126	6	6	27	12	10	15	4	14	77	5	1,368
2311	148	25	113	2	9	3	1	6	0	2	36	1	346
2312	245	32	36	3	15	3	2	8	3	5	85	1	438
2314	408	57	3	1	1	2	0	2	1	0	15	2	492
2315	1,564	527	55	6	102	32	9	54	15	24	604	13	3,005
2320	5,412	796	213	31	174	75	38	102	37	55	798	47	7,778
2321	2,303	314	243	23	86	45	22	29	10	31	449	15	3,570
2322	4,835	488	60	28	89	47	41	52	15	29	381	24	6,089
2323	5,574	948	143	24	157	85	34	112	37	69	758	44	7,985
2324	4,611	786	245	19	161	101	41	81	25	57	747	55	6,929
2325	5,857	722	245	29	127	62	34	56	22	56	685	20	7,915
2326	1,654	134	51	9	43	11	11	16	5	14	116	5	2,069

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with	Amount				Number with	Amount
			\$'000	\$	\$'000	\$'000	\$	%		\$'000	
NEW SOUTH WALES (cont.)											
2327	636	2,769	80,916	29,222	193	118	18,631	6,771	23.2	1,693	791
2328	224	1,034	30,082	29,093	66	57	6,926	6,753	23.2	657	414
2329	259	837	20,732	24,769	116	353	3,918	5,103	20.6	546	574
2330	1,654	7,440	262,171	35,238	842	835	69,000	9,386	26.6	5,183	4,662
2331	5	97	2,899	29,887	3	12	613	6,443	21.6	62	12
2333	1,193	5,310	181,328	34,148	460	849	46,387	8,896	26.1	3,405	2,377
2334	159	660	20,851	31,592	36	28	5,117	7,795	24.7	391	126
2335	367	1,485	49,718	33,480	113	102	12,624	8,570	25.6	990	637
2336	220	1,164	35,840	30,790	85	136	8,650	7,548	24.5	705	592
2337	827	2,904	83,117	28,622	296	721	18,206	6,518	22.8	1,860	1,940
2338	200	505	12,471	24,695	44	79	2,385	4,879	19.8	283	261
2339	123	302	7,596	25,152	55	270	1,317	5,255	20.9	170	305
2340	4,723	17,391	455,577	26,196	1,754	2,730	94,017	5,563	21.2	10,795	11,407
2341	199	634	15,730	24,811	25	17	3,136	4,973	20.0	306	255
2342	95	194	4,648	23,959	17	189	764	4,912	20.5	117	217
2343	703	2,097	51,393	24,508	229	615	9,716	4,927	20.1	1,236	1,616
2344	104	271	6,298	23,240	38	47	1,164	4,469	19.2	179	144
2345	127	306	6,991	22,846	19	9	1,304	4,291	18.8	161	78
2346	507	1,034	22,806	22,056	74	62	4,040	3,967	18.0	594	734
2347	340	798	16,928	21,213	76	141	2,901	3,812	18.0	497	612
2350	2,782	9,951	259,190	26,047	1,233	2,423	53,440	5,614	21.6	6,479	7,591
2351	122	140	4,198	29,986	22	62	973	7,393	24.7	107	79
2352	387	1,017	23,933	23,533	69	75	4,486	4,485	19.1	606	501
2353	114	269	6,022	22,387	10	23	1,096	4,160	18.6	155	76
2354	683	1,577	36,200	22,955	235	744	6,401	4,531	19.7	1,015	1,656
2355	74	131	2,752	21,008	10	2	446	3,420	16.3	75	95
2357	663	1,587	37,993	23,940	143	219	7,245	4,703	19.6	892	1,035
2358	546	1,431	33,179	23,186	118	206	6,201	4,477	19.3	847	763
2359	150	247	4,796	19,417	12	17	741	3,069	15.8	137	129
2360	1,575	4,878	117,537	24,095	504	860	21,967	4,680	19.4	2,989	3,806
2361	243	309	6,735	21,796	17	23	1,184	3,906	17.9	198	260
2365	568	1,442	30,910	21,436	149	268	5,347	3,894	18.2	883	971
2369	147	258	5,163	20,012	16	10	813	3,190	15.9	139	92
2370	1,181	2,875	65,005	22,610	237	363	11,804	4,232	18.7	1,712	2,576
2371	229	359	7,031	19,585	27	30	1,087	3,111	15.9	178	180
2372	756	1,530	33,899	22,156	127	242	5,958	4,052	18.3	914	1,082
2379	89	168	3,854	22,940	19	65	739	4,786	20.9	112	236
2380	1,296	4,489	119,664	26,657	385	697	25,284	5,788	21.7	2,760	3,657
2381	248	495	12,477	25,206	40	86	2,431	5,085	20.2	269	334
2382	307	592	13,520	22,838	54	46	2,444	4,206	18.4	319	452
2386	69	164	3,773	23,006	15	19	717	4,488	19.5	109	95
2387	39	103	2,552	24,777	7	1	525	5,107	20.6	56	33
2388	402	1,407	41,184	29,271	77	1,444	8,401	6,997	23.9	791	633
2390	1,069	3,746	95,689	25,544	256	719	19,665	5,442	21.3	2,281	2,441
2395	115	261	5,184	19,862	26	22	815	3,207	16.1	123	186
2396	157	362	7,892	21,801	26	20	1,321	3,704	17.0	179	195
2397	94	245	6,369	25,996	20	20	1,309	5,424	20.9	111	124
2398	44	109	3,335	30,596	16	16	771	7,220	23.6	57	68

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
NEW SOUTH WALES (cont.)													
2327	2,190	223	14	16	37	24	12	14	6	18	213	2	2,769
2328	690	68	142	1	11	9	3	6	2	14	86	2	1,034
2329	398	70	204	1	12	13	7	7	4	7	110	4	837
2330	4,691	799	636	29	108	87	35	87	30	143	772	23	7,440
2331	80	13	1	0	0	0	0	1	0	1	1	0	97
2333	3,542	555	331	16	78	43	25	47	26	101	536	10	5,310
2334	530	41	18	4	6	6	1	7	2	5	38	2	660
2335	935	105	161	9	27	20	6	14	3	15	184	6	1,485
2336	762	73	163	2	23	9	4	8	1	18	98	3	1,164
2337	1,741	252	325	11	64	29	16	49	13	39	357	8	2,904
2338	293	36	64	0	13	7	5	2	0	3	79	3	505
2339	111	29	94	0	4	0	3	4	1	1	53	2	302
2340	10,744	1,760	946	55	360	211	92	227	135	195	2,592	74	17,391
2341	451	48	52	0	10	3	4	1	2	4	59	0	634
2342	83	12	76	0	2	1	0	1	0	1	17	1	194
2343	1,108	172	419	6	20	19	8	26	11	11	286	11	2,097
2344	128	12	57	0	2	6	1	6	0	2	56	1	271
2345	166	7	64	2	10	6	2	2	1	6	40	0	306
2346	592	66	163	6	16	14	1	9	2	7	156	2	1,034
2347	381	71	171	3	11	13	4	8	2	7	125	2	798
2350	6,031	1,067	624	48	132	101	21	141	104	93	1,538	51	9,951
2351	102	23	1	0	0	1	1	1	2	0	8	1	140
2352	577	80	132	3	24	10	2	13	5	10	157	4	1,017
2353	178	16	25	0	5	4	2	2	0	1	36	0	269
2354	715	104	433	5	16	16	7	11	4	14	244	8	1,577
2355	77	9	23	0	0	3	0	1	0	1	17	0	131
2357	896	127	237	4	21	19	10	13	14	14	226	6	1,587
2358	833	101	178	8	19	13	8	19	4	10	236	2	1,431
2359	103	17	69	0	7	3	2	6	1	1	36	2	247
2360	2,871	410	405	16	80	69	20	51	27	31	883	15	4,878
2361	160	21	68	0	6	4	0	4	0	1	44	1	309
2365	710	71	372	5	13	7	3	13	6	6	229	7	1,442
2369	160	12	37	1	8	1	1	3	2	0	33	0	258
2370	1,554	262	404	7	43	35	11	32	17	28	473	9	2,875
2371	170	18	96	1	4	2	6	5	5	1	48	3	359
2372	779	123	288	5	19	26	12	13	6	10	243	6	1,530
2379	49	10	83	0	1	0	1	1	0	1	21	1	168
2380	2,637	400	476	13	58	50	22	52	25	34	712	10	4,489
2381	243	18	146	0	7	1	6	5	4	2	63	0	495
2382	263	30	165	1	7	9	6	6	2	5	95	3	592
2386	64	6	70	0	1	3	1	0	0	0	18	1	164
2387	57	3	30	0	0	0	1	1	0	0	11	0	103
2388	829	78	249	6	10	12	10	17	2	5	183	6	1,407
2390	2,316	304	424	6	49	42	19	41	19	22	495	9	3,746
2395	123	23	68	3	3	4	3	1	0	1	29	3	261
2396	193	24	88	3	2	2	3	1	1	2	43	0	362
2397	93	6	97	1	1	2	5	1	0	0	39	0	245
2398	34	2	56	0	2	0	3	1	0	0	11	0	109



# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with	Amount				Number with	Amount
			\$'000	\$	\$'000	\$'000	\$	%		\$'000	
NEW SOUTH WALES (cont.)											
2399	91	187	4,914	26,278	10	6	1,088	5,850	22.3	96	46
2400	1,227	4,899	139,541	28,484	529	932	31,287	6,577	23.1	2,583	3,164
2401	77	141	2,997	21,255	14	20	537	3,950	18.6	81	82
2402	349	731	16,622	22,739	65	239	2,824	4,190	18.4	441	335
2403	132	290	6,027	20,783	26	31	929	3,310	15.9	171	240
2404	334	674	14,069	20,874	59	59	2,387	3,629	17.4	409	629
2405	105	313	8,167	26,093	40	22	1,678	5,431	20.8	157	207
2406	139	399	12,728	31,900	39	53	3,202	8,158	25.6	199	171
2408	93	222	5,828	26,252	29	110	1,085	5,383	20.5	95	136
2409	88	335	7,717	23,036	34	187	1,254	4,301	18.7	147	130
2410	45	85	2,059	24,224	10	8	352	4,235	17.5	39	41
2415	41	105	2,280	21,714	4	1	405	3,867	17.8	70	34
2420	464	1,395	34,471	24,710	141	212	6,570	4,862	19.7	908	1,145
2421	161	573	15,374	26,831	58	48	3,226	5,714	21.3	414	330
2422	649	1,770	40,918	23,118	171	263	7,175	4,202	18.2	1,076	1,358
2423	351	897	20,509	22,864	69	111	3,691	4,239	18.5	534	545
2424	91	138	3,090	22,391	11	34	453	3,529	15.8	75	102
2425	172	472	11,570	24,513	42	110	2,157	4,803	19.6	308	481
2426	78	218	4,967	22,784	14	21	869	4,083	17.9	128	123
2427	204	441	9,148	20,744	50	63	1,479	3,497	16.9	301	643
2428	2,295	6,042	141,173	23,365	918	1,809	24,982	4,434	19.0	3,865	8,381
2429	1,327	3,251	74,415	22,890	262	327	13,267	4,181	18.3	1,912	2,131
2430	3,305	10,246	252,705	24,664	1,080	1,588	49,219	4,959	20.1	6,555	7,748
2431	434	986	21,504	21,809	127	139	3,587	3,779	17.3	634	984
2439	245	571	12,006	21,026	48	76	1,944	3,538	16.8	325	327
2440	2,513	6,663	156,613	23,505	491	1,474	28,519	4,501	19.2	3,751	4,158
2441	774	1,468	32,424	22,087	146	224	5,856	4,142	18.8	801	960
2443	1,074	2,150	47,079	21,897	272	375	7,764	3,786	17.3	1,355	2,980
2444	3,757	11,815	289,392	24,494	1,524	3,045	55,701	4,972	20.3	7,914	12,798
2445	467	1,030	24,783	24,061	147	280	4,584	4,722	19.6	629	952
2446	1,380	3,448	81,230	23,559	290	601	15,018	4,530	19.2	2,131	2,463
2447	916	2,078	47,318	22,771	142	341	8,495	4,252	18.7	1,210	1,448
2448	849	2,352	54,505	23,174	245	428	9,950	4,412	19.0	1,457	1,919
2449	400	636	13,866	21,802	49	154	2,264	3,802	17.4	350	340
2450	3,980	12,190	295,139	24,212	1,384	2,093	57,572	4,895	20.2	7,145	7,749
2452	1,226	3,837	90,693	23,636	334	396	16,798	4,481	19.0	2,258	1,930
2453	438	1,067	24,256	22,733	94	218	4,302	4,236	18.6	669	754
2454	852	1,970	44,570	22,624	121	216	8,009	4,175	18.5	1,104	1,137
2455	357	914	21,641	23,677	95	132	4,034	4,558	19.3	543	782
2456	1,367	3,365	74,751	22,214	273	339	13,121	4,000	18.0	1,864	1,646
2460	2,481	7,390	185,946	25,162	663	927	36,744	5,098	20.3	4,650	6,071
2461	839	2,512	61,119	24,331	179	224	11,828	4,798	19.7	1,547	1,589
2462	272	681	14,751	21,661	49	50	2,487	3,725	17.2	376	398
2463	620	1,825	41,827	22,919	143	145	7,526	4,203	18.3	1,150	1,382
2464	629	1,573	35,374	22,488	183	249	6,208	4,105	18.3	1,016	1,939
2465	46	168	4,555	27,113	19	15	997	6,024	22.2	102	133
2466	159	358	6,869	19,187	34	19	1,016	2,891	15.1	211	368
2469	449	761	16,376	21,519	51	35	2,825	3,758	17.5	452	543

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income



**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
NEW SOUTH WALES (cont.)													
2399	110	3	44	0	0	1	2	3	0	0	22	2	187
2400	2,855	357	563	8	60	48	48	58	32	43	802	25	4,899
2401	55	6	52	0	0	1	0	1	1	0	25	0	141
2402	399	46	122	2	7	7	13	9	3	2	120	1	731
2403	119	13	92	0	4	3	0	3	2	1	53	0	290
2404	319	70	159	0	12	5	1	5	1	5	96	1	674
2405	123	16	120	1	2	2	3	4	2	1	38	1	313
2406	217	21	76	2	4	4	4	4	2	3	58	4	399
2408	84	13	90	1	0	2	3	6	0	1	21	1	222
2409	208	23	57	0	1	0	1	3	1	2	39	0	335
2410	42	4	28	0	0	0	2	0	0	0	8	1	85
2415	55	6	18	0	4	1	1	3	0	0	17	0	105
2420	772	157	244	7	24	12	6	12	7	14	134	6	1,395
2421	310	54	87	2	18	9	2	6	1	6	74	4	573
2422	930	153	292	4	32	13	7	18	11	11	292	7	1,770
2423	526	88	112	1	10	9	6	13	3	6	121	2	897
2424	67	9	38	1	7	2	0	3	1	0	10	0	138
2425	232	51	119	2	11	3	4	4	2	2	39	3	472
2426	122	13	38	1	2	3	1	4	0	3	31	0	218
2427	252	76	24	2	9	5	1	1	1	2	67	1	441
2428	3,063	971	176	30	237	60	12	110	43	61	1,263	16	6,042
2429	1,831	232	517	17	65	39	16	43	11	21	454	5	3,251
2430	6,144	1,025	537	29	223	120	48	144	65	69	1,824	18	10,246
2431	478	164	52	3	28	18	3	18	10	14	196	2	986
2439	283	28	60	3	27	4	10	10	0	9	135	2	571
2440	3,966	570	634	26	174	82	49	66	60	60	965	11	6,663
2441	706	135	184	10	39	26	12	31	13	12	298	2	1,468
2443	1,059	309	122	6	64	32	6	22	12	23	489	6	2,150
2444	6,503	1,690	204	55	432	142	53	208	113	108	2,283	24	11,815
2445	543	125	22	2	45	10	1	26	10	7	239	0	1,030
2446	1,931	306	298	11	95	38	17	45	23	24	650	10	3,448
2447	1,062	169	227	7	51	30	9	57	21	16	427	2	2,078
2448	1,342	283	94	11	65	39	11	38	15	17	431	6	2,352
2449	302	35	125	4	15	8	4	14	5	6	115	3	636
2450	7,134	1,233	497	61	347	164	39	216	90	98	2,280	31	12,190
2452	2,604	323	37	13	118	62	13	63	19	33	544	8	3,837
2453	468	68	275	6	15	7	6	15	6	13	180	8	1,067
2454	1,086	200	123	16	70	37	10	50	24	21	328	5	1,970
2455	535	111	30	6	30	8	2	23	4	5	156	4	914
2456	2,061	295	212	17	122	32	12	66	23	23	494	8	3,365
2460	4,383	844	615	16	149	74	24	85	52	68	1,053	27	7,390
2461	1,661	220	173	7	28	22	7	16	11	16	347	4	2,512
2462	357	57	139	1	16	5	2	6	3	4	89	2	681
2463	979	187	203	6	68	22	7	19	13	14	299	8	1,825
2464	705	235	67	6	67	19	10	43	12	18	387	4	1,573
2465	85	14	31	2	6	2	0	5	0	0	23	0	168
2466	171	52	48	3	15	4	2	8	2	3	49	1	358
2469	341	63	193	4	10	12	5	8	2	0	122	1	761

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with	Amount				Number with	Amount
			\$'000	\$	\$'000	\$'000	\$'000	\$	%		\$'000
NEW SOUTH WALES (cont.)											
2470	1,596	5,261	123,767	23,525	316	553	22,672	4,415	18.8	3,051	2,411
2471	258	672	14,728	21,917	39	20	2,588	3,881	17.7	371	296
2472	211	658	15,681	23,831	43	79	2,905	4,535	19.0	371	310
2473	255	669	15,392	23,007	62	112	2,769	4,306	18.7	434	649
2474	860	2,104	48,525	23,063	122	310	8,474	4,175	18.1	1,160	1,360
2475	61	139	3,198	23,007	4	0	554	3,986	17.3	68	62
2476	114	314	6,883	21,920	19	7	1,153	3,694	16.9	161	245
2477	1,209	3,971	101,086	25,456	467	890	20,097	5,285	20.8	2,621	3,343
2478	2,361	7,815	188,475	24,117	1,002	1,507	36,029	4,803	19.9	4,513	6,390
2479	587	1,228	28,511	23,217	156	230	5,413	4,595	19.8	734	1,049
2480	5,045	16,631	408,869	24,585	1,459	1,690	81,247	4,987	20.3	10,632	9,329
2481	1,012	2,983	70,234	23,545	275	604	13,328	4,670	19.8	1,694	1,852
2482	769	1,897	42,138	22,213	200	348	7,506	4,140	18.6	1,142	1,701
2483	1,091	2,586	55,922	21,625	274	283	9,707	3,863	17.9	1,441	1,924
2484	2,029	5,674	134,601	23,722	515	972	25,100	4,595	19.4	3,425	3,853
2485	1,343	4,362	102,891	23,588	533	1,354	18,460	4,542	19.3	2,473	5,208
2486	2,048	6,665	162,201	24,336	818	1,335	30,709	4,808	19.8	3,968	5,222
2487	778	2,520	59,836	23,744	272	682	11,160	4,699	19.8	1,448	2,087
2488	186	720	15,873	22,046	51	56	2,783	3,943	17.9	392	269
2489	267	732	18,119	24,753	71	509	3,043	4,852	19.6	422	454
2490	75	224	5,054	22,563	26	11	974	4,397	19.5	136	81
2500	3,235	13,459	413,073	30,691	2,632	2,983	97,309	7,452	24.3	8,453	10,611
2502	1,033	4,092	115,386	28,198	678	392	25,504	6,328	22.4	2,094	1,823
2505	456	2,102	60,848	28,948	381	308	13,567	6,601	22.8	1,127	1,033
2506	605	2,280	67,002	29,387	328	221	15,090	6,715	22.9	1,036	615
2508	525	3,207	98,269	30,642	273	381	23,092	7,319	23.9	1,970	884
2515	891	4,057	127,225	31,359	592	592	30,580	7,684	24.5	2,699	2,447
2516	474	2,067	62,160	30,073	266	228	14,526	7,138	23.7	1,309	1,026
2517	957	4,107	125,426	30,540	606	507	29,629	7,338	24.0	2,662	1,951
2518	1,702	6,765	193,312	28,575	966	796	43,461	6,542	22.9	4,026	2,828
2519	1,613	6,689	216,020	32,295	1,425	2,115	52,322	8,138	25.2	4,319	4,743
2525	974	4,648	153,185	32,957	1,139	1,252	37,900	8,423	25.6	3,180	2,727
2526	1,178	6,072	192,277	31,666	1,207	1,041	46,597	7,846	24.8	3,680	2,262
2527	1,187	6,229	186,512	29,943	879	676	43,078	7,024	23.5	3,449	1,739
2528	2,149	9,878	285,040	28,856	1,549	1,003	64,428	6,624	23.0	4,867	2,708
2529	874	4,622	134,307	29,058	719	681	30,246	6,691	23.0	2,411	1,677
2530	2,157	10,359	315,759	30,482	1,737	1,833	73,441	7,267	23.8	5,714	3,075
2533	1,352	5,886	174,470	29,642	1,007	1,422	39,684	6,984	23.6	3,836	5,058
2534	369	1,534	39,913	26,019	218	395	8,142	5,565	21.4	1,045	1,677
2535	706	2,287	60,714	26,547	299	605	12,471	5,718	21.5	1,435	2,024
2536	1,781	4,585	104,237	22,734	559	776	18,516	4,208	18.5	2,724	4,312
2537	1,095	3,181	75,558	23,753	371	592	14,226	4,658	19.6	1,959	3,258
2538	263	659	16,093	24,420	64	217	3,094	5,024	20.6	376	819
2539	1,774	4,460	103,387	23,181	500	759	18,551	4,330	18.7	2,673	4,980
2540	3,151	9,253	228,655	24,711	898	1,586	44,015	4,928	19.9	5,248	7,948
2541	2,289	9,811	257,117	26,207	805	1,138	53,018	5,520	21.1	5,609	4,953
2545	132	249	5,122	20,570	17	26	833	3,450	16.8	133	186
2546	1,145	2,595	61,930	23,865	373	2,546	10,097	4,872	20.4	1,586	3,411

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
NEW SOUTH WALES													
(cont.)													
2470	3,187	432	605	19	66	70	32	37	25	31	747	10	5,261
2471	373	35	117	2	14	7	1	4	6	2	105	6	672
2472	353	30	108	8	19	9	3	8	2	7	109	2	658
2473	367	103	19	4	12	7	4	5	6	5	134	3	669
2474	1,059	167	422	11	38	23	10	13	10	18	330	3	2,104
2475	67	5	40	1	1	0	1	2	0	1	20	1	139
2476	156	21	70	1	6	6	3	1	1	1	48	0	314
2477	2,080	481	322	14	91	52	7	57	43	35	771	18	3,971
2478	4,225	1,028	258	35	239	133	43	131	78	76	1,543	26	7,815
2479	519	106	168	16	42	18	7	19	26	28	279	0	1,228
2480	9,644	1,529	1,281	69	320	220	58	216	162	158	2,924	50	16,631
2481	1,588	358	99	21	135	38	5	61	45	61	561	11	2,983
2482	954	217	118	9	74	29	8	37	27	22	394	8	1,897
2483	1,332	285	215	12	126	24	12	43	22	21	486	8	2,586
2484	3,182	563	544	29	157	56	27	62	43	45	935	31	5,674
2485	2,555	665	72	21	190	46	16	51	25	42	663	16	4,362
2486	3,900	860	122	23	264	84	22	94	51	66	1,152	27	6,665
2487	1,464	309	101	10	88	28	9	33	17	42	411	8	2,520
2488	461	56	14	3	43	11	1	12	4	10	100	5	720
2489	431	78	38	2	47	6	2	8	2	2	109	7	732
2490	126	14	27	1	8	4	1	2	0	1	40	0	224
2500	8,223	2,703	82	38	183	158	46	175	114	129	1,438	170	13,459
2502	2,819	767	9	14	79	30	20	27	2	26	264	35	4,092
2505	1,422	438	2	3	28	13	10	9	6	14	136	21	2,102
2506	1,775	242	17	4	38	34	11	12	5	20	103	19	2,280
2508	2,342	326	22	12	93	46	16	55	12	24	251	8	3,207
2515	2,683	641	15	17	77	34	7	57	38	52	372	64	4,057
2516	1,491	290	9	6	43	16	13	20	13	14	134	18	2,067
2517	2,904	642	18	8	60	46	13	27	22	42	283	42	4,107
2518	4,685	1,027	27	28	122	73	24	44	38	56	576	65	6,765
2519	3,900	1,351	44	25	116	83	31	70	52	46	881	90	6,689
2525	2,716	1,047	22	9	69	49	20	65	26	32	528	65	4,648
2526	3,995	1,044	34	20	104	91	31	52	27	44	560	70	6,072
2527	4,515	737	92	18	106	55	37	41	29	52	513	34	6,229
2528	7,130	1,422	25	27	225	100	47	48	28	52	687	87	9,878
2529	3,203	665	19	13	125	52	22	40	14	25	413	31	4,622
2530	7,389	1,492	84	21	172	106	46	73	20	89	786	81	10,359
2533	3,408	1,020	152	16	158	52	13	86	45	69	843	24	5,886
2534	762	250	70	2	38	24	12	29	13	18	307	9	1,534
2535	1,246	311	155	6	53	32	6	38	21	23	379	17	2,287
2536	2,401	584	103	15	215	66	27	71	30	35	1,018	20	4,585
2537	1,676	436	113	19	143	46	17	50	30	27	615	9	3,181
2538	275	71	57	8	25	8	1	10	7	9	186	2	659
2539	2,288	620	104	14	179	63	13	49	19	41	1,057	13	4,460
2540	5,380	1,194	226	52	373	92	39	119	47	75	1,621	35	9,253
2541	6,872	950	119	33	224	121	36	130	72	80	1,153	21	9,811
2545	134	16	38	1	11	3	3	2	1	1	38	1	249
2546	1,352	385	86	14	77	32	8	27	24	21	554	15	2,595

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable								
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
					Number with	Amount				Number with	Amount
			\$'000	\$	\$'000	\$'000	\$	%		\$'000	
NEW SOUTH WALES (cont.)											
2548	777	2,206	51,851	23,505	370	889	9,154	4,553	19.4	1,368	3,396
2549	362	1,084	25,328	23,365	117	267	4,589	4,480	19.2	646	783
2550	1,776	5,388	128,343	23,820	458	895	24,467	4,707	19.8	3,326	3,405
2551	390	1,625	42,019	25,858	127	388	8,381	5,396	20.9	980	785
2558	616	4,493	129,749	28,878	165	96	28,920	6,458	22.4	1,933	284
2559	138	468	10,741	22,951	10	18	1,951	4,207	18.3	124	24
2560	4,736	27,503	777,673	28,276	1,529	2,365	171,446	6,320	22.4	12,965	5,440
2563	48	139	3,698	26,604	13	18	780	5,741	21.6	76	61
2564	808	4,841	128,698	26,585	206	286	26,514	5,536	20.8	2,154	791
2565	1,231	7,099	211,556	29,801	470	1,757	46,980	6,865	23.0	3,814	2,005
2566	1,536	9,710	278,805	28,713	464	436	62,133	6,444	22.4	4,449	1,247
2567	590	4,532	134,168	29,605	199	193	30,596	6,794	22.9	2,129	872
2568	70	284	9,531	33,560	29	221	2,175	8,437	25.1	161	128
2569	92	525	14,704	28,008	50	83	3,271	6,389	22.8	288	119
2570	1,706	9,684	297,230	30,693	849	2,343	69,946	7,465	24.3	5,791	5,548
2571	522	2,838	83,724	29,501	216	282	19,099	6,829	23.1	1,549	1,263
2572	302	1,258	35,360	28,108	73	91	7,848	6,311	22.5	698	483
2573	295	1,613	45,005	27,901	94	135	9,937	6,244	22.4	815	583
2574	337	1,501	42,957	28,619	82	103	9,479	6,384	22.3	736	384
2575	1,156	4,623	123,521	26,719	392	574	26,201	5,792	21.7	2,399	2,379
2576	1,084	4,216	133,792	31,734	849	3,328	30,314	7,980	25.1	2,858	7,745
2577	1,447	5,091	138,834	27,270	605	1,491	29,582	6,104	22.4	2,996	4,394
2578	249	715	19,249	26,922	75	163	3,907	5,692	21.1	423	673
2579	306	895	25,003	27,936	122	191	5,311	6,147	22.0	528	702
2580	2,643	10,938	290,386	26,548	1,038	1,392	61,177	5,720	21.5	6,851	6,931
2581	240	773	18,671	24,154	92	99	3,663	4,867	20.1	495	441
2582	910	3,811	108,327	28,425	435	1,149	23,505	6,469	22.8	2,474	2,408
2583	784	1,676	36,145	21,566	146	193	6,559	4,029	18.7	1,180	1,504
2584	57	211	4,452	21,100	23	25	755	3,697	17.5	119	90
2585	46	122	2,737	22,434	25	69	450	4,254	19.0	67	60
2586	349	865	19,128	22,113	89	252	3,398	4,220	19.1	530	574
2587	483	1,026	23,743	23,141	111	261	4,307	4,452	19.2	514	784
2588	73	174	4,735	27,213	38	280	803	6,224	22.9	93	210
2590	899	3,113	77,578	24,921	393	943	14,929	5,099	20.5	1,594	2,802
2594	1,439	4,166	96,116	23,072	409	752	17,584	4,401	19.1	2,299	2,801
2619	151	1,297	44,800	34,541	118	410	11,021	8,813	25.5	811	299
2620	2,319	15,048	433,418	28,802	1,251	2,005	97,583	6,618	23.0	8,578	5,251
2621	377	2,009	66,861	33,281	236	658	16,288	8,435	25.3	1,264	727
2622	414	958	22,131	23,101	113	141	4,259	4,593	19.9	600	821
2626	39	123	3,306	26,878	5	2	734	5,984	22.3	72	54
2627	262	1,098	26,500	24,135	97	192	5,365	5,061	21.0	646	781
2628	156	481	11,289	23,470	42	83	2,155	4,653	19.8	282	250
2630	1,422	4,860	121,210	24,940	506	580	24,648	5,191	20.8	3,026	3,386
2631	106	273	6,603	24,187	34	28	1,372	5,128	21.2	158	200
2632	266	986	24,797	25,149	109	272	4,785	5,129	20.4	599	1,020
2633	97	215	4,394	20,437	21	24	716	3,442	16.8	113	197
2640	2,961	12,296	341,077	27,739	1,644	2,806	74,016	6,248	22.5	7,457	7,814
2641	1,440	6,621	170,225	25,710	577	503	34,868	5,342	20.8	3,898	2,427

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construc- tion	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertain- ment etc.	Other business subsid.	All other	Total
NEW SOUTH WALES (cont.)													
2548	994	343	42	13	90	26	5	53	17	32	585	6	2,206
2549	560	133	39	9	52	16	3	9	12	15	235	1	1,084
2550	2,916	483	600	29	147	61	37	51	70	57	914	23	5,388
2551	1,042	156	73	7	28	19	8	15	14	11	250	2	1,625
2558	3,790	173	7	12	95	44	36	50	12	15	249	10	4,493
2559	413	12	3	1	7	2	3	1	1	0	24	1	468
2560	22,050	1,869	81	62	532	252	197	295	85	150	1,863	67	27,503
2563	81	14	1	0	8	0	1	6	0	3	25	0	139
2564	4,054	268	12	16	75	40	41	44	11	27	248	5	4,841
2565	5,475	700	25	27	117	85	49	69	24	33	479	16	7,099
2566	7,954	514	31	30	161	115	85	127	34	48	599	12	9,710
2567	3,617	253	21	16	106	57	45	56	21	34	297	9	4,532
2568	174	36	10	1	8	2	1	5	2	2	43	0	284
2569	344	56	11	1	11	8	7	5	2	4	76	0	525
2570	6,400	1,128	362	29	182	98	53	112	71	69	1,149	31	9,684
2571	1,945	294	90	12	77	27	24	36	18	18	290	7	2,838
2572	856	115	54	9	33	23	8	15	14	6	124	1	1,258
2573	1,186	115	28	3	48	18	7	21	13	7	164	3	1,613
2574	1,069	97	35	7	58	12	22	13	6	10	171	1	1,501
2575	3,035	373	97	34	124	65	37	60	57	51	673	17	4,623
2576	2,131	706	116	23	79	57	10	70	53	46	883	42	4,216
2577	3,077	537	358	35	118	54	29	89	49	36	688	21	5,091
2578	427	102	14	7	24	7	3	11	1	7	108	4	715
2579	537	72	80	6	28	20	8	19	2	9	111	3	895
2580	7,229	954	774	42	204	104	37	108	93	72	1,300	21	10,938
2581	338	51	260	3	6	2	5	6	3	5	93	1	773
2582	2,120	369	433	20	89	48	18	46	20	27	604	17	3,811
2583	733	130	473	4	23	16	9	11	5	9	260	3	1,676
2584	92	10	62	2	6	2	2	2	0	3	30	0	211
2585	53	5	42	1	1	2	3	0	0	0	15	0	122
2586	428	54	211	3	16	14	9	6	2	3	117	2	865
2587	598	88	140	2	15	16	4	6	2	5	148	2	1,026
2588	86	10	42	2	2	2	2	0	0	0	27	1	174
2590	1,876	320	270	17	65	28	7	33	9	25	459	4	3,113
2594	2,383	314	534	6	97	59	27	34	16	21	658	17	4,166
2619	890	150	12	7	40	20	1	26	12	10	126	3	1,297
2620	10,134	1,433	482	69	522	191	76	207	93	131	1,672	38	15,048
2621	1,107	170	269	12	55	22	10	41	8	26	283	6	2,009
2622	390	76	207	9	34	13	7	19	5	25	168	5	958
2626	62	1	31	2	6	1	1	1	0	1	16	1	123
2627	577	115	58	6	74	17	3	31	8	15	192	2	1,098
2628	239	42	74	4	30	11	3	10	1	14	51	2	481
2630	2,697	504	482	19	159	67	32	97	37	59	697	10	4,860
2631	88	10	112	2	5	5	1	8	1	0	40	1	273
2632	517	77	225	0	12	8	5	10	3	2	126	1	986
2633	89	17	76	2	2	4	3	0	2	1	18	1	215
2640	7,645	1,281	324	55	302	147	51	210	134	134	1,961	52	12,296
2641	4,705	501	63	23	193	84	25	81	45	69	809	23	6,621

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with	Amount				Number with	Amount
							\$'000	\$	\$'000		
NEW SOUTH WALES (cont.)											
2642	706	1,895	46,423	24,498	251	264	9,036	4,908	20.0	1,167	1,178
2643	208	786	19,640	24,987	62	71	3,771	4,888	19.6	419	287
2644	403	1,001	24,266	24,242	167	519	4,271	4,785	19.7	608	716
2645	69	254	5,960	23,465	38	62	1,019	4,256	18.1	156	216
2646	883	3,174	78,065	24,595	500	623	14,826	4,867	19.8	2,015	2,233
2647	261	739	16,585	22,442	97	90	2,977	4,150	18.5	461	513
2648	562	1,257	30,646	24,380	170	1,060	5,230	5,004	20.5	639	909
2650	4,693	21,779	590,983	27,135	2,377	3,603	125,331	5,920	21.8	12,490	12,816
2651	139	818	21,604	26,411	49	16	4,357	5,346	20.2	437	100
2652	750	2,216	52,095	23,509	230	201	9,657	4,449	18.9	1,210	1,009
2653	374	1,031	24,749	24,005	82	102	4,687	4,645	19.4	589	663
2655	182	542	12,989	23,965	50	51	2,369	4,465	18.6	319	457
2656	185	642	16,301	25,391	87	114	3,190	5,146	20.3	408	1,432
2658	226	621	13,131	21,145	73	41	2,209	3,623	17.1	403	621
2659	161	449	10,726	23,889	56	104	2,088	4,882	20.4	300	494
2660	194	713	17,140	24,039	98	37	3,295	4,673	19.4	419	459
2661	15	206	6,146	29,835	6	1	1,299	6,311	21.2	102	12
2663	406	1,636	42,311	25,862	149	142	8,347	5,189	20.1	895	963
2665	407	1,112	24,018	21,599	119	96	3,955	3,643	16.9	684	905
2666	735	2,134	49,091	23,004	228	172	9,091	4,341	18.9	1,428	1,840
2668	76	178	3,687	20,713	23	10	583	3,331	16.1	102	127
2669	321	942	20,982	22,274	88	74	3,488	3,781	17.0	526	754
2671	561	1,784	41,260	23,128	133	104	7,771	4,414	19.1	937	1,778
2672	217	672	15,471	23,022	60	54	2,937	4,451	19.3	299	706
2675	221	652	14,508	22,252	46	57	2,654	4,158	18.7	316	385
2680	1,901	9,381	251,263	26,784	867	1,537	52,903	5,803	21.7	5,331	6,508
2681	183	855	21,999	25,730	58	61	4,361	5,172	20.1	507	468
2700	681	2,254	56,673	25,143	234	392	11,023	5,064	20.1	1,138	1,471
2701	252	821	20,522	24,996	69	54	4,078	5,033	20.1	452	572
2702	100	314	7,075	22,532	27	13	1,263	4,064	18.0	150	219
2703	108	416	11,178	26,870	22	13	2,314	5,594	20.8	197	93
2705	1,084	4,304	110,714	25,724	367	364	22,433	5,297	20.6	2,258	2,218
2706	95	455	10,798	23,732	39	38	2,020	4,523	19.1	219	163
2707	166	865	24,763	28,628	126	70	5,080	5,954	20.8	490	488
2710	1,420	4,935	121,748	24,670	654	1,060	23,055	4,887	19.8	3,061	3,192
2711	592	1,557	35,409	22,742	186	333	6,310	4,267	18.8	881	1,071
2712	273	633	14,655	23,152	77	70	2,593	4,207	18.2	386	365
2713	485	1,516	37,461	24,710	223	181	7,218	4,881	19.8	887	929
2714	304	828	19,325	23,339	131	167	3,375	4,278	18.3	476	658
2715	254	726	16,231	22,357	64	52	2,823	3,960	17.7	383	396
2716	185	698	17,444	24,991	120	179	3,200	4,841	19.4	449	486
2717	275	761	16,321	21,447	68	46	2,778	3,711	17.3	342	295
2720	854	3,415	92,234	27,008	385	1,643	18,580	5,922	21.9	1,938	2,291
2721	57	152	2,751	18,099	12	8	425	2,849	15.7	90	148
2722	425	1,271	29,020	22,832	116	143	5,478	4,423	19.4	682	843
2725	57	180	3,579	19,883	13	2	573	3,194	16.1	75	82
2726	31	112	2,384	21,286	4	2	438	3,929	18.5	65	44
2727	96	193	4,284	22,197	31	118	641	3,933	17.7	100	146

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
NEW SOUTH WALES (cont.)													
2642	896	124	465	4	40	16	10	22	9	10	292	7	1,895
2643	517	61	43	0	20	12	6	4	3	4	113	3	786
2644	486	75	202	1	19	7	7	6	3	14	174	7	1,001
2645	118	25	63	0	2	0	0	0	2	1	41	2	254
2646	1,895	339	334	8	32	25	10	19	14	31	460	7	3,174
2647	401	80	87	1	14	5	2	6	4	5	132	2	739
2648	630	77	306	1	10	8	7	4	5	8	199	2	1,257
2650	13,880	2,098	909	77	400	270	82	233	160	188	3,418	64	21,779
2651	642	86	5	1	13	9	1	8	6	7	39	1	818
2652	1,048	75	706	3	32	15	10	12	8	11	293	3	2,216
2653	613	70	161	1	12	8	3	6	5	6	138	8	1,031
2655	302	34	118	1	6	4	3	3	3	6	61	1	542
2656	233	63	210	2	8	10	5	2	3	7	97	2	642
2658	250	33	202	1	6	10	5	5	3	4	97	5	621
2659	215	34	116	0	6	1	6	4	2	1	62	2	449
2660	408	51	137	1	4	8	5	3	2	1	90	3	713
2661	173	25	0	0	2	0	0	0	0	0	6	0	206
2663	1,060	124	148	0	37	21	5	10	6	12	209	4	1,636
2665	327	45	558	3	6	9	5	5	4	3	144	3	1,112
2666	1,066	174	385	4	26	34	12	22	7	17	376	11	2,134
2668	46	6	98	0	1	1	0	0	0	0	25	1	178
2669	222	24	572	2	1	12	7	6	2	4	85	5	942
2671	881	127	317	9	31	14	16	20	11	11	341	6	1,784
2672	295	30	212	4	4	5	4	1	2	6	105	4	672
2675	363	34	149	1	9	6	2	4	1	5	75	3	652
2680	5,279	846	1,326	18	108	101	29	79	44	59	1,466	26	9,381
2681	472	60	209	0	7	5	4	5	1	2	86	4	855
2700	1,372	167	247	8	26	29	14	18	14	16	339	4	2,254
2701	417	38	227	3	7	4	3	12	1	6	101	2	821
2702	137	17	102	1	7	5	0	2	3	0	40	0	314
2703	270	35	66	0	2	2	3	3	0	2	33	0	416
2705	2,642	332	561	7	53	38	16	35	18	25	556	21	4,304
2706	334	24	40	2	5	2	2	2	0	1	43	0	455
2707	262	33	430	0	9	5	5	8	2	4	105	2	865
2710	2,670	346	874	28	75	50	20	55	26	40	733	18	4,935
2711	886	147	218	4	17	20	5	14	8	19	214	5	1,557
2712	334	56	111	3	4	5	5	5	2	5	103	0	633
2713	671	121	383	4	25	20	11	14	4	7	252	4	1,516
2714	418	85	132	3	15	11	4	11	3	6	137	3	828
2715	401	35	144	8	7	9	5	6	1	7	101	2	726
2716	292	47	195	1	5	6	5	2	4	7	133	1	698
2717	386	45	210	0	6	5	2	4	2	0	100	1	761
2720	2,089	324	305	7	67	40	19	26	10	34	490	4	3,415
2721	40	8	81	0	1	0	1	1	0	1	19	0	152
2722	645	105	233	2	17	11	8	12	4	6	225	3	1,271
2725	85	9	50	0	2	3	2	4	1	0	24	0	180
2726	62	4	24	0	2	2	1	1	0	0	16	0	112
2727	79	8	66	5	1	0	3	3	0	0	28	0	193



# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with	Amount				Number with	Amount
							\$'000	\$	\$'000		
NEW SOUTH WALES (cont.)											
2729	243	665	19,467	29,274	86	1,354	3,546	7,368	25.2	346	393
2730	232	739	16,914	22,888	48	78	3,110	4,314	18.8	391	344
2731	446	1,397	32,212	23,058	158	242	5,867	4,373	19.0	739	815
2732	306	843	19,019	22,561	115	312	3,218	4,187	18.6	550	744
2733	100	304	7,172	23,592	54	47	1,244	4,247	18.0	160	146
2735	69	148	2,489	16,818	13	8	344	2,378	14.1	78	43
2736	87	165	3,626	21,976	27	45	624	4,055	18.5	85	79
2737	79	299	7,471	24,987	27	22	1,382	4,696	18.8	125	160
2738	97	288	6,699	23,260	33	46	1,236	4,451	19.1	123	61
2739	188	457	9,661	21,140	64	44	1,702	3,821	18.1	241	267
2745	692	3,653	108,902	29,812	246	313	25,457	7,054	23.7	2,087	1,391
2747	2,262	12,479	343,197	27,502	593	434	74,138	5,976	21.7	6,209	2,052
2748	198	968	29,781	30,765	106	346	6,807	7,389	24.0	603	1,285
2749	802	5,246	149,980	28,589	276	342	33,400	6,432	22.5	2,538	730
2750	3,989	22,091	639,892	28,966	1,634	3,609	143,381	6,654	23.0	12,184	8,903
2752	295	1,512	42,467	28,087	87	113	9,300	6,226	22.2	834	526
2753	1,291	6,417	176,512	27,507	431	815	38,181	6,077	22.1	3,723	3,148
2754	452	2,310	67,938	29,410	201	515	15,485	6,926	23.6	1,474	1,333
2755	7	491	16,267	33,130	24	7	3,768	7,688	23.2	286	75
2756	2,260	12,571	351,341	27,949	741	1,982	76,135	6,214	22.2	6,731	4,397
2757	82	445	12,897	28,982	50	71	2,935	6,755	23.3	284	423
2758	692	2,828	86,220	30,488	297	1,536	19,354	7,387	24.2	1,752	2,080
2759	1,724	11,911	350,991	29,468	597	842	79,053	6,708	22.8	5,381	1,369
2760	2,054	10,954	290,838	26,551	475	711	60,666	5,603	21.1	4,981	2,442
2761	943	6,775	187,338	27,651	172	107	40,079	5,932	21.5	2,539	847
2762	299	1,539	40,777	26,496	62	129	8,673	5,719	21.6	875	693
2763	1,289	8,318	244,567	29,402	487	350	55,617	6,728	22.9	4,432	1,676
2765	1,224	6,275	169,423	27,000	448	1,633	35,822	5,969	22.1	3,516	3,266
2766	825	4,459	119,877	26,884	189	104	25,396	5,719	21.3	2,033	1,366
2767	939	5,012	135,132	26,962	206	116	28,578	5,725	21.2	2,166	907
2770	3,751	20,587	539,163	26,189	645	458	110,809	5,405	20.6	7,654	1,995
2773	542	2,969	96,270	32,425	334	601	23,314	8,055	24.8	2,071	1,732
2774	1,169	6,164	187,268	30,381	588	524	44,023	7,227	23.8	4,138	2,522
2775	111	458	12,152	26,533	40	102	2,546	5,782	21.8	249	242
2776	302	1,759	53,059	30,164	177	346	12,245	7,158	23.7	1,162	891
2777	1,458	7,407	225,940	30,504	662	1,217	52,418	7,241	23.7	5,033	4,044
2778	155	943	28,387	30,103	73	85	6,538	7,023	23.3	597	325
2779	376	1,855	52,449	28,274	109	154	11,429	6,244	22.1	1,120	574
2780	1,258	4,573	119,478	26,127	436	888	25,022	5,666	21.7	2,682	4,053
2782	526	2,128	62,073	29,170	263	571	13,666	6,690	22.9	1,365	2,595
2783	259	946	26,400	27,907	63	65	5,755	6,152	22.0	593	418
2784	85	376	11,193	29,769	26	69	2,526	6,902	23.2	252	166
2785	494	1,684	48,221	28,635	182	317	10,517	6,433	22.5	1,036	1,250
2786	115	403	10,972	27,226	40	107	2,326	6,037	22.2	240	406
2787	398	1,688	45,577	27,001	191	269	9,723	5,919	21.9	940	1,049
2790	1,268	6,199	193,576	31,227	409	968	46,397	7,641	24.5	3,571	2,741
2791	53	192	4,434	23,094	15	10	789	4,161	18.0	115	187
2792	67	143	3,441	24,063	22	90	583	4,706	19.6	63	86

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income



**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
NEW SOUTH WALES (cont.)													
2729	334	37	161	1	10	6	4	5	2	5	98	2	665
2730	486	57	91	0	3	6	1	4	1	5	85	0	739
2731	765	117	171	3	30	8	8	15	5	19	251	5	1,397
2732	341	73	216	5	21	14	2	7	3	5	149	7	843
2733	157	13	85	0	5	1	2	1	0	0	40	0	304
2735	62	3	50	0	3	1	0	1	0	0	28	0	148
2736	79	6	43	0	2	0	0	1	2	2	29	1	165
2737	140	19	91	0	5	5	1	3	0	0	35	0	299
2738	178	18	36	1	5	3	1	3	0	1	40	2	288
2739	223	38	82	2	5	7	4	1	4	6	82	3	457
2745	2,579	315	111	13	91	53	23	52	16	26	365	9	3,653
2747	10,214	711	55	39	270	108	98	119	37	56	750	22	12,479
2748	591	134	35	7	20	11	11	16	6	4	130	3	968
2749	4,118	313	35	15	133	58	35	56	22	27	420	14	5,246
2750	16,266	2,049	132	82	498	216	160	303	95	130	2,090	70	22,091
2752	1,084	114	29	4	43	24	11	18	4	14	165	2	1,512
2753	4,283	652	179	36	182	78	45	86	51	56	746	23	6,417
2754	1,527	253	64	7	69	28	8	43	13	21	272	5	2,310
2755	418	48	3	1	0	3	1	1	2	4	10	0	491
2756	8,813	1,007	406	58	403	161	130	174	75	98	1,216	30	12,571
2757	249	54	11	0	14	11	2	14	3	4	83	0	445
2758	1,616	358	127	19	101	41	12	57	21	38	427	11	2,828
2759	9,502	680	32	36	288	155	116	158	38	65	819	22	11,911
2760	8,622	699	73	51	293	105	106	93	18	49	821	24	10,954
2761	5,786	232	20	24	126	142	76	70	11	21	262	5	6,775
2762	1,057	135	80	13	50	18	18	13	6	11	138	0	1,539
2763	6,652	608	31	24	164	120	54	128	25	42	457	13	8,318
2765	3,951	692	284	32	211	63	67	93	21	43	805	13	6,275
2766	3,535	373	20	23	94	44	33	53	14	11	252	7	4,459
2767	4,148	304	4	18	81	68	42	64	15	14	244	10	5,012
2770	17,786	792	24	64	437	192	196	199	48	81	742	26	20,587
2773	2,015	436	15	8	53	25	9	55	30	19	293	11	2,969
2774	4,504	660	33	33	111	52	23	100	53	42	534	19	6,164
2775	312	48	19	0	15	4	4	5	3	10	37	1	458
2776	1,263	182	7	4	29	16	11	23	23	20	174	7	1,759
2777	5,257	868	27	37	138	81	29	104	61	62	708	35	7,407
2778	689	72	7	7	21	18	4	18	12	13	79	3	943
2779	1,391	138	12	7	43	22	9	29	21	19	154	10	1,855
2780	3,011	526	10	20	110	57	29	119	59	69	545	18	4,573
2782	1,293	316	11	7	38	30	8	45	19	37	313	11	2,128
2783	706	89	2	3	24	13	2	12	8	17	67	3	946
2784	266	38	2	0	8	3	3	6	4	3	43	0	376
2785	1,032	207	27	7	49	34	11	40	19	31	220	7	1,684
2786	237	46	15	3	9	11	1	9	3	8	56	5	403
2787	1,000	131	249	5	25	9	5	15	3	13	225	8	1,688
2790	4,706	550	199	8	69	45	29	51	16	45	472	9	6,199
2791	107	17	38	0	1	5	1	4	0	1	18	0	192
2792	60	6	33	1	3	3	0	0	1	2	34	0	143

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with	Amount				Number with	Amount
							\$'000	\$	\$'000		
NEW SOUTH WALES (cont.)											
2793	163	290	7,070	24,379	28	308	1,175	5,114	21.0	143	307
2794	1,249	4,206	103,134	24,521	432	1,005	20,196	5,041	20.6	2,607	3,941
2795	3,186	14,165	383,882	27,101	1,354	1,938	82,753	5,979	22.1	8,514	7,792
2797	83	192	4,318	22,490	9	2	800	4,177	18.6	92	99
2798	184	626	16,776	26,799	66	88	3,344	5,482	20.5	366	377
2799	382	1,622	40,733	25,113	112	198	7,950	5,023	20.0	841	850
2800	3,915	15,957	423,416	26,535	1,642	2,875	88,480	5,725	21.6	9,678	9,288
2803	63	106	2,053	19,368	6	13	311	3,057	15.8	48	43
2804	387	940	20,233	21,524	104	200	3,422	3,853	17.9	521	689
2805	70	126	2,680	21,270	9	3	467	3,730	17.5	82	77
2806	151	333	7,451	22,375	27	28	1,298	3,982	17.8	175	273
2807	63	124	2,544	20,516	9	19	408	3,444	16.8	68	63
2809	39	108	2,361	21,861	14	13	401	3,833	17.5	60	135
2810	523	1,249	27,484	22,005	156	129	4,667	3,840	17.5	796	1,237
2820	864	2,522	57,949	22,977	212	485	10,726	4,445	19.3	1,442	2,067
2821	664	1,891	45,353	23,984	164	320	8,376	4,599	19.2	1,029	1,182
2823	206	674	17,396	25,810	79	194	3,361	5,274	20.4	377	535
2824	373	1,295	30,991	23,931	113	276	5,860	4,738	19.8	609	701
2825	357	1,140	29,219	25,631	106	139	5,763	5,177	20.2	632	771
2827	522	1,454	32,330	22,235	139	111	5,743	4,026	18.1	764	1,009
2828	122	407	10,920	26,830	46	216	2,082	5,646	21.0	218	330
2829	483	1,495	38,106	25,489	155	319	7,378	5,148	20.2	798	946
2830	3,346	14,743	389,791	26,439	1,358	2,509	81,599	5,705	21.6	8,598	7,620
2831	758	1,525	35,306	23,151	140	363	6,164	4,280	18.5	821	942
2832	380	992	23,987	24,180	54	59	4,601	4,698	19.4	477	409
2833	116	331	8,046	24,308	16	9	1,570	4,770	19.6	156	141
2834	425	707	15,294	21,632	42	211	2,615	3,997	18.5	287	200
2835	502	1,867	60,472	32,390	142	302	14,488	7,922	24.5	1,131	695
2836	161	290	6,544	22,566	25	18	1,180	4,131	18.3	135	207
2839	144	475	11,124	23,419	31	23	2,087	4,442	19.0	220	246
2840	520	1,289	31,430	24,383	83	277	5,920	4,808	19.7	613	744
2842	148	242	5,502	22,736	33	50	945	4,112	18.1	135	385
2843	209	568	13,313	23,438	69	251	2,401	4,669	19.9	338	629
2844	175	518	11,539	22,276	59	153	2,064	4,280	19.2	334	444
2845	176	769	25,749	33,484	37	47	6,640	8,696	26.0	431	218
2846	34	71	1,848	26,028	4	34	379	5,817	22.3	37	64
2847	193	830	25,875	31,175	35	19	6,291	7,602	24.4	431	375
2848	153	558	16,249	29,120	35	35	3,651	6,606	22.7	335	243
2849	224	611	16,225	26,555	85	180	3,436	5,918	22.3	383	678
2850	1,784	5,263	142,333	27,044	508	1,118	30,854	6,075	22.5	2,926	3,956
2852	448	1,064	30,368	28,541	95	120	6,967	6,661	23.3	596	620
2864	92	340	8,447	24,844	37	134	1,583	5,050	20.3	206	324
2865	127	369	7,691	20,843	36	10	1,320	3,604	17.3	175	132
2866	319	1,005	25,121	24,996	119	741	4,716	5,430	21.7	608	633
2867	114	243	5,351	22,021	37	107	868	4,012	18.2	148	110
2868	120	278	7,495	26,960	24	97	1,738	6,601	24.5	133	191
2869	280	527	10,854	20,596	35	39	1,781	3,454	16.8	287	464
2870	1,277	4,541	115,583	25,453	428	409	23,439	5,252	20.6	2,624	3,545

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
NEW SOUTH WALES													
(cont.)													
2793	160	12	60	2	3	4	1	3	0	3	41	1	290
2794	2,379	405	410	20	86	59	11	40	23	36	725	12	4,206
2795	9,065	1,418	956	39	280	152	69	176	82	127	1,756	45	14,165
2797	103	5	51	1	3	1	1	4	0	1	22	0	192
2798	323	41	127	3	12	5	6	5	3	5	93	3	626
2799	1,038	116	190	2	25	11	8	12	4	6	199	11	1,622
2800	10,419	1,527	725	57	325	173	70	173	116	120	2,209	43	15,957
2803	47	4	38	0	4	1	0	0	0	0	12	0	106
2804	489	77	172	1	11	7	8	9	3	5	155	3	940
2805	63	5	42	0	3	0	0	0	0	1	11	1	126
2806	178	16	82	2	0	3	4	1	1	2	42	2	333
2807	66	7	33	1	1	0	2	1	0	0	13	0	124
2809	35	6	47	1	1	0	0	3	0	1	14	0	108
2810	510	98	369	6	7	17	7	9	1	12	211	2	1,249
2820	1,401	248	371	6	37	20	16	35	15	22	345	6	2,522
2821	1,041	160	276	4	36	17	16	15	9	12	301	4	1,891
2823	352	44	173	2	7	10	3	8	3	1	70	1	674
2824	724	86	271	2	19	6	12	9	5	4	155	2	1,295
2825	617	117	203	2	15	10	10	13	2	7	142	2	1,140
2827	748	93	316	11	13	16	7	8	8	8	224	2	1,454
2828	157	16	155	1	0	6	0	8	0	2	61	1	407
2829	812	91	338	4	14	12	9	12	7	11	181	4	1,495
2830	9,567	1,224	655	51	301	193	61	155	99	132	2,281	24	14,743
2831	705	77	473	10	28	16	9	20	5	5	174	3	1,525
2832	585	61	170	3	10	15	10	11	3	5	109	10	992
2833	196	27	54	0	4	3	3	5	2	2	33	2	331
2834	403	64	10	6	11	19	2	6	2	3	83	98	707
2835	1,166	227	129	3	21	34	6	31	6	24	175	45	1,867
2836	180	19	45	0	1	1	3	1	2	3	33	2	290
2839	285	27	87	1	4	3	4	7	1	5	46	5	475
2840	864	113	119	3	17	17	11	11	2	8	117	7	1,289
2842	92	14	83	2	4	1	2	2	0	1	40	1	242
2843	281	50	122	3	9	3	4	4	1	1	89	1	568
2844	236	51	131	2	7	2	2	4	1	3	76	3	518
2845	608	48	24	2	10	3	2	4	2	4	60	2	769
2846	46	6	10	0	0	2	0	0	0	0	7	0	71
2847	649	56	32	1	13	10	5	5	2	7	47	3	830
2848	400	52	30	3	5	8	2	9	1	7	37	4	558
2849	307	61	134	2	5	8	3	6	3	4	74	4	611
2850	3,017	524	710	22	110	52	21	50	23	40	676	18	5,263
2852	573	78	193	8	24	18	6	11	4	8	139	2	1,064
2864	167	21	89	1	13	1	2	3	0	1	42	0	340
2865	206	15	59	0	14	3	1	2	1	1	66	1	369
2866	525	78	168	1	20	9	6	7	6	6	177	2	1,005
2867	118	12	70	2	3	1	2	5	2	0	28	0	243
2868	100	11	102	0	2	1	1	0	2	2	57	0	278
2869	214	41	155	0	8	5	6	7	2	2	86	1	527
2870	2,725	468	423	6	99	44	28	53	33	26	616	20	4,541

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with	Amount				Number with	Amount
							\$'000	\$	\$'000		
<b>NEW SOUTH WALES</b>											
<i>(cont.)</i>											
2871	1,160	3,860	93,270	24,163	311	474	17,947	4,772	19.8	2,187	3,193
2873	120	325	7,879	24,243	18	20	1,516	4,726	19.5	196	242
2874	110	240	4,519	18,829	20	9	699	2,950	15.7	142	217
2875	181	395	8,993	22,767	39	68	1,520	4,020	17.7	217	386
2876	96	181	3,985	22,017	16	15	728	4,105	18.6	121	178
2877	617	1,649	37,930	23,002	151	242	6,760	4,246	18.5	724	1,236
2878	96	176	4,397	24,983	16	11	892	5,131	20.5	90	275
2879	93	255	6,057	23,753	25	47	1,130	4,616	19.4	113	96
2880	2,593	7,700	219,386	28,492	958	967	47,802	6,334	22.2	4,738	4,165
2898	51	169	4,521	26,751	15	24	825	5,024	18.8	93	62
2899	76	63	1,364	21,651	12	18	217	3,730	17.2	36	48
Others	295	853	23,498	27,547	86	98	5,232	6,249	22.7	446	383
Invalid	3,890	16,895	520,167	30,788	1,960	6,222	120,217	7,484	24.3	10,150	12,689
<b>TOTAL</b>	<b>574,541</b>	<b>2,557,946</b>	<b>75,869,737</b>	<b>29,660</b>	<b>295,906</b>	<b>806,706</b>	<b>17,198,524</b>	<b>7,039</b>	<b>23.7</b>	<b>1,554,065</b>	<b>1,908,987</b>
<b>AUSTRALIAN CAPITAL TERRITORY</b>											
2600	746	4,965	194,768	39,228	1,106	3,281	50,839	10,900	27.8	3,756	5,200
2601	1,717	7,802	260,151	33,344	1,462	2,521	64,809	8,630	25.9	5,813	6,740
2602	1,811	10,478	324,420	30,962	1,359	1,674	76,895	7,498	24.2	7,734	6,325
2603	691	4,032	172,899	42,882	1,120	5,318	46,494	12,850	30.0	2,984	5,414
2604	536	3,353	110,720	33,021	496	951	27,085	8,361	25.3	2,334	2,346
2605	961	6,166	221,860	35,981	1,285	1,819	57,263	9,582	26.6	4,750	5,319
2606	610	4,303	141,920	32,982	570	2,079	34,024	8,390	25.4	2,974	1,859
2607	1,312	7,991	280,162	35,060	1,509	2,643	70,983	9,214	26.3	5,937	5,989
2609	93	553	17,176	31,060	57	377	3,899	7,732	24.9	309	259
2611	2,213	14,009	467,831	33,395	2,080	2,330	116,911	8,512	25.5	10,267	6,624
2614	1,849	11,138	379,882	34,107	1,992	2,576	95,761	8,829	25.9	8,312	6,819
2615	3,163	18,943	594,444	31,381	1,873	1,784	143,079	7,647	24.4	12,589	5,078
2617	2,004	12,606	402,411	31,922	1,379	1,670	98,016	7,908	24.8	8,686	3,806
2618	131	550	18,423	33,496	89	318	4,520	8,796	26.3	379	268
2900	61	458	14,828	32,376	35	16	3,552	7,790	24.1	288	50
2902	1,275	8,614	280,015	32,507	861	947	69,108	8,133	25.0	5,721	1,939
2903	898	5,360	176,093	32,853	558	565	43,649	8,249	25.1	3,624	1,480
2904	1,001	7,353	249,960	33,994	806	841	63,192	8,708	25.6	4,909	1,812
2905	1,819	14,337	451,898	31,520	879	796	107,381	7,545	23.9	8,654	1,660
2906	517	5,258	161,518	30,719	235	124	37,608	7,176	23.4	3,016	445
2912	12	183	5,482	29,956	10	3	1,285	7,038	23.5	93	28
2913	319	3,275	100,290	30,623	194	120	23,658	7,260	23.7	2,152	567
Other	9	90	2,859	31,767	11	4	694	7,756	24.4	53	15
Invalid	133	776	25,140	32,397	63	88	6,183	8,081	24.9	473	256
<b>TOTAL</b>	<b>23,881</b>	<b>152,593</b>	<b>5,055,153</b>	<b>33,128</b>	<b>20,029</b>	<b>32,845</b>	<b>1,246,890</b>	<b>8,387</b>	<b>25.3</b>	<b>105,807</b>	<b>70,299</b>

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
NEW SOUTH WALES (cont.)													
2871	2,225	305	512	9	83	38	26	22	29	21	578	12	3,860
2873	89	14	162	1	4	3	6	4	2	1	38	1	325
2874	85	14	96	1	2	5	3	3	2	1	28	0	240
2875	135	21	169	5	4	6	3	2	3	1	46	0	395
2876	47	5	97	1	0	0	2	0	0	0	29	0	181
2877	844	119	337	10	22	20	11	23	2	12	243	6	1,649
2878	83	12	58	0	0	2	1	1	0	2	16	1	176
2879	182	15	27	1	2	5	2	0	1	0	16	4	255
2880	5,333	870	195	22	100	90	17	79	46	63	864	21	7,700
2898	77	18	10	0	6	4	3	2	1	4	41	3	169
2899	39	17	1	0	0	0	0	0	0	0	6	0	63
Others	488	68	140	4	15	7	8	13	2	6	95	7	853
Invalid	10,536	2,526	592	59	328	183	108	291	85	138	1,964	85	16,895
<b>TOTAL</b>	<b>1,644,143</b>	<b>342,365</b>	<b>70,704</b>	<b>10,466</b>	<b>49,862</b>	<b>30,463</b>	<b>15,626</b>	<b>43,420</b>	<b>17,462</b>	<b>21,577</b>	<b>300,576</b>	<b>11,282</b>	<b>2,557,946</b>
AUSTRALIAN CAPITAL TERRITORY (cont.)													
2600	2,619	1,171	62	18	45	38	8	83	48	48	778	47	4,965
2601	4,641	1,479	90	23	101	69	19	183	56	91	984	66	7,802
2602	6,920	1,679	94	36	185	105	31	179	83	129	980	57	10,478
2603	1,815	955	63	17	24	29	7	111	60	46	867	38	4,032
2604	2,184	555	25	13	74	25	10	63	32	30	326	16	3,353
2605	3,542	1,213	58	29	69	65	14	134	78	63	867	34	6,166
2606	2,814	650	27	16	102	53	9	66	27	46	473	20	4,303
2607	4,674	1,521	83	35	122	92	27	162	83	78	1,086	28	7,991
2609	333	65	14	5	23	12	3	10	5	7	74	2	553
2611	9,162	2,124	125	58	246	154	52	298	128	110	1,509	43	14,009
2614	6,913	1,911	116	31	188	102	31	186	102	81	1,420	57	11,138
2615	13,488	2,197	154	55	420	219	66	296	113	137	1,755	43	18,943
2617	8,512	1,735	71	43	283	167	39	202	77	108	1,330	39	12,606
2618	239	57	69	2	18	9	1	12	12	11	119	1	550
2900	326	57	1	1	12	6	1	7	3	5	37	2	458
2902	6,146	969	41	28	198	122	27	150	58	74	768	33	8,614
2903	3,781	659	33	17	104	72	24	86	36	43	492	13	5,360
2904	4,969	960	30	23	145	117	29	124	51	63	829	13	7,353
2905	10,635	1,238	74	61	443	244	52	212	93	107	1,149	29	14,337
2906	4,204	275	12	14	164	92	31	61	30	33	329	13	5,258
2912	120	20	1	0	11	3	2	1	0	1	23	1	183
2913	2,379	316	12	8	92	39	13	60	15	17	316	8	3,275
Other	57	14	0	1	3	3	1	0	0	1	10	0	90
Invalid	501	101	10	2	23	16	6	16	6	13	82	0	776
<b>TOTAL</b>	<b>100,974</b>	<b>21,921</b>	<b>1,265</b>	<b>536</b>	<b>3,095</b>	<b>1,853</b>	<b>503</b>	<b>2,702</b>	<b>1,196</b>	<b>1,342</b>	<b>16,603</b>	<b>603</b>	<b>152,593</b>

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with	Amount				Number with	Amount
			\$'000	\$	\$'000	\$'000	\$	%		\$'000	
VICTORIA											
3000	417	1,533	64,527	42,092	282	3,001	16,978	13,033	31.0	866	3,513
3002	264	1,639	78,223	47,726	491	2,952	21,285	14,788	31.0	1,121	2,448
3003	139	584	16,192	27,726	54	54	3,679	6,392	23.1	350	289
3004	212	1,107	49,841	45,023	255	985	14,287	13,796	30.6	691	2,431
3005	40	110	2,853	25,936	10	5	643	5,891	22.7	44	65
3011	1,650	6,089	156,411	25,687	401	441	31,807	5,296	20.6	3,131	2,473
3012	1,895	7,052	181,776	25,777	513	710	36,767	5,314	20.6	3,603	3,009
3013	1,038	4,824	130,853	27,125	342	270	27,914	5,842	21.5	2,736	2,097
3015	1,267	5,961	165,117	27,700	514	389	35,616	6,040	21.8	3,442	2,401
3016	1,029	5,518	176,635	32,011	824	1,289	42,711	7,974	24.9	3,654	3,414
3018	1,318	5,931	166,246	28,030	611	572	36,107	6,184	22.1	3,726	3,039
3019	480	1,872	45,797	24,464	68	23	8,730	4,676	19.1	668	253
3020	3,533	13,937	352,261	25,275	861	410	70,806	5,110	20.2	7,099	4,788
3021	4,946	20,929	536,395	25,629	1,060	586	109,918	5,280	20.6	10,077	4,434
3022	396	1,587	41,067	25,877	117	47	8,492	5,381	20.8	906	437
3023	1,194	5,517	143,620	26,032	343	134	29,835	5,432	20.9	2,744	1,077
3024	102	447	13,388	29,951	28	4	3,012	6,747	22.5	258	105
3025	1,335	5,614	144,573	25,752	382	136	29,755	5,324	20.7	3,197	2,299
3026	20	117	3,616	30,906	9	3	885	7,590	24.6	43	17
3027	15	279	8,959	32,111	22	6	2,077	7,466	23.3	195	59
3028	1,635	9,310	261,779	28,118	548	271	57,312	6,185	22.0	4,627	1,640
3029	1,988	10,837	318,725	29,411	805	243	72,358	6,699	22.8	6,156	1,772
3030	3,432	19,219	543,123	28,260	1,440	1,029	119,292	6,261	22.2	9,854	5,240
3031	1,121	5,196	146,657	28,225	455	236	32,903	6,378	22.6	2,831	1,358
3032	1,442	6,697	194,079	28,980	700	1,019	44,096	6,737	23.2	3,920	3,605
3033	1,543	7,158	191,729	26,785	736	565	41,272	5,845	21.8	4,611	2,522
3034	1,334	5,633	145,682	25,862	444	370	30,443	5,470	21.2	3,346	2,439
3036	709	3,441	105,122	30,550	449	1,049	24,744	7,496	24.5	2,062	1,767
3037	52	365	11,403	31,241	29	3	2,684	7,362	23.6	226	86
3038	2,080	11,774	333,986	28,366	790	817	74,504	6,397	22.6	6,106	2,282
3039	1,153	5,830	171,047	29,339	644	647	39,085	6,815	23.2	3,677	3,302
3040	2,307	10,716	330,243	30,818	1,689	4,279	76,321	7,521	24.4	7,049	8,337
3041	1,130	5,082	151,510	29,813	900	1,511	34,506	7,087	23.8	3,449	4,831
3042	1,516	6,428	168,865	26,270	518	668	35,413	5,613	21.4	4,075	2,859
3043	1,684	8,384	227,941	27,188	655	536	49,116	5,922	21.8	4,867	2,093
3044	2,226	9,004	240,196	26,677	883	866	50,665	5,723	21.5	5,831	6,495
3046	2,755	11,931	307,405	25,765	1,029	619	62,655	5,303	20.6	7,221	5,420
3047	1,743	7,057	177,169	25,105	314	258	34,868	4,977	19.8	2,939	1,366
3048	1,183	5,829	149,471	25,643	193	61	30,203	5,192	20.2	1,929	375
3049	656	3,308	89,215	26,969	203	232	19,246	5,888	21.8	1,640	662
3051	708	2,643	78,286	29,620	337	524	18,252	7,104	24.0	1,649	1,390
3052	421	1,462	54,821	37,497	318	923	14,443	10,510	28.0	1,080	1,713
3053	702	2,965	86,305	29,108	371	672	20,298	7,073	24.3	1,759	1,330
3054	686	3,658	124,586	34,059	637	1,556	31,800	9,119	26.8	2,498	2,018
3055	1,093	4,899	131,692	26,881	423	379	28,160	5,825	21.7	3,096	2,268
3056	1,979	8,480	221,624	26,135	651	582	47,019	5,613	21.5	4,927	3,527
3057	733	3,125	82,139	26,284	261	369	17,423	5,693	21.7	1,908	1,245
3058	3,125	11,775	297,652	25,278	768	493	60,368	5,169	20.4	6,746	5,430

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
VICTORIA (cont.)													
3000	709	297	24	9	10	13	9	99	16	32	295	20	1,533
3002	819	300	19	10	6	22	2	71	33	30	310	17	1,639
3003	377	105	3	3	3	5	1	25	3	14	41	4	584
3004	560	219	15	0	5	7	1	41	11	13	226	9	1,107
3005	44	6	4	0	0	0	0	0	0	1	47	8	110
3011	4,449	702	18	54	64	71	42	100	32	68	469	20	6,089
3012	5,274	768	27	50	100	80	50	91	24	60	509	19	7,052
3013	3,472	583	17	27	55	64	42	75	35	50	396	8	4,824
3015	4,360	708	18	26	73	69	43	77	30	60	480	17	5,961
3016	3,507	880	31	25	69	46	31	125	43	73	657	31	5,518
3018	4,210	784	23	26	69	50	44	75	16	26	599	9	5,931
3019	1,580	84	3	20	21	22	21	9	1	7	101	3	1,872
3020	10,439	1,437	56	92	165	130	113	128	40	76	1,227	34	13,937
3021	16,163	1,634	45	130	394	219	175	214	54	87	1,785	29	20,929
3022	1,164	176	9	13	20	14	14	14	6	11	142	4	1,587
3023	4,273	448	17	16	83	42	56	53	16	36	472	5	5,517
3024	364	30	1	1	6	3	4	9	5	2	21	1	447
3025	3,990	796	23	34	78	56	52	58	13	34	471	9	5,614
3026	90	14	1	0	1	0	0	4	0	2	5	0	117
3027	206	57	2	0	2	1	0	2	0	0	9	0	279
3028	7,566	619	21	41	150	80	81	88	24	48	568	24	9,310
3029	8,785	769	33	44	155	117	66	129	36	53	631	19	10,837
3030	14,290	1,462	337	89	317	194	167	243	66	129	1,875	50	19,219
3031	4,001	531	20	23	40	52	29	85	33	60	300	22	5,196
3032	4,623	931	34	23	80	65	32	111	51	74	647	26	6,697
3033	4,853	932	21	35	136	62	52	95	26	47	888	11	7,158
3034	3,632	839	22	41	90	58	50	75	19	25	766	16	5,633
3036	1,960	468	56	16	51	37	21	77	14	29	699	13	3,441
3037	273	25	2	1	10	7	3	14	4	4	22	0	365
3038	8,620	951	36	58	232	132	104	177	43	65	1,334	22	11,774
3039	3,873	840	38	29	74	47	34	119	43	55	651	27	5,830
3040	6,598	1,781	73	40	136	103	53	225	98	84	1,468	57	10,716
3041	3,068	849	35	25	70	43	35	92	29	45	767	24	5,082
3042	4,498	850	17	35	121	50	37	84	19	37	662	18	6,428
3043	6,337	818	35	31	111	79	80	113	30	50	685	15	8,384
3044	5,878	1,468	49	43	135	77	63	134	28	64	1,044	21	9,004
3046	8,523	1,478	35	31	190	121	98	143	39	67	1,180	26	11,931
3047	5,698	432	16	31	101	59	75	61	10	29	530	15	7,057
3048	5,021	165	4	46	85	55	82	60	8	21	277	5	5,829
3049	2,505	268	13	20	49	39	36	42	7	14	308	7	3,308
3051	1,779	349	14	13	19	32	15	77	41	45	238	21	2,643
3052	860	230	12	5	7	10	3	45	43	27	200	20	1,462
3053	2,014	377	17	19	29	25	15	89	60	63	243	14	2,965
3054	2,280	566	22	16	25	25	17	117	76	68	407	39	3,658
3055	3,521	667	11	23	47	61	29	92	34	37	362	15	4,899
3056	5,980	1,088	24	44	88	100	60	166	63	109	720	38	8,480
3057	2,180	433	6	19	34	43	24	64	25	46	237	14	3,125
3058	8,218	1,700	32	69	167	102	98	156	49	84	1,049	51	11,775

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with	Amount				Number with	Amount
			\$'000	\$		\$'000	\$'000	\$	%		\$'000
VICTORIA (cont.)											
3059	427	2,443	72,602	29,718	212	397	16,858	7,063	23.8	1,401	954
3060	1,254	4,743	115,395	24,330	299	301	22,359	4,778	19.6	2,815	2,029
3061	494	2,038	49,496	24,287	90	26	9,725	4,785	19.7	981	487
3062	22	139	3,754	27,007	4	0	811	5,835	21.6	57	35
3063	31	185	5,166	27,924	22	25	1,158	6,395	22.9	100	137
3064	990	6,122	170,054	27,778	307	181	36,804	6,041	21.7	3,000	805
3065	802	3,484	104,447	29,979	418	787	24,646	7,300	24.4	1,987	1,454
3066	393	1,484	38,917	26,224	104	53	8,364	5,672	21.6	719	335
3067	335	1,737	47,833	27,538	160	196	10,519	6,169	22.4	983	508
3068	1,198	6,846	216,134	31,571	988	1,133	53,249	7,944	25.2	4,534	3,116
3070	1,798	9,124	251,436	27,558	861	856	55,383	6,164	22.4	5,732	3,797
3071	1,748	7,192	186,645	25,952	501	1,809	37,878	5,518	21.3	4,236	2,847
3072	2,803	10,953	271,386	24,777	731	530	53,982	4,977	20.1	6,073	5,315
3073	4,368	17,846	438,531	24,573	1,212	978	86,067	4,878	19.8	10,311	8,018
3074	2,235	9,351	230,971	24,700	397	1,705	45,047	5,000	20.2	4,827	2,448
3075	2,106	8,538	205,266	24,041	336	257	39,923	4,706	19.6	4,338	1,965
3076	1,182	6,708	175,028	26,092	368	134	36,473	5,457	20.9	3,282	1,133
3078	853	4,237	123,315	29,104	519	1,082	27,771	6,810	23.4	2,706	1,794
3079	1,487	7,127	250,402	35,134	1,618	6,017	61,303	9,446	26.9	4,936	8,411
3081	1,072	4,146	104,541	25,215	288	213	20,871	5,085	20.2	2,099	1,356
3082	1,670	10,558	294,747	27,917	675	484	64,505	6,155	22.0	5,482	1,583
3083	2,219	10,264	272,681	26,567	892	476	57,740	5,672	21.3	6,260	3,155
3084	2,485	11,602	365,890	31,537	2,344	4,677	85,584	7,780	24.7	8,123	11,540
3085	1,014	5,203	147,975	28,440	711	565	32,359	6,328	22.2	3,389	2,810
3087	815	4,263	116,315	27,285	441	255	24,737	5,863	21.5	2,642	1,403
3088	2,425	12,716	374,103	29,420	1,486	1,389	85,891	6,864	23.3	8,175	4,399
3089	764	4,356	129,531	29,736	409	784	29,566	6,967	23.4	2,562	1,003
3090	113	473	14,618	30,905	94	284	3,224	7,416	24.0	286	256
3091	125	668	20,258	30,326	108	203	4,774	7,451	24.6	416	395
3093	333	1,717	58,019	33,791	340	1,185	13,670	8,652	25.6	1,123	1,037
3094	756	4,143	119,320	28,800	480	470	26,896	6,605	22.9	2,700	1,420
3095	2,329	13,048	434,690	33,315	2,000	4,306	107,595	8,576	25.7	8,430	5,008
3096	161	809	24,020	29,691	104	82	5,642	7,075	23.8	473	193
3097	137	540	18,421	34,113	76	234	4,698	9,133	26.8	352	391
3099	479	2,230	66,859	29,982	266	604	15,239	7,104	23.7	1,308	704
3101	2,178	10,714	436,751	40,765	3,219	15,766	112,720	11,992	29.4	7,545	18,008
3102	712	3,309	112,729	34,067	785	2,126	27,479	8,947	26.3	2,366	5,182
3103	1,596	6,766	265,025	39,170	2,185	7,911	67,560	11,154	28.5	4,880	11,996
3104	2,310	9,658	344,586	35,679	3,214	7,775	84,585	9,563	26.8	7,290	18,465
3105	1,313	5,385	147,470	27,385	775	980	32,037	6,131	22.4	3,689	3,419
3106	1,847	7,722	266,705	34,538	1,646	3,749	67,378	9,211	26.7	5,145	6,949
3107	1,645	7,068	216,244	30,595	1,408	2,278	50,482	7,465	24.4	4,958	5,386
3108	2,401	9,729	290,176	29,826	2,009	3,013	65,874	7,081	23.7	6,720	9,267
3109	2,961	12,325	373,320	30,290	2,207	2,711	87,540	7,323	24.2	8,487	7,703
3111	1,075	4,807	164,288	34,177	1,079	2,997	40,205	8,987	26.3	3,230	3,512
3113	800	3,761	128,425	34,147	696	1,851	32,088	9,024	26.4	2,409	2,024
3114	363	1,684	60,506	35,930	375	848	15,380	9,637	26.8	1,129	1,016
3115	274	1,345	49,230	36,602	248	2,312	11,549	10,306	28.2	829	799

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income



**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subSID.	All other	Total
VICTORIA (cont.)													
3059	1,537	276	15	12	40	28	15	39	12	18	440	11	2,443
3060	3,238	745	15	23	76	51	40	46	8	27	445	29	4,743
3061	1,540	197	16	5	31	16	30	18	4	7	167	7	2,038
3062	111	5	1	1	1	3	2	4	0	1	10	0	139
3063	103	19	11	1	6	4	3	2	0	4	31	1	185
3064	4,968	254	35	29	118	77	90	78	23	37	409	4	6,122
3065	2,329	435	23	31	32	43	18	106	53	102	288	24	3,484
3066	1,053	135	7	21	13	22	10	37	16	31	133	6	1,484
3067	1,179	222	8	19	22	29	7	37	24	26	155	9	1,737
3068	4,543	908	44	61	86	62	23	213	126	148	578	54	6,846
3070	6,165	1,320	29	51	134	97	62	207	77	144	805	33	9,124
3071	5,145	894	24	64	107	102	42	113	32	61	587	21	7,192
3072	7,667	1,510	24	65	163	122	73	120	47	76	1,054	32	10,953
3073	12,329	2,456	39	101	301	184	153	209	49	104	1,872	49	17,846
3074	6,907	1,165	22	52	121	85	98	84	24	45	736	12	9,351
3075	6,262	1,000	25	65	121	80	68	86	15	49	746	21	8,538
3076	5,291	421	41	45	112	60	76	73	14	34	529	12	6,708
3078	2,802	578	14	30	55	44	19	99	47	70	460	19	4,237
3079	3,782	1,351	51	40	55	80	34	182	119	71	1,302	60	7,127
3081	3,261	347	7	25	59	45	24	52	18	31	266	11	4,146
3082	8,091	733	33	60	146	150	109	162	39	51	961	23	10,558
3083	7,548	1,040	43	58	135	115	69	134	46	60	993	23	10,264
3084	6,733	1,981	74	41	155	115	44	271	127	109	1,891	61	11,602
3085	3,518	706	24	28	83	45	20	77	34	43	610	15	5,203
3087	3,119	409	16	14	74	33	28	63	23	19	455	10	4,263
3088	8,864	1,341	65	48	274	152	61	207	76	85	1,492	51	12,716
3089	3,017	361	38	22	129	50	18	71	28	43	565	14	4,356
3090	239	69	9	3	13	7	2	10	3	3	113	2	473
3091	366	79	17	3	11	7	3	10	5	4	159	4	668
3093	984	255	17	10	37	15	8	41	8	10	322	10	1,717
3094	2,915	413	15	20	87	63	22	81	36	36	439	16	4,143
3095	8,509	1,471	71	61	262	135	51	269	118	119	1,921	61	13,048
3096	540	68	4	5	30	6	5	20	6	6	118	1	809
3097	275	47	32	2	17	4	3	14	5	12	112	17	540
3099	1,449	171	82	18	58	30	9	43	21	21	311	17	2,230
3101	4,873	2,030	136	39	75	93	24	373	298	136	2,534	103	10,714
3102	1,650	715	16	16	30	32	14	105	58	32	609	32	3,309
3103	2,991	1,365	45	33	62	80	25	198	122	54	1,717	74	6,766
3104	4,028	2,259	110	39	61	93	16	307	156	86	2,425	78	9,658
3105	2,943	945	28	19	81	76	43	119	36	39	1,025	31	5,385
3106	3,955	1,366	51	23	82	57	32	194	85	63	1,761	53	7,722
3107	4,007	1,238	35	32	106	81	32	158	51	62	1,217	49	7,068
3108	5,154	1,737	66	47	138	110	42	252	93	53	1,974	63	9,729
3109	7,416	1,950	47	43	160	152	63	295	100	104	1,915	80	12,325
3111	2,661	736	34	19	70	69	18	109	39	43	977	32	4,807
3113	2,192	480	34	22	79	44	6	104	40	62	677	21	3,761
3114	894	261	20	7	20	9	3	63	5	16	373	13	1,684
3115	758	166	31	7	36	15	3	31	15	7	269	7	1,345

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with	Amount				Number with	Amount
			\$'000	\$	\$'000	\$'000	\$	%		\$'000	
VICTORIA (cont.)											
3116	650	3,029	82,580	27,263	412	693	17,628	6,049	22.2	1,854	1,519
3121	2,056	10,007	288,589	28,839	1,111	1,592	66,389	6,793	23.6	5,786	3,944
3122	2,059	10,186	395,957	38,873	2,792	11,385	102,469	11,177	28.8	6,959	11,256
3123	906	4,960	183,048	36,905	1,303	3,286	47,569	10,253	27.8	3,511	4,870
3124	1,663	8,322	328,745	39,503	2,666	9,243	85,108	11,338	28.7	6,092	12,140
3125	2,022	8,969	272,902	30,427	1,977	3,456	62,547	7,359	24.2	6,518	10,191
3126	853	4,106	189,185	46,075	1,466	9,494	49,794	14,439	31.3	2,955	6,945
3127	1,607	8,042	289,410	35,987	2,260	6,206	72,581	9,797	27.2	5,860	9,888
3128	1,726	7,435	212,643	28,600	1,231	1,493	47,241	6,555	22.9	5,147	5,442
3129	1,477	6,350	189,168	29,790	1,242	1,485	42,482	6,924	23.2	4,663	5,176
3130	3,045	13,377	396,741	29,658	2,605	2,849	89,301	6,889	23.2	9,784	10,733
3131	2,158	9,298	260,060	27,969	1,464	1,669	56,196	6,223	22.3	6,584	5,548
3132	1,540	7,141	201,175	28,172	1,135	1,217	44,121	6,349	22.5	4,896	4,146
3133	2,388	11,022	341,300	30,965	2,097	2,343	80,986	7,560	24.4	7,759	5,869
3134	2,994	14,086	411,822	29,236	2,020	2,666	93,181	6,804	23.3	9,112	6,171
3135	1,719	7,642	218,153	28,547	1,218	1,230	48,560	6,515	22.8	5,101	4,122
3136	3,424	16,544	459,942	27,801	2,120	2,659	100,260	6,221	22.4	10,258	6,918
3137	1,077	5,461	141,479	25,907	520	547	29,189	5,445	21.0	3,126	1,861
3138	1,834	8,836	243,449	27,552	949	728	52,897	6,069	22.0	5,458	2,266
3139	1,457	5,735	142,359	24,823	533	766	28,064	5,027	20.3	2,936	1,825
3140	1,132	4,949	133,140	26,902	534	1,396	27,755	5,890	21.9	2,811	1,892
3141	1,437	8,383	337,599	40,272	1,957	11,110	87,763	11,794	29.3	5,333	11,204
3142	1,432	7,545	442,262	58,617	3,024	33,227	113,558	19,455	33.2	5,106	24,123
3143	791	4,441	174,409	39,272	1,197	5,568	44,995	11,385	29.0	2,965	5,934
3144	1,112	5,771	248,604	43,078	1,913	12,313	63,725	13,176	30.6	3,914	8,492
3145	1,367	6,821	248,155	36,381	1,773	4,298	63,905	9,999	27.5	4,736	9,313
3146	1,697	8,725	315,974	36,215	2,474	6,796	79,030	9,837	27.2	6,206	10,000
3147	1,312	5,449	163,675	30,038	1,161	1,883	36,895	7,117	23.7	3,844	5,671
3148	1,154	4,895	134,028	27,381	736	1,150	28,399	6,037	22.0	3,197	3,948
3149	3,676	16,177	489,850	30,281	3,794	5,302	110,888	7,182	23.7	11,818	15,425
3150	6,066	26,071	828,647	31,784	5,924	8,864	196,819	7,889	24.8	18,809	20,321
3151	1,061	5,023	138,389	27,551	763	805	29,946	6,122	22.2	3,516	2,564
3152	2,999	14,055	414,758	29,510	2,007	2,383	94,938	6,924	23.5	9,009	6,181
3153	1,758	9,219	249,916	27,109	869	619	53,779	5,901	21.8	5,482	2,360
3154	400	2,076	57,394	27,646	207	222	12,529	6,142	22.2	1,219	326
3155	1,943	9,629	258,928	26,890	1,049	800	55,061	5,801	21.6	5,839	2,872
3156	2,666	14,352	392,997	27,383	1,310	1,204	85,458	6,038	22.1	8,429	3,700
3158	637	3,262	91,389	28,016	331	355	20,116	6,276	22.4	1,909	709
3159	243	1,152	32,546	28,252	101	224	7,168	6,417	22.7	639	388
3160	800	4,246	120,704	28,428	394	520	26,959	6,472	22.8	2,431	1,111
3161	1,173	5,517	189,444	34,338	1,306	2,816	47,125	9,052	26.4	3,786	8,513
3162	2,095	8,791	278,428	31,672	1,845	3,912	66,108	7,965	25.1	5,890	13,620
3163	2,885	12,984	368,603	28,389	1,911	2,305	81,792	6,477	22.8	8,862	10,257
3165	2,055	8,542	232,700	27,242	1,280	1,394	49,961	6,012	22.1	5,712	6,732
3166	1,593	7,429	197,891	26,638	777	695	41,757	5,714	21.5	4,673	4,360
3167	1,466	6,144	164,814	26,825	659	560	35,059	5,797	21.6	3,815	3,215
3168	2,136	7,762	195,149	25,142	636	503	39,327	5,131	20.4	4,679	3,608
3169	1,539	6,659	167,397	25,138	387	129	33,781	5,092	20.3	3,465	1,429

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
VICTORIA (cont.)													
3116	2,008	331	27	13	54	31	19	47	9	20	455	15	3,029
3121	7,030	1,208	46	72	94	146	41	241	97	174	803	55	10,007
3122	5,378	1,744	121	46	82	96	26	374	233	132	1,861	93	10,186
3123	2,664	886	41	24	38	49	8	191	90	80	841	48	4,960
3124	3,869	1,778	89	40	72	76	22	276	129	84	1,817	70	8,322
3125	5,154	1,693	65	44	117	106	42	204	96	90	1,302	56	8,969
3126	1,720	872	49	18	24	30	9	145	93	33	1,071	42	4,106
3127	4,226	1,508	60	37	72	85	26	259	123	96	1,489	61	8,042
3128	4,767	1,128	24	38	110	78	32	190	68	85	875	40	7,435
3129	3,994	1,045	29	28	89	72	21	144	45	63	762	58	6,350
3130	8,368	2,076	70	60	197	145	50	332	90	134	1,770	85	13,377
3131	6,182	1,326	38	43	157	119	32	184	59	86	1,015	57	9,298
3132	4,801	913	35	35	131	78	26	161	39	77	802	43	7,141
3133	6,933	1,599	41	38	162	111	47	245	60	87	1,642	57	11,022
3134	9,569	1,564	77	71	329	159	73	285	82	122	1,695	60	14,086
3135	5,188	869	32	39	171	90	34	162	40	64	913	40	7,642
3136	11,478	1,602	75	76	437	195	98	292	91	128	2,015	57	16,544
3137	3,933	371	22	40	183	70	31	85	13	53	646	14	5,461
3138	6,442	695	35	50	222	115	50	143	30	58	965	31	8,836
3139	3,569	347	317	24	174	86	55	94	30	62	962	15	5,735
3140	3,250	425	89	32	147	63	34	108	15	48	721	17	4,949
3141	4,730	1,408	85	45	29	72	25	339	119	147	1,295	89	8,383
3142	2,591	1,476	122	36	14	68	10	304	161	104	2,568	91	7,545
3143	2,296	766	56	18	29	69	13	163	79	64	847	41	4,441
3144	2,496	1,145	75	28	43	66	20	209	132	96	1,397	64	5,771
3145	3,499	1,263	57	27	65	70	22	228	120	84	1,329	57	6,821
3146	4,612	1,583	70	27	62	98	24	299	121	90	1,643	96	8,725
3147	3,348	890	38	22	72	54	25	130	47	53	723	47	5,449
3148	3,021	782	24	17	70	70	38	115	26	42	665	25	4,895
3149	9,134	2,811	116	91	225	191	78	440	107	145	2,745	94	16,177
3150	15,275	4,446	137	115	278	297	97	644	165	192	4,285	140	26,071
3151	3,285	754	18	30	78	47	26	113	26	38	592	16	5,023
3152	9,624	1,632	52	75	219	169	73	277	66	101	1,707	60	14,055
3153	6,899	750	32	59	236	107	54	149	39	70	805	19	9,219
3154	1,487	144	13	16	47	27	7	41	9	10	268	7	2,076
3155	6,958	782	48	69	261	116	45	171	36	81	1,028	34	9,629
3156	10,598	1,039	68	64	364	188	95	248	49	90	1,514	35	14,352
3158	2,350	260	12	23	81	45	15	70	28	25	345	8	3,262
3159	784	88	13	9	24	12	3	25	12	15	161	6	1,152
3160	3,006	293	39	32	100	62	20	94	37	47	498	18	4,246
3161	2,460	1,008	31	33	40	66	24	157	120	68	1,465	45	5,517
3162	4,006	1,670	43	43	84	130	40	232	123	118	2,250	52	8,791
3163	8,420	2,050	70	73	163	166	90	303	83	167	1,341	58	12,984
3165	5,264	1,300	36	41	141	101	50	178	63	87	1,249	32	8,542
3166	4,907	1,057	21	37	160	88	74	161	39	77	773	35	7,429
3167	4,154	818	30	33	81	94	53	107	30	52	669	23	6,144
3168	5,357	1,087	32	38	128	82	51	131	34	50	746	26	7,762
3169	5,020	651	19	54	60	95	42	94	21	38	554	11	6,659

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with	Amount				Number with	Amount
							\$'000	\$	\$'000		
VICTORIA (cont.)											
3170	2,746	12,188	331,686	27,214	1,427	883	72,389	6,012	22.1	7,852	4,057
3171	1,972	7,176	171,625	23,917	384	151	32,658	4,572	19.1	3,287	2,197
3172	1,963	9,630	267,094	27,736	1,061	1,518	58,037	6,184	22.3	5,566	3,524
3173	1,525	7,372	190,753	25,875	519	487	39,270	5,393	20.8	3,918	1,759
3174	3,182	14,487	363,417	25,086	967	394	72,777	5,051	20.1	7,257	3,417
3175	4,378	18,468	463,459	25,095	1,341	1,044	93,367	5,112	20.4	9,391	6,896
3177	853	3,610	88,447	24,501	148	44	17,009	4,724	19.3	1,559	441
3178	1,598	9,962	299,059	30,020	1,052	1,517	68,805	7,059	23.5	5,902	2,399
3179	600	3,005	84,599	28,153	293	402	18,580	6,317	22.4	1,788	558
3180	598	3,259	90,048	27,631	342	247	19,711	6,124	22.2	1,996	767
3181	1,458	7,741	235,836	30,466	1,113	2,815	55,301	7,508	24.6	4,756	4,288
3182	1,750	9,973	299,541	30,035	1,217	2,816	70,485	7,350	24.5	5,912	6,291
3183	1,267	5,427	160,795	29,629	765	1,984	36,523	7,095	23.9	3,524	5,063
3184	1,262	6,912	213,457	30,882	979	2,007	50,744	7,632	24.7	4,311	4,657
3185	1,403	6,598	212,816	32,255	1,309	2,732	51,261	8,183	25.4	4,431	6,663
3186	2,173	10,137	451,432	44,533	3,504	18,470	119,424	13,603	30.5	7,023	22,044
3187	1,365	6,293	220,653	35,063	1,660	4,462	54,668	9,396	26.8	4,459	9,406
3188	1,065	5,030	171,846	34,164	1,074	2,877	42,925	9,106	26.7	3,306	4,449
3189	1,502	6,388	174,791	27,362	900	831	36,909	5,908	21.6	4,194	5,112
3190	864	3,792	101,619	26,798	464	401	21,447	5,762	21.5	2,372	2,433
3191	883	3,898	135,263	34,701	989	2,248	33,645	9,208	26.5	2,635	4,891
3192	2,053	9,551	267,250	27,981	1,441	1,820	58,064	6,270	22.4	6,398	6,906
3193	2,032	9,026	325,573	36,071	2,699	7,879	80,268	9,766	27.1	6,355	12,997
3194	1,636	7,678	229,900	29,943	1,273	2,663	51,993	7,119	23.8	5,103	6,555
3195	1,962	10,074	286,585	28,448	1,336	2,307	63,136	6,496	22.8	6,261	4,974
3196	1,692	8,344	223,120	26,740	779	1,344	46,488	5,733	21.4	4,864	3,167
3197	942	3,997	113,794	28,470	481	1,168	24,800	6,497	22.8	2,196	2,191
3198	1,443	6,564	174,308	26,555	565	446	36,585	5,642	21.2	3,571	1,712
3199	5,554	23,462	633,498	27,001	3,139	3,874	134,863	5,913	21.9	13,611	11,877
3200	664	2,873	72,846	25,355	174	75	14,426	5,047	19.9	1,395	405
3201	784	5,046	138,433	27,434	326	170	29,556	5,891	21.5	2,469	657
3202	82	470	11,953	25,432	34	19	2,493	5,345	21.0	290	264
3204	1,824	8,378	247,516	29,544	1,500	1,709	56,917	6,998	23.7	5,724	7,339
3205	675	3,777	125,408	33,203	579	1,460	31,225	8,654	26.1	2,205	1,850
3206	853	5,256	199,920	38,037	1,060	4,074	51,937	10,657	28.0	3,471	4,597
3207	668	3,489	107,732	30,878	397	644	25,632	7,531	24.4	2,072	1,555
3211	117	458	13,359	29,168	47	114	2,998	6,795	23.3	275	152
3212	881	3,917	116,939	29,854	327	334	27,118	7,008	23.5	2,114	1,038
3214	2,139	8,708	226,368	25,995	385	252	46,326	5,349	20.6	3,908	1,478
3215	1,970	7,684	202,204	26,315	670	1,062	42,218	5,632	21.4	4,604	3,537
3216	4,412	17,296	494,483	28,589	2,609	3,445	109,527	6,532	22.8	11,602	10,995
3218	1,156	4,978	130,653	26,246	520	717	27,047	5,577	21.3	3,047	2,893
3219	1,693	7,730	199,262	25,778	575	390	40,812	5,330	20.7	4,308	2,746
3220	1,711	7,198	221,143	30,723	1,296	3,952	50,576	7,575	24.7	4,508	7,494
3221	932	2,935	82,958	28,265	461	1,413	17,685	6,507	23.0	1,808	1,894
3222	955	3,744	102,679	27,425	403	659	21,701	5,972	21.8	2,267	2,252
3223	687	1,601	38,249	23,891	229	336	6,870	4,501	18.8	.995	1,948
3224	633	2,841	82,355	28,988	324	460	18,566	6,697	23.1	1,872	1,244

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
VICTORIA (cont.)													
3170	8,468	1,358	49	53	195	121	92	235	43	90	1,448	36	12,188
3171	5,342	732	26	68	106	78	59	80	16	29	630	10	7,176
3172	6,886	940	46	68	115	105	62	151	36	60	1,143	18	9,630
3173	5,687	564	57	61	102	78	54	92	20	49	595	13	7,372
3174	11,203	1,187	32	85	286	144	128	174	44	77	1,098	29	14,487
3175	13,587	1,668	103	105	364	225	151	249	64	125	1,790	37	18,468
3177	3,002	139	8	29	74	40	39	38	10	18	206	7	3,610
3178	7,248	773	32	59	208	129	77	164	34	74	1,121	43	9,962
3179	2,274	219	16	11	62	44	20	41	6	27	279	6	3,005
3180	2,405	251	8	13	64	35	28	69	8	30	335	13	3,259
3181	5,089	1,156	42	43	66	87	39	227	76	129	742	45	7,741
3182	6,567	1,359	42	81	83	119	53	319	104	269	912	65	9,973
3183	3,447	764	23	44	43	81	34	156	69	96	638	32	5,427
3184	4,524	932	22	44	72	76	46	219	87	175	663	52	6,912
3185	3,642	1,164	29	41	65	69	33	208	95	116	1,088	48	6,598
3186	3,950	2,221	117	43	76	106	24	384	147	124	2,840	105	10,137
3187	2,996	1,274	54	26	67	78	26	226	71	105	1,313	57	6,293
3188	2,803	901	39	24	84	48	25	150	58	78	795	25	5,030
3189	4,080	943	40	49	88	93	56	143	44	63	754	35	6,388
3190	2,562	519	21	18	71	58	28	61	21	44	375	14	3,792
3191	1,971	790	31	17	57	29	12	122	47	45	746	31	3,898
3192	6,213	1,371	72	45	147	94	52	193	51	96	1,178	39	9,551
3193	4,205	1,957	65	28	114	81	32	269	85	106	2,044	40	9,026
3194	4,821	1,209	46	34	131	84	36	170	50	66	996	35	7,678
3195	7,038	1,124	41	45	188	91	69	205	51	104	1,085	33	10,074
3196	6,167	795	22	43	161	94	60	164	41	79	684	34	8,344
3197	2,717	438	21	22	84	48	32	69	22	36	493	15	3,997
3198	4,991	504	26	41	172	66	39	101	27	56	526	15	6,564
3199	16,100	2,484	118	98	578	269	137	427	92	197	2,869	93	23,462
3200	2,365	133	11	11	74	35	27	25	4	11	170	7	2,873
3201	4,024	211	21	23	121	65	70	61	16	38	385	11	5,046
3202	307	47	21	5	9	6	4	7	2	2	58	2	470
3204	4,975	1,384	30	50	134	106	53	218	79	109	1,204	36	8,378
3205	2,377	571	30	25	37	53	14	129	37	78	395	31	3,777
3206	2,914	983	40	28	41	62	23	207	87	109	711	51	5,256
3207	2,398	538	26	16	42	22	15	86	25	62	246	13	3,489
3211	307	27	31	4	3	7	6	6	0	6	59	2	458
3212	2,917	318	68	20	52	36	28	45	20	15	387	11	3,917
3214	7,403	442	41	29	124	67	35	61	18	36	433	19	8,708
3215	5,407	837	80	39	133	89	31	85	28	53	874	28	7,684
3216	11,441	2,058	226	97	233	185	69	231	119	147	2,417	73	17,296
3218	3,472	595	56	25	107	53	14	64	31	48	496	17	4,978
3219	6,003	559	63	43	116	86	45	65	36	64	632	18	7,730
3220	4,047	1,052	84	33	108	89	17	138	104	84	1,408	34	7,198
3221	1,569	259	216	16	63	37	17	39	19	37	653	10	2,935
3222	2,549	321	104	18	64	39	14	43	22	32	526	12	3,744
3223	903	237	48	6	37	12	7	16	7	15	306	7	1,601
3224	1,939	258	41	10	58	48	6	36	12	20	405	8	2,841

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with	Amount				Number with	Amount
			\$'000	\$	\$'000	\$'000	\$'000	\$	%		\$'000
VICTORIA (cont.)											
3225	539	1,725	50,181	29,090	450	2,051	9,791	6,865	23.6	1,238	2,560
3226	1,032	4,084	112,192	27,471	573	1,099	23,521	6,028	21.9	2,572	2,449
3227	291	1,098	30,475	27,755	211	877	6,037	6,297	22.7	723	1,260
3228	834	2,932	82,049	27,984	390	1,461	17,546	6,483	23.2	1,684	1,597
3230	301	823	20,870	25,358	152	270	4,057	5,258	20.7	504	868
3232	159	525	12,427	23,670	113	178	2,286	4,693	19.8	324	765
3233	227	705	15,742	22,329	87	149	2,848	4,251	19.0	442	578
3235	40	84	2,028	24,143	10	12	407	4,988	20.7	56	37
3236	21	94	2,072	22,043	16	6	343	3,713	16.8	60	91
3237	32	78	1,845	23,654	2	0	350	4,487	19.0	38	30
3238	46	121	2,561	21,165	12	3	450	3,744	17.7	68	52
3239	59	196	4,836	24,673	22	6	906	4,653	18.9	114	109
3240	175	574	15,588	27,157	73	37	3,401	5,990	22.1	334	265
3241	279	727	16,988	23,367	83	97	3,174	4,499	19.3	403	613
3242	139	491	11,223	22,857	56	66	2,002	4,212	18.4	294	503
3243	41	126	2,980	23,651	14	22	576	4,746	20.1	74	70
3249	565	2,131	52,414	24,596	236	222	10,376	4,973	20.2	1,252	1,265
3250	1,052	4,135	100,017	24,188	478	489	19,181	4,757	19.7	2,503	3,516
3251	71	241	5,268	21,859	25	22	953	4,046	18.5	136	184
3254	33	127	3,067	24,150	6	34	547	4,575	18.9	71	42
3260	608	2,038	48,403	23,750	238	454	9,046	4,661	19.6	1,211	1,637
3264	351	1,523	36,227	23,787	173	165	6,829	4,592	19.3	802	1,158
3265	134	729	18,673	25,615	70	54	3,754	5,224	20.4	369	250
3266	351	1,602	38,364	23,948	140	80	7,378	4,655	19.4	855	958
3267	45	173	3,864	22,335	13	16	663	3,925	17.6	74	85
3268	364	1,536	35,981	23,425	172	69	6,824	4,488	19.2	836	1,200
3269	76	299	7,509	25,114	19	44	1,461	5,033	20.0	139	117
3270	25	88	1,716	19,500	18	21	273	3,341	17.1	56	109
3271	46	87	1,788	20,552	27	47	269	3,632	17.7	62	117
3272	282	780	16,918	21,690	124	238	2,771	3,858	17.8	394	1,027
3273	40	80	1,803	22,538	16	98	246	4,300	19.1	50	101
3274	77	139	2,836	20,403	25	94	402	3,568	17.5	89	78
3277	172	688	16,295	23,685	57	53	3,162	4,673	19.7	410	531
3279	87	296	6,505	21,976	23	54	1,155	4,084	18.6	160	255
3280	2,826	10,946	267,460	24,434	1,387	1,663	52,151	4,916	20.1	6,563	7,816
3281	82	248	6,400	25,806	36	134	1,220	5,460	21.2	159	230
3282	374	1,442	33,237	23,049	139	166	6,188	4,406	19.1	812	891
3284	443	1,349	32,046	23,755	182	215	6,143	4,713	19.8	833	1,562
3285	123	403	9,203	22,836	41	24	1,761	4,429	19.4	237	204
3286	154	335	7,276	21,719	52	57	1,243	3,881	17.9	220	340
3287	99	189	4,164	22,032	36	151	670	4,344	19.7	126	125
3289	206	396	8,078	20,399	65	96	1,332	3,606	17.7	245	295
3291	75	199	4,404	22,131	44	103	733	4,201	19.0	132	364
3292	33	75	1,728	23,040	13	7	340	4,627	20.1	54	126
3293	103	205	4,589	22,385	38	245	668	4,454	19.9	127	150
3294	188	394	8,247	20,931	89	107	1,416	3,865	18.5	265	393
3300	1,388	4,606	109,500	23,773	830	1,317	20,318	4,697	19.8	2,985	4,280
3301	128	221	4,940	22,353	55	88	797	4,005	17.9	158	231

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
VICTORIA (cont.)													
3225	903	310	35	8	34	16	7	16	16	23	351	6	1,725
3226	2,643	402	48	17	102	52	13	56	39	43	657	12	4,084
3227	609	134	45	8	30	9	3	13	9	17	218	3	1,098
3228	1,833	280	56	23	97	28	9	40	30	29	496	11	2,932
3230	468	117	13	4	31	10	4	10	7	6	149	4	823
3232	235	95	15	2	12	12	2	10	5	7	130	0	525
3233	369	86	65	6	30	7	1	11	3	10	116	1	705
3235	48	3	15	1	1	2	0	0	0	0	14	0	84
3236	59	2	15	0	1	0	0	0	0	1	16	0	94
3237	33	2	36	0	0	0	0	0	1	0	5	1	78
3238	45	7	52	0	1	2	0	1	0	0	13	0	121
3239	72	9	86	0	1	2	0	2	0	1	22	1	196
3240	284	34	92	1	11	4	9	8	6	4	119	2	574
3241	398	56	108	4	12	8	1	5	6	7	118	4	727
3242	220	41	129	3	6	1	4	5	2	3	77	0	491
3243	48	2	52	1	4	1	1	0	0	1	16	0	126
3249	941	140	559	9	16	15	10	17	9	13	395	7	2,131
3250	2,653	440	231	16	40	42	18	28	14	17	621	15	4,135
3251	99	13	84	1	3	3	1	3	1	2	31	0	241
3254	72	5	26	0	0	0	0	1	0	1	22	0	127
3260	1,022	168	428	6	25	22	7	10	8	16	323	3	2,038
3264	628	111	504	2	15	11	9	12	5	5	219	2	1,523
3265	275	31	322	2	11	1	3	7	2	1	74	0	729
3266	625	94	594	0	16	7	6	13	4	8	234	1	1,602
3267	35	3	101	2	1	0	0	3	0	0	27	1	173
3268	448	68	754	5	19	6	2	5	1	9	215	4	1,536
3269	93	19	140	2	6	0	1	1	0	1	36	0	299
3270	28	15	12	0	5	0	0	1	1	2	24	0	88
3271	20	1	38	1	1	3	0	1	2	0	20	0	87
3272	382	58	166	0	9	6	4	4	2	5	141	3	780
3273	20	11	29	1	0	1	2	1	1	1	13	0	80
3274	55	5	52	0	0	2	1	0	1	0	23	0	139
3277	342	47	166	1	15	1	2	4	3	6	101	0	688
3279	116	15	109	0	6	5	1	2	1	2	37	2	296
3280	6,851	1,028	350	35	264	120	40	129	62	120	1,911	36	10,946
3281	130	24	39	2	0	2	0	3	1	2	44	1	248
3282	690	87	366	5	26	16	6	13	7	14	207	5	1,442
3284	617	144	266	3	31	17	3	10	8	10	227	13	1,349
3285	181	14	123	1	11	4	0	1	5	3	60	0	403
3286	129	24	121	1	5	2	1	1	1	0	49	1	335
3287	66	10	76	0	0	1	0	0	1	0	35	0	189
3289	165	25	128	1	4	8	0	5	1	0	56	3	396
3291	54	16	82	0	1	1	2	4	2	1	34	2	199
3292	33	10	9	0	0	1	0	0	0	1	21	0	75
3293	77	12	71	0	5	2	1	3	1	3	30	0	205
3294	136	29	126	2	8	1	1	7	1	5	77	1	394
3300	2,745	414	317	11	80	65	21	45	23	47	819	19	4,606
3301	88	9	66	3	1	2	0	2	0	5	43	2	221

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable								
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
					Number with	Amount				Number with	Amount
			\$'000	\$	\$'000	\$'000	\$	%		\$'000	
VICTORIA (cont.)											
3302	104	179	3,773	21,078	37	53	625	3,788	18.0	101	114
3303	76	161	3,442	21,379	31	20	589	3,783	17.7	92	119
3304	419	1,318	31,386	23,813	190	72	5,837	4,483	18.8	834	744
3305	1,358	5,413	151,852	28,053	590	424	33,807	6,324	22.5	3,236	2,142
3310	74	150	3,052	20,347	23	16	469	3,233	15.9	83	82
3311	476	1,245	27,517	22,102	225	233	4,752	4,004	18.1	889	1,302
3312	66	134	2,715	20,261	26	21	450	3,515	17.3	85	64
3314	97	216	4,198	19,435	41	88	614	3,250	16.7	134	173
3315	387	846	17,552	20,747	154	236	2,735	3,512	16.9	552	939
3317	58	76	1,615	21,250	14	4	288	3,842	18.1	43	135
3318	282	574	11,740	20,453	89	67	1,977	3,561	17.4	354	399
3319	104	159	3,203	20,145	31	35	511	3,434	17.0	85	73
3321	129	344	8,988	26,128	34	69	1,849	5,576	21.3	219	267
3322	33	82	1,572	19,171	3	0	248	3,024	15.8	44	61
3324	117	220	4,487	20,395	44	64	760	3,745	18.4	129	334
3325	101	306	6,471	21,147	56	74	1,167	4,056	19.2	178	301
3328	97	357	10,062	28,185	23	53	2,217	6,359	22.6	222	91
3329	46	87	1,935	22,241	10	5	349	4,069	18.3	49	64
3330	45	87	1,950	22,414	23	7	375	4,391	19.6	54	87
3331	242	875	25,007	28,579	92	261	5,448	6,525	22.8	532	274
3332	91	285	7,341	25,758	17	5	1,503	5,291	20.5	181	122
3333	121	294	7,100	24,150	36	108	1,377	5,051	20.9	172	251
3335	143	604	15,266	25,275	33	19	3,119	5,195	20.6	261	126
3337	1,909	9,417	262,871	27,915	620	627	57,497	6,172	22.1	4,476	1,566
3338	839	4,259	117,630	27,619	279	111	25,402	5,990	21.7	1,957	511
3340	1,301	5,424	150,726	27,789	618	698	32,807	6,177	22.2	2,841	2,096
3341	98	458	13,268	28,969	46	24	2,974	6,546	22.6	233	156
3342	289	879	22,637	25,753	106	84	4,614	5,345	20.8	493	407
3345	133	412	11,354	27,558	32	31	2,411	5,927	21.5	230	136
3350	4,636	18,347	487,983	26,597	2,674	4,771	101,022	5,766	21.7	11,742	11,493
3351	655	1,885	45,226	23,993	194	197	8,517	4,623	19.3	1,070	839
3352	1,508	4,794	119,609	24,950	577	703	23,870	5,126	20.5	3,021	2,567
3354	54	202	5,769	28,559	31	17	1,314	6,589	23.1	131	93
3355	1,254	4,883	118,462	24,260	570	504	22,738	4,760	19.6	3,184	2,475
3356	947	3,773	89,793	23,799	270	150	17,068	4,563	19.2	2,218	1,267
3357	310	1,143	31,312	27,395	115	139	6,772	6,046	22.1	739	504
3360	112	251	5,642	22,478	25	8	986	3,960	17.6	144	160
3361	131	283	6,441	22,760	56	191	1,143	4,714	20.7	175	360
3363	399	1,386	33,059	23,852	137	111	6,315	4,636	19.4	883	896
3364	186	507	11,557	22,795	60	52	2,074	4,193	18.4	310	308
3370	190	454	10,601	23,350	62	256	1,783	4,491	19.2	283	329
3371	132	241	6,515	27,033	16	4	1,479	6,154	22.8	147	160
3373	305	860	18,410	21,407	92	105	3,223	3,870	18.1	563	719
3375	44	82	1,919	23,402	18	24	367	4,768	20.4	49	143
3377	1,217	4,160	98,585	23,698	530	647	18,529	4,610	19.5	2,665	2,384
3379	89	217	4,202	19,364	55	85	631	3,300	17.0	150	210
3380	981	3,286	78,953	24,027	358	280	14,998	4,649	19.4	2,097	2,005

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income



**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
	Number of taxpayers by broad industry groups												
VICTORIA (cont.)													
3302	57	8	77	0	1	3	0	2	0	1	29	1	179
3303	47	8	80	0	2	4	1	0	0	0	18	1	161
3304	661	53	359	6	8	18	3	3	2	5	198	2	1,318
3305	3,648	360	346	22	61	57	23	47	22	40	773	14	5,413
3310	62	11	45	0	2	0	2	2	2	0	23	1	150
3311	561	87	297	5	11	17	9	11	8	4	231	4	1,245
3312	33	9	57	0	3	2	0	0	1	0	28	1	134
3314	72	8	100	3	3	3	2	0	0	1	23	1	216
3315	318	87	251	1	9	9	2	5	2	7	150	5	846
3317	29	10	26	0	0	2	1	1	0	0	7	0	76
3318	244	38	144	4	6	3	1	5	1	5	117	6	574
3319	68	3	49	1	1	2	1	0	2	1	29	2	159
3321	200	29	49	0	3	2	3	1	1	1	55	0	344
3322	31	4	27	0	0	0	1	1	0	2	16	0	82
3324	91	21	60	0	1	4	4	1	1	1	36	0	220
3325	116	18	97	1	0	3	2	2	0	4	62	1	306
3328	268	10	12	5	5	3	3	4	1	8	35	3	357
3329	44	5	22	1	1	0	1	0	0	1	12	0	87
3330	31	9	36	0	3	0	0	2	0	0	6	0	87
3331	525	72	73	3	18	15	3	10	5	5	140	6	875
3332	172	13	42	1	4	4	6	2	0	3	38	0	285
3333	149	24	61	1	7	0	1	8	2	3	38	0	294
3335	392	36	24	1	24	8	14	7	1	8	89	0	604
3337	7,334	524	91	34	173	110	76	98	26	61	873	17	9,417
3338	3,495	197	25	13	71	55	43	36	11	19	286	8	4,259
3340	3,749	438	159	32	117	61	31	76	25	39	684	13	5,424
3341	323	20	30	1	11	3	6	6	2	4	50	2	458
3342	535	68	80	4	12	14	5	9	5	8	138	1	879
3345	256	30	37	3	11	10	2	9	2	4	46	2	412
3350	12,231	2,050	219	58	322	179	41	234	126	149	2,689	49	18,347
3351	1,195	105	220	8	33	22	13	28	8	14	235	4	1,885
3352	2,766	357	671	30	85	52	22	49	18	36	696	12	4,794
3354	98	25	1	1	9	3	2	8	4	1	47	3	202
3355	3,570	482	55	17	70	47	17	45	22	34	515	9	4,883
3356	2,877	254	39	15	70	41	17	41	18	23	374	4	3,773
3357	764	110	54	7	13	13	2	20	7	12	139	2	1,143
3360	142	17	54	0	3	2	1	7	0	1	23	1	251
3361	122	29	72	0	3	4	0	0	1	2	50	0	283
3363	906	120	127	5	18	19	4	15	5	7	157	3	1,386
3364	262	27	118	3	3	3	3	3	2	11	71	1	507
3370	281	37	30	2	8	5	7	6	1	1	75	1	454
3371	153	13	28	2	3	3	1	4	2	2	28	2	241
3373	467	78	129	3	12	10	3	11	3	5	136	3	860
3375	29	8	37	0	0	2	0	0	0	0	6	0	82
3377	2,775	371	343	11	51	28	13	27	6	22	502	11	4,160
3379	77	14	78	1	1	4	1	1	1	1	37	1	217
3380	2,109	302	276	8	51	37	12	28	13	23	420	7	3,286

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with					Number with	Amount
					\$'000	\$	\$'000	\$'000	\$		
VICTORIA (cont.)											
3381	148	308	6,951	22,568	34	18	1,254	4,130	18.3	195	215
3384	89	89	1,856	20,854	10	8	309	3,562	17.1	61	59
3387	44	65	1,292	19,877	4	4	214	3,354	16.9	41	65
3388	97	351	8,723	24,852	68	20	1,562	4,507	18.1	242	288
3390	142	513	12,738	24,830	62	47	2,474	4,914	19.8	358	442
3391	34	123	3,121	25,374	25	26	555	4,724	18.6	92	136
3392	144	345	7,773	22,530	52	29	1,297	3,843	17.1	229	298
3393	398	1,466	35,089	23,935	264	156	6,653	4,645	19.4	1,047	1,801
3395	68	317	7,495	23,644	75	25	1,360	4,369	18.5	231	297
3396	152	495	11,090	22,404	105	32	2,019	4,143	18.5	333	526
3400	1,627	5,748	140,882	24,510	900	871	27,372	4,914	20.0	3,918	4,350
3401	542	1,508	34,475	22,861	214	264	6,262	4,328	18.9	975	763
3407	130	254	5,435	21,398	56	92	952	4,110	19.2	140	265
3409	112	323	7,363	22,796	55	44	1,221	3,916	17.2	224	287
3412	113	223	4,754	21,318	38	38	750	3,534	16.6	132	189
3414	228	818	20,318	24,839	121	67	3,956	4,918	19.8	577	797
3418	418	1,440	32,983	22,905	208	148	6,039	4,297	18.8	1,034	1,686
3419	210	601	13,061	21,732	139	159	2,279	4,057	18.7	433	789
3423	86	252	5,197	20,623	24	7	896	3,583	17.4	173	276
3424	157	454	9,307	20,500	52	11	1,598	3,544	17.3	313	439
3427	211	969	25,930	26,760	62	104	5,448	5,730	21.4	445	257
3428	75	279	8,419	30,176	27	54	1,962	7,226	23.9	161	212
3429	2,000	10,327	305,136	29,547	790	831	69,875	6,847	23.2	5,764	2,359
3430	36	143	3,859	26,986	15	70	809	6,147	22.8	75	64
3431	237	1,180	35,457	30,048	126	219	8,262	7,187	23.9	680	401
3433	28	72	2,258	31,361	12	133	426	7,764	24.8	38	24
3434	371	1,407	41,153	29,249	126	253	9,377	6,844	23.4	769	667
3435	253	840	21,639	25,761	89	160	4,408	5,438	21.1	424	491
3437	597	2,855	89,143	31,223	383	826	20,948	7,627	24.4	1,705	1,205
3438	100	417	13,805	33,106	55	99	3,457	8,528	25.8	227	292
3440	210	827	26,185	31,663	113	166	6,253	7,762	24.5	526	482
3441	157	609	21,895	35,952	108	482	5,503	9,828	27.3	381	516
3442	643	2,342	68,527	29,260	255	443	15,481	6,799	23.2	1,246	936
3444	881	3,043	78,513	25,801	370	752	15,883	5,467	21.2	1,590	2,453
3446	65	262	6,318	24,115	10	3	1,198	4,584	19.0	101	68
3447	50	154	3,752	24,364	24	31	653	4,442	18.2	66	93
3448	109	262	6,449	24,615	32	87	1,238	5,057	20.5	154	160
3450	780	2,771	67,895	24,502	337	412	13,056	4,860	19.8	1,867	1,943
3451	366	1,013	22,979	22,684	84	48	4,129	4,123	18.2	604	435
3453	157	560	13,857	24,745	61	113	2,639	4,914	19.9	361	435
3458	220	537	12,670	23,594	51	85	2,372	4,575	19.4	278	312
3460	328	1,102	25,952	23,550	114	220	4,893	4,640	19.7	696	967
3461	387	933	22,484	24,099	85	219	4,129	4,660	19.3	540	611
3462	160	351	8,014	22,832	34	12	1,461	4,197	18.4	210	134
3463	369	770	17,475	22,695	119	102	3,025	4,061	17.9	519	481
3464	132	354	8,397	23,720	45	63	1,557	4,576	19.3	243	187
3465	1,132	3,385	76,540	22,612	441	367	13,692	4,153	18.4	2,188	2,501
3467	237	452	9,333	20,648	50	67	1,431	3,314	16.1	273	247

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construc- tion	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertain- ment etc.	Other business subsid.	All other	Total
Number of taxpayers by broad industry groups													
VICTORIA (cont.)													
3381	146	33	41	3	9	3	2	4	0	7	59	1	308
3384	42	8	24	1	1	1	0	1	0	0	11	0	89
3387	19	4	25	0	1	0	0	0	0	0	16	0	65
3388	119	20	164	0	2	2	2	2	3	1	36	0	351
3390	246	40	130	3	5	7	2	7	3	4	63	3	513
3391	29	3	79	0	0	0	1	2	1	1	7	0	123
3392	108	26	167	1	2	3	1	0	3	3	30	1	345
3393	675	130	345	6	24	15	8	11	10	7	234	1	1,466
3395	62	12	188	1	2	3	2	3	0	7	37	0	317
3396	186	47	181	0	7	6	3	0	1	3	58	3	495
3400	3,470	580	355	15	90	73	29	59	37	48	972	20	5,748
3401	529	79	641	9	19	11	5	12	7	8	181	7	1,508
3407	89	21	104	0	1	1	2	2	0	4	29	1	254
3409	141	21	100	3	5	5	1	2	1	2	40	2	323
3412	81	11	101	0	0	3	1	0	0	1	25	0	223
3414	432	67	167	1	4	9	3	4	1	8	122	0	818
3418	515	121	489	4	17	24	11	12	6	12	228	1	1,440
3419	194	44	234	2	2	6	3	8	3	4	98	3	601
3423	103	20	93	0	0	2	0	4	3	1	25	1	252
3424	134	26	199	1	3	10	3	3	2	2	71	0	454
3427	686	60	21	7	25	12	21	10	4	5	116	2	969
3428	160	32	6	1	8	3	4	4	2	2	55	2	279
3429	7,795	742	111	48	196	133	93	141	53	70	922	23	10,327
3430	63	6	34	0	1	3	0	0	1	0	34	1	143
3431	788	88	45	6	32	16	9	22	10	13	149	2	1,180
3433	31	7	20	0	0	0	1	0	0	1	12	0	72
3434	960	102	66	7	26	15	19	31	5	13	161	2	1,407
3435	507	55	74	5	22	9	9	10	3	8	137	1	840
3437	1,767	308	112	14	51	34	18	48	17	31	445	10	2,855
3438	272	36	6	2	9	4	4	8	1	4	71	0	417
3440	542	88	27	5	16	8	4	17	2	7	109	2	827
3441	346	64	15	3	9	4	2	19	7	11	121	8	609
3442	1,499	187	96	20	56	29	13	45	11	27	352	7	2,342
3444	1,778	273	231	13	77	37	16	46	16	41	509	6	3,043
3446	192	10	16	1	5	6	1	0	3	2	25	1	262
3447	103	12	11	3	1	1	1	3	2	2	15	0	154
3448	161	15	32	0	7	4	0	6	2	2	31	2	262
3450	1,824	331	43	14	44	39	17	39	18	42	353	7	2,771
3451	673	84	51	5	15	14	6	25	3	12	119	6	1,013
3453	311	43	79	4	13	8	5	10	2	5	77	3	560
3458	313	46	38	2	10	9	7	10	2	6	92	2	537
3460	659	115	21	10	16	14	4	18	15	28	200	2	1,102
3461	556	77	85	6	18	15	7	11	6	16	132	4	933
3462	206	27	37	0	8	3	4	5	1	5	53	2	351
3463	378	82	102	2	10	15	3	20	3	8	144	3	770
3464	208	21	47	2	4	4	2	2	1	3	59	1	354
3465	2,189	344	172	15	37	31	12	35	12	29	497	12	3,385
3467	247	39	60	9	2	3	0	5	2	4	80	1	452

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable								
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
					Number with	Amount				Number with	Amount
			\$'000	\$	\$'000	\$'000	\$'000	\$	%		\$'000
VICTORIA (cont.)											
3468	56	85	1,572	18,494	13	2	249	2,953	16.0	51	48
3469	75	86	1,710	19,884	9	6	265	3,151	15.8	53	25
3472	262	453	9,498	20,967	45	27	1,587	3,563	17.0	292	327
3475	91	107	1,996	18,654	12	5	303	2,879	15.4	69	73
3478	586	1,528	33,807	22,125	191	216	5,881	3,990	18.0	998	1,310
3480	354	937	20,850	22,252	155	127	3,628	4,007	18.0	620	761
3482	56	132	2,955	22,386	15	8	417	3,220	14.4	89	55
3483	150	484	11,770	24,318	69	45	2,299	4,843	19.9	326	448
3485	92	189	4,169	22,058	30	10	738	3,958	17.9	127	215
3488	28	72	1,405	19,514	8	1	242	3,375	17.3	49	73
3490	254	724	15,604	21,552	85	105	2,743	3,934	18.3	473	659
3491	46	116	2,615	22,543	14	13	424	3,767	16.7	70	52
3494	84	309	6,326	20,472	30	24	1,027	3,401	16.6	162	142
3496	1,146	2,734	59,773	21,863	298	216	10,031	3,748	17.1	1,278	1,136
3498	559	1,538	35,287	22,943	178	192	6,385	4,276	18.6	757	711
3500	2,798	8,244	195,911	23,764	948	805	37,459	4,641	19.5	4,529	4,007
3501	188	497	11,471	23,080	63	27	2,152	4,384	19.0	277	186
3505	649	1,782	38,928	21,845	229	238	6,703	3,895	17.8	877	635
3507	24	117	2,516	21,504	32	35	431	3,983	18.5	76	184
3509	68	161	3,355	20,839	51	24	573	3,708	17.8	100	165
3512	76	219	4,729	21,594	46	23	798	3,749	17.4	171	387
3515	94	300	6,955	23,183	40	17	1,268	4,283	18.5	182	144
3516	102	278	6,187	22,255	51	85	1,054	4,097	18.4	199	173
3517	253	505	10,947	21,677	69	34	1,895	3,820	17.6	323	448
3518	182	427	8,557	20,040	47	35	1,350	3,244	16.2	246	261
3520	54	74	1,456	19,676	6	4	232	3,189	16.2	46	95
3521	50	157	3,825	24,363	9	1	777	4,955	20.3	84	87
3522	46	100	2,049	20,490	14	12	318	3,300	16.1	55	69
3523	405	811	17,719	21,848	58	78	3,095	3,912	17.9	440	510
3525	290	727	16,031	22,051	155	81	2,779	3,934	17.8	549	935
3527	206	427	9,215	21,581	48	78	1,575	3,871	17.9	320	261
3529	37	82	1,607	19,598	24	7	263	3,293	16.8	56	47
3530	35	91	2,204	24,220	26	11	420	4,736	19.6	69	80
3531	29	154	3,238	21,026	30	7	602	3,955	18.8	117	188
3533	145	452	9,648	21,345	58	22	1,717	3,847	18.0	342	437
3537	281	567	12,504	22,053	99	132	2,094	3,926	17.8	402	595
3539	173	569	14,898	26,183	84	136	2,978	5,473	20.9	436	222
3540	56	225	5,739	25,507	41	21	1,113	5,040	19.8	151	220
3542	41	121	3,065	25,331	14	4	623	5,182	20.5	68	87
3544	51	157	3,267	20,809	33	15	565	3,694	17.8	121	155
3546	124	276	5,658	20,500	36	16	962	3,543	17.3	156	294
3549	623	1,546	33,598	21,732	153	182	5,744	3,833	17.6	685	559
3550	4,146	15,493	400,510	25,851	2,486	3,029	81,288	5,442	21.1	10,507	10,868
3551	1,391	4,874	124,493	25,542	632	467	25,106	5,247	20.5	3,320	1,996
3555	1,479	5,821	139,579	23,979	657	491	26,649	4,662	19.4	3,937	2,781
3556	1,034	3,812	88,246	23,150	325	139	16,016	4,238	18.3	2,439	1,262
3557	102	266	6,461	24,289	33	45	1,229	4,789	19.7	160	201
3558	187	438	9,179	20,957	66	49	1,617	3,804	18.2	289	441

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
VICTORIA (cont.)													
3468	28	3	35	0	0	1	2	4	0	0	10	2	85
3469	47	4	19	0	1	0	0	2	0	0	13	0	86
3472	253	32	64	3	10	8	1	3	3	3	70	3	453
3475	41	10	36	1	0	2	0	2	0	0	15	0	107
3478	782	121	309	4	17	19	8	22	6	15	220	5	1,528
3480	400	67	276	1	14	10	6	4	6	6	146	1	937
3482	45	4	61	1	0	2	2	1	0	0	15	1	132
3483	169	28	186	4	2	3	2	4	1	4	77	4	484
3485	56	6	84	1	0	2	0	4	0	3	32	1	189
3488	15	3	44	0	0	0	0	0	0	2	8	0	72
3490	304	51	210	4	10	5	1	7	0	5	127	0	724
3491	25	2	70	0	1	0	1	0	0	1	16	0	116
3494	178	13	82	0	2	2	2	1	0	1	30	0	309
3496	1,397	117	713	10	37	23	11	15	14	15	376	6	2,734
3498	837	97	296	2	30	15	12	14	3	8	223	1	1,538
3500	5,540	706	360	37	165	101	42	83	49	58	1,086	17	8,244
3501	261	26	102	3	9	3	2	7	0	3	80	1	497
3505	933	84	450	3	29	11	9	16	7	13	224	3	1,782
3507	35	8	57	0	0	3	1	0	0	0	13	0	117
3509	36	7	91	1	1	0	0	0	0	1	23	1	161
3512	62	7	99	3	2	4	1	2	1	2	36	0	219
3515	159	29	49	2	11	3	1	4	1	3	37	1	300
3516	120	18	87	1	1	3	5	2	1	1	38	1	278
3517	236	42	129	4	5	5	2	4	1	4	71	2	505
3518	214	23	93	1	4	12	3	3	0	5	68	1	427
3520	32	6	30	0	1	1	0	2	0	0	2	0	74
3521	93	6	20	1	7	1	3	4	0	0	22	0	157
3522	45	4	25	0	5	2	1	3	0	0	15	0	100
3523	492	63	78	8	16	11	9	8	3	8	114	1	811
3525	297	64	208	6	13	6	1	8	4	3	113	4	727
3527	187	33	135	1	11	2	2	3	1	3	49	0	427
3529	18	4	41	4	1	0	0	0	1	0	13	0	82
3530	20	1	53	0	0	1	0	0	0	0	16	0	91
3531	32	9	86	1	0	2	0	0	0	1	21	2	154
3533	200	36	123	0	5	6	2	4	0	6	70	0	452
3537	230	47	162	0	3	9	4	3	1	3	103	2	567
3539	366	46	37	3	13	5	1	7	5	10	74	2	569
3540	76	8	100	1	0	1	1	0	0	1	37	0	225
3542	45	6	55	0	1	1	1	0	0	0	12	0	121
3544	37	5	93	0	3	1	0	0	0	0	17	1	157
3546	77	13	139	1	3	3	1	1	0	0	37	1	276
3549	732	72	490	1	15	10	3	7	4	9	199	4	1,546
3550	10,115	1,900	221	62	309	212	53	193	121	142	2,104	61	15,493
3551	3,015	376	359	26	127	59	24	58	24	49	744	13	4,874
3555	4,126	494	83	30	143	86	19	66	25	64	665	20	5,821
3556	2,787	251	78	11	108	50	21	31	12	28	432	3	3,812
3557	137	15	45	0	8	5	4	5	0	1	45	1	266
3558	167	38	127	3	2	10	4	1	1	4	81	0	438

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable								
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
					Number with	Amount				Number with	Amount
			\$'000	\$	\$'000	\$'000	\$'000	\$	%		\$'000
VICTORIA (cont.)											
3559	93	184	4,143	22,516	18	4	768	4,196	18.6	118	109
3561	553	2,219	50,991	22,979	287	182	9,369	4,304	18.7	1,273	1,561
3562	44	79	1,675	21,203	4	1	282	3,582	16.9	38	18
3563	113	345	7,058	20,458	41	18	1,198	3,525	17.2	182	226
3564	1,422	5,355	127,102	23,735	608	621	24,169	4,629	19.5	2,936	3,179
3566	74	276	6,016	21,797	21	8	1,080	3,942	18.1	161	234
3567	108	481	11,356	23,609	43	20	2,111	4,430	18.8	253	166
3568	391	1,490	33,788	22,677	132	238	6,168	4,299	19.0	946	1,123
3570	127	248	5,576	22,484	33	30	932	3,879	17.3	164	246
3571	80	173	3,844	22,220	21	11	694	4,075	18.3	110	150
3572	45	188	3,724	19,809	27	6	633	3,399	17.2	117	144
3573	55	180	3,435	19,083	30	5	540	3,028	15.9	116	152
3575	185	389	7,726	19,861	43	55	1,197	3,219	16.2	230	298
3579	972	2,551	54,863	21,506	329	212	9,347	3,747	17.4	1,742	1,936
3580	124	361	8,144	22,560	17	15	1,539	4,305	19.1	219	157
3581	37	75	1,534	20,453	10	2	260	3,493	17.1	56	73
3583	43	62	1,270	20,484	4	4	199	3,274	16.0	36	10
3584	183	402	8,315	20,684	39	36	1,352	3,453	16.7	240	214
3585	1,447	4,857	114,926	23,662	637	602	21,592	4,569	19.3	3,195	3,285
3586	35	137	3,317	24,212	3	92	595	5,015	20.7	85	57
3588	52	157	3,187	20,299	13	2	525	3,357	16.5	91	34
3589	68	160	3,533	22,081	18	60	590	4,063	18.4	92	63
3590	58	149	3,247	21,792	21	11	547	3,745	17.2	89	81
3591	33	69	1,391	20,159	13	3	205	3,014	15.0	31	29
3594	105	223	4,478	20,081	17	6	709	3,206	16.0	133	131
3595	123	275	5,626	20,458	32	18	935	3,465	16.9	169	169
3597	89	224	4,209	18,790	24	12	679	3,085	16.4	129	92
3608	259	734	16,469	22,437	74	46	3,020	4,177	18.6	459	471
3610	180	553	12,692	22,951	77	82	2,323	4,349	18.9	326	357
3612	237	527	12,335	23,406	59	70	2,215	4,336	18.5	282	368
3613	106	279	6,371	22,835	29	42	1,230	4,559	20.0	176	101
3614	101	324	7,346	22,673	33	10	1,372	4,265	18.8	179	66
3616	572	2,160	51,220	23,713	278	272	9,896	4,707	19.9	1,301	1,827
3618	112	356	7,611	21,379	34	21	1,265	3,612	16.9	208	180
3620	904	3,298	79,359	24,063	493	721	15,099	4,797	19.9	2,100	2,867
3621	318	1,021	23,902	23,410	121	105	4,547	4,556	19.5	571	820
3622	56	153	3,154	20,614	15	5	517	3,412	16.6	80	88
3623	155	528	12,376	23,439	65	78	2,256	4,420	18.9	304	296
3624	63	307	6,939	22,603	21	17	1,244	4,107	18.2	148	132
3629	920	3,623	84,821	23,412	320	286	15,941	4,479	19.1	2,057	1,267
3630	3,270	12,422	304,319	24,498	1,683	1,660	60,026	4,966	20.3	7,521	8,025
3631	585	1,808	44,722	24,736	318	556	8,714	5,127	20.7	1,087	793
3633	105	312	7,222	23,147	42	16	1,373	4,452	19.2	195	110
3634	305	895	19,323	21,590	98	92	3,443	3,950	18.3	531	425
3635	69	184	3,889	21,136	16	5	670	3,668	17.4	91	82
3636	685	2,045	46,605	22,790	259	323	8,281	4,207	18.5	1,219	1,577
3637	74	174	3,359	19,305	11	2	537	3,098	16.0	95	137
3638	343	867	18,591	21,443	101	93	3,139	3,728	17.4	481	721

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
VICTORIA (cont.)													
3559	59	7	71	1	3	0	2	3	0	2	36	0	184
3561	987	174	673	11	21	16	10	9	6	8	302	2	2,219
3562	40	1	21	2	0	1	0	3	0	3	8	0	79
3563	123	14	137	0	2	2	1	1	1	2	61	1	345
3564	3,233	501	397	19	131	56	30	63	28	48	836	13	5,355
3566	132	16	94	1	0	5	0	1	0	0	26	1	276
3567	217	16	194	1	2	5	1	1	2	2	39	1	481
3568	709	128	372	7	14	14	7	12	3	15	203	6	1,490
3570	108	13	80	0	4	2	1	2	0	5	33	0	248
3571	39	5	106	0	1	2	0	1	1	2	16	0	173
3572	39	6	114	7	2	2	1	2	0	1	14	0	188
3573	45	11	100	0	0	2	0	1	1	3	17	0	180
3575	169	24	131	0	2	7	1	3	0	2	50	0	389
3579	1,240	194	598	4	21	30	7	30	8	13	399	7	2,551
3580	225	18	44	4	2	4	2	3	1	1	57	0	361
3581	31	3	16	0	1	0	1	0	0	0	23	0	75
3583	27	3	19	0	0	0	2	0	1	0	10	0	62
3584	215	24	89	1	2	1	2	5	1	1	60	1	402
3585	2,746	427	532	12	63	47	25	53	26	36	879	11	4,857
3586	47	7	53	0	3	1	1	0	0	2	23	0	137
3588	105	3	20	1	2	2	0	1	0	0	22	1	157
3589	56	3	72	2	1	0	1	0	0	2	22	1	160
3590	51	6	49	0	0	4	1	0	1	1	36	0	149
3591	29	1	21	0	0	0	0	0	0	0	18	0	69
3594	117	16	45	0	2	1	2	0	2	0	36	2	223
3595	152	20	53	0	3	4	1	3	0	1	36	2	275
3597	95	10	83	0	3	3	1	0	0	0	27	2	224
3608	440	51	74	4	13	8	3	17	3	4	116	1	734
3610	248	32	147	3	8	8	1	4	2	3	96	1	553
3612	314	37	63	3	9	4	2	5	3	3	81	3	527
3613	145	19	55	0	9	0	1	4	3	2	39	2	279
3614	162	12	95	0	6	5	2	2	1	1	38	0	324
3616	1,106	209	391	6	23	24	5	20	13	17	337	9	2,160
3618	191	17	88	2	7	1	0	2	1	0	46	1	356
3620	1,844	333	400	16	67	38	5	37	20	17	520	1	3,298
3621	492	65	308	4	13	7	1	9	3	9	110	0	1,021
3622	48	1	83	0	2	1	1	1	0	0	16	0	153
3623	239	28	182	2	8	1	0	4	1	1	60	2	528
3624	137	8	117	2	6	4	1	0	1	0	31	0	307
3629	2,466	226	294	10	63	37	11	35	17	19	439	6	3,623
3630	7,960	1,315	440	32	225	163	31	132	77	77	1,921	49	12,422
3631	938	147	249	9	34	24	3	18	4	9	368	5	1,808
3633	156	17	69	0	4	6	0	2	1	1	55	1	312
3634	373	35	318	3	14	7	6	4	3	4	125	3	895
3635	82	6	44	0	7	2	0	1	0	2	40	0	184
3636	975	170	449	5	43	12	7	28	5	11	335	5	2,045
3637	71	4	80	1	1	1	0	1	0	1	14	0	174
3638	375	74	210	8	6	11	2	10	4	2	163	2	867

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with	Amount				Number with	Amount
							\$'000	\$	\$'000		
VICTORIA (cont.)											
3639	119	228	4,183	18,346	22	20	639	2,890	15.8	115	172
3640	139	425	9,986	23,496	46	17	1,868	4,435	18.9	218	149
3641	165	489	11,492	23,501	19	10	2,202	4,524	19.2	256	171
3644	970	3,357	77,864	23,195	388	503	14,335	4,420	19.1	1,849	1,760
3646	89	233	5,427	23,292	39	70	1,067	4,880	21.0	141	232
3649	98	225	5,288	23,502	35	29	935	4,284	18.2	113	113
3658	493	1,818	49,623	27,295	213	278	10,538	5,949	21.8	858	561
3659	72	193	5,083	26,337	27	7	1,027	5,358	20.3	109	56
3660	818	3,144	78,621	25,007	289	376	15,325	4,994	20.0	1,742	1,253
3662	81	822	24,379	29,658	27	3	5,187	6,314	21.3	410	73
3664	118	363	8,804	24,253	39	49	1,650	4,680	19.3	212	236
3665	64	124	2,629	21,202	37	88	389	3,847	18.1	82	125
3666	707	1,678	36,457	21,726	244	233	6,313	3,901	18.0	1,057	1,826
3669	236	400	8,645	21,613	58	26	1,540	3,915	18.1	230	342
3670	86	199	4,885	24,548	25	59	914	4,889	19.9	119	109
3672	1,226	4,057	99,646	24,561	551	1,359	18,684	4,940	20.1	2,584	3,479
3673	334	722	17,483	24,215	100	290	3,211	4,849	20.0	494	548
3675	225	586	13,649	23,292	65	62	2,526	4,416	19.0	378	307
3677	1,791	7,333	180,153	24,567	897	1,554	34,655	4,938	20.1	4,590	4,954
3678	830	2,444	59,169	24,210	344	678	11,335	4,915	20.3	1,510	1,538
3682	82	173	3,907	22,584	22	20	727	4,318	19.1	107	134
3683	189	712	17,980	25,253	55	34	3,624	5,138	20.3	437	236
3685	358	1,237	31,368	25,358	183	194	6,241	5,202	20.5	769	824
3687	92	326	8,207	25,175	40	33	1,640	5,132	20.4	202	165
3688	138	476	11,428	24,008	52	52	2,230	4,794	20.0	287	297
3690	2,649	12,275	330,933	26,960	1,267	1,138	70,044	5,799	21.5	7,424	5,071
3691	432	1,818	47,834	26,311	212	233	10,006	5,632	21.4	1,115	611
3693	53	328	6,123	18,668	13	5	1,033	3,165	17.0	132	48
3694	9	172	4,769	27,727	5	6	952	5,570	20.1	77	14
3695	49	215	5,051	23,493	25	17	993	4,698	20.0	156	135
3697	76	171	4,197	24,544	18	54	781	4,883	19.9	105	101
3698	74	216	5,377	24,894	12	19	1,095	5,157	20.7	153	77
3699	175	538	12,976	24,119	66	29	2,562	4,816	20.0	364	315
3700	251	893	21,937	24,566	102	68	4,313	4,906	20.0	575	762
3701	62	246	6,022	24,480	22	13	1,124	4,622	18.9	136	103
3705	40	180	3,686	20,478	11	1	607	3,378	16.5	123	77
3707	236	826	19,893	24,084	98	158	3,684	4,651	19.3	578	460
3709	43	137	3,160	23,066	22	11	552	4,109	17.8	95	186
3711	66	108	2,241	20,750	7	12	384	3,667	17.7	47	47
3712	52	164	3,813	23,250	24	22	702	4,415	19.0	95	66
3713	116	362	8,034	22,193	40	38	1,388	3,939	17.7	220	287
3714	451	1,361	32,587	23,943	204	344	6,000	4,661	19.5	867	1,012
3715	57	92	1,840	20,000	22	72	260	3,609	18.0	42	51
3717	333	926	23,407	25,278	135	779	4,273	5,456	21.6	518	610
3719	86	100	1,947	19,470	14	14	310	3,240	16.6	65	89
3720	74	134	2,705	20,187	14	23	435	3,418	16.9	84	147
3722	679	1,748	38,640	22,105	211	337	6,830	4,100	18.5	990	1,921
3723	149	285	5,949	20,874	36	55	1,047	3,867	18.5	140	125

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income



**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
VICTORIA (cont.)													
3639	111	14	59	0	3	2	2	0	0	2	35	0	228
3640	147	18	189	2	6	0	0	7	2	1	53	0	425
3641	262	21	130	1	5	2	3	3	0	1	59	2	489
3644	1,803	361	444	9	91	43	9	29	9	27	526	6	3,357
3646	106	22	54	2	2	2	0	2	1	0	41	1	233
3649	84	14	92	0	1	0	1	2	0	3	28	0	225
3658	1,307	106	86	8	36	27	17	16	5	11	195	4	1,818
3659	129	10	14	1	3	0	5	4	1	2	22	2	193
3660	2,197	234	158	21	52	32	12	23	13	20	377	5	3,144
3662	693	85	10	0	0	10	0	5	0	6	13	0	822
3664	217	26	43	2	5	5	2	6	1	4	52	0	363
3665	46	8	29	0	1	1	0	1	0	2	36	0	124
3666	832	151	268	7	27	10	6	18	7	11	336	5	1,678
3669	186	39	86	0	8	3	2	7	3	3	63	0	400
3670	86	8	51	2	4	0	0	5	2	2	38	1	199
3672	2,480	418	229	14	88	46	20	30	29	30	669	4	4,057
3673	328	49	176	1	15	5	3	13	3	4	124	1	722
3675	287	30	162	2	9	6	2	4	3	5	74	2	586
3677	4,931	775	209	23	122	76	21	69	38	74	975	20	7,333
3678	1,186	183	504	10	41	11	4	24	19	23	431	8	2,444
3682	84	4	44	1	2	1	0	1	0	2	34	0	173
3683	455	51	63	1	13	8	4	12	7	6	92	0	712
3685	694	105	149	6	11	11	4	14	6	9	225	3	1,237
3687	219	30	7	1	10	3	1	2	1	4	47	1	326
3688	253	28	85	2	5	7	1	7	1	3	84	0	476
3690	8,402	1,016	516	43	297	138	51	136	61	106	1,472	37	12,275
3691	1,021	165	222	6	34	25	9	22	11	11	287	5	1,818
3693	297	20	4	0	1	2	0	0	0	0	4	0	328
3694	157	11	0	0	0	2	0	0	0	0	2	0	172
3695	78	9	81	4	3	3	1	4	0	2	30	0	215
3697	82	9	38	1	6	1	1	3	0	0	30	0	171
3698	134	20	5	2	10	0	1	3	5	4	32	0	216
3699	326	64	18	2	17	5	1	3	5	8	87	2	538
3700	369	65	251	3	13	12	3	9	3	8	152	5	893
3701	94	21	81	0	7	2	1	2	0	1	36	1	246
3705	56	8	90	0	1	3	2	0	1	0	19	0	180
3707	359	42	199	2	17	11	4	9	6	9	164	4	826
3709	41	10	51	0	2	5	1	4	4	0	18	1	137
3711	56	2	13	0	3	0	3	1	0	1	28	1	108
3712	56	2	13	0	3	0	3	1	0	1	28	1	108
3712	75	12	34	0	6	2	1	3	2	4	25	0	164
3713	222	39	2	3	6	4	0	3	3	8	69	3	362
3714	752	124	123	5	33	14	5	20	16	9	249	11	1,361
3715	35	7	18	0	1	0	1	0	0	2	28	0	92
3717	478	56	148	2	27	16	7	8	5	4	171	4	926
3719	39	4	30	1	1	1	3	1	0	1	19	0	100
3720	58	14	17	2	3	2	0	3	1	0	34	0	134
3722	886	168	149	10	76	17	11	22	15	28	360	6	1,748
3723	148	28	22	4	9	2	1	2	5	4	60	0	285

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with	Amount				Number with	Amount
							\$'000	\$	\$'000		
VICTORIA (cont.)											
3725	90	180	3,730	20,722	21	5	667	3,733	18.0	115	133
3726	94	177	3,767	21,282	34	37	635	3,797	17.8	97	116
3727	105	112	2,029	18,116	12	6	315	2,866	15.8	57	65
3728	92	234	5,029	21,491	22	10	833	3,603	16.8	130	193
3730	758	2,310	55,514	24,032	297	627	10,292	4,727	19.7	1,514	2,220
3732	120	296	6,572	22,203	27	13	1,136	3,882	17.5	177	171
3733	59	88	2,067	23,489	12	9	357	4,159	17.7	62	76
3735	101	303	6,762	22,317	35	19	1,195	4,007	18.0	172	195
3737	643	2,091	53,243	25,463	177	159	10,910	5,294	20.8	1,241	1,201
3740	128	334	7,464	22,347	28	45	1,329	4,114	18.4	212	197
3741	424	989	21,450	21,689	127	186	3,803	4,033	18.6	575	823
3744	36	110	2,424	22,036	31	71	408	4,355	19.8	62	64
3746	102	260	6,218	23,915	28	13	1,234	4,796	20.1	176	149
3747	521	1,667	40,418	24,246	175	164	7,770	4,759	19.6	1,013	977
3749	184	568	15,004	26,415	68	40	3,107	5,540	21.0	367	303
3750	38	176	4,423	25,131	34	65	894	5,449	21.7	100	200
3751	26	131	3,512	26,809	21	32	704	5,618	21.0	88	63
3752	132	883	25,061	28,382	60	40	5,564	6,347	22.4	498	520
3753	22	114	2,726	23,912	10	28	529	4,886	20.4	66	63
3754	172	680	17,794	26,168	90	235	3,693	5,776	22.1	368	390
3755	36	137	3,725	27,190	24	67	778	6,168	22.7	82	46
3756	307	1,462	40,266	27,542	119	89	8,785	6,070	22.0	689	332
3757	632	2,507	69,210	27,607	257	488	14,915	6,144	22.3	1,483	985
3758	112	570	16,050	28,158	52	40	3,559	6,314	22.4	295	179
3759	91	383	10,583	27,632	53	56	2,348	6,277	22.7	230	95
3760	36	154	4,659	30,253	22	15	1,118	7,357	24.3	90	92
3761	113	497	15,844	31,879	60	163	3,881	8,137	25.5	287	140
3763	147	551	14,422	26,174	35	17	2,998	5,472	20.9	256	125
3764	419	1,786	47,133	26,390	156	254	9,973	5,726	21.7	921	952
3765	638	3,217	88,865	27,624	341	533	19,434	6,207	22.5	1,873	1,040
3766	150	694	21,248	30,617	109	213	4,866	7,318	23.9	414	287
3767	109	465	13,939	29,976	73	113	3,192	7,108	23.7	295	212
3770	328	1,362	35,986	26,421	171	407	7,503	5,808	22.0	770	539
3775	358	1,185	31,361	26,465	153	362	6,512	5,801	21.9	641	575
3777	976	3,560	87,325	24,529	317	391	16,980	4,879	19.9	1,749	1,229
3778	33	67	1,252	18,687	2	0	194	2,896	15.5	35	19
3779	115	255	5,466	21,435	34	56	904	3,765	17.6	135	162
3781	355	1,563	40,836	26,127	107	200	8,437	5,526	21.2	740	461
3782	732	3,304	91,796	27,783	406	878	19,831	6,268	22.6	1,853	1,364
3783	184	628	16,443	26,183	58	182	3,246	5,459	20.8	333	224
3786	142	710	23,623	33,272	113	762	5,347	8,604	25.9	466	408
3787	95	475	14,401	30,318	60	88	3,356	7,251	23.9	307	252
3788	181	758	24,827	32,753	143	750	5,548	8,309	25.4	467	471
3789	40	116	3,447	29,716	16	7	841	7,310	24.6	73	99
3791	151	696	21,611	31,050	112	112	5,073	7,450	24.0	437	305
3792	100	481	13,238	27,522	74	133	2,815	6,129	22.3	280	207
3793	440	1,703	45,498	26,716	150	784	9,287	5,914	22.1	976	580
3795	200	575	13,697	23,821	68	132	2,615	4,777	20.1	319	345

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
VICTORIA (cont.)													
3725	78	10	65	0	1	2	1	3	0	0	20	0	180
3726	73	12	49	0	0	2	0	3	0	1	37	0	177
3727	48	3	42	0	0	2	1	2	0	0	14	0	112
3728	123	14	47	0	3	5	1	1	3	0	34	3	234
3730	1,348	280	152	8	42	18	13	20	11	21	389	8	2,310
3732	151	9	88	0	2	5	2	1	0	2	36	0	296
3733	34	8	26	0	1	2	2	1	0	0	14	0	88
3735	128	14	113	1	4	2	0	2	0	0	37	2	303
3737	1,193	177	306	7	24	27	7	18	3	22	292	15	2,091
3740	191	32	31	4	15	2	2	5	0	3	46	3	334
3741	484	123	32	8	30	14	2	18	7	18	251	2	989
3744	48	11	6	1	0	2	1	0	1	0	40	0	110
3746	137	14	43	1	6	8	2	1	1	5	39	3	260
3747	1,019	161	130	8	26	19	6	21	15	15	241	6	1,667
3749	298	64	49	3	16	5	1	7	2	4	117	2	568
3750	76	18	32	1	2	3	2	3	0	1	38	0	176
3751	71	21	14	2	4	1	2	2	0	0	14	0	131
3752	654	44	9	9	28	13	8	12	2	2	99	3	883
3753	63	10	12	1	3	1	0	1	1	0	21	1	114
3754	378	62	36	3	17	9	6	6	3	6	153	1	680
3755	82	20	10	2	0	3	1	1	0	1	17	0	137
3756	1,044	87	45	7	42	12	16	15	6	12	175	1	1,462
3757	1,566	207	122	12	66	33	21	37	7	28	389	19	2,507
3758	419	30	11	4	10	15	6	7	2	0	63	3	570
3759	221	28	22	3	12	6	0	9	2	7	71	2	383
3760	90	13	8	2	4	2	1	3	1	1	29	0	154
3761	291	36	23	7	13	6	5	8	6	9	89	4	497
3763	389	29	12	4	16	13	13	7	2	4	59	3	551
3764	1,161	127	102	8	39	20	18	25	17	16	250	3	1,786
3765	2,163	258	27	22	105	52	9	67	17	25	453	19	3,217
3766	419	65	10	9	17	13	6	22	10	9	111	3	694
3767	287	54	6	4	10	1	1	11	8	4	74	5	465
3770	822	88	93	4	48	24	15	26	4	11	223	4	1,362
3775	651	105	87	9	39	19	12	23	5	20	210	5	1,185
3777	2,350	259	150	15	109	38	24	58	16	22	502	17	3,560
3778	40	1	4	0	1	0	0	0	0	4	17	0	67
3779	144	20	10	3	4	5	1	6	5	4	52	1	255
3781	1,102	66	32	7	50	26	7	29	16	13	211	4	1,563
3782	2,085	287	78	24	88	41	20	70	26	34	536	15	3,304
3783	378	37	49	8	23	15	5	3	3	8	96	3	628
3786	426	64	7	7	15	6	1	18	10	12	137	7	710
3787	287	65	1	1	4	4	3	16	5	9	80	0	475
3788	442	90	10	5	11	5	2	26	9	14	139	5	758
3789	74	21	1	0	2	2	0	0	1	0	15	0	116
3791	430	81	16	6	8	11	0	17	8	6	110	3	696
3792	291	44	22	7	11	4	2	15	4	6	74	1	481
3793	1,024	163	119	10	42	26	14	35	7	15	241	7	1,703
3795	257	76	93	5	11	11	2	8	1	7	103	1	575

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable								
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
					Number with	Amount				Number with	Amount
			\$'000	\$	\$'000	\$'000	\$	%		\$'000	
VICTORIA (cont.)											
3796	778	3,682	96,744	26,275	276	359	20,323	5,617	21.4	1,925	646
3797	316	1,033	24,137	23,366	81	72	4,577	4,500	19.3	538	452
3799	580	1,968	46,547	23,652	101	113	8,679	4,467	18.9	968	564
3802	2,080	10,487	290,208	27,673	751	495	63,193	6,073	21.9	5,389	1,628
3803	602	3,529	94,084	26,660	186	175	20,044	5,729	21.5	1,841	664
3804	406	2,390	71,664	29,985	309	1,149	16,170	7,246	24.2	1,414	1,140
3805	1,465	9,116	247,612	27,162	629	515	52,895	5,859	21.6	4,884	1,511
3806	1,396	7,586	232,031	30,587	1,013	3,321	52,570	7,368	24.1	4,666	5,744
3807	222	1,093	30,688	28,077	151	251	6,804	6,455	23.0	657	484
3808	280	1,284	39,585	30,829	212	404	9,226	7,500	24.3	784	539
3809	127	487	13,468	27,655	66	220	2,860	6,324	22.9	293	365
3810	1,052	4,821	125,237	25,977	431	454	25,670	5,419	20.9	2,699	2,291
3812	222	949	24,670	25,996	98	173	5,207	5,669	21.8	533	437
3813	103	349	9,147	26,209	37	203	1,729	5,536	21.1	204	320
3814	183	646	16,150	25,000	67	223	3,145	5,214	20.9	377	407
3815	261	899	22,934	25,511	68	202	4,666	5,415	21.2	476	544
3816	186	680	17,512	25,753	46	83	3,543	5,332	20.7	342	420
3818	928	3,263	79,297	24,302	320	365	15,382	4,826	19.9	1,820	2,515
3820	1,328	5,210	134,074	25,734	622	894	26,927	5,340	20.8	3,122	3,733
3821	172	573	14,515	25,332	47	140	2,740	5,026	19.8	306	251
3822	89	333	9,246	27,766	32	26	2,011	6,117	22.0	163	151
3823	173	574	15,415	26,855	63	61	3,228	5,730	21.3	337	432
3824	474	1,582	42,534	26,886	151	96	8,759	5,597	20.8	897	1,006
3825	2,138	7,585	217,116	28,624	661	440	46,818	6,230	21.8	4,421	3,101
3831	175	534	12,960	24,270	55	50	2,553	4,875	20.1	312	253
3833	41	80	1,733	21,663	4	0	296	3,700	17.1	40	28
3835	116	309	6,945	22,476	36	28	1,303	4,307	19.2	151	99
3840	1,851	6,611	192,692	29,147	786	607	42,198	6,475	22.2	4,173	3,253
3842	485	1,886	58,262	30,892	181	70	13,519	7,205	23.3	1,127	384
3844	2,324	9,867	300,770	30,482	1,641	1,765	68,870	7,159	23.5	5,907	3,932
3847	217	754	20,278	26,894	94	71	4,263	5,748	21.4	372	425
3850	1,667	6,009	171,574	28,553	922	1,018	37,573	6,422	22.5	3,918	3,464
3851	493	1,082	27,209	25,147	133	123	5,393	5,098	20.3	630	517
3852	10	181	5,760	31,823	19	4	1,299	7,199	22.6	128	36
3854	144	548	16,148	29,467	84	71	3,606	6,710	22.8	326	213
3856	71	314	9,343	29,755	31	11	2,116	6,774	22.8	183	78
3857	51	123	3,198	26,000	15	9	628	5,179	19.9	74	38
3858	359	1,233	29,302	23,765	87	114	5,406	4,477	18.8	583	644
3859	85	332	7,524	22,663	37	27	1,381	4,241	18.7	151	209
3860	845	2,717	68,472	25,201	324	425	13,590	5,158	20.5	1,570	1,493
3862	424	1,066	26,787	25,129	119	77	5,505	5,236	20.8	607	474
3865	60	247	5,140	20,810	24	6	902	3,676	17.7	124	103
3869	239	874	25,939	29,678	108	79	5,888	6,827	23.0	588	385
3870	166	466	13,749	29,504	41	91	2,916	6,453	21.9	271	170
3871	334	1,019	27,531	27,018	118	94	5,602	5,590	20.7	607	540
3873	41	212	5,828	27,491	22	15	1,205	5,755	20.9	119	68
3874	95	169	3,785	22,396	17	4	723	4,302	19.2	95	110
3875	1,856	5,746	134,727	23,447	785	728	25,427	4,552	19.4	3,327	3,618

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
VICTORIA (cont.)													
3796	2,542	195	36	25	149	47	35	58	16	32	536	11	3,682
3797	642	68	30	10	37	10	6	18	7	8	195	2	1,033
3799	1,424	150	42	11	53	23	7	38	20	13	184	3	1,968
3802	7,884	679	25	64	192	158	87	193	38	59	1,082	26	10,487
3803	2,744	235	14	18	66	44	36	54	13	15	285	5	3,529
3804	1,425	257	50	7	52	27	12	39	15	16	482	8	2,390
3805	7,028	502	48	54	241	117	73	141	31	62	804	15	9,116
3806	4,989	766	97	32	166	90	45	128	52	59	1,140	22	7,586
3807	691	100	19	10	34	18	6	21	6	12	174	2	1,093
3808	786	155	23	8	23	22	2	21	9	11	219	5	1,284
3809	253	50	51	4	11	4	8	12	2	2	88	2	487
3810	3,247	364	122	29	155	68	52	63	23	32	651	15	4,821
3812	542	74	96	3	16	11	14	7	5	4	174	3	949
3813	165	25	51	2	14	2	1	6	2	2	77	2	349
3814	348	46	129	3	9	7	7	7	3	1	86	0	646
3815	475	91	87	8	20	11	16	11	6	13	161	0	899
3816	344	43	170	0	13	10	4	6	3	4	82	1	680
3818	1,790	254	440	27	60	31	11	38	18	23	566	5	3,263
3820	2,948	559	426	31	110	56	25	74	43	39	884	15	5,210
3821	282	36	126	2	10	9	5	6	2	8	86	1	573
3822	148	18	87	1	8	3	1	5	1	7	52	2	333
3823	277	37	145	1	9	7	2	10	2	2	79	3	574
3824	872	102	237	6	31	21	3	21	16	9	261	3	1,582
3825	5,383	621	323	32	129	97	29	94	37	59	762	19	7,585
3831	268	34	110	1	7	5	0	8	6	0	93	2	534
3833	32	7	13	0	3	2	2	1	1	3	16	0	80
3835	139	17	102	1	5	2	2	5	0	4	32	0	309
3840	4,689	701	143	17	81	64	24	73	37	47	717	18	6,611
3842	1,499	97	22	10	21	12	5	23	11	19	165	2	1,886
3844	6,751	968	322	29	169	132	40	139	65	88	1,134	30	9,867
3847	379	44	166	3	5	6	5	6	0	9	130	1	754
3850	3,709	685	351	28	71	70	22	105	43	52	856	17	6,009
3851	533	80	214	4	15	14	4	16	6	8	182	6	1,082
3852	133	28	3	1	1	2	0	0	1	2	9	1	181
3854	328	30	97	1	9	4	2	9	1	2	65	0	548
3856	219	15	23	3	4	3	1	1	1	1	42	1	314
3857	73	5	26	2	1	1	0	1	0	1	13	0	123
3858	622	81	289	4	14	10	10	13	3	6	178	3	1,233
3859	105	20	158	0	2	2	0	6	0	2	37	0	332
3860	1,484	236	381	13	35	29	6	35	10	11	469	8	2,717
3862	579	69	200	5	16	9	6	12	5	9	153	3	1,066
3865	134	16	41	0	4	4	2	5	0	1	40	0	247
3869	537	61	120	2	12	7	3	10	4	7	109	2	874
3870	278	31	73	1	5	6	1	6	3	6	55	1	466
3871	501	76	236	4	14	18	7	12	7	8	133	3	1,019
3873	87	17	69	1	5	2	0	2	0	1	28	0	212
3874	69	8	37	1	3	1	0	4	0	1	44	1	169
3875	3,286	561	414	24	123	75	27	61	45	33	1,082	15	5,746

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable								
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
					Number with	Amount				Number with	Amount
			\$'000	\$		\$'000	\$'000	\$	%		\$'000
VICTORIA (cont.)											
3878	70	197	4,961	25,183	39	36	981	5,162	20.5	123	152
3880	391	1,028	23,976	23,323	174	305	4,269	4,449	19.1	611	1,071
3882	116	311	7,096	22,817	49	110	1,215	4,260	18.7	198	197
3885	293	609	13,370	21,954	45	86	2,228	3,800	17.3	302	241
3886	39	104	2,170	20,865	5	7	379	3,712	17.8	41	27
3887	62	136	2,893	21,272	7	1	484	3,566	16.8	42	20
3888	517	1,414	31,639	22,376	141	132	5,690	4,117	18.4	722	984
3889	61	144	3,793	26,340	21	93	787	6,111	23.2	66	136
3890	54	206	4,692	22,777	17	4	888	4,330	19.0	86	43
3892	163	403	12,164	30,184	58	252	2,875	7,759	25.7	250	396
3895	51	98	1,879	19,173	19	5	277	2,878	15.0	51	75
3896	70	209	4,687	22,426	28	113	810	4,416	19.7	115	129
3898	104	230	5,721	24,874	24	23	1,136	5,039	20.3	133	236
3900	58	108	2,480	22,963	14	13	458	4,361	19.0	72	52
3902	59	137	3,216	23,474	18	40	607	4,723	20.1	86	147
3903	80	184	3,858	20,967	37	32	638	3,641	17.4	111	108
3904	128	323	7,737	23,954	77	158	1,332	4,613	19.3	202	477
3909	899	2,305	54,234	23,529	300	758	9,980	4,659	19.8	1,262	1,562
3910	1,151	6,196	174,059	28,092	609	1,858	37,419	6,339	22.6	3,304	1,126
3911	348	1,526	39,162	25,663	188	279	7,797	5,292	20.6	863	1,342
3912	1,164	5,452	148,536	27,244	608	650	31,842	5,960	21.9	2,889	1,692
3913	331	1,237	34,177	27,629	191	293	7,408	6,226	22.5	731	538
3915	565	2,153	56,889	26,423	249	187	11,896	5,612	21.2	976	623
3916	88	375	11,150	29,733	111	452	2,191	7,048	23.7	223	628
3918	251	1,126	31,524	27,996	144	127	6,970	6,303	22.5	526	328
3919	210	919	25,100	27,312	110	57	5,401	5,939	21.7	392	122
3920	82	489	10,921	22,333	12	1	2,055	4,204	18.8	208	30
3922	551	1,478	34,549	23,376	233	384	6,159	4,427	18.9	861	1,588
3923	64	177	3,684	20,814	39	42	587	3,554	17.1	110	252
3925	255	736	16,944	23,022	80	93	3,003	4,207	18.3	434	512
3926	298	1,048	30,545	29,146	258	438	6,392	6,517	22.4	650	672
3927	157	499	14,243	28,543	121	282	2,885	6,347	22.2	317	594
3928	110	419	12,674	30,248	111	366	2,740	7,413	24.5	279	500
3929	100	327	10,534	32,214	117	577	2,118	8,242	25.6	235	685
3930	2,015	7,948	283,193	35,631	1,975	11,540	65,782	9,728	27.3	5,132	8,829
3931	1,658	6,528	171,437	26,262	981	2,430	34,577	5,669	21.6	3,679	5,798
3933	134	393	11,368	28,926	92	306	2,364	6,794	23.5	218	443
3934	934	3,693	108,736	29,444	743	2,277	22,851	6,804	23.1	2,183	3,402
3936	846	2,292	58,679	25,602	350	785	11,218	5,237	20.5	1,353	2,740
3937	243	797	23,005	28,864	197	728	4,684	6,790	23.5	492	682
3938	297	867	22,371	25,803	182	454	4,321	5,507	21.3	556	1,376
3939	1,372	3,829	88,591	23,137	479	546	16,325	4,406	19.0	2,099	2,675
3940	317	877	19,827	22,608	126	100	3,485	4,088	18.1	525	995
3941	1,234	3,394	78,146	23,025	404	494	14,023	4,277	18.6	1,741	2,514
3942	305	813	19,773	24,321	151	190	3,667	4,744	19.5	491	1,039
3943	257	678	18,506	27,295	162	541	3,528	6,001	22.0	425	1,506
3944	54	215	7,559	35,158	75	407	1,621	9,433	26.8	132	585
3945	114	323	7,170	22,198	15	5	1,306	4,059	18.3	152	218

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
VICTORIA (cont.)													
3878	94	20	9	0	4	1	2	1	1	4	61	0	197
3880	550	137	28	1	32	15	7	6	5	8	234	5	1,028
3882	179	25	23	1	11	0	1	2	1	2	64	2	311
3885	329	28	123	3	15	7	1	12	1	6	83	1	609
3886	69	0	12	0	3	1	0	0	0	0	19	0	104
3887	96	4	20	1	0	2	1	2	1	0	9	0	136
3888	838	120	210	6	15	11	5	11	3	12	181	2	1,414
3889	67	20	26	0	0	4	0	1	1	3	22	0	144
3890	125	16	31	0	3	0	1	1	0	4	23	2	206
3892	194	57	34	1	11	3	1	8	0	12	78	4	403
3895	30	9	38	1	3	2	1	1	0	1	12	0	98
3896	111	8	37	0	2	1	1	4	0	2	43	0	209
3898	107	22	53	1	4	3	3	4	1	1	31	0	230
3900	32	7	47	1	4	0	1	3	0	0	11	2	108
3902	70	12	23	0	3	1	0	1	0	2	25	0	137
3903	82	20	14	0	5	3	3	7	2	2	46	0	184
3904	131	59	10	3	14	4	1	6	5	6	82	2	323
3909	1,261	239	132	4	58	19	12	37	4	17	520	2	2,305
3910	4,446	409	33	34	179	69	53	115	29	42	774	13	6,196
3911	975	158	42	5	44	19	12	27	8	8	222	6	1,526
3912	3,518	441	176	28	182	70	46	86	24	53	802	26	5,452
3913	725	144	50	7	36	18	7	21	3	12	210	4	1,237
3915	1,533	194	32	16	42	28	14	20	7	20	219	28	2,153
3916	177	56	31	3	13	0	1	8	2	3	78	3	375
3918	691	99	28	3	32	18	9	22	7	11	196	10	1,126
3919	653	82	3	7	40	15	13	16	5	7	64	14	919
3920	428	33	2	0	2	2	0	3	3	5	10	1	489
3922	767	214	45	3	54	15	7	22	5	10	334	2	1,478
3923	81	28	7	0	4	1	0	1	2	2	50	1	177
3925	377	100	49	4	36	9	1	13	6	9	130	2	736
3926	546	145	59	5	22	10	5	20	6	17	204	9	1,048
3927	274	78	7	6	11	5	2	8	4	6	96	2	499
3928	160	57	37	1	7	2	2	7	7	7	131	1	419
3929	110	59	24	1	11	5	3	9	2	7	91	5	327
3930	4,065	1,318	69	31	133	91	17	219	102	59	1,787	57	7,948
3931	4,137	808	54	30	207	67	40	93	37	67	959	29	6,528
3933	159	50	45	2	5	3	1	10	3	5	108	2	393
3934	2,069	500	39	17	93	58	17	70	30	47	737	16	3,693
3936	1,325	325	31	13	76	36	8	31	12	26	401	8	2,292
3937	358	99	68	11	14	13	4	11	9	15	190	5	797
3938	451	124	14	4	29	7	5	22	3	8	197	3	867
3939	2,301	482	45	13	134	41	31	52	25	39	657	9	3,829
3940	559	134	1	1	30	5	4	8	2	5	127	1	877
3941	2,114	370	16	15	128	41	25	43	13	43	570	16	3,394
3942	431	140	5	1	31	2	6	13	4	12	167	1	813
3943	303	135	6	2	30	15	2	13	8	7	155	2	678
3944	92	48	1	1	1	1	0	6	1	1	59	4	215
3945	104	24	135	2	9	5	0	6	1	0	36	1	323

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with	Amount				Number with	Amount
							\$'000	\$	\$'000		
VICTORIA (cont.)											
3946	44	145	3,404	23,476	19	13	589	4,152	17.7	69	63
3950	501	1,539	35,209	22,878	182	177	6,488	4,331	18.9	898	1,215
3951	124	390	9,466	24,272	33	11	1,815	4,682	19.3	191	170
3953	812	3,103	73,968	23,838	407	331	13,821	4,561	19.1	1,880	2,532
3954	39	130	3,133	24,100	20	22	578	4,615	19.2	77	146
3956	237	832	18,905	22,722	102	127	3,389	4,226	18.6	467	427
3957	42	158	3,736	23,646	20	19	665	4,329	18.3	89	111
3958	32	131	3,301	25,198	16	127	557	5,221	20.7	75	78
3959	150	533	12,318	23,111	63	105	2,236	4,392	19.0	313	323
3960	344	1,040	25,333	24,359	122	88	4,913	4,809	19.7	597	686
3962	167	389	9,923	25,509	33	28	1,962	5,116	20.1	198	241
3965	30	71	1,673	23,563	3	5	300	4,296	18.2	38	47
3966	81	250	6,037	24,148	24	11	1,175	4,744	19.6	131	109
3967	23	80	2,043	25,538	11	3	400	5,038	19.7	52	64
3971	612	1,796	42,919	23,897	229	208	8,141	4,649	19.5	1,109	1,799
3975	20	89	2,395	26,910	11	27	524	6,191	23.0	51	57
3976	1,113	7,674	205,646	26,798	434	167	43,205	5,652	21.1	3,499	789
3977	2,581	13,550	356,697	26,325	888	857	74,115	5,533	21.0	6,707	2,975
3978	125	502	12,928	25,753	63	149	2,653	5,582	21.7	310	276
3979	40	174	3,996	22,966	28	60	706	4,402	19.2	107	196
3980	228	1,032	25,975	25,170	89	59	5,332	5,224	20.8	500	355
3981	372	1,381	34,199	24,764	133	106	6,762	4,973	20.1	781	758
3984	452	1,249	28,979	23,202	127	95	5,445	4,436	19.1	660	813
3987	104	464	11,449	24,675	29	41	2,322	5,093	20.6	207	171
3988	108	434	10,405	23,975	39	16	2,064	4,793	20.0	220	274
3990	21	79	1,740	22,025	7	1	327	4,152	18.9	45	25
3991	48	128	2,658	20,766	19	7	469	3,719	17.9	80	106
3992	60	151	3,374	22,344	16	8	597	4,007	17.9	82	128
3995	777	2,861	64,082	22,398	267	267	11,375	4,069	18.2	1,746	1,629
3996	418	1,052	25,172	23,928	124	139	4,738	4,636	19.4	694	1,066
Other	885	2,220	57,554	25,925	323	2,995	10,020	5,863	22.6	1,294	1,502
Invalid	2,086	7,323	197,699	26,997	1,107	1,663	41,912	5,950	22.0	4,147	4,824
<b>TOTAL</b>	<b>456,833</b>	<b>1,924,968</b>	<b>54,401,725</b>	<b>28,261</b>	<b>256,392</b>	<b>506,091</b>	<b>11,895,460</b>	<b>6,442</b>	<b>22.8</b>	<b>1,166,315</b>	<b>1,166,940</b>

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income



**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
Number of taxpayers by broad industry groups													
VICTORIA (cont.)													
3946	35	10	81	0	2	0	0	0	0	0	17	0	145
3950	798	147	205	7	34	13	6	11	8	12	295	3	1,539
3951	116	20	172	1	3	2	1	9	1	3	62	0	390
3953	1,423	274	612	14	50	26	10	43	20	23	597	11	3,103
3954	45	13	30	0	3	3	1	1	1	1	32	0	130
3956	311	61	266	3	17	5	1	11	4	6	144	3	832
3957	45	6	75	0	4	1	0	0	2	1	23	1	158
3958	47	4	56	0	3	0	1	0	1	1	16	2	131
3959	155	31	204	1	13	2	1	8	5	6	104	3	533
3960	447	92	219	3	23	15	7	13	15	4	200	2	1,040
3962	183	32	102	3	8	8	4	3	6	2	36	2	389
3965	37	9	11	0	1	1	1	0	0	1	10	0	71
3966	98	13	86	0	3	3	3	1	1	0	42	0	250
3967	27	4	34	0	1	3	0	2	0	0	9	0	80
3971	829	183	362	8	38	17	7	30	6	9	303	4	1,796
3975	53	5	11	0	1	0	1	1	0	0	16	1	89
3976	6,400	247	20	33	155	105	73	98	21	45	467	10	7,674
3977	10,151	672	254	79	331	158	143	173	46	122	1,393	28	13,550
3978	251	45	79	1	12	4	9	8	2	5	85	1	502
3979	53	6	88	1	3	2	0	1	0	0	20	0	174
3980	666	60	39	8	50	7	13	7	1	8	170	3	1,032
3981	690	105	299	3	21	12	11	22	5	9	199	5	1,381
3984	729	118	134	2	39	6	12	11	8	8	179	3	1,249
3987	233	25	76	2	9	7	8	3	1	3	97	0	464
3988	129	25	198	4	4	4	1	7	0	2	60	0	434
3990	22	4	33	1	2	0	0	0	0	0	17	0	79
3991	42	6	54	0	4	2	0	3	0	0	17	0	128
3992	60	8	53	0	4	0	0	2	0	0	23	1	151
3995	1,660	257	170	8	88	37	20	40	18	19	534	10	2,861
3996	545	167	82	1	25	17	4	13	10	7	180	1	1,052
Other	932	140	727	6	43	23	8	18	10	20	288	5	2,220
Invalid	3,763	711	903	28	150	93	40	108	52	75	1,365	35	7,323
<b>TOTAL</b>	<b>1,238,790</b>	<b>221,064</b>	<b>63,646</b>	<b>9,477</b>	<b>32,418</b>	<b>21,468</b>	<b>11,066</b>	<b>33,959</b>	<b>12,660</b>	<b>17,156</b>	<b>255,469</b>	<b>7,795</b>	<b>1,924,968</b>

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with	Amount				Number with	Amount
			\$'000	\$	\$'000	\$'000	\$	%		\$'000	
QUEENSLAND											
4000	470	1,817	55,920	30,776	247	743	13,771	7,988	26.0	1,084	1,652
4005	979	4,161	113,894	27,372	534	1,433	24,617	6,261	22.9	2,668	4,284
4006	355	1,593	46,183	28,991	213	436	10,504	6,868	23.7	1,004	1,510
4007	864	4,549	177,439	39,006	1,197	6,042	44,998	11,220	28.8	3,055	6,905
4008	36	178	4,348	24,427	12	3	874	4,927	20.2	111	49
4010	200	1,163	32,213	27,698	168	450	6,861	6,286	22.7	752	833
4011	1,145	6,323	206,203	32,612	1,393	4,818	48,465	8,427	25.8	4,350	7,382
4012	1,530	7,430	198,375	26,699	988	1,117	41,600	5,749	21.5	5,247	5,706
4013	339	1,692	43,702	25,829	185	219	8,982	5,438	21.1	1,068	845
4014	779	4,128	107,280	25,988	429	289	22,056	5,413	20.8	2,864	1,706
4017	2,793	13,279	343,102	25,838	1,174	938	70,178	5,356	20.7	8,759	5,554
4018	52	218	5,876	26,954	17	4	1,243	5,720	21.2	166	117
4019	1,815	7,228	175,685	24,306	669	964	33,891	4,822	19.8	4,427	4,158
4020	1,962	7,571	194,275	25,660	839	1,617	39,330	5,408	21.1	4,455	5,102
4021	770	3,212	77,040	23,985	262	201	14,860	4,689	19.5	1,972	1,074
4022	163	800	20,014	25,018	59	78	3,904	4,978	19.9	467	209
4030	1,126	6,195	172,236	27,802	765	1,024	38,197	6,331	22.8	4,191	3,482
4031	904	4,992	131,148	26,272	543	568	27,373	5,597	21.3	3,366	2,971
4032	1,268	5,755	152,911	26,570	909	1,146	31,636	5,696	21.4	4,055	4,766
4034	3,804	17,311	479,667	27,709	2,698	3,974	102,793	6,168	22.3	12,299	12,531
4035	1,167	6,628	203,613	30,720	889	1,663	47,664	7,442	24.2	4,760	2,633
4036	492	2,806	73,297	26,122	207	83	15,192	5,444	20.8	1,878	797
4037	215	1,241	37,574	30,277	122	100	8,770	7,147	23.6	888	249
4051	1,859	9,588	274,796	28,660	1,338	1,910	61,124	6,574	22.9	6,842	6,140
4052	14	662	14,686	22,184	16	3	2,837	4,290	19.3	336	58
4053	3,570	18,078	501,084	27,718	2,599	2,066	108,811	6,133	22.1	13,122	10,806
4054	1,089	6,054	161,311	26,645	628	385	33,847	5,654	21.2	4,303	1,888
4055	1,290	7,118	200,457	28,162	903	787	44,313	6,336	22.5	5,338	2,043
4059	721	3,936	112,850	28,671	420	495	25,955	6,720	23.4	2,706	1,881
4060	1,004	5,056	158,338	31,317	933	1,223	38,006	7,759	24.8	3,721	4,364
4061	1,547	7,580	244,942	32,314	1,443	2,141	59,700	8,158	25.2	5,729	5,098
4064	752	4,206	125,540	29,848	536	995	29,708	7,300	24.5	2,811	2,350
4065	682	3,656	120,679	33,008	745	1,206	29,904	8,509	25.8	2,698	2,811
4066	1,363	5,994	187,831	31,337	1,135	2,101	45,492	7,940	25.3	4,324	5,727
4067	945	3,368	118,105	35,067	994	3,436	28,801	9,572	27.3	2,604	5,754
4068	1,995	8,882	304,032	34,230	2,160	5,678	75,813	9,175	26.8	6,645	9,542
4069	3,217	13,700	513,420	37,476	3,844	10,139	132,943	10,444	27.9	10,355	14,629
4070	563	2,496	85,402	34,216	450	1,064	21,202	8,921	26.1	1,774	1,419
4073	308	1,553	45,981	29,608	194	194	10,451	6,854	23.2	1,101	829
4074	2,278	10,267	323,805	31,538	1,709	2,790	77,561	7,826	24.8	7,278	5,738
4075	1,759	8,207	243,116	29,623	1,359	2,761	55,097	7,050	23.8	5,893	6,867
4076	414	1,901	45,015	23,680	118	59	8,608	4,559	19.3	985	1,097
4077	1,985	9,216	225,548	24,474	613	598	43,525	4,788	19.6	4,756	2,711
4101	1,350	5,216	143,354	27,484	612	2,039	31,365	6,404	23.3	3,280	3,536
4102	534	2,119	51,963	24,522	166	143	10,521	5,033	20.5	1,196	1,010
4103	1,047	4,658	124,495	26,727	547	594	26,905	5,904	22.1	3,028	2,496
4104	453	2,234	66,477	29,757	420	719	15,142	7,100	23.9	1,593	1,840
4105	983	4,821	133,718	27,737	725	1,245	28,526	6,175	22.3	3,331	3,899

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Constru- tion	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertain- ment etc.	Other business subsid.	All other	Total
Number of taxpayers by broad industry groups													
QUEENSLAND (cont.)													
4000	1,095	310	12	10	19	13	9	71	19	23	224	12	1,817
4005	2,595	626	12	21	55	47	25	99	28	80	556	17	4,161
4006	966	244	14	7	25	21	8	47	15	34	203	9	1,593
4007	2,325	752	54	16	49	70	24	138	74	51	968	28	4,549
4008	124	13	8	2	4	3	2	2	1	1	17	1	178
4010	739	161	7	4	12	17	8	24	9	13	164	5	1,163
4011	3,582	1,008	55	35	84	74	24	146	92	90	1,095	38	6,323
4012	4,991	1,018	42	27	137	100	50	105	59	56	817	28	7,430
4013	1,191	201	5	11	25	28	14	25	11	10	166	5	1,692
4014	3,027	451	15	18	78	61	38	51	12	29	332	16	4,128
4017	9,468	1,373	72	49	294	159	76	150	50	108	1,448	32	13,279
4018	173	20	1	1	2	1	4	5	0	2	9	0	218
4019	5,009	833	46	42	212	87	40	70	43	51	770	25	7,228
4020	4,808	997	78	34	181	89	53	87	60	67	1,078	39	7,571
4021	2,377	288	13	12	93	35	16	21	15	27	314	1	3,212
4022	570	71	10	2	25	14	1	9	8	6	82	2	800
4030	4,183	811	26	25	123	85	38	105	62	50	649	38	6,195
4031	3,461	613	26	31	92	74	47	67	33	51	478	19	4,992
4032	3,662	872	24	22	115	73	34	82	39	51	751	30	5,755
4034	10,834	2,503	85	67	270	249	95	253	123	145	2,603	84	17,311
4035	4,197	810	41	27	158	102	45	96	36	54	1,025	37	6,628
4036	2,134	226	14	12	63	35	10	21	15	23	246	7	2,806
4037	846	118	4	6	34	14	5	24	7	13	161	9	1,241
4051	6,318	1,316	51	38	177	101	52	184	98	99	1,110	44	9,588
4052	594	36	0	0	4	4	3	5	0	1	14	1	662
4053	11,825	2,433	95	70	356	241	97	262	120	134	2,371	74	18,078
4054	4,487	556	26	20	134	64	27	74	29	56	551	30	6,054
4055	5,039	772	30	25	118	86	48	113	41	49	772	25	7,118
4059	2,670	517	27	20	67	35	14	102	50	52	362	20	3,936
4060	3,011	819	31	27	84	68	14	130	70	60	714	28	5,056
4061	4,481	1,241	38	25	103	97	30	172	73	55	1,217	48	7,580
4064	2,721	576	20	22	60	53	12	126	52	62	467	35	4,206
4065	2,120	619	20	10	50	37	16	122	63	38	535	26	3,656
4066	3,675	977	42	25	69	70	11	190	89	45	759	42	5,994
4067	1,667	730	43	14	10	25	5	115	56	25	643	35	3,368
4068	4,957	1,395	77	25	92	99	24	263	154	79	1,651	66	8,882
4069	6,682	2,591	178	58	136	136	39	462	207	130	2,967	114	13,700
4070	1,450	376	53	12	34	21	13	57	29	28	410	13	2,496
4073	1,068	191	4	9	12	22	15	17	15	8	184	8	1,553
4074	6,482	1,528	34	42	135	146	38	236	79	76	1,412	59	10,267
4075	5,232	1,165	55	43	129	89	41	172	71	78	1,096	36	8,207
4076	1,351	228	11	17	40	28	19	16	9	12	164	6	1,901
4077	7,196	601	45	52	169	119	60	95	48	54	752	25	9,216
4101	3,286	698	24	31	79	56	29	118	54	80	738	23	5,216
4102	1,455	263	4	15	53	30	11	35	17	24	205	7	2,119
4103	3,158	545	20	31	107	72	31	84	54	50	492	14	4,658
4104	1,322	368	16	11	31	22	12	69	19	20	328	16	2,234
4105	3,157	664	23	25	75	64	39	83	51	44	571	25	4,821

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable								
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
					Number with	Amount				Number with	Amount
			\$'000	\$		\$'000	\$'000	\$	%		\$'000
QUEENSLAND (cont.)											
4106	137	708	17,326	24,472	44	9	3,420	4,843	19.8	369	123
4107	472	2,261	56,607	25,036	270	113	11,320	5,057	20.2	1,591	1,193
4108	406	2,065	52,603	25,474	166	133	10,643	5,218	20.5	1,248	647
4109	4,000	14,544	416,256	28,620	2,509	4,222	92,773	6,669	23.3	10,414	12,948
4110	665	3,148	76,813	24,401	194	57	14,888	4,747	19.5	1,638	677
4111	149	541	13,765	25,444	56	20	2,913	5,421	21.3	397	151
4112	114	586	14,160	24,164	44	28	2,817	4,855	20.1	355	103
4113	1,586	6,853	189,839	27,702	894	1,165	41,468	6,221	22.5	4,697	2,704
4114	2,540	11,002	252,831	22,980	447	458	45,888	4,213	18.3	4,827	1,132
4115	756	4,058	115,592	28,485	426	515	25,533	6,419	22.5	2,766	1,120
4116	789	2,635	80,279	30,466	359	426	19,140	7,425	24.4	1,855	1,890
4117	38	115	2,563	22,287	6	1	442	3,852	17.3	63	45
4118	1,514	9,074	235,907	25,998	603	609	48,381	5,399	20.8	4,872	1,007
4119	261	1,294	31,411	24,274	77	19	6,253	4,847	20.0	739	217
4120	581	3,135	84,481	26,948	379	551	18,327	6,022	22.3	2,049	2,426
4121	2,292	10,449	294,460	28,181	1,760	2,328	64,075	6,355	22.6	7,585	8,010
4122	3,928	16,866	454,394	26,941	2,359	2,785	96,245	5,872	21.8	12,017	9,215
4123	1,781	9,311	251,724	27,035	1,015	1,975	53,411	5,948	22.0	5,982	2,851
4124	856	4,396	110,514	25,140	267	224	22,189	5,098	20.3	2,301	708
4125	478	2,568	68,186	26,552	213	305	14,349	5,706	21.5	1,465	456
4127	2,189	10,485	277,310	26,448	861	2,456	57,950	5,761	21.8	6,149	2,582
4128	1,183	6,215	168,218	27,066	592	922	36,200	5,973	22.1	3,695	1,385
4129	639	3,249	83,591	25,728	230	440	17,378	5,484	21.3	1,740	667
4130	369	1,683	49,436	29,374	167	1,610	10,418	7,147	24.3	1,058	355
4131	471	2,091	49,033	23,450	118	60	9,195	4,426	18.9	1,012	185
4132	1,018	5,633	135,252	24,011	212	65	25,685	4,571	19.0	2,517	279
4133	649	3,023	73,008	24,151	168	161	14,260	4,770	19.8	1,472	557
4151	1,277	6,562	195,776	29,835	1,112	2,004	44,902	7,148	24.0	4,548	5,831
4152	2,934	14,693	426,382	29,019	2,288	4,187	95,380	6,776	23.4	10,564	10,037
4153	219	1,150	33,384	29,030	141	253	7,581	6,812	23.5	790	362
4154	190	914	26,599	29,102	139	200	6,050	6,838	23.5	619	362
4155	126	510	16,312	31,984	80	221	4,027	8,329	26.0	340	241
4156	157	644	20,570	31,941	105	217	5,009	8,115	25.4	422	243
4157	1,626	8,051	218,050	27,084	730	1,337	46,540	5,947	22.0	5,107	2,145
4158	301	1,613	41,674	25,836	135	308	8,435	5,420	21.0	1,050	529
4159	956	4,642	129,286	27,851	466	1,090	28,048	6,277	22.5	3,071	1,841
4160	864	4,134	115,068	27,835	520	1,045	24,936	6,285	22.6	2,820	1,988
4161	1,309	7,284	191,609	26,305	559	467	39,895	5,541	21.1	4,562	1,224
4163	1,231	5,177	157,806	30,482	799	3,135	35,023	7,371	24.2	3,517	4,128
4164	623	2,672	73,067	27,345	251	426	15,391	5,920	21.6	1,776	790
4165	1,522	6,138	161,089	26,245	690	1,215	32,707	5,527	21.1	4,023	3,497
4169	807	3,622	106,181	29,316	459	1,255	24,335	7,065	24.1	2,287	2,486
4170	1,440	7,723	206,541	26,744	797	655	44,075	5,792	21.7	5,165	3,748
4171	906	4,808	142,643	29,668	656	1,472	32,342	7,033	23.7	3,219	3,010
4172	175	1,087	25,746	23,685	61	24	4,918	4,546	19.2	598	208
4173	498	2,822	75,456	26,738	273	245	16,025	5,765	21.6	1,811	711
4174	116	662	15,589	23,548	36	27	2,998	4,569	19.4	392	246
4178	1,804	8,323	213,128	25,607	754	573	43,653	5,314	20.8	5,544	4,227

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
Number of taxpayers by broad industry groups													
QUEENSLAND (cont.)													
4106	542	50	-7	5	19	12	17	6	5	5	39	1	708
4107	1,572	260	7	10	70	35	17	30	13	23	215	9	2,261
4108	1,493	167	13	13	55	27	18	23	16	12	219	9	2,065
4109	8,476	2,451	115	51	233	187	68	271	89	75	2,452	76	14,544
4110	2,382	199	38	15	84	42	32	39	12	21	279	5	3,148
4111	405	66	2	1	9	3	5	12	2	3	31	2	541
4112	416	51	5	3	26	9	3	6	2	8	56	1	586
4113	4,601	812	41	28	165	102	42	127	43	44	814	34	6,853
4114	9,063	386	20	58	397	115	97	76	37	74	656	23	11,002
4115	2,908	399	19	12	85	60	25	43	23	23	449	12	4,058
4116	1,471	441	24	10	56	30	15	50	15	18	486	19	2,635
4117	69	7	4	0	2	1	2	3	3	0	22	2	115
4118	6,636	535	29	62	367	120	67	103	31	56	1,040	28	9,074
4119	955	75	19	7	57	18	13	13	7	10	115	5	1,294
4120	2,125	353	11	8	65	40	23	59	25	39	374	13	3,135
4121	6,552	1,496	49	69	203	122	80	182	77	95	1,473	51	10,449
4122	10,953	2,213	103	69	351	223	99	267	106	134	2,275	73	16,866
4123	6,244	844	89	62	266	130	56	128	39	72	1,343	38	9,311
4124	2,972	255	79	30	203	66	50	46	15	26	643	11	4,396
4125	1,638	185	53	15	101	30	29	34	12	24	439	8	2,568
4127	7,399	830	32	58	356	164	78	166	43	80	1,240	39	10,485
4128	4,101	536	23	30	224	85	28	101	35	47	988	17	6,215
4129	2,123	211	11	14	168	62	16	48	24	24	545	3	3,249
4130	1,027	148	24	10	50	31	8	26	6	12	332	9	1,683
4131	1,640	82	5	9	72	27	19	26	4	12	190	5	2,091
4132	4,543	127	13	30	220	93	67	47	13	36	435	9	5,633
4133	1,986	178	65	29	145	43	37	41	9	29	456	5	3,023
4151	4,155	944	33	25	108	51	31	167	75	55	885	33	6,562
4152	9,022	2,187	76	59	290	185	87	262	120	125	2,211	69	14,693
4153	749	153	11	1	25	15	8	19	8	17	140	4	1,150
4154	470	124	28	7	19	8	9	12	8	16	211	2	914
4155	245	86	11	2	12	5	3	10	5	4	127	0	510
4156	321	113	16	1	16	9	1	12	6	6	138	5	644
4157	5,492	675	61	47	237	129	56	112	47	64	1,103	28	8,051
4158	1,154	137	8	8	54	27	12	24	8	22	154	5	1,613
4159	3,033	527	44	16	115	70	25	62	19	33	672	26	4,642
4160	2,677	451	44	22	110	68	23	68	33	37	575	26	4,134
4161	5,388	464	30	31	188	112	62	93	39	53	798	26	7,284
4163	2,864	821	74	26	139	74	48	77	39	40	946	29	5,177
4164	1,707	233	48	13	87	41	17	44	13	24	438	7	2,672
4165	3,783	673	124	29	209	74	47	79	31	39	1,031	19	6,138
4169	2,356	495	19	21	65	38	29	89	30	43	418	19	3,622
4170	5,381	914	31	31	186	99	52	128	62	80	731	28	7,723
4171	3,094	643	24	33	118	64	22	95	50	55	587	23	4,808
4172	864	72	3	7	16	21	8	10	13	8	63	2	1,087
4173	2,013	269	19	18	61	33	27	41	13	18	305	5	2,822
4174	487	40	3	7	22	5	8	7	2	7	71	3	662
4178	5,905	863	42	40	211	104	49	98	54	58	877	22	8,323

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable								
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
					Number with	Amount				Number with	Amount
			\$'000	\$	\$'000	\$'000	\$	%		\$'000	
QUEENSLAND (cont.)											
4179	1,351	6,684	182,384	27,287	745	1,165	38,842	5,985	21.9	4,561	3,133
4183	184	619	15,573	25,158	57	45	3,130	5,129	20.4	360	182
4184	318	672	15,458	23,003	52	54	2,684	4,074	17.7	366	278
4205	350	1,524	38,003	24,936	102	270	7,387	5,024	20.1	825	278
4207	2,816	13,080	320,898	24,533	819	1,013	63,057	4,898	20.0	6,488	2,661
4208	340	1,409	36,130	25,642	110	172	7,443	5,405	21.1	803	501
4209	243	903	24,014	26,594	75	341	5,009	5,925	22.3	514	286
4210	1,812	7,541	189,531	25,133	541	966	38,319	5,210	20.7	4,191	2,409
4211	3,100	13,669	341,418	24,978	1,068	3,340	67,323	5,170	20.7	7,225	5,580
4212	250	831	29,894	35,974	120	960	7,316	9,959	27.7	489	1,391
4213	1,641	6,502	167,336	25,736	630	1,291	34,619	5,523	21.5	3,642	2,345
4214	1,872	8,912	230,781	25,896	818	1,555	47,882	5,547	21.4	5,106	3,065
4215	3,613	14,851	357,532	24,075	1,273	2,758	69,494	4,865	20.2	8,099	8,246
4216	2,850	10,210	277,426	27,172	1,431	6,062	56,086	6,087	22.4	6,168	11,342
4217	3,461	12,778	363,970	28,484	2,082	10,882	77,097	6,885	24.2	7,277	20,400
4218	3,112	11,571	281,902	24,363	1,587	3,162	55,049	5,031	20.6	6,552	12,361
4219	56	194	4,301	22,170	14	3	774	4,005	18.1	111	71
4220	2,552	9,555	226,881	23,745	1,067	2,152	43,014	4,727	19.9	5,666	7,221
4221	2,383	8,862	212,552	23,985	1,047	2,323	40,481	4,830	20.1	5,254	6,623
4223	1,283	4,580	113,807	24,849	484	1,186	22,073	5,078	20.4	2,621	2,367
4224	525	1,811	44,322	24,474	221	426	8,473	4,914	20.1	1,024	1,089
4225	613	1,867	42,275	22,643	236	495	7,594	4,333	19.1	1,084	2,545
4226	1,855	6,306	167,231	26,519	840	1,879	34,840	5,823	22.0	3,859	5,669
4227	270	861	19,331	22,452	48	35	3,398	3,987	17.8	434	152
4228	411	1,625	39,945	24,582	149	442	7,804	5,074	20.6	905	926
4270	254	921	22,677	24,622	48	267	4,341	5,003	20.3	476	243
4271	211	721	17,268	23,950	86	68	3,253	4,606	19.2	427	436
4272	454	1,224	32,690	26,708	232	602	6,445	5,757	21.6	810	1,290
4275	196	844	21,589	25,579	79	42	4,350	5,204	20.3	492	497
4280	787	3,507	88,712	25,296	260	378	17,836	5,194	20.5	1,940	583
4285	1,084	4,803	120,228	25,032	415	852	23,405	5,050	20.2	2,980	2,036
4287	90	261	5,837	22,364	20	18	1,033	4,027	18.0	146	132
4300	1,636	8,850	221,542	25,033	494	390	43,932	5,008	20.0	4,714	1,369
4301	931	5,784	149,292	25,811	314	139	30,454	5,289	20.5	3,081	656
4303	303	1,279	30,872	24,138	52	39	5,806	4,570	18.9	657	221
4304	1,168	6,020	153,127	25,436	479	332	30,666	5,149	20.2	4,065	2,425
4305	4,005	20,125	530,721	26,371	1,595	1,581	109,230	5,506	20.9	13,609	7,564
4306	2,018	9,240	255,868	27,691	739	912	55,093	6,061	21.9	6,320	2,252
4307	141	430	10,203	23,728	29	17	1,940	4,551	19.2	297	175
4309	375	900	20,132	22,369	85	44	3,609	4,059	18.1	586	548
4310	540	1,608	36,842	22,912	140	131	6,791	4,305	18.8	1,131	1,201
4311	785	2,153	51,090	23,730	102	332	9,304	4,476	18.9	1,192	917
4312	297	505	12,517	24,786	56	38	2,375	4,778	19.3	296	346
4313	303	607	13,072	21,535	67	120	2,174	3,779	17.5	383	346
4340	531	1,675	40,994	24,474	117	68	8,006	4,820	19.7	1,036	663
4341	773	2,522	59,125	23,444	165	164	10,902	4,388	18.7	1,496	907
4342	290	906	21,467	23,694	59	84	4,047	4,560	19.2	520	274
4343	1,096	3,460	80,142	23,162	322	287	15,115	4,451	19.2	2,322	1,754

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
QUEENSLAND (cont.)													
4179	4,565	744	27	31	189	80	26	100	58	52	785	27	6,684
4183	373	77	29	2	18	13	2	9	3	10	77	6	619
4184	433	65	12	0	26	7	10	13	5	6	92	3	672
4205	1,137	92	9	14	55	14	6	14	8	9	160	6	1,524
4207	9,060	733	228	81	585	164	106	177	50	91	1,767	38	13,080
4208	839	130	38	10	58	31	12	20	7	19	240	5	1,409
4209	546	83	30	8	38	11	5	15	3	11	148	5	903
4210	4,853	556	72	49	353	118	55	144	50	64	1,195	32	7,541
4211	8,650	1,116	122	95	707	200	87	228	92	137	2,176	59	13,669
4212	437	135	15	5	37	17	0	15	8	4	152	6	831
4213	3,776	585	66	56	340	104	31	128	46	59	1,286	25	6,502
4214	5,820	759	39	51	374	115	48	181	69	80	1,339	37	8,912
4215	9,970	1,414	74	103	746	233	71	267	77	138	1,706	52	14,851
4216	5,775	1,385	67	62	357	148	75	232	45	98	1,919	47	10,210
4217	6,856	2,026	68	63	351	166	66	315	103	158	2,509	97	12,778
4218	6,793	1,520	49	54	487	156	83	233	57	128	1,937	74	11,571
4219	125	12	4	1	19	2	4	4	0	4	19	0	194
4220	5,748	1,152	40	66	488	129	39	175	56	85	1,521	56	9,555
4221	5,331	1,089	33	54	445	128	47	125	45	86	1,440	39	8,862
4223	2,702	471	54	27	212	69	25	73	19	48	865	15	4,580
4224	1,137	188	11	7	101	31	3	27	21	17	263	5	1,811
4225	1,079	273	19	13	89	16	11	36	3	14	303	11	1,867
4226	3,504	942	31	24	206	97	31	136	40	63	1,197	35	6,306
4227	627	51	4	3	48	17	5	22	3	4	74	3	861
4228	923	127	26	17	91	20	4	37	16	10	339	15	1,625
4270	547	49	41	11	44	19	7	10	4	9	179	1	921
4271	423	80	7	4	36	6	2	17	4	9	129	4	721
4272	537	162	63	9	35	20	6	34	14	20	318	6	1,224
4275	499	72	59	9	28	10	7	7	4	4	140	5	844
4280	2,251	199	100	28	136	66	33	45	17	24	590	18	3,507
4285	3,012	334	390	27	124	63	48	64	17	42	672	10	4,803
4287	127	12	60	1	7	2	2	4	2	2	42	0	261
4300	6,835	561	37	45	211	102	57	89	37	44	807	25	8,850
4301	4,629	302	24	20	142	82	38	54	44	29	410	10	5,784
4303	1,069	57	3	11	27	11	7	8	6	5	75	0	1,279
4304	4,491	584	54	20	126	92	28	63	25	35	489	13	6,020
4305	14,742	1,857	311	82	348	272	106	193	106	125	1,946	37	20,125
4306	6,272	789	394	34	185	144	47	138	44	65	1,097	31	9,240
4307	212	26	87	2	12	5	4	3	1	6	70	2	430
4309	443	58	221	7	13	3	4	10	3	6	126	6	900
4310	810	167	261	5	25	17	7	16	14	16	268	2	1,608
4311	1,348	120	284	14	54	16	20	17	4	13	256	7	2,153
4312	278	39	70	1	20	7	2	3	2	4	75	4	505
4313	262	43	138	2	19	9	3	7	1	7	114	2	607
4340	1,038	98	211	10	32	21	7	12	10	12	223	1	1,675
4341	1,596	173	274	14	66	22	19	35	8	11	302	2	2,522
4342	540	52	126	7	29	12	5	7	5	2	119	2	906
4343	2,036	274	465	17	50	35	16	36	15	22	486	8	3,460

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable								
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
					Number with	Amount				Number with	Amount
			\$'000	\$		\$'000	\$'000	\$	%		\$'000
QUEENSLAND (cont.)											
4344	246	627	14,520	23,158	33	29	2,725	4,392	19.0	402	168
4346	93	347	8,650	24,928	20	27	1,664	4,873	19.5	237	89
4347	181	428	9,598	22,425	38	72	1,706	4,154	18.5	250	119
4350	9,256	35,870	934,988	26,066	4,288	6,684	191,863	5,535	21.2	25,112	23,239
4352	2,266	6,444	158,880	24,655	670	800	31,019	4,938	20.0	4,335	2,303
4354	139	313	6,912	22,083	21	29	1,163	3,808	17.2	198	102
4355	399	799	16,651	20,840	47	26	2,862	3,615	17.3	520	529
4356	582	1,627	38,635	23,746	193	227	7,351	4,658	19.6	1,046	1,203
4357	364	822	17,363	21,123	128	54	2,926	3,625	17.2	514	342
4358	225	527	11,403	21,638	43	43	1,963	3,806	17.6	334	377
4359	144	285	6,811	23,898	28	24	1,244	4,449	18.6	184	148
4360	120	219	4,472	20,420	22	10	777	3,594	17.6	122	99
4361	390	686	14,234	20,749	81	76	2,387	3,590	17.3	465	351
4362	290	550	11,181	20,329	57	45	1,871	3,484	17.1	335	412
4370	1,988	5,889	134,275	22,801	555	515	24,581	4,262	18.7	3,833	3,022
4371	116	224	4,418	19,723	24	10	705	3,192	16.2	151	93
4372	13	28	579	20,679	14	5	90	3,393	16.4	23	12
4373	151	492	10,420	21,179	75	9	1,778	3,632	17.1	315	259
4374	73	76	1,486	19,553	22	40	221	3,434	17.6	50	46
4375	45	97	1,692	17,443	13	22	252	2,825	16.2	49	30
4376	43	80	1,637	20,463	8	1	294	3,688	18.0	49	86
4377	102	188	3,730	19,840	22	22	577	3,186	16.1	116	126
4378	20	82	1,660	20,244	6	16	297	3,817	18.9	39	32
4380	1,041	2,400	51,911	21,630	273	296	8,910	3,836	17.7	1,491	1,013
4381	88	136	2,546	18,721	26	7	387	2,897	15.5	65	21
4382	121	178	3,829	21,511	25	20	612	3,551	16.5	113	118
4383	70	228	5,121	22,461	15	11	875	3,886	17.3	125	116
4385	266	454	9,912	21,833	21	37	1,787	4,018	18.4	284	276
4387	237	463	10,679	23,065	34	19	1,906	4,158	18.0	304	227
4388	109	125	2,368	18,944	9	13	374	3,096	16.3	70	88
4390	787	2,717	68,773	25,312	248	502	13,834	5,276	20.8	1,589	1,493
4400	126	606	14,962	24,690	34	8	2,797	4,629	18.7	375	70
4401	605	2,167	54,607	25,199	193	108	10,704	4,989	19.8	1,448	793
4402	44	88	1,483	16,852	3	1	200	2,284	13.6	61	31
4403	130	279	6,339	22,720	57	286	1,062	4,832	21.3	211	204
4404	162	240	5,517	22,988	40	48	1,061	4,621	20.1	143	79
4405	1,703	4,950	117,592	23,756	817	909	21,804	4,588	19.3	3,220	2,645
4406	189	224	4,899	21,871	31	31	781	3,625	16.6	141	158
4407	110	261	6,075	23,276	44	26	1,173	4,594	19.7	168	135
4408	171	257	4,844	18,848	28	72	700	3,004	15.9	161	174
4410	297	493	10,703	21,710	81	25	1,878	3,860	17.8	323	355
4411	104	183	4,423	24,169	60	81	705	4,295	17.8	116	96
4412	71	103	1,875	18,204	11	6	268	2,660	14.6	79	48
4413	945	1,864	41,043	22,019	200	200	7,266	4,005	18.2	1,234	1,098
4415	335	625	14,609	23,374	78	39	2,774	4,501	19.3	379	333
4416	127	166	3,187	19,199	40	29	503	3,205	16.7	102	71
4417	127	224	5,286	23,598	23	47	974	4,558	19.3	122	149
4418	42	63	1,078	17,111	12	4	172	2,794	16.3	40	53

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income



**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
QUEENSLAND (cont.)													
4344	361	38	98	2	25	7	0	5	2	2	84	3	627
4346	215	22	38	1	3	4	3	6	2	4	49	0	347
4347	240	17	85	3	8	3	4	3	1	3	61	0	428
4350	22,928	3,808	919	157	712	509	153	422	288	303	5,569	102	35,870
4352	3,512	349	1,039	34	170	70	28	65	36	50	1,066	25	6,444
4354	187	21	50	2	9	4	0	1	2	4	32	1	313
4355	353	63	195	4	17	17	7	4	2	3	133	1	799
4356	843	117	271	2	24	18	14	16	5	11	304	2	1,627
4357	459	51	159	0	8	14	2	5	0	3	121	0	822
4358	284	18	105	0	11	6	2	3	4	1	92	1	527
4359	131	16	70	2	7	3	0	4	0	2	49	1	285
4360	75	6	85	0	3	3	1	1	1	2	42	0	219
4361	277	52	214	2	11	7	10	5	4	7	95	2	686
4362	255	43	117	0	11	4	4	3	6	2	104	1	550
4370	3,349	484	619	33	78	79	17	61	36	43	1,072	18	5,889
4371	86	18	55	1	4	1	0	3	1	2	53	0	224
4372	11	2	9	0	0	0	0	0	0	0	6	0	28
4373	281	34	91	1	9	3	1	2	4	3	62	1	492
4374	23	4	24	1	0	1	0	1	0	0	22	0	76
4375	43	3	34	1	4	3	0	2	0	0	7	0	97
4376	33	4	18	0	0	0	0	0	1	0	24	0	80
4377	87	17	43	0	2	2	0	3	0	1	33	0	188
4378	29	8	19	0	0	1	0	2	0	0	23	0	82
4380	1,294	196	264	6	34	24	12	29	17	14	506	4	2,400
4381	65	8	34	1	5	1	2	0	1	0	19	0	136
4382	58	9	67	0	1	3	0	5	1	0	33	1	178
4383	163	12	33	0	1	2	1	0	1	0	14	1	228
4385	220	25	86	4	4	5	5	3	1	1	96	4	454
4387	246	29	90	1	8	5	3	4	1	2	73	1	463
4388	60	12	32	0	0	0	1	0	0	0	19	1	125
4390	1,657	171	300	16	44	28	9	28	17	22	419	6	2,717
4400	457	22	28	2	17	7	3	6	5	3	55	1	606
4401	1,402	139	247	5	21	26	9	6	14	20	273	5	2,167
4402	33	4	31	0	2	1	2	0	0	0	14	1	88
4403	84	18	126	0	2	3	2	3	1	1	39	0	279
4404	63	7	111	1	1	0	3	1	1	1	50	1	240
4405	2,770	382	602	13	66	72	21	51	26	36	904	7	4,950
4406	93	5	89	3	1	1	1	4	0	2	25	0	224
4407	114	14	86	1	3	5	0	2	0	2	33	1	261
4408	76	12	124	1	1	0	3	3	4	1	32	0	257
4410	200	21	145	2	8	9	4	3	2	5	94	0	493
4411	49	10	102	0	2	0	0	0	1	1	17	1	183
4412	26	6	62	0	2	0	0	0	0	0	6	1	103
4413	886	127	378	5	36	18	8	21	25	10	345	5	1,864
4415	346	30	90	2	12	4	6	10	2	3	118	2	625
4416	52	8	77	0	3	0	1	0	1	1	23	0	166
4417	140	13	32	1	4	3	1	0	1	0	28	1	224
4418	12	2	29	0	1	3	0	1	0	0	15	0	63

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with					Number with	Amount
					\$'000	\$	\$'000	\$'000	\$		
QUEENSLAND (cont.)											
4419	354	393	7,325	18,639	68	19	1,179	3,048	16.4	221	216
4420	303	537	11,336	21,110	69	94	1,988	3,877	18.4	351	337
4421	427	528	11,025	20,881	62	97	1,825	3,640	17.4	268	236
4422	189	238	5,096	21,412	58	51	900	3,996	18.7	142	119
4423	85	40	766	19,150	5	3	96	2,475	12.9	21	8
4424	75	73	1,431	19,603	5	7	231	3,260	16.6	38	28
4425	88	88	1,573	17,875	11	15	228	2,761	15.4	62	43
4427	105	113	2,698	23,876	12	10	509	4,593	19.2	64	21
4428	168	188	3,750	19,947	23	4	662	3,543	17.8	111	118
4454	198	363	8,865	24,421	68	75	1,841	5,278	21.6	211	209
4455	1,166	3,222	80,311	24,926	380	630	16,009	5,164	20.7	1,912	1,669
4465	297	555	11,968	21,564	61	25	2,111	3,849	17.8	242	498
4467	49	58	1,073	18,500	12	1	170	2,948	15.9	24	22
4468	80	110	2,082	18,927	11	9	296	2,773	14.6	64	59
4470	473	1,470	36,684	24,955	133	171	6,968	4,856	19.5	1,008	637
4472	270	721	17,718	24,574	69	104	3,356	4,799	19.5	445	446
4477	92	205	4,387	21,400	19	7	737	3,629	17.0	129	77
4478	89	197	4,183	21,234	24	14	684	3,543	16.7	121	75
4480	186	417	10,427	25,005	46	50	1,911	4,703	18.8	229	155
4486	207	218	4,282	19,642	18	9	698	3,243	16.5	111	61
4487	473	1,289	31,541	24,469	140	228	6,170	4,964	20.3	705	420
4488	72	94	1,905	20,266	14	26	325	3,734	18.4	56	121
4490	301	564	12,025	21,321	82	137	1,936	3,676	17.2	348	402
4492	53	116	2,930	25,259	12	3	444	3,853	15.3	73	27
4494	31	79	1,696	21,468	12	3	263	3,367	15.7	42	36
4496	68	123	2,540	20,650	25	39	424	3,764	18.2	68	91
4497	68	136	3,324	24,441	14	9	635	4,735	19.4	75	50
4498	41	78	1,661	21,295	19	6	275	3,603	16.9	52	19
4500	2,128	10,872	291,163	26,781	1,004	933	61,355	5,729	21.4	7,269	2,703
4501	564	2,256	58,781	26,055	189	143	12,006	5,385	20.7	1,387	520
4502	589	3,248	87,181	26,841	305	239	18,450	5,754	21.4	2,189	702
4503	1,623	8,503	215,160	25,304	657	457	43,424	5,161	20.4	5,145	1,742
4504	434	1,934	51,617	26,689	174	89	11,026	5,747	21.5	1,250	467
4505	1,062	5,110	131,806	25,794	331	750	26,516	5,336	20.7	3,056	880
4506	1,149	5,239	134,762	25,723	318	311	26,958	5,205	20.2	3,144	1,018
4507	1,322	3,703	89,194	24,087	489	699	16,433	4,627	19.2	2,303	3,932
4508	1,114	4,820	114,311	23,716	231	119	21,308	4,445	18.7	2,365	817
4509	29	89	2,198	24,697	14	3	429	4,854	19.7	57	14
4510	2,714	9,416	229,539	24,378	825	1,461	43,952	4,823	19.8	5,347	3,373
4511	321	1,037	24,819	23,933	75	72	4,522	4,430	18.5	606	506
4512	226	714	18,059	25,293	151	104	3,643	5,248	20.7	473	339
4514	494	1,449	34,189	23,595	143	123	6,254	4,401	18.7	840	525
4515	350	1,066	25,354	23,784	154	52	4,908	4,653	19.6	658	609
4516	156	654	15,377	23,512	33	18	2,875	4,424	18.8	354	163
4517	67	216	5,012	23,204	22	11	926	4,338	18.7	129	111
4518	311	1,014	24,716	24,375	82	69	4,799	4,801	19.7	630	690
4519	564	1,519	34,636	22,802	158	130	6,216	4,178	18.3	911	760
4520	693	3,029	95,356	31,481	508	1,029	22,414	7,740	24.6	2,144	1,597

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertain-ment etc.	Other business subsid.	All other	Total
Number of taxpayers by broad industry groups													
QUEENSLAND (cont.)													
4419	141	9	166	0	5	6	3	1	1	1	60	0	393
4420	218	22	193	2	11	4	6	4	2	3	69	3	537
4421	296	26	89	4	11	4	4	7	3	2	81	1	528
4422	83	8	101	1	4	3	1	0	0	1	35	1	238
4423	17	1	8	1	0	0	2	0	0	1	10	0	40
4424	35	2	21	0	1	0	0	1	0	0	13	0	73
4425	33	1	31	0	2	1	2	0	0	0	18	0	88
4427	58	3	27	2	0	2	1	0	1	1	18	0	113
4428	75	7	66	0	0	3	0	1	0	2	34	0	188
4454	112	12	172	1	5	2	1	1	0	0	55	2	363
4455	1,839	310	331	12	46	46	16	50	32	21	504	15	3,222
4465	300	27	115	0	6	8	4	5	2	5	83	0	555
4467	27	5	16	1	1	1	1	0	0	0	6	0	58
4468	48	3	36	1	0	2	0	0	1	2	16	1	110
4470	926	123	148	3	22	19	10	18	14	17	163	7	1,470
4472	390	53	119	4	9	17	1	5	4	12	99	8	721
4477	109	11	57	2	3	3	0	0	1	4	15	0	205
4478	97	10	59	0	2	3	3	1	2	3	16	1	197
4480	221	22	87	2	7	6	4	5	1	5	51	6	417
4486	127	10	38	1	1	5	4	2	0	0	30	0	218
4487	774	94	158	3	20	19	7	12	3	15	179	5	1,289
4488	44	0	20	0	1	0	1	1	2	2	22	1	94
4490	331	42	71	2	7	12	3	8	1	1	80	6	564
4492	63	6	19	0	3	1	4	1	0	1	18	0	116
4494	28	3	35	1	0	2	0	1	0	0	8	1	79
4496	52	6	45	1	0	0	0	1	0	0	18	0	123
4497	62	9	50	1	0	1	1	1	0	0	11	0	136
4498	34	4	31	0	0	1	1	0	0	0	7	0	78
4500	7,983	810	63	36	228	153	72	154	37	76	1,226	34	10,872
4501	1,655	162	15	14	59	30	12	24	16	14	249	6	2,256
4502	2,402	258	12	17	54	42	22	50	14	26	341	10	3,248
4503	6,267	507	84	41	235	133	60	85	49	41	971	30	8,503
4504	1,228	150	41	4	54	37	25	28	9	10	340	8	1,934
4505	3,507	288	70	26	181	79	32	80	22	46	768	11	5,110
4506	3,705	281	78	33	204	73	36	64	19	37	692	17	5,239
4507	2,047	581	22	8	131	45	13	62	25	28	725	16	3,703
4508	3,689	242	21	24	200	59	43	47	24	29	425	17	4,820
4509	69	6	0	0	3	1	0	0	1	0	9	0	89
4510	6,304	740	259	41	327	149	65	128	38	64	1,271	30	9,416
4511	674	84	14	11	42	18	8	13	3	8	160	2	1,037
4512	340	29	141	7	24	9	6	9	6	2	141	0	714
4514	864	90	179	12	52	16	9	10	7	4	201	5	1,449
4515	576	69	189	2	26	10	9	11	2	13	156	3	1,066
4516	416	35	53	2	19	11	5	6	0	4	102	1	654
4517	108	20	26	0	10	4	0	7	0	2	39	0	216
4518	571	74	108	3	33	17	6	13	4	11	171	3	1,014
4519	853	138	156	13	54	17	15	23	4	10	230	6	1,519
4520	1,567	415	129	17	62	41	22	85	19	38	609	25	3,029

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with	Amount				Number with	Amount
							\$'000	\$	\$'000		
QUEENSLAND (cont.)											
4521	338	1,139	29,286	25,712	203	153	5,926	5,337	20.8	781	402
4550	313	972	22,280	22,922	64	33	4,102	4,254	18.6	504	263
4551	3,037	9,354	224,076	23,955	1,292	2,059	41,762	4,685	19.6	5,799	8,114
4552	937	2,036	50,385	24,747	315	605	9,534	4,980	20.1	1,387	1,697
4553	414	1,305	30,854	23,643	128	186	5,747	4,546	19.2	785	515
4554	162	423	9,432	22,298	42	30	1,659	3,993	17.9	257	138
4555	504	1,519	35,744	23,531	206	280	6,699	4,594	19.5	982	889
4556	2,323	7,881	205,015	26,014	1,422	3,846	40,328	5,605	21.5	5,266	8,808
4557	1,314	4,715	115,998	24,602	622	1,160	22,446	5,007	20.4	2,882	3,036
4558	1,762	5,661	134,698	23,794	628	2,298	24,435	4,722	19.8	3,359	3,288
4559	432	1,351	30,681	22,710	151	212	5,748	4,412	19.4	874	703
4560	2,713	8,529	207,674	24,349	1,085	1,279	40,827	4,937	20.3	5,656	4,984
4561	519	1,664	38,929	23,395	220	218	7,155	4,431	18.9	1,032	905
4562	638	1,644	37,565	22,850	187	744	6,468	4,387	19.2	1,022	981
4563	735	2,068	48,189	23,302	265	381	8,805	4,442	19.1	1,284	1,111
4564	431	1,519	33,180	21,843	80	55	5,670	3,769	17.3	779	257
4565	1,120	3,150	69,768	22,149	345	440	12,180	4,006	18.1	1,976	2,457
4566	407	1,241	28,283	22,790	160	352	4,947	4,270	18.7	758	1,201
4567	1,235	3,761	93,350	24,821	566	1,637	17,775	5,161	20.8	2,148	3,624
4568	308	809	18,730	23,152	82	49	3,323	4,168	18.0	484	432
4569	120	288	6,744	23,417	32	39	1,217	4,361	18.6	155	79
4570	4,082	10,671	252,973	23,707	1,028	1,101	47,949	4,597	19.4	7,210	5,043
4571	121	199	3,934	19,769	27	11	607	3,106	15.7	120	114
4572	263	1,016	25,930	25,522	151	424	5,084	5,421	21.2	658	769
4573	1,315	4,526	103,179	22,797	429	523	18,786	4,266	18.7	2,598	2,032
4574	192	370	8,312	22,465	32	69	1,400	3,970	17.7	208	212
4575	1,876	6,332	150,947	23,839	773	1,055	28,201	4,620	19.4	3,817	4,042
4580	277	577	13,351	23,139	36	32	2,332	4,097	17.7	330	365
4581	105	199	4,097	20,588	14	11	675	3,447	16.7	108	130
4600	115	230	5,024	21,843	14	9	833	3,661	16.8	151	115
4601	203	476	9,440	19,832	60	23	1,535	3,273	16.5	303	260
4605	559	1,599	34,967	21,868	147	90	6,205	3,937	18.0	933	517
4606	279	702	15,319	21,822	82	17	2,689	3,855	17.7	449	280
4608	101	217	4,791	22,078	59	17	815	3,834	17.4	137	93
4610	1,590	4,408	107,066	24,289	627	316	21,268	4,897	20.2	3,024	2,449
4612	73	86	1,716	19,953	18	13	241	2,953	14.8	46	85
4613	189	236	5,368	22,746	43	12	964	4,136	18.2	130	113
4614	136	293	6,793	23,184	17	3	1,241	4,246	18.3	176	119
4615	719	1,655	42,017	25,388	156	429	8,268	5,255	20.7	1,022	360
4620	68	120	2,542	21,183	13	57	382	3,658	17.3	83	49
4621	308	532	12,571	23,630	66	8	2,303	4,344	18.4	336	417
4625	355	1,168	27,216	23,301	141	220	5,189	4,631	19.9	723	620
4626	389	1,006	22,749	22,613	118	84	4,169	4,228	18.7	613	473
4627	142	282	6,054	21,468	25	26	1,021	3,713	17.3	162	189
4630	522	1,139	28,428	24,959	118	1,283	4,974	5,493	22.0	681	887
4650	3,034	10,407	255,213	24,523	1,011	1,279	48,911	4,823	19.7	7,435	5,522
4655	3,659	10,335	239,412	23,165	1,014	1,512	43,373	4,343	18.7	6,713	6,257
4659	332	673	14,744	21,908	50	33	2,434	3,666	16.7	431	504

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
QUEENSLAND (cont.)													
4521	567	92	167	6	39	19	5	9	4	9	214	8	1,139
4550	618	65	25	12	50	18	5	11	2	11	151	4	972
4551	4,997	1,235	137	50	413	105	38	152	68	106	1,997	56	9,354
4552	845	254	207	20	73	33	10	57	29	26	467	15	2,036
4553	701	123	40	15	70	21	8	26	3	16	280	2	1,305
4554	233	26	30	6	20	4	4	7	2	1	85	5	423
4555	719	116	124	13	70	36	11	29	11	30	358	2	1,519
4556	3,845	1,083	120	41	282	134	37	167	73	91	1,978	30	7,881
4557	2,509	575	44	29	273	82	15	82	21	48	1,010	27	4,715
4558	3,317	631	38	34	292	85	35	100	32	58	1,016	23	5,661
4559	666	119	85	13	55	26	7	21	13	10	331	5	1,351
4560	4,607	910	328	66	276	129	42	137	84	85	1,828	37	8,529
4561	943	120	103	11	79	27	8	15	11	14	322	11	1,664
4562	771	167	103	15	81	30	9	26	8	24	405	5	1,644
4563	1,123	195	93	19	84	42	17	20	10	17	436	12	2,068
4564	995	92	12	11	130	22	13	19	5	15	205	0	1,519
4565	1,735	396	55	19	163	49	13	58	19	22	607	14	3,150
4566	617	146	17	8	66	20	9	18	9	17	309	5	1,241
4567	1,790	536	23	38	182	76	18	99	28	48	902	21	3,761
4568	425	65	84	3	46	7	9	13	5	9	142	1	809
4569	165	21	20	3	20	6	0	9	0	2	40	2	288
4570	6,042	821	1,097	67	237	142	66	129	59	88	1,876	47	10,671
4571	90	24	39	2	7	1	0	4	2	4	26	0	199
4572	560	135	12	8	48	15	6	18	10	10	190	4	1,016
4573	2,481	511	33	33	327	63	21	78	30	60	863	26	4,526
4574	164	23	65	2	12	6	4	4	1	3	81	5	370
4575	3,489	765	104	40	326	90	36	102	43	58	1,255	24	6,332
4580	288	63	62	2	17	8	2	12	2	4	114	3	577
4581	101	29	3	0	12	2	0	2	1	0	46	3	199
4600	114	21	44	0	6	2	2	3	1	1	35	1	230
4601	195	25	165	1	2	3	1	4	0	3	77	0	476
4605	941	72	275	8	15	16	6	25	8	13	219	1	1,599
4606	395	42	116	2	18	7	2	4	2	6	104	4	702
4608	80	8	90	0	1	2	0	2	0	4	30	0	217
4610	2,362	406	648	23	78	74	15	48	26	39	678	11	4,408
4612	25	2	37	1	2	1	1	0	0	1	15	1	86
4613	84	13	90	2	1	5	2	2	0	1	36	0	236
4614	177	21	47	1	3	11	0	2	4	1	24	2	293
4615	893	117	225	11	43	26	11	28	16	20	260	5	1,655
4620	46	10	43	0	3	0	0	1	0	0	17	0	120
4621	207	28	188	0	5	12	5	5	3	7	71	1	532
4625	586	77	302	2	11	16	3	5	2	9	155	0	1,168
4626	514	51	263	1	9	8	4	10	2	8	129	7	1,006
4627	114	11	122	0	1	6	1	1	1	2	23	0	282
4630	403	59	384	4	12	10	3	15	3	10	231	5	1,139
4650	6,917	993	468	38	205	124	51	92	43	87	1,360	29	10,407
4655	5,912	1,154	222	44	434	142	34	148	67	74	2,048	56	10,335
4659	355	83	58	2	21	7	3	10	5	8	116	5	673

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable								
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
					Number with	Amount				Number with	Amount
			\$'000	\$		\$'000	\$'000	\$	%		\$'000
QUEENSLAND (cont.)											
4660	689	1,734	42,324	24,408	236	150	7,781	4,574	18.7	1,093	1,179
4662	48	117	2,790	23,846	19	8	547	4,744	19.9	74	47
4670	6,969	22,708	553,347	24,368	2,398	3,083	106,476	4,825	19.8	14,750	12,776
4671	657	1,336	33,099	24,775	157	1,349	5,488	5,118	20.7	840	829
4673	95	148	2,731	18,453	12	10	401	2,777	15.0	80	65
4674	248	221	4,806	21,747	14	10	796	3,647	16.8	116	98
4676	48	54	1,115	20,648	7	31	176	3,833	18.6	35	15
4677	231	423	9,490	22,435	46	52	1,659	4,045	18.0	257	208
4678	84	163	3,716	22,798	13	19	629	3,975	17.4	119	88
4680	3,313	15,507	462,991	29,857	1,303	1,106	105,611	6,882	23.0	10,700	4,258
4694	94	204	5,228	25,627	21	78	1,028	5,422	21.2	138	90
4695	112	251	6,247	24,888	12	5	1,183	4,733	19.0	177	170
4699	49	160	4,017	25,106	20	26	804	5,188	20.7	110	124
4700	2,083	8,287	229,249	27,664	934	1,278	50,377	6,233	22.5	5,795	5,802
4701	3,488	15,809	414,625	26,227	1,336	758	86,930	5,547	21.1	11,281	6,516
4702	3,538	9,697	254,217	26,216	848	721	53,581	5,600	21.4	6,347	4,030
4703	1,455	4,679	117,224	25,053	464	594	23,566	5,163	20.6	3,025	3,094
4705	77	232	5,795	24,978	41	7	1,236	5,358	21.4	162	138
4707	39	101	2,557	25,317	5	1	505	5,010	19.8	68	38
4709	132	767	37,309	48,643	117	29	11,488	15,016	30.9	544	138
4714	299	706	16,549	23,441	46	64	3,060	4,425	18.9	416	341
4715	851	3,012	89,570	29,738	370	195	20,935	7,015	23.6	1,898	1,179
4716	188	322	7,415	23,028	19	6	1,439	4,488	19.5	183	106
4717	449	2,499	115,257	46,121	511	459	34,804	14,111	30.6	1,768	481
4718	393	1,260	51,872	41,168	397	240	14,882	12,002	29.2	871	535
4719	255	520	12,909	24,825	87	76	2,635	5,213	21.0	320	356
4720	984	4,623	160,804	34,783	609	534	42,439	9,295	26.7	3,103	1,126
4721	599	1,442	45,401	31,485	202	174	11,336	7,982	25.4	1,068	792
4722	268	720	18,907	26,260	106	67	4,010	5,663	21.6	495	519
4724	118	316	7,904	25,013	33	3	1,585	5,025	20.1	229	183
4725	233	718	17,281	24,068	73	114	3,167	4,570	19.0	512	311
4726	87	188	4,015	21,356	28	20	683	3,739	17.5	109	131
4727	61	91	2,000	21,978	13	20	350	4,066	18.5	51	42
4730	545	1,650	40,127	24,319	202	256	7,644	4,788	19.7	1,126	793
4731	30	110	2,381	21,645	11	10	402	3,745	17.3	69	61
4732	52	96	1,778	18,521	13	15	281	3,083	16.6	58	55
4735	244	592	15,094	25,497	68	51	2,899	4,983	19.5	346	433
4736	60	53	1,351	25,491	3	1	264	5,000	19.6	27	56
4737	698	2,588	76,633	29,611	418	203	16,633	6,505	22.0	1,778	1,314
4738	97	294	8,063	27,425	54	14	1,584	5,435	19.8	220	157
4739	37	116	2,708	23,345	22	5	468	4,078	17.5	82	76
4740	5,333	23,820	664,780	27,908	2,942	4,643	141,199	6,123	21.9	15,795	14,057
4741	976	4,229	119,050	28,151	769	441	25,302	6,087	21.6	2,957	2,969
4742	112	266	7,183	27,004	47	116	1,513	6,124	22.7	183	229
4743	103	603	27,377	45,401	126	10	8,053	13,371	29.5	454	86
4744	470	2,985	161,388	54,066	1,435	988	52,476	17,911	33.1	2,430	563
4745	314	1,623	86,587	53,350	823	557	27,582	17,338	32.5	1,304	365
4746	200	1,008	46,706	46,335	78	21	14,095	14,004	30.2	802	165

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
QUEENSLAND (cont.)													
4660	913	135	285	11	38	28	6	19	2	10	277	10	1,734
4662	53	10	15	0	3	5	0	2	0	0	29	0	117
4670	14,086	2,245	1,450	79	527	299	92	275	101	174	3,305	75	22,708
4671	659	76	345	6	25	12	3	13	3	5	182	7	1,336
4673	72	7	43	0	3	0	0	1	0	0	22	0	148
4674	111	8	52	1	5	4	0	4	1	2	33	0	221
4676	17	4	19	0	4	0	0	0	0	0	10	0	54
4677	210	27	65	4	20	6	2	6	3	4	75	1	423
4678	78	10	40	1	3	3	0	1	0	1	26	0	163
4680	10,717	1,414	437	75	380	180	58	207	64	100	1,818	57	15,507
4694	84	5	64	2	10	1	1	2	0	1	32	2	204
4695	127	19	57	2	6	6	3	2	0	1	28	0	251
4699	76	8	60	0	3	2	1	1	0	1	7	1	160
4700	5,276	1,028	234	27	127	126	41	131	96	75	1,098	28	8,287
4701	11,452	1,516	203	37	235	203	60	191	59	118	1,695	40	15,809
4702	5,612	604	1,521	25	202	114	55	109	31	71	1,297	56	9,697
4703	2,624	497	233	23	160	57	17	97	32	44	878	17	4,679
4705	95	6	100	0	3	3	1	0	0	1	22	1	232
4707	53	13	21	0	0	3	0	1	0	0	10	0	101
4709	432	220	22	2	10	9	1	10	0	4	54	3	767
4714	492	62	30	7	12	10	2	6	1	4	79	1	706
4715	1,650	306	369	9	46	38	8	35	13	25	504	9	3,012
4716	141	13	97	1	2	4	2	3	1	5	53	0	322
4717	1,390	638	133	0	23	33	13	24	6	16	201	22	2,499
4718	571	268	229	2	7	13	2	15	4	7	137	5	1,260
4719	215	39	192	1	2	4	5	3	0	1	53	5	520
4720	2,674	709	294	13	126	77	11	63	27	36	524	69	4,623
4721	652	166	323	3	10	18	7	19	12	19	206	7	1,442
4722	269	38	244	1	9	5	7	8	1	3	130	5	720
4724	122	20	134	0	3	0	4	1	1	1	30	0	316
4725	425	75	68	10	5	6	2	4	1	10	108	4	718
4726	100	5	56	1	0	1	2	0	0	3	20	0	188
4727	53	0	18	0	3	1	1	1	1	1	12	0	91
4730	920	176	196	3	25	28	13	23	5	21	237	3	1,650
4731	54	1	31	0	1	7	1	0	0	0	13	2	110
4732	51	6	25	1	0	0	0	0	0	2	11	0	96
4735	308	35	121	1	10	7	4	8	0	4	91	3	592
4736	22	6	7	0	0	0	1	2	1	2	8	4	53
4737	1,560	235	335	5	34	37	19	20	3	11	325	4	2,588
4738	105	11	115	1	6	4	0	5	0	0	47	0	294
4739	49	3	38	0	7	3	0	0	1	1	14	0	116
4740	15,223	2,432	884	124	667	291	140	310	137	196	3,324	92	23,820
4741	2,041	333	933	19	77	44	20	36	15	28	677	6	4,229
4742	118	9	91	0	5	4	0	2	0	2	33	2	266
4743	340	168	22	3	2	11	3	4	2	5	39	4	603
4744	1,429	786	134	6	20	43	10	15	9	19	219	295	2,985
4745	786	501	73	2	3	20	8	14	2	12	109	93	1,623
4746	602	268	34	3	5	9	7	8	2	5	62	3	1,008

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with	Amount				Number with	Amount
							\$'000	\$	\$'000		
QUEENSLAND (cont.)											
4750	248	946	28,056	29,658	111	225	6,116	6,703	22.6	594	389
4751	207	1,090	29,428	26,998	154	153	5,997	5,642	20.9	780	765
4753	127	651	17,960	27,588	61	26	3,706	5,733	20.8	467	400
4754	145	536	13,581	25,338	80	59	2,602	4,965	19.6	397	279
4756	87	268	6,751	25,190	44	8	1,267	4,757	18.9	183	199
4757	41	119	2,658	22,336	9	3	406	3,437	15.4	76	66
4798	111	371	9,955	26,833	131	105	1,902	5,410	20.2	243	435
4799	75	196	4,800	24,490	15	18	903	4,699	19.2	124	146
4800	703	2,857	71,412	24,995	240	219	13,569	4,826	19.3	1,816	1,627
4801	20	288	7,124	24,736	17	4	1,437	5,003	20.2	176	36
4802	642	2,626	59,137	22,520	164	336	10,898	4,278	19.0	1,311	1,071
4803	63	514	11,956	23,261	24	123	2,232	4,582	19.7	257	147
4804	312	1,086	36,860	33,941	95	23	9,335	8,617	25.4	706	459
4805	1,158	4,361	106,396	24,397	284	439	20,407	4,780	19.6	2,662	2,986
4806	422	2,095	58,730	28,033	433	299	11,930	5,837	20.8	1,490	1,292
4807	1,264	5,568	151,066	27,131	872	734	30,408	5,593	20.6	3,668	3,623
4808	132	576	16,512	28,667	101	62	3,389	5,991	20.9	373	330
4809	115	434	13,223	30,468	92	22	2,846	6,608	21.7	291	147
4810	1,869	9,612	281,861	29,324	1,066	2,332	63,024	6,799	23.2	6,015	4,777
4811	734	3,134	83,407	26,614	223	318	17,033	5,536	20.8	2,002	882
4812	1,981	9,109	244,017	26,789	829	839	51,124	5,705	21.3	5,939	4,994
4813	7	777	22,479	28,931	28	4	4,638	5,974	20.7	409	81
4814	2,942	14,280	405,759	28,414	1,355	1,570	87,389	6,230	21.9	9,612	5,234
4815	1,096	5,810	156,288	26,900	313	165	31,644	5,475	20.4	3,524	930
4816	1,247	3,105	81,540	26,261	241	399	15,936	5,261	20.0	1,795	1,359
4817	1,359	7,381	204,674	27,730	540	555	42,984	5,899	21.3	4,936	1,853
4818	775	3,880	103,016	26,551	170	233	20,862	5,437	20.5	2,281	655
4819	266	666	16,612	24,943	75	174	3,179	5,035	20.2	397	347
4820	1,129	4,036	112,518	27,879	290	229	24,193	6,051	21.7	2,621	2,182
4821	359	688	20,047	29,138	66	95	3,575	5,334	18.3	401	392
4822	151	368	10,565	28,709	41	30	1,787	4,938	17.2	198	147
4823	168	427	12,667	29,665	54	44	2,290	5,466	18.4	243	487
4824	219	1,057	31,007	29,335	79	232	6,100	5,991	20.4	651	495
4825	1,985	10,342	357,182	34,537	1,252	939	85,371	8,346	24.2	6,460	2,740
4828	57	66	1,585	24,015	3	2	279	4,258	17.7	35	38
4829	85	158	4,795	30,348	21	38	938	6,177	20.4	93	82
4830	113	130	3,639	27,992	6	4	609	4,715	16.8	63	45
4849	106	319	6,925	21,708	28	61	1,171	3,862	17.8	159	104
4850	1,316	5,734	151,762	26,467	1,147	512	30,550	5,417	20.5	3,834	4,157
4852	132	368	7,506	20,397	31	15	1,248	3,432	16.8	211	213
4854	789	2,991	75,367	25,198	395	348	14,882	5,092	20.2	1,772	1,602
4855	87	322	8,479	26,332	57	4	1,703	5,301	20.1	213	293
4856	72	357	10,402	29,137	60	24	2,244	6,353	21.8	240	341
4858	105	537	13,399	24,952	45	5	2,590	4,832	19.4	356	216
4859	98	343	8,846	25,790	19	19	1,758	5,181	20.1	211	200
4860	1,220	4,905	124,186	25,318	507	775	24,257	5,103	20.2	3,070	3,108
4861	199	728	18,676	25,654	69	25	3,665	5,069	19.8	453	601
4865	484	2,218	58,078	26,185	257	188	11,771	5,392	20.6	1,527	1,118

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income



**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
QUEENSLAND (cont.)													
4750	606	77	20	3	34	9	2	15	1	6	168	5	946
4751	601	83	118	5	24	11	6	6	3	6	225	2	1,090
4753	384	62	94	1	10	7	2	3	2	3	81	2	651
4754	284	26	138	1	8	2	1	7	4	6	59	0	536
4756	122	23	71	3	3	3	0	1	0	1	41	0	268
4757	43	5	49	0	3	1	1	1	0	0	15	1	119
4798	157	20	127	2	5	5	1	2	1	6	45	0	371
4799	128	11	35	1	4	2	3	1	0	0	11	0	196
4800	1,614	209	349	15	76	28	15	38	19	19	470	5	2,857
4801	235	41	1	0	1	0	0	0	0	3	6	1	288
4802	1,615	220	26	18	122	27	36	54	17	46	434	11	2,626
4803	381	63	5	1	5	9	1	8	4	6	31	0	514
4804	698	129	118	4	8	15	4	13	2	16	79	0	1,086
4805	2,876	323	391	10	55	39	10	46	30	37	530	14	4,361
4806	950	159	483	3	17	24	6	20	9	16	400	8	2,095
4807	2,888	473	857	14	68	64	18	47	21	37	1,058	23	5,568
4808	295	37	121	1	6	4	2	4	2	6	97	1	576
4809	210	35	107	0	4	3	1	5	1	1	65	2	434
4810	6,189	1,239	130	48	273	125	33	197	82	87	1,158	51	9,612
4811	2,306	250	41	19	63	33	22	30	16	36	310	8	3,134
4812	6,230	1,000	86	44	241	122	46	128	77	74	1,030	31	9,109
4813	714	49	1	0	3	0	0	3	0	0	7	0	777
4814	9,875	1,536	134	56	273	209	71	175	75	118	1,695	63	14,280
4815	4,412	349	63	22	177	72	32	64	12	37	558	12	5,810
4816	1,795	217	365	19	71	37	24	34	14	25	491	13	3,105
4817	5,228	706	73	32	207	99	33	83	36	45	810	29	7,381
4818	2,832	204	103	20	158	52	22	51	12	31	382	13	3,880
4819	349	97	13	0	30	12	7	9	6	11	129	3	666
4820	2,665	423	311	13	51	36	14	38	11	33	422	19	4,036
4821	426	38	126	4	5	2	2	5	0	5	73	2	688
4822	189	12	109	0	1	0	2	4	2	6	43	0	368
4823	199	19	130	2	4	5	4	5	0	4	53	2	427
4824	675	102	121	0	13	8	8	5	5	6	105	9	1,057
4825	7,432	1,453	164	28	145	125	41	90	39	72	703	50	10,342
4828	43	8	8	0	2	0	0	0	0	0	5	0	66
4829	85	8	36	0	1	1	3	0	0	0	23	1	158
4830	96	9	12	0	3	1	2	0	0	0	7	0	130
4849	193	24	21	0	6	5	5	5	0	2	57	1	319
4850	2,681	555	1,200	16	74	78	9	55	27	39	989	11	5,734
4852	211	39	15	5	19	4	2	8	2	2	60	1	368
4854	1,649	221	380	9	62	39	13	38	9	18	547	6	2,991
4855	148	24	81	2	6	2	3	5	1	1	47	2	322
4856	131	23	126	2	4	6	0	0	3	0	62	0	357
4858	297	36	96	3	15	5	1	5	1	4	72	2	537
4859	191	18	55	3	7	2	0	6	1	1	59	0	343
4860	2,882	412	458	17	97	61	18	58	36	29	819	18	4,905
4861	410	62	109	2	13	10	4	2	3	7	102	4	728
4865	1,279	202	208	17	56	25	7	22	12	20	365	5	2,218

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable								
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
					Number with	Amount				Number with	Amount
			\$'000	\$		\$'000	\$'000	\$	%		\$'000
QUEENSLAND (cont.)											
4868	977	4,706	126,671	26,917	417	386	26,490	5,711	21.2	3,018	1,432
4869	694	3,939	107,200	27,215	287	98	22,907	5,840	21.5	2,433	977
4870	5,511	27,377	736,405	26,899	2,470	5,684	154,538	5,852	21.8	16,075	10,997
4871	3,624	6,250	152,955	24,473	451	408	27,820	4,516	18.5	3,200	2,480
4872	1,900	4,415	102,710	23,264	372	360	18,745	4,327	18.6	2,602	1,858
4873	588	2,283	56,196	24,615	324	191	10,877	4,848	19.7	1,439	1,129
4874	346	1,392	49,296	35,414	168	154	10,911	7,949	22.4	904	260
4875	603	1,035	29,203	28,215	45	30	4,964	4,825	17.1	381	158
4876	251	343	8,052	23,475	2	0	1,099	3,204	13.6	71	12
4878	906	4,608	122,278	26,536	309	343	25,456	5,599	21.1	2,717	1,082
4879	814	3,727	101,053	27,114	301	641	21,179	5,855	21.6	2,256	1,300
4880	1,381	3,996	98,188	24,572	323	221	18,679	4,730	19.2	2,434	1,896
4882	277	677	15,971	23,591	113	64	2,972	4,484	19.0	434	304
4883	804	2,693	68,553	25,456	322	501	13,358	5,146	20.2	1,828	2,012
4885	505	1,328	33,585	25,290	105	427	6,373	5,120	20.2	886	545
4886	141	258	5,853	22,686	27	12	1,004	3,938	17.4	176	152
4890	256	332	8,796	26,494	13	3	1,457	4,398	16.6	175	173
4891	128	141	3,680	26,099	7	33	562	4,220	16.2	76	15
Other	434	782	19,698	25,189	119	148	3,947	5,237	20.8	482	411
Invalid	1,146	3,965	110,176	27,787	495	851	24,542	6,404	23.0	2,356	2,319
<b>TOTAL</b>	<b>333,171</b>	<b>1,324,320</b>	<b>35,519,435</b>	<b>26,821</b>	<b>153,066</b>	<b>251,765</b>	<b>7,462,751</b>	<b>5,825</b>	<b>21.7</b>	<b>848,236</b>	<b>705,860</b>

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
Number of taxpayers by broad industry groups													
QUEENSLAND (cont.)													
4868	3,082	486	61	28	160	66	28	60	33	31	650	21	4,706
4869	2,677	288	115	22	159	65	35	43	17	35	472	11	3,939
4870	17,716	2,957	336	185	1,012	400	182	482	150	278	3,557	122	27,377
4871	3,860	480	634	29	175	80	29	86	31	56	754	36	6,250
4872	2,266	345	660	46	143	84	17	65	21	42	700	26	4,415
4873	1,300	219	193	10	85	37	6	33	19	23	349	9	2,283
4874	863	341	22	8	34	6	4	12	7	8	78	9	1,392
4875	797	92	17	2	21	12	7	9	4	5	65	4	1,035
4876	296	24	2	1	3	2	1	0	1	2	11	0	343
4878	3,004	457	41	39	244	66	33	95	27	51	534	17	4,608
4879	2,295	431	33	22	177	46	18	87	29	56	510	23	3,727
4880	2,184	384	487	14	58	64	15	40	27	25	680	18	3,996
4882	326	32	102	7	22	10	5	8	2	7	154	2	677
4883	1,445	298	163	19	72	38	9	56	29	29	525	10	2,693
4885	703	80	205	5	32	20	10	20	15	6	218	14	1,328
4886	98	16	73	4	9	5	1	7	0	0	45	0	258
4890	243	29	26	0	5	4	4	4	0	1	16	0	332
4891	77	19	16	4	5	1	3	3	0	2	9	2	141
Other	389	54	195	3	13	5	5	8	5	5	92	8	782
Invalid	2,145	473	206	25	103	62	25	86	31	35	754	20	3,965
<b>TOTAL</b>	<b>836,759</b>	<b>140,411</b>	<b>48,739</b>	<b>6,417</b>	<b>35,119</b>	<b>17,612</b>	<b>7,410</b>	<b>20,032</b>	<b>8,348</b>	<b>11,096</b>	<b>186,565</b>	<b>5,812</b>	<b>1,324,320</b>

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable								
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
					Number with	Amount				Number with	Amount
			\$'000	\$	\$'000	\$'000	\$	%		\$'000	
WESTERN AUSTRALIA											
6000	703	2,265	64,759	28,591	261	696	15,296	7,060	24.7	1,282	1,725
6003	214	861	21,386	24,839	56	43	4,595	5,387	21.7	433	202
6004	192	709	18,868	26,612	63	130	4,200	6,107	22.9	371	274
6005	216	1,195	38,488	32,208	153	783	9,313	8,449	26.2	710	1,021
6006	629	3,197	89,489	27,992	333	306	20,304	6,447	23.0	2,060	1,502
6007	509	2,962	90,786	30,650	355	691	21,921	7,634	24.9	1,877	1,288
6008	1,250	5,928	206,074	34,763	1,055	3,000	52,383	9,343	26.9	4,088	4,790
6009	2,063	8,566	375,736	43,864	2,897	11,491	102,882	13,352	30.4	6,340	15,318
6010	1,500	6,967	282,765	40,586	1,967	11,404	70,925	11,817	29.1	4,846	10,904
6011	927	4,691	202,543	43,177	1,512	9,584	51,525	13,027	30.2	3,251	7,309
6012	765	3,221	126,279	39,205	712	6,542	30,444	11,483	29.3	2,066	3,049
6014	1,661	8,208	268,391	32,699	1,671	3,656	65,192	8,388	25.7	5,823	8,834
6015	789	3,949	167,634	42,450	1,288	6,553	43,053	12,562	29.6	2,863	5,947
6016	755	3,834	106,146	27,685	343	663	23,286	6,246	22.6	2,470	1,641
6017	374	1,921	47,836	24,902	152	196	9,701	5,152	20.7	1,130	793
6018	2,798	13,010	385,834	29,657	2,146	3,780	87,348	7,004	23.6	8,647	8,690
6019	1,716	8,509	247,682	29,108	1,261	1,858	56,063	6,807	23.4	5,512	5,414
6020	2,250	10,746	341,106	31,743	1,851	3,589	81,500	7,918	24.9	7,212	5,574
6021	1,556	7,289	185,079	25,392	658	531	38,342	5,333	21.0	4,723	3,055
6022	585	3,015	80,179	26,593	343	230	17,391	5,844	22.0	1,956	980
6023	1,753	8,440	260,308	30,842	1,182	1,719	61,757	7,521	24.4	5,697	3,003
6024	1,619	8,230	225,133	27,355	789	605	49,631	6,104	22.3	5,296	2,154
6025	3,039	15,937	438,301	27,502	1,279	1,332	95,438	6,072	22.1	9,367	3,898
6026	1,952	10,812	316,609	29,283	1,008	1,067	72,382	6,793	23.2	6,923	2,482
6027	2,968	15,842	433,883	27,388	988	1,043	93,958	5,997	21.9	8,731	2,792
6028	310	2,121	58,132	27,408	86	54	12,517	5,927	21.6	1,118	236
6029	255	1,198	37,077	30,949	205	367	8,727	7,591	24.5	830	720
6030	687	4,059	104,671	25,787	180	137	21,137	5,241	20.3	1,858	645
6031	66	297	8,265	27,828	44	88	1,819	6,421	23.1	176	126
6033	42	149	4,022	26,993	18	26	837	5,792	21.5	81	69
6035	213	710	18,242	25,693	43	62	3,599	5,156	20.1	345	230
6037	150	490	12,625	25,765	29	15	2,481	5,094	19.8	244	151
6041	84	190	4,901	25,795	21	19	927	4,979	19.3	115	54
6043	20	94	2,991	31,819	16	9	652	7,032	22.1	48	50
6044	102	341	10,567	30,988	36	39	2,478	7,381	23.8	189	344
6050	1,331	6,552	214,308	32,709	1,117	2,812	52,734	8,478	25.9	4,238	5,920
6051	843	3,665	93,375	25,477	291	180	19,336	5,325	20.9	2,114	1,239
6052	845	4,181	114,463	27,377	452	280	25,072	6,064	22.1	2,633	1,636
6053	1,057	5,021	129,855	25,862	395	307	26,843	5,407	20.9	3,052	1,636
6054	1,651	7,567	193,068	25,514	517	384	39,399	5,257	20.6	4,371	1,856
6055	681	3,094	86,336	27,904	369	924	18,782	6,369	22.8	1,856	1,574
6056	3,007	13,378	351,208	26,253	1,110	1,202	72,734	5,527	21.1	7,776	3,752
6057	1,103	5,724	155,519	27,170	480	664	33,168	5,911	21.8	3,349	1,295
6058	1,066	5,232	138,025	26,381	392	359	28,943	5,601	21.2	3,047	1,232
6060	1,785	8,596	219,605	25,547	858	854	44,995	5,334	20.9	5,545	4,292
6061	2,465	10,470	242,920	23,202	454	155	45,247	4,336	18.7	4,890	1,521
6062	5,244	24,861	669,070	26,912	3,009	2,848	143,392	5,882	21.9	16,143	11,440
6063	748	4,212	106,791	25,354	219	99	21,410	5,107	20.1	2,145	493

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construc- tion	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertain- ment etc.	Other business subsid.	All other	Total
Number of taxpayers by broad industry groups													
WESTERN AUSTRALIA (cont.)													
6000	1,328	405	16	13	30	38	11	55	18	40	292	19	2,265
6003	638	73	1	3	14	14	4	26	6	12	60	10	861
6004	509	72	1	4	11	7	9	19	2	14	57	4	709
6005	764	152	2	7	14	14	11	41	12	20	151	7	1,195
6006	1,918	459	15	26	67	42	44	89	30	58	423	26	3,197
6007	1,840	369	24	23	46	45	19	119	57	36	361	23	2,962
6008	3,254	968	68	27	51	70	26	266	144	78	920	56	5,928
6009	3,369	1,712	195	38	39	79	26	356	255	80	2,304	113	8,566
6010	3,073	1,299	112	34	57	90	23	272	152	93	1,684	78	6,967
6011	1,896	869	129	30	38	63	21	227	104	58	1,208	48	4,691
6012	1,726	434	61	25	37	48	11	101	40	38	669	31	3,221
6014	4,355	1,442	85	36	124	114	50	275	129	92	1,427	79	8,208
6015	1,445	800	60	18	39	43	18	153	78	37	1,214	44	3,949
6016	2,505	518	29	24	96	43	31	91	22	48	400	27	3,834
6017	1,300	209	18	21	47	23	30	36	8	18	206	5	1,921
6018	7,408	1,806	121	80	377	167	101	342	112	131	2,273	92	13,010
6019	5,189	1,176	73	60	252	101	62	222	72	96	1,157	49	8,509
6020	5,788	1,538	136	48	270	127	56	306	77	101	2,224	75	10,746
6021	4,148	920	63	53	248	93	73	152	27	59	1,407	46	7,289
6022	1,955	287	29	15	94	54	29	55	14	24	441	18	3,015
6023	5,152	1,026	65	38	171	124	50	197	60	70	1,432	55	8,440
6024	5,572	701	43	68	221	100	62	174	40	67	1,133	49	8,230
6025	10,531	1,359	105	105	599	213	134	304	84	117	2,321	65	15,937
6026	7,018	965	56	54	253	144	65	245	36	78	1,850	48	10,812
6027	10,925	1,186	101	99	560	175	131	306	70	94	2,124	71	15,842
6028	1,537	101	7	14	106	22	17	36	10	18	244	9	2,121
6029	655	200	9	9	42	11	4	37	12	9	202	8	1,198
6030	2,813	197	38	25	229	66	47	71	16	33	509	15	4,059
6031	151	33	19	1	11	3	1	5	1	0	68	4	297
6033	67	10	27	2	3	2	0	4	0	2	30	2	149
6035	469	54	26	4	26	11	5	14	6	7	84	4	710
6037	313	43	22	3	18	10	5	9	1	3	57	6	490
6041	105	14	10	1	7	3	0	7	0	4	38	1	190
6043	24	3	45	0	2	0	1	2	1	0	13	3	94
6044	107	39	121	3	7	5	2	4	2	0	50	1	341
6050	3,554	1,046	81	56	90	79	48	206	107	77	1,150	58	6,552
6051	2,633	364	20	35	78	59	42	84	18	37	267	28	3,665
6052	2,745	485	26	23	91	55	38	98	32	59	510	19	4,181
6053	3,389	543	28	39	158	69	62	95	37	39	530	32	5,021
6054	5,507	614	35	44	208	84	104	145	19	50	728	29	7,567
6055	1,779	294	131	19	75	58	38	55	18	34	580	13	3,094
6056	9,045	1,110	315	120	300	191	177	196	64	102	1,709	49	13,378
6057	3,930	399	65	43	133	80	89	86	24	37	818	20	5,724
6058	3,677	386	29	42	133	60	78	75	27	35	668	22	5,232
6060	5,656	1,015	62	50	231	131	93	190	44	93	995	36	8,596
6061	8,047	525	40	89	431	131	128	138	45	61	810	25	10,470
6062	15,512	2,767	169	133	582	363	260	498	147	196	4,104	130	24,861
6063	3,233	182	12	24	118	67	57	49	12	33	418	7	4,212

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with	Amount	\$'000	\$	%	Number with	Amount
			\$'000	\$							
WESTERN AUSTRALIA (cont.)											
6064	2,325	11,323	275,870	24,364	494	239	54,063	4,796	19.7	5,385	1,088
6065	1,366	6,903	177,934	25,776	530	824	36,689	5,434	21.1	3,713	1,989
6066	1,174	7,047	189,255	26,856	408	257	39,724	5,673	21.1	3,906	1,013
6070	421	1,694	54,300	32,054	273	554	13,131	8,079	25.2	1,117	824
6071	330	1,607	48,015	29,879	213	244	11,184	7,111	23.8	1,086	639
6072	100	473	12,902	27,277	69	41	2,849	6,110	22.4	324	257
6073	334	1,180	33,253	28,181	144	188	7,287	6,335	22.5	780	490
6074	109	360	9,685	26,903	35	22	2,093	5,875	21.8	228	103
6076	2,556	11,003	328,163	29,825	1,588	2,871	75,515	7,124	23.9	7,457	6,118
6081	261	1,118	31,740	28,390	113	92	6,952	6,301	22.2	730	427
6082	192	729	20,047	27,499	50	20	4,299	5,925	21.5	439	162
6083	154	476	13,038	27,391	57	67	2,733	5,882	21.5	308	149
6084	394	1,456	41,451	28,469	98	79	9,093	6,299	22.1	808	356
6100	943	4,738	126,128	26,621	449	334	27,122	5,795	21.8	2,829	2,216
6101	1,096	4,971	127,698	25,689	398	264	26,601	5,404	21.0	2,909	1,562
6102	961	3,294	78,760	23,910	307	345	15,255	4,736	19.8	1,983	2,174
6103	517	2,654	65,262	24,590	187	80	12,941	4,906	20.0	1,486	720
6104	806	3,664	91,354	24,933	282	352	18,208	5,066	20.3	2,056	1,056
6105	1,148	5,492	135,489	24,670	417	219	26,676	4,897	19.9	3,144	1,359
6106	29	187	5,098	27,262	13	77	1,009	5,807	21.3	81	20
6107	2,306	10,689	269,820	25,243	832	655	54,812	5,189	20.6	6,155	2,799
6108	1,883	10,733	285,713	26,620	819	725	60,578	5,712	21.5	6,236	1,923
6109	836	4,207	104,516	24,843	262	260	20,878	5,024	20.2	2,174	823
6110	2,166	10,919	279,003	25,552	702	658	56,797	5,262	20.6	5,798	1,975
6111	2,086	9,763	261,522	26,787	804	691	56,176	5,825	21.7	5,667	2,335
6112	2,605	12,030	307,886	25,593	695	984	62,370	5,266	20.6	6,160	2,487
6113	85	411	11,091	26,985	34	31	2,431	5,990	22.2	248	70
6147	1,236	5,190	131,729	25,381	359	133	26,682	5,167	20.4	3,116	842
6148	1,317	5,989	171,407	28,620	835	715	38,684	6,579	23.0	4,120	2,455
6149	1,759	7,326	224,724	30,675	1,146	771	54,003	7,477	24.4	5,285	3,251
6150	1,258	5,063	163,720	32,337	948	1,346	40,062	8,179	25.3	3,622	2,919
6151	1,527	7,710	249,527	32,364	1,391	4,242	59,350	8,248	25.5	5,075	7,007
6152	2,084	9,390	279,337	29,748	1,558	2,439	64,105	7,087	23.8	6,365	7,789
6153	1,916	8,568	292,624	34,153	2,064	5,745	70,688	8,921	26.1	5,985	9,167
6154	1,309	4,848	149,273	30,791	1,044	1,807	34,921	7,576	24.6	3,422	5,134
6155	3,432	17,809	538,663	30,247	2,630	4,461	124,660	7,250	24.0	11,618	6,396
6156	1,452	6,522	197,864	30,338	1,264	2,323	45,293	7,301	24.1	4,405	5,617
6157	1,091	5,274	152,369	28,891	763	1,149	34,019	6,668	23.1	3,437	3,161
6158	696	3,009	92,667	30,797	428	726	21,922	7,527	24.4	1,901	1,839
6159	199	744	23,170	31,142	103	306	5,398	7,667	24.6	445	496
6160	779	3,338	98,239	29,430	370	475	22,850	6,988	23.7	2,041	1,561
6161	22	164	4,464	27,220	6	4	985	6,030	22.2	86	21
6162	709	3,153	85,949	27,259	294	385	18,614	6,026	22.1	1,943	1,303
6163	4,405	21,000	559,635	26,649	1,868	1,888	118,888	5,751	21.6	12,649	6,373
6164	1,155	6,506	175,975	27,048	476	491	37,609	5,856	21.7	3,494	936
6165	90	312	8,160	26,154	25	19	1,716	5,561	21.3	157	119
6166	611	3,288	93,017	28,290	275	281	20,789	6,408	22.7	1,962	1,100
6167	1,310	5,543	141,891	25,598	366	138	28,808	5,222	20.4	2,593	774

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
WESTERN AUSTRALIA (cont.)													
6064	8,546	469	64	84	426	166	128	173	36	79	1,122	30	11,323
6065	4,030	530	321	54	257	94	68	117	30	48	1,334	20	6,903
6066	5,159	412	21	46	209	90	80	130	28	58	792	22	7,047
6070	982	208	16	8	28	25	9	49	35	23	298	13	1,694
6071	948	175	24	13	22	25	15	39	20	24	299	3	1,607
6072	265	60	9	5	11	8	7	13	5	5	83	2	473
6073	696	144	22	6	23	6	9	27	6	19	217	5	1,180
6074	199	31	19	3	10	3	3	9	2	2	76	3	360
6076	6,102	1,455	262	85	201	148	72	301	96	87	2,120	74	11,003
6081	718	107	28	11	25	14	5	24	5	7	170	4	1,118
6082	505	53	25	6	16	5	7	12	7	4	86	3	729
6083	273	30	47	3	9	8	5	10	7	3	77	4	476
6084	902	93	108	11	32	22	13	17	7	10	236	5	1,456
6100	3,169	578	27	32	127	61	43	128	25	54	473	21	4,738
6101	3,513	490	30	37	162	78	52	130	38	44	375	22	4,971
6102	2,235	421	19	16	75	37	25	61	16	20	354	15	3,294
6103	1,912	225	6	19	81	36	42	52	12	17	241	11	2,654
6104	2,603	301	22	19	95	45	51	54	23	42	397	12	3,664
6105	3,991	421	24	35	134	54	79	68	23	25	615	23	5,492
6106	120	10	1	3	7	3	8	5	1	2	27	0	187
6107	7,247	815	79	89	346	141	160	184	43	93	1,444	48	10,689
6108	7,630	857	51	66	243	139	100	161	31	48	1,377	30	10,733
6109	2,985	298	34	39	123	67	61	57	16	23	491	13	4,207
6110	7,838	668	103	80	364	136	108	122	32	77	1,349	42	10,919
6111	6,535	817	174	80	253	130	85	165	46	74	1,365	39	9,763
6112	8,357	744	126	97	392	175	136	183	32	88	1,666	34	12,030
6113	229	39	10	6	10	8	5	9	0	2	91	2	411
6147	4,102	370	18	32	108	50	44	79	11	40	321	15	5,190
6148	3,979	748	49	29	101	67	36	148	33	45	717	37	5,989
6149	4,744	975	69	30	88	84	37	160	49	40	1,014	36	7,326
6150	2,743	837	54	19	61	51	27	154	41	27	1,004	45	5,063
6151	4,302	1,202	96	39	114	110	56	269	99	89	1,273	61	7,710
6152	5,566	1,489	100	56	137	128	79	257	79	74	1,340	85	9,390
6153	4,130	1,572	141	44	104	103	45	275	99	77	1,872	106	8,568
6154	2,523	855	45	22	79	63	20	145	41	45	977	33	4,848
6155	10,250	2,047	205	124	343	307	152	386	132	131	3,619	113	17,809
6156	3,620	922	99	45	132	70	47	175	58	49	1,262	43	6,522
6157	3,220	714	69	46	119	61	38	122	45	41	775	24	5,274
6158	1,721	423	55	27	61	43	17	81	40	38	479	24	3,009
6159	426	90	10	10	17	9	4	36	9	16	111	6	744
6160	2,005	394	88	36	63	57	23	116	58	70	399	29	3,338
6161	122	26	1	0	3	2	1	3	1	0	5	0	164
6162	1,971	375	128	33	78	40	21	66	36	50	333	22	3,153
6163	14,030	2,024	370	148	530	239	168	308	73	151	2,860	99	21,000
6164	4,639	334	80	60	189	91	60	99	29	56	855	14	6,506
6165	191	26	18	3	8	1	9	3	1	4	47	1	312
6166	1,973	293	174	35	81	42	28	42	8	25	570	17	3,288
6167	4,095	350	66	46	196	46	61	57	16	29	563	18	5,543

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable								
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
					Number with	Amount				Number with	Amount
			\$'000	\$	\$'000	\$'000	\$	%		\$'000	
<b>WESTERN AUSTRALIA (cont.)</b>											
6168	2,034	8,641	234,236	27,108	577	369	49,339	5,753	21.2	4,556	1,926
6169	2,423	10,963	311,294	28,395	1,042	857	67,922	6,274	22.1	6,275	3,689
6170	178	1,135	30,510	26,881	61	8	6,443	5,684	21.1	538	88
6171	189	686	19,601	28,573	92	175	4,333	6,571	23.0	400	244
6172	97	601	17,510	29,135	19	3	3,856	6,421	22.0	345	64
6173	18	105	3,069	29,229	7	9	691	6,667	22.8	51	23
6174	98	409	11,143	27,244	29	15	2,340	5,758	21.1	222	78
6175	89	344	9,892	28,756	38	12	2,151	6,288	21.9	214	88
6176	35	182	5,087	27,951	14	8	1,100	6,088	21.8	107	89
6201	359	1,776	49,023	27,603	159	169	10,523	6,020	21.8	1,042	525
6202	188	694	18,877	27,200	58	81	4,030	5,924	21.8	402	170
6203	66	300	8,237	27,457	24	36	1,725	5,870	21.4	185	98
6205	187	568	15,356	27,035	83	83	3,191	5,764	21.3	346	320
6206	31	81	2,038	25,160	14	24	412	5,383	21.4	56	58
6207	42	186	5,559	29,887	33	262	1,085	7,242	24.2	115	116
6208	587	2,155	64,087	29,739	235	410	14,191	6,775	22.8	1,245	794
6210	4,039	13,940	385,237	27,635	1,445	1,628	82,898	6,064	21.9	7,816	7,090
6211	71	281	7,948	28,285	25	11	1,750	6,267	22.2	160	69
6213	96	320	8,959	27,997	27	10	1,975	6,203	22.2	197	64
6214	60	193	5,264	27,275	43	96	1,048	5,927	21.7	104	99
6215	318	1,165	32,701	28,070	125	148	7,103	6,224	22.2	697	556
6218	87	341	9,535	27,962	36	29	2,018	6,003	21.5	179	58
6220	379	1,604	45,957	28,651	222	255	10,130	6,474	22.6	898	781
6221	26	85	2,408	28,329	27	30	499	6,224	22.0	55	33
6223	16	92	2,301	25,011	17	33	417	4,891	19.6	45	26
6224	130	506	13,868	27,407	93	127	2,865	5,913	21.6	307	234
6225	819	3,531	118,477	33,553	475	514	29,003	8,359	24.9	2,400	1,017
6226	23	112	2,786	24,875	23	8	566	5,125	20.6	69	39
6227	43	209	6,384	30,545	35	29	1,511	7,368	24.1	155	132
6228	23	133	3,416	25,684	32	52	647	5,256	20.5	83	137
6230	3,677	17,051	472,119	27,689	1,770	2,884	101,946	6,148	22.2	10,283	6,003
6236	139	579	15,928	27,509	115	122	3,321	5,946	21.6	404	360
6237	209	713	19,004	26,654	135	140	3,900	5,666	21.3	441	522
6239	456	1,112	27,433	24,670	152	127	5,307	4,887	19.8	664	390
6244	293	670	15,235	22,739	207	395	2,428	4,213	18.5	408	321
6251	67	109	2,745	25,183	23	7	548	5,092	20.2	62	22
6253	113	193	5,337	27,653	26	78	1,082	6,010	21.7	117	126
6254	64	253	6,795	26,858	17	7	1,430	5,680	21.1	129	70
6255	430	1,389	32,879	23,671	207	146	6,205	4,572	19.3	871	607
6258	707	3,200	78,274	24,461	443	427	15,098	4,852	19.8	1,915	1,007
6260	206	733	17,902	24,423	96	55	3,456	4,790	19.6	406	244
6262	119	260	6,148	23,646	36	30	1,139	4,496	19.0	147	93
6271	224	819	22,250	27,167	88	43	4,803	5,917	21.8	471	337
6275	171	405	9,592	23,684	54	73	1,744	4,486	18.9	238	178
6280	1,576	5,289	128,836	24,359	794	818	24,405	4,769	19.6	3,099	3,613
6281	253	849	20,355	23,975	148	135	3,940	4,800	20.0	547	734
6282	139	409	9,680	23,667	65	115	1,840	4,780	20.2	212	208
6284	143	379	8,588	22,660	67	99	1,554	4,361	19.2	191	145

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income



**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
WESTERN AUSTRALIA (cont.)													
6168	6,192	714	50	77	347	77	61	79	25	54	936	29	8,641
6169	7,214	1,046	101	88	421	103	67	138	47	68	1,622	48	10,963
6170	839	63	6	16	35	18	14	11	3	5	122	3	1,135
6171	309	62	81	5	27	15	5	11	0	7	159	5	686
6172	436	33	1	10	21	1	3	6	0	3	85	2	601
6173	50	9	3	0	10	1	1	0	0	2	29	0	105
6174	260	34	2	3	14	7	0	7	1	2	76	3	409
6175	214	34	3	3	14	6	1	5	4	4	56	0	344
6176	85	23	11	2	6	1	0	4	2	3	43	2	182
6201	1,056	154	45	16	56	23	19	22	8	16	357	4	1,776
6202	414	45	52	6	13	7	2	7	3	7	135	3	694
6203	178	38	27	4	4	2	1	5	1	3	37	0	300
6205	288	48	48	6	16	6	6	10	7	9	123	1	568
6206	39	8	14	0	4	0	0	0	0	0	16	0	81
6207	90	17	32	2	2	1	0	4	1	0	35	2	186
6208	1,262	201	102	11	67	36	14	34	13	21	384	10	2,155
6210	8,305	1,458	225	111	615	168	78	201	74	124	2,518	63	13,940
6211	161	23	5	6	17	4	2	3	3	3	54	0	281
6213	192	21	34	4	7	4	0	5	1	4	44	4	320
6214	75	7	66	1	6	0	2	3	2	0	29	2	193
6215	678	88	121	4	36	17	6	18	2	7	185	3	1,165
6218	202	16	57	3	6	5	2	3	3	3	39	2	341
6220	894	111	230	1	33	24	3	8	5	12	274	9	1,604
6221	37	5	16	1	1	0	0	0	1	0	22	2	85
6223	35	4	35	2	2	2	0	0	0	0	12	0	92
6224	254	41	97	0	17	4	3	4	2	3	81	0	506
6225	2,492	372	152	11	41	32	4	29	14	21	335	28	3,531
6226	67	3	16	0	3	0	0	1	0	0	22	0	112
6227	106	11	42	3	4	1	1	3	1	1	34	2	209
6228	51	8	56	0	2	0	2	0	0	1	13	0	133
6230	10,862	1,615	257	95	451	217	69	221	116	136	2,942	70	17,051
6236	270	48	109	4	17	5	3	8	5	2	107	1	579
6237	344	42	162	4	17	5	1	10	9	7	110	2	713
6239	526	63	234	9	18	17	8	21	7	5	200	4	1,112
6244	208	29	238	8	7	14	2	8	2	5	146	3	670
6251	53	6	31	1	1	0	1	0	0	0	16	0	109
6253	89	9	45	3	4	1	1	2	2	1	34	2	193
6254	163	19	20	4	4	5	0	2	1	2	33	0	253
6255	659	107	198	16	44	23	7	25	3	18	283	6	1,389
6258	1,776	249	474	21	52	35	15	38	18	25	491	6	3,200
6260	387	57	111	6	10	6	4	2	3	5	138	4	733
6262	108	10	84	2	5	9	0	1	2	2	34	3	260
6271	445	54	94	8	16	6	3	12	4	11	157	9	819
6275	218	33	74	4	6	5	3	4	1	5	51	1	405
6280	2,564	534	403	46	200	73	22	79	38	40	1,261	29	5,289
6281	330	108	20	11	61	15	4	19	10	9	254	8	849
6282	130	31	60	7	26	4	0	9	3	8	129	2	409
6284	131	22	105	7	15	2	1	9	2	2	83	0	379

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with	Amount				Number with	Amount
							\$'000	\$	\$'000		
WESTERN AUSTRALIA (cont.)											
6285	494	1,673	39,927	23,866	194	354	7,532	4,714	19.8	946	536
6286	78	194	4,466	23,021	29	18	774	4,082	17.7	129	76
6288	70	193	4,177	21,642	39	19	719	3,824	17.7	105	88
6290	222	536	12,036	22,455	105	111	2,125	4,172	18.6	360	690
6302	401	1,073	25,350	23,625	298	273	4,653	4,591	19.4	691	699
6304	216	622	15,103	24,281	206	401	2,579	4,791	19.7	425	915
6306	144	438	9,628	21,982	125	221	1,547	4,037	18.4	265	427
6308	195	648	15,723	24,264	184	202	2,943	4,853	20.0	441	603
6309	42	79	1,786	22,608	19	6	359	4,620	20.4	46	22
6311	73	170	3,621	21,300	39	23	609	3,718	17.5	110	66
6312	516	2,310	55,476	24,016	382	448	10,643	4,801	20.0	1,462	1,271
6315	247	931	21,635	23,238	220	212	3,983	4,506	19.4	611	723
6316	45	115	2,861	24,878	33	96	486	5,061	20.3	77	71
6317	556	2,049	47,654	23,257	326	223	8,934	4,469	19.2	1,240	905
6318	85	219	4,816	21,991	79	103	756	3,922	17.8	132	152
6320	102	320	6,904	21,575	82	154	1,153	4,084	18.9	217	347
6321	102	287	5,710	19,895	96	104	825	3,237	16.3	150	164
6322	23	88	1,865	21,193	41	28	257	3,239	15.3	53	30
6323	86	173	3,567	20,618	69	39	550	3,405	16.5	106	115
6324	584	1,204	26,324	21,864	471	248	4,583	4,012	18.4	778	874
6326	107	131	2,795	21,336	41	9	476	3,702	17.4	66	56
6328	116	210	4,669	22,233	71	114	787	4,290	19.3	115	98
6330	3,321	10,529	251,960	23,930	1,463	2,106	47,458	4,707	19.7	6,163	5,853
6333	681	1,155	24,003	20,782	218	113	3,910	3,483	16.8	651	676
6335	163	474	11,683	24,648	107	280	2,175	5,179	21.0	295	251
6336	142	204	3,837	18,809	45	55	608	3,250	17.3	129	104
6337	233	352	6,991	19,861	93	59	1,212	3,611	18.2	215	176
6338	132	289	5,923	20,495	75	120	949	3,699	18.0	175	214
6341	51	130	2,467	18,977	25	17	394	3,162	16.7	61	33
6343	71	142	2,879	20,275	39	22	492	3,620	17.9	82	54
6346	201	344	7,860	22,849	64	32	1,465	4,352	19.0	175	105
6348	63	106	2,394	22,585	22	17	415	4,075	18.0	54	211
6350	64	281	6,447	22,943	76	82	1,104	4,221	18.4	214	303
6352	45	121	2,130	17,603	54	36	325	2,983	16.9	82	57
6353	147	489	11,272	23,051	105	62	2,104	4,429	19.2	304	216
6355	121	342	8,316	24,316	93	77	1,505	4,626	19.0	196	107
6356	22	111	2,766	24,919	38	13	542	5,000	20.1	59	14
6358	23	95	2,286	24,063	16	11	411	4,442	18.5	69	29
6359	70	271	7,297	26,926	87	62	1,492	5,734	21.3	185	189
6361	27	77	1,909	24,792	33	47	314	4,688	18.9	57	41
6365	101	337	7,052	20,926	104	62	1,185	3,700	17.7	207	170
6367	58	250	6,244	24,976	53	119	1,178	5,188	20.8	173	137
6369	95	483	12,431	25,737	141	116	2,297	4,996	19.4	336	291
6370	92	269	5,583	20,755	81	62	878	3,494	16.8	199	301
6372	19	134	3,346	24,970	49	49	576	4,664	18.7	91	90
6375	152	559	13,386	23,946	132	87	2,479	4,590	19.2	375	375
6383	116	566	15,387	27,186	208	410	2,711	5,514	20.3	437	518
6390	114	547	17,142	31,338	76	67	4,113	7,642	24.4	291	196

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
WESTERN AUSTRALIA (cont.)													
6285	740	137	111	24	111	28	9	36	25	31	408	13	1,673
6286	72	9	49	3	7	3	2	5	1	1	41	1	194
6288	53	11	73	1	10	3	3	3	1	2	33	0	193
6290	197	60	45	8	24	5	2	11	6	12	159	7	536
6302	494	83	190	10	13	19	5	16	10	11	212	10	1,073
6304	223	37	199	2	6	4	2	7	5	0	135	2	622
6306	170	31	150	0	2	5	1	2	0	0	77	0	438
6308	258	40	191	2	3	8	4	3	2	4	130	3	648
6309	27	2	37	1	0	1	0	2	0	0	9	0	79
6311	73	5	45	2	2	1	1	3	2	0	36	0	170
6312	1,274	237	172	17	27	28	10	19	24	19	474	9	2,310
6315	412	46	241	3	4	9	5	9	4	6	190	2	931
6316	41	1	49	0	1	0	0	0	0	1	22	0	115
6317	1,208	136	260	7	25	25	7	19	19	20	319	4	2,049
6318	72	13	78	0	2	1	0	1	0	1	51	0	219
6320	97	22	129	1	0	7	2	0	2	1	59	0	320
6321	105	9	127	0	0	1	2	1	0	2	39	1	287
6322	29	4	38	0	3	1	1	0	0	1	11	0	88
6323	59	6	71	1	2	2	1	0	0	0	30	1	173
6324	508	82	293	9	9	16	4	14	6	7	250	6	1,204
6326	38	3	53	1	1	1	0	0	0	1	33	0	131
6328	38	5	99	1	2	1	3	2	0	1	57	1	210
6330	5,736	970	700	51	335	117	48	136	91	86	2,204	55	10,529
6333	420	95	164	15	64	22	2	25	9	22	313	4	1,155
6335	189	33	138	0	3	6	1	5	3	3	92	1	474
6336	74	12	64	0	0	6	3	0	0	2	43	0	204
6337	138	21	118	1	4	1	1	3	1	3	58	3	352
6338	97	12	124	0	1	4	0	3	1	1	44	2	289
6341	54	3	55	0	1	1	0	2	0	0	14	0	130
6343	43	0	60	1	0	1	6	0	0	2	28	1	142
6346	146	14	97	1	7	4	2	7	2	1	61	2	344
6348	45	8	13	1	7	2	1	2	0	3	23	1	106
6350	86	17	119	1	1	3	3	0	1	2	48	0	281
6352	21	2	71	0	2	0	0	0	0	1	24	0	121
6353	206	23	148	2	5	14	4	4	2	1	80	0	489
6355	86	5	168	2	2	1	4	1	1	1	69	2	342
6356	26	2	64	1	0	2	0	0	1	0	14	1	111
6358	20	2	59	0	1	2	3	2	0	0	6	0	95
6359	76	8	128	0	2	5	3	0	2	1	44	2	271
6361	12	5	43	0	0	2	1	0	0	0	14	0	77
6365	95	16	147	0	2	7	4	1	0	0	64	1	337
6367	95	6	71	0	2	4	4	9	1	1	57	0	250
6369	145	26	205	1	6	3	1	3	1	0	90	2	483
6370	60	14	123	0	5	2	0	3	0	1	59	2	269
6372	37	4	71	0	0	1	0	2	0	0	19	0	134
6375	210	36	181	2	7	6	4	4	1	4	101	3	559
6383	188	29	220	1	3	9	1	3	6	7	97	2	566
6390	341	41	66	4	8	9	4	11	2	11	50	0	547

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with	Amount				Number with	Amount
			\$'000	\$	\$'000	\$'000		\$	%		\$'000
WESTERN AUSTRALIA (cont.)											
6391	145	540	11,890	22,019	141	198	2,052	4,167	18.9	325	424
6392	98	336	7,857	23,384	105	89	1,439	4,548	19.4	218	278
6393	22	83	1,878	22,627	23	16	346	4,361	19.3	56	59
6395	527	1,208	28,256	23,391	345	516	4,771	4,377	18.7	821	885
6396	57	111	2,038	18,360	32	24	301	2,928	15.9	58	46
6398	70	178	4,126	23,180	31	16	751	4,309	18.6	101	106
6401	813	3,044	75,223	24,712	333	303	14,820	4,968	20.1	1,825	1,392
6403	43	111	2,853	25,703	19	33	572	5,450	21.2	71	193
6405	71	144	3,702	25,708	49	63	641	4,889	19.0	92	150
6407	130	500	12,398	24,796	128	130	2,240	4,740	19.1	351	343
6409	60	250	6,585	26,340	83	85	1,203	5,152	19.6	163	279
6410	131	514	12,091	23,523	92	92	2,137	4,337	18.4	293	405
6415	324	1,533	39,710	25,903	201	176	8,076	5,383	20.8	951	632
6418	86	426	10,962	25,732	113	87	2,070	5,063	19.7	270	264
6420	24	83	1,797	21,651	34	10	301	3,747	17.3	52	66
6421	33	109	2,824	25,908	41	32	511	4,982	19.2	81	42
6423	17	92	2,410	26,196	24	48	449	5,402	20.6	53	30
6424	17	87	2,216	25,471	24	20	414	4,989	19.6	63	96
6425	24	90	2,635	29,278	38	32	566	6,644	22.7	63	117
6426	101	828	29,441	35,557	84	73	7,642	9,318	26.2	509	365
6429	83	464	14,787	31,869	17	19	3,555	7,703	24.2	195	68
6430	1,345	9,777	331,063	33,861	830	1,466	82,791	8,618	25.5	5,111	2,674
6432	630	4,334	140,643	32,451	238	301	33,939	7,900	24.3	1,912	745
6437	93	718	32,502	45,267	131	275	8,765	12,591	27.8	430	117
6438	88	434	14,967	34,486	36	29	3,730	8,661	25.1	212	109
6440	104	451	17,791	39,448	51	17	4,412	9,820	24.9	245	91
6442	97	766	32,844	42,877	139	64	9,325	12,257	28.6	423	82
6443	133	636	22,361	35,159	99	19	5,758	9,083	25.8	328	84
6444	170	1,272	54,953	43,202	246	69	16,081	12,697	29.4	773	199
6445	42	120	3,923	32,692	37	27	866	7,442	22.8	66	62
6446	40	73	1,749	23,959	27	11	288	4,096	17.1	45	15
6448	56	127	3,029	23,850	33	48	552	4,724	19.8	62	26
6450	1,406	4,710	117,544	24,956	777	1,116	22,267	4,965	19.9	2,635	1,848
6460	87	320	7,730	24,156	77	46	1,354	4,375	18.1	194	172
6461	118	386	9,501	24,614	122	89	1,632	4,459	18.1	234	245
6466	21	84	2,680	31,905	32	20	502	6,214	19.5	56	55
6468	40	196	6,845	34,923	52	39	1,552	8,117	23.2	131	128
6472	43	153	3,774	24,667	59	47	686	4,791	19.4	104	164
6475	67	277	7,438	26,852	77	55	1,427	5,350	19.9	180	216
6477	57	148	3,470	23,446	37	47	623	4,527	19.3	107	62
6479	128	359	8,114	22,602	92	84	1,421	4,192	18.5	266	169
6485	63	325	8,289	25,505	110	100	1,536	5,034	19.7	220	181
6488	23	146	3,954	27,082	42	35	760	5,445	20.1	100	57
6490	40	133	3,328	25,023	32	9	620	4,729	18.9	89	70
6501	68	252	6,338	25,151	19	25	1,215	4,921	19.6	120	92
6502	185	362	8,897	24,577	40	30	1,721	4,837	19.7	198	125
6503	260	500	11,737	23,474	67	110	2,155	4,530	19.3	301	322
6507	74	223	6,076	27,247	84	80	1,214	5,803	21.3	134	145

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
WESTERN AUSTRALIA (cont.)													
6391	192	16	203	3	4	7	3	2	0	7	101	2	540
6392	107	22	133	2	1	3	1	2	0	4	59	2	336
6393	14	5	48	0	0	1	1	0	0	0	14	0	83
6395	403	53	444	5	14	13	10	20	4	10	228	4	1,208
6396	40	6	42	0	1	1	0	0	0	0	21	0	111
6398	69	21	38	3	5	2	0	2	0	5	32	1	178
6401	1,921	252	192	5	39	38	14	36	19	17	503	8	3,044
6403	61	4	23	0	2	0	1	1	0	0	18	1	111
6405	50	7	62	0	0	0	1	1	1	3	16	3	144
6407	202	50	121	2	1	6	4	2	2	7	103	0	500
6409	72	14	120	2	0	2	2	1	1	2	34	0	250
6410	246	39	106	3	6	6	3	2	1	1	100	1	514
6415	915	126	166	2	16	15	10	18	8	8	239	10	1,533
6418	154	21	129	3	8	6	2	3	3	3	90	4	426
6420	21	2	52	1	0	0	1	3	0	0	3	0	83
6421	23	2	70	1	0	1	1	1	1	0	9	0	109
6423	29	6	40	0	1	0	0	3	0	0	13	0	92
6424	18	0	46	0	0	1	3	3	0	1	12	3	87
6425	23	2	43	0	1	0	1	0	0	0	20	0	90
6426	489	99	99	0	10	13	11	8	6	5	77	11	828
6429	370	35	1	1	4	4	2	5	2	0	35	5	464
6430	6,618	1,377	45	73	211	115	71	119	57	70	914	107	9,777
6432	3,190	384	15	44	126	46	47	35	22	18	350	57	4,334
6437	424	162	5	10	20	17	4	4	2	1	44	25	718
6438	282	73	7	1	4	5	7	4	5	3	30	13	434
6440	283	79	4	2	10	8	1	3	2	2	44	13	451
6442	566	116	9	4	12	4	5	4	4	3	32	7	766
6443	430	107	7	3	8	12	5	7	0	4	43	10	636
6444	858	247	5	2	21	13	2	9	1	8	94	12	1,272
6445	28	0	81	0	0	0	0	0	0	0	11	0	120
6446	11	0	57	0	1	2	0	0	0	0	1	1	73
6448	51	4	38	0	4	0	1	1	2	0	25	1	127
6450	2,487	387	571	25	136	59	21	68	31	39	861	25	4,710
6460	130	17	103	0	3	5	3	2	0	3	54	0	320
6461	109	18	173	2	0	1	2	0	2	3	73	3	386
6466	12	2	57	0	0	0	0	1	0	0	12	0	84
6468	42	5	98	1	3	0	0	0	0	0	46	1	196
6472	32	4	79	0	1	1	0	1	0	0	35	0	153
6475	94	14	118	0	1	5	2	3	0	1	35	4	277
6477	51	7	57	0	1	3	0	1	0	0	24	4	148
6479	103	11	158	0	3	2	3	1	1	1	73	3	359
6485	120	27	128	0	2	2	3	2	0	1	40	0	325
6488	49	6	63	0	0	2	0	1	0	1	24	0	146
6490	44	4	52	0	4	1	2	1	0	2	21	2	133
6501	143	14	23	1	7	4	6	1	1	4	47	1	252
6502	190	22	54	4	8	6	3	7	1	0	64	3	362
6503	215	41	107	1	14	4	6	14	1	2	94	1	500
6507	82	17	74	1	2	2	2	2	0	1	38	2	223

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable								
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
					Number with	Amount				Number with	Amount
			\$'000	\$	\$'000	\$'000	\$	%			\$'000
<b>WESTERN AUSTRALIA (cont.)</b>											
6510	227	922	23,571	25,565	164	286	4,619	5,320	20.8	568	438
6511	54	220	6,586	29,936	29	37	1,521	7,082	23.7	124	119
6513	59	118	3,043	25,788	32	29	600	5,331	20.7	68	82
6514	68	302	9,998	33,106	36	100	2,347	8,103	24.5	139	69
6515	72	264	7,785	29,489	90	146	1,535	6,367	21.6	182	233
6516	91	374	10,298	27,535	66	47	2,211	6,037	21.9	217	277
6517	73	284	7,922	27,894	85	246	1,503	6,158	22.1	165	199
6518	69	258	7,566	29,326	40	32	1,697	6,702	22.9	149	27
6519	88	361	9,304	25,773	107	91	1,873	5,440	21.1	218	257
6521	53	148	3,458	23,365	47	56	643	4,723	20.2	94	54
6522	64	281	7,697	27,391	77	66	1,597	5,918	21.6	180	99
6525	300	941	27,578	29,307	151	191	5,850	6,420	21.9	548	569
6528	83	157	4,019	25,599	43	38	728	4,879	19.1	92	104
6530	2,888	12,670	352,081	27,789	1,392	2,037	75,545	6,123	22.0	7,034	4,247
6532	127	489	13,710	28,037	168	308	2,729	6,211	22.2	310	299
6535	284	605	14,799	24,461	150	243	2,642	4,769	19.5	331	210
6536	147	423	11,528	27,253	50	83	2,297	5,626	20.6	254	106
6537	108	194	4,748	24,474	21	5	742	3,851	15.7	104	43
6553	36	213	6,508	30,554	26	21	1,544	7,347	24.0	126	146
6554	74	276	8,102	29,355	47	121	1,759	6,812	23.2	172	81
6555	156	590	17,703	30,005	93	170	4,024	7,108	23.7	340	166
6556	154	656	17,043	25,980	43	52	3,447	5,334	20.5	374	235
6558	79	300	8,484	28,280	13	126	1,781	6,357	22.5	161	58
6560	89	344	8,546	24,843	12	66	1,654	5,000	20.1	135	56
6562	60	199	4,838	24,312	19	11	997	5,065	20.8	92	75
6564	50	163	4,065	24,939	16	11	804	5,000	20.0	97	56
6566	339	905	22,676	25,056	104	77	4,465	5,019	20.0	506	415
6568	36	133	2,907	21,857	48	33	401	3,263	14.9	80	51
6569	51	160	3,975	24,844	50	36	704	4,625	18.6	105	98
6575	23	90	2,332	25,911	28	22	430	5,022	19.4	56	35
6603	128	699	17,971	25,710	153	129	3,386	5,029	19.6	414	224
6606	35	185	4,668	25,232	51	40	843	4,773	18.9	91	85
6608	15	103	3,339	32,417	43	42	692	7,126	22.0	62	63
6609	66	423	11,903	28,139	102	150	2,440	6,123	21.8	262	283
6612	45	142	4,091	28,810	30	34	870	6,366	22.1	103	247
6613	14	97	3,637	37,495	32	48	938	10,165	27.1	76	115
6620	54	178	4,155	23,343	29	22	706	4,090	17.5	85	26
6623	92	435	10,837	24,913	113	107	2,045	4,947	19.9	258	201
6630	96	340	8,956	26,341	91	106	1,693	5,291	20.1	209	141
6638	121	433	16,579	38,289	72	93	3,986	9,420	24.6	249	74
6640	70	197	7,071	35,893	22	11	1,663	8,497	23.7	105	37
6642	202	727	26,220	36,066	36	30	6,067	8,387	23.3	426	189
6646	58	88	2,815	31,989	1	0	596	6,773	21.2	33	6
6701	797	2,421	63,775	26,342	247	198	12,407	5,207	19.8	1,280	748
6707	273	744	23,555	31,660	53	45	4,597	6,239	19.7	506	195
6710	84	216	7,247	33,551	19	15	1,585	7,407	22.1	104	34
6713	104	698	31,970	45,802	169	81	9,312	13,457	29.4	542	176
6714	740	4,704	176,993	37,626	471	455	45,706	9,813	26.1	3,095	872

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
WESTERN AUSTRALIA (cont.)													
6510	529	57	124	3	8	13	3	11	4	8	158	4	922
6511	73	15	73	0	4	10	0	5	1	1	35	3	220
6513	49	4	35	0	1	2	1	3	0	1	21	1	118
6514	158	23	47	0	7	4	0	1	0	2	59	1	302
6515	86	10	116	0	1	1	1	2	0	0	47	0	264
6516	158	26	109	3	1	10	1	3	2	0	60	1	374
6517	120	24	70	0	1	3	1	2	0	3	58	2	284
6518	156	31	31	0	3	0	1	2	0	2	30	2	258
6519	140	33	114	1	2	1	2	3	2	0	62	1	361
6521	45	6	57	0	1	0	0	0	0	2	37	0	148
6522	134	18	83	4	3	3	3	0	0	1	32	0	281
6525	441	79	172	5	26	12	8	12	7	5	169	5	941
6528	64	5	51	1	5	1	0	2	2	2	23	1	157
6530	7,324	1,071	810	104	412	152	67	176	102	73	2,280	99	12,670
6532	165	24	221	2	6	2	1	3	1	1	60	3	489
6535	266	32	157	5	10	9	0	10	3	4	105	4	605
6536	182	34	46	2	23	9	3	8	1	11	103	1	423
6537	93	25	13	1	7	4	3	4	1	3	38	2	194
6553	88	14	7	0	9	3	3	5	5	3	76	0	213
6554	125	39	6	4	6	1	3	7	4	2	78	1	276
6555	236	52	79	6	11	5	5	15	5	5	169	2	590
6556	392	47	34	5	18	12	6	15	4	8	112	3	656
6558	210	19	16	0	3	5	3	5	1	6	31	1	300
6560	248	19	8	2	9	2	6	2	0	0	48	0	344
6562	110	8	29	0	2	2	1	2	1	5	38	1	199
6564	89	14	15	1	4	4	1	7	0	0	27	1	163
6566	506	50	99	4	26	18	11	14	6	9	157	5	905
6568	30	3	66	0	2	0	0	0	0	0	29	3	133
6569	64	10	55	2	0	2	0	0	0	0	26	1	160
6575	26	2	36	0	0	1	2	1	0	0	21	1	90
6603	346	52	144	2	5	7	3	7	3	5	122	3	699
6606	63	4	82	0	2	2	2	0	0	1	27	2	185
6608	25	2	56	1	0	0	0	0	0	1	18	0	103
6609	194	32	96	2	2	4	1	2	3	1	86	0	423
6612	43	16	43	1	0	1	0	1	1	0	36	0	142
6613	21	4	47	1	0	1	3	0	2	0	17	1	97
6620	66	9	72	0	1	0	2	2	0	0	24	2	178
6623	196	15	135	1	0	5	1	3	1	3	68	7	435
6630	149	18	112	2	2	1	2	2	0	2	47	3	340
6638	242	71	11	3	16	4	7	15	3	1	44	16	433
6640	115	25	11	1	4	3	0	4	0	0	33	1	197
6642	477	117	31	4	12	10	6	9	2	3	48	8	727
6646	57	12	3	0	2	1	0	1	0	2	10	0	88
6701	1,407	265	303	10	47	19	16	27	12	14	294	7	2,421
6707	424	101	45	9	29	21	6	6	4	11	83	5	744
6710	128	24	4	0	9	3	8	6	1	2	30	1	216
6713	397	183	6	3	16	5	5	11	0	4	67	1	698
6714	2,746	957	39	36	172	80	29	68	25	30	493	29	4,704

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable								
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
					Number with	Amount				Number with	Amount
			\$'000	\$		\$'000	\$'000	\$	%		\$'000
<b>WESTERN AUSTRALIA (cont.)</b>											
6716	42	274	10,824	39,504	60	12	2,839	10,405	26.3	194	49
6718	97	292	8,195	28,065	6	20	1,707	5,914	21.1	121	23
6720	140	763	29,374	38,498	144	71	7,513	9,940	25.8	468	134
6721	404	1,964	75,889	38,640	435	314	19,876	10,280	26.6	1,127	358
6722	616	3,197	116,968	36,587	691	423	29,244	9,280	25.4	1,597	406
6725	848	3,389	94,785	27,968	186	265	19,764	5,910	21.1	1,578	671
6728	323	1,342	37,906	28,246	53	39	7,764	5,814	20.6	673	232
6740	254	316	9,646	30,525	13	3	1,928	6,111	20.0	181	65
6743	757	1,900	60,607	31,898	210	567	12,356	6,802	21.3	1,189	345
6751	270	1,525	65,693	43,077	169	66	18,348	12,075	28.0	1,043	214
6753	535	2,239	105,264	47,014	966	592	30,467	13,872	29.5	1,378	373
6754	128	873	38,279	43,848	97	48	10,772	12,394	28.3	568	141
6760	32	84	2,790	33,214	4	7	623	7,500	22.6	37	10
6762	57	479	25,341	52,904	53	40	7,451	15,639	29.6	357	126
6765	252	354	10,044	28,373	10	5	1,840	5,212	18.4	162	50
6770	301	353	9,670	27,394	19	10	1,741	4,960	18.1	149	55
6798	121	776	26,043	33,561	26	7	5,341	6,892	20.5	543	183
6799	57	186	6,173	33,188	25	1	1,219	6,559	19.8	161	44
6958	1	107	3,529	32,981	7	1	798	7,467	22.6	79	13
Other	782	2,551	69,358	27,189	748	1,032	13,807	5,817	21.4	1,600	1,685
Invalid	640	2,400	73,854	30,773	355	837	17,959	7,832	25.5	1,367	1,644
<b>TOTAL</b>	<b>168,675</b>	<b>749,690</b>	<b>21,411,769</b>	<b>28,561</b>	<b>94,150</b>	<b>160,243</b>	<b>4,730,667</b>	<b>6,524</b>	<b>22.8</b>	<b>453,214</b>	<b>333,799</b>

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income



**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
Number of taxpayers by broad industry groups													
WESTERN AUSTRALIA (cont.)													
6716	181	49	8	0	0	6	2	4	0	2	19	3	274
6718	220	27	2	0	13	5	2	0	3	2	16	2	292
6720	444	147	28	2	17	10	7	6	2	3	71	26	763
6721	1,125	458	26	19	62	34	10	36	15	12	152	15	1,964
6722	2,058	659	21	36	88	38	29	37	16	16	181	18	3,197
6725	2,226	329	84	33	196	62	19	38	20	34	318	30	3,389
6728	966	149	26	10	41	15	4	17	2	13	97	2	1,342
6740	227	25	7	3	9	5	2	3	0	4	31	0	316
6743	1,184	247	71	17	64	28	16	23	7	9	219	15	1,900
6751	962	310	12	6	34	15	7	20	2	16	131	10	1,525
6753	1,070	793	22	13	48	15	17	17	7	12	123	102	2,239
6754	566	178	13	2	27	13	4	10	2	2	49	7	873
6760	60	5	2	1	3	1	1	2	0	1	6	2	84
6762	248	155	11	1	7	9	1	2	0	2	40	3	479
6765	261	36	5	2	11	8	1	6	0	1	21	2	354
6770	265	39	8	1	7	3	4	3	0	2	18	3	353
6798	413	156	3	2	95	15	3	17	2	18	48	4	776
6799	155	16	0	0	2	6	0	1	0	0	6	0	186
6958	85	17	1	0	0	1	0	0	0	0	3	0	107
Other	903	160	969	9	20	21	13	19	13	18	385	21	2,551
Invalid	1,203	340	125	18	68	27	20	69	21	25	465	19	2,400
<b>TOTAL</b>	<b>459,455</b>	<b>79,725</b>	<b>26,947</b>	<b>5,007</b>	<b>19,107</b>	<b>9,622</b>	<b>6,003</b>	<b>14,502</b>	<b>5,054</b>	<b>6,172</b>	<b>113,719</b>	<b>4,377</b>	<b>749,690</b>

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable								
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
					Number with	Amount				Number with	Amount
			\$'000	\$	\$'000	\$'000	\$	%		\$'000	
SOUTH AUSTRALIA											
5000	672	2,822	91,517	32,430	478	2,037	21,908	8,485	26.2	1,759	2,845
5006	642	3,088	129,848	42,049	800	8,102	30,989	12,659	30.1	2,145	4,495
5007	452	2,173	53,278	24,518	156	85	10,740	4,982	20.3	1,311	732
5008	1,078	4,678	113,377	24,236	324	423	22,188	4,833	19.9	2,951	1,749
5009	328	1,659	40,421	24,365	136	273	7,701	4,807	19.7	1,078	886
5010	343	1,158	28,246	24,392	31	7	5,816	5,028	20.6	486	148
5011	796	3,725	96,342	25,864	382	583	19,660	5,434	21.0	2,491	1,982
5012	721	2,581	57,493	22,275	116	32	10,427	4,052	18.2	1,288	802
5013	753	3,229	76,068	23,558	147	147	14,318	4,480	19.0	1,645	994
5014	918	4,261	103,327	24,249	283	243	20,020	4,755	19.6	2,540	1,476
5015	389	1,859	46,716	25,130	136	81	9,362	5,080	20.2	1,008	525
5016	707	3,524	95,000	26,958	331	345	20,122	5,808	21.5	2,266	1,715
5017	449	1,957	47,325	24,182	127	41	9,136	4,689	19.4	1,019	354
5018	443	2,801	81,299	29,025	289	339	18,420	6,697	23.1	1,820	782
5019	872	3,963	104,711	26,422	391	473	21,926	5,652	21.4	2,453	2,144
5020	344	1,775	53,846	30,336	321	624	12,274	7,266	24.0	1,294	1,208
5021	736	3,611	116,255	32,195	859	3,301	26,380	8,220	25.5	2,631	4,268
5022	1,428	6,766	192,632	28,471	1,058	2,307	42,120	6,566	23.1	4,862	4,555
5023	1,379	6,023	143,427	23,813	514	432	27,641	4,661	19.6	4,138	3,334
5024	1,467	6,457	176,501	27,335	1,247	2,048	37,224	6,082	22.3	4,900	6,081
5025	785	3,796	96,099	25,316	471	392	19,622	5,272	20.8	2,905	2,141
5031	746	3,615	89,607	24,788	262	318	18,338	5,161	20.8	2,251	1,354
5032	1,155	5,014	130,899	26,107	721	1,368	26,786	5,615	21.5	3,661	4,302
5033	650	2,915	71,064	24,379	240	648	13,725	4,931	20.2	1,925	1,592
5034	901	4,638	147,659	31,837	841	2,033	35,355	8,061	25.3	3,288	3,816
5035	491	2,531	68,864	27,208	321	427	14,814	6,022	22.1	1,782	1,202
5037	848	3,870	98,170	25,367	474	616	19,737	5,259	20.7	2,703	2,500
5038	1,297	5,861	148,251	25,294	784	883	29,518	5,187	20.5	4,129	4,292
5039	810	3,449	86,526	25,087	380	396	17,070	5,064	20.2	2,461	1,961
5040	265	1,178	34,322	29,136	287	819	7,259	6,857	23.5	895	1,434
5041	1,266	5,893	168,253	28,551	1,052	1,231	37,399	6,555	23.0	4,409	4,304
5042	1,015	4,227	108,119	25,578	514	519	22,300	5,398	21.1	3,044	2,210
5043	1,410	6,599	163,396	24,761	683	450	32,278	4,960	20.0	4,684	3,275
5044	1,028	4,513	134,117	29,718	1,009	3,291	28,663	7,080	23.8	3,386	6,052
5045	1,465	6,660	192,309	28,875	1,236	3,021	41,842	6,736	23.3	4,616	8,034
5046	819	3,573	92,452	25,875	526	493	18,807	5,402	20.9	2,695	2,681
5047	717	3,025	74,341	24,576	332	215	14,671	4,921	20.0	2,027	1,182
5048	1,281	5,448	150,696	27,661	968	1,510	31,993	6,150	22.2	3,978	5,441
5049	1,021	4,798	135,352	28,210	771	1,023	29,887	6,442	22.8	3,530	2,846
5050	639	2,990	92,892	31,068	651	1,135	21,543	7,585	24.4	2,303	2,838
5051	1,225	6,025	185,832	30,843	1,070	1,544	43,264	7,437	24.1	4,465	3,050
5052	766	3,556	116,334	32,715	820	1,424	28,059	8,291	25.3	2,749	2,433
5061	1,022	5,095	187,336	36,769	1,274	4,621	47,901	10,309	28.0	3,625	5,207
5062	1,519	6,994	244,070	34,897	1,912	6,065	59,348	9,353	26.8	5,302	8,931
5063	1,001	5,220	157,176	30,110	895	2,132	36,152	7,334	24.4	3,733	3,965
5064	1,091	4,741	183,936	38,797	1,641	8,798	43,881	11,111	28.6	3,609	8,960
5065	992	4,532	159,984	35,301	1,393	4,463	38,988	9,588	27.2	3,398	6,927
5066	1,365	5,794	227,016	39,181	2,109	9,204	55,516	11,170	28.5	4,482	10,672

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
Number of taxpayers by broad industry groups													
<b>SOUTH AUSTRALIA</b>													
<b>(cont.)</b>													
5000	1,625	383	33	24	17	39	16	102	56	50	454	23	2,822
5006	1,598	503	45	21	20	36	11	91	102	44	589	28	3,088
5007	1,527	219	9	21	28	44	21	50	16	42	188	8	2,173
5008	3,276	576	25	26	75	54	59	76	19	38	440	14	4,678
5009	1,123	198	7	13	39	29	25	26	5	8	179	7	1,659
5010	999	58	6	8	10	15	11	3	0	5	41	2	1,158
5011	2,535	470	23	19	69	39	26	58	22	32	416	16	3,725
5012	1,991	214	13	11	35	24	15	29	10	14	222	3	2,581
5013	2,470	262	19	27	84	45	34	29	12	26	213	8	3,229
5014	3,193	409	14	27	93	59	52	38	23	37	295	21	4,261
5015	1,422	170	13	7	31	23	19	22	7	20	117	8	1,859
5016	2,538	393	17	18	58	36	27	47	12	26	341	11	3,524
5017	1,595	130	4	6	21	18	19	34	9	15	103	3	1,957
5018	2,102	264	15	13	32	36	21	41	9	16	245	7	2,801
5019	2,865	447	26	13	57	43	23	60	28	46	340	15	3,963
5020	1,081	271	16	7	16	26	14	36	11	18	269	10	1,775
5021	1,868	659	35	21	33	45	21	49	24	21	825	10	3,611
5022	4,369	982	46	30	73	78	29	142	62	53	875	27	6,766
5023	4,052	825	27	22	105	85	42	67	17	38	720	23	6,023
5024	3,518	1,100	45	22	95	76	53	114	41	49	1,303	41	6,457
5025	2,345	612	28	11	51	47	23	56	12	25	570	16	3,796
5031	2,458	476	22	23	46	49	52	63	24	48	336	18	3,615
5032	3,083	805	40	20	67	65	55	89	30	45	687	28	5,014
5033	2,058	321	14	19	52	46	41	48	15	21	267	13	2,915
5034	2,825	660	48	15	41	66	25	123	72	58	669	36	4,638
5035	1,658	325	16	15	34	44	23	47	21	37	302	9	2,531
5037	2,531	548	33	18	55	58	39	64	16	39	463	6	3,870
5038	3,959	783	28	25	100	77	48	84	24	58	654	21	5,861
5039	2,436	414	26	10	46	47	21	52	18	31	334	14	3,449
5040	690	160	9	2	12	15	9	19	10	10	237	5	1,178
5041	3,650	840	39	28	82	76	24	128	63	49	894	20	5,893
5042	2,780	533	26	19	67	40	37	83	32	41	552	17	4,227
5043	4,797	711	37	25	94	53	56	100	18	59	627	22	6,599
5044	2,487	792	33	26	53	61	17	98	45	47	839	15	4,513
5045	3,955	1,105	49	28	93	91	29	148	53	83	995	31	6,660
5046	2,408	498	16	14	58	37	15	57	21	36	401	12	3,573
5047	2,120	274	19	11	75	46	22	51	11	16	366	14	3,025
5048	3,360	869	34	23	88	53	23	100	45	51	771	31	5,448
5049	3,031	636	44	27	75	46	34	127	34	26	699	19	4,798
5050	1,737	467	21	14	39	30	12	73	54	36	488	19	2,990
5051	3,851	715	69	33	91	77	17	149	59	47	886	31	6,025
5052	2,058	530	23	18	38	45	9	101	62	33	617	22	3,556
5061	2,528	828	63	28	45	70	21	170	139	70	1,102	31	5,095
5062	3,472	1,229	96	29	70	75	25	189	160	84	1,520	45	6,994
5063	3,211	819	36	28	62	57	18	146	73	62	676	32	5,220
5064	1,925	924	64	26	28	47	18	144	117	47	1,352	49	4,741
5065	2,094	853	64	19	39	50	13	135	115	44	1,073	33	4,532
5066	2,279	1,238	92	23	42	49	16	171	150	47	1,637	50	5,794

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable								
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
					Number with	Amount				Number with	Amount
			\$'000	\$	\$'000	\$'000	\$	%			\$'000
SOUTH AUSTRALIA (cont.)											
5067	985	4,547	144,961	31,881	797	3,351	34,042	8,224	25.8	3,173	3,637
5068	1,181	5,381	174,613	32,450	1,283	4,337	40,313	8,298	25.6	4,029	6,272
5069	751	4,001	132,600	33,142	755	2,900	32,028	8,730	26.3	2,853	3,432
5070	1,269	5,708	148,385	25,996	716	972	30,936	5,590	21.5	4,266	4,115
5072	1,195	5,152	156,933	30,461	978	2,969	35,049	7,379	24.2	3,755	4,043
5073	1,428	6,339	165,637	26,130	934	1,407	34,145	5,608	21.5	4,772	3,953
5074	1,148	4,996	121,292	24,278	493	602	23,639	4,852	20.0	3,593	2,369
5075	1,031	4,894	128,194	26,194	659	787	26,613	5,599	21.4	3,555	2,087
5076	828	4,397	122,175	27,786	528	689	26,603	6,207	22.3	3,172	1,722
5081	902	4,339	171,938	39,626	1,321	9,474	40,486	11,514	29.1	3,198	6,778
5082	1,142	5,950	173,267	29,121	803	1,194	39,474	6,835	23.5	4,097	3,396
5083	580	2,884	76,751	26,613	351	380	16,266	5,772	21.7	2,025	1,690
5084	722	3,043	70,083	23,031	189	206	12,910	4,310	18.7	1,814	1,235
5085	936	3,696	88,103	23,837	291	156	16,633	4,542	19.1	2,404	1,647
5086	940	3,924	96,001	24,465	313	298	18,482	4,786	19.6	2,530	1,799
5087	988	4,312	106,417	24,679	424	294	20,988	4,936	20.0	2,979	1,691
5088	464	2,076	49,315	23,755	142	95	9,393	4,570	19.2	1,370	622
5089	633	3,302	93,132	28,205	465	771	20,547	6,456	22.9	2,379	1,403
5090	563	2,855	73,033	25,581	272	204	14,889	5,287	20.7	1,995	987
5091	729	4,192	115,139	27,466	502	452	25,068	6,088	22.2	3,019	1,491
5092	1,575	8,433	223,189	26,466	733	541	47,119	5,652	21.4	5,743	2,405
5093	905	4,670	118,494	25,373	380	162	24,070	5,189	20.4	3,260	1,157
5094	85	496	11,471	23,127	29	13	2,175	4,411	19.1	302	140
5095	538	2,910	72,176	24,803	170	77	14,425	4,984	20.1	1,801	647
5096	1,205	5,653	141,807	25,085	394	165	28,316	5,038	20.1	3,606	1,245
5097	1,265	7,141	188,198	26,355	674	463	39,421	5,585	21.2	4,860	1,470
5098	787	4,470	107,264	23,996	238	114	20,810	4,681	19.5	2,861	606
5107	1,089	5,360	130,442	24,336	246	112	25,126	4,709	19.3	2,891	690
5108	2,833	14,011	344,681	24,601	652	516	67,099	4,826	19.6	7,341	2,417
5109	1,906	10,559	271,422	25,705	725	469	55,395	5,291	20.6	6,593	2,159
5110	420	1,655	39,026	23,581	63	54	7,338	4,466	18.9	722	237
5111	6	264	8,778	33,250	14	2	2,036	7,720	23.2	174	35
5112	1,607	6,762	165,804	24,520	359	174	31,974	4,754	19.4	3,804	1,380
5113	1,622	5,846	133,381	22,816	219	72	23,649	4,058	17.8	2,841	698
5114	1,374	7,189	184,597	25,678	380	371	37,061	5,207	20.3	3,888	980
5115	208	844	20,553	24,352	31	9	3,888	4,617	19.0	416	73
5116	355	1,534	38,326	24,984	107	38	7,568	4,958	19.8	968	522
5117	92	602	15,958	26,508	41	26	3,404	5,698	21.5	352	87
5118	1,445	6,248	162,481	26,005	583	721	33,354	5,454	21.0	4,164	3,016
5120	247	869	19,184	22,076	56	68	3,502	4,108	18.6	491	367
5121	105	424	9,744	22,981	27	73	1,804	4,427	19.3	233	126
5125	649	4,237	117,876	27,821	273	234	25,547	6,085	21.9	2,703	668
5126	697	4,315	119,205	27,626	428	497	25,855	6,107	22.1	2,962	1,124
5127	614	4,261	121,446	28,502	362	381	26,945	6,413	22.5	2,738	678
5131	120	506	14,175	28,014	59	69	3,170	6,401	22.9	339	132
5132	40	168	4,614	27,464	29	20	982	5,964	21.7	137	107
5133	56	222	6,384	28,757	31	23	1,431	6,550	22.8	158	73
5134	46	170	4,673	27,488	32	87	967	6,200	22.6	111	97

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Constru- tion	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertain- ment etc.	Other business subsid.	All other	Total
Number of taxpayers by broad industry groups													
<b>SOUTH AUSTRALIA</b>													
<b>(cont.)</b>													
5067	2,694	703	48	23	48	50	18	147	86	68	624	38	4,547
5068	2,913	942	66	21	57	46	20	130	109	59	992	26	5,381
5069	2,227	604	58	23	58	50	10	107	101	55	669	39	4,001
5070	3,502	945	45	24	105	77	42	127	51	55	711	24	5,708
5072	2,844	779	55	27	86	59	15	125	63	56	1,012	31	5,152
5073	3,675	976	63	30	140	83	40	96	50	51	1,101	34	6,339
5074	3,179	682	41	19	133	69	37	68	23	39	681	25	4,996
5075	3,211	588	38	26	75	62	32	100	23	41	685	13	4,894
5076	2,761	550	38	18	92	76	36	66	22	32	692	14	4,397
5081	2,020	828	71	18	42	64	9	101	110	44	1,003	29	4,339
5082	3,704	866	52	28	78	77	36	145	73	75	786	30	5,950
5083	1,949	360	21	9	40	42	14	56	20	30	331	12	2,884
5084	2,324	300	12	10	41	36	25	29	15	14	233	4	3,043
5085	2,741	377	22	13	79	51	40	36	11	23	295	8	3,696
5086	2,875	417	14	12	80	40	40	52	18	24	340	12	3,924
5087	3,014	507	26	20	89	67	28	66	22	42	420	11	4,312
5088	1,535	171	15	9	43	24	17	21	12	20	205	4	2,076
5089	2,060	379	36	22	63	47	18	57	20	27	557	16	3,302
5090	2,018	230	16	8	73	41	27	43	11	22	358	8	2,855
5091	2,949	418	41	25	98	49	19	52	22	37	470	12	4,192
5092	6,298	672	54	26	156	98	62	113	39	50	848	17	8,433
5093	3,532	390	18	20	96	49	32	64	11	23	418	17	4,670
5094	389	41	8	2	9	5	6	6	0	1	26	3	496
5095	2,246	218	15	7	51	38	29	24	9	16	253	4	2,910
5096	4,259	388	26	17	135	85	41	88	23	38	543	10	5,653
5097	5,253	521	42	32	175	102	43	108	25	46	774	20	7,141
5098	3,682	181	11	19	96	57	31	56	17	17	290	13	4,470
5107	4,365	231	32	27	108	87	36	66	19	17	365	7	5,360
5108	11,330	708	98	57	266	203	129	140	32	61	957	30	14,011
5109	8,006	716	53	46	202	141	85	140	45	57	1,049	19	10,559
5110	1,243	68	66	7	43	25	27	12	3	20	137	4	1,655
5111	214	35	2	0	0	2	0	1	1	2	7	0	264
5112	5,492	435	44	15	132	75	39	85	14	35	382	14	6,762
5113	4,991	244	19	22	117	69	41	52	11	24	246	10	5,846
5114	5,745	327	105	29	130	98	48	100	23	36	532	16	7,189
5115	677	35	17	4	17	9	6	8	2	5	61	3	844
5116	1,147	90	28	3	32	18	11	16	5	10	169	5	1,534
5117	411	22	43	3	11	12	3	7	1	3	83	3	602
5118	4,214	544	224	28	105	101	26	89	31	54	809	23	6,248
5120	394	42	222	3	14	8	9	5	3	7	156	6	869
5121	253	25	34	2	7	4	2	6	2	4	85	0	424
5125	3,259	239	16	12	85	61	21	76	12	31	416	9	4,237
5126	3,185	309	36	14	75	42	23	65	19	21	512	14	4,315
5127	3,197	293	13	10	87	71	22	68	15	24	454	7	4,261
5131	293	43	17	4	12	11	7	6	4	1	108	0	506
5132	93	31	16	0	5	3	1	3	0	0	16	0	168
5133	121	17	20	1	3	2	1	1	1	1	53	1	222
5134	85	20	18	1	4	1	0	3	2	0	36	0	170

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with	Amount				Number with	Amount
							\$'000	\$	\$'000		
<b>SOUTH AUSTRALIA</b>											
<b>(cont.)</b>											
5136	53	237	6,300	26,582	36	37	1,377	5,966	22.4	163	105
5137	61	248	7,180	28,952	36	143	1,550	6,827	23.6	177	131
5138	31	115	3,541	30,791	12	73	808	7,661	24.9	80	57
5139	30	133	3,552	26,707	16	4	775	5,857	21.9	95	87
5140	35	211	7,037	33,351	29	29	1,748	8,422	25.3	144	63
5141	83	365	10,208	27,967	55	85	2,208	6,282	22.5	254	184
5142	71	334	9,335	27,949	40	63	2,110	6,506	23.3	259	277
5144	36	169	4,371	25,864	20	15	957	5,751	22.2	113	126
5151	52	230	6,171	26,830	26	29	1,320	5,865	21.9	155	127
5152	711	3,279	118,404	36,110	671	2,689	29,632	9,857	27.3	2,312	2,535
5153	595	2,205	60,408	27,396	284	506	13,004	6,127	22.4	1,486	982
5154	350	1,656	55,479	33,502	305	460	13,946	8,699	26.0	1,215	878
5155	385	1,741	49,576	28,476	184	360	10,875	6,453	22.7	1,190	549
5156	120	488	14,144	28,984	67	114	3,202	6,795	23.4	314	220
5157	308	1,227	35,800	29,177	235	433	7,954	6,835	23.4	877	820
5158	1,633	9,629	267,020	27,731	823	529	58,115	6,090	22.0	6,412	1,712
5159	2,568	14,315	411,577	28,751	1,547	2,041	91,896	6,562	22.8	9,705	3,727
5161	878	4,811	121,310	25,215	322	180	24,459	5,121	20.3	3,043	743
5162	2,725	14,158	358,537	25,324	858	581	72,195	5,140	20.3	8,485	2,062
5163	1,146	5,346	131,599	24,616	286	177	25,805	4,860	19.7	2,858	719
5164	514	1,959	45,595	23,275	74	12	8,529	4,360	18.7	1,037	176
5165	562	1,919	45,200	23,554	148	101	8,589	4,528	19.2	1,203	901
5166	188	887	21,062	23,745	43	8	4,010	4,530	19.1	490	76
5167	549	2,283	56,319	24,669	165	72	11,207	4,940	20.0	1,349	575
5168	319	1,258	29,516	23,463	64	64	5,474	4,402	18.8	611	287
5169	716	3,275	82,879	25,307	203	205	16,492	5,098	20.1	1,861	854
5170	100	397	10,169	25,615	43	50	2,017	5,207	20.3	232	167
5171	492	1,999	55,182	27,605	236	454	11,866	6,163	22.3	1,313	1,292
5172	452	1,508	40,957	27,160	192	325	8,759	6,024	22.2	962	717
5173	544	1,925	46,471	24,141	141	214	8,849	4,708	19.5	1,041	564
5174	132	535	12,283	22,959	28	49	2,240	4,279	18.6	286	206
5201	207	726	18,200	25,069	81	105	3,600	5,103	20.4	442	295
5202	88	307	7,112	23,166	23	18	1,355	4,472	19.3	180	137
5203	186	464	10,651	22,955	81	136	1,875	4,334	18.9	310	423
5204	259	576	12,748	22,132	81	79	2,256	4,054	18.3	366	401
5210	163	472	11,208	23,746	37	92	2,117	4,680	19.7	274	174
5211	1,258	3,370	77,227	22,916	661	1,211	13,406	4,337	18.9	2,309	4,304
5212	187	513	10,584	20,632	57	85	1,680	3,441	16.7	348	342
5213	120	272	5,829	21,430	35	18	941	3,526	16.5	171	203
5214	571	1,401	30,119	21,498	162	124	5,015	3,668	17.1	898	1,119
5220	127	150	2,661	17,740	14	3	378	2,540	14.3	83	38
5221	33	107	2,067	19,318	9	3	344	3,243	16.8	56	88
5222	67	167	3,931	23,539	23	207	671	5,257	22.3	91	70
5223	470	1,214	25,421	20,940	118	105	4,591	3,868	18.5	679	946
5231	100	424	11,683	27,554	45	140	2,468	6,151	22.3	287	125
5232	48	166	4,266	25,699	18	65	840	5,452	21.2	114	58
5233	159	568	14,922	26,271	52	67	3,100	5,576	21.2	390	263
5234	151	553	13,895	25,127	70	255	2,589	5,143	20.5	389	208

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
<b>SOUTH AUSTRALIA</b>													
<b>(cont.)</b>													
5136	128	27	8	3	4	2	1	4	4	2	52	2	237
5137	121	25	16	0	6	3	1	11	1	5	59	0	248
5138	68	8	10	0	1	2	0	4	0	0	22	0	115
5139	66	9	38	0	1	4	0	0	2	2	9	2	133
5140	140	18	0	2	0	5	3	7	5	1	29	1	211
5141	211	34	18	2	9	6	1	10	5	2	65	2	365
5142	170	28	40	1	9	5	0	6	2	7	64	2	334
5144	92	12	19	1	1	4	0	3	1	6	30	0	169
5151	135	16	16	2	4	3	1	6	3	4	40	0	230
5152	1,790	431	72	21	49	44	12	103	73	43	620	21	3,279
5153	1,218	192	223	17	43	42	7	56	25	21	351	10	2,205
5154	954	214	31	20	26	26	3	47	21	22	281	11	1,656
5155	1,227	133	25	7	31	23	8	32	12	24	214	5	1,741
5156	310	41	17	1	12	8	4	10	7	6	67	5	488
5157	624	107	159	13	20	13	3	30	14	17	224	3	1,227
5158	7,278	631	32	44	170	119	65	152	51	89	978	20	9,629
5159	10,213	1,210	98	65	234	206	74	258	94	116	1,689	58	14,315
5161	3,801	260	23	17	94	57	31	63	10	22	422	11	4,811
5162	11,227	685	59	59	345	159	93	192	54	88	1,171	26	14,158
5163	4,269	221	32	20	140	74	29	74	22	29	419	17	5,346
5164	1,682	57	3	8	47	13	10	19	8	10	100	2	1,959
5165	1,368	217	8	8	52	19	6	33	8	13	179	8	1,919
5166	754	28	5	3	14	12	2	9	2	3	53	2	887
5167	1,619	206	15	17	70	28	5	21	16	15	262	9	2,283
5168	938	59	14	8	50	20	13	12	7	10	123	4	1,258
5169	2,489	188	24	15	114	44	15	37	18	19	307	5	3,275
5170	270	33	3	2	10	1	4	6	0	2	65	1	397
5171	1,056	155	246	5	52	28	5	28	13	22	374	15	1,999
5172	777	107	211	11	31	18	6	28	13	11	292	3	1,508
5173	1,336	136	46	16	68	17	9	30	11	19	231	6	1,925
5174	369	42	10	1	25	4	4	5	1	5	69	0	535
5201	378	37	112	6	17	10	6	8	4	4	140	4	726
5202	127	19	105	3	2	9	0	4	1	3	32	2	307
5203	179	30	126	0	8	12	2	10	5	5	84	3	464
5204	304	55	76	6	13	14	1	12	1	6	87	1	576
5210	226	29	105	2	14	5	4	2	2	6	75	2	472
5211	1,600	449	270	16	94	32	14	40	28	38	771	18	3,370
5212	270	55	18	4	22	12	2	9	3	9	107	2	513
5213	161	20	22	1	10	5	1	4	2	3	42	1	272
5214	796	162	57	8	39	18	6	24	8	9	268	6	1,401
5220	65	9	43	1	1	0	0	1	4	0	25	1	150
5221	59	9	12	0	2	0	2	1	0	2	19	1	107
5222	67	5	37	0	2	2	2	3	2	3	42	2	167
5223	504	97	268	4	14	17	8	16	10	19	256	1	1,214
5231	234	19	49	3	20	4	2	6	4	4	79	0	424
5232	86	19	21	1	3	2	0	2	1	0	31	0	166
5233	309	42	73	5	12	10	2	14	5	3	90	3	568
5234	285	40	65	3	8	8	5	14	2	3	115	5	553

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with	Amount				Number with	Amount
							\$'000	\$	\$'000		
<b>SOUTH AUSTRALIA</b>											
<b>(cont.)</b>											
5235	298	777	19,112	24,597	93	256	3,590	4,950	20.1	530	589
5237	41	117	2,420	20,684	5	5	422	3,650	17.6	76	56
5238	525	1,206	26,433	21,918	95	101	4,682	3,966	18.1	842	741
5240	76	256	6,780	26,484	30	89	1,357	5,648	21.3	179	91
5241	244	934	22,756	24,364	70	47	4,475	4,842	19.9	657	324
5242	155	576	15,207	26,401	74	117	3,137	5,649	21.4	389	321
5243	88	345	9,605	27,841	56	117	2,079	6,365	22.9	228	245
5244	361	1,471	37,775	25,680	151	241	7,581	5,317	20.7	999	694
5245	370	1,264	35,287	27,917	216	514	7,424	6,280	22.5	900	1,000
5250	175	699	18,756	26,833	60	59	4,007	5,817	21.7	449	158
5251	829	3,344	85,924	25,695	301	793	17,047	5,335	20.8	2,170	1,125
5252	388	1,564	39,160	25,038	108	152	7,755	5,056	20.2	995	367
5253	1,547	5,715	134,276	23,495	493	498	25,063	4,473	19.0	3,828	2,354
5254	199	536	11,343	21,162	37	26	1,912	3,616	17.1	325	169
5255	728	2,135	52,550	24,614	233	394	10,081	4,906	19.9	1,443	1,730
5256	115	207	4,384	21,179	29	70	697	3,705	17.5	145	286
5259	85	356	7,580	21,292	32	56	1,295	3,795	17.8	187	155
5260	247	670	15,849	23,655	32	30	2,892	4,361	18.4	455	272
5261	112	236	5,030	21,314	35	10	905	3,877	18.2	160	205
5262	134	254	5,645	22,224	40	74	897	3,823	17.2	150	109
5263	37	118	3,166	26,831	29	34	640	5,712	21.3	82	102
5264	214	643	14,673	22,820	95	220	2,541	4,294	18.8	378	349
5265	120	195	4,063	20,836	37	18	649	3,421	16.4	142	147
5266	155	342	7,201	21,056	58	81	1,170	3,658	17.4	237	221
5267	372	942	20,516	21,779	133	274	3,403	3,903	17.9	567	568
5268	534	1,628	39,146	24,045	209	236	7,435	4,712	19.6	1,048	892
5269	25	98	2,325	23,724	12	12	418	4,388	18.5	59	38
5270	107	265	5,823	21,974	42	17	1,048	4,019	18.3	191	169
5271	993	3,191	75,637	23,703	495	983	13,752	4,618	19.5	1,984	2,268
5272	189	420	9,074	21,605	90	185	1,472	3,945	18.3	274	337
5273	48	69	1,703	24,681	11	47	312	5,203	21.1	50	44
5275	286	935	23,157	24,767	108	128	4,421	4,865	19.6	534	495
5276	181	459	11,029	24,028	75	121	2,009	4,641	19.3	305	399
5277	377	1,430	34,729	24,286	165	285	6,560	4,787	19.7	930	1,058
5278	85	284	7,317	25,764	44	42	1,441	5,222	20.3	188	200
5279	62	197	5,228	26,538	11	18	1,061	5,477	20.6	121	82
5280	1,005	3,321	91,723	27,619	425	584	19,431	6,027	21.8	2,289	2,313
5290	2,564	11,747	307,212	26,152	1,663	1,293	63,618	5,526	21.1	7,723	6,054
5291	438	1,730	46,440	26,844	190	174	9,667	5,688	21.2	1,105	858
5301	189	242	4,172	17,240	30	9	608	2,550	14.8	169	151
5302	175	426	8,781	20,613	61	155	1,453	3,775	18.3	318	480
5303	27	77	1,203	15,623	4	4	165	2,195	14.0	60	54
5304	170	435	8,836	20,313	68	57	1,421	3,398	16.7	321	571
5307	182	299	5,769	19,294	47	25	942	3,234	16.8	205	183
5311	37	67	1,281	19,119	3	1	208	3,119	16.3	38	16
5320	114	254	5,340	21,024	12	6	929	3,681	17.5	150	54
5321	79	190	3,998	21,042	8	9	680	3,626	17.2	88	61
5322	99	200	5,090	25,450	18	37	1,021	5,290	20.8	119	123

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income



**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
SOUTH AUSTRALIA (cont.)													
5235	375	42	151	8	15	7	2	9	6	4	157	1	777
5237	54	3	32	2	5	3	0	2	1	0	15	0	117
5238	681	88	193	3	17	10	2	12	4	5	186	5	1,206
5240	118	17	67	1	3	1	1	2	2	5	38	1	256
5241	590	54	64	4	27	5	5	20	6	8	149	2	934
5242	323	52	45	5	18	10	1	10	7	13	90	2	576
5243	190	32	28	2	6	4	1	11	2	6	63	0	345
5244	907	87	173	10	27	20	9	29	14	11	180	4	1,471
5245	650	144	67	3	26	16	5	26	11	19	288	9	1,264
5250	474	38	25	6	14	12	1	9	2	7	110	1	699
5251	2,181	201	162	17	74	41	16	68	20	33	526	5	3,344
5252	1,068	66	101	13	29	32	10	37	7	15	186	0	1,564
5253	3,680	435	484	23	85	71	29	56	29	63	749	11	5,715
5254	267	23	143	3	7	14	1	9	1	5	63	0	536
5255	1,128	178	280	12	52	30	14	30	17	21	369	4	2,135
5256	91	18	47	0	2	9	2	2	0	2	33	1	207
5259	153	11	139	0	2	2	0	1	0	6	41	1	356
5260	482	41	56	3	10	10	0	1	3	2	61	1	670
5261	53	8	134	1	2	0	1	3	0	3	31	0	236
5262	101	9	107	0	3	3	1	2	0	0	28	0	254
5263	48	13	38	0	0	1	0	1	1	1	15	0	118
5264	307	31	169	1	11	9	4	6	3	3	96	3	643
5265	76	8	90	0	0	3	0	1	0	0	16	1	195
5266	133	18	107	1	2	5	1	2	2	1	70	0	342
5267	471	64	233	8	6	9	4	6	5	5	129	2	942
5268	841	98	326	3	12	19	12	13	5	8	286	5	1,628
5269	38	4	44	0	0	2	0	2	0	0	8	0	98
5270	80	15	121	0	1	2	0	0	0	1	44	1	265
5271	1,676	226	536	10	30	28	8	22	16	13	620	6	3,191
5272	154	26	136	2	2	4	5	6	0	3	79	3	420
5273	24	4	26	0	0	1	0	1	0	0	13	0	69
5275	439	61	277	1	6	7	5	4	6	5	120	4	935
5276	176	43	112	2	6	7	0	11	4	6	91	1	459
5277	857	83	241	3	7	14	8	15	3	13	184	2	1,430
5278	132	13	101	0	4	2	0	3	1	0	28	0	284
5279	135	7	34	1	0	2	0	4	1	0	13	0	197
5280	1,895	257	574	11	39	44	6	22	9	19	441	4	3,321
5290	7,469	875	747	38	212	156	41	153	72	96	1,845	43	11,747
5291	842	75	491	4	27	21	6	14	2	16	229	3	1,730
5301	62	8	121	0	0	7	2	3	2	1	36	0	242
5302	150	27	141	2	5	12	2	1	2	3	81	0	426
5303	15	0	51	0	0	2	1	0	0	0	8	0	77
5304	145	28	164	4	2	10	2	7	1	2	69	1	435
5307	110	15	97	0	2	0	1	8	1	3	61	1	299
5311	25	2	24	0	1	2	0	1	0	0	12	0	67
5320	158	11	26	5	6	2	1	3	2	0	40	0	254
5321	110	8	39	1	1	1	0	2	2	2	24	0	190
5322	121	8	42	2	1	2	1	1	0	0	21	1	200

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with	Amount				Number with	Amount
			\$'000	\$	\$'000	\$'000	\$	%		\$'000	
SOUTH AUSTRALIA (cont.)											
5330	615	1,790	40,055	22,377	170	165	7,294	4,167	18.6	1,076	790
5331	59	89	2,215	24,888	8	1	454	5,112	20.5	42	37
5332	79	178	3,907	21,949	10	56	657	4,006	18.2	95	171
5333	989	2,556	56,320	22,034	288	252	9,764	3,919	17.8	1,592	1,280
5340	118	464	9,967	21,481	54	24	1,719	3,756	17.5	267	159
5341	1,178	3,086	69,470	22,511	546	440	12,480	4,187	18.6	1,743	1,459
5342	96	299	6,805	22,759	68	45	1,226	4,251	18.7	164	39
5343	749	2,607	62,235	23,872	427	271	11,884	4,662	19.5	1,415	722
5344	85	260	5,704	21,938	62	49	969	3,915	17.8	130	60
5345	624	1,497	33,294	22,240	238	150	5,888	4,033	18.1	825	713
5346	44	175	3,966	22,663	37	21	698	4,109	18.1	92	60
5350	36	116	2,849	24,560	15	16	536	4,759	19.4	93	109
5351	373	1,837	49,322	26,849	163	736	9,881	5,780	21.5	1,233	653
5352	517	2,059	55,052	26,737	272	354	11,561	5,787	21.6	1,507	1,574
5353	514	1,643	41,884	25,492	202	934	8,106	5,502	21.6	1,096	840
5354	96	145	3,047	21,014	18	72	492	3,890	18.5	84	85
5355	555	2,274	58,548	25,747	348	275	11,876	5,343	20.8	1,711	1,239
5356	90	256	5,347	20,887	12	1	944	3,691	17.7	166	57
5357	74	112	2,278	20,339	4	0	384	3,429	16.9	76	38
5360	116	421	11,149	26,482	60	103	2,210	5,494	20.7	295	210
5371	92	333	8,527	25,607	25	10	1,750	5,285	20.6	229	108
5372	157	549	12,688	23,111	42	31	2,353	4,342	18.8	327	240
5373	339	1,104	25,906	23,466	116	169	4,859	4,554	19.4	762	583
5374	244	540	10,274	19,026	38	46	1,631	3,106	16.3	387	537
5381	100	121	2,225	18,388	10	3	337	2,810	15.3	74	116
5400	51	211	4,944	23,431	14	2	917	4,355	18.6	135	130
5401	91	362	8,355	23,080	54	65	1,538	4,428	19.2	219	384
5411	40	129	2,617	20,287	13	18	410	3,318	16.4	99	111
5412	138	399	8,531	21,381	55	66	1,475	3,862	18.1	293	409
5413	127	428	8,657	20,227	40	6	1,495	3,507	17.3	330	361
5414	41	84	1,537	18,298	11	4	233	2,821	15.4	55	76
5416	29	85	1,653	19,447	15	7	274	3,306	17.0	62	73
5417	252	743	15,844	21,324	94	158	2,763	3,931	18.4	505	660
5419	51	119	2,922	24,555	11	54	549	5,067	20.6	76	80
5422	235	783	18,621	23,782	52	30	3,540	4,559	19.2	542	509
5431	177	417	9,114	21,856	49	62	1,698	4,221	19.3	322	584
5432	49	83	1,756	21,157	17	17	309	3,928	18.6	58	102
5433	150	508	13,335	26,250	57	64	2,710	5,461	20.8	357	411
5434	77	258	5,416	20,992	39	18	943	3,725	17.7	187	162
5440	61	138	2,968	21,507	33	48	464	3,710	17.3	94	97
5451	87	233	5,242	22,498	40	91	860	4,082	18.1	158	166
5452	56	151	3,776	25,007	31	36	710	4,940	19.8	102	61
5453	523	1,665	39,178	23,530	215	354	7,258	4,572	19.4	1,145	1,298
5454	87	192	3,493	18,193	30	28	513	2,818	15.5	132	75
5460	84	215	4,701	21,865	30	31	812	3,921	17.9	132	136
5461	312	896	21,035	23,477	151	222	3,793	4,481	19.1	626	744
5462	65	176	3,943	22,403	20	25	696	4,097	18.3	120	119
5464	76	223	4,837	21,691	33	11	868	3,942	18.2	168	178

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
Number of taxpayers by broad industry groups													
<b>SOUTH AUSTRALIA</b>													
(cont.)													
5330	1,020	123	322	4	6	24	8	26	12	9	235	1	1,790
5331	48	7	17	0	1	0	1	1	1	1	12	0	89
5332	95	8	49	3	1	1	0	3	0	1	15	2	178
5333	1,324	146	556	12	33	40	5	25	13	15	377	10	2,556
5340	281	20	77	3	3	5	1	2	2	3	67	0	464
5341	1,701	172	581	8	42	38	14	26	18	12	468	6	3,086
5342	165	4	48	0	6	3	0	5	3	3	62	0	299
5343	1,606	157	286	4	36	40	9	40	18	21	382	8	2,607
5344	138	10	36	2	7	5	2	4	0	0	55	1	260
5345	827	95	245	4	23	16	3	10	12	12	243	7	1,497
5346	106	6	44	0	1	2	0	0	2	1	13	0	175
5350	63	11	17	0	2	3	1	0	1	2	16	0	116
5351	1,201	115	123	9	38	35	11	20	11	21	249	4	1,837
5352	1,103	225	206	14	32	27	7	28	19	28	368	2	2,059
5353	988	97	243	11	19	22	2	16	7	16	216	6	1,643
5354	69	9	31	3	2	3	2	1	0	0	24	1	145
5355	1,363	196	243	6	31	34	6	28	14	18	326	9	2,274
5356	152	6	55	1	3	4	1	2	1	4	26	1	256
5357	53	7	26	1	1	3	0	1	1	0	18	1	112
5360	245	25	65	3	7	4	1	6	1	3	60	1	421
5371	208	19	41	3	5	4	0	5	1	4	40	3	333
5372	348	27	72	4	12	5	1	4	4	4	67	1	549
5373	663	82	132	2	10	22	4	19	3	7	154	6	1,104
5374	220	25	196	1	10	8	4	3	0	0	72	1	540
5381	44	6	48	0	4	1	2	0	0	0	16	0	121
5400	141	8	41	0	4	4	1	0	0	3	9	0	211
5401	176	21	92	4	7	3	2	2	2	0	52	1	362
5411	46	8	41	0	4	4	1	1	0	1	23	0	129
5412	169	43	66	3	4	5	0	9	2	2	96	0	399
5413	171	26	167	0	1	3	1	6	0	1	52	0	428
5414	23	4	35	0	3	1	0	1	1	0	16	0	84
5416	28	2	42	0	2	0	0	2	0	1	8	0	85
5417	355	67	124	4	7	8	5	8	2	5	153	5	743
5419	49	8	41	0	1	1	0	1	1	0	17	0	119
5422	509	70	78	3	8	10	1	4	3	1	93	3	783
5431	130	22	158	1	6	10	1	5	4	2	76	2	417
5432	27	2	30	0	0	0	0	1	0	0	22	1	83
5433	287	40	75	1	5	7	7	6	3	2	74	1	508
5434	147	15	44	1	4	4	2	2	4	1	34	0	258
5440	65	10	38	1	1	3	1	0	0	1	17	1	138
5451	105	14	51	5	1	5	2	1	0	4	45	0	233
5452	65	11	40	2	0	1	0	4	0	0	28	0	151
5453	832	137	228	9	27	21	3	21	12	15	355	5	1,665
5454	72	13	60	0	1	4	0	1	0	1	39	1	192
5460	101	11	66	1	3	2	4	2	1	1	22	1	215
5461	406	65	219	3	9	11	5	6	10	4	158	0	896
5462	75	8	57	1	1	4	0	2	1	2	24	1	176
5464	61	5	121	0	0	1	1	3	2	1	28	0	223

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable								
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
					Number with	Amount				Number with	Amount
			\$'000	\$	\$'000	\$'000	\$	%		\$'000	
SOUTH AUSTRALIA (cont.)											
5470	34	83	1,581	19,048	14	10	248	3,108	16.3	62	89
5472	39	89	1,887	21,202	6	5	325	3,708	17.5	62	57
5473	99	307	6,987	22,759	31	34	1,248	4,176	18.3	220	175
5480	126	325	7,516	23,126	38	164	1,264	4,394	19.0	247	382
5481	141	231	4,502	19,489	38	33	733	3,316	17.0	178	179
5482	71	282	6,139	21,770	65	13	1,104	3,961	18.2	235	393
5483	51	158	3,522	22,291	13	36	618	4,139	18.6	106	80
5485	92	262	5,704	21,771	32	35	1,025	4,046	18.6	187	195
5491	223	772	17,554	22,738	113	163	3,163	4,308	18.9	586	634
5495	83	113	2,627	23,248	14	11	440	3,991	17.2	71	68
5501	455	2,025	49,034	24,214	106	52	9,478	4,706	19.4	1,097	423
5502	148	529	13,263	25,072	56	286	2,472	5,214	20.8	321	404
5520	106	286	6,023	21,059	23	36	1,037	3,752	17.8	227	190
5521	18	119	2,505	21,050	37	84	395	4,025	19.1	96	199
5522	146	420	9,004	21,438	33	15	1,614	3,879	18.1	315	468
5523	192	785	19,694	25,088	116	133	3,937	5,185	20.7	578	730
5540	1,574	5,862	151,818	25,899	658	553	31,043	5,390	20.8	3,861	2,694
5550	109	293	6,323	21,580	24	15	1,084	3,751	17.4	170	152
5552	19	100	2,288	22,880	10	10	407	4,178	18.2	63	19
5554	502	1,780	44,832	25,187	224	368	9,007	5,267	20.9	1,277	1,514
5555	64	295	6,330	21,458	32	21	1,125	3,885	18.1	207	202
5556	327	738	17,601	23,850	51	26	3,325	4,541	19.0	508	397
5558	406	961	21,579	22,455	93	147	3,818	4,126	18.4	678	1,023
5560	65	243	5,609	23,082	29	16	1,097	4,580	19.8	174	318
5570	59	105	2,275	21,667	8	33	358	3,724	17.2	68	102
5571	170	655	14,824	22,632	115	88	2,642	4,168	18.4	482	378
5572	20	108	2,251	20,843	17	44	399	4,102	19.7	84	64
5573	300	922	21,231	23,027	133	135	3,915	4,393	19.1	703	827
5575	299	605	12,361	20,431	98	102	2,011	3,493	17.1	442	401
5576	170	479	10,143	21,175	78	60	1,786	3,854	18.2	386	499
5577	192	250	4,830	19,320	34	71	725	3,184	16.5	165	173
5580	77	142	2,464	17,352	36	24	352	2,648	15.3	116	178
5581	91	163	3,718	22,810	42	50	603	4,006	17.6	132	308
5582	131	254	5,533	21,783	49	60	894	3,756	17.2	191	237
5583	137	252	5,345	21,210	27	35	880	3,631	17.1	182	116
5600	670	3,164	103,770	32,797	943	956	25,073	8,227	25.1	2,069	1,117
5601	19	85	2,291	26,953	20	9	479	5,741	21.3	41	14
5602	180	445	10,453	23,490	91	44	1,909	4,389	18.7	321	305
5603	74	175	3,585	20,486	15	11	620	3,606	17.6	120	99
5604	48	114	2,302	20,193	14	11	368	3,325	16.5	67	66
5605	229	653	15,062	23,066	92	60	2,793	4,369	18.9	443	531
5606	1,450	5,530	142,191	25,713	610	1,133	28,893	5,430	21.1	3,579	2,422
5607	312	700	14,710	21,014	90	59	2,480	3,627	17.3	487	492
5608	1,306	5,891	169,065	28,699	1,484	616	37,594	6,486	22.6	3,071	844
5609	53	329	10,402	31,617	101	53	2,472	7,675	24.3	231	34
5631	143	522	12,458	23,866	67	213	2,313	4,839	20.3	388	351
5632	25	158	3,770	23,861	30	29	769	5,051	21.2	106	111
5633	116	241	4,598	19,079	40	51	764	3,382	17.7	171	157

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
Number of taxpayers by broad industry groups													
<b>SOUTH AUSTRALIA</b>													
(cont.)													
5470	27	3	34	0	0	7	1	1	1	0	9	0	83
5472	42	4	32	1	1	0	0	4	0	0	5	0	89
5473	181	24	52	0	2	2	0	1	3	1	41	0	307
5480	139	19	108	2	2	5	1	5	1	5	37	1	325
5481	81	6	72	4	2	2	1	5	0	0	58	0	231
5482	74	18	140	1	1	4	0	4	0	2	36	2	282
5483	70	7	52	0	0	0	1	4	2	2	20	0	158
5485	121	18	69	2	3	2	2	4	1	0	40	0	262
5491	311	58	210	4	6	15	7	3	10	2	146	0	772
5495	61	11	24	0	0	4	1	0	0	0	12	0	113
5501	1,332	75	194	12	52	26	23	14	5	16	274	2	2,025
5502	276	29	115	0	11	5	4	2	3	5	76	3	529
5520	104	16	116	0	2	5	3	3	3	1	33	0	286
5521	25	7	71	0	1	2	0	2	1	1	9	0	119
5522	192	39	104	1	7	3	3	2	6	5	57	1	420
5523	387	64	213	0	5	9	2	3	1	3	97	1	785
5540	4,095	522	168	7	84	88	25	52	25	42	744	10	5,862
5550	172	17	59	1	3	3	1	1	0	3	32	1	293
5552	33	5	50	0	1	1	0	0	0	1	9	0	100
5554	899	181	341	7	27	19	3	15	4	10	268	6	1,780
5555	77	10	179	2	2	3	0	5	1	1	15	0	295
5556	500	67	37	4	19	8	6	7	4	4	79	3	738
5558	513	115	111	2	20	14	0	5	3	6	170	2	961
5560	86	11	112	1	0	3	0	2	2	1	23	2	243
5570	62	3	19	3	2	0	0	1	0	0	15	0	105
5571	320	64	134	0	10	15	1	5	3	5	94	4	655
5572	31	5	45	2	0	2	2	0	0	2	18	1	108
5573	399	84	243	4	3	21	2	9	9	6	140	2	922
5575	249	41	154	2	5	13	3	2	5	1	129	1	605
5576	211	40	113	1	10	6	0	6	3	5	84	0	479
5577	92	15	69	1	3	12	2	2	2	3	47	2	250
5580	35	6	77	0	0	4	1	0	0	0	19	0	142
5581	61	27	27	0	0	4	0	5	1	6	32	0	163
5582	115	26	45	0	3	3	0	4	0	2	56	0	254
5583	126	22	31	2	11	2	2	4	1	6	45	0	252
5600	1,797	729	44	8	43	54	10	38	12	18	392	19	3,164
5601	62	13	0	0	1	0	0	0	0	0	9	0	85
5602	163	40	160	1	3	5	4	2	0	0	67	0	445
5603	55	8	65	0	0	4	0	4	2	0	34	3	175
5604	45	4	42	0	2	2	0	3	0	0	16	0	114
5605	302	52	147	3	7	8	4	6	6	5	113	0	653
5606	3,448	463	398	25	130	65	23	63	44	32	818	21	5,530
5607	259	43	274	3	5	6	0	10	1	7	91	1	700
5608	4,117	1,173	23	14	79	62	28	34	19	41	273	28	5,891
5609	218	80	1	0	3	6	1	1	0	3	13	3	329
5631	199	32	200	1	1	2	2	2	1	7	75	0	522
5632	24	3	116	0	0	0	0	1	1	1	12	0	158
5633	66	13	121	2	0	4	1	1	1	1	31	0	241

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable								
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
					Number with	Amount				Number with	Amount
			\$'000	\$		\$'000	\$'000	\$	%		\$'000
<b>SOUTH AUSTRALIA</b>											
<i>(cont.)</i>											
5640	155	607	14,482	23,858	94	93	2,726	4,644	19.5	455	565
5641	204	613	15,012	24,489	80	40	2,997	4,954	20.2	413	430
5642	87	148	2,618	17,689	15	3	414	2,818	15.9	92	111
5650	60	60	1,139	18,983	4	2	222	3,733	19.7	47	84
5651	55	93	1,452	15,613	11	4	198	2,172	13.9	66	26
5652	164	351	7,652	21,801	35	8	1,428	4,091	18.8	223	268
5654	68	109	2,024	18,569	8	1	319	2,936	15.8	65	32
5661	56	63	1,203	19,095	9	4	229	3,698	19.4	46	39
5670	106	163	3,799	23,307	17	34	787	5,037	21.6	105	96
5671	51	62	1,165	18,790	8	8	192	3,226	17.2	41	68
5680	385	571	12,151	21,280	63	43	2,234	3,988	18.7	381	509
5690	751	1,488	33,816	22,726	110	80	6,201	4,221	18.6	845	544
5700	1,114	5,419	144,379	26,643	417	471	29,736	5,574	20.9	3,578	1,788
5710	180	771	20,863	27,060	51	55	4,225	5,551	20.5	483	186
5720	70	453	15,178	33,506	33	42	3,602	8,044	24.0	322	93
5722	101	114	3,660	32,105	14	3	760	6,693	20.8	69	46
5723	436	548	13,694	24,989	39	74	2,130	4,022	16.1	299	136
5724	58	92	2,508	27,261	3	0	447	4,859	17.8	47	14
5725	254	1,183	47,339	40,016	374	123	11,502	9,827	24.6	655	157
5731	143	592	22,675	38,302	48	12	5,256	8,899	23.2	370	91
5734	63	66	1,521	23,045	5	6	215	3,348	14.5	21	11
Other	599	1,244	27,396	22,023	167	299	4,704	4,022	18.3	778	958
Invalid	518	1,979	53,953	27,263	271	761	11,449	6,170	22.6	1,240	1,567
<b>TOTAL</b>	<b>146,864</b>	<b>622,423</b>	<b>16,714,966</b>	<b>26,855</b>	<b>78,706</b>	<b>153,607</b>	<b>3,498,842</b>	<b>5,868</b>	<b>21.9</b>	<b>413,058</b>	<b>340,209</b>

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
Number of taxpayers by broad industry groups													
<b>SOUTH AUSTRALIA</b>													
(cont.)													
5640	225	48	196	2	7	10	3	9	5	2	99	1	607
5641	179	22	282	2	5	16	4	5	3	3	85	7	613
5642	44	3	70	0	0	5	1	1	0	0	24	0	148
5650	20	0	28	0	0	0	1	2	2	0	7	0	60
5651	15	0	60	0	0	3	0	1	0	0	14	0	93
5652	160	22	71	1	9	1	3	7	4	2	71	0	351
5654	55	10	25	0	3	0	1	0	3	0	12	0	109
5661	17	4	28	1	0	0	0	1	0	0	12	0	63
5670	77	14	38	1	4	2	0	1	2	1	22	1	163
5671	18	5	24	0	0	0	0	0	0	1	13	1	62
5680	283	53	95	0	13	9	5	8	2	0	100	3	571
5690	982	125	131	6	26	23	7	20	7	14	140	7	1,488
5700	4,121	433	78	17	74	68	28	56	26	38	453	27	5,419
5710	585	42	32	5	13	12	3	7	2	4	64	2	771
5720	332	63	5	1	5	9	1	7	2	4	22	2	453
5722	38	7	2	0	10	1	0	4	2	3	14	33	114
5723	271	42	11	2	9	11	1	13	3	4	102	79	548
5724	61	11	4	1	1	3	2	1	0	0	4	4	92
5725	594	223	16	20	97	26	14	24	5	4	89	71	1,183
5731	413	115	19	1	2	4	2	6	0	2	27	1	592
5734	51	4	4	0	1	0	0	0	0	1	5	0	66
Other	486	37	447	5	15	19	7	9	4	6	204	5	1,244
Invalid	1,059	229	221	5	28	26	12	46	11	27	308	7	1,979
<b>TOTAL</b>	<b>403,118</b>	<b>64,238</b>	<b>26,959</b>	<b>2,726</b>	<b>10,475</b>	<b>8,036</b>	<b>3,654</b>	<b>10,016</b>	<b>4,528</b>	<b>5,058</b>	<b>81,131</b>	<b>2,484</b>	<b>622,423</b>

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income						Number with	Amount
					\$'000	\$	\$'000	\$'000	\$		
TASMANIA											
7000	1,206	5,901	180,656	30,614	642	4,268	40,923	7,658	25.0	3,792	3,776
7001	66	256	8,764	34,234	34	185	2,153	9,133	26.7	164	259
7004	586	2,568	74,286	28,928	303	694	16,652	6,755	23.4	1,652	1,612
7005	1,390	6,084	224,042	36,825	1,610	5,716	56,527	10,231	27.8	4,447	11,569
7007	237	1,083	34,587	31,936	164	287	8,114	7,757	24.3	775	651
7008	1,223	5,638	159,034	28,208	635	741	35,216	6,378	22.6	3,775	4,643
7009	1,201	5,597	137,627	24,589	358	225	27,024	4,869	19.8	3,072	2,125
7010	1,391	6,300	155,776	24,726	356	254	30,733	4,919	19.9	3,461	2,894
7011	1,145	5,611	141,318	25,186	389	403	28,021	5,066	20.1	2,929	2,106
7012	55	318	8,231	25,884	14	1	1,736	5,462	21.1	166	49
7015	914	4,697	130,076	27,693	582	740	28,206	6,163	22.3	3,331	3,986
7016	242	895	20,303	22,685	32	8	3,571	3,999	17.6	373	126
7017	192	1,192	33,465	28,075	96	90	7,283	6,185	22.0	674	410
7018	2,023	9,211	251,156	27,267	979	1,525	53,811	6,008	22.0	6,036	5,440
7019	436	1,496	34,706	23,199	52	29	6,471	4,345	18.7	597	199
7020	160	839	24,521	29,226	88	131	5,521	6,737	23.0	494	245
7021	262	1,467	41,489	28,282	133	296	9,177	6,457	22.8	919	532
7022	67	319	8,331	26,116	27	37	1,730	5,539	21.2	171	159
7023	21	94	2,414	25,681	7	1	497	5,298	20.6	55	96
7024	40	190	5,338	28,095	16	27	1,158	6,237	22.2	119	82
7025	178	633	16,492	26,054	67	72	3,390	5,469	21.0	404	367
7026	105	266	6,452	24,256	27	28	1,284	4,932	20.3	138	163
7027	48	78	1,650	21,154	5	0	285	3,654	17.3	44	80
7030	1,203	4,216	104,675	24,828	211	434	20,482	4,961	20.0	1,686	1,096
7050	804	3,827	107,502	28,090	356	1,018	23,244	6,340	22.6	2,410	1,953
7052	523	2,610	76,391	29,269	267	501	17,323	6,829	23.3	1,783	1,344
7053	286	1,522	48,201	31,670	258	432	11,406	7,778	24.6	1,145	1,614
7054	461	2,309	62,510	27,072	184	213	13,514	5,945	22.0	1,380	821
7055	21	132	3,613	27,371	5	2	792	6,015	22.0	88	28
7109	710	2,421	57,544	23,769	122	204	11,040	4,644	19.5	1,288	983
7112	358	970	22,146	22,831	67	269	3,841	4,237	18.6	443	393
7113	106	332	7,772	23,410	14	27	1,506	4,617	19.7	170	121
7116	245	772	19,387	25,113	47	72	4,034	5,319	21.2	372	407
7117	97	372	9,289	24,970	14	79	1,861	5,215	20.9	133	110
7120	273	648	13,995	21,597	62	57	2,345	3,707	17.2	375	363
7140	1,148	4,210	106,426	25,279	179	167	21,269	5,092	20.1	2,103	1,465
7150	271	821	20,764	25,291	53	98	4,202	5,238	20.7	481	241
7155	66	295	8,190	27,763	37	208	1,610	6,163	22.2	190	213
7162	81	232	5,639	24,306	35	50	1,076	4,853	20.0	140	182
7163	50	101	2,266	22,436	8	8	414	4,178	18.6	57	35
7170	251	1,399	41,127	29,397	124	316	9,399	6,944	23.6	890	547
7171	210	1,093	27,269	24,949	54	18	5,403	4,960	19.9	602	324
7172	301	1,110	28,327	25,520	79	47	5,733	5,207	20.4	589	446
7173	369	1,449	35,382	24,418	55	63	6,754	4,705	19.3	701	280
7177	41	147	3,318	22,571	10	12	635	4,401	19.5	74	101
7179	34	73	1,393	19,082	9	11	210	3,027	15.9	39	20
7182	29	115	2,374	20,643	6	1	394	3,435	16.6	56	16
7184	100	257	5,506	21,424	18	3	964	3,763	17.6	101	169

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income



**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
TASMANIA (cont.)													
7000	3,779	764	50	52	88	76	16	117	62	94	768	35	5,901
7001	146	34	5	1	4	5	2	6	7	1	44	1	256
7004	1,742	308	25	10	27	33	2	35	37	33	298	18	2,568
7005	2,774	1,213	109	19	48	98	7	140	97	64	1,481	34	6,084
7007	710	124	18	8	17	9	1	17	11	5	154	9	1,083
7008	3,723	770	43	23	88	84	14	88	49	39	703	14	5,638
7009	4,261	436	28	32	142	86	25	52	18	32	475	10	5,597
7010	4,702	526	31	17	168	100	23	50	24	25	622	12	6,300
7011	4,405	396	24	16	140	65	20	32	23	28	449	13	5,611
7012	242	11	14	4	7	5	3	4	0	1	26	1	318
7015	3,080	623	31	12	88	71	16	67	41	29	625	14	4,697
7016	764	31	6	2	34	9	1	7	1	1	38	1	895
7017	856	68	16	5	37	14	4	20	5	7	156	4	1,192
7018	6,362	1,063	69	36	198	106	22	110	53	51	1,110	31	9,211
7019	1,269	46	7	4	46	11	6	12	4	6	85	0	1,496
7020	545	70	21	6	37	8	3	12	5	7	123	2	839
7021	962	124	29	6	44	23	2	21	4	13	235	4	1,467
7022	208	22	7	0	17	1	0	3	4	5	51	1	319
7023	56	9	2	0	2	1	0	3	1	0	18	2	94
7024	120	24	4	0	2	1	0	5	1	1	32	0	190
7025	381	53	32	7	18	11	3	4	8	8	105	3	633
7026	171	15	32	1	8	6	1	0	1	3	27	1	266
7027	45	1	14	0	3	1	0	0	0	2	12	0	78
7030	3,226	164	154	22	121	50	22	26	17	23	379	12	4,216
7050	2,643	351	59	26	79	45	11	54	35	24	495	5	3,827
7052	1,830	248	27	11	62	42	3	36	24	16	295	16	2,610
7053	894	238	22	11	12	16	4	31	25	20	241	8	1,522
7054	1,577	183	64	21	60	22	4	44	17	17	291	9	2,309
7055	107	7	0	0	6	3	0	3	1	0	5	0	132
7109	1,670	146	191	13	58	28	9	20	9	15	259	3	2,421
7112	615	69	92	8	20	13	3	12	4	6	123	5	970
7113	221	33	28	2	9	6	0	2	3	0	26	2	332
7116	507	37	71	0	16	8	3	3	2	4	118	3	772
7117	254	17	41	1	7	4	0	0	3	2	43	0	372
7120	334	37	161	3	4	5	3	8	2	3	83	5	648
7140	3,255	230	168	15	68	41	20	33	14	16	341	9	4,210
7150	531	57	51	5	25	5	3	14	7	5	112	6	821
7155	156	23	26	3	10	3	1	8	4	3	53	5	295
7162	139	25	24	1	2	3	1	3	1	1	32	0	232
7163	59	6	12	3	4	2	0	3	0	0	12	0	101
7170	876	126	25	12	34	14	4	19	9	17	259	4	1,399
7171	837	62	17	0	16	20	6	14	6	13	96	6	1,093
7172	734	74	62	5	31	15	6	11	6	8	155	3	1,110
7173	1,069	91	23	8	67	26	11	19	11	10	109	5	1,449
7177	98	10	20	0	2	0	1	3	1	0	10	2	147
7179	35	6	14	0	1	2	0	0	0	2	13	0	73
7182	84	5	8	3	0	1	0	1	0	2	11	0	115
7184	140	8	31	2	7	5	0	2	3	2	56	1	257

# INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable		Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Number with	Amount				Number with	Amount
			\$'000	\$	\$'000	\$'000	\$	%		\$'000	
TASMANIA (cont.)											
7190	429	1,180	27,925	23,665	127	148	5,454	4,747	20.1	657	825
7209	77	158	4,138	26,190	25	118	710	5,241	20.0	92	162
7210	135	427	10,764	25,208	43	239	2,119	5,522	21.9	242	287
7211	28	107	2,249	21,019	16	21	372	3,673	17.5	44	27
7212	197	743	19,776	26,616	80	139	4,057	5,647	21.2	447	425
7213	68	108	2,716	25,148	13	48	519	5,250	20.9	45	61
7214	109	215	6,016	27,981	9	5	1,292	6,033	21.6	136	128
7215	412	1,010	23,014	22,786	53	30	4,206	4,194	18.4	544	527
7216	389	975	22,570	23,149	72	141	4,121	4,371	18.9	540	690
7248	1,215	4,360	101,362	23,248	292	63	18,992	4,370	18.8	2,445	1,305
7249	797	3,145	75,272	23,934	235	194	14,547	4,687	19.6	1,980	1,588
7250	5,234	22,784	610,644	26,801	2,558	3,880	129,743	5,865	21.9	14,384	15,799
7252	276	958	27,822	29,042	112	246	5,770	6,280	21.6	568	517
7253	543	1,914	53,506	27,955	194	159	11,536	6,110	21.9	1,025	567
7254	119	316	7,268	23,000	22	10	1,341	4,275	18.6	171	116
7255	182	335	7,550	22,537	21	11	1,399	4,209	18.7	173	134
7256	238	857	20,936	24,429	67	28	4,006	4,707	19.3	409	369
7257	40	104	3,039	29,221	12	7	751	7,288	24.9	57	180
7258	75	333	9,817	29,480	39	120	2,306	7,285	24.7	205	117
7259	80	237	5,550	23,418	20	12	1,046	4,464	19.1	122	50
7260	333	1,288	31,954	24,809	95	59	6,395	5,011	20.2	706	581
7261	116	345	8,085	23,435	16	25	1,526	4,496	19.2	178	181
7262	219	595	13,819	23,225	51	55	2,494	4,284	18.4	315	405
7263	73	220	5,088	23,127	20	4	926	4,227	18.3	125	139
7264	112	177	3,528	19,932	11	3	551	3,130	15.7	82	74
7265	42	154	3,326	21,597	15	9	561	3,701	17.1	97	77
7267	91	291	7,146	24,557	20	2	1,383	4,759	19.4	174	67
7268	124	392	9,778	24,944	32	6	1,970	5,041	20.2	243	113
7270	474	1,291	33,366	25,845	122	250	6,692	5,377	20.8	791	783
7275	393	1,160	28,799	24,827	113	161	5,612	4,977	20.0	708	499
7276	70	231	5,683	24,602	17	5	1,120	4,870	19.8	167	108
7277	377	1,510	40,130	26,576	137	125	8,510	5,719	21.5	1,010	741
7290	163	733	18,425	25,136	42	43	3,612	4,986	19.8	453	125
7291	55	195	4,989	25,585	10	9	1,031	5,333	20.8	114	60
7292	84	237	5,587	23,574	35	23	1,041	4,489	19.0	154	195
7300	254	1,113	28,001	25,158	94	209	5,521	5,148	20.5	652	477
7301	410	1,527	37,754	24,724	147	360	7,189	4,944	20.0	921	1,084
7302	229	697	16,191	23,230	69	123	2,855	4,273	18.4	381	345
7303	331	937	21,507	22,953	89	105	3,938	4,315	18.8	580	701
7304	764	2,190	50,339	22,986	155	236	9,353	4,379	19.0	1,180	1,094
7305	163	431	10,428	24,195	19	12	2,006	4,682	19.4	236	94
7306	440	1,159	26,641	22,986	83	37	4,945	4,299	18.7	671	651
7307	796	2,778	69,779	25,118	233	273	14,011	5,142	20.5	1,734	1,506
7310	3,005	10,791	274,545	25,442	994	1,405	55,768	5,298	20.8	6,843	5,992
7315	1,711	5,434	134,928	24,830	394	318	26,843	4,998	20.1	3,355	2,239
7316	647	2,233	57,296	25,659	156	149	11,628	5,274	20.6	1,317	746
7320	1,839	7,093	192,842	27,188	716	980	40,860	5,899	21.7	4,197	3,551
7321	514	1,740	51,226	29,440	124	174	11,479	6,697	22.7	945	524

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
TASMANIA (cont.)													
7190	715	100	76	5	23	23	7	17	4	9	196	5	1,180
7209	96	13	10	1	1	1	1	1	0	1	33	0	158
7210	263	31	44	4	4	4	0	2	0	3	70	2	427
7211	66	7	10	0	0	3	0	1	0	0	18	2	107
7212	473	63	53	6	16	12	4	14	1	3	95	3	743
7213	74	4	13	0	1	1	1	0	0	0	14	0	108
7214	141	14	17	1	7	3	1	3	0	0	28	0	215
7215	638	86	56	6	25	9	2	11	6	8	159	4	1,010
7216	552	91	80	7	18	14	1	10	5	9	185	3	975
7248	3,521	251	35	16	90	58	11	42	11	19	297	9	4,360
7249	2,379	269	19	7	52	34	4	33	23	10	309	6	3,145
7250	15,344	2,355	213	88	464	337	52	291	176	174	3,202	88	22,784
7252	574	89	83	3	13	8	5	9	5	5	159	5	958
7253	1,437	202	24	8	28	21	5	12	2	7	160	8	1,914
7254	172	17	63	2	7	4	1	1	2	3	42	2	316
7255	140	21	76	2	9	7	2	1	1	1	75	0	335
7256	415	57	219	0	26	10	6	6	3	3	108	4	857
7257	47	3	20	0	2	2	1	2	0	0	27	0	104
7258	182	15	30	2	5	3	2	2	4	0	86	2	333
7259	134	17	38	3	6	3	1	2	1	1	29	2	237
7260	788	110	149	3	17	16	6	8	4	3	180	4	1,288
7261	191	14	77	0	2	2	2	3	0	4	49	1	345
7262	347	54	53	4	9	6	0	7	1	0	114	0	595
7263	111	9	59	1	1	2	2	3	0	1	31	0	220
7264	108	10	32	1	3	2	0	3	2	0	15	1	177
7265	80	10	42	0	1	1	0	1	0	0	18	1	154
7267	182	12	39	2	4	2	2	5	1	4	37	1	291
7268	216	29	49	7	7	9	2	5	4	7	54	3	392
7270	843	135	48	6	22	16	2	9	6	11	187	6	1,291
7275	698	98	84	10	35	16	3	14	4	8	184	6	1,160
7276	155	23	5	3	3	1	3	3	1	0	32	2	231
7277	949	163	36	8	34	21	4	8	11	10	263	3	1,510
7290	533	37	12	6	17	14	0	6	1	5	99	3	733
7291	142	12	10	2	7	3	0	3	1	2	12	1	195
7292	128	15	38	3	3	4	2	2	1	1	38	2	237
7300	752	87	24	5	31	19	4	12	3	3	168	5	1,113
7301	1,012	124	95	3	24	16	5	13	9	12	210	4	1,527
7302	439	31	99	4	12	5	4	3	1	0	97	2	697
7303	532	78	120	5	11	12	4	15	3	8	145	4	937
7304	1,232	115	347	8	47	23	8	16	13	8	365	8	2,190
7305	324	23	40	0	7	4	1	1	0	1	30	0	431
7306	653	65	191	9	34	16	5	10	6	8	145	17	1,159
7307	1,783	215	226	11	80	41	11	19	14	20	349	9	2,778
7310	7,197	989	305	45	269	173	30	97	68	65	1,525	28	10,791
7315	3,563	451	350	29	150	80	19	51	22	25	676	18	5,434
7316	1,448	152	195	14	52	28	12	19	8	17	281	7	2,233
7320	5,055	639	121	30	123	85	15	63	30	24	883	25	7,093
7321	1,091	118	254	13	28	6	9	6	6	10	187	12	1,740

## INDIVIDUAL TAXPAYERS BY RESIDENTIAL POSTCODE

Postcode	Non-taxable		Taxable								
	Number of taxpayers	Number of taxpayers	Taxable income	Mean taxable income	Total imputation credit (company tax)		Net tax	Mean total tax	Effective rate of tax (a)	Gross interest received	
					Number with	Amount				Number with	Amount
			\$'000	\$		\$'000	\$'000	\$	%		\$'000
<b>TASMANIA (cont.)</b>											
7322	375	1,446	37,266	25,772	101	74	7,657	5,346	20.7	874	415
7325	1,005	3,161	80,374	25,427	272	377	16,015	5,186	20.4	1,900	1,616
7330	725	3,066	77,099	25,146	168	272	15,530	5,154	20.5	1,563	1,538
7331	84	276	6,206	22,486	17	18	1,137	4,185	18.6	158	221
7467	323	1,061	36,381	34,289	62	100	9,035	8,610	25.1	593	364
7468	65	257	6,705	26,089	14	40	1,395	5,584	21.4	130	45
7469	128	481	17,901	37,216	33	50	4,716	9,909	26.6	227	54
7470	125	520	21,171	40,713	54	23	5,855	11,304	27.8	290	80
Other	138	380	8,240	21,684	14	22	1,475	3,939	18.2	184	175
Invalid	345	1,443	41,379	28,676	170	314	9,332	6,685	23.3	836	1,107
<b>TOTAL</b>	<b>49,011</b>	<b>191,465</b>	<b>5,087,553</b>	<b>26,572</b>	<b>17,814</b>	<b>32,139</b>	<b>1,065,191</b>	<b>5,731</b>	<b>21.6</b>	<b>114,254</b>	<b>107,485</b>
<b>NORTHERN TERRITORY</b>											
800	264	1,349	46,544	34,503	116	2,129	9,859	8,887	25.8	741	692
801	242	1,449	45,308	31,268	127	310	10,100	7,184	23.0	821	570
810	2,342	12,657	382,484	30,219	914	1,183	83,717	6,708	22.2	7,058	2,752
812	1,551	8,930	273,316	30,606	570	484	59,216	6,685	21.8	5,029	1,391
820	945	5,936	189,355	31,899	517	1,430	42,358	7,377	23.1	3,574	1,744
822	1,475	841	22,166	26,357	23	23	3,643	4,359	16.5	274	73
828	72	508	14,533	28,608	33	43	3,122	6,230	21.8	259	74
830	701	3,739	105,735	28,279	137	157	20,937	5,642	19.9	1,688	293
835	299	1,572	49,806	31,683	120	394	10,792	7,116	22.5	868	292
836	332	1,641	47,975	29,235	102	275	9,894	6,197	21.2	835	283
837	144	548	16,169	29,505	29	121	3,226	6,108	20.7	269	85
845	56	290	8,752	30,179	16	23	1,867	6,517	21.6	132	67
846	28	115	3,633	31,591	7	4	803	7,017	22.2	56	34
847	57	266	8,689	32,665	10	29	2,078	7,921	24.2	120	53
850	515	2,164	61,024	28,200	115	234	12,139	5,718	20.3	1,014	247
852	1,163	467	11,153	23,882	24	40	1,767	3,869	16.2	162	63
853	46	504	17,037	33,804	21	5	3,767	7,484	22.1	290	48
854	229	135	3,993	29,578	6	12	731	5,504	18.6	54	32
860	236	638	18,291	28,669	45	39	3,308	5,246	18.3	314	193
861	195	604	17,976	29,762	44	16	3,386	5,632	18.9	353	81
862	128	121	3,299	27,264	6	10	546	4,595	16.9	60	36
870	1,898	9,463	276,208	29,188	574	913	58,387	6,267	21.5	4,909	1,757
872	2,250	1,840	46,733	25,398	66	70	8,193	4,491	17.7	717	297
880	343	1,026	39,725	38,718	78	31	9,416	9,208	23.8	688	163
885	81	534	23,511	44,028	219	165	6,098	11,728	26.6	367	124
886	134	639	21,277	33,297	103	33	4,562	7,191	21.6	381	112
Other	2	22	673	30,591	2	0	144	6,545	21.4	11	2
Invalid	2,914	8,092	245,555	30,345	595	1,057	51,925	6,547	21.6	4,227	1,679
<b>TOTAL</b>	<b>18,642</b>	<b>66,090</b>	<b>2,000,920</b>	<b>30,276</b>	<b>4,619</b>	<b>9,230</b>	<b>425,981</b>	<b>6,585</b>	<b>21.8</b>	<b>35,271</b>	<b>13,237</b>
<b>OVERSEAS</b>	<b>10,173</b>	<b>19,804</b>	<b>440,342</b>	<b>22,235</b>	<b>1,035</b>	<b>1,944</b>	<b>128,621</b>	<b>6,593</b>	<b>29.7</b>	<b>5,854</b>	<b>3,769</b>
<b>AUSTRALIA</b>	<b>1,781,791</b>	<b>7,609,299</b>	<b>216,501,600</b>	<b>28,452</b>	<b>921,717</b>	<b>1,954,568</b>	<b>47,652,925</b>	<b>6,519</b>	<b>22.9</b>	<b>4,696,074</b>	<b>4,650,584</b>

(a) Calculated as the sum of imputation credit (company tax) and net tax assessed divided by taxable income

**TABLE 1.17 (cont.)**  
**Income year 1993-94**

Postcode	Salary & wage earners	Property	Total primary production	Manufacturing	Construction	W/sale & retail trade	Transport & storage	Finance etc.	Health etc.	Entertainment etc.	Other business subsid.	All other	Total
Number of taxpayers by broad industry groups													
TASMANIA (cont.)													
7322	1,026	114	29	6	35	17	6	10	7	10	181	5	1,446
7325	1,999	278	325	16	67	34	12	24	13	10	365	18	3,161
7330	1,790	142	612	11	58	32	8	21	9	9	370	4	3,066
7331	176	18	24	2	6	6	1	5	3	3	30	2	276
7467	794	116	5	1	18	7	0	6	0	0	105	9	1,061
7468	176	15	17	2	7	5	2	0	0	1	31	1	257
7469	358	51	11	2	9	12	2	3	1	5	21	6	481
7470	419	53	5	1	4	7	0	3	0	2	25	1	520
Other	218	27	39	2	7	7	1	2	1	4	70	2	380
Invalid	788	163	95	10	27	16	8	15	19	10	286	6	1,443
<b>TOTAL</b>	<b>128,853</b>	<b>17,484</b>	<b>7,449</b>	<b>882</b>	<b>4,052</b>	<b>2,526</b>	<b>588</b>	<b>2,128</b>	<b>1,177</b>	<b>1,231</b>	<b>24,404</b>	<b>691</b>	<b>191,465</b>
NORTHERN TERRITORY (cont.)													
800	856	216	17	9	35	12	11	27	9	18	129	10	1,349
801	952	215	27	12	37	14	10	33	7	20	117	5	1,449
810	8,979	1,326	104	73	510	150	59	245	85	126	943	57	12,657
812	6,593	879	66	38	272	128	51	140	42	76	599	46	8,930
820	3,977	902	53	24	151	64	19	118	35	41	529	23	5,936
822	705	76	10	2	12	3	0	6	5	3	16	3	841
828	351	51	6	9	21	5	2	9	4	7	40	3	508
830	3,021	176	35	25	154	56	18	43	15	23	161	12	3,739
835	1,023	135	82	10	75	27	8	38	14	9	144	7	1,572
836	1,117	92	93	14	87	26	10	31	10	15	138	8	1,641
837	336	42	50	2	23	8	3	15	3	3	59	4	548
845	199	45	12	0	15	1	0	3	1	1	13	0	290
846	66	13	11	1	7	3	0	3	1	0	10	0	115
847	183	41	5	0	7	1	2	7	1	0	15	4	266
850	1,631	224	34	9	58	40	4	20	7	10	125	2	2,164
852	388	41	6	1	3	6	3	0	1	2	16	0	467
853	414	67	0	0	0	4	1	2	1	3	12	0	504
854	108	12	3	0	2	1	1	2	0	0	6	0	135
860	457	60	8	1	13	8	2	2	2	7	76	2	638
861	467	64	5	2	6	7	2	12	1	5	33	0	604
862	93	15	0	0	1	0	1	2	1	1	7	0	121
870	7,217	907	82	33	220	92	49	100	48	79	584	52	9,463
872	1,548	148	27	5	11	11	2	10	5	8	56	9	1,840
880	579	241	8	2	30	3	2	13	4	41	99	4	1,026
885	255	194	5	4	17	6	0	6	1	4	38	4	534
886	466	114	2	0	5	5	1	3	3	6	30	4	639
Other	15	1	1	0	2	0	0	1	0	0	2	0	22
Invalid	5,553	938	193	47	229	100	63	113	33	88	705	30	8,092
<b>TOTAL</b>	<b>47,549</b>	<b>7,235</b>	<b>945</b>	<b>323</b>	<b>2,003</b>	<b>781</b>	<b>324</b>	<b>1,004</b>	<b>339</b>	<b>596</b>	<b>4,702</b>	<b>289</b>	<b>66,090</b>
<b>OVERSEAS</b>	<b>8,863</b>	<b>7,742</b>	<b>142</b>	<b>14</b>	<b>56</b>	<b>41</b>	<b>28</b>	<b>189</b>	<b>61</b>	<b>188</b>	<b>2,281</b>	<b>199</b>	<b>19,804</b>
<b>TOTAL</b>	<b>4,868,504</b>	<b>902,185</b>	<b>246,796</b>	<b>35,848</b>	<b>156,187</b>	<b>92,402</b>	<b>45,202</b>	<b>127,952</b>	<b>50,825</b>	<b>64,416</b>	<b>985,450</b>	<b>33,532</b>	<b>7,609,299</b>

The statistics in Tables 1.18 and 1.19 relate to assessments processed in the twelve months following the year of income.

For detailed information in respect of definitions of items etc for a particular year reference should be made to the relevant edition of Taxation Statistics.

**Footnotes to Tables**

Taxable assessments:

- (a) Excludes manually assessed and issued assessments
- (b) Computer assessed and issued assessments only, for years 1984-85 to 1990-91 unless otherwise indicated
- (c) Manually assessed computer issued assessments only
- (d) Includes 40,792 more records than shown elsewhere
- (e) Total of computer assessed and issued assessments and manually assessed computer issued assessments.

Non - taxable assessments:

- (a) Excludes manually assessed and issued assessments
- (b) Computer assessed and issued assessments only, for years 1984-85 to 1990-91 unless otherwise indicated
- (c) Manually assessed computer issued assessments only
- (d) Includes 7,401 more records than shown elsewhere
- (e) Total of computer assessed and issued assessments and manually assessed computer issued assessments.

n.a. indicates not available

**TAXABLE INDIVIDUALS**

**TABLE 1.18**

ITEMS FOR INCOME YEARS 1984-85 TO 1993-94

		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
<b>Number of males -</b>											
Unmarried	No.	1,329,853	1,450,088	1,552,819	1,664,455	1,851,826	1,790,107	1,652,287	1,617,371	1,607,679	1,580,241
Married	No.	2,588,304	2,648,484	2,610,819	2,731,037	2,673,914	2,806,403	2,792,024	2,748,524	2,756,981	2,768,471
Total	No.	3,918,157	4,098,572	4,163,638	4,395,492	4,525,740	4,596,510	4,444,311	4,365,895	4,364,660	4,348,712
<b>Number of females -</b>											
Unmarried	No.	1,149,029	1,267,306	1,382,237	1,478,963	1,636,801	1,456,513	1,337,144	1,387,857	1,379,904	1,265,508
Married	No.	1,479,371	1,600,196	1,635,989	1,754,998	1,743,601	2,021,665	2,018,793	1,906,604	1,917,207	1,995,079
Total	No.	2,628,400	2,867,502	3,018,226	3,233,961	3,380,402	3,478,178	3,355,937	3,294,461	3,297,111	3,260,587
<b>Number of taxpayers -</b>											
Unmarried	No.	2,478,882	2,717,394	2,935,056	3,143,418	3,488,627	3,246,620	2,989,431	3,005,228	2,987,583	2,845,749
Married	No.	4,067,675	4,248,680	4,246,808	4,486,035	4,417,515	4,828,068	4,810,817	4,655,128	4,674,188	4,763,550
Total	No.	6,546,557	6,966,074(a)	7,181,864(a)	7,629,453(a)	7,906,142(a)	8,074,688(a)(d)	7,800,248(a)	7,660,356(a)	7,661,771(a)	7,609,299(a)
Computer assessed and issued assessments	No.	6,150,088	6,724,848	7,004,716	7,264,578	7,704,193	7,887,664	7,715,374	7,594,367	7,661,771	7,609,299
Manually assessed, computer issued assessments	No.	396,456	241,226	177,148	364,875	201,924	146,232	84,875	65,989	inc. in above	
Manually assessed and issued assessments	No.	855	270	607	216	219	298	335	312	138	
Taxable income	\$m	100	99	25	111	119	78	112	124	43	
Net tax	\$m	51	54	10	41	20	22	25	21	5	
All assessments	No.	6,547,399	6,966,344	7,182,471	7,629,669	7,906,336	8,034,194	7,800,583	7,660,668	7,661,909	
Number of trustee assessments	No.	34,394	46,977	41,445	24,303	18,112	17,830	18,064	20,490	19,788	20,050
Taxpayers assessed under Div 6AA	No.	13,752	16,079	16,336	12,879						
Number of taxpayers	No.	6,546,544	6,966,074	7,178,891	7,629,453	7,906,117	8,033,896	7,800,248	7,660,356	7,661,771	7,609,299
Number of tax agent cases ELS	No.								4,542,259	4,996,794	5,224,630
Number of tax agent cases total	No.	3,997,772	4,292,441	4,512,296	4,872,512	5,123,776	5,452,792	5,630,462	5,785,913	5,553,380	5,671,080
Number charged provisional tax	No.	1,596,026	1,794,161	1,495,003	1,494,905	1,611,018	1,654,115	1,469,871	1,367,462	1,354,125	1,307,658
Number with informative provisional debit	No.			221,670	240,588	145,196	140,336	168,901	152,838	132,537	123,989
Number with provisional tax, total	No.			1,716,673	1,735,493	1,756,214	1,794,451	1,638,772	1,520,300	1,492,949	1,431,647
Number of non-residents	No.	14,689	16,295	15,383	17,305	17,664	17,661	16,512	16,793	19,676	21,197
<b>Number of taxpayers by state of residence -</b>											
NSW		2,250,097	2,414,238	2,463,526	2,610,740	2,659,714	2,716,132	2,639,239	2,608,299	2,584,327	2,566,159
VIC		1,789,284	1,887,595	1,952,312	2,063,141	2,124,924	2,152,043	2,056,533	1,987,989	1,972,690	1,929,300
QLD		966,962	1,031,518	1,077,964	1,169,686	1,255,324	1,271,893	1,270,979	1,280,801	1,313,848	1,327,475
WA		598,691	642,278	674,343	718,341	754,885	770,448	732,400	724,393	740,191	751,686
SA		587,423	615,669	630,989	662,591	673,353	681,302	658,696	643,308	636,856	623,361
TAS		180,918	192,045	192,685	200,794	205,517	203,974	201,637	197,218	196,418	191,772
NT		52,839	55,453	56,779	59,352	62,749	64,537	65,002	63,647	64,764	66,210
ACT		121,185	129,278	133,266	144,808	169,676	173,567	175,762	154,701	152,677	153,386
AUSTRALIA		6,547,399	6,966,074(a)	7,181,864(a)	7,629,453(a)	7,906,142(a)	8,033,896(a)	7,800,248(a)	7,660,356(a)	7,661,771(a)	7,609,299(a)

**TAXABLE INDIVIDUALS**

ITEMS FOR INCOME YEARS 1984-85 TO 1993-94

**TABLE 1.18 (cont.)**

	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
Number of taxpayers by Office of assessment -										
Adelaide	590,840	618,356	634,372	674,795	688,469	687,230	664,894	681,816		
Albury			170,385	207,784	214,911	218,199	210,164	278,907	283,744	280,146
Bankstown								283,114	285,727	288,928
Box Hill								380,211	389,443	376,480
Brisbane	962,694	855,581	895,557	909,726	974,807	981,216	983,897	394,074	375,277	372,924
Canberra	169,913	180,952	185,960	197,097	205,340	211,604	212,017	212,757	216,778	216,940
Cannington								381,691	389,929	395,063
Casselden Place (Melbourne)	1,831,973	1,475,913	1,389,276	795,339	764,396	773,653	788,320	443,674	316,392	290,496
Chatswood			133,296	392,823	382,771	352,646	333,432	268,429	273,016	277,817
Cheltenham (Moorabbin )								109,301	118,423	179,202
Chermside								292,489	322,208	325,755
Dandenong				681,647	737,793	736,387	695,749	475,304	461,370	383,886
Darwin	50,477	52,821	53,906	48,564	49,633	60,127	60,959	31,577		
Geelong									105,059	122,334
Hobart	180,879	189,449	192,127	200,200	204,417	202,917	200,565	196,151	195,123	190,491
Hurstville (Sydney South)					564,885	578,178	547,140	418,034	400,041	288,645
Moonee Ponds		457,042	487,451	505,774	538,422	557,387	492,378	429,940	437,213	432,432
Newcastle	269,156	386,567	368,511	390,095	454,769	469,812	459,810	454,721	452,752	446,174
Northbridge								339,530	348,600	354,439
Parramatta	629,830	699,317	676,769	726,220	740,048	419,537	434,323	385,824	387,349	371,262
Penrith						393,558	357,391	290,816	289,761	287,320
Perth	599,736	641,665	673,379	716,835	753,118	769,466	730,935			
Pulteney									356,749	347,766
Sydney	1,261,901	1,236,973	1,144,070	930,766	362,564	342,272	349,517	269,067	229,871	225,979
Townsville		171,438	176,805	252,238	269,799	279,707	278,759	281,413	289,484	291,278
Upper Mount Gravatt								361,696	379,217	387,751
Waymouth									346,367	344,281
Wollongong									15,478	131,510
Australia	6,547,399	6,966,074(a)	7,181,864(a)	7,629,453(a)	7,906,142(a)	8,033,896(a)	7,800,248(a)	7,660,356(a)	7,661,771(a)	7,609,299(a)
Taxable income	\$m 112,751	127,919	141,895	163,576	185,782	196,792	197,237	199,306	206,486	216,502
Complementary tax	No. 63,658	52,824	35,227	32,703	36,624	51,727	96,396	87,763	75,116	61,636
	\$m 18	14	9	8	11	17	43	39	31	24
Gross tax	\$m 26,860	31,331	35,176	39,972	48,180	46,634	45,768	45,420	48,196	50,449
Medicare levy	No. 5,555,965					6,467,362	6,041,178	5,976,418	5,984,449	6,001,300
	\$m 1,035	1,183	1,500	1,865	2,131	2,224	2,199	2,228	2,295	2,697
Net tax	\$m 26,420	31,031	35,180	38,945	44,860	45,455	44,207	43,668	45,796	47,653
Salary and wages on group certificates etc	No. 5,419,674	5,688,017	5,796,870	6,209,980	6,553,944	6,631,265	6,462,392	6,310,661	6,317,111	6,331,143
	\$m 93,267	103,738	111,984	128,533	142,796	153,993	158,509	160,768	163,732	170,893
Unemployment and sickness benefits(b)	No. 393,236	433,492	489,003	376,222	524,883	506,738	588,940	655,887	756,825	749,936
	\$m 715	982	n.a.	822	1,316	1,351	1,762	2,301	2,737	2,719
Aust Govt pensions and other benefits(b)	No. 377,424	439,752	482,068	541,952	525,491	447,420	363,401	374,994	356,928	313,184
	\$m 1,166	1,535	1,812	2,386	2,434	2,131	1,724	1,773	1,686	1,422
Other pensions, superannuation etc(b)	No. 58,182	58,186	75,269	81,896	82,295	165,714	164,333	199,391	217,437	232,562
	\$m 154	175	247	261	309	1,456	1,920	2,595	2,942	3,324
Directors fees, remuneration, honoraria etc	No. 305,010	260,663	296,903	341,914	187,675					
	\$m 1,138	1,184	1,332	1,645	1,105					
Allowances and benefits(b)	No. 1,192,696	1,323,568	1,387,479	1,466,653	1,699,181	1,867,447	1,853,747	1,784,960	1,782,678	1,788,806
	\$m 966	1,079	982	1,056	1,281	2,531	2,779	2,645	2,646	2,744
Other salary and wages(b)	No. 29,255	101,111	93,924	95,216	83,763	68,500	65,881	66,914	70,381	66,369
	\$m 47	174	143	144	165	204	205	245	274	272
Foreign employment and pension income	No.							59,313	71,587	66,244
	\$m							377	478	467



**TAXABLE INDIVIDUALS**
**TABLE 1.18 (cont.)**

ITEMS FOR INCOME YEARS 1984-85 TO 1993-94

		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
Payments for unused leave on termination of employment etc., assessable in full	No.	788,936	881,478	889,119	985,781	1,029,075	1,022,253	861,151	747,543	758,941	719,986
	\$m	1,036	1,276	1,449	1,793	1,970	2,120	2,041	2,163	2,374	2,527
5 percent assessable	No.	123,607(b)	132,375	119,269	123,587	106,880(b)	88,585(b)	83,283(b)	82,740	79,271	74,855
	\$m	25(b)	43	33	39	28(b)	33(b)	33(b)	36	34	34
<b>ELIGIBLE TERMINATION PAYMENTS</b>											
5 percent assessable	No.	134,384	147,468	140,998	149,095	170,416	199,491	251,527	274,552	271,822	256,401
	\$m	105	110	91	110	138	180	220	310	330	309
Taxable at concessional rates	No.	35,941	41,499	39,284	46,505	62,166	76,142	88,420	101,712	106,877	105,213
	\$m	79	148	176	291	453	664	884	1,262	1,676	1,640
Taxable at other rates (balance)	No.	72,891	110,556	127,511	169,491	230,769	269,317	271,830	270,336	296,047	332,674
	\$m	73	134	197	337	539	786	938	1,332	1,753	1,968
5 percent assessable - Payments for unused leave and E.T.P's combined	No.	17,093(c)				5,104(c)	2,386(c)	2,038(c)			
	\$m	27(c)				7(c)	4(c)	4(c)			
Salary and wages in assessable income	No.	5,830,541	6,161,828	6,354,264	6,784,522	7,006,013	7,104,528	6,916,899	6,815,166	6,817,609	6,781,409
	\$m	98,796	110,630	120,065	137,377	152,548	165,479	171,019	175,818	180,665	188,320
<b>Net business income (or loss) -</b>											
Primary production	No.	74,518	79,714	83,368	90,980	94,904	95,569	87,040	85,758	88,597	88,983
	\$m	88	54	117	236	238	186	(82)	(112)	(44)	7
Other	No.	314,780	343,762	363,500	412,481	462,862	482,204	468,745	499,540	551,015	578,869
	\$m	2,621	3,115	3,549	4,140	4,928	5,411	5,214	5,565	6,332	7,034
Total	No.	378,777	412,258	435,759	491,096	544,087	561,515	543,195	573,257	626,618	654,182
	\$m	2,709	3,169	3,666	4,376	5,165	5,597	5,131	5,453	6,288	7,041
<b>Net partnerships and trust income (or loss) -</b>											
Primary production	No.	231,565	237,945	245,715	270,696	287,863	313,456	270,553	264,118	277,536	274,115
	\$m	1,279	1,283	1,763	2,814	3,314	3,233	1,476	1,504	2,059	2,189
Other	No.	953,616	1,051,353	1,097,538	1,165,922	1,252,926	1,246,856	1,192,849	1,196,649	1,239,181	1,288,329
	\$m	7,411	9,148	10,278	11,964	14,470	13,852	12,983	12,735	13,431	14,400
Total	No.	1,042,818	1,148,502	1,180,941	1,252,457	1,342,480	1,355,340	1,283,561	1,282,587	1,330,311	1,371,400
	\$m	8,690	10,430	12,040	14,777	17,784	17,086	14,459	14,239	15,489	16,588
Gross rents	No.		445,830	456,885	501,481	545,626					838,862
	\$m		2,336	2,612	2,907	3,292					6,576
Gross investment and property income	No.		4,143,622	4,462,535	5,000,633	5,152,940		5,372,696			
	\$m		10,022	11,847	13,950	18,039		19,881			
Investment and property income deductions	No.		569,589	593,841	649,981	697,043		1,606,846			
	\$m		2,008	2,122	2,442	3,242		5,661			
Net investment and property income	No.		4,141,435	4,457,008	5,002,664	5,161,177		5,385,996			
	\$m		8,014	9,725	11,508	14,797		14,220			
Net income from rents	No.						622,624	672,549	730,813	791,684	848,693
	\$m						(131)	(201)	8	275	392
Rental deductions	No.							658,743	718,852	779,495	838,267
	\$m							5,265	5,578	5,866	6,184

**TAXABLE INDIVIDUALS**

**TABLE 1.18 (cont.)**

ITEMS FOR INCOME YEARS 1984-85 TO 1993-94

		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
Deductions for net income from rents	No.	406,329									
	\$m	1,524									
Net rents -											
Profit	No.	245,068									403,011
	\$m	728									2,059
Loss	No.	177,481									445,682
	\$m	(353)									(1,667)
Total	No.	422,549									848,693
	\$m	375									392
Interest received -											
Gross interest from savings banks etc	No.		3,986,080	4,137,081	4,844,067	4,980,778					
	\$m		6,814	8,294	8,013	8,693					
Gross Commonwealth loan interest	No.		7,204	4,821	4,001	3,183					
	\$m		5	6	3	3					
Total gross interest received	No.		3,993,284	4,141,902	4,848,068	4,983,961	5,200,386	5,179,551	5,016,677	4,835,546	4,696,074
	\$m		6,819	8,300	8,016	8,696	11,984	10,732	8,116	5,808	4,651
Net interest from savings banks etc(b)	No.	3,181,339									
	\$m	4,807									
Net Commonwealth loan interest(b)	No.	7,539									
	\$m	4									
Net interest received(c)	No.	203,141									
	\$m	480									
Sale of property -											
Profit	No.	18,169	27,317	64,624	48,969						
	\$m	50	85	315	209						
Loss	No.	5,980	7,247	5,531	15,442						
	\$m	17	22	18	96						
Total	No.	24,149	34,564	70,155	64,411						
	\$m	33	63	297	113						
Net capital gains	No.			23,225	64,453	134,065	154,730	136,181	169,852	207,323	343,763
	\$m			99	328	916	874	661	822	1,020	2,247
Net tax on capital gains	\$m			43	126	306	240	174	244	312	711
Gross dividends received -											
Franked	No.				453,686	559,612	546,912	561,741	609,439	660,834	775,376
	\$m				1,079	2,938	1,765	1,887	1,766	2,014	2,410
Total	No.		483,592	514,309	557,301	650,686	609,413	617,122	675,012	719,039	842,904
	\$m		864	925	1,474	3,216	1,979	2,064	1,928	2,202	2,661
Net dividends received	No.	429,232									
	\$m	709									
Income equalisation deposits	No.								793	1,514	1,671
	\$m								17	32	36
Income equalisation withdrawals	No.	2,585	1,853	935	628	284		564	1,181	806	789
	\$m	28	19	11	8	2		7	19	12	12
Attributed foreign income	No.							7,636	4,523	6,999	4,397
	\$m							11	7	24	11
Other net foreign source income	No.								120,918	151,185	196,440
	\$m								234	267	272
Life insurance bonus	No.	1,093	3,373	5,692	9,895	15,445	34,434	37,684	32,642	35,145	34,570
	\$m	1	3	10	30	41	114	156	144	167	182

**TAXABLE INDIVIDUALS**

**TABLE 1.18 (cont.)**

ITEMS FOR INCOME YEARS 1984-85 TO 1993-94

		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
Other income n.e.i	No.	35,708(b)	41,188(b)	31,970(b)	31,613	45,805	48,299	49,387	47,235	48,007	62,615
	\$m	71(b)	91(b)	82(b)	90	125	195	204	206	235	268
Total income	\$m									213,760	224,209
Net income	\$m	116,719	132,402	146,024	168,690	192,708	204,091	205,286	207,694	213,286	223,745
<b>DEDUCTIONS</b>											
Trade union etc subscriptions(b)	No.	2,816,982	2,983,072	2,909,792							
	\$m	318	365	377							
Living-away-from-home-allowance(b)	No.	44,126	50,426								
	\$m	84	102								
Relating to other allowances(b)	No.	934,898	1,014,573	969,779							
	\$m	734	764	668							
Tax agent fees(b)	No.	2,095,269	2,248,464	2,375,182							
	\$m	116	140	160							
Work related expenses -											
Motor vehicle expenses	No.								1,180,280	1,083,101	1,139,944
	\$m								1,462	1,462	1,535
Other travel	No.								476,552	409,874	383,311
	\$m								430	417	421
Uniforms etc	No.								3,387,406	3,067,699	2,852,350
	\$m								796	611	522
Self education	No.								385,611	396,217	404,492
	\$m								278	306	332
Other work expenses	No.								4,103,667	4,104,194	4,103,204
	\$m								2,116	2,009	2,050
Total work related expenses	No.				4,641,998(b)		5,499,138	5,512,566	5,379,545	5,189,182	5,119,603
	\$m				3,064(b)		4,585	4,912	5,083	4,806	4,860
Total prior year losses	No.									27,541	24,058
	\$m									187	186
Film industry deductions	No.	7,968	6,102	5,581	1,441		5,611	3,992	3,923	3,070	5,594
	\$m	125	115	131	32		26	31	18	27	32
Self employed superannuation contributions	No.	390,294	488,688	593,324	706,495	859,009	1,170,446	1,308,924	1,245,904	258,860	218,208
	\$m	283	404	532	669	1,053	1,445	1,913	2,037	736	750
Interest and dividend deductions	No.	276,308					783,994	1,085,177	1,326,460	1,422,511	1,468,980
	\$m	72					468	396	414	407	464
Gifts -											
School building funds	No.	356,396	363,276	357,983	366,531						
	\$m	59	64	77	75						
Public institutions	No.	2,617,847	2,767,822	2,539,271	2,577,177						
	\$m	148	164	177	189						
Overseas aid organizations	No.	587,775	658,791	542,938	569,553						
	\$m	40	43	44	50						
TOTAL	No.	3,562,018	3,789,889	3,440,192	3,513,261					2,917,361	2,899,245
	\$m	247	271	297	315					407	434
Other deductions	No.	3,472,029(b)	3,763,996(b)	3,719,101(b)			4,566,307	4,694,420	4,690,577	3,408,733	3,500,153
	\$m	1,683(b)	2,063(b)	1,787(b)			1,003	1,129	1,152	813	899
Total deductions	No.	5,280,131	5,609,071	5,704,902	6,078,365	6,489,388	6,731,386	6,691,981	6,693,378	6,536,184	6,460,683
	\$m	3,968	4,483	4,139	5,117	6,948	7,270	8,101	8,855	7,381	7,623
Undeducted purchase price of annuity(b)	No.	26,920	31,565	33,817	33,518	28,692					
	\$m	14	17	21	22	22					
Management investment companies	No.	2,912	2,524	1,645	1,196		7,545	6,869			
	\$m	15	14	11	8		32	34			

**TAXABLE INDIVIDUALS**

ITEMS FOR INCOME YEARS 1984-85 TO 1993-94

**TABLE 1.18 (cont.)**

		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
Expenses											
External labour costs	No.						40,370	38,829	56,192	58,495	58,756
	\$m						630	532	905	962	1,022
Superannuation expenses	No.									46,575	55,508
	\$m									117	144
Cost of sales	No.			137,160	147,138	111,579	120,623	126,913	154,088	169,624	175,849
	\$m			4,427	4,993	4,300	5,058	5,046	5,835	6,909	7,822
Bad debts	No.									5,405	5,705
	\$m									21	16
Lease payments (expenses)	No.									31,538	36,612
	\$m									196	213
Rent expenses	No.									97,062	102,779
	\$m									742	806
Total interest expenses	No.	367,172	376,905	383,432	333,387		118,516	121,386	121,859	133,394	141,803
	\$m	1,039	1,286	1,412	1,151		568	580	518	512	522
Depreciation expenses	No.	577,437	610,020				307,284	344,334	336,155	374,875	400,000
	\$m	555	671				647	636	633	731	830
Motor vehicle expenses	No.						323,837	348,829	379,622	425,330	443,623
	\$m						1,247	1,246	1,293	1,426	1,496
Repairs and maintenance	No.						165,126	171,762	183,867	201,794	208,996
	\$m						302	282	289	338	366
All other expenses	No.								481,956	543,691	570,572
	\$m								7,242	7,358	8,208
Total expenses	No.								502,466	567,864	597,425
	\$m								18,502	19,312	21,445
Investment allowance	No.	32,773	2,996	355							11,108
	\$m	46	8	2							25
Other items											
Trading stock -											
Gross sales	No.	101,195	126,255	135,547	144,954	125,634	187,535	184,331	283,433	236,401	
	\$m	4,997	6,500	7,453	8,574	7,949	11,296	10,389	11,743	13,142	
Stock at beginning of year	No.	66,688	84,372	89,669	94,481	83,126	79,340	84,386	90,411	93,158	96,671
	\$m	592	731	854	981	965	1,003	1,036	1,101	1,225	1,387
Purchases	No.	63,467	112,058								
	\$m	2,827	3,833								
Stock at end of year	No.	70,137	89,149	95,265	100,113	87,434	86,639	92,567	93,357	104,101	106,721
	\$m	676	809	971	1,079	1,072	1,084	1,080	1,102	1,335	1,509
Salary and wage expenses	No.	99,663	105,641	104,818	106,685		57,511	80,532	72,288	77,849	81,609
	\$m	1,125	1,291	1,359	1,514		1,167	1,589	1,490	1,689	1,846
Payments to associated persons	No.						31,044	31,671	30,402	32,097	31,152
	\$m						321	373	362	405	414
DEPRECIABLE ASSETS											
Purchased during year	No.	227,646	230,511	208,164	187,291		128,357	146,347	131,443	148,111	168,471
	\$m	1,118	1,188	1,045	1,102		1,032	1,178	1,045	1,235	1,474
Disposed of during year	No.	70,797	69,666	62,361	48,617		35,609	37,464	35,640	40,147	46,019
	\$m	219	241	238	273		270	241	242	294	367
Gross PPS income	No.	106,137	124,182	130,514	152,959	180,652	193,018	172,723	175,796	195,624	208,629
	\$m	1,350	1,876	2,126	2,649	3,486	4,196	3,692	4,448	4,416	4,860
Overseas interest expenses	No.									650	122
	\$m									2	1
Land degradation expenses	No.								3,108	1,246	1,309
	\$m								15	4	3

**TAXABLE INDIVIDUALS**

ITEMS FOR INCOME YEARS 1984-85 TO 1993-94

**TABLE 1.18 (cont.)**

		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
Higher education contribution assessment debt	No.					31,240	57,207	71,587	76,874	90,395	123,957
	\$m					9	28	48	55	70	129
Tax instalment deductions presented	No.	5,429,783	5,722,299	5,875,909	6,228,320	6,523,681	6,671,193	6,555,121	6,449,778	6,460,291	6,482,730
	\$m	23,728	27,151	29,810	33,472	38,905	39,722	40,746	41,035	42,595	44,357
Eligible income Div 6AA	No.	13,884	16,222	16,505	13,130	10,717	15,377	14,966	13,115	8,807	
	\$m	104	155	136	69	68	45	45	32	23	
<b>TOTAL BUSINESS INCOME</b>											
Primary production	No.	73,919	79,863	82,290	89,487	93,219	92,887	85,833	75,990	78,427	78,151
	\$m	1,062	1,238	1,437	1,802	1,941	1,796	1,309	1,417	1,681	1,891
Other	No.	315,053	344,529	364,077	412,844	462,877	482,481	469,926	487,730	541,677	569,513
	\$m	8,269	12,820	13,947	16,006	17,983	18,170	16,927	20,652	23,915	26,618
Total	No.	379,039	412,922	436,296	491,497	544,344	562,880	543,954	n.a.	608,927	636,267
	\$m	9,330	14,058	15,384	17,809	19,925	19,966	18,236	22,069	25,596	28,509
<b>LOSSES RECOUPED -</b>											
Primary production	No.	7,773	8,965	10,228	10,576	9,002					
	\$m	38	44	60	84	83					
Other	No.	10,127	13,108	12,701	13,426	23,096					
	\$m	35	49	53	67	94					
Total	No.	17,900	22,073	22,929	24,002	31,445					24,057
	\$m	74	92	113	151	178					186
Depreciation allowed excl. buildings	No.			623,524	551,330						
	\$m			695	686						
<b>DEDUCTIONS</b>											
Sections 75A-75D	No.	28,871									
	\$m	51									
Section 75D	No.		1,689								
	\$m		3								
Section 70A	No.			1,200							
	\$m			3							
Total Prescribed Payments System credit	No.	200,537	266,356	275,037	320,743	369,712		361,790	354,939	380,945	401,310
	\$m	246	370	569	741	1,039		1,265	1,239	1,390	1,556
Total business expenses	No.					459,090	436,285	437,448			
	\$m					10,459	9,312	8,059			
Provisional tax debit	No.	1,596,026	1,798,793	1,716,673	1,735,493	1,756,214	1,794,461	1,638,772	1,520,300	1,492,949	1,431,647
	\$m	5,292	6,460	7,371	7,756	8,163	9,136	7,723	6,809	6,752	6,845
Provisional tax credit	No.	1,306,933	1,422,203	1,574,370	1,688,783	1,532,369	1,530,318	1,490,382	1,381,962	1,293,476	1,260,399
	\$m	3,918	4,501	5,376	5,980	6,611	6,482	7,064	6,331	5,694	5,632
Late lodgment penalty	No.	106,670	171,443	122,331	115,570	122,328	94,564	43,295	45,125	61,601	37,292
	\$m	12	21	16	27	38	30	19	11	16	5
Incorrect return penalty	No.	15,136	11,694	3,504	2,070	1,212	277	920	690	5,092	5,927
	\$m	4	4	1	1	0	0	0	0	1	1
Balance payable/refundable	\$m	3,846	5,493	3,416	3,190	3,594	3,791	(297)	(1,034)	165	(3,617)

**TAXABLE INDIVIDUALS**

ITEMS FOR INCOME YEARS 1984-85 TO 1993-94

**TABLE 1.18 (cont.)**

		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
<b>REBATES AND CREDITS</b>											
Spouse d/housekeeper with dependants	No.	705,537	627,340	553,810	553,217	408,635	385,351	408,157		580,589	578,696
	\$m	638	575	490	485	414	456	522		687	686
Spouse d/housekeeper without dependants	No.	397,870	407,622	395,021	373,070	124,133	121,798	131,106		396,343	366,147
	\$m	240	239	247	235	103	122	142		340	318
Sp/d/h with or without dependants	No.					326,658	360,968	384,214			
	\$m					148	194	225			
Total spouse d/housekeeper	No.	1,103,407	1,034,962	948,831	926,287	859,426	868,117	923,477	963,374	976,932	944,843
	\$m	878	814	738	720	665	772	888	988	1,028	1,004
Invalid relatives(b)	No.	576	600	585	565	828					
	\$m	0	0	0	0	0					
Parents, parents in law	No.	8,543	8,516	8,725	9,800	11,540					
	\$m	6	6	6	7	8					
Housekeeper(b)	No.	4,323	3,480	2,902	2,477	2,568					
	\$m	4	3	2	2	2					
Sole parent	No.	122,106	135,407	147,606	157,969	164,176	165,527	158,946	162,389	167,567	172,467
	\$m	83	91	100	107	111	133	138	150	158	163
Total zone and overseas forces	No.	303,459	315,372	321,667	336,040	350,050		363,649	366,079	370,518	376,535
	\$m	96	102	100	106	107		118	122	131	143
Superannuation contributions	No.							294,064	161,299	804,531	654,398
	\$m							61	34	54	43
Other rebates	No.						160,684	181,993	193,522	207,428	227,840
	\$m						73	102	92	103	107
Pensioner	No.	207,896	247,029	237,378	274,416	350,885	323,607	284,627	283,414	265,985	229,498
	\$m	31	36	34	39	97	134	150	151	148	132
Unemployment beneficiary	No.	49,516	103,285	130,823	138,372	180,175	139,412	183,960	209,724	238,639	226,522
	\$m	2	13	19	28	48	34	53	59	68	66
Commonwealth loan interest	No.	7,800	6,918	4,649	3,920	3,124					
	\$m	0	0	1	0	0					
Life assurance bonus	No.	1,092	2,369	5,689	9,887	15,434	34,416	37,651	32,098	34,396	33,689
	\$m	0	1	3	9	12	41	55	51	59	62
Medical expenses	No.		59,775(b)	69,395	83,407	98,307					
	\$m		23(b)	34	37	44					
Section 98A(2) deduction	No.		233	152	118	99	39	26	24	57	155
	\$m		1	1	0	0	0	0	0	1	3
Primary imputation credits	No.				453,915	559,535	544,922	560,025	607,169	658,627	773,095
	\$m				1,026	2,796	1,129	1,202	1,123	1,281	1,528
Total imputation credits	No.				511,924	650,562	648,628	666,291	722,346	784,784	921,717
	\$m				1,307	3,753	1,409	1,531	1,437	1,646	1,955
Foreign tax credits	No.				34,285	33,029	77,628	83,029	104,564	134,107	159,805
	\$m				20	21	44	36	38	43	45
Total tax withheld on interest and dividends	No.							36	286,612	217,384	210,208
	\$m								58	33	30

**TAXABLE INDIVIDUALS**

**TABLE 1.18 (cont.)**

ITEMS FOR INCOME YEARS 1984-85 TO 1993-94

		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
Concessional expenditure	No.	372,137									
	\$m	72									
Section 160ACA	No.	1,278(b)	2,812								
	\$m	1(b)	15								
Averaging	No.	120,100	127,752	156,355	182,050	182,988	163,420	80,678	76,732	99,601	109,780
	\$m	99	108	172	270	286	211	63	67	110	120
Section 100(2)	No.	3,567	5,880	5,531	2,301	1,876		510	177	176	2,512
	\$m	30	54	51	19	15		3	1	1	4
Termination payment	No.	202,849	289,966	356,573	471,211	633,546	664,251	616,846	536,683	584,009	636,005
	\$m	116	192	232	261	382	504	598	837	1,205	1,222
Low income	No.										3,772,365
	\$m										500
Home loan interest - Scheme 1	No.	171,759	115,122	68,461	32,554	7,434					
	\$m	57	33	17	6	1					
Total rebates and credits	No.	2,210,885	2,162,637	2,174,357	2,736,348	2,982,991	2,992,449	3,131,740	3,058,720	3,607,802	5,792,127
	\$m	1,475	1,483	1,508	2,892	5,453	3,464	3,759	3,980	4,680	5,438
CONCESSIONAL EXPENDITURE -											
Doctors(b)	No.	306,663									
	\$m	40									
Hospital(b)	No.	66,225									
	\$m	37									
Chemist(b)	No.	330,258									
	\$m	75									
Dental(b)	No.	262,551									
	\$m	65									
Optical(b)	No.	130,397									
	\$m	14									
Other medical and funeral(b)	No.	84,219									
	\$m	15									
Education(b)	No.	308,603									
	\$m	173									
Self education(b)	No.	44,334									
	\$m	9									
Rates and land tax(b)	No.	321,821									
	\$m	96									
Life insurance premiums(b)	No.	253,454									
	\$m	137									
Superannuation(b)	No.	286,708									
	\$m	246									
Adoption expenses(b)	No.	716									
	\$m	1									
Calls(b)	No.	92									
	\$m	0									
Total(b)	No.	348,312									
	\$m	909									
TOTAL(e)	No.	372,197									
	\$m	985									

**NON-TAXABLE INDIVIDUALS**  
ITEMS FOR INCOME YEARS 1984-85 TO 1993-94

**TABLE 1.19**

		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
<b>Number of males -</b>											
Unmarried	No.	274,419	278,475	260,912	281,382	316,185	302,562	324,363	339,753	328,573	359,205
Married	No.	267,140	249,450	222,553	237,735	240,325	259,086	331,040	370,489	377,396	417,952
Total	No.	541,559	527,925	483,465	519,117	556,420	561,648	655,403	710,242	705,969	777,157
<b>Number of females -</b>											
Unmarried	No.	281,256	288,366	290,620	309,590	382,616	345,403	370,745	405,520	390,903	386,894
Married	No.	444,605	418,249	387,845	416,052	411,856	440,077	504,321	512,708	514,328	617,740
Total	No.	725,861	706,615	678,465	725,642	794,472	785,480	875,066	918,228	905,231	1,004,634
<b>Number of taxpayers -</b>											
Unmarried	No.	555,675	566,841	551,532	590,972	698,801	647,965	695,108	745,273	719,476	746,099
Married	No.	711,745	667,699	610,398	653,787	652,091	699,163	835,361	883,197	891,724	1,035,692
Total	No.	1,267,420	1,234,540(a)	1,161,930(a)	1,244,759(a)	1,350,892(a)	1,347,128(a)(d)	1,530,469(a)	1,628,470(a)	1,611,200(a)	1,781,791(a)
Computer assessed and issued assessments	No.	1,055,729	1,161,448	1,120,648	1,167,847	1,302,773	1,275,138	1,498,197	1,600,556	1,611,200	1,781,791
Manually assessed, computer issued assessments	No.	211,691	73,092	41,282	76,912	48,119	64,589	32,272	27,914	inc. in above	
Manually assessed and issued assessments	No.	106	62	38	29	54	30	61	46	19	
All assessments	No.	1,267,526	1,234,602	1,161,968	1,244,788	1,350,946	1,339,757	1,530,530	1,628,516	1,611,219	
Number of trustee assessments	No.	9,247	10,115	4,825	5,781	2,961	5,407	6,287	11,752	9,641	12,999
Taxpayers assessed under Div 6AA	No.	3,226	5,153	4,358	2,161						
Number of taxpayers	No.	1,267,420	1,234,540	1,155,080	1,241,689	1,348,892	1,339,727	1,530,469	1,628,470	1,611,200	1,781,791
Number of tax agent cases ELS	No.								822,007	905,008	1,031,219
Number of tax agent cases total	No.	713,479	689,914	636,046	686,507	714,786	770,343	970,076	1,096,009	1,027,905	1,139,694
Number charged provisional tax	No.	1,184	91	48	25	736	475	121	230	303	333
Number with informative provisional debit	No.			52	161	79	98	91	95	63	58
Number with provisional tax, total	No.	1,184	91	100	186	815	573	212	325	366	391
Number of non-residents	No.	4,336	5,856	4,049	4,418	4,053	4,001	5,313	7,360	7,948	9,507
<b>Number of taxpayers by state of residence -</b>											
NSW		409,468	404,828	371,462	396,585	430,363	431,864	484,666	525,774	528,481	578,344
VIC		333,607	318,160	297,258	314,750	341,277	338,390	395,301	425,557	415,301	459,092
QLD		221,205	213,778	209,379	229,634	250,105	247,815	284,871	302,265	301,048	335,504
WA		127,408	125,753	117,025	124,048	132,793	133,501	152,716	158,519	152,860	169,618
SA		114,126	111,361	107,768	114,135	122,164	115,159	130,925	134,744	131,498	147,288
TAS		33,582	32,541	31,608	34,025	37,188	34,820	40,658	43,579	43,948	49,097
NT		11,673	12,023	11,725	13,257	14,131	15,463	16,198	15,990	16,497	18,691
ACT		16,457	16,096	15,705	18,325	22,871	22,715	25,134	22,042	21,117	24,157
AUSTRALIA		1,267,526	1,234,540(a)	1,161,930(a)	1,244,759(a)	1,350,892(a)	1,339,727(a)	1,530,469(a)	1,628,470(a)	1,611,200(a)	1,781,791(a)



**NON-TAXABLE INDIVIDUALS**  
ITEMS FOR INCOME YEARS 1984-85 TO 1993-94

**TABLE 1.19 (cont.)**

	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
Number of taxpayers by Office of assessment -										
Adelaide	115,128	112,178	108,618	118,958	125,561	116,574	132,504	142,388		
Albury			36,257	41,647	43,860	43,140	51,543	76,455	73,843	79,929
Bankstown								53,041	53,468	59,784
Box Hill								78,030	79,645	85,744
Brisbane	218,769	170,593	171,662	175,463	190,093	187,960	217,861	87,896	79,565	87,837
Canberra	27,538	26,628	25,417	27,204	30,075	30,634	34,338	37,383	37,322	42,109
Cannington								84,592	81,808	91,616
Casselden Place (Melbourne)	346,083	247,942	205,770	120,072	118,110	121,337	153,040	90,137	60,693	63,205
Chatswood			11,106	62,006	58,063	55,266	59,691	47,015	49,852	56,243
Cheltenham (Moorabbin)								22,527	23,655	41,562
Chermside								74,214	80,389	89,577
Dandenong				101,090	116,222	113,785	131,552	104,159	96,772	90,796
Darwin	11,291	11,574	11,311	8,918	11,263	14,598	15,414	9,944		
Geelong									25,979	33,005
Hobart	33,364	32,230	31,329	33,791	36,911	34,447	40,247	43,040	43,391	48,614
Hurstville (Sydney South)					81,804	81,784	89,540	74,812	72,484	56,001
Moonee Ponds		81,989	77,125	78,659	90,914	87,779	92,701	89,977	90,003	101,694
Newcastle	52,243	78,397	65,971	69,339	89,263	91,540	102,826	109,793	110,889	121,398
Northbridge									73,062	77,195
Parramatta	106,863	115,551	97,714	103,683	112,147	58,816	70,601	69,434	71,361	74,563
Penrith						60,403	64,454	59,596	59,625	65,699
Perth	127,442	125,522	116,687	123,751	132,508	133,305	152,467			
Pulteney									73,116	82,405
Sydney	228,805	191,339	167,415	128,816	57,614	51,848	57,891	47,291	41,901	43,609
Townsville		40,597	35,548	51,362	56,484	56,511	63,799	66,836	66,815	72,849
Upper Mount Gravatt								86,848	88,216	100,790
Waymouth									75,700	84,916
Wollongong									3,571	30,651
Australia	1,267,526	1,234,540(a)	1,161,930(a)	1,244,759(a)	1,350,892(a)	1,339,727(a)	1,530,469(a)	1,628,470(a)	1,611,200(a)	1,781,791(a)
Taxable income	\$m 2,905	2,675	2,962	3,064	3,797	3,423	5,193	3,811	4,417	6,210
Complementary tax	No. 6,717	5,362	2,882	2,630	2,840	3,726	9,724	9,817	9,010	13,179
	\$m 1	1	0	0	1	1	2	2	2	2
Gross tax	\$m 96	123	114	113	159	199	321	356	441	575
Medicare levy	No. 0	0	0	0	0	17	665	1,083	1,245	772
	\$m 0	0	0	0	0	0	0	0	0	0
Salary and wages on group certificates etc	No. 663,903	664,463	616,685	700,334	785,012	776,280	793,051	789,174	771,049	878,038
	\$m 1,819	1,859	1,751	2,186	2,349	2,647	2,927	2,956	2,812	3,346
Unemployment and sickness benefits(b)	No. 154,071	186,302	225,256	184,292	274,683	244,980	323,998	375,017	382,891	434,306
	\$m 402	526	n.a.	580	881	812	1,193	1,606	1,756	2,117
Aust Govt pensions and other benefits(b)	No. 125,647	113,862	116,273	115,077	172,929	212,442	284,321	305,999	312,520	373,520
	\$m 435	411	448	489	811	1,108	1,605	1,710	1,753	2,151
Other pensions, superannuation etc(b)	No. 29,992	5,491	8,285	13,420	10,117	18,761	22,869	27,301	35,109	51,193
	\$m 56	9	13	19	18	42	67	103	153	239
Directors fees, remuneration, honoraria etc	No. 132,211	85,882	88,205	109,855	39,085					
	\$m 298	217	209	298	124					
Allowances and benefits(b)	No. 67,576	82,118	80,207	82,311	102,266	132,023	158,224	161,172	155,200	179,280
	\$m 17	21	17	18	22	153	228	229	213	237
Other salary and wages(b)	No. 7,518	37,421	39,871	41,400	26,566	14,107	15,042	15,416	15,511	14,212
	\$m 10	42	40	42	36	30	37	42	43	39
Foreign employment and pension income	No. 0	0	0	0	0	0	0	12,428	17,137	28,374
	\$m 0	0	0	0	0	0	0	36	49	80

**NON-TAXABLE INDIVIDUALS**

ITEMS FOR INCOME YEARS 1984-845TO 1993-94

**TABLE 1.19 (cont.)**

		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
Payments for unused leave on termination of employment etc., assessable in full	No.	100,503	103,717	95,168	96,884	90,889	84,096	82,337	67,722	60,447	57,039
	\$m	39	39	39	42	40	42	51	47	42	47
5 percent assessable	No.	7,459	7,493	5,758	5,377	4,455	2,958(b)	3,031(b)	2,771	2,654	2,220
	\$m	1	1	1	1	0	1(b)	1(b)	1	1	1
<b>ELIGIBLE TERMINATION PAYMENTS</b>											
5 percent assessable	No.	7,649	8,810	9,651	12,739	18,984	23,850	32,713	38,865	46,590	45,475
	\$m	2	3	4	6	10	13	17	21	34	27
Taxable at concessional rates	No.	1,794	2,233	3,229	6,006	11,247	15,059	21,908	26,826	37,612	38,804
	\$m	1	3	5	12	26	43	76	100	298	264
Taxable at other rates (balance)	No.	5,294	8,036	8,242	10,253	15,300	22,030	32,519	38,523	39,658	52,892
	\$m	2	4	6	9	13	23	34	44	45	52
5 percent assessable - Payments for unused leave and E.T.P's combined	No.	1,579(c)				563(c)	368(c)	380(c)			
	\$m	1(c)				0(c)	0(c)	0(c)			
Salary and wages in assessable income	No.	918,360	904,575	874,385	948,044	1,054,393	1,063,674	1,196,760	1,253,300	1,250,510	1,412,043
	\$m	3,039	3,169	3,197	3,700	4,331	4,915	6,237	6,896	7,199	8,601
<b>Net business income (or loss) -</b>											
Primary production	No.	33,493	33,489	27,325	26,381	25,080	28,070	31,749	35,060	33,743	35,203
	\$m	(145)	(166)	(111)	(100)	(117)	(171)	(262)	(272)	(205)	(155)
Other	No.	82,142	78,931	73,897	82,621	86,526	95,335	115,457	132,479	135,275	146,251
	\$m	57	21	5	(23)	(52)	(75)	(44)	25	31	85
Total	No.	110,131	106,906	96,839	104,775	107,428	118,727	141,716	161,672	163,368	175,875
	\$m	(88)	(144)	(106)	(123)	(169)	(246)	(307)	(248)	(173)	(69)
<b>Net partnerships and trust income (or loss) -</b>											
Primary production	No.	123,633	121,563	95,317	86,728	80,144	80,947	108,987	116,406	107,984	110,225
	\$m	(404)	(503)	(261)	(195)	(250)	(383)	(740)	(688)	(416)	(296)
Other	No.	268,352	255,258	221,558	225,360	227,128	223,974	275,226	305,932	306,406	334,503
	\$m	331	321	270	200	174	79	187	309	387	483
Total	No.	330,512	313,599	266,235	264,756	263,147	261,212	320,477	352,334	350,394	377,852
	\$m	(73)	(182)	9	5	(75)	(304)	(553)	(379)	(29)	186
Gross rents	No.		59,088	53,925	60,044	62,239					
	\$m		268	258	291	326					
Gross investment and property income	No.		530,571	526,179	612,744	686,466		881,809			
	\$m		685	695	832	970		1,741			
Investment and property income deductions	No.		64,587	59,954	68,973	73,092		189,087			
	\$m		288	274	335	423		932			
Net investment and property income	No.		530,301	525,497	613,050	687,685		883,407			
	\$m		397	421	497	547		809			
Net income from rents	No.						73,730	91,855	107,054	115,448	131,778
	\$m						(144)	(189)	(130)	(51)	7
Rental deductions	No.							88,492	103,580	111,835	128,386
	\$m							831	878	826	856

**NON-TAXABLE INDIVIDUALS**
**TABLE 1.19 (cont.)**

ITEMS FOR INCOME YEARS 1984-85 TO 1993-94

		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
Deductions for net income from rents	No.	57,359									
	\$m	205									
Net rents -											
Profit	No.	38,945									77,725
	\$m	66									211
Loss	No.	22,852									54,053
	\$m	52									(205)
Total	No.	61,797									131,778
	\$m	13									7
Interest received -											
Gross interest from savings banks etc	No.		504,108	504,020	587,224	662,166					
	\$m		387	410	469	546					
Gross Commonwealth loan interest	No.		730	294	289	257					
	\$m		0	0	0	0					
Total gross interest received	No.		504,838	504,314	587,513	662,423	673,949	842,754	891,315	859,904	938,569
	\$m		387	410	470	546	644	889	893	783	836
Net interest from savings banks etc(b)	No.	379,086									
	\$m	274									
Net Commonwealth loan interest(b)	No.	601									
	\$m	0									
Net interest received(c)	No.	82,130									
	\$m	84									
Sale of property -											
Profit	No.	2,317	2,834	4,450	4,465						
	\$m	6	8	15	16						
Loss	No.	1,397	1,480	900	2,477						
	\$m	(12)	(16)	(14)	(34)						
Total	No.	3,714	4,314	5,350	6,942						
	\$m	(6)	(8)	1	(18)						
Net capital gains	No.			1,940	7,755	17,405	21,051	24,027	32,400	43,712	70,868
	\$m			4	22	54	77	74	96	111	193
Gross dividends received -											
Franked	No.				42,104	52,410	51,100	70,743	88,257	108,042	131,879
	\$m				22	37	41	62	70	94	110
Total	No.		43,757	39,761	57,218	65,031	60,079	80,645	101,202	119,634	145,584
	\$m		30	25	39	55	57	75	85	114	138
Net dividends received	No.	44,925									
	\$m	25									
Income equalisation deposits	No.								63	57	109
	\$m								1	1	2
Income equalisation withdrawals	No.	163	124	31	23	32		90	178	144	123
	\$m	1	1	0	0	0		1	2	2	1
Attributed foreign income	No.							1,201	1,235	1,603	1,108
	\$m							1	1	2	1
Other net foreign source income	No.								23,211	35,079	47,253
	\$m								22	24	26
Life insurance bonus	No.	149	442	1,027	2,077	3,845	7,516	9,828	9,967	10,848	10,763
	\$m	0	1	1	4	7	15	21	22	25	26

**NON-TAXABLE INDIVIDUALS**  
ITEMS FOR INCOME YEARS 1984-85 TO 1993-94

**TABLE 1.19 (cont.)**

		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
Other income n.e.i	No.	6,000(b)	7,031(b)	4,433(b)	4,157	7,023	7,966	9,393	9,090	9,113	12,123
	\$m	6(b)	4(b)	3(b)	3	7	13	6	27	27	21
Total income	\$m									8,072	10,037
Net income	\$m	3,278	3,235	3,524	4,094	4,767	4,923	6,218	7,166	7,992	9,984
<b>DEDUCTIONS</b>											
Trade union etc subscriptions (b)	No.	108,873	139,055	133,352							
	\$m	5	7	8							
Living-away-from-home-allowance (b)	No.	1,890	2,331								
	\$m	1	1								
Relating to other allowances (b)	No.	36,829	429,957	40,782							
	\$m	11	14	12							
Tax agent fees (b)	No.	105,938	111,947	119,779							
	\$m	6	8	8							
Work related expenses -											
Motor vehicle expenses	No.								70,780	50,481	58,075
	\$m								85	73	78
Other travel	No.								24,636	17,154	17,338
	\$m								17	12	12
Uniforms etc	No.								222,571	166,500	180,284
	\$m								38	24	23
Self education	No.								48,967	46,623	54,077
	\$m								40	43	53
Other work related expenses	No.								229,302	202,069	230,143
	\$m								91	73	74
Total work related expenses	No.				269,493(b)		378,198	428,221	417,706	348,106	386,830
	\$m				107(b)		219	264	272	226	241
Total prior year losses	No.									100,688	96,451
	\$m									3,144	3,188
Film industry deductions	No.	166	128	112	69		411	425	363	402	706
	\$m	5	5	8	3		1	3	4	4	4
Self employed superannuation contributions	No.	26,927	29,208	29,736	33,345	35,508	44,233	65,062	66,422	29,061	25,601
	\$m	18	21	24	28	38	48	90	105	55	59
Interest and dividend deductions	No.	27,278					55,305	112,043	157,770	177,495	210,378
	\$m	17					102	101	145	59	53
Gifts -											
School building funds	No.	11,376	10,747	10,402	10,945						
	\$m	2	2	2	3						
Public institutions	No.	94,146	100,419	89,910	98,496						
	\$m	7	8	8	11						
Overseas aid organizations	No.	21,621	24,651	20,344	22,632						
	\$m	2	2	2	2						
TOTAL	No.	127,143	135,817	120,656	132,073					217,192	256,978
	\$m	10	11	12	15					32	37
Other deductions	No.	165,798	235,527	227,712					456,744	345,786	404,634
	\$m	51	395	423					246	196	240
Total deductions	No.	448,282	491,474	470,720	505,393	603,511	629,172	754,516	861,395	827,012	927,234
	\$m	375	561	556	1,035	990	1,502	1,046	3,536	3,715	3,823
Undeducted purchase price of annuity (b)	No.	584	758	956	977	1,215					
	\$m	1	1	1	2	2					
Management investment companies	No.	55	59	31	28		461	720			
	\$m	0	1	0	0		1	6			

**NON-TAXABLE INDIVIDUALS**  
ITEMS FOR INCOME YEARS 1984-85 TO 1993-94

**TABLE 1.19 (cont.)**

		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
Expenses											
External labour costs	No.						7,806	9,988	16,598	15,510	15,268
	\$m						104	102	197	195	171
Superannuation expenses	No.									9,550	11,595
	\$m									16	20
Cost of sales	No.			42,868	44,059	32,931	36,349	46,196	57,946	61,778	66,374
	\$m			1,084	1,297	1,165	1,606	1,736	1,939	2,164	2,146
Bad debts	No.									1,610	1,685
	\$m									13	9
Lease payments	No.									8,882	9,555
	\$m									59	59
Rent expenses	No.									35,244	38,380
	\$m									247	261
Total interest expenses	No.	72,073	73,145	64,632	56,065		32,733	41,045	42,362	40,873	41,531
	\$m	250	363	354	280		303	357	306	251	219
Depreciation expenses	No.	126,217	123,508				63,762	87,599	98,681	101,988	109,383
	\$m	206	230				203	277	262	264	284
Motor vehicle expenses	No.						64,291	88,513	104,258	107,923	115,516
	\$m						260	319	343	337	346
Repairs and maintenance	No.						42,242	55,734	63,697	65,486	69,365
	\$m						102	129	133	139	147
All other expenses	No.								134,312	140,554	151,470
	\$m								2,056	1,828	1,910
Total expenses	No.								139,843	146,677	158,424
	\$m								5,573	5,512	5,571
Investment allowance	No.	10,515	885	107							2,316
	\$m	25	5	1							6
Other items											
Trading stock -											
Gross sales	No.	46,730	51,964	45,417	46,385	37,352	50,232	61,707	87,700	77,397	
	\$m	1,616	1,953	1,849	2,122	1,906	2,836	3,174	3,270	3,441	
Stock at beginning of year	No.	31,424	36,166	31,226	31,161	25,687	26,441	34,379	38,903	40,394	42,279
	\$m	257	336	293	368	344	435	530	560	550	560
Purchases	No.	29,886	40,401								
	\$m	881	1,087								
Stock at end of year	No.	32,653	37,521	32,737	32,881	27,286	28,457	36,615	40,338	43,445	45,641
	\$m	290	358	313	361	359	428	524	534	562	585
Salary and wage expenses	No.	30,370	29,810	24,847	24,263		13,920	23,139	21,856	21,590	22,200
	\$m	252	282	255	276		250	377	409	359	366
Payments to associated persons	No.						3,921	5,119	5,089	4,877	4,653
	\$m						32	43	48	42	41
DEPRECIABLE ASSETS											
Purchased during year	No.	51,187	49,816	39,612	34,075		27,318	37,955	36,354	38,124	43,218
	\$m	381	373	276	267		297	344	329	377	444
Disposed of during year	No.	19,345	17,656	14,057	10,779		8,630	11,445	11,555	12,080	13,207
	\$m	86	85	70	83		86	103	96	112	122
Gross PPS income	No.	15,514	16,525	16,617	17,381	18,876	23,437	29,606	32,180	29,423	30,978
	\$m	101	130	150	157	185	307	367	374	323	321
Overseas interest expenses	No.								206	46	68
	\$m								2	1	1
Land degradation expenses	No.								1,065	399	470
	\$m								6	1	1

**NON-TAXABLE INDIVIDUALS**

**TABLE 1.19 (cont.)**

ITEMS FOR INCOME YEARS 1984-85 TO 1993-94

		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
<b>Tax instalment deductions presented</b>	No.	669,738	684,707	656,634	710,848	780,078	776,423	820,819	837,693	817,882	933,621
	\$m	257	280	267	314	369	391	435	432	405	478
<b>Eligible income Div 6AA</b>	No.	12,869	12,213	13,071	10,470	7,502		10,292	10,947	9,171	
	\$m	61	100	78	23	19		6	10	8	
<b>TOTAL BUSINESS INCOME</b>											
<b>Primary production</b>	No.	33,245	33,558	27,057	26,053	24,657	28,123	31,329	32,023	31,435	32,649
	\$m	479	609	548	553	526	472	540	665	701	752
<b>Other</b>	No.	82,317	79,294	74,165	82,739	86,506	95,036	115,889	128,997	133,410	144,657
	\$m	1,435	2,400	2,316	2,686	2,842	3,133	3,094	4,330	4,637	4,761
<b>Total</b>	No.	110,204	107,098	96,989	104,859	107,481	119,286	141,930	n.a.	159,691	172,219
	\$m	1,916	3,009	2,864	3,239	3,368	3,605	3,635	4,995	5,337	5,513
<b>LOSSES RECOUPED -</b>											
<b>Primary production</b>	No.	26,934	35,256	30,691	29,129						
	\$m	130	281	204	256						
<b>Other</b>	No.	27,060	33,414	29,916	30,863						
	\$m	104	169	146	173						
<b>Total</b>	No.	53,994	68,670	60,607	59,992						60,379
	\$m	234	450	350	429						624
<b>Depreciation allowed excl. buildings</b>	No.			107,244	95,033						
	\$m			205	189						
<b>DEDUCTIONS</b>											
<b>Sections 75A-75D</b>	No.	14,889									
	\$m	43									
<b>Section 75D</b>	No.		755								
	\$m		1								
<b>Section 70A</b>	No.			350							
	\$m			1							
<b>Total Prescribed Payments System credit</b>	No.	31,045	36,044	33,212	34,921	36,408		56,065	58,538	51,346	52,953
	\$m	16	23	28	31	39		75	73	61	64
<b>Total business expenses</b>	No.					91,620	90,957	114,430			
	\$m					2,372	2,246	2,206			
<b>Provisional tax debit</b>	No.	1,184	91	100	186	815	573	212	325	366	391
	\$m	2	1	4	1	1	1	2	1	1	1
<b>Provisional tax credit</b>	No.	102,182	87,959	86,963	107,847	81,461	84,208	120,053	128,528	115,666	125,532
	\$m	97	90	86	123	126	128	175	164	136	144
<b>Balance payable/refundable</b>	\$m	(369)	(391)	(380)	(468)	(533)	(581)	(684)	(730)	(610)	(677)

**NON-TAXABLE INDIVIDUALS**

**TABLE 1.19 (cont.)**

ITEMS FOR INCOME YEARS 1984-85 TO 1993-94

		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
<b>UNRECOUPED LOSSES-</b>											
Primary production	No.	74,393	77,243	58,514	53,746	50,665					
	\$m	1,245	1,608	1,512	1,511	1,484					
Other	No.	60,987	60,894	54,628	61,696	65,774					
	\$m	478	588	634	757	894					
Total	No.	135,380	138,137	113,142	115,442	116,439					144,748
	\$m	1,723	2,196	2,145	2,268	2,378					3,365
<b>REBATES AND CREDITS</b>											
Spouse d/housekeeper with dependants	No.	53,041	50,707	37,340	46,630	37,431	38,444	51,045		74,196	77,456
	\$m	49	48	34	43	38	46	66		93	97
Spouse d/housekeeper without dependants	No.	34,341	34,395	36,247	32,468	16,916	17,753	23,736		60,056	60,414
	\$m	22	22	27	22	14	18	26		56	56
Sp/d/h with or without dependants	No.					21,358	26,952	39,429			
	\$m					10	16	25			
Total spouse d/housekeeper	No.	87,382	85,102	73,587	79,098	75,705	83,149	114,210	134,407	134,252	137,870
	\$m	72	70	61	65	62	79	116	146	149	153
Invalid relatives(b)	No.	64	66	67	69	150					
	\$m	0	0	0	0	0					
Parents, parents in law	No.	425	408	450	504	678					
	\$m	0	0	0	0	0					
Housekeeper(b)	No.	275	191	186	184	331					
	\$m	0	0	0	0	0					
Sole parent	No.	27,734	29,899	31,700	34,510	39,224	50,454	55,036	62,108	63,156	70,350
	\$m	19	21	22	24	27	42	49	59	61	68
Total zone and overseas forces	No.	48,352	52,180	51,346	51,157	56,380		66,287	70,626	70,899	77,500
	\$m	16	18	17	19	21		27	28	32	36
Superannuation contributions	No.							3,701	2,808	16,917	17,992
	\$m							1	0	1	1
Other rebates	No.						n.a.	21,028	20,267	22,105	27,201
	\$m						n.a.	19	16	18	18
Pensioner	No.	141,550	79,906	116,910	106,241	174,891	217,821	287,624	306,239	311,203	371,161
	\$m	33	18	27	24	71	133	250	251	263	347
Unemployment beneficiary	No.	174,819	85,182	227,766	240,766	275,387	199,089	245,537	275,323	282,611	311,772
	\$m	10	16	49	62	98	59	95	109	121	145
Commonwealth loan interest	No.	593	689	287	279	250					
	\$m	0	0	0	0	0					
Life assurance bonus	No.	149	262	1,025	2,075	3,841	7,512	9,823	9,892	10,712	10,648
	\$m	0	0	0	1	2	5	8	8	9	9
Medical expenses	No.		4,801(b)	6,254	8,020	6,279					
	\$m		5(b)	6	10	6					
Section 98A(2) deduction	No.		14	9	2	6	11	7	7	7	17
	\$m		0	0	0	0	0	0	0	0	0
Primary imputation credits	No.				42,152	52,410	50,681	70,441	87,761	107,486	131,290
	\$m				21	36	26	39	44	59	69
Total imputation credits	No.				49,468	65,606	65,548	90,935	115,322	141,263	174,272
	\$m				26	47	33	49	56	78	90
Foreign tax credits	No.						4,510	10,837	18,294	28,279	32,320
	\$m						2	8	8	7	6

**NON-TAXABLE INDIVIDUALS**

**TABLE 1.19 (cont.)**

ITEMS FOR INCOME YEARS 1984-85 TO 1993-94

		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
Total tax withheld on interest and dividends	No.								64,437	45,722	45,862
	\$m								11	6	6
Concessional expenditure	No.	3,801									
	\$m	2									
Section 160ACA	No.	50(c)	89								
	\$m	0(c)	0								
Averaging	No.	13,845	13,761	13,733	12,871	11,270	9,839	9,920	8,869	10,888	15,896
	\$m	4	4	4	5	4	3	3	3	3	6
Section 100(2)	No.	3,228	5,184	4,196	1,441	1,275		465	751	666	1,278
	\$m	28	48	37	11	8		3	4	3	3
Termination payment	No.	541	9,446	3,192	5,965	89,065	91,004	91,492	16,240	28,779	30,825
	\$m	0	5	2	4	43	54	53	11	59	52
Low income	No.										245,233
	\$m										20
Home loan interest - Scheme 1	No.	4,963	2,940	1,542	631	168					
	\$m	2	1	0	0	0					
Total rebates and credits	No.	192,578	212,043	226,090	247,543	328,099	362,688	490,083	541,828	581,534	816,033
	\$m	96	76	114	113	159	199	321	407	439	572
<b>CONCESSIONAL EXPENDITURE -</b>											
Doctors(b)	No.	1,374									
	\$m	0									
Hospital(b)	No.	2,555									
	\$m	11									
Chemist(b)	No.	1,848									
	\$m	0									
Dental(b)	No.	1,044									
	\$m	0									
Optical(b)	No.	601									
	\$m	0									
Other medical and funeral(b)	No.	820									
	\$m	1									
Education(b)	No.	1,120									
	\$m	1									
Self education(b)	No.	92									
	\$m	0									
Rates and land tax(b)	No.	1,372									
	\$m	0									
Life insurance premiums(b)	No.	1,129									
	\$m	1									
Superannuation(b)	No.	244									
	\$m	0									
Adoption expenses(b)	No.	5									
	\$m	0									
Total(b)	No.	3,784									
	\$m	16									
TOTAL(e)	No.	4,635									
	\$m	20									



## **PART 2 — PARTNERSHIPS AND TRUSTS**

**— Coverage, Compilation and  
Description of Items**

**— Tables of Statistics**



## **COVERAGE, COMPILATION AND DESCRIPTION OF ITEMS**

### **Coverage**

The statistics contained in the tables were compiled from 1993-94 income year partnership and trust returns that were processed in the period 1 July 1994 to 4 September 1995.

The number of 1993-94 income year partnership and trust returns recorded as lodged and the number processed from 1 July 1994 to 4 September 1995 were:

Notes :

- 0 indicates that the amount tabulated for the item is zero or has been rounded to zero. Rounding may cause totals to differ from the sum of components.

### **Compilation**

Partnership and trust returns were lodged either electronically or in paper form. Facsimiles of the return forms used can be found in Appendix 1. Statistics for most of the items shown on the return forms are included in the tables.

### **Description of items**

Where a description of an item is not shown refer to Part 1 - Individuals for the description.

### **Partnership and Trust Statistics**

Since the introduction of self assessment for partnerships and trusts the statistical items tabulated are those recorded on the return forms by the persons preparing those returns. The return form instructions contain directions on what is to be included in each item on the return form and these are set out in an edited form below.

### **State**

The classification 'state' indicates the state or territory in which the business address of the partnership's or trust's main business is located, label A item 20 (partnerships) and item 21 (trusts). The postcode of the business address is being used for classification purposes. Where the postcode is invalid or not shown then the postcode of the current postal address of the partnership or trust is used to determine the state.

## **Industry coding**

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

Returns were coded as follows:

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

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

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

**Number of partnerships/ trusts** - refers to the number of partnerships and/ or trusts included in the table

**Total business income - primary production**

**Total business income - other**

**Total business income - total**

## **Expense items**

**External labour costs**

**Superannuation deductions (label D)**

**Contributions to superannuation, provident, benefit or retirement funds** - Employers are entitled to a deduction for contributions made to a superannuation, provident, benefit or retirement fund for the benefit of 'eligible employees' or their dependants. The purpose of the contributions must be to make provision for individual personal benefits, pensions or retiring allowances. The deduction is allowable in the year of income in which the contributions were made.

In most cases a deduction is not allowable for contributions by an employer to more than two funds in respect of one employee. However, if one of the superannuation funds was established by a law of the Commonwealth, a State or Territory and was in existence at 1 July 1990, a deduction is allowed for contributions to three superannuation funds. In this regard a statutory fund is not a fund to which contributions are made under a productivity award agreement.

The deduction applies whether or not the fund is a 'complying fund', ie. whether or not the fund itself is entitled to concessional tax treatment. From 1 July 1988 there is no limit on the amount of the deductible contributions. The exception to the limit, is that an employer contributing to a complying fund in respect of an employee is effectively limited to the amount which is necessary to provide benefits for the employee within the 'reasonable benefits' limits.

**Cost of sales (label E)**

**Bad debts (label F)**

**Lease expenses (label G)** - Deductions allowed for expenditure incurred in leasing plant, equipment, motor vehicles, etc., used in the taxpayer's business. It does not include payments in respect of land and buildings.

**Rent expenses (label H)**

**Total interest expenses (label I)**

**Total royalty expenses (label J)** - Royalty expenses for the year and includes royalties paid to residents and non-residents.

**Depreciation expenses (label K)**

**Motor vehicle expenses (label L)** - Motor vehicle running expenses incurred in deriving assessable income. Includes fuel, repairs, registration fees, and insurance premiums.

**Repairs and maintenance (label M)** - Expenditure incurred on repairs and maintenance of plant, machinery, implements and premises associated with the production of income.

**All other expenses (label N)** - The total of all other expenses not included at Labels C to M, incurred in deriving operating profit/ loss. Includes expenses for evaluating the environmental impact of an income-producing project.

**Total expenses (label O)** - The total of all expense items shown at item 3 labels C to N.

**Investment Allowance (label U)**

**Net business income (or loss) - primary production (label Q)** - This item is the amount of income (or loss) from primary production business activities after deduction of relevant business deductions. Special primary producer deductions are generally allowed in the partners' subsidiary returns.

**Net business income (or loss) - other (label R)** - This is the amount of business income (or loss), other than primary production business income (or loss), after deduction of relevant business deductions.

**Net business income (or loss) - total (label S)** - the sum of amounts for primary production and other.

**PPS credit (label T)** - Total of amounts of tax deducted from prescribed payments made to the partnership or trust.

**PPS credit subsidiary (label C)** - This represents the amount of credit for tax deducted on prescribed payment income received from another partnership or trust.

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

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

**Net partnership and trust income - total** - the sum of amounts for primary production and other.

**Gross Rents (label F)** - This item is the total amount of rent and premiums returned.

**Rental deductions - interest (label G)** - Total interest expenses incurred in earning rental income.

**Rental deductions - other (label H)** - Total of other deductible expenses incurred in earning rental income.

**Rental deductions - Total** - Sum of labels G and H above.

**Net rents - Profit**  
**Loss**  
**Total**

**Gross interest (label J)**

**Gross dividends - Franked (label L)**  
**- Total**

**Primary imputation credits** - This item is the sum of credits to which partnerships or trusts, in their own right, are entitled in respect of franked dividends received.

**Subsidiary imputation credits** - This item is the sum of credits which partnerships or trusts are entitled to in respect of franked dividends received through partnerships or trusts.

**Other Australian income** - This item consists of amounts shown at Item 9 'Other Australian income' label O on return forms.

**Deductions relating to Australian investment income** - Amounts shown at label P, item 11.

**Other deductions** - Amounts shown at label Q, item 12. This item consists of amounts of expenditure having an Australian source (other than expenditure directly attributable to business, property or income from other partnerships and trusts) claimed at this label. Generally it would include such expenditure as gifts, subscriptions and tax related expenses including tax agents fees and, in the case of trusts, deductions for prior years' losses recouped.

**Net Australian income** - Is the total of all assessable income from Australian sources (ie. the gross income according to ordinary concepts plus all other items specifically made assessable other than capital gains) less the total deductions for expenses incurred in gaining that income.

**Capital losses applied (Trusts only)**

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

**Attributed foreign income**

- Label U - Listed country.
- Label X - Unlisted country.
- Label Y - Foreign investment fund/ foreign life assurance policy.

**General net foreign source income (label V)** - Amounts shown at this label.

**Total net income** - Item 17 partnerships and item 18 trusts. The sum of items representing net Australian income, net capital gains (trusts only), attributed foreign income and general net foreign source income.

## **Other items**

**Stock on hand at beginning of year**

**Stock on hand at end of year**

**Total salary and wage expenses**

**Payments to associated persons (label M)** - Amounts, including salaries, wages, commissions, superannuation contributions or allowances, paid to a relative, to a partnership in which a relative is a partner or to a domestic. Amounts of salary or wages paid to associated persons are included both here and in 'Total salary and wage expenses'.

**Depreciable assets purchased during year**

**Depreciable assets disposed of during year**

**Gross PPS income (label P)** - Gross income derived by the business to which the prescribed payments system applies. Includes only PPS income derived directly by the business, not any distributed from partnerships or trusts.

**Overseas interest expenses (label Q)** - Interest incurred on money borrowed from overseas, to acquire income producing assets, to finance business operations or to meet current business expenses. This amount is also included at 'Total interest expenses'.

**Overseas royalty expenses (label R)** - Overseas royalty expenses incurred during the year. This amount is also included at 'Total royalty expenses'.

**Land degradation expenses (Trusts only)** - This item is for deductions claimed for expenditure incurred in preventing land degradation. The deduction is allowable for all primary production business on or after 1 October 1980, and after 21 August 1990 for non-primary production rural business earning income from the land. For expenditure incurred by partnerships, the partners should claim their share of the expenditure in their individual returns.





# **PARTNERSHIPS AND TRUSTS**

## **Tables of statistics**

# ALL PARTNERSHIPS - AUSTRALIA

## ITEMS BY INDUSTRY

I T E M Industry	Total business income				External labour costs	Superannuation deductions	Cost of sales
	Number of partnerships	Primary production	Other	Total			
	\$ millions						
<b>1 PROPERTY</b>	<b>49,195</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PRIMARY PRODUCTION -							
2 Sheep grazing	23,812	2,082	92	2,173	78	5	203
3 Grain growing	14,571	2,481	78	2,559	51	3	103
4 Cattle grazing	38,987	2,454	169	2,623	48	4	537
5 Dairying and pig farming	14,328	2,261	56	2,317	37	2	108
6 Fruit and vegetable growing	15,524	1,425	86	1,511	52	6	120
7 Sugar cane growing	4,176	634	41	675	43	1	12
8 Any other primary production	26,473	2,265	248	2,513	66	6	378
9 Services to agriculture	5,069	91	423	514	28	2	83
10 Forestry and logging	1,166	85	59	144	15	1	6
11 Fishing and hunting	3,486	419	54	472	24	2	29
12 Primary production subsidiaries	672	0	0	0	0	0	0
<b>13 Total primary production</b>	<b>148,264</b>	<b>14,196</b>	<b>1,305</b>	<b>15,501</b>	<b>441</b>	<b>32</b>	<b>1,578</b>
MINING -							
14 Metallic minerals	139	1	155	156	4	0	63
15 Coal, oil and gas	14	0	24	24	0	0	0
16 Construction metals and non-metallic minerals	881	28	91	119	5	0	18
17 Services to mining	488	1	51	52	1	0	7
<b>18 Total mining</b>	<b>1,522</b>	<b>30</b>	<b>321</b>	<b>351</b>	<b>11</b>	<b>1</b>	<b>87</b>
MANUFACTURING -							
19 Food, beverages and tobacco	2,038	33	1,251	1,284	12	7	652
20 Textiles	508	0	79	79	3	0	38
21 Clothing and footwear	3,786	1	391	391	42	2	154
22 Wood, wood products and furniture	5,158	18	752	770	37	4	364
23 Paper, paper products, printing and publishing	2,430	1	293	294	10	2	112
24 Chemical, petroleum and coal products	1,866	24	240	264	6	1	116
25 Non-metallic mineral products	1,787	1	196	197	7	1	75
26 Metal products	3,000	2	481	483	18	3	219
27 Transport equipment	1,064	1	735	736	6	7	577
28 Other machinery and equipment	1,643	2	256	258	6	1	133
29 Other manufacturing	4,596	2	541	543	17	2	254
<b>30 Total manufacturing</b>	<b>27,876</b>	<b>84</b>	<b>5,215</b>	<b>5,299</b>	<b>165</b>	<b>31</b>	<b>2,694</b>
<b>31 ELECTRICITY, GAS AND WATER</b>	<b>502</b>	<b>1</b>	<b>57</b>	<b>58</b>	<b>2</b>	<b>0</b>	<b>17</b>
<b>32 CONSTRUCTION</b>	<b>87,916</b>	<b>48</b>	<b>10,260</b>	<b>10,308</b>	<b>915</b>	<b>33</b>	<b>3,332</b>
WHOLESALE TRADE -							
33 Minerals, metals and chemical wholesalers	368	1	105	106	1	0	71
34 Wholesale petroleum and petroleum products	415	1	405	406	2	0	352
35 Farm properties and produce dealers	1,357	83	647	730	8	2	559
36 Wholesale trade not elsewhere included	8,802	51	2,677	2,729	33	7	1,964
<b>37 Total wholesale trade</b>	<b>10,942</b>	<b>137</b>	<b>3,834</b>	<b>3,971</b>	<b>45</b>	<b>10</b>	<b>2,945</b>
RETAIL TRADE -							
38 Pharmacies	5,464	2	1,514	1,516	37	8	1,019
39 Motor vehicle dealers	19,819	14	6,766	6,780	92	18	4,929
40 Butchers	2,874	11	944	955	12	2	673
41 Other food	22,194	17	5,873	5,890	51	12	4,108
42 Department and general stores	2,593	4	916	920	6	1	731
43 Household appliances and hardware	7,910	5	1,314	1,320	22	3	727
44 Books, newspapers, etc.	3,306	3	1,500	1,503	13	3	1,126
45 Other retail trade	24,227	36	3,929	3,965	61	11	2,509
<b>46 Total retail trade</b>	<b>88,387</b>	<b>92</b>	<b>22,757</b>	<b>22,848</b>	<b>295</b>	<b>59</b>	<b>15,822</b>
<b>88 TOTAL ALL INDUSTRIES</b>	<b>558,033</b>	<b>14,741</b>	<b>62,679</b>	<b>77,420</b>	<b>2,841</b>	<b>253</b>	<b>30,143</b>

**TABLE 2.1(a)**  
**Income year 1993-94**

Bad debts	Lease expenses	Rent expenses	Total interest expenses	Total royalty expenses	Depreciation expenses	Motor vehicle expenses	Repairs and maintenance	All other expenses	Total expenses	Investment allowance	I T E M
\$ millions											
0	0	0	0	0	0	0	0	0	0	0	1
0	19	56	201	0	149	82	150	1,027	1,970	7	2
0	40	44	146	0	198	52	212	1,239	2,088	19	3
3	26	40	217	1	213	105	182	1,150	2,526	11	4
0	20	35	135	0	143	43	144	1,202	1,867	13	5
1	17	16	77	0	99	42	81	777	1,288	7	6
0	11	6	26	0	37	9	54	317	516	4	7
1	34	41	163	1	185	81	152	1,245	2,354	10	8
0	14	3	18	0	40	18	43	192	444	4	9
0	4	0	5	4	12	7	13	58	125	1	10
0	7	2	19	0	26	11	35	180	336	2	11
0	0	0	0	0	0	0	0	0	0	0	12
7	191	244	1,006	7	1,103	450	1,067	7,387	13,514	80	13
0	0	0	16	3	19	1	5	12	123	0	14
0	0	0	0	0	0	0	0	1	1	0	15
0	3	1	5	3	8	4	10	47	103	1	16
0	1	0	1	0	3	2	3	18	37	0	17
0	4	2	22	6	30	7	17	78	264	1	18
1	7	24	25	1	32	19	18	426	1,225	3	19
0	0	2	1	0	2	2	1	20	70	0	20
0	2	14	4	0	10	10	3	101	342	0	21
1	5	18	13	4	19	22	12	181	679	1	22
1	4	8	5	1	11	7	3	95	258	1	23
0	2	8	7	0	8	8	5	69	229	0	24
0	2	4	3	0	6	9	3	51	161	0	25
0	2	9	6	0	11	13	5	113	399	0	26
0	1	4	16	0	6	4	2	49	672	1	27
0	3	7	4	0	7	6	2	55	225	0	28
1	3	15	8	1	16	16	6	129	468	1	29
5	31	113	92	6	127	116	60	1,289	4,729	8	30
0	1	0	1	0	2	3	1	19	46	0	31
6	59	34	149	3	244	435	108	2,616	7,934	11	32
0	1	1	1	0	2	3	1	15	97	0	33
0	1	3	2	0	3	4	2	24	393	0	34
1	2	4	12	0	9	7	7	86	696	1	35
5	10	44	30	1	32	48	14	370	2,558	1	36
6	14	52	45	1	45	62	24	496	3,744	2	37
1	7	50	15	0	8	15	4	279	1,442	0	38
6	20	143	70	2	64	78	29	867	6,319	2	39
0	3	36	10	0	11	10	7	133	897	0	40
3	17	303	93	3	91	72	31	734	5,519	2	41
1	2	19	13	0	11	8	5	79	876	0	42
1	7	69	22	1	58	30	7	246	1,193	0	43
0	4	53	25	0	14	13	4	153	1,409	0	44
7	12	237	60	2	57	73	22	674	3,725	1	45
19	72	910	308	8	312	299	110	3,166	21,380	7	46
107	622	2,114	2,371	49	2,608	2,272	1,729	22,148	67,254	138	88

**ALL PARTNERSHIPS - AUSTRALIA**  
ITEMS BY INDUSTRY

I T E M Industry	Total business income				External labour costs	Superannuation deductions	Cost of sales
	Number of partnerships	Primary production	Other	Total			
\$ millions							
TRANSPORT AND STORAGE -							
47 Road transport	25,403	44	2,806	2,850	132	9	211
48 Water transport	566	1	93	94	2	0	18
49 Air transport	311	0	30	30	0	0	3
50 Other transport	2,871	6	321	327	12	1	33
51 Services to transport	2,269	3	383	386	13	1	144
52 Storage	166	0	28	28	1	0	6
<b>53 Total transport and storage</b>	<b>31,586</b>	<b>55</b>	<b>3,660</b>	<b>3,715</b>	<b>160</b>	<b>11</b>	<b>414</b>
<b>54 COMMUNICATION</b>	<b>412</b>	<b>0</b>	<b>44</b>	<b>44</b>	<b>2</b>	<b>0</b>	<b>19</b>
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -							
55 Banking	55	0	3	3	0	0	1
56 Investment not elsewhere included	2,213	2	123	125	1	1	30
57 Finance and investment	920	1	339	340	2	0	18
58 Other investment and related services	590	1	69	70	3	0	17
59 Share and property traders	800	1	89	90	0	0	62
60 Life insurance	151	0	9	9	0	0	1
61 Other insurance	715	0	48	49	2	0	3
62 Real estate agents	806	1	152	153	10	2	3
63 Property operators	9,365	10	1,238	1,248	11	2	700
64 Architectural services	2,192	1	124	125	8	1	4
65 Engineering, surveying and technical services	4,104	2	398	399	26	3	75
66 Legal services	1,900	3	2,361	2,364	166	16	16
67 Accounting, auditing and bookkeeping	2,208	1	892	893	85	7	7
68 Other business services	25,137	19	1,725	1,745	95	10	355
<b>69 Total finance, insurance, etc.</b>	<b>51,156</b>	<b>41</b>	<b>7,571</b>	<b>7,611</b>	<b>409</b>	<b>40</b>	<b>1,291</b>
HEALTH, EDUCATION, WELFARE, ETC. SERVICES -							
70 Medical practice	1,839	1	1,370	1,371	199	7	4
71 Dental practice	836	1	227	228	13	1	9
72 Hospitals and convalescent homes	146	0	89	89	5	2	0
73 Other health services	1,378	1	179	180	8	1	34
74 Veterinary services	359	0	116	117	7	1	18
75 Education, libraries, etc.	1,929	0	112	112	6	1	7
76 Welfare, charitable and religious activities	323	0	37	37	2	0	2
77 Other community services	1,396	1	139	140	8	1	20
<b>78 Total health, etc.</b>	<b>8,206</b>	<b>4</b>	<b>2,270</b>	<b>2,274</b>	<b>249</b>	<b>14</b>	<b>94</b>
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES -							
79 Entertainment, sport and recreation	7,786	17	846	863	24	4	166
80 Hairdressing	4,272	2	383	384	17	3	78
81 Hotels, motels and boarding houses	5,846	8	1,592	1,600	32	6	600
82 Cafes and restaurants	9,480	3	1,544	1,547	33	6	685
83 Other personal services	9,437	20	498	518	16	2	95
<b>84 Total entertainment, etc.</b>	<b>36,821</b>	<b>50</b>	<b>4,862</b>	<b>4,913</b>	<b>121</b>	<b>20</b>	<b>1,624</b>
<b>85 INDUSTRY NOT STATED</b>	<b>9,813</b>	<b>3</b>	<b>524</b>	<b>526</b>	<b>27</b>	<b>3</b>	<b>226</b>
<b>86 OTHER NOT ELSEWHERE INCLUDED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>87 OTHER SUBSIDIARIES</b>	<b>5,435</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>88 TOTAL ALL INDUSTRIES</b>	<b>558,033</b>	<b>14,741</b>	<b>62,679</b>	<b>77,420</b>	<b>2,841</b>	<b>253</b>	<b>30,143</b>

**TABLE 2.1(a) (cont.)**  
**Income year 1993-94**

Bad debts	Lease expenses	Rent expenses	Total interest expenses	Total royalty expenses	Depreciation expenses	Motor vehicle expenses	Repairs and maintenance	All other expenses	Total expenses	Investment allowance	I T E M
\$ millions											
1	92	17	88	2	178	510	117	859	2,215	12	47
0	1	1	3	0	5	2	3	25	60	0	48
0	1	0	1	0	2	1	4	15	27	0	49
0	8	2	9	0	20	59	15	100	258	1	50
0	5	6	6	0	13	37	7	104	337	1	51
0	0	1	2	0	2	1	1	10	23	0	52
<b>1</b>	<b>107</b>	<b>28</b>	<b>108</b>	<b>2</b>	<b>221</b>	<b>610</b>	<b>147</b>	<b>1,112</b>	<b>2,921</b>	<b>14</b>	<b>53</b>
<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>10</b>	<b>37</b>	<b>0</b>	<b>54</b>
0	0	0	0	0	0	0	0	1	2	0	55
0	1	2	28	0	6	1	3	44	116	0	56
1	1	2	129	2	137	1	1	34	328	0	57
0	0	2	3	0	1	1	0	34	62	0	58
0	0	0	11	0	1	0	0	12	88	0	59
0	0	0	0	0	0	1	0	3	6	0	60
0	1	1	1	0	2	3	0	16	30	0	61
0	1	7	4	0	3	4	1	89	125	0	62
0	2	9	150	0	38	6	14	205	1,136	1	63
0	1	2	2	0	4	6	1	37	64	0	64
1	3	6	5	0	11	14	3	133	279	0	65
38	36	118	39	0	11	7	9	1,415	1,870	1	66
10	7	45	28	1	8	7	5	524	735	0	67
4	25	39	40	1	82	88	26	575	1,342	2	68
<b>55</b>	<b>79</b>	<b>233</b>	<b>439</b>	<b>5</b>	<b>303</b>	<b>140</b>	<b>65</b>	<b>3,123</b>	<b>6,182</b>	<b>6</b>	<b>69</b>
3	20	40	8	0	10	4	9	637	942	3	70
0	2	8	3	0	3	2	1	115	158	0	71
0	0	7	2	0	2	1	2	63	84	0	72
0	2	12	3	0	4	3	1	69	137	0	73
0	1	4	2	0	2	2	1	59	95	0	74
0	1	5	5	0	5	7	2	52	90	0	75
0	0	1	2	0	1	1	1	20	31	0	76
0	2	2	3	0	6	12	3	54	112	0	77
<b>4</b>	<b>29</b>	<b>80</b>	<b>28</b>	<b>0</b>	<b>32</b>	<b>31</b>	<b>20</b>	<b>1,071</b>	<b>1,650</b>	<b>4</b>	<b>78</b>
1	7	72	18	8	42	22	21	376	760	1	79
0	2	51	6	0	8	5	3	159	331	0	80
1	11	92	93	0	55	18	46	538	1,491	1	81
1	7	165	31	1	42	20	17	414	1,421	1	82
0	6	20	14	0	29	34	13	182	410	1	83
<b>3</b>	<b>32</b>	<b>400</b>	<b>162</b>	<b>9</b>	<b>175</b>	<b>98</b>	<b>101</b>	<b>1,668</b>	<b>4,413</b>	<b>3</b>	<b>84</b>
<b>1</b>	<b>4</b>	<b>19</b>	<b>10</b>	<b>0</b>	<b>12</b>	<b>19</b>	<b>9</b>	<b>113</b>	<b>441</b>	<b>0</b>	<b>85</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>87</b>
<b>107</b>	<b>622</b>	<b>2,114</b>	<b>2,371</b>	<b>49</b>	<b>2,608</b>	<b>2,272</b>	<b>1,729</b>	<b>22,148</b>	<b>67,254</b>	<b>138</b>	<b>88</b>

# ALL PARTNERSHIPS - AUSTRALIA

## ITEMS BY INDUSTRY

I T E M Industry	Net business income (or loss)				PPS credit	PPS subsidiary credit	
	Primary production		Other				Total
	Profit	Loss	Profit	Loss			
	\$ millions						
<b>1 PROPERTY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
PRIMARY PRODUCTION -							
2 Sheep grazing	347	(158)	32	(4)	216	0	
3 Grain growing	513	(69)	22	(3)	464	0	
4 Cattle grazing	401	(350)	51	(13)	90	1	
5 Dairying and pig farming	475	(43)	14	(2)	444	0	
6 Fruit and vegetable growing	298	(86)	20	(5)	226	0	
7 Sugar cane growing	169	(18)	10	(2)	161	0	
8 Any other primary production	376	(243)	50	(21)	161	1	
9 Services to agriculture	15	(15)	77	(10)	68	1	
10 Forestry and logging	13	(5)	12	(1)	19	1	
11 Fishing and hunting	132	(11)	13	(2)	133	0	
12 Primary production subsidiaries	0	0	0	0	0	0	
<b>13 Total primary production</b>	<b>2,741</b>	<b>(999)</b>	<b>302</b>	<b>(62)</b>	<b>1,981</b>	<b>5</b>	
MINING -							
14 Metallic minerals	0	0	30	(22)	7	0	
15 Coal, oil and gas	0	0	23	0	23	0	
16 Construction metals and non-metallic minerals	5	(4)	17	(3)	15	1	
17 Services to mining	0	0	16	(1)	15	2	
<b>18 Total mining</b>	<b>5</b>	<b>(4)</b>	<b>86</b>	<b>(26)</b>	<b>60</b>	<b>3</b>	
MANUFACTURING -							
19 Food, beverages and tobacco	6	(3)	77	(10)	69	0	
20 Textiles	0	0	10	(1)	9	0	
21 Clothing and footwear	0	0	58	(8)	50	0	
22 Wood, wood products and furniture	3	(2)	111	(20)	93	9	
23 Paper, paper products, printing and publishing	0	(1)	46	(9)	36	0	
24 Chemical, petroleum and coal products	7	(2)	37	(5)	37	2	
25 Non-metallic mineral products	0	0	39	(3)	36	5	
26 Metal products	0	0	91	(3)	88	6	
27 Transport equipment	0	0	72	(2)	70	1	
28 Other machinery and equipment	0	0	34	(4)	30	1	
29 Other manufacturing	0	(1)	90	(13)	76	1	
<b>30 Total manufacturing</b>	<b>17</b>	<b>(12)</b>	<b>667</b>	<b>(78)</b>	<b>595</b>	<b>25</b>	
<b>31 ELECTRICITY, GAS AND WATER</b>	<b>0</b>	<b>0</b>	<b>13</b>	<b>0</b>	<b>12</b>	<b>1</b>	
<b>32 CONSTRUCTION</b>	<b>8</b>	<b>(22)</b>	<b>2,518</b>	<b>(102)</b>	<b>2,403</b>	<b>444</b>	
WHOLESALE TRADE -							
33 Minerals, metals and chemical wholesalers	0	0	10	(1)	10	0	
34 Wholesale petroleum and petroleum products	0	0	15	(1)	13	0	
35 Farm properties and produce dealers	13	(7)	22	(2)	25	0	
36 Wholesale trade not elsewhere included	6	(4)	204	(32)	174	2	
<b>37 Total wholesale trade</b>	<b>19</b>	<b>(12)</b>	<b>251</b>	<b>(36)</b>	<b>222</b>	<b>3</b>	
RETAIL TRADE -							
38 Pharmacies					80	0	
39 Motor vehicle dealers	2	(5)	501	(29)	469	19	
40 Butchers	1	(2)	65	(6)	58	0	
41 Other food	3	(4)	427	(50)	375	1	
42 Department and general stores	0	(1)	52	(5)	46	0	
43 Household appliances and hardware	1	(2)	154	(24)	130	2	
44 Books, newspapers, etc.	0	(1)	102	(8)	93	0	
45 Other retail trade	6	(7)	333	(84)	248	2	
<b>46 Total retail trade</b>	<b>13</b>	<b>(23)</b>	<b>1,746</b>	<b>(236)</b>	<b>1,500</b>	<b>25</b>	
<b>88 TOTAL ALL INDUSTRIES</b>	<b>2,829</b>	<b>(1,126)</b>	<b>9,690</b>	<b>(1,114)</b>	<b>10,279</b>	<b>693</b>	

**TABLE 2.1(a) (cont.)**  
**Income year 1993-94**

Net partnership and trust income (or loss)					Net rents				Rental deductions - interest	Rental deductions - other	I T E M
Primary production		Other		Total	Gross rent	Profit	Loss	Total			
Profit	Loss	Profit	Loss								
\$ millions											
0	0	0	0	0	1,780	731	(142)	589	534	657	1
2	(1)	2	0	3	25	14	(2)	12	5	7	2
4	(1)	2	0	5	14	8	(1)	7	2	5	3
6	(2)	6	0	10	90	48	(7)	42	18	30	4
3	0	1	0	3	18	10	(2)	8	5	5	5
4	0	3	0	6	43	22	(3)	19	10	14	6
1	(1)	1	0	1	11	6	(1)	5	2	4	7
5	(3)	3	0	5	53	28	(4)	24	12	18	8
0	0	1	0	0	6	3	(1)	2	2	2	9
0	0	0	0	0	1	1	0	0	0	0	10
1	0	0	0	1	4	2	(1)	1	1	2	11
19	(1)	1	0	18	4	2	0	2	1	1	12
44	(9)	18	(2)	52	269	143	(21)	122	59	90	13
0	0	0	0	0	0	0	0	0	0	0	14
0	0	0	0	0	0	0	0	0	0	0	15
0	0	0	0	0	2	1	0	1	0	0	16
0	0	0	0	0	1	0	0	0	0	0	17
0	0	0	0	0	2	1	0	1	0	1	18
0	0	0	0	0	4	2	(1)	1	1	1	19
0	0	0	0	0	1	0	0	0	0	0	20
0	0	0	0	0	6	2	(1)	0	3	3	21
0	0	1	0	1	5	3	(1)	2	2	2	22
0	0	2	0	2	1	1	0	0	0	1	23
0	0	0	0	0	5	2	(1)	2	2	2	24
0	0	0	0	0	2	1	(1)	1	1	1	25
0	0	0	0	0	3	2	0	1	1	1	26
0	0	0	0	0	1	1	0	1	0	0	27
0	0	0	0	0	2	1	0	0	1	1	28
0	0	0	0	0	3	2	0	1	1	1	29
0	0	4	0	4	34	14	(5)	9	12	13	30
0	0	0	0	0	0	0	0	0	0	0	31
0	0	28	(9)	19	111	46	(14)	32	38	41	32
0	0	0	0	0	1	0	0	0	0	0	33
0	0	0	0	0	1	0	0	0	0	0	34
0	0	0	0	0	3	1	0	1	1	1	35
0	0	1	0	1	14	7	(2)	5	4	5	36
0	0	1	0	1	18	9	(2)	7	5	6	37
0	0	1	0	0	6	2	(1)	1	3	2	38
0	0	1	0	1	30	16	(3)	13	9	8	39
0	0	0	0	0	4	2	0	1	1	1	40
0	0	1	0	1	54	24	(6)	18	19	17	41
0	0	0	0	0	4	2	(1)	1	2	1	42
0	0	1	0	1	12	5	(2)	4	4	4	43
0	0	0	0	0	6	2	(1)	1	3	2	44
0	0	2	0	2	38	17	(4)	12	13	13	45
0	0	6	(1)	6	153	70	(18)	52	53	48	46
47	(12)	176	(19)	192	2,866	1,217	(268)	948	878	1,042	88

# ALL PARTNERSHIPS - AUSTRALIA

## ITEMS BY INDUSTRY

I T E M Industry	Net business income (or loss)				Total	PPS credit	PPS subsidiary credit
	Primary production		Other				
	Profit	Loss	Profit	Loss			
\$ millions							
TRANSPORT AND STORAGE -							
47 Road transport	6	(14)	670	(27)	634	111	0
48 Water transport	0	0	37	(4)	33	0	0
49 Air transport	0	0	6	(4)	3	0	0
50 Other transport	1	(2)	73	(4)	68	15	0
51 Services to transport	0	(1)	56	(7)	48	10	0
52 Storage	0	0	6	(1)	5	0	0
<b>53 Total transport and storage</b>	<b>7</b>	<b>(18)</b>	<b>848</b>	<b>(46)</b>	<b>790</b>	<b>137</b>	<b>0</b>
<b>54 COMMUNICATION</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>(1)</b>	<b>8</b>	<b>0</b>	<b>0</b>
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -							
55 Banking	0	0	1	0	1	0	0
56 Investment not elsewhere included	0	(1)	26	(16)	9	0	0
57 Finance and investment	0	0	153	(126)	27	0	0
58 Other investment and related services	0	0	25	(2)	22	0	0
59 Share and property traders	0	0	14	(12)	2	0	0
60 Life insurance	0	0	3	0	3	0	0
61 Other insurance	0	0	20	(1)	19	0	0
62 Real estate agents	0	(1)	32	(2)	29	0	0
63 Property operators	1	(5)	262	(105)	153	0	0
64 Architectural services	0	0	64	(1)	63	9	0
65 Engineering, surveying and technical services	0	(2)	130	(6)	122	12	0
66 Legal services	1	0	511	(16)	496	0	0
67 Accounting, auditing and bookkeeping	0	0	180	(12)	168	0	0
68 Other business services	4	(8)	460	(45)	411	18	0
<b>69 Total finance, insurance, etc.</b>	<b>9</b>	<b>(19)</b>	<b>1,880</b>	<b>(345)</b>	<b>1,525</b>	<b>40</b>	<b>0</b>
HEALTH, EDUCATION, WELFARE, ETC. SERVICES -							
70 Medical practice	0	(2)	440	(5)	434	0	0
71 Dental practice	0	0	74	(2)	73	0	0
72 Hospitals and convalescent homes	0	0	6	(1)	5	0	0
73 Other health services	0	(1)	48	(3)	45	0	0
74 Veterinary services	0	0	23	0	22	0	0
75 Education, libraries, etc.	0	0	27	(4)	22	0	0
76 Welfare, charitable and religious activities	0	0	7	(2)	5	0	0
77 Other community services	0	(1)	31	(2)	28	1	0
<b>78 Total health, etc.</b>	<b>1</b>	<b>(4)</b>	<b>657</b>	<b>(20)</b>	<b>633</b>	<b>2</b>	<b>0</b>
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES -							
79 Entertainment, sport and recreation	4	(5)	117	(60)	55	0	0
80 Hairdressing	0	(1)	65	(8)	57	0	0
81 Hotels, motels and boarding houses	1	(3)	151	(37)	111	0	0
82 Cafes and restaurants	1	(1)	163	(33)	130	0	0
83 Other personal services	4	(2)	123	(14)	110	2	0
<b>84 Total entertainment, etc.</b>	<b>9</b>	<b>(13)</b>	<b>619</b>	<b>(151)</b>	<b>464</b>	<b>3</b>	<b>0</b>
<b>85 INDUSTRY NOT STATED</b>	<b>1</b>	<b>(1)</b>	<b>97</b>	<b>(11)</b>	<b>85</b>	<b>6</b>	<b>0</b>
<b>86 OTHER NOT ELSEWHERE INCLUDED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>87 OTHER SUBSIDIARIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>88 TOTAL ALL INDUSTRIES</b>	<b>2,829</b>	<b>(1,126)</b>	<b>9,690</b>	<b>(1,114)</b>	<b>10,279</b>	<b>693</b>	<b>10</b>



**TABLE 2.1(a) (cont.)**  
**Income year 1993-94**

Net partnership and trust income (or loss)					Net rents				Rental deductions - interest	Rental deductions - other	I T E M
Primary production		Other		Total	Gross rent	Profit	Loss	Total			
Profit	Loss	Profit	Loss								
\$ millions											
0	0	2	0	2	29	11	(5)	7	10	12	47
0	0	0	0	0	1	1	0	1	0	0	48
0	0	0	0	0	1	0	0	0	0	0	49
0	0	0	0	0	2	1	0	0	1	1	50
0	0	0	0	0	2	1	0	1	1	1	51
0	0	0	0	0	0	0	0	0	0	0	52
<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>35</b>	<b>14</b>	<b>(5)</b>	<b>9</b>	<b>12</b>	<b>14</b>	<b>53</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54</b>
0	0	0	0	0	0	0	0	0	0	0	55
0	0	8	0	7	35	15	(4)	11	12	12	56
0	0	0	0	0	4	2	0	2	1	1	57
0	0	1	0	1	3	1	0	1	1	1	58
0	0	1	0	1	7	3	(1)	2	3	3	59
0	0	0	0	0	0	0	0	0	0	0	60
0	0	0	0	0	1	0	0	0	0	0	61
0	0	0	0	0	5	2	0	2	1	2	62
0	0	5	(1)	4	179	68	(28)	40	71	67	63
0	0	0	0	0	1	0	0	0	1	1	64
0	0	0	0	0	4	2	(1)	1	2	2	65
0	0	2	0	2	2	2	0	1	1	0	66
0	0	7	0	7	2	1	0	0	1	1	67
1	0	3	0	3	39	15	(6)	9	15	15	68
<b>1</b>	<b>0</b>	<b>28</b>	<b>(2)</b>	<b>27</b>	<b>282</b>	<b>111</b>	<b>(42)</b>	<b>69</b>	<b>109</b>	<b>104</b>	<b>69</b>
0	0	2	0	2	4	2	(1)	1	2	2	70
0	0	0	0	0	2	1	(1)	0	1	1	71
0	0	0	0	0	0	0	0	0	0	0	72
0	0	0	0	0	2	1	0	0	1	1	73
0	0	0	0	0	0	0	0	0	0	0	74
0	0	0	0	0	2	1	0	0	1	1	75
0	0	0	0	0	1	0	0	0	0	0	76
0	0	0	0	0	1	1	0	0	0	0	77
<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>2</b>	<b>13</b>	<b>5</b>	<b>(3)</b>	<b>2</b>	<b>5</b>	<b>5</b>	<b>78</b>
0	0	2	0	2	12	5	(1)	3	4	4	79
0	0	0	0	0	7	3	(1)	3	2	2	80
0	0	1	0	1	26	12	(4)	8	10	8	81
0	0	0	0	0	18	7	(2)	6	7	5	82
0	0	1	0	0	9	4	(1)	3	3	3	83
<b>0</b>	<b>0</b>	<b>4</b>	<b>(1)</b>	<b>3</b>	<b>71</b>	<b>31</b>	<b>(9)</b>	<b>22</b>	<b>26</b>	<b>23</b>	<b>84</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13</b>	<b>3</b>	<b>(1)</b>	<b>2</b>	<b>5</b>	<b>5</b>	<b>85</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86</b>
<b>0</b>	<b>(1)</b>	<b>81</b>	<b>(5)</b>	<b>74</b>	<b>84</b>	<b>37</b>	<b>(5)</b>	<b>31</b>	<b>19</b>	<b>34</b>	<b>87</b>
<b>47</b>	<b>(12)</b>	<b>176</b>	<b>(19)</b>	<b>192</b>	<b>2,866</b>	<b>1,217</b>	<b>(268)</b>	<b>948</b>	<b>878</b>	<b>1,042</b>	<b>88</b>

# ALL PARTNERSHIPS - AUSTRALIA

## ITEMS BY INDUSTRY

I T E M Industry	Gross interest	Gross dividends received - Franked	Gross dividends received - Total	Primary imputation credit	Subsidiary imputation credit	Other Australian income	Australian investment income deductions
	\$ millions						
<b>1 PROPERTY</b>	<b>126</b>	<b>14</b>	<b>20</b>	<b>9</b>	<b>0</b>	<b>15</b>	<b>22</b>
<b>PRIMARY PRODUCTION -</b>							
2 Sheep grazing	30	1	2	1	0	2	1
3 Grain growing	29	1	2	1	0	2	1
4 Cattle grazing	57	3	5	2	0	6	2
5 Dairying and pig farming	12	1	6	0	0	1	0
6 Fruit and vegetable growing	14	1	3	1	0	1	0
7 Sugar cane growing	7	0	3	0	0	0	0
8 Any other primary production	25	2	3	1	0	5	1
9 Services to agriculture	3	0	0	0	0	0	0
10 Forestry and logging	1	0	0	0	0	0	0
11 Fishing and hunting	3	0	0	0	0	0	0
12 Primary production subsidiaries	1	0	0	0	0	0	0
<b>13 Total primary production</b>	<b>183</b>	<b>11</b>	<b>24</b>	<b>7</b>	<b>1</b>	<b>19</b>	<b>5</b>
<b>MINING -</b>							
14 Metallic minerals	1	0	0	0	0	4	0
15 Coal, oil and gas	0	0	0	0	0	0	0
16 Construction metals and non-metallic minerals	1	0	0	0	0	0	0
17 Services to mining	0	0	0	0	0	0	0
<b>18 Total mining</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>
<b>MANUFACTURING -</b>							
19 Food, beverages and tobacco	3	0	0	0	0	0	0
20 Textiles	0	0	0	0	0	0	0
21 Clothing and footwear	1	0	0	0	0	0	0
22 Wood, wood products and furniture	1	0	0	0	0	14	0
23 Paper, paper products, printing and publishing	1	0	0	0	0	0	0
24 Chemical, petroleum and coal products	1	0	0	0	0	1	0
25 Non-metallic mineral products	1	0	0	0	0	0	0
26 Metal products	1	0	0	0	0	0	0
27 Transport equipment	0	0	0	0	0	0	0
28 Other machinery and equipment	1	0	0	0	0	0	0
29 Other manufacturing	1	0	0	0	0	0	0
<b>30 Total manufacturing</b>	<b>10</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>17</b>	<b>0</b>
<b>31 ELECTRICITY, GAS AND WATER</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>32 CONSTRUCTION</b>	<b>26</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>8</b>	<b>0</b>
<b>WHOLESALE TRADE -</b>							
33 Minerals, metals and chemical wholesalers	0	0	0	0	0	0	0
34 Wholesale petroleum and petroleum products	1	0	0	0	0	0	0
35 Farm properties and produce dealers	2	0	0	0	0	0	0
36 Wholesale trade not elsewhere included	3	0	0	0	0	1	0
<b>37 Total wholesale trade</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>
<b>RETAIL TRADE -</b>							
38 Pharmacies	2	0	1	0	0	1	0
39 Motor vehicle dealers	6	0	0	0	0	3	0
40 Butchers	1	0	0	0	0	0	0
41 Other food	4	0	1	0	0	3	0
42 Department and general stores	1	0	0	0	0	1	0
43 Household appliances and hardware	2	0	0	0	0	1	0
44 Books, newspapers, etc.	1	0	0	0	0	1	0
45 Other retail trade	7	0	1	0	0	3	0
<b>46 Total retail trade</b>	<b>23</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>13</b>	<b>1</b>
<b>88 TOTAL ALL INDUSTRIES</b>	<b>483</b>	<b>47</b>	<b>73</b>	<b>30</b>	<b>3</b>	<b>144</b>	<b>75</b>

**TABLE 2.1(a) (cont.)**  
**Income year 1993-94**

Other deductions	Net Australian income	Capital losses applied	Net capital gain	Attributed foreign income - listed country	Attributed foreign income - unlisted country	Attributed foreign income - FIF / FLP income	Net foreign source income	Total net income	Opening stock	Closing stock	I T E M
\$ millions											
21	717	0	0	0	0	0	1	717	0	0	1
1	265	0	0	0	0	0	0	265	548	555	2
1	507	0	0	0	0	0	0	507	170	176	3
3	206	0	0	0	0	0	0	206	897	936	4
0	474	0	0	0	0	0	0	474	278	299	5
1	269	0	0	0	0	0	0	269	61	61	6
0	177	0	0	0	0	0	0	177	7	7	7
1	222	0	0	0	0	0	0	222	357	373	8
0	74	0	0	0	0	0	0	74	17	17	9
0	20	0	0	0	0	0	0	20	3	4	10
0	139	0	0	0	0	0	0	139	10	9	11
1	20	0	0	0	0	0	0	20	0	0	12
7	2,375	0	0	0	0	0	0	2,375	2,349	2,437	13
0	12	0	0	0	0	0	0	12	11	9	14
0	23	0	0	0	0	0	0	23	0	0	15
0	17	0	0	54	0	0	0	71	8	9	16
0	15	0	0	0	0	0	0	16	1	1	17
0	67	0	0	54	0	0	0	122	20	19	18
0	74	0	0	0	0	0	0	74	61	71	19
0	10	0	0	0	0	0	0	10	6	7	20
0	51	0	0	0	0	0	0	51	35	37	21
0	110	0	0	0	0	0	0	110	48	48	22
0	39	0	0	0	0	0	0	39	12	12	23
0	41	0	0	0	0	0	0	41	19	19	24
0	38	0	0	0	0	0	0	38	9	9	25
0	91	0	0	0	0	0	0	91	26	27	26
0	71	0	0	0	0	0	0	71	123	135	27
0	31	0	0	0	0	0	0	31	19	19	28
0	79	0	0	0	0	0	0	79	47	49	29
1	634	0	0	0	0	0	0	634	406	433	30
0	13	0	0	0	0	0	0	13	2	2	31
2	2,487	0	0	0	0	0	0	2,487	473	492	32
0	10	0	0	0	0	0	0	10	8	9	33
0	14	0	0	0	0	0	0	14	12	7	34
0	29	0	0	0	0	0	0	29	73	119	35
0	185	0	0	0	0	0	0	185	213	229	36
1	238	0	0	0	0	0	0	238	306	364	37
0	86	0	0	0	0	0	0	86	144	156	38
1	491	0	0	0	0	0	0	491	332	349	39
0	61	0	0	0	0	0	0	61	14	13	40
1	402	0	0	0	0	0	0	402	233	219	41
0	48	0	0	0	0	0	0	48	65	65	42
0	137	0	0	0	0	0	0	137	167	168	43
0	97	0	0	0	0	0	0	97	128	128	44
1	272	0	0	0	0	0	0	272	587	610	45
3	1,594	0	0	0	0	0	0	1,595	1,671	1,709	46
90	11,983	0	0	54	2	0	6	12,045	6,129	6,376	88

# ALL PARTNERSHIPS - AUSTRALIA

## ITEMS BY INDUSTRY

I T E M Industry	Gross interest	Gross dividends received - Franked	Gross dividends received - Total	Primary imputation credit	Subsidiary imputation credit	Other Australian income	Australian investment income deductions
\$ millions							
TRANSPORT AND STORAGE -							
47 Road transport	9	1	1	0	0	5	0
48 Water transport	0	0	0	0	0	0	0
49 Air transport	0	0	0	0	0	0	0
50 Other transport	1	0	0	0	0	1	0
51 Services to transport	1	0	0	0	0	0	0
52 Storage	0	0	0	0	0	0	0
<b>53 Total transport and storage</b>	<b>11</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>
<b>54 COMMUNICATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -							
55 Banking	0	0	0	0	0	0	0
56 Investment not elsewhere included	15	3	4	2	0	3	32
57 Finance and investment	2	0	0	0	0	0	0
58 Other investment and related services	1	0	0	0	0	0	0
59 Share and property traders	1	1	2	1	0	1	0
60 Life insurance	0	0	0	0	0	0	0
61 Other insurance	1	0	0	0	0	0	0
62 Real estate agents	1	0	0	0	0	0	0
63 Property operators	15	3	3	2	0	35	2
64 Architectural services	0	0	0	0	0	0	0
65 Engineering, surveying and technical services	1	0	0	0	0	0	0
66 Legal services	2	0	0	0	0	1	0
67 Accounting, auditing and bookkeeping	2	0	0	0	0	1	0
68 Other business services	9	1	1	1	0	2	1
<b>69 Total finance, insurance, etc.</b>	<b>51</b>	<b>9</b>	<b>11</b>	<b>6</b>	<b>0</b>	<b>44</b>	<b>34</b>
HEALTH, EDUCATION, WELFARE, ETC. SERVICES -							
70 Medical practice	1	0	0	0	0	1	0
71 Dental practice	0	0	0	0	0	0	0
72 Hospitals and convalescent homes	0	0	0	0	0	0	0
73 Other health services	0	0	0	0	0	0	0
74 Veterinary services	0	0	0	0	0	0	0
75 Education, libraries, etc.	0	0	0	0	0	0	0
76 Welfare, charitable and religious activities	0	0	0	0	0	0	0
77 Other community services	0	0	0	0	0	0	0
<b>78 Total health, etc.</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES -							
79 Entertainment, sport and recreation	3	0	0	0	0	1	0
80 Hairdressing	1	0	0	0	0	0	0
81 Hotels, motels and boarding houses	4	0	0	0	0	2	0
82 Cafes and restaurants	1	0	0	0	0	1	0
83 Other personal services	2	0	0	0	0	1	0
<b>84 Total entertainment, etc.</b>	<b>12</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>1</b>
<b>85 INDUSTRY NOT STATED</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>2</b>
<b>86 OTHER NOT ELSEWHERE INCLUDED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>87 OTHER SUBSIDIARIES</b>	<b>28</b>	<b>8</b>	<b>10</b>	<b>5</b>	<b>1</b>	<b>3</b>	<b>9</b>
<b>88 TOTAL ALL INDUSTRIES</b>	<b>483</b>	<b>47</b>	<b>73</b>	<b>30</b>	<b>3</b>	<b>144</b>	<b>75</b>

**TABLE 2.1(a) (cont.)**  
**Income year 1993-94**

Other Net Australian deductions income	Capital losses applied	Net capital gain	Attributed foreign income - listed country	Attributed foreign income - unlisted country	Attributed foreign income - FIF / FLP income	Net foreign source income	Total net income	Opening stock	Closing stock	I T E M
\$ millions										
1	656	0	0	0	0	0	656	28	22	47
0	34	0	0	0	0	0	34	1	1	48
0	3	0	0	0	0	0	3	0	0	49
0	70	0	0	0	0	0	70	2	2	50
0	50	0	0	0	0	0	50	5	3	51
0	5	0	0	0	0	0	5	1	1	52
<b>2</b>	<b>818</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>818</b>	<b>37</b>	<b>28</b>	<b>53</b>
<b>0</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>1</b>	<b>1</b>	<b>54</b>
0	1	0	0	0	0	0	1	0	0	55
8	12	0	0	0	0	0	12	18	18	56
0	31	0	0	0	0	0	31	2	2	57
0	26	0	0	0	0	0	26	5	4	58
0	8	0	0	0	0	0	8	44	48	59
0	3	0	0	0	0	0	3	0	0	60
0	20	0	0	0	0	0	20	0	0	61
0	32	0	0	0	0	0	32	1	1	62
26	226	0	0	0	0	0	226	545	577	63
0	63	0	0	0	0	0	63	1	1	64
0	125	0	0	0	0	0	125	12	12	65
0	501	0	0	0	0	0	501	6	6	66
0	178	0	0	0	0	0	178	4	3	67
1	434	0	0	0	0	0	434	42	38	68
<b>37</b>	<b>1,660</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1,661</b>	<b>681</b>	<b>709</b>	<b>69</b>
0	438	0	0	0	0	0	439	1	1	70
0	74	0	0	0	0	0	74	1	1	71
0	5	0	0	0	0	0	5	0	0	72
0	46	0	0	0	0	0	46	8	8	73
0	22	0	0	0	0	0	22	2	2	74
0	23	0	0	0	0	0	23	2	2	75
0	5	0	0	0	0	0	5	1	1	76
0	29	0	0	0	0	0	29	2	2	77
<b>1</b>	<b>643</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>643</b>	<b>16</b>	<b>17</b>	<b>78</b>
1	64	0	0	0	0	2	66	28	30	79
0	61	0	0	0	0	0	61	12	12	80
3	124	0	0	0	0	0	124	49	52	81
1	137	0	0	0	0	0	137	30	29	82
0	115	0	0	0	0	0	116	12	11	83
<b>5</b>	<b>502</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>503</b>	<b>131</b>	<b>135</b>	<b>84</b>
<b>4</b>	<b>90</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>92</b>	<b>36</b>	<b>29</b>	<b>85</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86</b>
<b>6</b>	<b>138</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>138</b>	<b>0</b>	<b>0</b>	<b>87</b>
<b>90</b>	<b>11,983</b>	<b>0</b>	<b>0</b>	<b>54</b>	<b>2</b>	<b>0</b>	<b>12,045</b>	<b>6,129</b>	<b>6,376</b>	<b>88</b>

**ALL PARTNERSHIPS - AUSTRALIA**
**ITEMS BY INDUSTRY**
**TABLE 2.1(a) (cont.)**
**Income year 1993-94**

I T E M Industry	Total salary & wages expenses	Payments to associated persons	Depreciable assets purchased	Depreciable assets sold	Gross PPS income	Overseas interest expenses	Overseas royalty expenses	Land degradation expenses
\$ millions								
<b>1 PROPERTY</b>	<b>1</b>	<b>1</b>	<b>10</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PRIMARY PRODUCTION -								
2 Sheep grazing	138	29	236	68	9	0	0	0
3 Grain growing	89	27	376	93	2	0	0	0
4 Cattle grazing	121	36	392	115	7	0	0	0
5 Dairying and pig farming	82	31	287	50	2	0	0	0
6 Fruit and vegetable growing	207	24	174	33	4	0	0	0
7 Sugar cane growing	32	7	72	16	2	0	0	0
8 Any other primary production	205	37	349	80	9	0	0	0
9 Services to agriculture	93	8	85	32	6	0	0	0
10 Forestry and logging	21	2	23	6	11	0	0	0
11 Fishing and hunting	51	14	64	20	4	0	0	0
12 Primary production subsidiaries	0	0	0	0	0	0	0	0
<b>13 Total primary production</b>	<b>1,039</b>	<b>215</b>	<b>2,057</b>	<b>513</b>	<b>55</b>	<b>1</b>	<b>0</b>	<b>0</b>
MINING -								
14 Metallic minerals	6	0	8	3	2	0	0	0
15 Coal, oil and gas	0	0	0	0	0	0	0	0
16 Construction metals and non-metallic minerals	11	3	14	4	5	0	0	0
17 Services to mining	6	1	8	3	9	0	0	0
<b>18 Total mining</b>	<b>23</b>	<b>4</b>	<b>30</b>	<b>10</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>0</b>
MANUFACTURING -								
19 Food, beverages and tobacco	158	8	66	8	2	0	0	0
20 Textiles	11	1	3	1	2	0	0	0
21 Clothing and footwear	55	10	18	5	2	0	0	0
22 Wood, wood products and furniture	111	12	39	12	106	0	0	0
23 Paper, paper products, printing and publishing	43	7	20	5	1	0	0	0
24 Chemical, petroleum and coal products	20	4	14	6	20	0	0	0
25 Non-metallic mineral products	19	3	17	3	39	0	0	0
26 Metal products	66	9	24	6	44	0	0	0
27 Transport equipment	143	2	33	3	6	0	0	0
28 Other machinery and equipment	31	4	14	4	6	0	0	0
29 Other manufacturing	60	10	31	7	9	0	1	0
<b>30 Total manufacturing</b>	<b>716</b>	<b>71</b>	<b>280</b>	<b>59</b>	<b>237</b>	<b>0</b>	<b>1</b>	<b>0</b>
<b>31 ELECTRICITY, GAS AND WATER</b>	<b>4</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>32 CONSTRUCTION</b>	<b>616</b>	<b>150</b>	<b>514</b>	<b>150</b>	<b>3,922</b>	<b>0</b>	<b>0</b>	<b>0</b>
WHOLESALE TRADE -								
33 Minerals, metals and chemical wholesalers	7	1	4	2	1	0	0	0
34 Wholesale petroleum and petroleum products	11	2	5	2	2	0	0	0
35 Farm properties and produce dealers	21	3	16	5	5	0	0	0
36 Wholesale trade not elsewhere included	136	25	71	21	20	0	1	0
<b>37 Total wholesale trade</b>	<b>174</b>	<b>32</b>	<b>96</b>	<b>28</b>	<b>28</b>	<b>0</b>	<b>1</b>	<b>0</b>
RETAIL TRADE -								
38 Pharmacies	116	16	19	5	1	0	0	0
39 Motor vehicle dealers	428	55	132	42	133	0	0	0
40 Butchers	74	10	20	8	1	0	0	0
41 Other food	322	52	172	70	13	0	0	0
42 Department and general stores	30	5	20	8	1	0	0	0
43 Household appliances and hardware	101	20	74	17	14	0	0	0
44 Books, newspapers, etc.	73	12	26	9	2	0	0	0
45 Other retail trade	255	49	114	36	28	0	0	0
<b>46 Total retail trade</b>	<b>1,400</b>	<b>218</b>	<b>576</b>	<b>196</b>	<b>193</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>88 TOTAL ALL INDUSTRIES</b>	<b>6,090</b>	<b>1,110</b>	<b>4,760</b>	<b>1,370</b>	<b>6,163</b>	<b>4</b>	<b>2</b>	<b>0</b>

I T E M	Total salary & wages expenses	Payments to associated persons	Depreciable assets purchased	Depreciable assets sold	Gross PPS income	Overseas interest expenses	Overseas royalty expenses	Land degradation expenses
M Industry								
	\$ millions							
TRANSPORT AND STORAGE -								
47 Road transport	208	42	344	122	1,100	0	0	0
48 Water transport	8	1	12	4	3	0	0	0
49 Air transport	2	0	4	3	0	0	0	0
50 Other transport	23	4	47	13	149	0	0	0
51 Services to transport	29	5	28	9	91	0	0	0
52 Storage	3	0	4	1	1	0	0	0
53 <b>Total transport and storage</b>	<b>272</b>	<b>53</b>	<b>438</b>	<b>152</b>	<b>1,345</b>	<b>0</b>	<b>0</b>	<b>0</b>
54 <b>COMMUNICATION</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -								
55 Banking	0	0	0	0	0	0	0	0
56 Investment not elsewhere included	7	2	12	6	0	0	0	0
57 Finance and investment	7	2	51	2	11	0	0	0
58 Other investment and related services	6	1	5	1	0	0	0	0
59 Share and property traders	0	0	2	0	0	0	0	0
60 Life insurance	0	1	1	0	0	0	0	0
61 Other insurance	5	2	4	2	0	0	0	0
62 Real estate agents	38	6	6	2	0	0	0	0
63 Property operators	14	13	62	54	3	0	0	0
64 Architectural services	12	4	8	2	45	0	0	0
65 Engineering, surveying and technical services	48	16	24	6	67	0	0	0
66 Legal services	320	61	13	4	1	0	0	0
67 Accounting, auditing and bookkeeping	121	39	10	2	1	0	0	0
68 Other business services	229	43	146	51	135	0	0	0
69 <b>Total finance, insurance, etc.</b>	<b>809</b>	<b>189</b>	<b>342</b>	<b>131</b>	<b>264</b>	<b>1</b>	<b>0</b>	<b>0</b>
HEALTH, EDUCATION, WELFARE, ETC. SERVICES -								
70 Medical practice	126	62	19	3	0	0	0	0
71 Dental practice	25	5	6	2	0	0	0	0
72 Hospitals and convalescent homes	43	1	2	0	0	0	0	0
73 Other health services	26	5	11	1	2	0	0	0
74 Veterinary services	18	2	3	1	0	0	0	0
75 Education, libraries, etc.	26	4	13	3	0	0	0	0
76 Welfare, charitable and religious activities	14	1	4	1	0	0	0	0
77 Other community services	28	3	12	3	11	0	0	0
78 <b>Total health, etc.</b>	<b>306</b>	<b>85</b>	<b>70</b>	<b>14</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>0</b>
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES -								
79 Entertainment, sport and recreation	107	11	65	17	3	0	0	0
80 Hairdressing	116	15	14	6	1	0	0	0
81 Hotels, motels and boarding houses	192	19	101	36	2	0	0	0
82 Cafes and restaurants	220	27	84	30	2	0	0	0
83 Other personal services	54	12	53	15	16	0	0	0
84 <b>Total entertainment, etc.</b>	<b>689</b>	<b>84</b>	<b>318</b>	<b>104</b>	<b>24</b>	<b>0</b>	<b>0</b>	<b>0</b>
85 <b>INDUSTRY NOT STATED</b>	<b>39</b>	<b>7</b>	<b>21</b>	<b>7</b>	<b>51</b>	<b>0</b>	<b>0</b>	<b>0</b>
86 <b>OTHER NOT ELSEWHERE INCLUDED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
87 <b>OTHER SUBSIDIARIES</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
88 <b>TOTAL ALL INDUSTRIES</b>	<b>6,090</b>	<b>1,110</b>	<b>4,760</b>	<b>1,370</b>	<b>6,163</b>	<b>4</b>	<b>2</b>	<b>0</b>

# ALL TRUSTS - AUSTRALIA

## ITEMS BY INDUSTRY

I T E M Industry	Total business income						
	Number of trusts	Primary production	Other	Total	External labour costs	Superannuation deductions	Cost of sales
\$ millions							
<b>1 PROPERTY</b>	<b>85,990</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PRIMARY PRODUCTION -							
2 Sheep grazing	2,246	373	31	404	18	8	45
3 Grain growing	2,012	513	39	552	12	10	47
4 Cattle grazing	2,588	495	51	546	10	7	168
5 Dairying and pig farming	1,007	299	16	315	8	7	28
6 Fruit and vegetable growing	1,208	424	59	483	22	13	70
7 Sugar cane growing	709	227	18	245	14	7	6
8 Any other primary production	3,140	830	238	1,068	36	22	259
9 Services to agriculture	845	26	494	520	15	7	276
10 Forestry and logging	245	55	67	122	13	2	14
11 Fishing and hunting	980	400	75	475	33	14	65
12 Primary production subsidiaries	3,270	0	0	0	0	0	0
<b>13 Total primary production</b>	<b>18,250</b>	<b>3,643</b>	<b>1,088</b>	<b>4,731</b>	<b>181</b>	<b>97</b>	<b>979</b>
MINING -							
14 Metallic minerals	61	1	18	19	0	0	5
15 Coal, oil and gas	16	0	691	691	1	0	440
16 Construction metals and non-metallic minerals	232	4	204	208	13	3	46
17 Services to mining	421	0	397	397	28	6	71
<b>18 Total mining</b>	<b>730</b>	<b>5</b>	<b>1,310</b>	<b>1,315</b>	<b>42</b>	<b>9</b>	<b>562</b>
MANUFACTURING -							
19 Food, beverages and tobacco	782	59	1,818	1,878	30	16	1,267
20 Textiles	185	0	362	362	5	4	223
21 Clothing and footwear	695	0	712	712	62	11	369
22 Wood, wood products and furniture	1,177	9	978	986	42	14	542
23 Paper, paper products, printing and publishing	1,143	2	1,065	1,067	34	18	521
24 Chemical, petroleum and coal products	1,709	7	614	621	34	15	253
25 Non-metallic mineral products	429	1	384	385	18	13	198
26 Metal products	1,272	2	2,404	2,406	71	28	1,497
27 Transport equipment	420	0	615	615	15	6	397
28 Other machinery and equipment	879	1	828	829	29	14	429
29 Other manufacturing	1,762	6	1,656	1,662	56	28	927
<b>30 Total manufacturing</b>	<b>10,453</b>	<b>88</b>	<b>11,434</b>	<b>11,522</b>	<b>395</b>	<b>168</b>	<b>6,624</b>
<b>31 ELECTRICITY, GAS AND WATER</b>	<b>158</b>	<b>0</b>	<b>98</b>	<b>98</b>	<b>5</b>	<b>2</b>	<b>45</b>
<b>32 CONSTRUCTION</b>	<b>16,541</b>	<b>15</b>	<b>9,070</b>	<b>9,086</b>	<b>842</b>	<b>131</b>	<b>4,847</b>
WHOLESALE TRADE -							
33 Minerals, metals and chemical wholesalers	206	1	270	272	5	2	184
34 Wholesale petroleum and petroleum products	300	2	2,152	2,154	18	8	1,865
35 Farm properties and produce dealers	458	43	673	716	8	5	558
36 Wholesale trade not elsewhere included	5,001	33	9,759	9,792	124	95	7,110
<b>37 Total wholesale trade</b>	<b>5,965</b>	<b>79</b>	<b>12,854</b>	<b>12,933</b>	<b>154</b>	<b>110</b>	<b>9,718</b>
RETAIL TRADE -							
38 Pharmacies	700	0	366	367	8	10	200
39 Motor vehicle dealers	6,680	4	14,027	14,031	164	76	11,402
40 Butchers	619	5	614	619	6	5	462
41 Other food	4,042	14	3,949	3,963	48	28	2,885
42 Department and general stores	351	1	409	410	4	4	310
43 Household appliances and hardware	2,239	2	1,797	1,799	34	19	1,172
44 Books, newspapers, etc.	1,470	0	1,307	1,307	19	13	964
45 Other retail trade	6,604	24	6,100	6,123	109	58	3,934
<b>46 Total retail trade</b>	<b>22,705</b>	<b>49</b>	<b>28,570</b>	<b>28,619</b>	<b>392</b>	<b>214</b>	<b>21,329</b>
<b>88 TOTAL ALL INDUSTRIES</b>	<b>331,388</b>	<b>3,976</b>	<b>92,179</b>	<b>96,155</b>	<b>3,467</b>	<b>1,336</b>	<b>50,590</b>



**TABLE 2.1(b)**  
**Income year 1993-94**

Bad debts	Lease expenses	Rent expenses	Total interest expenses	Total royalty expenses	Depreciation expenses	Motor vehicle expenses	Repairs and maintenance	All other expenses	Total expenses	Investment allowance	I T E M
\$ millions											
0	0	0	0	0	0	0	0	0	0	0	1
0	4	10	30	0	23	9	25	193	367	2	2
0	9	10	28	0	37	8	41	268	470	4	3
0	5	8	35	0	26	9	27	218	515	2	4
0	3	6	14	0	16	4	19	174	278	2	5
0	6	6	20	0	23	8	21	252	440	2	6
0	4	3	5	0	11	2	19	133	205	2	7
1	12	17	45	2	49	18	47	468	976	4	8
1	7	3	8	0	12	6	13	143	493	1	9
0	3	0	3	1	10	4	10	50	111	1	10
0	8	2	21	1	17	5	26	176	368	2	11
0	0	0	0	0	0	0	0	0	0	0	12
3	60	66	210	3	225	74	248	2,076	4,222	21	13
0	0	0	0	0	1	0	0	8	16	0	14
0	47	0	16	0	20	1	0	11	535	2	15
0	3	2	6	3	8	3	9	80	175	1	16
0	6	2	6	0	24	5	28	176	350	1	17
1	55	4	27	3	52	8	38	275	1,076	4	18
2	7	20	18	0	22	13	22	412	1,829	2	19
1	3	5	7	0	9	2	5	71	335	1	20
1	3	16	10	2	14	5	5	199	695	1	21
2	6	19	14	2	14	13	11	257	937	1	22
3	15	18	18	3	22	12	11	325	1,000	3	23
1	6	16	13	1	11	14	7	189	560	1	24
1	2	6	5	1	8	8	5	88	353	1	25
3	12	33	15	1	22	20	18	586	2,305	1	26
1	2	8	7	0	8	5	3	137	589	1	27
2	7	15	9	2	11	10	6	241	775	1	28
4	13	30	27	1	30	19	17	426	1,579	4	29
20	76	184	143	14	171	120	110	2,931	10,957	17	30
0	1	1	1	0	4	2	1	25	88	0	31
12	41	55	128	1	125	167	82	2,186	8,617	8	32
0	2	2	3	0	2	3	2	53	259	0	33
3	4	11	8	0	13	19	8	127	2,084	1	34
1	2	4	6	0	5	6	4	93	692	0	35
25	64	119	123	9	64	80	30	1,595	9,438	4	36
29	72	136	141	10	84	108	45	1,867	12,474	6	37
0	3	17	5	0	3	2	1	89	339	0	38
12	22	171	103	4	54	60	31	1,655	13,754	3	39
0	2	15	4	0	5	4	4	101	609	0	40
2	14	133	47	5	40	23	19	655	3,898	2	41
0	1	11	5	0	4	2	2	63	406	0	42
4	7	66	24	1	38	17	7	355	1,743	0	43
1	5	48	20	0	11	9	3	181	1,275	0	44
3	20	305	68	2	53	46	22	1,265	5,885	6	45
22	73	766	276	13	208	162	89	4,364	27,908	12	46
149	720	2,324	2,130	98	1,594	1,148	982	24,762	89,297	115	88

# ALL TRUSTS - AUSTRALIA

## ITEMS BY INDUSTRY

I T E M Industry	Total business income				External labour costs	Superannuation deductions	Cost of sales
	Number of trusts	Primary production	Other	Total			
\$ millions							
TRANSPORT AND STORAGE -							
47 Road transport	4,065	11	1,738	1,748	179	27	253
48 Water transport	171	1	123	123	8	1	42
49 Air transport	198	0	62	62	2	1	14
50 Other transport	482	0	189	189	27	3	30
51 Services to transport	682	0	468	468	22	5	244
52 Storage	107	0	65	66	3	2	10
<b>53 Total transport and storage</b>	<b>5,705</b>	<b>12</b>	<b>2,645</b>	<b>2,657</b>	<b>240</b>	<b>39</b>	<b>593</b>
<b>54 COMMUNICATION</b>	<b>218</b>	<b>0</b>	<b>116</b>	<b>116</b>	<b>5</b>	<b>2</b>	<b>53</b>
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -							
55 Banking	107	0	4	4	0	0	1
56 Investment not elsewhere included	21,864	16	1,230	1,245	27	29	237
57 Finance and investment	1,081	1	89	91	5	2	7
58 Other investment and related services	5,339	4	1,768	1,772	45	29	83
59 Share and property traders	2,372	3	692	694	3	5	548
60 Life insurance	221	0	46	46	2	3	3
61 Other insurance	1,121	0	224	225	12	11	9
62 Real estate agents	1,869	2	873	875	51	27	21
63 Property operators	11,160	10	2,691	2,701	40	27	1,082
64 Architectural services	1,253	1	341	342	46	12	26
65 Engineering, surveying and technical services	2,958	5	1,436	1,441	187	44	371
66 Legal services	1,079	0	714	714	28	19	4
67 Accounting, auditing and bookkeeping	1,611	0	573	574	39	18	8
68 Other business services	21,498	20	5,557	5,578	328	167	1,018
<b>69 Total finance, insurance, etc.</b>	<b>73,533</b>	<b>63</b>	<b>16,239</b>	<b>16,302</b>	<b>812</b>	<b>392</b>	<b>3,420</b>
HEALTH, EDUCATION, WELFARE, ETC. SERVICES -							
70 Medical practice	3,253	0	935	935	40	29	22
71 Dental practice	1,136	0	265	265	12	9	15
72 Hospitals and convalescent homes	332	0	673	674	48	16	19
73 Other health services	995	1	276	278	11	9	53
74 Veterinary services	228	0	87	87	3	3	18
75 Education, libraries, etc.	340	0	54	54	4	2	5
76 Welfare, charitable and religious activities	206	0	63	63	3	2	9
77 Other community services	568	0	274	274	33	7	44
<b>78 Total health, etc.</b>	<b>7,058</b>	<b>2</b>	<b>2,628</b>	<b>2,631</b>	<b>155</b>	<b>76</b>	<b>186</b>
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES -							
79 Entertainment, sport and recreation	2,063	3	674	677	27	15	132
80 Hairdressing	723	1	168	169	13	4	42
81 Hotels, motels and boarding houses	3,031	6	2,644	2,650	90	39	963
82 Cafes and restaurants	2,044	1	1,367	1,368	62	19	521
83 Other personal services	1,586	6	430	436	18	9	99
<b>84 Total entertainment, etc.</b>	<b>9,447</b>	<b>17</b>	<b>5,283</b>	<b>5,300</b>	<b>210</b>	<b>86</b>	<b>1,758</b>
<b>85 INDUSTRY NOT STATED</b>	<b>23,903</b>	<b>1</b>	<b>844</b>	<b>845</b>	<b>34</b>	<b>9</b>	<b>478</b>
<b>86 OTHER NOT ELSEWHERE INCLUDED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>87 OTHER SUBSIDIARIES</b>	<b>50,732</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>88 TOTAL ALL INDUSTRIES</b>	<b>331,388</b>	<b>3,976</b>	<b>92,179</b>	<b>96,155</b>	<b>3,467</b>	<b>1,336</b>	<b>50,590</b>

**TABLE 2.1(b) (cont.)**  
**Income year 1993-94**

Bad debts	Lease expenses	Rent expenses	Total interest expenses	Total royalty expenses	Depreciation expenses	Motor vehicle expenses	Repairs and maintenance	All other expenses	Total expenses	Investment allowance	I T E M
\$ millions											
2	45	46	36	2	85	187	57	704	1,624	9	47
5	1	1	1	0	2	2	2	53	119	0	48
0	1	1	1	0	4	1	3	32	60	0	49
0	4	2	3	0	9	20	5	72	175	1	50
0	5	8	4	0	8	14	3	137	449	1	51
0	0	4	3	0	4	2	2	28	58	0	52
<b>8</b>	<b>56</b>	<b>62</b>	<b>49</b>	<b>3</b>	<b>112</b>	<b>226</b>	<b>73</b>	<b>1,026</b>	<b>2,487</b>	<b>11</b>	<b>53</b>
<b>0</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>38</b>	<b>109</b>	<b>1</b>	<b>54</b>
0	0	0	0	0	0	0	0	1	3	0	55
3	15	13	182	1	49	12	13	340	921	2	56
2	1	2	36	0	11	2	1	54	124	0	57
19	13	41	62	1	29	9	9	417	756	1	58
0	1	2	18	0	3	1	1	39	621	0	59
0	1	2	2	0	1	1	0	25	40	0	60
0	3	8	7	0	6	8	1	132	197	0	61
0	7	37	21	1	13	16	7	575	777	1	62
10	6	22	337	0	78	10	26	616	2,254	3	63
1	3	14	6	0	7	7	2	188	312	0	64
3	14	32	18	0	26	27	13	577	1,313	2	65
1	23	85	7	0	10	4	7	391	577	1	66
1	8	50	13	2	9	6	4	303	463	1	67
7	94	247	118	3	148	88	62	2,520	4,799	10	68
<b>48</b>	<b>190</b>	<b>554</b>	<b>829</b>	<b>8</b>	<b>389</b>	<b>192</b>	<b>145</b>	<b>6,178</b>	<b>13,157</b>	<b>20</b>	<b>69</b>
0	29	58	19	0	25	14	18	503	759	3	70
0	4	13	6	0	5	4	3	150	222	0	71
1	4	40	19	0	12	2	10	457	628	1	72
0	4	17	6	0	6	4	3	130	243	1	73
0	1	3	2	0	1	2	1	44	78	0	74
0	0	3	2	0	2	1	1	29	49	0	75
0	0	4	3	0	1	0	1	34	57	0	76
0	3	6	4	0	7	8	4	131	248	1	77
<b>2</b>	<b>47</b>	<b>143</b>	<b>61</b>	<b>1</b>	<b>59</b>	<b>35</b>	<b>42</b>	<b>1,479</b>	<b>2,285</b>	<b>6</b>	<b>78</b>
0	6	34	16	21	24	9	12	321	616	1	79
0	1	21	3	0	3	2	1	73	162	0	80
1	13	129	126	2	73	13	62	1,032	2,542	4	81
0	17	131	25	19	24	8	18	484	1,329	2	82
1	5	17	28	0	25	11	9	182	405	1	83
<b>3</b>	<b>42</b>	<b>332</b>	<b>197</b>	<b>42</b>	<b>149</b>	<b>43</b>	<b>102</b>	<b>2,091</b>	<b>5,054</b>	<b>8</b>	<b>84</b>
<b>2</b>	<b>6</b>	<b>19</b>	<b>65</b>	<b>0</b>	<b>13</b>	<b>8</b>	<b>6</b>	<b>224</b>	<b>864</b>	<b>0</b>	<b>85</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>87</b>
<b>149</b>	<b>720</b>	<b>2,324</b>	<b>2,130</b>	<b>98</b>	<b>1,594</b>	<b>1,148</b>	<b>982</b>	<b>24,762</b>	<b>89,297</b>	<b>115</b>	<b>88</b>

# ALL TRUSTS - AUSTRALIA

## ITEMS BY INDUSTRY

I T E M Industry	Net business income (or loss)				Total	PPS credit	PPS subsidiary credit
	Primary production		Other				
	Profit	Loss	Profit	Loss			
	\$ millions						
<b>1 PROPERTY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PRIMARY PRODUCTION -</b>							
2 Sheep grazing	48	(28)	7	(2)	26	0	0
3 Grain growing	80	(15)	5	(1)	69	0	0
4 Cattle grazing	62	(49)	10	(4)	19	0	0
5 Dairying and pig farming	37	(6)	2	(1)	32	0	0
6 Fruit and vegetable growing	50	(18)	5	(2)	35	0	0
7 Sugar cane growing	43	(7)	6	0	42	0	0
8 Any other primary production	102	(51)	27	(10)	68	0	0
9 Services to agriculture	3	(3)	25	(15)	11	0	0
10 Forestry and logging	4	(1)	7	(2)	8	0	0
11 Fishing and hunting	97	(8)	11	(8)	93	0	0
12 Primary production subsidiaries	0	0	0	0	0	0	0
<b>13 Total primary production</b>	<b>527</b>	<b>(185)</b>	<b>104</b>	<b>(44)</b>	<b>402</b>	<b>1</b>	<b>0</b>
<b>MINING -</b>							
14 Metallic minerals	0	0	2	(1)	1	0	0
15 Coal, oil and gas	0	0	127	0	127	0	0
16 Construction metals and non-metallic minerals	0	(1)	34	(5)	29	0	0
17 Services to mining	0	0	47	(3)	44	0	0
<b>18 Total mining</b>	<b>0</b>	<b>(1)</b>	<b>211</b>	<b>(9)</b>	<b>201</b>	<b>1</b>	<b>0</b>
<b>MANUFACTURING -</b>							
19 Food, beverages and tobacco	2	(2)	64	(23)	41	0	0
20 Textiles	0	0	28	(2)	26	0	0
21 Clothing and footwear	0	0	36	(7)	29	0	0
22 Wood, wood products and furniture	1	(1)	56	(10)	47	1	0
23 Paper, paper products, printing and publishing	0	0	75	(8)	67	0	0
24 Chemical, petroleum and coal products	1	(1)	63	(8)	55	0	0
25 Non-metallic mineral products	0	0	28	(3)	25	1	0
26 Metal products	0	0	113	(8)	105	1	0
27 Transport equipment	0	0	28	(4)	24	0	0
28 Other machinery and equipment	0	0	98	(6)	92	0	0
29 Other manufacturing	0	0	114	(41)	73	0	0
<b>30 Total manufacturing</b>	<b>5</b>	<b>(5)</b>	<b>704</b>	<b>(120)</b>	<b>584</b>	<b>4</b>	<b>0</b>
<b>31 ELECTRICITY, GAS AND WATER</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>(1)</b>	<b>8</b>	<b>0</b>	<b>0</b>
<b>32 CONSTRUCTION</b>	<b>1</b>	<b>(3)</b>	<b>582</b>	<b>(147)</b>	<b>434</b>	<b>46</b>	<b>1</b>
<b>WHOLESALE TRADE -</b>							
33 Minerals, metals and chemical wholesalers	0	0	14	(1)	13	0	0
34 Wholesale petroleum and petroleum products	0	0	36	(5)	31	0	0
35 Farm properties and produce dealers	5	(2)	22	(2)	23	0	0
36 Wholesale trade not elsewhere included	2	(2)	412	(53)	359	0	0
<b>37 Total wholesale trade</b>	<b>7</b>	<b>(4)</b>	<b>484</b>	<b>(61)</b>	<b>426</b>	<b>0</b>	<b>0</b>
<b>RETAIL TRADE -</b>							
38 Pharmacies	0	0	32	(4)	28	0	0
39 Motor vehicle dealers	0	(8)	312	(42)	262	3	0
40 Butchers	0	0	13	(5)	8	0	0
41 Other food	1	(1)	95	(37)	59	0	0
42 Department and general stores	0	0	9	(5)	4	0	0
43 Household appliances and hardware	0	0	74	(19)	54	0	0
44 Books, newspapers, etc.	0	0	41	(11)	31	0	0
45 Other retail trade	3	(1)	267	(58)	210	1	0
<b>46 Total retail trade</b>	<b>5</b>	<b>(11)</b>	<b>843</b>	<b>(182)</b>	<b>655</b>	<b>4</b>	<b>0</b>
<b>88 TOTAL ALL INDUSTRIES</b>	<b>562</b>	<b>(237)</b>	<b>7,225</b>	<b>(1,587)</b>	<b>5,962</b>	<b>81</b>	<b>13</b>

**TABLE 2.1(b) (cont.)**  
**Income year 1993-94**

Net partnership and trust income (or loss)					Net rents				Rental deductions - interest	Rental deductions - other	I T E M
Primary production		Other		Total	Gross rent	Profit	Loss	Total			
Profit	Loss	Profit	Loss								
\$ millions											
0	0	0	0	0	2,093	998	(85)	913	500	681	1
3	(1)	7	0	9	8	5	0	5	2	2	2
5	0	3	0	8	3	2	0	2	0	1	3
7	(1)	21	(1)	25	23	11	(1)	10	6	7	4
1	0	2	0	3	3	2	0	1	1	1	5
7	0	8	0	15	9	5	0	5	2	2	6
2	0	1	0	3	4	2	0	2	0	1	7
7	(1)	26	0	32	18	10	(1)	9	3	6	8
0	0	1	0	2	2	1	0	1	0	0	9
0	0	2	0	2	1	0	0	0	0	0	10
6	(1)	7	0	11	4	2	0	1	1	2	11
147	(4)	7	(9)	142	16	7	(1)	6	4	6	12
185	(9)	86	(11)	251	90	47	(5)	42	20	28	13
0	0	0	0	0	0	0	0	0	0	0	14
0	0	0	0	0	0	0	0	0	0	0	15
0	0	3	0	2	1	0	0	0	0	0	16
0	0	5	0	5	0	0	0	0	0	0	17
0	0	8	0	8	1	0	0	0	0	0	18
0	0	26	0	26	4	3	0	2	1	1	19
0	0	3	0	3	0	0	0	0	0	0	20
0	0	3	0	3	2	1	(1)	0	1	0	21
0	0	7	0	7	3	2	0	1	1	1	22
0	0	2	0	2	2	1	0	1	0	0	23
1	0	13	0	14	7	3	(1)	2	2	2	24
0	0	1	0	1	1	1	0	0	0	0	25
0	0	34	0	34	3	2	0	2	1	0	26
0	0	1	0	1	1	1	0	1	0	0	27
0	0	1	0	1	2	1	0	1	0	0	28
0	0	8	0	8	5	3	(1)	2	1	2	29
2	0	100	(1)	101	29	16	(3)	13	8	7	30
0	0	0	0	0	1	1	0	1	0	0	31
1	0	56	(2)	55	51	28	(5)	23	14	14	32
0	0	1	0	1	1	0	0	0	1	0	33
0	0	1	0	1	2	2	0	2	0	0	34
0	0	1	0	1	2	1	0	1	0	0	35
1	0	23	(1)	22	19	10	(1)	8	6	5	36
1	(1)	26	(1)	25	24	13	(2)	11	7	6	37
0	0	2	0	2	4	3	0	3	1	1	38
0	0	23	(1)	23	27	17	(1)	16	5	6	39
0	0	1	0	1	2	1	0	1	0	0	40
0	0	14	0	14	22	11	(2)	9	8	5	41
0	0	7	0	7	1	1	0	1	0	0	42
0	0	5	0	5	7	4	(1)	3	2	2	43
0	0	2	0	2	4	2	0	2	1	1	44
0	0	26	(1)	25	31	16	(2)	14	7	9	45
1	0	81	(3)	80	99	56	(7)	49	25	25	46
215	(28)	4,571	(82)	4,677	3,897	1,792	(358)	1,434	1,090	1,374	88

# ALL TRUSTS - AUSTRALIA

## ITEMS BY INDUSTRY

I T E M Industry	Net business income (or loss)					PPS credit	PPS subsidiary credit	
	Primary production		Other		Total			
	Profit	Loss	Profit	Loss				
	\$ millions							
TRANSPORT AND STORAGE -								
47 Road transport	1	(2)	127	(19)	107	11	0	
48 Water transport	0	0	6	(2)	4	0	0	
49 Air transport	0	0	5	(4)	0	0	0	
50 Other transport	0	0	14	(2)	12	2	0	
51 Services to transport	0	0	22	(4)	18	1	0	
52 Storage	0	0	8	(1)	7	0	0	
<b>53 Total transport and storage</b>	<b>1</b>	<b>(3)</b>	<b>183</b>	<b>(33)</b>	<b>149</b>	<b>14</b>	<b>0</b>	
<b>54 COMMUNICATION</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>(3)</b>	<b>4</b>	<b>0</b>	<b>0</b>	
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -								
55 Banking	0	0	1	0	1	0	0	
56 Investment not elsewhere included	6	(7)	364	(135)	228	0	1	
57 Finance and investment	1	0	41	(63)	(21)	0	0	
58 Other investment and related services	1	(2)	780	(43)	737	0	0	
59 Share and property traders	0	(1)	95	(32)	62	0	0	
60 Life insurance	0	0	8	(2)	6	0	0	
61 Other insurance	0	0	35	(4)	30	0	0	
62 Real estate agents	0	0	108	(14)	94	0	0	
63 Property operators	1	(3)	586	(332)	253	0	0	
64 Architectural services	0	0	42	(6)	36	1	0	
65 Engineering, surveying and technical services	0	(1)	135	(10)	125	3	0	
66 Legal services	0	0	140	(3)	137	0	0	
67 Accounting, auditing and bookkeeping	0	0	115	(4)	111	0	0	
68 Other business services	3	(5)	835	(89)	743	3	0	
<b>69 Total finance, insurance, etc.</b>	<b>13</b>	<b>(18)</b>	<b>3,284</b>	<b>(737)</b>	<b>2,541</b>	<b>8</b>	<b>2</b>	
HEALTH, EDUCATION, WELFARE, ETC. SERVICES -								
70 Medical practice	0	0	183	(8)	175	0	0	
71 Dental practice	0	0	44	(2)	41	0	0	
72 Hospitals and convalescent homes	0	0	46	(14)	31	0	0	
73 Other health services	0	0	35	(3)	31	0	0	
74 Veterinary services	0	0	10	(1)	10	0	0	
75 Education, libraries, etc.	0	0	6	(2)	4	0	0	
76 Welfare, charitable and religious activities	0	0	7	(2)	5	0	0	
77 Other community services	0	0	28	(3)	25	0	0	
<b>78 Total health, etc.</b>	<b>0</b>	<b>(1)</b>	<b>359</b>	<b>(34)</b>	<b>323</b>	<b>0</b>	<b>0</b>	
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES -								
79 Entertainment, sport and recreation	0	(1)	80	(24)	56	0	0	
80 Hairdressing	0	0	9	(4)	6	0	0	
81 Hotels, motels and boarding houses	1	(1)	196	(63)	133	0	0	
82 Cafes and restaurants	0	(1)	57	(24)	33	0	0	
83 Other personal services	1	0	37	(12)	24	1	0	
<b>84 Total entertainment, etc.</b>	<b>2</b>	<b>(3)</b>	<b>380</b>	<b>(127)</b>	<b>252</b>	<b>1</b>	<b>0</b>	
<b>85 INDUSTRY NOT STATED</b>	<b>0</b>	<b>0</b>	<b>74</b>	<b>(92)</b>	<b>(18)</b>	<b>1</b>	<b>0</b>	
<b>86 OTHER NOT ELSEWHERE INCLUDED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>87 OTHER SUBSIDIARIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>	
<b>88 TOTAL ALL INDUSTRIES</b>	<b>562</b>	<b>(237)</b>	<b>7,225</b>	<b>(1,587)</b>	<b>5,962</b>	<b>81</b>	<b>13</b>	

**TABLE 2.1(b) (cont.)**  
**Income year 1993-94**

Net partnership and trust income (or loss)					Net rents				Rental deductions - interest	Rental deductions - other	I T E M
Primary production		Other		Total	Gross rent	Profit	Loss	Total			
Profit	Loss	Profit	Loss								
\$ millions											
1	0	10	0	10	13	6	(2)	4	4	5	47
0	0	2	0	2	1	0	0	0	0	0	48
0	0	4	0	4	1	0	0	0	0	0	49
0	0	1	0	1	1	0	0	0	0	0	50
0	0	1	0	1	1	1	0	0	0	0	51
0	0	1	0	1	1	0	0	0	0	0	52
1	0	19	0	19	16	8	(2)	6	5	6	53
0	0	0	0	0	0	0	0	0	0	0	54
0	0	0	0	0	0	0	0	0	0	0	55
9	(1)	481	(8)	480	242	122	(31)	91	64	87	56
0	0	24	0	24	4	2	(1)	1	2	1	57
2	0	162	(4)	159	72	35	(6)	29	7	35	58
1	0	52	0	51	27	11	(1)	10	7	9	59
0	0	1	0	1	0	0	0	0	0	0	60
0	0	3	0	3	2	1	0	1	1	1	61
0	0	12	0	12	6	3	(1)	2	2	2	62
6	(1)	199	(3)	201	306	141	(96)	45	117	145	63
0	0	5	0	5	2	1	0	1	1	1	64
0	0	7	0	7	5	3	(1)	3	1	2	65
0	0	7	(1)	7	16	3	0	3	1	12	66
0	0	10	0	10	6	4	0	3	1	2	67
2	(1)	138	(3)	136	108	51	(10)	41	32	35	68
20	(4)	1,101	(20)	1,097	798	377	(147)	230	236	332	69
0	0	12	0	12	19	11	(2)	9	5	4	70
0	0	2	(1)	2	4	2	0	2	1	1	71
0	0	2	0	2	2	1	0	1	0	0	72
0	0	3	0	3	3	2	0	1	1	1	73
0	0	0	0	0	1	1	0	1	0	0	74
0	0	0	0	0	0	0	0	0	0	0	75
0	0	1	0	1	0	0	0	0	0	0	76
0	0	2	0	1	4	2	0	2	1	1	77
0	0	23	(1)	22	33	19	(3)	17	9	8	78
1	0	12	0	12	7	4	(1)	3	2	2	79
0	0	2	0	1	3	1	0	1	1	1	80
0	0	21	0	21	36	19	(1)	18	8	10	81
0	0	7	(1)	7	10	4	(1)	3	4	3	82
0	0	5	0	4	6	4	0	4	1	1	83
1	0	46	(2)	46	62	33	(4)	29	16	17	84
0	0	14	0	14	20	5	0	5	9	6	85
0	0	0	0	0	0	0	0	0	0	0	86
3	(13)	3,010	(41)	2,959	579	191	(95)	96	240	243	87
215	(28)	4,571	(82)	4,677	3,897	1,792	(358)	1,434	1,090	1,374	88

# ALL TRUSTS - AUSTRALIA

## ITEMS BY INDUSTRY

I T E M	Gross interest	Gross dividends received - Franked	Gross dividends received - Total	Primary imputation credit	Subsidiary imputation credit	Other Australian income	Australian investment income deductions
M Industry							
\$ millions							
<b>1 PROPERTY</b>	<b>644</b>	<b>448</b>	<b>535</b>	<b>282</b>	<b>0</b>	<b>99</b>	<b>229</b>
PRIMARY PRODUCTION -							
2 Sheep grazing	6	2	2	1	0	1	3
3 Grain growing	7	1	1	0	0	1	0
4 Cattle grazing	12	4	4	2	0	3	1
5 Dairying and pig farming	2	0	1	0	0	0	0
6 Fruit and vegetable growing	4	2	2	1	0	0	1
7 Sugar cane growing	2	0	1	0	0	0	0
8 Any other primary production	11	3	4	2	1	2	3
9 Services to agriculture	2	0	0	0	0	0	0
10 Forestry and logging	0	0	0	0	0	0	0
11 Fishing and hunting	3	0	0	0	0	1	0
12 Primary production subsidiaries	5	4	4	2	0	1	2
<b>13 Total primary production</b>	<b>55</b>	<b>16</b>	<b>19</b>	<b>10</b>	<b>2</b>	<b>9</b>	<b>12</b>
MINING -							
14 Metallic minerals	0	0	0	0	0	0	0
15 Coal, oil and gas	0	2	2	1	0	0	0
16 Construction metals and non-metallic minerals	1	2	2	1	0	0	0
17 Services to mining	1	1	1	1	0	0	2
<b>18 Total mining</b>	<b>2</b>	<b>5</b>	<b>5</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>2</b>
MANUFACTURING -							
19 Food, beverages and tobacco	4	0	0	0	0	1	0
20 Textiles	0	0	0	0	0	0	0
21 Clothing and footwear	2	0	0	0	0	0	0
22 Wood, wood products and furniture	3	0	0	0	0	0	0
23 Paper, paper products, printing and publishing	2	1	1	1	0	0	0
24 Chemical, petroleum and coal products	3	3	3	2	0	1	0
25 Non-metallic mineral products	1	0	0	0	0	0	0
26 Metal products	3	1	1	0	0	0	0
27 Transport equipment	1	0	0	0	0	0	0
28 Other machinery and equipment	2	1	1	0	0	1	0
29 Other manufacturing	3	2	2	1	0	1	1
<b>30 Total manufacturing</b>	<b>23</b>	<b>8</b>	<b>9</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>2</b>
<b>31 ELECTRICITY, GAS AND WATER</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>32 CONSTRUCTION</b>	<b>23</b>	<b>6</b>	<b>6</b>	<b>4</b>	<b>1</b>	<b>6</b>	<b>2</b>
WHOLESALE TRADE -							
33 Minerals, metals and chemical wholesalers	0	0	0	0	0	1	0
34 Wholesale petroleum and petroleum products	3	0	0	0	0	1	0
35 Farm properties and produce dealers	2	1	1	0	0	0	0
36 Wholesale trade not elsewhere included	14	3	3	2	0	3	1
<b>37 Total wholesale trade</b>	<b>19</b>	<b>4</b>	<b>4</b>	<b>2</b>	<b>0</b>	<b>5</b>	<b>1</b>
RETAIL TRADE -							
38 Pharmacies	2	0	1	0	0	1	0
39 Motor vehicle dealers	11	1	1	1	0	2	1
40 Butchers	1	0	0	0	0	0	0
41 Other food	5	1	1	0	0	1	0
42 Department and general stores	3	0	0	0	0	0	0
43 Household appliances and hardware	3	0	1	0	0	2	0
44 Books, newspapers, etc.	2	1	1	0	0	1	0
45 Other retail trade	19	2	2	1	0	2	1
<b>46 Total retail trade</b>	<b>45</b>	<b>5</b>	<b>6</b>	<b>3</b>	<b>0</b>	<b>10</b>	<b>3</b>
<b>88 TOTAL ALL INDUSTRIES</b>	<b>1,719</b>	<b>952</b>	<b>1,099</b>	<b>587</b>	<b>63</b>	<b>415</b>	<b>616</b>



**TABLE 2.1(b) (cont.)**  
**Income year 1993-94**

Other deductions	Net Australian income	Capital losses applied	Net capital gain	Attributed foreign income - listed country	Attributed foreign income - unlisted country	Attributed foreign income - FIF / FLP income	Net foreign source income	Total net income	Opening stock	Closing stock	I T E M
\$ millions											
378	1,877	25	184	0	0	0	15	2,076	15	12	1
55	(9)	1	3	0	0	0	0	(6)	94	99	2
32	55	0	4	0	0	0	0	59	36	41	3
93	(20)	3	8	0	0	0	1	(11)	197	203	4
11	27	0	1	0	0	0	0	29	37	42	5
29	33	2	2	0	0	0	0	35	29	37	6
10	39	0	1	0	0	0	0	40	2	2	7
105	20	1	7	0	0	0	0	27	122	125	8
13	4	0	1	0	0	0	0	5	22	30	9
7	4	0	0	0	0	0	0	4	4	4	10
15	94	0	4	0	0	1	0	99	14	15	11
27	131	1	4	0	0	0	0	135	0	0	12
396	380	8	34	0	0	1	1	416	557	598	13
2	(1)	0	0	0	0	0	0	0	2	1	14
1	129	0	0	0	0	0	0	129	29	28	15
6	29	0	1	0	0	0	0	30	6	7	16
10	40	1	4	0	0	0	1	46	4	5	17
19	198	1	5	0	0	0	1	204	40	41	18
24	50	1	2	0	0	0	0	52	84	82	19
2	27	0	0	0	0	0	0	28	40	44	20
7	27	0	0	0	0	0	1	28	79	93	21
13	45	0	1	0	0	0	0	47	73	79	22
10	64	0	1	0	0	0	0	65	74	77	23
13	66	0	2	0	0	0	0	68	39	43	24
3	26	0	0	0	0	0	0	26	30	32	25
14	132	0	1	0	0	0	0	133	166	193	26
5	23	0	1	0	0	0	0	23	57	67	27
9	90	0	1	0	0	0	0	91	66	72	28
20	71	2	2	0	0	0	0	73	145	155	29
119	621	4	11	0	0	0	1	633	853	937	30
1	9	0	0	0	0	0	0	9	5	5	31
138	416	2	26	0	0	0	0	443	637	710	32
3	12	0	0	0	0	0	0	12	21	25	33
4	35	0	1	0	0	0	0	36	32	40	34
6	22	0	0	0	0	0	0	23	41	44	35
65	346	1	6	0	0	0	2	353	833	862	36
77	415	1	7	0	0	0	2	424	927	972	37
3	32	0	1	0	0	0	0	33	38	38	38
58	257	1	5	0	0	0	1	262	848	948	39
3	8	0	0	0	0	0	0	8	7	7	40
39	50	2	8	0	0	0	0	58	193	196	41
8	7	0	1	0	0	0	0	7	36	38	42
27	40	0	3	0	0	0	1	43	193	215	43
8	31	1	4	0	0	0	0	35	112	118	44
64	213	1	7	0	0	0	0	220	709	780	45
210	638	5	28	0	0	0	2	668	2,137	2,339	46
4,251	11,056	180	947	0	0	1	623	12,628	9,631	10,409	88

# ALL TRUSTS - AUSTRALIA

## ITEMS BY INDUSTRY

I T E M	Gross interest	Gross dividends received - Franked	Gross dividends received - Total	Primary imputation credit	Subsidiary imputation credit	Other Australian income	Australian investment income deductions
M Industry							
\$ millions							
<b>TRANSPORT AND STORAGE -</b>							
47 Road transport	4	1	1	1	0	1	1
48 Water transport	0	0	0	0	0	0	0
49 Air transport	1	1	1	1	0	0	0
50 Other transport	0	0	0	0	0	0	0
51 Services to transport	1	0	0	0	0	0	0
52 Storage	0	0	0	0	0	0	0
<b>53 Total transport and storage</b>	<b>6</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>
<b>54 COMMUNICATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -</b>							
55 Banking	0	0	0	0	0	0	0
56 Investment not elsewhere included	130	163	171	88	13	12	64
57 Finance and investment	81	2	2	1	0	0	20
58 Other investment and related services	117	28	30	18	4	47	30
59 Share and property traders	24	12	16	7	4	8	7
60 Life insurance	1	0	0	0	0	0	0
61 Other insurance	4	1	1	0	0	4	0
62 Real estate agents	3	1	1	1	0	1	1
63 Property operators	74	12	13	8	2	19	10
64 Architectural services	1	0	0	0	0	0	0
65 Engineering, surveying and technical services	4	2	2	1	0	1	0
66 Legal services	2	0	0	0	0	1	0
67 Accounting, auditing and bookkeeping	4	0	1	0	0	0	0
68 Other business services	38	28	32	18	1	9	7
<b>69 Total finance, insurance, etc.</b>	<b>484</b>	<b>250</b>	<b>269</b>	<b>143</b>	<b>24</b>	<b>103</b>	<b>139</b>
<b>HEALTH, EDUCATION, WELFARE, ETC. SERVICES -</b>							
70 Medical practice	4	1	1	1	0	2	0
71 Dental practice	1	0	0	0	0	0	0
72 Hospitals and convalescent homes	1	0	0	0	0	1	0
73 Other health services	1	0	0	0	0	0	0
74 Veterinary services	0	0	0	0	0	0	0
75 Education, libraries, etc.	0	0	0	0	0	0	0
76 Welfare, charitable and religious activities	0	0	0	0	0	0	0
77 Other community services	1	0	0	0	0	0	1
<b>78 Total health, etc.</b>	<b>8</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>3</b>	<b>1</b>
<b>ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES -</b>							
79 Entertainment, sport and recreation	4	2	3	2	0	2	0
80 Hairdressing	0	0	0	0	0	0	0
81 Hotels, motels and boarding houses	13	2	2	1	0	7	1
82 Cafes and restaurants	3	0	0	0	0	3	0
83 Other personal services	2	1	1	1	0	17	0
<b>84 Total entertainment, etc.</b>	<b>22</b>	<b>6</b>	<b>6</b>	<b>4</b>	<b>0</b>	<b>29</b>	<b>2</b>
<b>85 INDUSTRY NOT STATED</b>	<b>9</b>	<b>8</b>	<b>9</b>	<b>5</b>	<b>0</b>	<b>49</b>	<b>2</b>
<b>86 OTHER NOT ELSEWHERE INCLUDED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>87 OTHER SUBSIDIARIES</b>	<b>378</b>	<b>192</b>	<b>225</b>	<b>122</b>	<b>34</b>	<b>95</b>	<b>221</b>
<b>88 TOTAL ALL INDUSTRIES</b>	<b>1,719</b>	<b>952</b>	<b>1,099</b>	<b>587</b>	<b>63</b>	<b>415</b>	<b>616</b>

**TABLE 2.1(b) (cont.)**  
**Income year 1993-94**

Other deductions	Net Australian income	Capital losses applied	Net capital gain	Attributed foreign income - listed country	Attributed foreign income - unlisted country	Attributed foreign income - FIF / FLP income	Net foreign source income	Total net income	Opening stock	Closing stock	I T E M
\$ millions											
35	92	1	6	0	0	0	0	98	16	21	47
2	5	0	1	0	0	0	0	6	1	2	48
2	5	0	1	0	0	0	0	6	1	1	49
2	12	0	0	0	0	0	0	12	4	2	50
4	18	0	0	0	0	0	0	18	3	2	51
1	7	0	0	0	0	0	0	7	2	1	52
<b>47</b>	<b>139</b>	<b>1</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>149</b>	<b>27</b>	<b>28</b>	<b>53</b>
2	4	0	0	0	0	0	0	4	4	5	54
0	1	0	0	0	0	0	0	1	0	0	55
1,034	102	28	145	0	0	0	6	253	87	165	56
26	45	8	2	0	0	0	1	47	85	77	57
97	1,015	7	42	0	0	0	536	1,593	2,706	2,758	58
55	117	3	16	0	0	0	1	133	212	285	59
1	7	0	0	0	0	0	0	8	1	1	60
8	34	1	1	0	0	0	0	35	1	1	61
22	93	1	3	0	0	0	0	96	8	8	62
527	70	9	57	0	0	0	1	128	985	1,115	63
5	39	0	1	0	0	0	1	40	3	4	64
14	127	1	2	0	0	0	1	130	32	36	65
1	148	0	2	0	0	0	0	150	1	0	66
4	126	0	1	0	0	0	0	127	3	3	67
107	909	12	32	0	0	0	3	944	62	68	68
<b>1,902</b>	<b>2,834</b>	<b>70</b>	<b>302</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>549</b>	<b>3,686</b>	<b>4,185</b>	<b>4,521</b>	<b>69</b>
6	197	0	2	0	0	0	0	199	6	6	70
2	45	0	0	0	0	0	0	45	2	2	71
13	24	0	2	0	0	0	0	26	3	3	72
3	35	0	1	0	0	0	0	36	12	13	73
1	10	0	0	0	0	0	0	10	2	2	74
1	4	0	2	0	0	0	0	5	1	1	75
2	5	0	1	0	0	0	0	6	2	1	76
3	26	0	2	0	0	0	0	28	2	3	77
<b>31</b>	<b>345</b>	<b>1</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>355</b>	<b>30</b>	<b>32</b>	<b>78</b>
22	59	1	5	0	0	0	2	65	17	19	79
4	5	0	1	0	0	0	0	6	6	6	80
133	60	1	11	0	0	0	1	71	86	88	81
26	23	2	5	0	0	0	0	29	21	22	82
13	42	1	2	0	0	0	0	44	12	10	83
<b>199</b>	<b>189</b>	<b>5</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>215</b>	<b>142</b>	<b>146</b>	<b>84</b>
122	(49)	11	46	0	0	0	10	7	73	63	85
0	0	0	0	0	0	0	0	0	0	0	86
<b>613</b>	<b>3,042</b>	<b>46</b>	<b>261</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38</b>	<b>3,341</b>	<b>0</b>	<b>0</b>	<b>87</b>
<b>4,251</b>	<b>11,056</b>	<b>180</b>	<b>947</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>623</b>	<b>12,628</b>	<b>9,631</b>	<b>10,409</b>	<b>88</b>

**ALL TRUSTS - AUSTRALIA**  
ITEMS BY INDUSTRY

**TABLE 2.1(b) (cont.)**  
**Income year 1993-94**

I T E M Industry	Total salary & wages expenses	Payments to associated persons	Depreciable assets purchased	Depreciable assets sold	Gross PPS income	Overseas interest expenses	Overseas royalty expenses	Land degradation expenses
\$ millions								
<b>1 PROPERTY</b>	<b>3</b>	<b>3</b>	<b>42</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PRIMARY PRODUCTION -								
2 Sheep grazing	41	14	41	10	2	0	0	0
3 Grain growing	33	17	74	15	1	0	0	1
4 Cattle grazing	39	15	52	14	1	0	0	1
5 Dairying and pig farming	31	13	34	4	0	0	0	1
6 Fruit and vegetable growing	89	21	38	6	1	0	0	0
7 Sugar cane growing	20	11	24	3	0	0	0	0
8 Any other primary production	157	40	80	24	1	0	0	1
9 Services to agriculture	67	13	24	6	1	0	0	0
10 Forestry and logging	24	4	20	3	7	0	0	0
11 Fishing and hunting	75	31	42	13	0	0	0	0
12 Primary production subsidiaries	0	0	0	0	0	0	0	0
<b>13 Total primary production</b>	<b>576</b>	<b>180</b>	<b>429</b>	<b>99</b>	<b>14</b>	<b>1</b>	<b>0</b>	<b>4</b>
MINING -								
14 Metallic minerals	3	1	2	1	0	0	0	0
15 Coal, oil and gas	1	0	37	1	0	0	0	0
16 Construction metals and non-metallic minerals	25	6	30	7	5	0	0	0
17 Services to mining	104	13	45	34	19	0	0	0
<b>18 Total mining</b>	<b>133</b>	<b>20</b>	<b>114</b>	<b>44</b>	<b>24</b>	<b>0</b>	<b>0</b>	<b>0</b>
MANUFACTURING -								
19 Food, beverages and tobacco	252	19	41	6	0	0	0	0
20 Textiles	52	6	12	10	0	0	0	0
21 Clothing and footwear	133	18	16	4	0	0	1	0
22 Wood, wood products and furniture	191	32	25	7	37	0	0	0
23 Paper, paper products, printing and publishing	210	39	52	12	0	0	0	0
24 Chemical, petroleum and coal products	109	22	24	6	17	0	0	0
25 Non-metallic mineral products	66	14	18	3	35	0	0	0
26 Metal products	289	45	36	9	45	0	0	0
27 Transport equipment	89	11	14	2	23	0	0	0
28 Other machinery and equipment	136	25	25	6	6	0	0	0
29 Other manufacturing	268	49	51	14	13	0	0	0
<b>30 Total manufacturing</b>	<b>1,797</b>	<b>281</b>	<b>313</b>	<b>78</b>	<b>175</b>	<b>0</b>	<b>2</b>	<b>0</b>
<b>31 ELECTRICITY, GAS AND WATER</b>	<b>13</b>	<b>4</b>	<b>5</b>	<b>1</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>32 CONSTRUCTION</b>	<b>1,165</b>	<b>336</b>	<b>263</b>	<b>71</b>	<b>1,545</b>	<b>0</b>	<b>0</b>	<b>0</b>
WHOLESALE TRADE -								
33 Minerals, metals and chemical wholesalers	22	7	4	1	3	0	0	0
34 Wholesale petroleum and petroleum products	72	11	31	6	2	0	0	0
35 Farm properties and produce dealers	41	11	11	3	0	0	0	0
36 Wholesale trade not elsewhere included	817	155	114	35	10	1	6	0
<b>37 Total wholesale trade</b>	<b>953</b>	<b>184</b>	<b>160</b>	<b>46</b>	<b>15</b>	<b>1</b>	<b>6</b>	<b>0</b>
RETAIL TRADE -								
38 Pharmacies	61	12	5	2	0	0	0	0
39 Motor vehicle dealers	931	192	111	31	51	0	0	0
40 Butchers	62	15	9	2	0	0	0	0
41 Other food	385	78	72	19	2	0	0	0
42 Department and general stores	35	7	5	2	0	0	0	0
43 Household appliances and hardware	211	53	52	10	5	0	0	0
44 Books, newspapers, etc.	122	40	23	9	2	0	0	0
45 Other retail trade	647	137	94	24	10	1	0	0
<b>46 Total retail trade</b>	<b>2,455</b>	<b>535</b>	<b>372</b>	<b>99</b>	<b>69</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>88 TOTAL ALL INDUSTRIES</b>	<b>12,884</b>	<b>2,752</b>	<b>3,146</b>	<b>773</b>	<b>2,447</b>	<b>24</b>	<b>10</b>	<b>4</b>

I T E M	Total salary & wages expenses	Payments to associated persons	Depreciable assets purchased	Depreciable assets sold	Gross PPS income	Overseas interest expenses	Overseas royalty expenses	Land degradation expenses
M Industry								
	\$ millions							
TRANSPORT AND STORAGE -								
47 Road transport	309	70	183	51	247	0	0	0
48 Water transport	13	3	11	2	0	0	0	0
49 Air transport	8	3	8	2	0	0	0	0
50 Other transport	30	16	20	4	40	0	0	0
51 Services to transport	60	12	19	5	37	0	0	0
52 Storage	10	2	4	2	0	0	0	0
53 Total transport and storage	430	107	245	67	324	0	0	0
54 COMMUNICATION	22	6	4	1	3	0	0	0
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -								
55 Banking	1	0	0	0	0	0	0	0
56 Investment not elsewhere included	102	43	97	26	4	7	0	0
57 Finance and investment	15	6	28	8	0	1	0	0
58 Other investment and related services	213	55	48	14	1	1	0	0
59 Share and property traders	11	5	9	1	0	0	0	0
60 Life insurance	12	5	2	1	0	0	0	0
61 Other insurance	67	32	10	4	0	0	0	0
62 Real estate agents	313	64	22	6	0	0	0	0
63 Property operators	93	65	237	36	3	9	0	0
64 Architectural services	106	32	10	3	12	0	0	0
65 Engineering, surveying and technical services	390	90	47	11	168	0	0	0
66 Legal services	224	17	14	3	0	0	0	0
67 Accounting, auditing and bookkeeping	182	29	15	3	0	0	1	0
68 Other business services	1,489	336	270	59	45	1	1	0
69 Total finance, insurance, etc.	3,219	779	810	175	234	19	1	0
HEALTH, EDUCATION, WELFARE, ETC. SERVICES -								
70 Medical practice	281	47	44	7	0	0	0	0
71 Dental practice	79	18	9	2	0	0	0	0
72 Hospitals and convalescent homes	324	8	32	2	0	0	0	0
73 Other health services	76	25	11	4	0	0	0	0
74 Veterinary services	23	7	2	0	0	0	0	0
75 Education, libraries, etc.	19	5	6	1	0	0	0	0
76 Welfare, charitable and religious activities	27	3	4	0	0	0	0	0
77 Other community services	98	11	15	3	9	0	0	0
78 Total health, etc.	927	123	123	20	10	0	0	0
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES -								
79 Entertainment, sport and recreation	122	36	45	10	1	0	0	0
80 Hairdressing	64	11	5	1	0	0	0	0
81 Hotels, motels and boarding houses	473	62	105	30	1	1	0	0
82 Cafes and restaurants	317	42	59	13	1	0	0	0
83 Other personal services	118	24	21	6	9	0	0	0
84 Total entertainment, etc.	1,094	175	235	61	11	1	1	0
85 INDUSTRY NOT STATED	93	15	22	6	14	1	0	0
86 OTHER NOT ELSEWHERE INCLUDED	0	0	0	0	0	0	0	0
87 OTHER SUBSIDIARIES	4	4	9	2	0	0	0	0
88 TOTAL ALL INDUSTRIES	12,884	2,752	3,146	773	2,447	24	10	4

# ALL PARTNERSHIPS AND TRUSTS - AUSTRALIA

## ITEMS BY INDUSTRY

I T E M Industry	Number of partnerships and trusts	Total business income			External labour costs	Superannuation deductions	Cost of sales
		Primary production	Other	Total			
					\$ millions		
<b>1 PROPERTY</b>	<b>135,185</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PRIMARY PRODUCTION -</b>							
2 Sheep grazing	26,058	2,455	123	2,578	97	13	248
3 Grain growing	16,583	2,993	117	3,111	63	14	150
4 Cattle grazing	41,575	2,949	221	3,169	58	11	705
5 Dairying and pig farming	15,335	2,560	72	2,631	44	9	136
6 Fruit and vegetable growing	16,732	1,849	145	1,994	74	19	189
7 Sugar cane growing	4,885	861	59	920	57	8	18
8 Any other primary production	29,613	3,096	486	3,581	101	28	637
9 Services to agriculture	5,914	117	917	1,034	43	10	359
10 Forestry and logging	1,411	141	125	266	28	2	20
11 Fishing and hunting	4,466	819	129	948	57	15	94
12 Primary production subsidiaries	3,942	0	0	0	0	0	0
<b>13 Total primary production</b>	<b>166,514</b>	<b>17,838</b>	<b>2,393</b>	<b>20,231</b>	<b>622</b>	<b>129</b>	<b>2,557</b>
<b>MINING -</b>							
14 Metallic minerals	200	2	173	175	5	0	67
15 Coal, oil and gas	30	0	715	715	1	0	440
16 Construction metals and non-metallic minerals	1,113	32	295	327	18	3	64
17 Services to mining	909	1	448	449	29	6	77
<b>18 Total mining</b>	<b>2,252</b>	<b>35</b>	<b>1,631</b>	<b>1,666</b>	<b>53</b>	<b>10</b>	<b>649</b>
<b>MANUFACTURING -</b>							
19 Food, beverages and tobacco	2,820	93	3,069	3,161	42	23	1,919
20 Textiles	693	0	440	440	8	4	261
21 Clothing and footwear	4,481	1	1,102	1,104	103	13	522
22 Wood, wood products and furniture	6,335	27	1,730	1,757	79	19	907
23 Paper, paper products, printing and publishing	3,573	3	1,358	1,360	45	20	633
24 Chemical, petroleum and coal products	3,575	31	854	886	40	16	369
25 Non-metallic mineral products	2,216	2	580	582	25	14	274
26 Metal products	4,272	4	2,885	2,889	89	31	1,716
27 Transport equipment	1,484	1	1,350	1,351	21	13	974
28 Other machinery and equipment	2,522	3	1,084	1,087	35	15	562
29 Other manufacturing	6,358	8	2,197	2,205	74	30	1,181
<b>30 Total manufacturing</b>	<b>38,329</b>	<b>172</b>	<b>16,649</b>	<b>16,822</b>	<b>560</b>	<b>198</b>	<b>9,318</b>
<b>31 ELECTRICITY, GAS AND WATER</b>	<b>660</b>	<b>1</b>	<b>155</b>	<b>156</b>	<b>7</b>	<b>2</b>	<b>62</b>
<b>32 CONSTRUCTION</b>	<b>104,457</b>	<b>64</b>	<b>19,330</b>	<b>19,394</b>	<b>1,757</b>	<b>164</b>	<b>8,179</b>
<b>WHOLESALE TRADE -</b>							
33 Minerals, metals and chemical wholesalers	574	3	375	378	7	3	255
34 Wholesale petroleum and petroleum products	715	3	2,557	2,560	20	9	2,217
35 Farm properties and produce dealers	1,815	126	1,320	1,446	15	6	1,117
36 Wholesale trade not elsewhere included	13,803	84	12,436	12,521	157	102	9,074
<b>37 Total wholesale trade</b>	<b>16,907</b>	<b>216</b>	<b>16,688</b>	<b>16,904</b>	<b>199</b>	<b>120</b>	<b>12,663</b>
<b>RETAIL TRADE -</b>							
38 Pharmacies	6,164	2	1,881	1,883	45	19	1,219
39 Motor vehicle dealers	26,499	18	20,793	20,811	256	95	16,331
40 Butchers	3,493	16	1,558	1,574	18	8	1,134
41 Other food	26,236	31	9,822	9,852	99	40	6,993
42 Department and general stores	2,944	5	1,325	1,330	9	5	1,040
43 Household appliances and hardware	10,149	7	3,112	3,118	55	22	1,899
44 Books, newspapers, etc.	4,776	3	2,807	2,810	32	16	2,091
45 Other retail trade	30,831	60	10,028	10,088	171	69	6,443
<b>46 Total retail trade</b>	<b>111,092</b>	<b>141</b>	<b>51,326</b>	<b>51,467</b>	<b>686</b>	<b>273</b>	<b>37,151</b>
<b>88 TOTAL ALL INDUSTRIES</b>	<b>889,421</b>	<b>18,717</b>	<b>154,858</b>	<b>173,574</b>	<b>6,308</b>	<b>1,589</b>	<b>80,733</b>

**TABLE 2.1(c)**  
**Income year 1993-94**

Bad debts	Lease expenses	Rent expenses	Total interest expenses	Total royalty expenses	Depreciation expenses	Motor vehicle expenses	Repairs and maintenance	All other expenses	Total expenses	Investment allowance	I T E M
\$ millions											
0	0	0	0	0	0	0	0	0	0	0	1
0	23	66	232	0	172	91	175	1,220	2,337	9	2
0	49	54	174	0	235	60	253	1,507	2,558	24	3
4	30	48	252	1	240	114	209	1,368	3,041	13	4
0	23	41	149	0	159	47	162	1,376	2,146	15	5
1	23	22	97	0	122	50	102	1,029	1,728	9	6
0	15	9	31	1	48	11	73	450	721	6	7
2	46	59	208	2	234	100	199	1,713	3,329	14	8
1	21	6	27	0	52	24	57	335	936	6	9
0	7	1	8	4	22	11	23	108	236	2	10
0	15	4	40	1	44	16	62	356	704	4	11
0	0	0	0	0	0	0	0	0	0	0	12
9	251	310	1,216	11	1,328	524	1,316	9,463	17,736	101	13
0	1	0	16	3	20	1	5	20	139	0	14
0	47	0	16	0	20	1	0	12	537	2	15
0	5	3	11	6	16	7	19	126	278	2	16
0	6	2	7	0	27	7	31	194	387	1	17
1	59	5	49	9	82	16	55	352	1,340	5	18
3	15	44	43	1	54	32	40	838	3,054	5	19
2	3	7	9	0	10	4	6	91	405	1	20
1	5	30	14	2	24	15	8	300	1,038	1	21
3	11	37	27	6	32	35	23	438	1,616	2	22
4	19	26	23	4	33	19	15	420	1,258	3	23
1	8	23	20	1	19	22	12	258	789	1	24
1	4	9	9	1	14	16	9	139	514	1	25
4	14	42	21	1	33	34	22	699	2,704	2	26
1	3	12	23	1	14	9	5	185	1,261	2	27
2	10	22	13	2	18	16	8	296	1,000	1	28
4	16	44	35	2	47	35	23	555	2,047	4	29
25	108	297	235	20	298	236	170	4,220	15,686	25	30
0	1	1	2	0	6	5	3	44	134	1	31
19	100	89	277	4	369	601	190	4,802	16,551	18	32
0	2	3	4	0	4	6	4	68	356	0	33
3	5	14	10	0	15	23	10	151	2,477	1	34
1	4	8	18	0	14	13	11	179	1,388	1	35
30	74	163	153	11	96	128	44	1,964	11,997	6	36
35	86	188	186	11	129	170	69	2,362	16,218	8	37
1	10	67	20	0	11	17	5	368	1,781	1	38
18	42	314	173	6	118	137	60	2,523	20,073	5	39
0	4	51	14	0	16	14	10	235	1,506	1	40
5	31	436	140	8	130	96	51	1,389	9,417	4	41
1	3	30	19	0	14	10	8	142	1,282	0	42
5	14	134	46	2	96	46	14	601	2,935	1	43
1	9	101	45	1	25	22	7	334	2,684	1	44
10	32	542	127	4	110	118	44	1,939	9,610	8	45
41	145	1,675	584	21	520	461	199	7,530	49,288	20	46
257	1,342	4,438	4,501	147	4,202	3,419	2,711	46,909	156,551	253	88

# ALL PARTNERSHIPS AND TRUSTS - AUSTRALIA

## ITEMS BY INDUSTRY

I T E M Industry	Number of partnerships and trusts	Total business income			External labour costs	Superannuation deductions	Cost of sales
		Primary production	Other	Total			
\$ millions							
TRANSPORT AND STORAGE -							
47 Road transport	29,468	55	4,544	4,599	311	36	463
48 Water transport	737	1	216	217	10	2	60
49 Air transport	509	0	92	92	3	1	17
50 Other transport	3,353	7	509	516	39	4	63
51 Services to transport	2,951	4	851	854	35	6	388
52 Storage	273	1	93	94	4	2	16
53 <b>Total transport and storage</b>	<b>37,291</b>	<b>67</b>	<b>6,305</b>	<b>6,372</b>	<b>400</b>	<b>50</b>	<b>1,007</b>
54 <b>COMMUNICATION</b>	<b>630</b>	<b>0</b>	<b>159</b>	<b>160</b>	<b>7</b>	<b>3</b>	<b>73</b>
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -							
55 Banking	162	0	7	7	0	0	2
56 Investment not elsewhere included	24,077	17	1,353	1,371	28	30	267
57 Finance and investment	2,001	2	429	431	7	3	24
58 Other investment and related services	5,929	5	1,836	1,841	47	29	100
59 Share and property traders	3,172	4	781	784	3	5	610
60 Life insurance	372	0	54	55	3	3	4
61 Other insurance	1,836	1	273	274	13	11	13
62 Real estate agents	2,675	3	1,025	1,028	61	28	24
63 Property operators	20,525	20	3,929	3,949	51	28	1,782
64 Architectural services	3,445	1	465	466	53	13	30
65 Engineering, surveying and technical services	7,062	7	1,834	1,841	212	46	446
66 Legal services	2,979	3	3,075	3,078	194	35	19
67 Accounting, auditing and bookkeeping	3,819	1	1,465	1,466	125	25	15
68 Other business services	46,635	40	7,283	7,323	423	176	1,374
69 <b>Total finance, insurance, etc.</b>	<b>124,689</b>	<b>104</b>	<b>23,809</b>	<b>23,913</b>	<b>1,221</b>	<b>433</b>	<b>4,711</b>
HEALTH, EDUCATION, WELFARE, ETC. SERVICES -							
70 Medical practice	5,092	1	2,305	2,306	240	36	26
71 Dental practice	1,972	1	492	493	25	10	24
72 Hospitals and convalescent homes	478	0	763	763	53	18	20
73 Other health services	2,373	2	456	458	20	10	87
74 Veterinary services	587	0	204	204	10	3	36
75 Education, libraries, etc.	2,269	0	166	166	9	3	12
76 Welfare, charitable and religious activities	529	0	100	100	6	2	11
77 Other community services	1,964	1	413	414	41	8	63
78 <b>Total health, etc.</b>	<b>15,264</b>	<b>7</b>	<b>4,898</b>	<b>4,905</b>	<b>403</b>	<b>90</b>	<b>279</b>
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES -							
79 Entertainment, sport and recreation	9,849	20	1,520	1,541	51	18	298
80 Hairdressing	4,995	3	551	553	30	7	120
81 Hotels, motels and boarding houses	8,877	14	4,236	4,250	122	45	1,563
82 Cafes and restaurants	11,524	4	2,911	2,915	95	26	1,206
83 Other personal services	11,023	26	927	954	34	11	194
84 <b>Total entertainment, etc.</b>	<b>46,268</b>	<b>67</b>	<b>10,146</b>	<b>10,213</b>	<b>331</b>	<b>106</b>	<b>3,381</b>
85 <b>INDUSTRY NOT STATED</b>	<b>33,716</b>	<b>4</b>	<b>1,368</b>	<b>1,371</b>	<b>61</b>	<b>12</b>	<b>704</b>
86 <b>OTHER NOT ELSEWHERE INCLUDED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
87 <b>OTHER SUBSIDIARIES</b>	<b>56,167</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
88 <b>TOTAL ALL INDUSTRIES</b>	<b>889,421</b>	<b>18,717</b>	<b>154,858</b>	<b>173,574</b>	<b>6,308</b>	<b>1,589</b>	<b>80,733</b>



**TABLE 2.1(c) (cont.)**  
**Income year 1993-94**

Bad debts	Lease expenses	Rent expenses	Total interest expenses	Total royalty expenses	Depreciation expenses	Motor vehicle expenses	Repairs and maintenance	All other expenses	Total expenses	Investment allowance	ITEM
\$ millions											
3	137	63	124	4	264	697	174	1,563	3,839	21	47
5	1	2	4	0	8	4	5	78	179	0	48
0	2	1	2	0	7	1	7	47	87	0	49
0	12	4	13	0	29	78	20	172	433	2	50
0	10	14	10	0	21	51	10	241	787	1	51
0	0	5	5	0	5	4	3	37	81	0	52
9	162	90	158	5	333	836	219	2,138	5,407	26	53
0	1	3	2	0	3	4	1	48	145	1	54
0	0	1	0	0	0	0	0	2	5	0	55
3	16	14	210	1	55	13	16	383	1,036	2	56
3	2	4	166	2	148	3	3	88	452	0	57
19	13	43	66	1	30	10	9	451	819	1	58
0	1	2	29	0	4	2	1	51	708	0	59
0	1	2	2	0	1	2	0	28	46	0	60
0	4	9	8	0	7	11	2	149	228	0	61
1	9	44	26	1	16	20	8	664	901	1	62
10	8	31	487	1	116	16	40	821	3,390	3	63
2	4	16	8	0	11	13	2	224	376	0	64
4	17	38	24	0	37	42	16	710	1,592	2	65
39	59	202	45	0	20	10	16	1,806	2,447	2	66
11	16	95	42	3	17	13	9	827	1,197	1	67
11	119	286	158	5	230	176	88	3,096	6,140	12	68
103	269	787	1,269	13	693	332	210	9,301	19,339	26	69
4	50	98	28	0	35	18	27	1,140	1,701	6	70
0	7	21	9	0	8	6	4	266	380	1	71
1	4	47	22	0	13	2	11	521	712	1	72
0	6	28	8	0	10	8	4	199	380	1	73
0	2	7	3	0	3	4	2	103	173	0	74
0	1	8	6	0	7	8	3	81	139	0	75
0	0	5	5	0	3	1	2	54	89	0	76
0	5	8	8	0	13	19	8	186	360	1	77
6	75	223	89	1	91	66	62	2,550	3,934	10	78
1	13	106	34	29	66	31	33	697	1,376	2	79
0	3	72	8	0	11	7	5	231	494	0	80
2	24	221	218	2	128	31	109	1,569	4,033	5	81
1	24	296	56	20	65	28	35	898	2,750	2	82
1	11	37	42	0	54	44	21	364	814	2	83
6	74	732	359	51	324	141	203	3,760	9,467	11	84
2	10	37	76	0	24	27	15	337	1,305	1	85
0	0	0	0	0	0	0	0	0	0	0	86
0	0	0	0	0	0	0	0	0	0	0	87
257	1,342	4,438	4,501	147	4,202	3,419	2,711	46,909	156,551	253	88

# ALL PARTNERSHIPS AND TRUSTS - AUSTRALIA

## ITEMS BY INDUSTRY

I T E M Industry	Net business income (or loss)					PPS credit	PPS subsidiary credit
	Primary production		Other		Total		
	Profit	Loss	Profit	Loss			
	\$ millions						
<b>1 PROPERTY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PRIMARY PRODUCTION -</b>							
2 Sheep grazing	396	(186)	38	(6)	242	1	0
3 Grain growing	593	(84)	27	(3)	533	0	0
4 Cattle grazing	463	(399)	61	(16)	109	1	0
5 Dairying and pig farming	512	(49)	16	(3)	476	0	0
6 Fruit and vegetable growing	348	(104)	25	(7)	262	0	0
7 Sugar cane growing	212	(25)	17	(2)	202	0	0
8 Any other primary production	479	(294)	77	(32)	229	1	0
9 Services to agriculture	18	(18)	103	(24)	79	1	0
10 Forestry and logging	17	(6)	19	(3)	27	1	0
11 Fishing and hunting	230	(19)	24	(9)	226	0	0
12 Primary production subsidiaries	0	0	0	0	0	0	0
<b>13 Total primary production</b>	<b>3,267</b>	<b>(1,184)</b>	<b>406</b>	<b>(106)</b>	<b>2,383</b>	<b>6</b>	<b>0</b>
<b>MINING -</b>							
14 Metallic minerals	0	(1)	32	(23)	8	0	0
15 Coal, oil and gas	0	0	150	0	150	0	0
16 Construction metals and non-metallic minerals	6	(4)	51	(8)	44	1	0
17 Services to mining	0	0	64	(5)	59	2	0
<b>18 Total mining</b>	<b>6</b>	<b>(6)</b>	<b>297</b>	<b>(36)</b>	<b>261</b>	<b>3</b>	<b>0</b>
<b>MANUFACTURING -</b>							
19 Food, beverages and tobacco	8	(5)	141	(33)	111	0	0
20 Textiles	0	0	39	(3)	35	0	0
21 Clothing and footwear	0	0	94	(16)	79	0	0
22 Wood, wood products and furniture	4	(3)	168	(29)	139	10	0
23 Paper, paper products, printing and publishing	0	(1)	121	(17)	103	0	0
24 Chemical, petroleum and coal products	8	(4)	101	(13)	91	2	0
25 Non-metallic mineral products	0	(1)	68	(6)	62	5	0
26 Metal products	1	(1)	204	(11)	193	7	0
27 Transport equipment	0	0	100	(6)	94	1	0
28 Other machinery and equipment	1	0	132	(10)	122	1	0
29 Other manufacturing	1	(1)	205	(54)	149	1	0
<b>30 Total manufacturing</b>	<b>22</b>	<b>(17)</b>	<b>1,371</b>	<b>(198)</b>	<b>1,178</b>	<b>29</b>	<b>0</b>
<b>31 ELECTRICITY, GAS AND WATER</b>	<b>0</b>	<b>0</b>	<b>21</b>	<b>(1)</b>	<b>20</b>	<b>2</b>	<b>0</b>
<b>32 CONSTRUCTION</b>	<b>10</b>	<b>(25)</b>	<b>3,100</b>	<b>(249)</b>	<b>2,837</b>	<b>490</b>	<b>6</b>
<b>WHOLESALE TRADE -</b>							
33 Minerals, metals and chemical wholesalers	0	(1)	25	(1)	23	0	0
34 Wholesale petroleum and petroleum products	0	(1)	51	(6)	44	0	0
35 Farm properties and produce dealers	17	(9)	44	(4)	48	0	0
36 Wholesale trade not elsewhere included	8	(6)	616	(85)	533	3	0
<b>37 Total wholesale trade</b>	<b>26</b>	<b>(16)</b>	<b>736</b>	<b>(97)</b>	<b>649</b>	<b>3</b>	<b>0</b>
<b>RETAIL TRADE -</b>							
38 Pharmacies	0	(1)	144	(35)	108	0	0
39 Motor vehicle dealers	2	(13)	813	(72)	731	21	0
40 Butchers	1	(2)	78	(11)	66	0	0
41 Other food	4	(6)	522	(86)	434	1	0
42 Department and general stores	0	(1)	60	(10)	49	0	0
43 Household appliances and hardware	1	(2)	228	(43)	184	2	0
44 Books, newspapers, etc.	0	(1)	143	(18)	124	0	0
45 Other retail trade	9	(8)	601	(142)	459	3	0
<b>46 Total retail trade</b>	<b>18</b>	<b>(34)</b>	<b>2,589</b>	<b>(418)</b>	<b>2,155</b>	<b>29</b>	<b>0</b>
<b>88 TOTAL ALL INDUSTRIES</b>	<b>3,391</b>	<b>(1,363)</b>	<b>16,915</b>	<b>(2,702)</b>	<b>16,241</b>	<b>773</b>	<b>23</b>

**TABLE 2.1(c) (cont.)**  
**Income year 1993-94**

Net partnership and trust income (or loss)					Net rents				Rental deductions - interest	Rental deductions - other	I T E M
Primary production		Other		Total	Gross rent	Profit	Loss	Total			
Profit	Loss	Profit	Loss								
\$ millions											
0	0	0	0	0	3,873	1,729	(227)	1,501	1,035	1,338	1
4	(2)	9	0	11	33	19	(2)	17	7	9	2
9	(1)	5	0	12	18	10	(1)	8	3	6	3
13	(3)	27	(1)	35	113	59	(8)	51	25	37	4
4	(1)	3	0	6	21	11	(2)	9	5	6	5
11	0	11	0	21	51	27	(3)	23	12	16	6
3	(1)	2	0	4	15	8	(1)	7	2	6	7
12	(4)	29	(1)	37	71	38	(5)	33	16	24	8
1	0	2	0	2	7	4	(1)	3	2	2	9
0	0	2	0	2	2	1	0	1	0	1	10
7	(1)	7	0	12	8	4	(1)	3	2	3	11
166	(5)	8	(9)	160	20	9	(1)	8	5	7	12
<b>229</b>	<b>(18)</b>	<b>104</b>	<b>(13)</b>	<b>303</b>	<b>359</b>	<b>190</b>	<b>(26)</b>	<b>164</b>	<b>79</b>	<b>118</b>	<b>13</b>
0	0	0	0	0	0	0	0	0	0	0	14
0	0	0	0	0	0	0	0	0	0	0	15
0	0	3	0	3	2	1	0	1	1	1	16
0	0	5	0	5	1	0	0	0	0	0	17
0	0	8	0	8	3	2	0	1	1	1	18
0	0	26	0	26	7	4	(1)	3	2	2	19
0	0	3	0	3	1	0	0	0	0	0	20
0	0	3	0	3	8	2	(2)	0	4	3	21
0	0	8	0	7	8	4	(1)	4	2	2	22
0	0	4	0	3	3	1	0	1	1	1	23
1	0	13	0	14	12	6	(2)	4	4	4	24
0	0	1	0	1	3	2	(1)	1	1	1	25
0	0	35	0	35	6	4	(1)	3	2	1	26
0	0	1	0	1	2	1	0	1	1	0	27
0	0	2	0	2	3	2	0	1	1	1	28
0	0	8	0	8	9	4	(1)	3	2	3	29
<b>2</b>	<b>0</b>	<b>104</b>	<b>(1)</b>	<b>104</b>	<b>63</b>	<b>31</b>	<b>(8)</b>	<b>23</b>	<b>20</b>	<b>20</b>	<b>30</b>
0	0	0	0	0	2	1	0	1	1	1	31
1	(1)	84	(10)	74	162	74	(19)	55	51	56	32
0	0	1	0	1	1	1	0	0	1	0	33
0	0	1	0	1	3	2	0	2	1	0	34
0	0	1	0	1	4	3	0	2	1	1	35
1	0	24	(1)	23	33	16	(3)	13	10	10	36
<b>1</b>	<b>(1)</b>	<b>27</b>	<b>(1)</b>	<b>27</b>	<b>42</b>	<b>22</b>	<b>(4)</b>	<b>18</b>	<b>12</b>	<b>12</b>	<b>37</b>
0	0	3	0	3	10	5	(1)	4	3	3	38
0	0	24	(1)	24	58	33	(4)	29	14	15	39
0	0	1	0	2	6	3	(1)	2	2	2	40
0	0	16	(1)	15	76	35	(8)	27	27	22	41
0	0	7	0	7	6	3	(1)	2	2	2	42
0	0	6	0	5	19	9	(2)	7	6	5	43
0	0	3	0	3	10	4	(1)	3	4	3	44
0	0	28	(1)	27	69	33	(6)	27	20	22	45
<b>1</b>	<b>(1)</b>	<b>88</b>	<b>(3)</b>	<b>85</b>	<b>252</b>	<b>126</b>	<b>(25)</b>	<b>101</b>	<b>78</b>	<b>73</b>	<b>46</b>
<b>262</b>	<b>(40)</b>	<b>4,748</b>	<b>(101)</b>	<b>4,869</b>	<b>6,763</b>	<b>3,009</b>	<b>(626)</b>	<b>2,383</b>	<b>1,967</b>	<b>2,416</b>	<b>88</b>

# ALL PARTNERSHIPS AND TRUSTS - AUSTRALIA

## ITEMS BY INDUSTRY

I T E M	Industry	Net business income (or loss)				Total	PPS credit	PPS subsidiary credit
		Primary production		Other				
		Profit	Loss	Profit	Loss			
\$ millions								
TRANSPORT AND STORAGE -								
47	Road transport	7	(17)	797	(46)	741	122	0
48	Water transport	0	0	43	(6)	37	0	0
49	Air transport	0	0	11	(8)	3	0	0
50	Other transport	1	(2)	87	(6)	80	17	0
51	Services to transport	0	(1)	78	(11)	66	11	0
52	Storage	0	0	14	(2)	12	0	0
53	<b>Total transport and storage</b>	<b>8</b>	<b>(21)</b>	<b>1,031</b>	<b>(78)</b>	<b>940</b>	<b>151</b>	<b>0</b>
54	<b>COMMUNICATION</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>(3)</b>	<b>12</b>	<b>1</b>	<b>0</b>
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -								
55	Banking	0	0	2	0	2	0	0
56	Investment not elsewhere included	7	(8)	389	(151)	237	0	1
57	Finance and investment	1	0	194	(189)	6	0	0
58	Other investment and related services	1	(2)	805	(45)	759	0	0
59	Share and property traders	0	(1)	108	(44)	64	0	0
60	Life insurance	0	0	11	(2)	9	0	0
61	Other insurance	0	0	55	(5)	50	0	0
62	Real estate agents	0	(1)	140	(16)	123	0	0
63	Property operators	3	(8)	849	(437)	406	0	0
64	Architectural services	0	0	106	(7)	99	11	0
65	Engineering, surveying and technical services	0	(2)	265	(17)	247	15	0
66	Legal services	2	0	651	(19)	633	0	0
67	Accounting, auditing and bookkeeping	0	(1)	295	(16)	279	0	0
68	Other business services	7	(13)	1,295	(134)	1,154	21	1
69	<b>Total finance, insurance, etc.</b>	<b>22</b>	<b>(37)</b>	<b>5,164</b>	<b>(1,082)</b>	<b>4,067</b>	<b>48</b>	<b>2</b>
HEALTH, EDUCATION, WELFARE, ETC. SERVICES -								
70	Medical practice	0	(2)	624	(13)	609	0	0
71	Dental practice	0	0	118	(4)	114	0	0
72	Hospitals and convalescent homes	0	0	52	(15)	36	0	0
73	Other health services	0	(1)	83	(6)	76	0	0
74	Veterinary services	0	0	33	(1)	32	0	0
75	Education, libraries, etc.	0	0	33	(6)	26	0	0
76	Welfare, charitable and religious activities	0	0	14	(4)	10	0	0
77	Other community services	0	(1)	59	(5)	53	2	0
78	<b>Total health, etc.</b>	<b>1</b>	<b>(5)</b>	<b>1,015</b>	<b>(55)</b>	<b>956</b>	<b>2</b>	<b>0</b>
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES -								
79	Entertainment, sport and recreation	4	(6)	197	(84)	111	0	0
80	Hairdressing	0	(1)	74	(11)	63	0	0
81	Hotels, motels and boarding houses	2	(4)	347	(101)	244	0	0
82	Cafes and restaurants	1	(2)	221	(57)	163	0	0
83	Other personal services	4	(3)	159	(26)	135	3	0
84	<b>Total entertainment, etc.</b>	<b>11</b>	<b>(16)</b>	<b>998</b>	<b>(278)</b>	<b>716</b>	<b>4</b>	<b>0</b>
85	<b>INDUSTRY NOT STATED</b>	<b>1</b>	<b>(2)</b>	<b>171</b>	<b>(102)</b>	<b>68</b>	<b>6</b>	<b>0</b>
86	<b>OTHER NOT ELSEWHERE INCLUDED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
87	<b>OTHER SUBSIDIARIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13</b>
88	<b>TOTAL ALL INDUSTRIES</b>	<b>3,391</b>	<b>(1,363)</b>	<b>16,915</b>	<b>(2,702)</b>	<b>16,241</b>	<b>773</b>	<b>23</b>

**TABLE 2.1(c) (cont.)**  
**Income year 1993-94**

Net partnership and trust income (or loss)					Net rents				Rental deductions - interest	Rental deductions - other	I T E M
Primary production		Other		Total	Gross rent	Profit	Loss	Total			
Profit	Loss	Profit	Loss								
\$ millions											
1	0	12	0	13	41	17	(6)	11	14	17	47
0	0	2	0	2	2	1	0	1	0	1	48
0	0	4	0	4	2	1	0	1	0	0	49
0	0	1	0	1	3	1	(1)	1	1	1	50
0	0	1	0	1	3	1	0	1	1	1	51
0	0	1	0	1	1	1	0	1	0	0	52
1	0	22	(1)	22	51	22	(7)	15	16	20	53
0	0	0	0	0	0	0	0	0	0	0	54
0	0	0	0	0	0	0	0	0	0	0	55
9	(1)	488	(8)	487	277	137	(35)	102	76	99	56
0	0	24	0	24	9	4	(1)	3	3	3	57
2	(1)	163	(4)	160	75	36	(6)	30	8	36	58
1	0	52	0	52	34	14	(2)	12	10	12	59
0	0	1	0	1	1	0	0	0	0	0	60
0	0	3	0	3	3	1	0	1	1	1	61
0	0	13	0	13	11	5	(1)	4	3	4	62
6	(1)	204	(4)	205	485	209	(124)	85	188	212	63
0	0	5	0	5	4	2	(1)	1	1	1	64
0	0	7	0	7	9	5	(1)	3	3	3	65
0	0	9	(1)	9	18	5	(1)	4	2	13	66
0	0	17	0	17	8	5	(1)	4	2	2	67
3	(1)	142	(3)	140	147	66	(15)	51	47	50	68
21	(5)	1,129	(21)	1,124	1,080	488	(189)	299	345	436	69
0	0	14	(1)	14	23	13	(3)	10	7	6	70
0	0	3	(1)	2	7	4	(1)	3	2	2	71
0	0	2	0	2	2	2	0	1	1	1	72
0	0	3	0	3	4	2	(1)	2	2	1	73
0	0	0	0	0	1	1	0	1	0	0	74
0	0	0	0	0	2	1	0	0	1	1	75
0	0	1	0	1	1	0	0	0	0	1	76
0	0	2	0	2	5	2	0	2	2	1	77
0	0	26	(2)	24	46	25	(6)	19	14	13	78
1	0	14	0	14	19	9	(2)	7	6	6	79
0	0	2	0	2	9	5	(1)	4	3	3	80
0	0	21	(1)	21	62	31	(5)	25	18	18	81
0	0	8	(1)	7	28	11	(3)	9	11	9	82
0	0	5	0	5	15	8	(2)	6	4	5	83
2	(1)	50	(2)	49	134	63	(12)	51	42	41	84
0	0	14	0	14	32	8	(1)	7	15	11	85
0	0	0	0	0	0	0	0	0	0	0	86
3	(14)	3,091	(47)	3,033	663	228	(101)	127	259	276	87
262	(40)	4,748	(101)	4,869	6,763	3,009	(626)	2,383	1,967	2,416	88

# ALL PARTNERSHIPS AND TRUSTS - AUSTRALIA

## ITEMS BY INDUSTRY

I T E M Industry	Gross interest	Gross dividends received - Franked	Gross dividends received - Total	Primary imputation credit	Subsidiary imputation credit	Other Australian income	Australian investment income deductions
\$ millions							
<b>1 PROPERTY</b>	<b>770</b>	<b>463</b>	<b>555</b>	<b>291</b>	<b>0</b>	<b>114</b>	<b>250</b>
PRIMARY PRODUCTION -							
2 Sheep grazing	37	3	4	2	0	3	3
3 Grain growing	36	2	2	1	0	2	1
4 Cattle grazing	69	7	9	4	1	8	3
5 Dairying and pig farming	14	1	7	1	0	2	1
6 Fruit and vegetable growing	18	3	5	2	0	2	1
7 Sugar cane growing	9	1	4	0	0	0	0
8 Any other primary production	36	6	7	4	1	7	4
9 Services to agriculture	6	1	1	0	0	1	0
10 Forestry and logging	1	0	0	0	0	0	0
11 Fishing and hunting	6	0	1	0	0	1	0
12 Primary production subsidiaries	6	4	4	2	0	1	2
<b>13 Total primary production</b>	<b>237</b>	<b>27</b>	<b>44</b>	<b>17</b>	<b>3</b>	<b>27</b>	<b>17</b>
MINING -							
14 Metallic minerals	1	0	0	0	0	4	0
15 Coal, oil and gas	0	2	2	1	0	0	0
16 Construction metals and non-metallic minerals	1	2	2	1	0	0	0
17 Services to mining	1	1	1	1	0	0	2
<b>18 Total mining</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>3</b>	<b>0</b>	<b>4</b>	<b>2</b>
MANUFACTURING -							
19 Food, beverages and tobacco	7	0	0	0	0	1	0
20 Textiles	0	0	0	0	0	0	0
21 Clothing and footwear	2	0	0	0	0	1	0
22 Wood, wood products and furniture	4	0	1	0	0	14	0
23 Paper, paper products, printing and publishing	2	1	1	1	0	1	0
24 Chemical, petroleum and coal products	4	3	3	2	0	2	0
25 Non-metallic mineral products	1	0	0	0	0	0	0
26 Metal products	4	1	1	0	0	1	0
27 Transport equipment	2	0	0	0	0	0	0
28 Other machinery and equipment	2	1	1	0	0	1	0
29 Other manufacturing	5	2	2	1	0	1	1
<b>30 Total manufacturing</b>	<b>34</b>	<b>9</b>	<b>9</b>	<b>5</b>	<b>0</b>	<b>22</b>	<b>2</b>
<b>31 ELECTRICITY, GAS AND WATER</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>32 CONSTRUCTION</b>	<b>49</b>	<b>7</b>	<b>8</b>	<b>4</b>	<b>1</b>	<b>14</b>	<b>2</b>
WHOLESALE TRADE -							
33 Minerals, metals and chemical wholesalers	1	0	0	0	0	1	0
34 Wholesale petroleum and petroleum products	4	0	1	0	0	1	1
35 Farm properties and produce dealers	3	1	1	0	0	0	0
36 Wholesale trade not elsewhere included	17	3	3	2	0	4	1
<b>37 Total wholesale trade</b>	<b>25</b>	<b>4</b>	<b>5</b>	<b>2</b>	<b>0</b>	<b>6</b>	<b>2</b>
RETAIL TRADE -							
38 Pharmacies	3	0	2	0	0	2	0
39 Motor vehicle dealers	16	1	1	1	0	6	1
40 Butchers	1	0	0	0	0	1	0
41 Other food	9	1	1	1	0	4	1
42 Department and general stores	4	0	0	0	0	1	0
43 Household appliances and hardware	5	1	1	0	0	3	0
44 Books, newspapers, etc.	3	1	1	1	0	2	0
45 Other retail trade	26	2	3	2	0	5	1
<b>46 Total retail trade</b>	<b>68</b>	<b>6</b>	<b>9</b>	<b>4</b>	<b>0</b>	<b>24</b>	<b>4</b>
<b>88 TOTAL ALL INDUSTRIES</b>	<b>2,202</b>	<b>1,000</b>	<b>1,172</b>	<b>616</b>	<b>66</b>	<b>559</b>	<b>691</b>

**TABLE 2.1(c) (cont.)**  
**Income year 1993-94**

Other deductions	Net Australian income	Capital losses applied	Net capital gain	Attributed foreign income - listed country	Attributed foreign income - unlisted country	Attributed foreign income - FIF / FLP income	Net foreign source income	Total net income	Opening stock	Closing stock	I T E M
\$ millions											
399	2,593	25	184	0	0	0	16	2,793	15	12	1
55	257	1	3	0	0	0	0	259	642	654	2
33	562	0	4	0	0	0	0	566	206	218	3
96	187	3	8	0	0	0	1	196	1,094	1,138	4
12	502	0	1	0	0	0	0	503	316	341	5
29	303	2	2	0	0	0	0	304	90	98	6
11	216	0	1	0	0	0	0	217	9	10	7
106	242	1	7	0	0	0	0	249	479	498	8
13	78	0	1	0	0	0	0	79	38	47	9
7	24	0	0	0	0	0	0	24	7	7	10
15	233	0	4	0	0	1	0	238	24	24	11
27	152	1	4	0	0	0	0	156	0	0	12
404	2,755	8	34	0	0	1	2	2,791	2,906	3,035	13
2	11	0	0	0	0	0	0	11	13	10	14
1	152	0	0	0	0	0	0	152	29	28	15
6	46	0	1	54	0	0	0	101	14	16	16
10	56	1	4	0	0	0	1	61	5	6	17
19	265	1	5	54	0	0	1	326	60	60	18
24	124	1	2	0	0	0	0	126	145	152	19
2	37	0	0	0	0	0	0	37	47	51	20
7	78	0	0	0	0	0	1	79	114	130	21
14	156	0	1	0	0	0	0	157	121	127	22
10	103	0	1	0	0	0	0	104	86	90	23
13	107	0	2	0	0	0	0	109	58	62	24
3	63	0	0	0	0	0	0	64	39	41	25
14	223	0	1	0	0	0	0	224	192	219	26
5	94	0	1	0	0	0	0	94	180	202	27
9	121	0	1	0	0	0	0	122	85	91	28
20	150	2	2	0	0	0	0	152	192	205	29
120	1,255	4	11	0	0	0	2	1,268	1,258	1,370	30
1	22	0	0	0	0	0	0	22	6	6	31
140	2,904	2	26	0	0	0	0	2,930	1,110	1,202	32
3	22	0	0	0	0	0	0	22	29	34	33
4	49	0	1	0	0	0	0	50	44	47	34
6	51	0	0	0	0	0	0	51	114	163	35
65	531	1	6	0	0	0	2	538	1,046	1,091	36
77	653	1	7	0	0	0	2	661	1,233	1,336	37
4	118	0	1	0	0	0	0	119	183	194	38
59	748	1	5	0	0	0	1	753	1,180	1,297	39
3	69	0	0	0	0	0	0	69	21	20	40
40	452	2	8	0	0	0	0	460	426	415	41
8	55	0	1	0	0	0	0	56	100	102	42
28	177	0	3	0	0	0	1	181	360	383	43
8	128	1	4	0	0	0	0	132	241	246	44
65	485	1	7	0	0	0	0	492	1,296	1,391	45
214	2,232	5	28	0	0	0	2	2,262	3,808	4,049	46
4,341	23,039	180	947	54	2	1	629	24,673	15,759	16,785	88

# ALL PARTNERSHIPS AND TRUSTS - AUSTRALIA

## ITEMS BY INDUSTRY

I T E M	Gross interest	Gross dividends received - Franked	Gross dividends received - Total	Primary imputation credit	Subsidiary imputation credit	Other Australian income	Australian investment income deductions
Industry							
\$ millions							
TRANSPORT AND STORAGE -							
47 Road transport	13	1	2	1	0	5	1
48 Water transport	1	0	0	0	0	0	0
49 Air transport	1	1	1	1	0	0	0
50 Other transport	1	0	0	0	0	1	0
51 Services to transport	2	0	0	0	0	0	0
52 Storage	1	0	0	0	0	0	0
<b>53 Total transport and storage</b>	<b>17</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>7</b>	<b>1</b>
<b>54 COMMUNICATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -							
55 Banking	0	0	0	0	0	0	0
56 Investment not elsewhere included	145	166	175	90	13	15	96
57 Finance and investment	84	2	2	1	0	0	20
58 Other investment and related services	118	29	30	18	4	47	30
59 Share and property traders	26	13	18	8	4	9	8
60 Life insurance	1	0	0	0	0	0	0
61 Other insurance	4	1	1	0	0	4	0
62 Real estate agents	4	1	1	1	0	1	1
63 Property operators	89	15	16	9	2	55	11
64 Architectural services	2	0	0	0	0	0	0
65 Engineering, surveying and technical services	5	2	2	1	0	1	0
66 Legal services	4	0	0	0	0	2	0
67 Accounting, auditing and bookkeeping	6	1	1	0	0	1	0
68 Other business services	47	29	33	19	1	11	8
<b>69 Total finance, insurance, etc.</b>	<b>535</b>	<b>259</b>	<b>280</b>	<b>149</b>	<b>24</b>	<b>147</b>	<b>174</b>
HEALTH, EDUCATION, WELFARE, ETC. SERVICES -							
70 Medical practice	5	1	2	1	0	3	1
71 Dental practice	1	0	0	0	0	0	0
72 Hospitals and convalescent homes	2	0	0	0	0	1	0
73 Other health services	1	0	0	0	0	1	0
74 Veterinary services	0	0	0	0	0	0	0
75 Education, libraries, etc.	1	0	0	0	0	0	0
76 Welfare, charitable and religious activities	1	0	0	0	0	0	0
77 Other community services	1	0	0	0	0	0	1
<b>78 Total health, etc.</b>	<b>11</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>5</b>	<b>2</b>
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES -							
79 Entertainment, sport and recreation	7	3	3	2	0	3	0
80 Hairdressing	1	0	0	0	0	1	0
81 Hotels, motels and boarding houses	17	2	2	1	0	9	2
82 Cafes and restaurants	4	0	1	0	0	4	0
83 Other personal services	4	1	1	1	0	18	0
<b>84 Total entertainment, etc.</b>	<b>34</b>	<b>6</b>	<b>7</b>	<b>4</b>	<b>0</b>	<b>35</b>	<b>2</b>
<b>85 INDUSTRY NOT STATED</b>	<b>11</b>	<b>9</b>	<b>10</b>	<b>6</b>	<b>0</b>	<b>56</b>	<b>4</b>
<b>86 OTHER NOT ELSEWHERE INCLUDED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>87 OTHER SUBSIDIARIES</b>	<b>407</b>	<b>201</b>	<b>235</b>	<b>127</b>	<b>36</b>	<b>98</b>	<b>229</b>
<b>88 TOTAL ALL INDUSTRIES</b>	<b>2,202</b>	<b>1,000</b>	<b>1,172</b>	<b>616</b>	<b>66</b>	<b>559</b>	<b>691</b>



**TABLE 2.1(c) (cont.)**  
**Income year 1993-94**

Other deductions	Net Australian income	Capital losses applied	Net capital gain	Attributed foreign income - listed country	Attributed foreign income - unlisted country	Attributed foreign income - FIF / FLP income	Net foreign source income	Total net income	Opening stock	Closing stock	I T E M
\$ millions											
36	748	1	6	0	0	0	0	754	44	43	47
2	39	0	1	0	0	0	0	40	2	3	48
2	9	0	1	0	0	0	0	10	1	1	49
2	82	0	0	0	0	0	0	82	7	4	50
4	68	0	0	0	0	0	0	68	8	4	51
2	13	0	0	0	0	0	0	13	2	1	52
<b>49</b>	<b>957</b>	<b>1</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>967</b>	<b>63</b>	<b>56</b>	<b>53</b>
<b>2</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11</b>	<b>5</b>	<b>7</b>	<b>54</b>
0	2	0	0	0	0	0	0	2	0	0	55
1,042	114	28	145	0	0	0	7	266	105	183	56
26	76	8	2	0	0	0	1	78	87	78	57
97	1,041	7	42	0	0	0	536	1,619	2,711	2,761	58
55	125	3	16	0	0	0	1	142	256	333	59
1	10	0	0	0	0	0	0	11	1	1	60
8	54	1	1	0	0	0	0	55	1	1	61
22	126	1	3	0	0	0	0	128	9	9	62
553	296	9	57	0	0	0	1	354	1,529	1,692	63
5	102	0	1	0	0	0	1	104	4	4	64
15	252	1	2	0	0	0	1	255	45	47	65
1	649	0	2	0	0	0	0	651	7	6	66
4	304	0	1	0	0	0	0	305	7	6	67
108	1,343	12	32	0	0	0	3	1,379	104	106	68
<b>1,938</b>	<b>4,495</b>	<b>70</b>	<b>302</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>550</b>	<b>5,347</b>	<b>4,866</b>	<b>5,230</b>	<b>69</b>
7	636	0	2	0	0	0	0	638	7	7	70
2	119	0	0	0	0	0	0	119	3	3	71
13	29	0	2	0	0	0	0	32	3	3	72
3	80	0	1	0	0	0	0	81	20	20	73
1	32	0	0	0	0	0	0	32	4	5	74
1	27	0	2	0	0	0	0	28	3	3	75
2	11	0	1	0	0	0	0	11	2	2	76
3	55	0	2	0	0	0	0	57	4	5	77
<b>31</b>	<b>988</b>	<b>1</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>998</b>	<b>46</b>	<b>49</b>	<b>78</b>
23	123	1	5	0	0	0	3	131	44	49	79
4	66	0	1	0	0	0	0	67	18	19	80
136	183	1	11	0	0	0	1	195	136	140	81
27	161	2	5	0	0	0	0	166	50	51	82
13	157	1	2	0	0	0	0	159	24	22	83
<b>204</b>	<b>691</b>	<b>5</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>718</b>	<b>272</b>	<b>281</b>	<b>84</b>
126	40	11	46	0	2	0	11	99	109	93	85
0	0	0	0	0	0	0	0	0	0	0	86
619	3,179	46	261	0	0	0	39	3,479	0	0	87
<b>4,341</b>	<b>23,039</b>	<b>180</b>	<b>947</b>	<b>54</b>	<b>2</b>	<b>1</b>	<b>629</b>	<b>24,673</b>	<b>15,759</b>	<b>16,785</b>	<b>88</b>

**ALL PARTNERSHIPS AND TRUSTS - AUSTRALIA**  
ITEMS BY INDUSTRY

**TABLE 2.1(c) (cont.)**  
**Income year 1993-94**

I T E M Industry	Total salary & wages expenses	Payments to associated persons	Depreciable assets purchased	Depreciable assets sold	Gross PPS income	Overseas interest expenses	Overseas royalty expenses	Land degradation expenses
	\$ millions							
<b>1 PROPERTY</b>	<b>4</b>	<b>4</b>	<b>52</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PRIMARY PRODUCTION -								
2 Sheep grazing	179	42	277	78	10	0	0	0
3 Grain growing	122	44	450	109	3	0	0	1
4 Cattle grazing	159	51	444	129	7	0	0	1
5 Dairying and pig farming	113	44	321	54	2	0	0	1
6 Fruit and vegetable growing	296	46	212	39	5	1	0	0
7 Sugar cane growing	52	18	97	19	2	0	0	0
8 Any other primary production	362	77	429	104	10	1	0	1
9 Services to agriculture	160	21	109	38	7	0	0	0
10 Forestry and logging	46	6	42	9	19	0	0	0
11 Fishing and hunting	126	45	106	33	4	0	0	0
12 Primary production subsidiaries	0	0	0	0	0	0	0	0
<b>13 Total primary production</b>	<b>1,615</b>	<b>394</b>	<b>2,486</b>	<b>611</b>	<b>70</b>	<b>2</b>	<b>0</b>	<b>4</b>
MINING -								
14 Metallic minerals	9	1	10	5	2	0	0	0
15 Coal, oil and gas	2	0	37	2	0	0	0	0
16 Construction metals and non-metallic minerals	35	9	45	11	10	0	0	0
17 Services to mining	110	14	53	37	28	0	0	0
<b>18 Total mining</b>	<b>155</b>	<b>23</b>	<b>144</b>	<b>54</b>	<b>40</b>	<b>0</b>	<b>0</b>	<b>0</b>
MANUFACTURING -								
19 Food, beverages and tobacco	410	27	107	14	2	0	0	0
20 Textiles	63	7	15	11	3	0	0	0
21 Clothing and footwear	188	29	34	9	2	0	1	0
22 Wood, wood products and furniture	302	44	64	19	142	0	0	0
23 Paper, paper products, printing and publishing	253	46	72	17	1	0	0	0
24 Chemical, petroleum and coal products	130	26	38	11	37	0	0	0
25 Non-metallic mineral products	86	17	36	6	73	0	0	0
26 Metal products	355	54	59	15	90	0	0	0
27 Transport equipment	232	14	46	5	29	0	0	0
28 Other machinery and equipment	167	28	39	10	12	0	0	0
29 Other manufacturing	328	59	82	21	21	0	1	0
<b>30 Total manufacturing</b>	<b>2,513</b>	<b>352</b>	<b>593</b>	<b>137</b>	<b>413</b>	<b>0</b>	<b>3</b>	<b>0</b>
<b>31 ELECTRICITY, GAS AND WATER</b>	<b>17</b>	<b>5</b>	<b>8</b>	<b>2</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>32 CONSTRUCTION</b>	<b>1,782</b>	<b>486</b>	<b>778</b>	<b>221</b>	<b>5,467</b>	<b>0</b>	<b>0</b>	<b>0</b>
WHOLESALE TRADE -								
33 Minerals, metals and chemical wholesalers	29	8	8	3	4	0	0	0
34 Wholesale petroleum and petroleum products	83	13	36	8	4	0	0	0
35 Farm properties and produce dealers	62	14	26	8	5	0	0	0
36 Wholesale trade not elsewhere included	953	180	185	56	30	1	6	0
<b>37 Total wholesale trade</b>	<b>1,127</b>	<b>215</b>	<b>256</b>	<b>74</b>	<b>43</b>	<b>1</b>	<b>6</b>	<b>0</b>
RETAIL TRADE -								
38 Pharmacies	178	28	24	7	1	0	0	0
39 Motor vehicle dealers	1,359	247	243	74	184	0	0	0
40 Butchers	136	25	29	10	1	0	0	0
41 Other food	708	130	244	89	14	0	0	0
42 Department and general stores	65	12	25	10	1	0	0	0
43 Household appliances and hardware	312	73	125	27	19	0	0	0
44 Books, newspapers, etc.	195	52	50	18	4	0	0	0
45 Other retail trade	902	186	208	60	38	1	0	0
<b>46 Total retail trade</b>	<b>3,855</b>	<b>753</b>	<b>948</b>	<b>295</b>	<b>262</b>	<b>2</b>	<b>0</b>	<b>0</b>
<b>88 TOTAL ALL INDUSTRIES</b>	<b>18,974</b>	<b>3,862</b>	<b>7,905</b>	<b>2,143</b>	<b>8,610</b>	<b>29</b>	<b>11</b>	<b>4</b>

I T E M	Total salary & wages expenses	Payments to associated persons	Depreciable assets purchased	Depreciable assets sold	Gross PPS income	Overseas interest expenses	Overseas royalty expenses	Land degradation expenses
M Industry								
	\$ millions							
TRANSPORT AND STORAGE -								
47 Road transport	517	112	527	174	1,347	0	0	0
48 Water transport	21	4	22	6	3	0	0	0
49 Air transport	9	4	12	5	0	0	0	0
50 Other transport	52	21	67	18	189	0	0	0
51 Services to transport	89	17	46	13	128	0	0	0
52 Storage	13	2	8	3	1	0	0	0
<b>53 Total transport and storage</b>	<b>702</b>	<b>160</b>	<b>683</b>	<b>219</b>	<b>1,669</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>54 COMMUNICATION</b>	<b>25</b>	<b>7</b>	<b>7</b>	<b>2</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -								
55 Banking	1	0	0	0	0	0	0	0
56 Investment not elsewhere included	109	45	110	32	4	7	0	0
57 Finance and investment	22	8	79	10	11	1	0	0
58 Other investment and related services	220	56	53	15	1	1	0	0
59 Share and property traders	11	6	11	2	0	0	0	0
60 Life insurance	12	6	3	1	0	0	0	0
61 Other insurance	72	34	14	6	0	0	0	0
62 Real estate agents	351	70	28	8	0	0	0	0
63 Property operators	108	78	299	89	6	9	0	0
64 Architectural services	118	36	19	5	57	0	0	0
65 Engineering, surveying and technical services	438	106	71	16	235	0	0	0
66 Legal services	545	78	27	6	1	0	0	0
67 Accounting, auditing and bookkeeping	303	68	25	5	1	0	1	0
68 Other business services	1,718	378	416	110	180	1	1	0
<b>69 Total finance, insurance, etc.</b>	<b>4,027</b>	<b>969</b>	<b>1,153</b>	<b>306</b>	<b>497</b>	<b>20</b>	<b>1</b>	<b>0</b>
HEALTH, EDUCATION, WELFARE, ETC. SERVICES -								
70 Medical practice	407	109	63	9	0	0	0	0
71 Dental practice	104	23	15	4	0	0	0	0
72 Hospitals and convalescent homes	367	10	34	3	0	0	0	0
73 Other health services	102	30	22	5	2	0	0	0
74 Veterinary services	41	10	5	1	0	0	0	0
75 Education, libraries, etc.	46	9	19	4	1	0	0	0
76 Welfare, charitable and religious activities	41	4	8	1	0	0	0	0
77 Other community services	126	14	26	6	20	0	0	0
<b>78 Total health, etc.</b>	<b>1,234</b>	<b>208</b>	<b>193</b>	<b>34</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>0</b>
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES -								
79 Entertainment, sport and recreation	229	47	110	28	3	0	0	0
80 Hairdressing	180	26	19	7	2	0	0	0
81 Hotels, motels and boarding houses	665	81	206	66	3	1	0	0
82 Cafes and restaurants	537	70	143	43	3	0	0	0
83 Other personal services	172	35	75	21	25	0	0	0
<b>84 Total entertainment, etc.</b>	<b>1,783</b>	<b>259</b>	<b>552</b>	<b>165</b>	<b>36</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>85 INDUSTRY NOT STATED</b>	<b>132</b>	<b>23</b>	<b>43</b>	<b>13</b>	<b>65</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>86 OTHER NOT ELSEWHERE INCLUDED</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>87 OTHER SUBSIDIARIES</b>	<b>4</b>	<b>4</b>	<b>9</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>88 TOTAL ALL INDUSTRIES</b>	<b>18,974</b>	<b>3,862</b>	<b>7,905</b>	<b>2,143</b>	<b>8,610</b>	<b>29</b>	<b>11</b>	<b>4</b>

**ALL PARTNERSHIPS AND TRUSTS - AUSTRALIA**  
ITEMS BY GRADE OF NET INCOME AND STATE

**TABLE 2.2**  
**Income year 1993-94**

Total business income													
Number of partnerships and trusts	Primary production		Other		Total		External labour costs		Superannuation deductions		Cost of sales		
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	
		\$m		\$m		\$m		\$m		\$m		\$m	
Grade of Net Australian Income -													
	\$	\$											
Loss and Nil	241,405	58,552	3,304	114,310	26,133	172,862	29,437	29,316	1,177	38,679	312	99,783	14,879
1 - 4,999	134,651	16,050	757	55,780	5,952	71,830	6,709	11,215	287	15,467	98	33,702	3,039
5,000 - 9,999	75,060	11,708	686	39,912	4,954	51,620	5,641	9,193	194	12,064	53	25,898	2,565
10,000 - 19,999	118,286	19,758	1,529	75,246	10,994	95,004	12,523	19,386	415	23,940	102	48,823	5,672
20,000 - 29,999	89,534	15,086	1,560	61,617	10,416	76,703	11,976	17,353	419	21,860	90	38,247	4,977
30,000 - 39,999	64,098	10,974	1,421	44,760	9,217	55,734	10,638	13,669	369	17,759	77	26,784	4,467
40,000 - 49,999	43,695	7,612	1,181	30,137	7,588	37,749	8,769	9,978	335	13,637	65	18,033	3,646
50,000 - 99,999	78,748	16,557	3,733	49,956	20,886	66,513	24,618	20,014	983	30,445	223	32,857	10,422
100,000 and over	43,944	8,031	4,546	25,604	58,717	33,635	63,263	10,947	2,130	20,849	569	16,004	31,066
<b>Total</b>	<b>889,421</b>	<b>164,328</b>	<b>18,717</b>	<b>497,322</b>	<b>154,858</b>	<b>661,650</b>	<b>173,574</b>	<b>141,071</b>	<b>6,308</b>	<b>194,700</b>	<b>1,589</b>	<b>340,131</b>	<b>80,733</b>
Type -													
Partnership	558,033	149,111	14,741	362,275	62,679	511,386	77,420	105,753	2,841	110,541	253	271,930	30,143
Trust	331,388	15,217	3,976	135,047	92,179	150,264	96,155	35,318	3,467	84,159	1,336	68,201	50,590
<b>Total</b>	<b>889,421</b>	<b>164,328</b>	<b>18,717</b>	<b>497,322</b>	<b>154,858</b>	<b>661,650</b>	<b>173,574</b>	<b>141,071</b>	<b>6,308</b>	<b>194,700</b>	<b>1,589</b>	<b>340,131</b>	<b>80,733</b>
State of business -													
New South Wales	245,064	47,582	4,872	132,151	37,156	179,733	42,029	37,394	1,423	51,823	348	94,630	18,114
Victoria	252,596	41,845	4,076	133,551	47,754	175,396	51,830	38,381	1,721	52,426	532	93,617	25,844
Queensland	174,985	36,414	4,491	105,525	32,549	141,939	37,039	28,548	1,514	42,012	341	73,262	17,062
Western Australia	110,798	16,765	2,964	68,199	21,786	84,964	24,750	19,161	1,003	24,942	227	37,560	11,632
South Australia	67,982	15,923	1,663	35,964	9,472	51,887	11,135	10,939	368	15,264	83	26,474	5,008
Tasmania	24,726	5,134	585	13,346	3,426	18,480	4,011	4,617	176	5,358	34	10,529	1,872
Northern Territory	3,272	318	52	2,283	780	2,601	832	508	38	852	8	1,184	372
Australian Capital Territory	9,998	347	15	6,303	1,935	6,650	1,949	1,523	66	2,023	18	2,875	830
<b>Australia</b>	<b>889,421</b>	<b>164,328</b>	<b>18,717</b>	<b>497,322</b>	<b>154,858</b>	<b>661,650</b>	<b>173,574</b>	<b>141,071</b>	<b>6,308</b>	<b>194,700</b>	<b>1,589</b>	<b>340,131</b>	<b>80,733</b>

**ALL PARTNERSHIPS AND TRUSTS - AUSTRALIA**

ITEMS BY GRADE OF NET INCOME AND STATE

**TABLE 2.2 (cont.)**
**Income year 1993-94**

	Bad debts		Lease expenses		Rent expenses		Total interest expenses		Total royalty expenses		Depreciation expenses	
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
		\$m		\$m		\$m		\$m		\$m		\$m
Grade of Net Australian Income -												
	\$	\$										
Loss and Nil	4,240	79	20,952	262	51,717	973	97,680	1,700	1,273	32	147,148	1,224
1 - 4,999	1,212	8	6,483	52	18,800	231	31,350	194	444	5	55,972	214
5,000 - 9,999	1,053	5	5,441	42	15,707	187	25,397	156	354	4	41,996	175
10,000 - 19,999	2,013	11	11,263	91	30,298	393	50,864	325	693	9	80,406	364
20,000 - 29,999	1,754	7	10,303	86	24,051	343	42,985	283	488	7	66,338	328
30,000 - 39,999	1,443	7	8,293	75	16,846	264	32,234	231	348	6	48,555	273
40,000 - 49,999	1,139	8	6,211	63	11,691	207	22,173	178	236	4	32,888	213
50,000 - 99,999	2,581	27	13,175	180	23,557	522	40,861	465	495	15	56,750	538
100,000 and over	3,637	105	9,659	493	15,632	1,318	22,488	969	444	66	26,838	871
<b>Total</b>	<b>19,072</b>	<b>257</b>	<b>91,780</b>	<b>1,342</b>	<b>208,299</b>	<b>4,438</b>	<b>366,032</b>	<b>4,501</b>	<b>4,775</b>	<b>147</b>	<b>556,891</b>	<b>4,202</b>
Type -												
Partnership	10,695	107	60,254	622	148,659	2,114	272,101	2,371	3,195	49	437,400	2,608
Trust	8,377	149	31,526	720	59,640	2,324	93,931	2,130	1,580	98	119,491	1,594
<b>Total</b>	<b>19,072</b>	<b>257</b>	<b>91,780</b>	<b>1,342</b>	<b>208,299</b>	<b>4,438</b>	<b>366,032</b>	<b>4,501</b>	<b>4,775</b>	<b>147</b>	<b>556,891</b>	<b>4,202</b>
State of business -												
New South Wales	4,489	54	26,244	359	60,725	1,326	96,863	1,290	1,140	33	151,075	1,156
Victoria	4,928	97	19,453	317	55,940	1,343	95,406	1,291	1,249	61	146,411	1,014
Queensland	4,986	51	25,123	409	41,591	804	78,922	858	1,132	22	122,035	943
Western Australia	2,571	31	11,364	149	25,233	511	48,131	532	595	16	70,316	593
South Australia	1,271	17	5,945	56	16,663	276	30,679	331	338	6	43,607	314
Tasmania	536	3	2,088	20	5,264	85	11,284	115	271	5	15,675	115
Northern Territory	93	1	396	15	888	21	1,497	17	12	1	2,246	26
Australian Capital Territory	198	2	1,167	17	1,995	73	3,250	66	38	3	5,526	41
<b>Australia</b>	<b>19,072</b>	<b>257</b>	<b>91,780</b>	<b>1,342</b>	<b>208,299</b>	<b>4,438</b>	<b>366,032</b>	<b>4,501</b>	<b>4,775</b>	<b>147</b>	<b>556,891</b>	<b>4,202</b>

**ALL PARTNERSHIPS AND TRUSTS - AUSTRALIA**

ITEMS BY GRADE OF NET INCOME AND STATE

**TABLE 2.2 (cont.)**
**Income year 1993-94**

	Motor vehicle expenses		Repairs and maintenance		All other expenses		Total expenses		Investment allowance		PPS credit		PPS subsidiary credit	
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
		\$m		\$m		\$m		\$m		\$m		\$m		\$m
Grade of Net Australian Income -														
\$ \$														
Loss and Nil	118,396	649	112,562	623	171,215	9,694	175,679	31,600	9,762	56	5,950	15	163	0
1 - 4,999	46,392	212	38,955	124	66,397	2,132	68,414	6,595	2,596	10	7,412	15	166	0
5,000 - 9,999	36,849	182	31,378	103	47,942	1,659	48,623	5,325	2,196	7	7,255	19	191	0
10,000 - 19,999	72,592	417	60,617	224	88,596	3,302	89,365	11,324	4,562	15	18,095	65	385	1
20,000 - 29,999	60,466	400	49,889	214	71,931	3,176	72,341	10,330	4,671	15	20,197	108	509	2
30,000 - 39,999	44,171	333	36,569	181	52,392	2,668	52,722	8,949	4,187	15	17,270	124	507	3
40,000 - 49,999	29,519	248	25,193	148	35,469	2,176	35,686	7,290	3,469	12	12,066	112	347	3
50,000 - 99,999	48,478	505	47,270	426	61,955	6,422	62,335	20,728	9,406	40	16,555	230	482	6
100,000 and over	20,005	473	24,719	669	31,242	15,681	31,580	54,410	8,313	83	2,890	84	268	5
<b>Total</b>	<b>476,868</b>	<b>3,419</b>	<b>427,152</b>	<b>2,711</b>	<b>627,139</b>	<b>46,909</b>	<b>636,745</b>	<b>156,551</b>	<b>49,162</b>	<b>253</b>	<b>107,690</b>	<b>773</b>	<b>3,018</b>	<b>23</b>
Type -														
Partnership	386,452	2,272	332,403	1,729	479,606	22,148	486,515	67,254	33,405	138	98,464	693	1,544	10
Trust	90,416	1,148	94,749	982	147,533	24,762	150,230	89,297	15,757	115	9,226	81	1,474	13
<b>Total</b>	<b>476,868</b>	<b>3,419</b>	<b>427,152</b>	<b>2,711</b>	<b>627,139</b>	<b>46,909</b>	<b>636,745</b>	<b>156,551</b>	<b>49,162</b>	<b>253</b>	<b>107,690</b>	<b>773</b>	<b>3,018</b>	<b>23</b>
State of business -														
New South Wales	132,634	991	115,187	670	170,129	12,143	172,506	37,904	12,078	57	27,677	200	530	3
Victoria	126,259	905	109,309	593	167,500	13,605	169,775	47,322	11,783	68	24,897	150	841	5
Queensland	103,950	738	97,290	686	134,247	9,904	136,904	33,331	11,937	58	24,544	175	505	4
Western Australia	58,220	423	52,769	449	80,335	6,433	81,536	21,999	7,551	42	18,421	157	818	7
South Australia	36,254	226	34,848	203	48,564	3,047	49,339	9,936	3,768	18	7,131	51	172	1
Tasmania	12,767	79	12,641	80	17,240	1,034	17,442	3,616	1,527	7	2,528	15	40	0
Northern Territory	1,826	16	1,713	18	2,577	231	2,621	763	191	2	563	4	30	0
Australian Capital Territory	4,958	42	3,395	11	6,547	512	6,622	1,681	327	1	1,929	21	82	1
<b>Australia</b>	<b>476,868</b>	<b>3,419</b>	<b>427,152</b>	<b>2,711</b>	<b>627,139</b>	<b>46,909</b>	<b>636,745</b>	<b>156,551</b>	<b>49,162</b>	<b>253</b>	<b>107,690</b>	<b>773</b>	<b>3,018</b>	<b>23</b>

**ALL PARTNERSHIPS AND TRUSTS - AUSTRALIA**  
ITEMS BY GRADE OF NET INCOME AND STATE

**TABLE 2.2 (cont.)**  
**Income year 1993-94**

		Net business income									
		Primary Production				Other				Total	
		Profit		Loss		Profit		Loss			
		Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
			\$ m		\$ m		\$ m		\$ m		\$ m
Grade of Net Australian Income -											
	\$										
	\$										
Loss and Nil		2,304	44	61,906	(1,145)	16,568	420	102,195	(2,387)	172,214	(3,068)
1 - 4,999		11,558	28	4,923	(39)	51,121	149	4,973	(42)	69,478	96
5,000 - 9,999		9,285	60	2,697	(23)	38,084	295	1,999	(20)	49,138	313
10,000 - 19,999		16,406	207	3,810	(36)	72,955	1,060	2,541	(35)	90,040	1,197
20,000 - 29,999		12,940	273	2,496	(27)	60,258	1,436	1,546	(21)	72,775	1,661
30,000 - 39,999		9,688	291	1,499	(17)	43,834	1,448	1,097	(19)	53,005	1,703
40,000 - 49,999		6,853	265	926	(14)	29,539	1,243	704	(13)	35,902	1,482
50,000 - 99,999		15,316	938	1,516	(29)	48,748	3,024	1,401	(39)	62,748	3,895
100,000 and over		7,482	1,284	658	(33)	24,638	7,839	1,172	(126)	31,899	8,964
<b>Total</b>		<b>91,832</b>	<b>3,391</b>	<b>80,431</b>	<b>(1,363)</b>	<b>385,745</b>	<b>16,915</b>	<b>117,628</b>	<b>(2,702)</b>	<b>637,199</b>	<b>16,241</b>
Type -											
Partnership		82,234	2,829	74,095	(1,126)	286,216	9,690	77,874	(1,114)	486,544	10,279
Trust		9,598	562	6,336	(237)	99,529	7,225	39,754	(1,587)	150,655	5,962
<b>Total</b>		<b>91,832</b>	<b>3,391</b>	<b>80,431</b>	<b>(1,363)</b>	<b>385,745</b>	<b>16,915</b>	<b>117,628</b>	<b>(2,702)</b>	<b>637,199</b>	<b>16,241</b>
State of business -											
New South Wales		24,654	829	25,108	(414)	102,557	4,472	30,796	(880)	172,507	4,006
Victoria		25,172	776	18,162	(272)	102,561	4,428	32,909	(815)	170,210	4,117
Queensland		18,696	760	20,328	(388)	81,198	3,722	25,709	(448)	136,651	3,646
Western Australia		10,553	544	7,034	(144)	54,461	2,485	14,694	(279)	81,746	2,605
South Australia		9,705	368	6,727	(97)	28,063	1,085	8,265	(192)	49,390	1,165
Tasmania		2,854	104	2,482	(34)	10,488	352	2,943	(39)	17,407	383
Northern Territory		113	9	289	(7)	1,663	74	659	(13)	2,612	63
Australian Capital Territory		85	1	301	(6)	4,754	296	1,653	(37)	6,676	255
<b>Australia</b>		<b>91,832</b>	<b>3,391</b>	<b>80,431</b>	<b>(1,363)</b>	<b>385,745</b>	<b>16,915</b>	<b>117,628</b>	<b>(2,702)</b>	<b>637,199</b>	<b>16,241</b>

**ALL PARTNERSHIPS AND TRUSTS - AUSTRALIA**

ITEMS BY GRADE OF NET INCOME AND STATE

**TABLE 2.2 (cont.)**  
**Income year 1993-94**

	Net partnership and trust income (or loss)											
	Primary production				Other				Total		Gross rent	
	Profit		Loss		Profit		Loss		Number with	Amount		
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount			Number with	Amount
	\$ m		\$ m		\$ m		\$ m		\$ m		\$ m	
Grade of Net Australian Income -												
\$ \$												
Loss and Nil	646	18	1,224	(25)	9,392	466	2,729	(82)	13,088	378	37,418	1,355
1 - 4,999	784	3	272	(1)	12,871	62	345	(2)	13,732	62	24,723	328
5,000 - 9,999	551	4	125	(1)	7,856	54	187	(1)	8,328	56	16,954	268
10,000 - 19,999	854	11	189	(2)	11,682	143	314	(2)	12,435	150	23,961	516
20,000 - 29,999	686	14	161	(2)	9,108	169	255	(2)	9,669	179	17,132	472
30,000 - 39,999	517	14	109	(1)	6,889	175	203	(1)	7,335	187	12,370	398
40,000 - 49,999	422	15	72	(1)	5,128	165	141	(1)	5,441	177	8,855	335
50,000 - 99,999	997	50	204	(4)	11,654	580	296	(3)	12,330	624	18,017	932
100,000 and over	709	133	152	(4)	10,064	2,935	303	(7)	10,630	3,056	11,046	2,158
<b>Total</b>	<b>6,166</b>	<b>262</b>	<b>2,508</b>	<b>(40)</b>	<b>84,644</b>	<b>4,748</b>	<b>4,773</b>	<b>(101)</b>	<b>92,988</b>	<b>4,869</b>	<b>170,476</b>	<b>6,763</b>
Type -												
Partnership	1,667	47	963	(12)	13,713	176	1,319	(19)	16,453	192	105,487	2,866
Trust	4,499	215	1,545	(28)	70,931	4,571	3,454	(82)	76,535	4,677	64,989	3,897
<b>Total</b>	<b>6,166</b>	<b>262</b>	<b>2,508</b>	<b>(40)</b>	<b>84,644</b>	<b>4,748</b>	<b>4,773</b>	<b>(101)</b>	<b>92,988</b>	<b>4,869</b>	<b>170,476</b>	<b>6,763</b>
State of business -												
New South Wales	1,289	52	643	(11)	19,154	1,267	989	(21)	21,028	1,287	50,102	2,090
Victoria	1,635	57	600	(8)	28,795	1,852	1,466	(41)	31,315	1,860	50,130	2,316
Queensland	1,272	48	611	(12)	14,412	609	1,021	(13)	16,149	631	35,588	1,124
Western Australia	1,212	70	355	(4)	12,666	612	762	(18)	13,889	660	16,165	545
South Australia	549	27	200	(2)	6,548	222	301	(4)	7,168	243	11,644	400
Tasmania	172	7	76	(2)	1,794	111	121	(1)	2,015	115	4,156	113
Northern Territory	8	1	5	0	246	17	19	0	274	18	665	35
Australian Capital Territory	29	1	18	(1)	1,029	57	94	(2)	1,150	56	2,026	138
<b>Australia</b>	<b>6,166</b>	<b>262</b>	<b>2,508</b>	<b>(40)</b>	<b>84,644</b>	<b>4,748</b>	<b>4,773</b>	<b>(101)</b>	<b>92,988</b>	<b>4,869</b>	<b>170,476</b>	<b>6,763</b>



**ALL PARTNERSHIPS AND TRUSTS - AUSTRALIA**

ITEMS BY GRADE OF NET INCOME AND STATE

**TABLE 2.2 (cont.)  
Income year 1993-94**

	Net Rents						Rental deductions				Gross interest	
	Profit		Loss		Total		Interest		Other			
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
	\$ m	\$ m	\$ m	\$ m	\$ m	\$ m	\$ m	\$ m	\$ m	\$ m	\$ m	\$ m
<b>Grade of Net Australian Income -</b>												
<b>\$ \$</b>												
Loss and Nil	12,714	225	24,829	(471)	37,543	(246)	24,506	862	34,130	740	65,342	276
1 - 4,999	21,847	77	2,976	(20)	24,823	57	9,975	125	22,588	146	68,398	109
5,000 - 9,999	15,392	106	1,646	(10)	17,038	96	5,748	68	15,449	104	32,916	100
10,000 - 19,999	21,021	238	3,049	(18)	24,070	220	8,795	114	21,507	182	48,044	173
20,000 - 29,999	14,500	238	2,701	(16)	17,201	222	6,760	98	15,234	151	35,787	140
30,000 - 39,999	10,242	209	2,198	(14)	12,440	195	5,183	82	10,831	121	26,336	113
40,000 - 49,999	7,269	178	1,636	(11)	8,905	167	3,869	72	7,754	96	18,641	87
50,000 - 99,999	14,811	521	3,290	(27)	18,101	495	7,827	180	15,186	258	37,318	236
100,000 and over	9,423	1,216	1,658	(40)	11,081	1,176	4,404	366	8,533	618	24,083	968
<b>Total</b>	<b>127,219</b>	<b>3,009</b>	<b>43,983</b>	<b>(626)</b>	<b>171,202</b>	<b>2,383</b>	<b>77,067</b>	<b>1,967</b>	<b>151,212</b>	<b>2,416</b>	<b>356,865</b>	<b>2,202</b>
<b>Type -</b>												
Partnership	76,397	1,217	29,349	(268)	105,746	948	49,806	878	95,170	1,042	194,227	483
Trust	50,822	1,792	14,634	(358)	65,456	1,434	27,261	1,090	56,042	1,374	162,638	1,719
<b>Total</b>	<b>127,219</b>	<b>3,009</b>	<b>43,983</b>	<b>(626)</b>	<b>171,202</b>	<b>2,383</b>	<b>77,067</b>	<b>1,967</b>	<b>151,212</b>	<b>2,416</b>	<b>356,865</b>	<b>2,202</b>
<b>State of business -</b>												
New South Wales	38,432	964	11,840	(138)	50,272	826	21,959	533	45,343	732	98,345	733
Victoria	38,427	1,022	12,064	(210)	50,491	812	22,048	728	43,415	775	100,247	885
Queensland	24,927	477	10,768	(103)	35,695	374	16,894	302	32,597	449	76,354	244
Western Australia	11,655	261	4,560	(42)	16,215	219	7,269	152	13,834	176	42,226	179
South Australia	8,742	171	2,940	(111)	11,682	59	5,398	157	9,999	183	25,053	105
Tasmania	3,176	51	944	(7)	4,120	44	1,964	34	3,498	35	10,070	34
Northern Territory	495	13	176	(2)	671	11	404	10	612	14	696	5
Australian Capital Territory	1,365	49	691	(14)	2,056	35	1,131	51	1,914	52	3,874	18
<b>Australia</b>	<b>127,219</b>	<b>3,009</b>	<b>43,983</b>	<b>(626)</b>	<b>171,202</b>	<b>2,383</b>	<b>77,067</b>	<b>1,967</b>	<b>151,212</b>	<b>2,416</b>	<b>356,865</b>	<b>2,202</b>

ALL PARTNERSHIPS AND TRUSTS - AUSTRALIA

ITEMS BY GRADE OF NET INCOME AND STATE

TABLE 2.2 (cont.)  
Income year 1993-94

	Gross dividends received - Franked		Gross dividends received - Total		Primary imputation credit		Subsidiary imputation credit		Other Australian income		Australian investment income deductions		
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	
		\$ m		\$ m		\$ m		\$ m		\$ m		\$ m	
Grade of Net Australian Income -													
	\$	\$											
Loss and Nil		5,852	11	8,298	18	5,765	7	1,610	2	4,197	110	8,047	240
1 - 4,999		10,948	10	12,617	14	10,908	7	4,284	2	2,927	13	22,326	32
5,000 - 9,999		6,792	14	7,869	18	6,769	9	2,380	2	1,909	10	9,129	15
10,000 - 19,999		9,363	32	11,353	39	9,331	20	3,020	3	2,989	22	9,874	30
20,000 - 29,999		6,483	32	8,384	39	6,464	20	1,966	3	2,286	22	5,582	21
30,000 - 39,999		4,691	31	6,337	39	4,676	20	1,380	2	1,730	21	3,682	21
40,000 - 49,999		3,396	29	4,653	35	3,383	18	913	2	1,247	19	2,591	15
50,000 - 99,999		7,460	96	10,295	114	7,430	61	1,917	6	2,760	56	5,001	49
100,000 and over		6,491	744	7,727	857	6,471	455	1,760	45	2,512	286	3,852	269
<b>Total</b>		<b>61,476</b>	<b>1,000</b>	<b>77,533</b>	<b>1,172</b>	<b>61,197</b>	<b>616</b>	<b>19,230</b>	<b>66</b>	<b>22,557</b>	<b>559</b>	<b>70,084</b>	<b>691</b>
Type -													
Partnership		18,545	47	30,589	73	18,430	30	5,251	3	10,192	144	14,594	75
Trust		42,931	952	46,944	1,099	42,767	587	13,979	63	12,365	415	55,490	616
<b>Total</b>		<b>61,476</b>	<b>1,000</b>	<b>77,533</b>	<b>1,172</b>	<b>61,197</b>	<b>616</b>	<b>19,230</b>	<b>66</b>	<b>22,557</b>	<b>559</b>	<b>70,084</b>	<b>691</b>
State of business -													
New South Wales		14,578	378	18,699	464	14,507	238	4,431	5	6,109	121	21,419	192
Victoria		19,290	342	26,292	387	19,217	205	5,707	34	6,592	241	24,671	387
Queensland		12,048	106	14,714	122	11,981	63	3,373	8	4,329	96	7,667	34
Western Australia		8,279	89	9,484	101	8,244	56	3,262	11	2,829	52	6,685	43
South Australia		5,068	59	5,593	67	5,051	37	1,855	3	1,658	30	5,248	22
Tasmania		1,238	13	1,692	15	1,225	8	330	3	581	7	3,189	5
Northern Territory		110	2	123	2	110	1	28	0	36	0	80	0
Australian Capital Territory		865	11	936	14	862	7	244	1	423	13	1,125	7
<b>Australia</b>		<b>61,476</b>	<b>1,000</b>	<b>77,533</b>	<b>1,172</b>	<b>61,197</b>	<b>616</b>	<b>19,230</b>	<b>66</b>	<b>22,557</b>	<b>559</b>	<b>70,084</b>	<b>691</b>

**ALL PARTNERSHIPS AND TRUSTS - AUSTRALIA**

ITEMS BY GRADE OF NET INCOME AND STATE

**TABLE 2.2 (cont.)**  
**Income year 1993-94**

	Other deductions		Net Australian income		Capital losses applied		Net capital gain		Attributed foreign income						
									Listed country		Unlisted country		FIF / FLP income		
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	
		\$ m	\$ m		\$ m		\$ m		\$ m		\$ m		\$ m		
<b>Grade of Net Australian Income -</b>															
<b>Loss and Nil</b>		38,500	3,813	203,452	(6,587)	1,293	76	4,237	266	10	0	7	2	14	0
<b>1 - 4,999</b>		22,135	58	134,651	268	978	8	5,015	52	24	54	7	0	8	0
<b>5,000 - 9,999</b>		8,983	33	75,060	554	608	6	2,465	35	23	0	2	0	4	0
<b>10,000 - 19,999</b>		10,746	50	118,286	1,741	871	12	2,785	46	32	0	2	0	5	0
<b>20,000 - 29,999</b>		6,722	49	89,534	2,214	610	8	1,770	35	24	0	4	0	10	0
<b>30,000 - 39,999</b>		4,459	32	64,098	2,225	486	8	1,322	33	18	0	0	0	8	0
<b>40,000 - 49,999</b>		3,092	21	43,695	1,949	355	5	925	25	13	0	2	0	7	0
<b>50,000 - 99,999</b>		6,363	66	78,748	5,368	793	17	2,184	70	34	0	0	0	10	0
<b>100,000 and over</b>		4,936	218	43,944	15,307	767	40	2,347	384	22	0	3	0	24	1
<b>Total</b>		<b>105,936</b>	<b>4,341</b>	<b>851,468</b>	<b>23,039</b>	<b>6,761</b>	<b>180</b>	<b>23,050</b>	<b>947</b>	<b>200</b>	<b>54</b>	<b>27</b>	<b>2</b>	<b>90</b>	<b>1</b>
<b>Type -</b>															
Partnership		17,045	90	547,453	11,983	0	0	0	0	32	54	12	2	21	0
Trust		88,891	4,251	304,015	11,056	6,761	180	23,050	947	168	0	15	0	69	1
<b>Total</b>		<b>105,936</b>	<b>4,341</b>	<b>851,468</b>	<b>23,039</b>	<b>6,761</b>	<b>180</b>	<b>23,050</b>	<b>947</b>	<b>200</b>	<b>54</b>	<b>27</b>	<b>2</b>	<b>90</b>	<b>1</b>
<b>State of business -</b>															
New South Wales		25,173	847	233,563	6,656	1,203	37	4,477	278	55	0	7	2	29	0
Victoria		36,501	2,258	240,134	5,869	2,245	79	6,935	293	75	54	6	0	31	1
Queensland		17,972	592	169,768	4,550	1,083	23	4,204	131	19	0	4	0	12	0
Western Australia		13,410	324	105,722	3,505	1,451	31	4,871	194	14	0	3	0	3	0
South Australia		8,039	225	65,474	1,460	547	6	1,785	33	29	0	6	0	13	0
Tasmania		3,415	53	23,961	549	128	1	369	7	0	0	0	0	2	0
Northern Territory		298	17	3,175	84	12	0	57	2	0	0	0	0	0	0
Australian Capital Territory		1,128	26	9,671	366	92	3	352	9	8	0	1	0	0	0
<b>Australia</b>		<b>105,936</b>	<b>4,341</b>	<b>851,468</b>	<b>23,039</b>	<b>6,761</b>	<b>180</b>	<b>23,050</b>	<b>947</b>	<b>200</b>	<b>54</b>	<b>27</b>	<b>2</b>	<b>90</b>	<b>1</b>

**ALL PARTNERSHIPS AND TRUSTS - AUSTRALIA**

ITEMS BY GRADE OF NET INCOME AND STATE

**TABLE 2.2 (cont.)**
**Income year 1993-94**

	Net foreign source income		Total net income		Opening stock		Closing stock		Total salary and wages expenses		Payments to associated persons	
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
		\$ m		\$ m		\$ m		\$ m		\$ m		\$ m
Grade of Net Australian Income -												
	\$	\$										
Loss and Nil	1,253	27	208,973	(6,292)	80,598	3,664	84,899	4,062	61,504	3,801	29,289	844
1 - 4,999	3,036	5	142,741	379	25,154	550	25,546	580	25,151	953	14,558	383
5,000 - 9,999	1,669	4	79,223	593	19,817	436	20,101	466	19,033	661	9,062	223
10,000 - 19,999	2,161	5	123,271	1,793	37,611	883	38,218	977	36,899	1,221	15,435	364
20,000 - 29,999	1,300	2	92,642	2,252	29,316	749	29,597	785	31,796	1,134	12,187	289
30,000 - 39,999	950	3	66,396	2,261	20,595	639	20,712	659	24,466	966	8,900	229
40,000 - 49,999	619	3	45,261	1,977	14,090	515	14,097	534	17,862	812	6,211	173
50,000 - 99,999	1,369	5	82,345	5,444	27,022	1,479	27,002	1,540	37,132	2,555	13,452	482
100,000 and over	1,064	575	47,404	16,266	14,125	6,843	13,925	7,183	22,632	6,871	9,441	876
<b>Total</b>	<b>13,421</b>	<b>629</b>	<b>888,256</b>	<b>24,673</b>	<b>268,328</b>	<b>15,759</b>	<b>274,097</b>	<b>16,785</b>	<b>276,475</b>	<b>18,974</b>	<b>118,535</b>	<b>3,862</b>
Type -												
Partnership	3,134	6	550,652	12,045	215,407	6,129	219,583	6,376	182,544	6,090	58,170	1,110
Trust	10,287	623	337,604	12,628	52,921	9,631	54,514	10,409	93,931	12,884	60,365	2,752
<b>Total</b>	<b>13,421</b>	<b>629</b>	<b>888,256</b>	<b>24,673</b>	<b>268,328</b>	<b>15,759</b>	<b>274,097</b>	<b>16,785</b>	<b>276,475</b>	<b>18,974</b>	<b>118,535</b>	<b>3,862</b>
State of business -												
New South Wales	3,428	36	241,559	6,971	76,395	3,335	77,661	3,558	74,612	4,450	30,456	958
Victoria	3,813	42	250,994	6,260	73,964	4,071	75,283	4,335	71,878	5,891	33,233	1,135
Queensland	2,560	539	176,567	5,221	55,218	5,604	56,701	5,860	61,806	4,015	26,331	855
Western Australia	1,876	9	112,489	3,707	29,808	1,521	30,980	1,739	34,879	2,620	15,651	542
South Australia	1,135	2	68,442	1,494	21,491	725	21,803	769	21,608	1,222	8,234	216
Tasmania	280	0	24,612	557	8,699	308	8,823	321	7,951	470	2,818	91
Northern Territory	19	0	3,251	87	803	56	828	54	1,080	100	421	15
Australian Capital Territory	310	1	10,342	375	1,950	139	2,018	149	2,661	207	1,391	49
<b>Australia</b>	<b>13,421</b>	<b>629</b>	<b>888,256</b>	<b>24,673</b>	<b>268,328</b>	<b>15,759</b>	<b>274,097</b>	<b>16,785</b>	<b>276,475</b>	<b>18,974</b>	<b>118,535</b>	<b>3,862</b>

ALL PARTNERSHIPS AND TRUSTS - AUSTRALIA

ITEMS BY GRADE OF NET INCOME AND STATE

TABLE 2.2 (cont.)

Income year 1993-94

	Depreciable assets purchased		Depreciable assets sold		Gross PPS income		Overseas interest expenses		Overseas royalty expenses		Land degradation expenses	
	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
		\$ m		\$ m		\$ m		\$ m		\$ m		\$ m
Grade of Net Australian Income -												
	\$	\$										
Loss and Nil	81,355	2,237	31,119	631	7,622	631	257	15	34	3	124	2
1 - 4,999	27,251	435	11,048	134	8,265	257	55	1	6	0	39	0
5,000 - 9,999	21,757	343	8,575	103	7,753	237	52	1	1	0	29	0
10,000 - 19,999	42,760	655	16,261	193	18,960	727	101	1	13	0	36	0
20,000 - 29,999	37,312	603	13,756	171	20,584	1,022	79	1	4	0	26	0
30,000 - 39,999	28,773	516	10,632	139	17,467	1,078	60	2	8	0	39	0
40,000 - 49,999	20,438	401	7,710	104	12,149	957	42	0	2	0	24	0
50,000 - 99,999	39,213	1,056	15,178	258	16,746	2,180	69	2	9	1	91	1
100,000 and over	20,985	1,658	9,376	410	3,035	1,521	69	6	31	7	61	1
<b>Total</b>	<b>319,844</b>	<b>7,905</b>	<b>123,655</b>	<b>2,143</b>	<b>112,581</b>	<b>8,610</b>	<b>784</b>	<b>29</b>	<b>108</b>	<b>11</b>	<b>469</b>	<b>4</b>
Type -												
Partnership	244,623	4,760	94,523	1,370	100,607	6,163	440	4	50	2	0	0
Trust	75,221	3,146	29,132	773	11,974	2,447	344	24	58	10	469	4
<b>Total</b>	<b>319,844</b>	<b>7,905</b>	<b>123,655</b>	<b>2,143</b>	<b>112,581</b>	<b>8,610</b>	<b>784</b>	<b>29</b>	<b>108</b>	<b>11</b>	<b>469</b>	<b>4</b>
State of business -												
New South Wales	82,807	1,896	31,388	485	29,134	2,170	211	14	27	3	148	2
Victoria	77,935	1,891	28,754	496	26,657	1,920	241	6	48	8	143	1
Queensland	74,729	1,929	29,268	537	25,648	2,171	133	5	17	0	65	1
Western Australia	44,760	1,301	18,620	375	18,758	1,456	146	3	9	0	99	1
South Australia	25,935	563	10,451	167	7,302	497	29	0	5	0	6	0
Tasmania	9,538	220	3,783	62	2,601	160	13	0	0	0	4	0
Northern Territory	1,320	45	502	11	578	73	8	0	1	0	2	0
Australian Capital Territory	2,820	61	889	11	1,903	163	3	0	1	0	2	0
<b>Australia</b>	<b>319,844</b>	<b>7,905</b>	<b>123,655</b>	<b>2,143</b>	<b>112,581</b>	<b>8,610</b>	<b>784</b>	<b>29</b>	<b>108</b>	<b>11</b>	<b>469</b>	<b>4</b>

The statistics in Table 2.3 were compiled for returns processed in the period shown. For detailed information in respect of definitions of items etc for a particular year reference should be made to the relevant edition of Taxation Statistics.

1984-8 income year returns processed in period 1 July 1985 to 30 June 1987

1985-8 income year returns processed in period 1 July 1986 to 29 January 1988

1986-8 income year returns processed in period 1 July 1987 to 30 November 1988

1988-8 income year returns processed in period 1 July 1989 to 31 October 1990

1989-9 income year returns processed in period 1 July 1990 to 7 November 1991

1990-9 income year returns processed in period 1 July 1991 to 28 September 1992

1991-9 income year returns processed in period 1 July 1992 to 3 December 1993

1992-9 income year returns processed in period 1 July 1993 to 6 September 1994

1993-9 income year returns processed in period 1 July 1994 to 4 September 1995

**Footnotes to Tables**

- (a) not available
- (b) coverage 43%
- (c) coverage 78%
- (d) coverage 65%
- (e) coverage 97%
- (f) coverage 99%
- (g) coverage 99%
- (h) trusts only

n.a. indicates not available

**PARTNERSHIPS AND TRUSTS**  
ITEMS FOR INCOME YEARS 1984-85 TO 1993-94

**Table 2.3**

		1984-85	1985-86	1986-87	1987-88 (a)	1988-89 (b)	1989-90 (c)	1990-91 (d)	1991-92 (e)	1992-93 (f)	1993-94 (g)
Number of partnerships and trusts		839,352	907,433	780,226		414,992	724,968	523,872	840,313	840,235	889,421
Total business income											
- primary production	\$m		12,428	12,013			14,843	10,066	15,510	16,806	18,717
- other	\$m		100,376	90,479			106,989	70,462	124,318	136,969	154,858
- total	\$m	56,080	112,804	102,492		59,562	121,832	80,528	139,828	153,775	173,574
Contract payments (external labour costs)	\$m						3,657	1,624	6,190	6,293	6,308
Superannuation deductions	\$m						480	451	939	1,256	1,589
Cost of sales	\$m			48,809		24,105	40,625	28,673	61,537	69,258	80,733
Bad debts	\$m									234	257
Lease expenses	\$m						1,262	883	1,489	1,399	1,342
Rent expenses	\$m									4,286	4,438
Total interest expenses	\$m	3,935	6,073	7,087			6,249	3,298	5,556	4,897	4,501
Total royalty expenses	\$m									109	147
Depreciation allowed (expenses)	\$m						3,189	1,950	3,748	4,148	4,202
Motor vehicle expenses	\$m									3,185	3,419
Repairs and maintenance	\$m									2,450	2,711
All other expenses	\$m									42,395	46,909
Total expenses	\$m									139,909	156,551
Investment allowance	\$m										253
Net business income											
- primary production	\$m		646	1,314		1,665	2,295	490	761	1,597	2,028
- other	\$m		6,863	6,496		4,878	10,146	6,127	11,155	12,213	14,213
- total	\$m	6,478	7,509	7,809		6,543	12,441	6,617	11,916	13,810	16,241
PPS credit	\$m									688	773
PPS credit - subsidiary	\$m									23	23
Net partnership and trust income											
- primary production	\$m		63	74			146	64	115	180	222
- other	\$m		1,806	1,655			2,241	1,470	2,862	3,544	4,647
- total	\$m	1,236	1,869	1,730			2,387	1,534	2,977	3,724	4,869

**PARTNERSHIPS AND TRUSTS**

ITEMS FOR INCOME YEARS 1984-85 TO 1993-94

**Table 2.3 (cont.)**

		1984-85	1985-86	1986-87	1987-88 (a)	1988-89 (b)	1989-90 (c)	1990-91 (d)	1991-92 (e)	1992-93 (f)	1993-94 (g)
Net rents	\$m	1,069					1,006	846	n.a.	2,024	2,383
Rental deductions - interest	\$m									2,634	1,967
Rental deductions - other	\$m									2,573	2,416
Gross interest	\$m		3,038	2,877			3,208	2,308	3,731	2,727	2,202
Franked dividends received	\$m						379	328	604	872	1,000
Gross dividends	\$m		396	284			494	375	669	1,010	1,172
Primary imputation credit	\$m						241	208	383	554	616
Subsidiary imputation credit	\$m						24	16	n.a.	62	66
Other Australian income	\$m	2	18	3			326	263	509	792	559
Australian investment income deductions	\$m						972	679	1,159	828	691
Other deductions	\$m	286	498	410			1,761	1,737	2,494	3,553	4,341
Net Australian income	\$m	10,997	12,934	13,302		9,867	19,480	9,737	18,205	20,269	23,039
Capital losses applied (h)	\$m										180
Net capital gains	\$m			43			473	278	520	780 (h)	947(h)
Attributed foreign income											
- listed country	\$m										54
- unlisted country	\$m										2
- FIF/FLP income	\$m										1
- total	\$m									11	57
Net foreign source income	\$m									545	629
Total net income	\$m									20,825	24,673
Gross sales	\$m	66,321	83,186	76,635			82,521	56,035	106,439	120,934	
Stock on hand at beginning of year	\$m		7,908	8,603			8,253	5,926	11,382	11,533	15,759
Stock on hand at end of year	\$m		8,983	7,955			9,099	5,663	11,025	12,929	16,785
Salaries and wages paid (total s & w expenses)	\$m	10,504	13,326	12,895			12,136	8,560	15,712	17,203	18,974
Payments to associated persons	\$m									3,442	3,862



**PARTNERSHIPS AND TRUSTS**
**Table 2.3 (cont.)**

ITEMS FOR INCOME YEARS 1984-85 TO 1993-94

		1984-85	1985-86	1986-87	1987-88 (a)	1988-89 (b)	1989-90 (c)	1990-91 (d)	1991-92 (e)	1992-93 (f)	1993-94 (g)
Depreciable assets purchased during year	\$m	5,887	5,949	5,232			5,338	2,999	6,085	6,969	7,905
Depreciable assets disposed of during year	\$m	1,108	1,268	1,117			1,456	816	2,416	1,740	2,143
Gross PPS income	\$m									7,852	8,610
Overseas interest expenses	\$m									20	29
Overseas royalty expenses	\$m									9	11
Number of partners/beneficiaries		2,113,776	2,198,701	1,869,928							
Profit (or loss) from sale of property	\$m	42	113	284							
Gross rents received	\$m	3,371	4,043	4,225							
Land degradation expenses (h)	\$m								7	3	4
Net interest	\$m	1,895									
Deductions relating to property income	\$m		3,515	3,590							
Investment allowance	\$m	413	135	41							
Rent income deductions	\$m	2,302									
Section 75 A-D	\$m	75									
Gifts	\$m	7	7	4							
Trading stock purchases	\$m	39,063	49,880								
Depreciation allowed	\$m	2,921	4,074	6,564							
Net dividends	\$m	235									



## **PART 3 — COMPANIES**

**— Coverage, Compilation and  
Description of Items**

**— Tables of Statistics**



## COVERAGE, COMPILATION AND DESCRIPTION OF ITEMS

### Coverage

The statistics contained in the tables were compiled from company returns for the 1993-94 income year (or substituted accounting period) that were processed in the period 1 July 1994 to 15 September 1995.

The tables for non-taxables include non-trading, nil returns, ie. returns which had no income, expenditure, trading stock or asset items present.

Notes:

- 0 indicates that the amount tabulated for the item is zero or has been rounded to zero. Rounding may cause totals to differ from the sum of components.

### Compilation

Company returns were lodged either electronically or in paper form. A facsimile of the return form used can be found in Appendix 1. Statistics for most of the items shown on the return form are included in the tables.

### Description of Items

#### 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. The coding was done generally by the persons preparing the return.

#### State

The classification 'state' indicates the state in which the returns were processed, except that returns of Northern Territory residents were processed in South Australia.

#### 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.

**Registered organisation** - This can include an association registered under a law of a State or Territory as a trade union; a society registered under a law of a State or Territory providing for the registration of friendly or benefit societies; and an association of employees that is an organisation within the meaning of the Industrial Relations Act 1988.

**Pooled Development Fund** - A pooled development fund (PDF) is a company that is registered as a PDF and provides development capital to small and medium companies.

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

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

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

**Statistics of Companies** - Since the introduction of self assessment for companies the statistical items tabulated are those recorded on the company return forms by the persons preparing those returns. The return form instructions contain directions on what is to be included in each item on the return form and these are set out in an edited form below.

### **Calculation Statement**

**Taxable income (label A)** - This item comprises the assessable income derived from all sources less allowable deductions incurred in gaining that income. It should take into account any concessions or adjustments allowable for income tax purposes. If the company incurred an overall loss, the company should show '0' at label A.

The amount of taxable income should also be shown under the 'Reconciliation to Taxable Income/Loss' heading on the information statement at 'Taxable Income' (label J) on page 2 of the return form. Where the amount is a loss the actual amount of loss is to be shown at label J and L shown in the box after the amount.

**Non-refundable rebates and credits (label F)** - This item is the sum of labels C, D and E, foreign tax credits, other rebates and credits and franking deficit tax offset.

**Tax assessed (label H) (Net tax)** - This item is the amount of gross tax and section 102 AAM additional tax less total rebates, non-refundable credits and franking deficit tax offset.

**Refundable credits, including PPS credit (label K)** - This item is the sum of PPS credits (label I) and other refundable credits (label J).

### **Information Statement**

The amounts recorded on the information statement for the 'Income', 'Expenses', 'Financial Information' and 'Other Information' items should be the amounts which are recorded in the company's accounts in accordance with generally accepted accounting principles.

In order to arrive at the taxable income amount, the 'Reconciliation to Taxable Income/Loss' items are completed so as to reconcile the differences between pre-tax accounting profit/loss and extraordinary items shown in the company's financial statements and taxable income.

### **Income**

All income figures shown at labels A to F are to be taken directly from the company's financial statements.

**Income/loss from partnerships/trusts (label A)** - This item is the distributions received by the company from partnerships and trusts. If this figure is a loss, L is shown in the box after the amount at label A.

**Gross rents, leasing and hiring (label B)** - This item is the income from rents (being income from land and buildings) leasing and hiring.

**Gross interest (label C)** - This item is the income from gross interest received.

**Gross dividends (label D)** - This item is the income received from gross dividends (franked and unfranked), foreign source dividends, bonus shares, liquidator's and other distributions.

*Note:* Imputation credits are not included in the assessable income of most companies. Companies that have to include the amount of imputation credit attached to franked dividends received are life assurance companies and registered organisations (ie. friendly societies, trade unions and employee associations).

**Other gross income (label E)** - This is total revenue, including sales of goods and services, royalties and accounting capital gains, derived from business activities of the company excluding any amounts included at the above items.

**Total income (label F)** - This item is the sum of labels A to E.

### **Expenses**

All expense figures shown at labels G to U are to be taken directly from the company's financial statements.

**External labour costs (label G)** - This item is for payments for labour and services provided under contract other than those in the nature of salaries and wages. It includes payment to self-employed persons such as consultants and contractors and commissions paid to people not receiving a retainer. Other components would include agency fees, service fees, management fees and consultant fees.

**Superannuation (label H)** - This item is the amount of superannuation payments made by employers. Employers are entitled to a deduction for contributions made in the year of income to a superannuation, provident, benefit or retirement fund for the benefit of 'eligible employees' or their dependants. The purpose of the contributions must be to make provision for individual personal benefits, pensions or retiring allowances. There are certain conditions which may limit the allowing of a deduction.

**Cost of sales (label I)** - This item 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.

**Bad debts (label J)** - This item is the bad debts expense for the year.

**Lease expenses (label K)** - This item is the expenditure incurred on leasing equipment, plant and motor vehicles.

**Rent expenses (Label L)** - This item is expenditure incurred as a tenant on rental of land and buildings used in the production of income.

**Interest expenses (label M) - within Australia** - This item is the interest incurred on money borrowed, from Australian sources, to acquire income producing assets, to finance business operations or to meet current business expenses.

**Interest expenses (label N) - overseas** - This item is the interest incurred on money borrowed, from overseas sources, to acquire income producing assets, to finance business operations or to meet current business expenses.

**Royalty expenses (label O) - within Australia** - This item is the royalty expenses paid during the year to residents of Australia.



**Royalty expenses (label P) - overseas** - This item is the royalty expenses paid during the year to non-residents.

**Depreciation expenses (label Q)** - This item is for the company's book depreciation expense incurred in respect of the company's assets.

**Motor vehicle expenses (label R)** - This item is for all motor vehicle operating expenses incurred by the company in the course of deriving income.

**Repairs and maintenance (label S)** - This item is for expenditure incurred on repairs and maintenance of plant, machinery, implements and premises associated with the production of income.

**All other expenses (label T)** - This item is the total of all other expenses incurred by the company in deriving its operating profit/loss, not included at labels G to S. Includes expenses incurred for evaluating the environmental impact of an income producing project.

**Total expenses (label U)** - This item is the total of all expense items shown at labels G to T.

**Operating profit/ loss and extraordinary items (Label V)** - This item is 'Total Income' (Label F) less 'Total Expenses' (Label U) before tax.

#### **Reconciliation to Taxable income/ loss**

**Net capital gains (label A)** - This item is the amount of net capital gain for tax purposes. Any capital loss applied to arrive at the net capital gain figure is shown at 'Capital Losses Applied' (label M) under the 'Other Information' heading).

**Special building write-off (label D)** - This item is the deduction for capital expenditure on special buildings. It includes the deduction for eligible capital expenditure on extensions, alterations or improvements but excludes mining infrastructure buildings and timber milling buildings.

**Investment Allowance (Label H)** - This item is the amount claimed as a deduction under this label. The general investment allowance is available as a deduction of 10% of the capital cost of acquiring or constructing certain new items of plant and equipment providing the cost of such items is \$3,000 or more. Certain conditions must be met before the deduction is allowed.

**Research and Development (Label I)** - This item is the amount shown as a deduction under this label. The amount is the sum of the following:

- (a) 150 percent amount claimed as a R&D deduction in the year the expenditure is incurred less the amount of expenditure actually incurred, ie. the extra 50 percent (section 73B(14));
- (b) the amount claimed as a deduction for plant used exclusively for R&D under section 73B(15)(a), (ie. the 50 percent per annum plant depreciation claim, for plant that qualifies for a 150 percent deduction over 3 years); and
- (c) the company's share of R&D and core technology expenditure claimed as a deduction by a syndicate.

**Prior year losses recouped** - This item is for the losses brought forward from previous years that have been applied in deriving taxable income for the current year but excludes capital losses and other specifically quarantined losses.

**Taxable income/loss (label J)** - This item is all assessable income less allowable deductions. The amount of taxable income is also to be shown at 'Taxable income' label A (in the Calculation Statement) on page 1 of the return form. If the company incurs an overall loss, L is shown in the box after the amount at label J. However, 0 is shown at 'Taxable Income' label A (of the calculation statement) on page 1 of the return form if an overall loss was incurred.

### **Financial Information**

All financial statement statistics figures shown at labels A to J are to be taken directly from the company's financial statements.

**Sales of goods and services (label A)** - This item includes gross sales of trading stock including wool, produce and livestock, manufactured goods, goods taken ex-stock, and service income.

**Opening stock (label B)** - This item is the total value of all trading stock on hand at the beginning of the year of income.

**Closing stock (label C)** - This item is the total value of all trading stock on hand at the end of the year of income.

### **Other Information**

**Total salary and wage expenses (label A)** - This item is for total salaries, wages and other labour costs including directors' remuneration, incurred in respect of employees. It also includes any salaries and wages component of 'Cost of sales'.

**Dividends paid** - This item is for dividends paid and amounts deemed to be dividends by various sections of the Income Tax Assessment Act.

Label D - Franked

Label E - Unfranked

**Payments to associated persons (label F)** - This item is any amounts for salaries, wages, commissions, superannuation contributions or allowances paid by private companies to associated persons.

**Depreciable assets purchased (label H)** - This item is the value for income tax depreciation purposes, of all depreciable assets other than buildings, brought into use and first depreciated during the income year for the purpose of producing assessable income. It includes purchases of plant and equipment for approved research and development projects but excludes purchases of buildings used to produce assessable income, purchases of buildings used for approved research and development projects and purchases of assets used to produce exempt income.

**Depreciable assets sold (label I)** - This item is the value of assets, for which depreciation is allowed for income tax purposes, which were disposed of, lost or destroyed during the year. The value shown is to be the lesser of the written down value at the date of disposal or the consideration received. It includes sale of plant used in approved research and development projects but excludes sale of buildings used to produce assessable income, sale of buildings used for approved research and development projects and sale of assets used to produce exempt income.

Any profit (ie. any excess of consideration received over the written down value) made on the disposal of depreciable assets is to be included in 'Other Addback Items' label B under the 'Reconciliation to Taxable Income/Loss' heading unless an election is made to treat it as a balancing charge against other depreciable assets.

Any tax loss realised on the disposal of depreciable assets is to be included in 'Other subtraction items' label E under the 'Reconciliation to Taxable Income/Loss' headings not at 'Depreciation deducted' label C under that heading.

**Net foreign income (label J)** - This item is the assessable income derived by the company from foreign sources (including foreign source capital gains but excluding attributed foreign income and capital losses) net of expenses. Foreign source losses are offset only against foreign source income. Any excess of foreign source losses over foreign source income may be carried forward to be offset against future foreign source income.

**Foreign exchange profit/ loss (Label L)** - This item is for capital gains or losses realised due to foreign exchange fluctuations for borrowing's or loans, delayed payments for acquisition of assets, delayed receipts for sales of assets and instalment purchase arrangements.

**Land degradation expenses (label N)** - This item is for deductions claimed for expenditure incurred in preventing land degradation. The deduction is allowable for all primary production business on or after 1 October 1980, and after 21 August 1990 for non-primary production rural business earning income from the land.



# **COMPANIES**

## **Tables of statistics**



PERCENTAGE DISTRIBUTION BY GRADE OF TAXABLE INCOME

Income year 1993-94

Grade of taxable income	Number of companies						Taxable income/loss						Net tax	
	Taxable		Non-Taxable		Total		Taxable		Non-Taxable		Total			
	Number	%	Number	%	Number	%	\$m	%	\$m	%	\$m	%	\$m	%
\$ Loss/Nil	0	0	255,421	97	255,421	56	0	0	(14,721)	0	(14,721)	0	0	0
1 - 1,999	40,269	20	1,769	1	42,038	9	21	0	1	0	22	0	8	0
2,000 - 9,999	37,569	19	1,224	0	38,793	8	207	0	6	0	213	0	67	0
10,000 - 49,999	64,262	33	1,574	1	65,836	14	1,619	3	37	1	1,655	2	521	4
50,000 - 99,999	22,913	12	554	0	23,467	5	1,604	3	38	1	1,641	2	511	4
100,000 - 499,999	24,800	13	879	0	25,679	6	5,206	8	191	3	5,397	8	1,627	11
500,000 - 999,999	3,698	2	212	0	3,910	1	2,563	4	145	2	2,708	4	788	6
1,000,000 - 4,999,999	3,134	2	268	0	3,402	1	6,440	10	631	10	7,071	10	1,882	13
5,000,000 and over	1,059	1	192	0	1,251	0	44,101	71	5,368	84	49,470	73	8,849	62
<b>Total</b>	<b>197,704</b>	<b>100</b>	<b>262,093</b>	<b>100</b>	<b>459,797</b>	<b>100</b>	<b>61,760</b>	<b>100</b>	<b>6,417 (a)</b>	<b>100</b>	<b>68,177 (a)</b>	<b>100</b>	<b>14,253</b>	<b>100</b>

# TAXABLE COMPANIES

BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

**TABLE 3.2(a)**  
**Income year 1993-94**

Grade of taxable income			State of assessment						Australia	
			South Wales	Victoria	Queensland	Western Australia	South Australia	Tasmania		Australian Capital Territory
	\$	\$								
1 -	1,999	Number of companies	19,659	7,470	6,963	2,187	2,819	300	871	40,269
		Taxable income	\$m 10	5	3	1	1	0	0	21
		Net tax	\$m 3	2	1	0	0	0	0	7
2,000 -	9,999	Number of companies	15,713	10,178	5,010	2,709	2,569	541	849	37,569
		Taxable income	\$m 86	56	27	15	14	3	5	207
		Net tax	\$m 28	18	9	5	5	1	2	67
10,000 -	49,999	Number of companies	25,015	17,144	8,922	5,871	4,850	1,128	1,332	64,262
		Taxable income	\$m 624	428	229	153	124	29	33	1,619
		Net tax	\$m 199	139	74	50	39	9	11	521
50,000 -	99,999	Number of companies	8,377	5,766	3,491	2,631	1,838	393	417	22,913
		Taxable income	\$m 586	403	245	185	128	28	29	1,604
		Net tax	\$m 185	129	79	60	41	9	9	511
100,000 -	499,999	Number of companies	8,998	6,272	3,817	2,888	2,006	394	425	24,800
		Taxable income	\$m 1,905	1,323	802	599	412	78	89	5,207
		Net tax	\$m 585	419	254	190	126	25	28	1,627
500,000 -	999,999	Number of companies	1,460	978	494	403	268	45	50	3,698
		Taxable income	\$m 1,013	680	342	280	182	31	36	2,563
		Net tax	\$m 309	211	107	86	54	10	11	788
1,000,000 -	4,999,999	Number of companies	1,369	849	364	301	182	44	25	3,134
		Taxable income	\$m 2,792	1,799	747	610	346	95	52	6,440
		Net tax	\$m 806	535	222	183	95	25	17	1,882
5,000,000 and over		Number of companies	454	371	99	66	55	10	4	1,059
		Taxable income	\$m 12,345	27,100	1,947	1,125	1,404	99	81	44,101
		Net tax	\$m 2,500	5,223	478	309	287	24	27	8,849
<b>Total</b>		<b>Number of companies</b>	<b>81,045</b>	<b>49,028</b>	<b>29,160</b>	<b>17,056</b>	<b>14,587</b>	<b>2,855</b>	<b>3,973</b>	<b>197,704</b>
		<b>Taxable income</b>	<b>\$m 19,360</b>	<b>31,794</b>	<b>4,342</b>	<b>2,967</b>	<b>2,611</b>	<b>364</b>	<b>325</b>	<b>61,761</b>
		<b>Net tax</b>	<b>\$m 4,615</b>	<b>6,675</b>	<b>1,225</b>	<b>883</b>	<b>647</b>	<b>104</b>	<b>103</b>	<b>14,252</b>



# ALL COMPANIES

BY GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

TABLE 3.2(b)  
Income year 1993-94

Grade of taxable income			State of assessment							Australia
			South Wales	Victoria	Queensland	Western Australia	South Australia	Tasmania	Australian Capital Territory	
\$	\$									
Loss/ Nil		Number of companies	105,931	65,609	37,652	17,288	20,435	3,553	4,953	255,421
		Taxable income	\$m (7,003)	(4,741)	(1,453)	(840)	(520)	(72)	(92)	(14,721)
		Net tax	\$m 0	0	0	0	0	0	0	0
1 - 1,999		Number of companies	20,446	7,847	7,204	2,347	2,966	329	899	42,038
		Taxable income	\$m 10	5	3	1	1	0	1	22
		Net tax	\$m 3	2	1	0	0	0	0	7
2,000 - 9,999		Number of companies	16,284	10,437	5,166	2,803	2,677	564	862	38,793
		Taxable income	\$m 90	56	28	16	15	3	5	213
		Net tax	\$m 28	18	9	5	5	1	2	67
10,000 - 49,999		Number of companies	25,770	17,463	9,098	5,972	5,017	1,160	1,356	65,836
		Taxable income	\$m 640	436	233	155	128	30	34	1,655
		Net tax	\$m 199	139	74	50	39	9	11	521
50,000 - 99,999		Number of companies	8,628	5,893	3,547	2,689	1,884	400	426	23,467
		Taxable income	\$m 601	411	249	190	132	28	30	1,641
		Net tax	\$m 185	129	79	60	41	9	9	511
100,000 - 499,999		Number of companies	9,375	6,503	3,924	2,969	2,071	398	439	25,679
		Taxable income	\$m 1,988	1,370	825	618	425	80	92	5,397
		Net tax	\$m 585	419	254	190	126	25	28	1,627
500,000 - 999,999		Number of companies	1,545	1,040	515	423	289	47	51	3,910
		Taxable income	\$m 1,070	723	357	293	197	32	37	2,708
		Net tax	\$m 309	211	107	86	54	10	11	788
1,000,000 - 4,999,999		Number of companies	1,504	928	380	317	197	51	25	3,402
		Taxable income	\$m 3,105	1,994	780	655	377	109	52	7,071
		Net tax	\$m 806	535	222	183	95	25	17	1,882
5,000,000 and over		Number of companies	538	432	112	81	74	10	4	1,251
		Taxable income	\$m 14,430	29,417	2,199	1,410	1,833	99	81	49,470
		Net tax	\$m 2,500	5,223	478	309	287	24	27	8,849
Total		Number of companies	190,021	116,152	67,598	34,889	35,610	6,512	9,015	459,797
		Taxable income (a)	\$m 21,933	34,413	4,675	3,338	3,107	381	330	68,177
		Net tax	\$m 4,615	6,675	1,225	883	647	104	103	14,252

(a) Total of taxable incomes only, not losses

**ALL COMPANIES**

**BY INDUSTRY AND GRADE OF TOTAL INCOME**

**TABLE 3.3**  
**Income year 1993-94**

Industry		Grade of total income								Total (a)
		Loss/ Nil	\$1- \$499,999	\$500,000- \$999,999	\$1,000,000- \$4,999,999	\$5,000,000- \$9,999,999	\$10,000,000- \$49,999,999	\$50,000,000- \$99,999,999	\$100,000,000 and over	
<b>PRIMARY PRODUCTION -</b>										
Sheep farming	Number of companies	140	1,188	90	45	2	1	0	0	1,466
	Total income	\$m (1)	144	61	79	14	39	0	0	336
	Taxable income	\$m 0	11	6	10	0	6	0	0	33
	Net tax	\$m 0	3	2	2	0	2	0	0	9
Cereal grains	Number of companies	65	676	45	30	6	4	0	0	826
	Total income	\$m (1)	89	31	56	41	74	0	0	290
	Taxable income	\$m 0	12	4	5	6	0	0	0	26
	Net tax	\$m 0	4	1	2	2	0	0	0	8
Cattle grazing	Number of companies	157	1,786	125	85	13	10	0	1	2,177
	Total income	\$m (1)	202	87	152	90	288	0	131	950
	Taxable income	\$m 0	22	11	21	14	49	0	0	118
	Net tax	\$m 0	7	4	6	4	14	0	0	35
Dairying and pigfarming	Number of companies	29	443	66	36	2	4	0	0	580
	Total income	\$m 0	86	44	82	18	85	0	0	315
	Taxable income	\$m 0	6	3	3	0	2	0	0	14
	Net tax	\$m 0	2	1	1	0	1	0	0	5
Fruit and vegetable growing	Number of companies	81	736	142	131	12	8	0	1	1,111
	Total income	\$m 0	111	100	278	85	125	0	139	839
	Taxable income	\$m 0	8	14	18	6	4	0	36	86
	Net tax	\$m 0	3	5	6	2	1	0	8	24
Sugar cane growing	Number of companies	53	130	13	4	0	1	0	0	201
	Total income	\$m 0	18	10	5	0	18	0	0	50
	Taxable income	\$m 0	3	2	1	0	0	0	0	6
	Net tax	\$m 0	1	1	0	0	0	0	0	2
Other primary production	Number of companies	377	2,795	306	293	41	27	5	1	3,845
	Total income	\$m (8)	337	215	594	283	619	408	588	3,035
	Taxable income	\$m 0	26	17	40	14	19	3	0	118
	Net tax	\$m 0	8	5	12	5	6	1	0	37
Services to agriculture	Number of companies	146	1,341	148	182	28	24	0	2	1,871
	Total income	\$m 0	162	103	405	206	425	0	309	1,610
	Taxable income	\$m 0	11	6	16	5	8	0	1	48
	Net tax	\$m 0	4	2	5	2	2	0	0	15

Forestry and logging	Number of companies		43	424	89	108	8	9	4	1	686
	Total income	\$m	0	64	62	213	59	221	271	164	1,053
	Taxable income	\$m	0	5	3	11	4	28	11	14	76
	Net tax	\$m	0	2	1	4	1	9	4	5	25
Fishing and hunting	Number of companies		97	785	109	78	12	11	0	0	1,092
	Total income	\$m	0	132	75	165	80	225	0	0	677
	Taxable income	\$m	0	25	20	20	4	18	0	0	86
	Net tax	\$m	0	8	7	7	2	6	0	0	28
Primary production subsidiary	Number of companies		3	5	0	0	0	0	0	0	8
	Total income	\$m	0	0	0	0	0	0	0	0	0
	Taxable income	\$m	0	0	0	0	0	0	0	0	0
	Net tax	\$m	0	0	0	0	0	0	0	0	0
<b>Total primary production</b>	<b>Number of companies</b>		<b>1,191</b>	<b>10,309</b>	<b>1,133</b>	<b>992</b>	<b>124</b>	<b>99</b>	<b>9</b>	<b>6</b>	<b>13,863</b>
	<b>Total income</b>	\$m	<b>(11)</b>	<b>1,346</b>	<b>788</b>	<b>2,029</b>	<b>876</b>	<b>2,120</b>	<b>678</b>	<b>1,331</b>	<b>9,156</b>
	<b>Taxable income</b>	\$m	<b>0</b>	<b>130</b>	<b>85</b>	<b>144</b>	<b>53</b>	<b>133</b>	<b>14</b>	<b>51</b>	<b>611</b>
	<b>Net tax</b>	\$m	<b>0</b>	<b>42</b>	<b>28</b>	<b>44</b>	<b>16</b>	<b>41</b>	<b>4</b>	<b>13</b>	<b>188</b>
<b>MINING -</b>											
Metallic minerals	Number of companies		159	254	26	52	12	42	20	32	597
	Total income	\$m	0	19	18	134	88	1,063	1,492	12,369	15,184
	Taxable income	\$m	0	1	2	8	10	121	129	1,249	1,520
	Net tax	\$m	0	0	1	2	3	34	34	370	442
Coal, oil and gas	Number of companies		68	110	14	33	20	61	10	34	350
	Total income	\$m	0	10	10	98	148	1,419	720	14,797	17,201
	Taxable income	\$m	0	1	1	3	13	132	21	3,648	3,820
	Net tax	\$m	0	0	0	1	4	40	7	705	757
Construction materials and non-metallic minerals	Number of companies		91	385	81	118	27	25	5	6	738
	Total income	\$m	0	51	59	278	187	497	431	933	2,435
	Taxable income	\$m	0	5	4	22	16	106	62	78	293
	Net tax	\$m	0	2	1	7	5	20	19	20	73
Services to mining	Number of companies		278	1,107	129	198	44	66	9	9	1,840
	Total income	\$m	(2)	124	92	444	319	1,371	626	2,028	5,002
	Taxable income	\$m	0	17	7	33	23	114	46	79	319
	Net tax	\$m	0	5	2	10	7	25	15	24	89
<b>Total mining</b>	<b>Number of companies</b>		<b>596</b>	<b>1,856</b>	<b>250</b>	<b>401</b>	<b>103</b>	<b>194</b>	<b>44</b>	<b>81</b>	<b>3,525</b>
	<b>Total income</b>	\$m	<b>(3)</b>	<b>204</b>	<b>179</b>	<b>954</b>	<b>743</b>	<b>4,350</b>	<b>3,269</b>	<b>30,127</b>	<b>39,823</b>
	<b>Taxable income</b>	\$m	<b>0</b>	<b>24</b>	<b>15</b>	<b>66</b>	<b>62</b>	<b>474</b>	<b>258</b>	<b>5,054</b>	<b>5,952</b>
	<b>Net tax</b>	\$m	<b>0</b>	<b>8</b>	<b>5</b>	<b>19</b>	<b>19</b>	<b>118</b>	<b>74</b>	<b>1,119</b>	<b>1,362</b>

(a) Total taxable income excludes Loss/Nil cases

**ALL COMPANIES**  
BY INDUSTRY AND GRADE OF TOTAL INCOME

**TABLE 3.3 (cont.)**  
**Income year 1993-94**

Industry		Grade of total income								Total (a)
		Loss/ Nil	\$1- \$499,999	\$500,000- \$999,999	\$1,000,000- \$4,999,999	\$5,000,000- \$9,999,999	\$10,000,000- \$49,999,999	\$50,000,000- \$99,999,999	\$100,000,000 and over	
<b>MANUFACTURING -</b>										
Food, beverages and tobacco	Number of companies	148	924	304	505	116	207	47	70	2,321
	Total income	\$m (2)	170	219	1,187	833	4,594	3,169	24,609	34,779
	Taxable income	\$m 0	7	10	55	46	198	153	1,022	1,491
	Net tax	\$m 0	2	3	18	15	62	40	306	446
Textiles	Number of companies	27	343	97	99	28	46	9	2	651
	Total income	\$m 0	57	69	214	209	1,091	663	339	2,642
	Taxable income	\$m 0	1	3	13	10	64	26	0	117
	Net tax	\$m 0	0	1	4	3	21	9	0	39
Clothing and footwear	Number of companies	167	1,358	306	403	63	68	3	3	2,371
	Total income	\$m (2)	229	214	857	442	1,383	241	467	3,832
	Taxable income	\$m 0	8	7	32	18	76	7	23	170
	Net tax	\$m 0	3	2	10	6	25	2	8	56
Wood, wood products and furniture	Number of companies	163	1,770	530	689	93	65	10	6	3,326
	Total income	\$m 0	330	379	1,425	623	1,256	696	993	5,702
	Taxable income	\$m 0	14	15	62	31	66	64	89	342
	Net tax	\$m 0	5	5	20	9	21	19	27	106
Paper, paper products, printing and publishing	Number of companies	241	2,562	739	815	131	139	19	16	4,662
	Total income	\$m 0	441	523	1,730	928	2,794	1,393	4,238	12,047
	Taxable income	\$m 0	25	29	116	68	290	70	203	800
	Net tax	\$m 0	8	8	36	21	75	21	64	234
Chemical, petroleum and coal products	Number of companies	608	1,857	284	379	87	119	37	43	3,414
	Total income	\$m 0	233	206	850	592	2,865	2,668	16,357	23,771
	Taxable income	\$m 0	24	13	53	44	203	120	892	1,348
	Net tax	\$m 0	7	4	17	14	63	38	284	428
Non-metallic mineral products	Number of companies	109	762	187	254	49	43	11	20	1,435
	Total income	\$m 0	129	130	540	329	1,006	796	6,858	9,788
	Taxable income	\$m 0	7	6	38	16	67	55	699	887
	Net tax	\$m 0	2	2	13	5	17	18	189	246
Metal products	Number of companies	208	2,403	749	952	147	145	27	38	4,669
	Total income	\$m (1)	440	534	1,971	1,017	3,175	1,840	18,342	27,318
	Taxable income	\$m 0	27	27	112	48	222	88	1,906	2,431
	Net tax	\$m 0	9	9	35	15	71	25	380	544

	Total income	\$m	0	118	149	572	322	1,457	1,522	9,070	13,209
	Taxable income	\$m	0	6	7	27	19	68	133	374	635
	Net tax	\$m	0	2	3	9	6	22	44	118	203
Other machinery and equipment	Number of companies		257	2,242	511	791	147	143	25	22	4,138
	Total income	\$m	(14)	346	376	1,738	1,072	3,039	1,704	5,708	13,968
	Taxable income	\$m	0	20	16	92	54	153	116	321	772
	Net tax	\$m	0	6	5	30	18	50	35	99	243
All other manufacturing	Number of companies		468	4,026	950	1,347	225	209	18	21	7,264
	Total income	\$m	0	651	683	2,948	1,583	4,417	1,296	9,005	20,583
	Taxable income	\$m	0	35	31	177	102	313	61	859	1,580
	Net tax	\$m	0	12	10	56	33	96	20	172	399
<b>Total manufacturing</b>	<b>Number of companies</b>		<b>2,509</b>	<b>19,022</b>	<b>4,868</b>	<b>6,498</b>	<b>1,132</b>	<b>1,252</b>	<b>228</b>	<b>258</b>	<b>35,767</b>
	<b>Total income</b>	<b>\$m</b>	<b>(20)</b>	<b>3,145</b>	<b>3,482</b>	<b>14,033</b>	<b>7,950</b>	<b>27,078</b>	<b>15,987</b>	<b>95,986</b>	<b>167,640</b>
	<b>Taxable income</b>	<b>\$m</b>	<b>1</b>	<b>175</b>	<b>165</b>	<b>777</b>	<b>456</b>	<b>1,719</b>	<b>892</b>	<b>6,389</b>	<b>10,574</b>
	<b>Net tax</b>	<b>\$m</b>	<b>0</b>	<b>56</b>	<b>53</b>	<b>248</b>	<b>147</b>	<b>523</b>	<b>270</b>	<b>1,646</b>	<b>2,942</b>
<b>ELECTRICITY, GAS AND WATER -</b>	<b>Number of companies</b>		<b>59</b>	<b>376</b>	<b>45</b>	<b>47</b>	<b>5</b>	<b>12</b>	<b>2</b>	<b>1</b>	<b>547</b>
	<b>Total income</b>	<b>\$m</b>	<b>(3)</b>	<b>51</b>	<b>32</b>	<b>100</b>	<b>34</b>	<b>238</b>	<b>144</b>	<b>357</b>	<b>952</b>
	<b>Taxable income</b>	<b>\$m</b>	<b>0</b>	<b>3</b>	<b>2</b>	<b>5</b>	<b>1</b>	<b>15</b>	<b>22</b>	<b>12</b>	<b>60</b>
	<b>Net tax</b>	<b>\$m</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>18</b>
<b>CONSTRUCTION -</b>	<b>Number of companies</b>		<b>2,682</b>	<b>31,440</b>	<b>4,734</b>	<b>4,783</b>	<b>460</b>	<b>296</b>	<b>35</b>	<b>27</b>	<b>44,457</b>
	<b>Total income</b>	<b>\$m</b>	<b>(3)</b>	<b>4,527</b>	<b>3,341</b>	<b>9,667</b>	<b>3,146</b>	<b>5,628</b>	<b>2,315</b>	<b>7,097</b>	<b>35,718</b>
	<b>Taxable income</b>	<b>\$m</b>	<b>0</b>	<b>236</b>	<b>135</b>	<b>370</b>	<b>102</b>	<b>166</b>	<b>94</b>	<b>143</b>	<b>1,245</b>
	<b>Net tax</b>	<b>\$m</b>	<b>0</b>	<b>77</b>	<b>44</b>	<b>120</b>	<b>33</b>	<b>53</b>	<b>31</b>	<b>42</b>	<b>400</b>
<b>WHOLESALE TRADE AND RETAIL TRADE -</b>											
Minerals, metals and chemical wholesalers	Number of companies		62	390	124	225	60	81	18	12	972
	Total income	\$m	0	59	88	543	409	1,824	1,259	3,254	7,436
	Taxable income	\$m	0	4	4	27	19	80	51	150	333
	Net tax	\$m	0	1	1	9	6	20	16	33	85
Wholesale petroleum and petroleum products	Number of companies		30	180	68	165	54	110	15	16	638
	Total income	\$m	0	29	49	416	375	2,779	1,030	19,408	24,086
	Taxable income	\$m	0	3	2	7	12	37	7	84	153
	Net tax	\$m	0	1	1	2	4	12	2	13	35
Farm properties and produce dealers	Number of companies		57	459	128	274	72	63	13	14	1,080
	Total income	\$m	0	74	91	647	509	1,391	1,027	2,775	6,513
	Taxable income	\$m	0	8	4	18	14	17	20	20	102
	Net tax	\$m	0	3	2	6	5	6	7	6	33
Wholesale trade n.e.i.	Number of companies		1,343	9,560	2,629	4,776	1,058	866	117	90	20,439
	Total income	\$m	(1)	1,473	1,907	10,863	7,376	17,280	8,082	35,225	82,205
	Taxable income	\$m	0	77	71	410	290	695	278	524	2,345
	Net tax	\$m	0	25	23	132	95	207	84	157	722

(a) Total taxable income excludes Loss/Nil cases

**ALL COMPANIES**
**BY INDUSTRY AND GRADE OF TOTAL INCOME**
**TABLE 3.3 (cont.)  
Income year 1993-94**

Industry	Grade of total income									Total (a)
	Loss/ Nil	\$1- \$499,999	\$500,000- \$999,999	\$1,000,000- \$4,999,999	\$5,000,000- \$9,999,999	\$10,000,000- \$49,999,999	\$50,000,000- \$99,999,999	\$100,000,000 and over		
<b>WHOLESALE TRADE AND RETAIL TRADE (cont.) -</b>										
<b>Total wholesale trade</b>	<b>Number of companies</b>	<b>1,492</b>	<b>10,589</b>	<b>2,949</b>	<b>5,440</b>	<b>1,244</b>	<b>1,120</b>	<b>163</b>	<b>132</b>	<b>23,129</b>
	<b>Total income</b> \$m	<b>(2)</b>	<b>1,636</b>	<b>2,135</b>	<b>12,469</b>	<b>8,668</b>	<b>23,274</b>	<b>11,399</b>	<b>60,662</b>	<b>120,241</b>
	<b>Taxable income</b> \$m	<b>0</b>	<b>91</b>	<b>81</b>	<b>462</b>	<b>335</b>	<b>830</b>	<b>356</b>	<b>778</b>	<b>2,932</b>
	<b>Net tax</b> \$m	<b>0</b>	<b>29</b>	<b>26</b>	<b>149</b>	<b>109</b>	<b>245</b>	<b>108</b>	<b>209</b>	<b>876</b>
<b>RETAIL TRADE -</b>										
Pharmacies	Number of companies	37	432	101	111	15	3	1	1	701
	Total income \$m	0	68	71	226	103	38	66	135	707
	Taxable income \$m	0	5	4	11	5	2	3	21	52
	Net tax \$m	0	2	1	3	2	1	1	7	17
Motor vehicle dealers	Number of companies	635	7,897	2,440	3,537	534	592	119	37	15,791
	Total income \$m	0	1,529	1,733	7,634	3,722	13,854	8,325	8,430	45,227
	Taxable income \$m	0	60	51	161	71	172	99	109	722
	Net tax \$m	0	20	17	53	23	56	32	35	236
Butchers	Number of companies	52	533	199	132	16	13	0	0	945
	Total income \$m	0	136	139	240	123	276	0	0	915
	Taxable income \$m	0	2	2	3	1	2	0	0	9
	Net tax \$m	0	1	1	1	0	1	0	0	3
Other food retailers	Number of companies	290	3,287	1,097	1,008	127	58	7	15	5,889
	Total income \$m	0	703	776	2,012	870	1,077	464	19,020	24,922
	Taxable income \$m	0	16	16	45	18	22	9	581	707
	Net tax \$m	0	5	5	13	6	7	3	135	175
Department and general stores	Number of companies	29	221	122	141	17	9	1	6	546
	Total income \$m	0	48	88	294	118	232	87	14,157	15,023
	Taxable income \$m	0	1	2	6	4	16	4	907	941
	Net tax \$m	0	0	1	2	1	5	1	96	106
Household appliances and hardware	Number of companies	248	3,261	854	820	83	57	5	3	5,331
	Total income \$m	0	587	605	1,679	566	1,156	322	1,318	6,232
	Taxable income \$m	0	20	19	53	22	47	3	5	168
	Net tax \$m	0	6	6	17	7	15	1	2	55
Books, newspapers, etc.	Number of companies	128	903	592	626	41	23	4	3	2,320
	Total income \$m	0	177	434	1,194	273	501	249	711	3,538
	Taxable income \$m	0	7	12	30	9	30	7	32	126

	Total income	\$m	(1)	1,543	1,698	4,927	1,602	3,250	1,789	5,545	20,355
	Taxable income	\$m	0	45	54	170	58	139	63	157	685
	Net tax	\$m	0	14	18	55	19	46	19	50	221
<b>Total retail trade</b>	<b>Number of companies</b>		<b>2,221</b>	<b>24,900</b>	<b>7,805</b>	<b>8,858</b>	<b>1,069</b>	<b>919</b>	<b>163</b>	<b>81</b>	<b>46,016</b>
	<b>Total income</b>	<b>\$m</b>	<b>(1)</b>	<b>4,791</b>	<b>5,545</b>	<b>18,205</b>	<b>7,379</b>	<b>20,384</b>	<b>11,301</b>	<b>49,316</b>	<b>116,920</b>
	<b>Taxable income</b>	<b>\$m</b>	<b>0</b>	<b>156</b>	<b>158</b>	<b>478</b>	<b>188</b>	<b>430</b>	<b>188</b>	<b>1,813</b>	<b>3,411</b>
	<b>Net tax</b>	<b>\$m</b>	<b>0</b>	<b>51</b>	<b>51</b>	<b>154</b>	<b>62</b>	<b>140</b>	<b>59</b>	<b>336</b>	<b>853</b>
<b>TRANSPORT AND STORAGE -</b>											
Road transport	Number of companies		461	6,736	763	1,053	141	100	10	8	9,272
	Total income	\$m	0	909	543	2,250	953	1,860	655	3,849	11,019
	Taxable income	\$m	0	54	24	79	28	52	10	249	496
	Net tax	\$m	0	18	8	26	9	17	3	74	153
Water transport	Number of companies		69	557	87	132	45	54	6	3	953
	Total income	\$m	0	73	62	307	327	1,068	400	1,701	3,938
	Taxable income	\$m	0	5	6	25	25	92	25	49	226
	Net tax	\$m	0	2	2	7	8	24	8	14	65
Air transport	Number of companies		52	596	67	80	23	11	1	2	832
	Total income	\$m	0	63	48	169	178	275	56	2,808	3,596
	Taxable income	\$m	0	3	1	8	2	6	1	0	22
	Net tax	\$m	0	1	0	3	1	2	0	0	7
Other transport	Number of companies		101	1,215	106	119	16	10	2	3	1,572
	Total income	\$m	0	154	75	263	119	196	143	444	1,394
	Taxable income	\$m	0	8	3	9	15	15	1	3	54
	Net tax	\$m	0	3	1	3	3	5	0	1	16
Services to transport	Number of companies		182	1,941	310	554	83	49	11	7	3,137
	Total income	\$m	0	282	219	1,217	577	955	732	2,988	6,971
	Taxable income	\$m	0	15	10	36	25	48	6	335	475
	Net tax	\$m	0	5	3	12	8	16	2	99	144
Storage	Number of companies		31	209	41	70	12	9	2	0	374
	Total income	\$m	0	35	30	152	86	213	177	0	691
	Taxable income	\$m	0	2	3	10	9	12	17	0	53
	Net tax	\$m	0	1	1	3	3	4	6	0	17
<b>Total transport and storage</b>	<b>Number of companies</b>		<b>896</b>	<b>11,254</b>	<b>1,374</b>	<b>2,008</b>	<b>320</b>	<b>233</b>	<b>32</b>	<b>23</b>	<b>16,140</b>
	<b>Total income</b>	<b>\$m</b>	<b>(1)</b>	<b>1,516</b>	<b>976</b>	<b>4,358</b>	<b>2,241</b>	<b>4,566</b>	<b>2,163</b>	<b>11,790</b>	<b>27,609</b>
	<b>Taxable income</b>	<b>\$m</b>	<b>0</b>	<b>88</b>	<b>46</b>	<b>166</b>	<b>104</b>	<b>226</b>	<b>59</b>	<b>637</b>	<b>1,326</b>
	<b>Net tax</b>	<b>\$m</b>	<b>0</b>	<b>28</b>	<b>15</b>	<b>53</b>	<b>32</b>	<b>67</b>	<b>19</b>	<b>187</b>	<b>402</b>
<b>COMMUNICATION -</b>											
	<b>Number of companies</b>		<b>94</b>	<b>685</b>	<b>121</b>	<b>134</b>	<b>22</b>	<b>21</b>	<b>7</b>	<b>7</b>	<b>1,091</b>
	<b>Total income</b>	<b>\$m</b>	<b>0</b>	<b>90</b>	<b>86</b>	<b>287</b>	<b>153</b>	<b>432</b>	<b>461</b>	<b>14,860</b>	<b>16,369</b>
	<b>Taxable income</b>	<b>\$m</b>	<b>0</b>	<b>6</b>	<b>4</b>	<b>12</b>	<b>10</b>	<b>31</b>	<b>36</b>	<b>2,039</b>	<b>2,139</b>
	<b>Net tax</b>	<b>\$m</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>4</b>	<b>3</b>	<b>10</b>	<b>12</b>	<b>664</b>	<b>696</b>

(a) Total taxable income excludes Loss/Nil cases

**ALL COMPANIES**

**BY INDUSTRY AND GRADE OF TOTAL INCOME**

**TABLE 3.3 (cont.)  
Income year 1993-94**

Industry		Grade of total income								Total (a)	
		Loss/ Nil	\$1- \$499,999	\$500,000- \$999,999	\$1,000,000- \$4,999,999	\$5,000,000- \$9,999,999	\$10,000,000- \$49,999,999	\$50,000,000- \$99,999,999	\$100,000,000 and over		
<b>FINANCE, INSURANCE ETC. -</b>											
Banking	Number of companies	47	118	18	25	13	40	21	43	325	
	Total income	\$m	0	13	13	53	94	955	1,563	37,234	39,925
	Taxable income	\$m	0	3	1	9	2	86	83	4,288	4,471
	Net tax	\$m	0	1	0	1	1	20	25	1,129	1,177
Investment n.e.i	Number of companies	18,738	69,345	1,709	1,367	215	208	30	28	91,640	
	Total income	\$m	(52)	3,379	1,187	2,796	1,507	4,239	1,984	6,170	21,209
	Taxable income	\$m	11	2,094	653	1,252	611	1,980	1,118	1,381	9,100
	Net tax	\$m	3	556	151	216	53	116	28	46	1,168
Finance and Investment	Number of companies	476	2,361	182	300	97	148	33	35	3,632	
	Total income	\$m	(1)	187	129	701	684	3,226	2,332	18,753	26,009
	Taxable income	\$m	2	35	17	63	35	310	133	983	1,578
	Net tax	\$m	1	11	5	18	12	60	37	173	316
Other investment and related services	Number of companies	2,095	4,256	284	259	63	94	14	11	7,076	
	Total income	\$m	(1)	367	198	598	444	1,972	934	3,099	7,609
	Taxable income	\$m	0	77	33	104	68	332	79	212	906
	Net tax	\$m	0	24	10	32	18	86	16	49	235
Share and property traders	Number of companies	439	2,382	202	225	29	32	11	3	3,323	
	Total income	\$m	(7)	224	145	477	208	551	780	955	3,333
	Taxable income	\$m	0	60	31	71	36	76	88	24	386
	Net tax	\$m	0	17	8	20	11	15	6	8	85
Life insurance	Number of companies	115	696	25	23	3	11	6	23	902	
	Total income	\$m	0	71	17	47	25	307	456	35,068	35,990
	Taxable income	\$m	0	8	3	20	8	141	165	8,281	8,625
	Net tax	\$m	0	2	1	5	2	28	37	1,112	1,187
Other insurance	Number of companies	254	3,492	206	186	44	63	15	25	4,285	
	Total income	\$m	(1)	418	142	387	320	1,488	898	9,183	12,835
	Taxable income	\$m	0	46	19	73	49	272	90	504	1,052
	Net tax	\$m	0	15	6	21	16	81	28	138	304
Real estate agents	Number of companies	304	4,348	764	288	13	7	0	0	5,724	
	Total income	\$m	0	688	522	489	98	110	0	0	1,905
	Taxable income	\$m	0	43	34	38	17	8	0	0	140
	Net tax	\$m	0	14	11	12	4	3	0	0	44



	Total income	\$m	(17)	1,594	736	2,027	1,141	2,176	460	1,818	9,934
	Taxable income	\$m	0	387	126	305	137	259	64	213	1,492
	Net tax	\$m	0	123	39	90	37	67	17	17	390
<b>Holding companies</b>	Number of companies		1,930	1,432	159	253	65	123	32	31	4,025
	Total income	\$m	(38)	116	115	600	469	2,708	2,171	11,973	18,114
	Taxable income	\$m	81	66	52	296	295	1,538	1,143	4,397	7,867
	Net tax	\$m	0	10	6	16	10	79	37	214	372
<b>Architectural services</b>	Number of companies		147	3,257	167	108	6	4	0	0	3,689
	Total income	\$m	0	325	113	202	40	63	0	0	743
	Taxable income	\$m	0	25	8	12	6	10	0	0	62
	Net tax	\$m	0	8	3	4	2	3	0	0	20
<b>Engineering, surveying and technical services</b>	Number of companies		668	8,220	707	756	93	68	11	9	10,532
	Total income	\$m	(3)	937	502	1,555	616	1,303	822	1,990	7,723
	Taxable income	\$m	0	90	38	108	47	97	11	43	433
	Net tax	\$m	0	29	12	34	15	23	2	14	129
<b>Legal services</b>	Number of companies		173	813	110	56	4	1	0	1	1,158
	Total income	\$m	0	116	76	115	26	16	0	477	827
	Taxable income	\$m	0	11	6	10	3	0	0	33	63
	Net tax	\$m	0	4	2	3	1	0	0	11	21
<b>Accounting, auditing and bookkeeping</b>	Number of companies		231	2,704	290	136	4	6	0	0	3,371
	Total income	\$m	0	367	200	234	27	133	0	0	961
	Taxable income	\$m	0	23	11	17	2	8	0	0	62
	Net tax	\$m	0	7	4	5	1	3	0	0	19
<b>Other business services</b>	Number of companies		7,941	41,908	2,685	2,307	260	200	32	21	55,354
	Total income	\$m	(4)	4,033	1,873	4,638	1,783	4,059	2,111	8,806	27,298
	Taxable income	\$m	0	477	162	353	138	250	134	347	1,861
	Net tax	\$m	0	152	50	109	38	81	37	99	564
<b>Total finance, insurance etc.</b>	<b>Number of companies</b>		<b>37,349</b>	<b>167,797</b>	<b>8,557</b>	<b>7,296</b>	<b>1,071</b>	<b>1,114</b>	<b>212</b>	<b>237</b>	<b>223,633</b>
	<b>Total income</b>	\$m	<b>(125)</b>	<b>12,832</b>	<b>5,967</b>	<b>14,916</b>	<b>7,481</b>	<b>23,306</b>	<b>14,513</b>	<b>135,526</b>	<b>214,416</b>
	<b>Taxable income</b>	\$m	<b>95</b>	<b>3,447</b>	<b>1,195</b>	<b>2,730</b>	<b>1,453</b>	<b>5,368</b>	<b>3,107</b>	<b>20,705</b>	<b>38,098</b>
	<b>Net tax</b>	\$m	<b>4</b>	<b>972</b>	<b>308</b>	<b>586</b>	<b>219</b>	<b>663</b>	<b>269</b>	<b>3,010</b>	<b>6,032</b>
<b>COMMUNITY SERVICES -</b>											
<b>Medical practice</b>	Number of companies		438	10,923	1,113	222	17	16	1	0	12,730
	Total income	\$m	0	2,350	720	375	120	318	55	0	3,938
	Taxable income	\$m	0	65	20	25	6	16	12	0	144
	Net tax	\$m	0	21	7	8	2	5	2	0	45
<b>Dental practice</b>	Number of companies		84	1,542	184	26	2	0	0	0	1,838
	Total income	\$m	0	332	118	37	14	0	0	0	500
	Taxable income	\$m	0	13	4	2	0	0	0	0	19
	Net tax	\$m	0	4	1	1	0	0	0	0	6

(a) Total taxable income excludes Loss/Nil cases

**ALL COMPANIES**

BY INDUSTRY AND GRADE OF TOTAL INCOME

**TABLE 3.3 (cont.)**  
**Income year 1993-94**

Industry	Grade of total income									Total (a)	
	Loss/ Nil	\$1- \$499,999	\$500,000- \$999,999	\$1,000,000- \$4,999,999	\$5,000,000- \$9,999,999	\$10,000,000- \$49,999,999	\$50,000,000- \$99,999,999	\$100,000,000 and over			
<b>COMMUNITY SERVICES (cont.) -</b>											
Hospitals and convalescent homes	Number of companies	34	128	63	219	19	13	0	2	478	
	Total income	\$m	0	24	49	440	133	203	0	241	1,089
	Taxable income	\$m	0	3	3	24	8	5	0	36	79
	Net tax	\$m	0	1	1	8	3	2	0	10	24
Other health services	Number of companies	97	2,396	165	85	11	10	1	1	2,766	
	Total income	\$m	0	377	111	165	79	209	59	140	1,139
	Taxable income	\$m	0	26	8	13	7	22	5	18	99
	Net tax	\$m	0	9	3	4	2	7	2	2	29
Veterinary services	Number of companies	23	391	113	24	0	1	0	0	552	
	Total income	\$m	0	89	74	30	0	11	0	0	205
	Taxable income	\$m	0	3	2	1	0	0	0	0	7
	Net tax	\$m	0	1	1	0	0	0	0	0	2
Education	Number of companies	50	966	69	68	1	1	0	0	1,155	
	Total income	\$m	0	118	51	150	6	27	0	0	352
	Taxable income	\$m	0	7	2	7	0	0	0	0	17
	Net tax	\$m	0	2	1	2	0	0	0	0	5
Welfare, charitable, religious activities and institutions	Number of companies	31	481	35	6	0	0	0	0	553	
	Total income	\$m	0	48	23	10	0	0	0	0	81
	Taxable income	\$m	0	4	3	0	0	0	0	0	6
	Net tax	\$m	0	1	1	0	0	0	0	0	2
Other community services	Number of companies	169	1,607	165	211	25	19	3	1	2,200	
	Total income	\$m	0	181	118	427	174	418	173	145	1,637
	Taxable income	\$m	0	14	7	23	9	13	16	10	93
	Net tax	\$m	0	5	2	8	3	4	5	0	27
<b>Total community etc.</b>	<b>Number of companies</b>	<b>926</b>	<b>18,434</b>	<b>1,907</b>	<b>861</b>	<b>75</b>	<b>60</b>	<b>5</b>	<b>4</b>	<b>22,272</b>	
	<b>Total income</b>	<b>\$m</b>	<b>(1)</b>	<b>3,520</b>	<b>1,262</b>	<b>1,635</b>	<b>526</b>	<b>1,186</b>	<b>287</b>	<b>526</b>	<b>8,941</b>
	<b>Taxable income</b>	<b>\$m</b>	<b>0</b>	<b>135</b>	<b>50</b>	<b>95</b>	<b>31</b>	<b>56</b>	<b>34</b>	<b>64</b>	<b>464</b>
	<b>Net tax</b>	<b>\$m</b>	<b>0</b>	<b>44</b>	<b>16</b>	<b>31</b>	<b>10</b>	<b>18</b>	<b>9</b>	<b>13</b>	<b>140</b>

ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS  
AND PERSONAL SERVICES -

Entertainment, sport and recreation	Number of companies		546	6,169	561	470	61	50	15	4	7,876
	Total income	\$m	(1)	704	401	978	441	1,220	1,077	1,083	5,902
	Taxable income	\$m	0	55	26	72	37	66	39	169	463
	Net tax	\$m	0	18	8	22	11	16	13	29	116
Hairdressing	Number of companies		51	1,164	57	16	2	2	1	0	1,293
	Total income	\$m	0	168	39	32	14	52	85	0	391
	Taxable income	\$m	0	6	1	1	0	2	1	0	12
	Net tax	\$m	0	2	0	0	0	1	0	0	4
Hotels, motels and boarding houses	Number of companies		350	3,632	951	1,262	166	87	6	4	6,458
	Total income	\$m	(3)	609	673	2,607	1,146	1,530	361	1,128	8,051
	Taxable income	\$m	0	31	26	87	30	18	0	115	307
	Net tax	\$m	0	10	8	28	10	6	0	24	86
Cafes and restaurants	Number of companies		200	2,548	603	379	27	18	2	6	3,783
	Total income	\$m	0	526	419	717	200	455	129	1,381	3,827
	Taxable income	\$m	0	11	11	18	5	22	27	39	132
	Net tax	\$m	0	4	3	6	2	7	9	10	41
Other personal services	Number of companies		337	2,827	229	184	18	11	3	0	3,609
	Total income	\$m	0	356	159	351	121	222	181	0	1,390
	Taxable income	\$m	0	27	11	21	10	5	20	0	94
	Net tax	\$m	0	9	3	7	3	2	7	0	30
Total entertainment, etc.	Number of companies		1,484	16,340	2,401	2,311	274	168	27	14	23,019
	Total income	\$m	(3)	2,363	1,691	4,685	1,922	3,480	1,834	3,592	19,562
	Taxable income	\$m	0	129	75	200	81	113	86	323	1,008
	Net tax	\$m	0	42	24	63	26	31	28	64	276
OTHER INDUSTRIES AND INDUSTRY NOT STATED -	Number of companies		3,836	2,084	115	127	20	18	5	4	6,209
	Total income	\$m	0	134	78	278	137	359	348	1,175	2,509
	Taxable income	\$m	0	38	16	74	35	45	111	29	349
	Net tax	\$m	0	11	5	19	10	7	4	10	66
SUBSIDIARIES OF PARTNERSHIPS OR TRUSTS -	Number of companies		58	64	7	0	0	0	0	0	129
	Total income	\$m	0	5	5	0	0	0	0	0	10
	Taxable income	\$m	0	3	4	0	0	0	0	0	8
	Net tax	\$m	0	1	1	0	0	0	0	0	3
TOTAL ALL INDUSTRIES -	Number of companies		55,393	315,150	36,266	39,756	5,919	5,506	932	875	459,797
	Total income	\$m	(173)	36,160	25,566	83,616	41,253	116,400	64,698	412,344	779,864
	Taxable income	\$m	95	4,661	2,030	5,578	2,912	9,607	5,257	38,037	68,177
	Net tax	\$m	4	1,364	577	1,492	687	1,920	893	7,317	14,252

(a) Total taxable income excludes Loss/Nil cases

# ALL COMPANIES

## SELECTED ITEMS BY TYPE OF COMPANY, GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

I T E M	Grade of taxable income	Number of companies	Income						
			Income from partnership and trust		Gross rents, leasing and hiring		Gross interest		
			Number with	Amount	Number with	Amount	Number with	Amount	
			\$ m		\$ m		\$ m		
<b>TAXABLE (resident and non-resident) -</b>									
<b>Private -</b>									
	\$	\$							
1	1 -	1,999	29,157	1,374	58	2,752	152	15,370	94
2	2,000 -	9,999	36,622	2,720	90	5,073	170	15,672	68
3	10,000 -	49,999	63,434	9,710	440	10,641	536	30,706	207
4	50,000 -	99,999	22,547	5,685	441	4,482	388	12,696	151
5	100,000 -	499,999	23,834	7,195	1,400	5,264	782	15,313	516
6	500,000 -	999,999	3,277	978	574	839	223	2,438	197
7	1,000,000 -	4,999,999	2,152	543	703	568	274	1,679	563
8	5,000,000 and over		275	48	330	85	368	236	1,129
9	<b>Total</b>		<b>181,298</b>	<b>28,253</b>	<b>4,037</b>	<b>29,704</b>	<b>2,893</b>	<b>94,110</b>	<b>2,925</b>
<b>Public -</b>									
10	1 -	1,999	7,622	134	7	121	163	7,047	281
11	2,000 -	9,999	548	9	0	81	17	421	21
12	10,000 -	49,999	594	43	5	157	21	310	133
13	50,000 -	99,999	289	16	2	63	12	153	35
14	100,000 -	499,999	867	64	47	213	103	547	396
15	500,000 -	999,999	395	29	88	100	59	261	153
16	1,000,000 -	4,999,999	956	68	108	260	404	736	2,680
17	5,000,000 and over		766	93	773	296	1,668	667	33,133
18	<b>Total</b>		<b>12,037</b>	<b>456</b>	<b>1,029</b>	<b>1,291</b>	<b>2,447</b>	<b>10,142</b>	<b>36,830</b>
19	<b>Other (a)</b>		<b>4,369</b>	<b>73</b>	<b>13</b>	<b>275</b>	<b>79</b>	<b>3,958</b>	<b>756</b>
20	<b>Total taxable companies</b>		<b>197,704</b>	<b>28,782</b>	<b>5,079</b>	<b>31,270</b>	<b>5,419</b>	<b>108,210</b>	<b>40,511</b>
<b>State -</b>									
21	New South Wales		81,045	6,517	1,262	14,064	2,438	49,012	9,570
22	Victoria		49,028	8,906	1,878	6,787	1,966	22,761	27,686
23	Queensland		29,160	4,551	781	3,969	350	17,029	1,734
24	Western Australia		17,056	5,124	764	2,433	303	8,288	747
25	South Australia		14,587	2,745	291	2,680	234	7,452	597
26	Tasmania		2,855	494	46	634	72	1,391	156
27	Australian Capital Territory		3,973	445	58	703	57	2,277	22
28	<b>Total taxable companies</b>		<b>197,704</b>	<b>28,782</b>	<b>5,079</b>	<b>31,270</b>	<b>5,419</b>	<b>108,210</b>	<b>40,511</b>
29	<b>Taxable, non-resident companies</b>		<b>633</b>	<b>77</b>	<b>40</b>	<b>121</b>	<b>107</b>	<b>244</b>	<b>377</b>
<b>NON-TAXABLE (resident and non-resident) -</b>									
30	Private		245,272	12,473	1,285	29,722	2,344	75,324	1,996
31	Public		11,986	338	525	1,341	1,852	6,191	14,885
32	Other (a)		4,835	53	9	360	14	3,362	361
33	<b>Total non-taxable companies</b>		<b>262,093</b>	<b>12,864</b>	<b>1,819</b>	<b>31,423</b>	<b>4,210</b>	<b>84,877</b>	<b>17,242</b>
34	<b>Non-taxable, non-resident companies</b>		<b>761</b>	<b>46</b>	<b>15</b>	<b>146</b>	<b>57</b>	<b>281</b>	<b>18</b>
<b>ALL COMPANIES (taxable and non-taxable) -</b>									
35	Resident		458,403	41,523	6,842	62,426	9,465	192,562	57,358
36	Non-resident		1,394	123	56	267	164	525	395
37	<b>Total</b>		<b>459,797</b>	<b>41,646</b>	<b>6,897</b>	<b>62,693</b>	<b>9,629</b>	<b>193,087</b>	<b>57,753</b>

(a) Co-operative, non-profit, registered organisations and pooled development funds.

**TABLE 3.4**  
**Income year 1993-94**

Income (cont.)						Expenses				I T E M
Gross dividends		Other gross income		Total income		External labour costs		Superannuation		
Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	
	\$ m		\$ m		\$ m		\$ m		\$ m	
944	7	18,100	5,433	28,638	5,743	5,138	311	11,553	111	1
2,208	52	30,366	11,316	36,568	11,697	8,887	604	22,280	201	2
5,287	94	50,354	28,568	63,371	29,844	15,875	1,513	39,347	459	3
2,526	78	16,598	18,457	22,521	19,515	5,583	823	13,110	274	4
3,423	288	17,613	58,575	23,793	61,561	6,052	1,617	13,950	561	5
625	157	2,564	20,791	3,270	21,942	928	502	2,036	183	6
523	409	1,829	35,241	2,151	37,190	770	603	1,432	271	7
120	774	254	25,252	274	27,853	134	700	178	184	8
<b>15,656</b>	<b>1,859</b>	<b>137,678</b>	<b>203,632</b>	<b>180,586</b>	<b>215,346</b>	<b>43,367</b>	<b>6,674</b>	<b>103,886</b>	<b>2,242</b>	<b>9</b>
42	38	1,109	3,143	7,549	3,631	95	79	107	20	10
18	1	265	1,157	544	1,195	53	9	102	5	11
44	1	440	1,676	591	1,835	122	20	237	7	12
20	1	238	1,255	286	1,304	80	17	141	7	13
99	26	746	6,149	858	6,719	299	189	499	44	14
55	31	352	6,106	390	6,436	165	116	241	32	15
263	411	886	37,828	954	41,431	466	504	627	210	16
400	13,793	717	209,274	766	258,641	438	3,515	497	1,506	17
<b>941</b>	<b>14,300</b>	<b>4,753</b>	<b>266,586</b>	<b>11,938</b>	<b>321,191</b>	<b>1,718</b>	<b>4,449</b>	<b>2,451</b>	<b>1,830</b>	<b>18</b>
158	67	1,071	4,170	4,317	5,085	250	36	404	22	19
<b>16,755</b>	<b>16,226</b>	<b>143,502</b>	<b>474,388</b>	<b>196,841</b>	<b>541,622</b>	<b>45,335</b>	<b>11,159</b>	<b>106,741</b>	<b>4,095</b>	<b>20</b>
7,648	4,666	59,406	179,887	80,809	197,822	17,371	4,183	43,967	1,456	21
3,742	9,943	37,637	193,745	48,584	235,217	12,688	3,886	28,046	1,725	22
1,849	644	19,979	47,359	29,106	50,866	6,386	1,220	14,980	382	23
1,535	273	11,320	23,231	16,954	25,318	3,696	969	8,099	207	24
1,447	638	10,005	22,506	14,565	24,266	3,408	628	7,612	203	25
242	52	2,207	3,923	2,850	4,249	772	125	1,705	42	26
292	11	2,948	3,736	3,973	3,883	1,014	150	2,332	80	27
<b>16,755</b>	<b>16,226</b>	<b>143,502</b>	<b>474,388</b>	<b>196,841</b>	<b>541,622</b>	<b>45,335</b>	<b>11,159</b>	<b>106,741</b>	<b>4,095</b>	<b>28</b>
23	60	467	5,723	622	6,307	104	121	206	13	29
11,121	1,620	163,524	103,437	195,031	110,678	46,453	4,072	101,747	1,373	30
850	4,808	5,059	101,778	8,952	123,848	1,777	1,639	2,433	598	31
141	32	1,519	3,258	3,895	3,674	318	28	636	26	32
<b>12,112</b>	<b>6,460</b>	<b>170,102</b>	<b>208,473</b>	<b>207,878</b>	<b>238,200</b>	<b>48,548</b>	<b>5,738</b>	<b>104,816</b>	<b>1,997</b>	<b>33</b>
32	6	438	1,584	601	1,679	130	22	222	9	34
28,812	22,621	312,699	675,554	403,496	771,836	93,649	16,754	211,129	6,071	35
55	65	905	7,306	1,223	7,986	234	143	428	21	36
<b>28,867</b>	<b>22,686</b>	<b>313,604</b>	<b>682,860</b>	<b>404,719</b>	<b>779,822</b>	<b>93,883</b>	<b>16,898</b>	<b>211,557</b>	<b>6,092</b>	<b>37</b>

# ALL COMPANIES

## SELECTED ITEMS BY TYPE OF COMPANY, GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

		Expenses (cont.)								
I T E M	Grade of taxable income	Cost of sales		Bad debts		Lease expenses		Rent expenses		
		Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	
			\$ m		\$ m		\$ m		\$ m	
TAXABLE (resident and non-resident) -										
Private -										
	\$	\$								
1	1 -	1,999	7,168	2,729	843	13	3,194	43	6,983	133
2	2,000 -	9,999	13,468	5,825	1,873	17	6,673	76	13,223	275
3	10,000 -	49,999	24,863	15,037	4,348	36	13,273	192	25,333	690
4	50,000 -	99,999	9,238	10,247	2,278	27	5,123	117	9,391	377
5	100,000 -	499,999	11,028	39,515	3,835	70	6,009	223	10,634	736
6	500,000 -	999,999	1,764	13,469	834	28	894	68	1,630	268
7	1,000,000 -	4,999,999	1,215	21,167	651	43	659	148	1,166	441
8	5,000,000 and over		146	11,654	117	31	101	87	163	330
9	<b>Total</b>		<b>68,890</b>	<b>119,642</b>	<b>14,779</b>	<b>264</b>	<b>35,926</b>	<b>954</b>	<b>68,523</b>	<b>3,250</b>
Public -										
10	1 -	1,999	80	1,287	41	2	50	43	110	58
11	2,000 -	9,999	75	722	26	2	34	4	79	7
12	10,000 -	49,999	155	1,096	77	1	101	7	168	11
13	50,000 -	99,999	95	795	46	2	49	2	128	41
14	100,000 -	499,999	372	3,498	227	19	262	32	412	58
15	500,000 -	999,999	199	3,628	129	6	131	94	214	60
16	1,000,000 -	4,999,999	489	23,957	348	67	367	217	552	486
17	5,000,000 and over		373	91,876	290	1,161	367	772	488	3,000
18	<b>Total</b>		<b>1,838</b>	<b>126,859</b>	<b>1,184</b>	<b>1,261</b>	<b>1,361</b>	<b>1,171</b>	<b>2,151</b>	<b>3,722</b>
19	<b>Other (a)</b>		<b>336</b>	<b>1,983</b>	<b>98</b>	<b>2</b>	<b>131</b>	<b>5</b>	<b>304</b>	<b>26</b>
20	<b>Total taxable companies</b>		<b>71,064</b>	<b>248,484</b>	<b>16,061</b>	<b>1,526</b>	<b>37,418</b>	<b>2,130</b>	<b>70,978</b>	<b>6,998</b>
State -										
21	New South Wales		27,050	100,497	4,237	1,080	8,432	876	18,591	2,962
22	Victoria		19,670	86,451	6,208	323	15,979	774	28,888	2,827
23	Queensland		11,005	30,981	2,630	50	6,741	222	10,392	572
24	Western Australia		5,189	12,874	1,280	27	2,495	133	5,298	248
25	South Australia		5,603	13,413	248	3	922	22	1,370	72
26	Tasmania		1,190	2,433	256	8	477	32	1,135	40
27	Australian Capital Territory		1,357	1,836	1,202	35	2,372	71	5,304	276
28	<b>Total taxable companies</b>		<b>71,064</b>	<b>248,484</b>	<b>16,061</b>	<b>1,526</b>	<b>37,418</b>	<b>2,130</b>	<b>70,978</b>	<b>6,998</b>
29	<b>Taxable, non-resident companies</b>		<b>149</b>	<b>1,213</b>	<b>43</b>	<b>12</b>	<b>85</b>	<b>8</b>	<b>168</b>	<b>32</b>
NON-TAXABLE (resident and non-resident) -										
30	Private		82,925	57,826	11,347	444	36,387	715	76,247	2,440
31	Public		1,896	58,118	992	1,300	1,268	626	2,134	1,393
32	Other (a)		483	2,174	165	6	155	11	451	24
33	<b>Total non-taxable companies</b>		<b>85,304</b>	<b>118,117</b>	<b>12,504</b>	<b>1,750</b>	<b>37,810</b>	<b>1,353</b>	<b>78,832</b>	<b>3,857</b>
34	<b>Non-taxable, non-resident companies</b>		<b>210</b>	<b>848</b>	<b>49</b>	<b>5</b>	<b>97</b>	<b>9</b>	<b>231</b>	<b>32</b>
ALL COMPANIES (taxable and non-taxable) -										
35	Resident		156,009	364,540	28,473	3,259	75,046	3,465	149,411	10,791
36	Non-resident		359	2,061	92	17	182	17	399	64
37	<b>Total</b>		<b>156,368</b>	<b>366,601</b>	<b>28,565</b>	<b>3,276</b>	<b>75,228</b>	<b>3,483</b>	<b>149,810</b>	<b>10,855</b>

(a) Co-operative, non-profit, registered organisations and pooled development funds.

**TABLE 3.4 (cont.)**  
**Income year 1993-94**

Interest expenses-Australia		Interest expenses-Overseas		Royalty expenses-Australia		Royalty expenses-Overseas		Depreciation expenses		I T E M
Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	
	\$ m		\$ m		\$ m		\$ m		\$ m	
10,083	137	71	4	121	3	17	0	14,487	105	1
18,561	184	130	5	245	7	37	3	27,479	181	2
34,557	420	247	11	475	22	79	5	47,321	436	3
12,231	236	130	9	223	13	27	6	15,568	250	4
13,156	611	217	38	396	42	131	69	16,188	600	5
1,904	241	80	19	89	21	47	10	2,293	221	6
1,348	529	109	47	106	45	101	82	1,590	440	7
186	724	28	65	19	12	29	70	200	619	8
<b>92,026</b>	<b>3,082</b>	<b>1,012</b>	<b>197</b>	<b>1,674</b>	<b>165</b>	<b>468</b>	<b>244</b>	<b>125,126</b>	<b>2,852</b>	<b>9</b>
704	100	11	23	8	15	8	4	195	144	10
95	57	1	0	4	2	4	12	151	32	11
168	115	9	1	6	0	5	7	337	22	12
113	114	8	24	7	1	8	5	182	13	13
382	277	55	49	33	67	34	48	600	159	14
193	131	35	9	15	15	25	10	284	87	15
559	1,761	97	356	71	84	121	173	696	809	16
534	19,711	121	2,512	120	673	134	420	590	7,706	17
<b>2,748</b>	<b>22,267</b>	<b>337</b>	<b>2,975</b>	<b>264</b>	<b>856</b>	<b>339</b>	<b>679</b>	<b>3,035</b>	<b>8,972</b>	<b>18</b>
<b>668</b>	<b>58</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>578</b>	<b>77</b>	<b>19</b>
<b>95,442</b>	<b>25,407</b>	<b>1,353</b>	<b>3,174</b>	<b>1,940</b>	<b>1,021</b>	<b>808</b>	<b>923</b>	<b>128,739</b>	<b>11,900</b>	<b>20</b>
24,391	17,167	324	2,249	542	471	253	297	33,489	6,935	21
38,553	5,833	704	684	738	271	448	572	54,095	3,130	22
13,355	1,274	132	151	278	133	47	21	17,466	645	23
7,680	534	65	11	134	59	35	25	9,202	520	24
2,186	57	10	0	41	3	1	0	2,727	81	25
1,705	142	9	1	62	20	1	0	2,024	88	26
7,572	400	109	78	145	64	23	7	9,736	501	27
<b>95,442</b>	<b>25,407</b>	<b>1,353</b>	<b>3,174</b>	<b>1,940</b>	<b>1,021</b>	<b>808</b>	<b>923</b>	<b>128,739</b>	<b>11,900</b>	<b>28</b>
<b>163</b>	<b>57</b>	<b>25</b>	<b>158</b>	<b>7</b>	<b>50</b>	<b>8</b>	<b>3</b>	<b>285</b>	<b>166</b>	<b>29</b>
108,301	4,452	1,484	300	1,839	120	329	173	144,470	2,097	30
3,005	12,875	312	1,770	233	241	200	210	3,521	2,924	31
820	195	4	0	12	0	4	0	922	74	32
<b>112,126</b>	<b>17,522</b>	<b>1,800</b>	<b>2,070</b>	<b>2,084</b>	<b>361</b>	<b>533</b>	<b>383</b>	<b>148,913</b>	<b>5,095</b>	<b>33</b>
<b>231</b>	<b>31</b>	<b>75</b>	<b>54</b>	<b>6</b>	<b>1</b>	<b>12</b>	<b>34</b>	<b>384</b>	<b>43</b>	<b>34</b>
207,174	42,841	3,053	5,032	4,011	1,331	1,321	1,269	276,983	16,787	35
394	88	100	212	13	51	20	37	669	209	36
<b>207,568</b>	<b>42,929</b>	<b>3,153</b>	<b>5,243</b>	<b>4,024</b>	<b>1,382</b>	<b>1,341</b>	<b>1,306</b>	<b>277,652</b>	<b>16,995</b>	<b>37</b>

# ALL COMPANIES

## SELECTED ITEMS BY TYPE OF COMPANY, GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

		Expenses (cont.)								
I T E M	Grade of taxable income	Motor vehicle expenses		Repairs and maintenance		All other expenses		Total expenses		
		Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	
			\$ m		\$ m		\$ m		\$ m	
TAXABLE (resident and non-resident) -										
Private -										
	\$	\$								
1	1 -	1,999	11,483	104	9,992	45	25,722	1,883	26,583	5,619
2	2,000 -	9,999	22,372	230	19,867	89	35,447	3,706	35,704	11,394
3	10,000 -	49,999	38,304	510	37,252	238	59,469	8,521	59,847	28,086
4	50,000 -	99,999	12,245	253	13,437	165	20,384	5,005	20,532	17,806
5	100,000 -	499,999	12,929	459	14,428	381	21,585	11,384	21,767	56,310
6	500,000 -	999,999	1,891	139	2,069	142	3,013	4,339	3,040	19,645
7	1,000,000 -	4,999,999	1,349	232	1,456	331	2,042	8,669	2,056	33,048
8	5,000,000 and over		175	247	190	301	262	8,920	263	23,943
9	<b>Total</b>		<b>100,748</b>	<b>2,174</b>	<b>98,691</b>	<b>1,692</b>	<b>167,924</b>	<b>52,426</b>	<b>169,792</b>	<b>195,850</b>
Public -										
10	1 -	1,999	103	10	142	68	5,773	1,029	6,395	2,881
11	2,000 -	9,999	84	6	118	11	494	289	507	1,158
12	10,000 -	49,999	199	6	237	14	494	518	533	1,825
13	50,000 -	99,999	134	5	161	13	244	226	261	1,264
14	100,000 -	499,999	455	35	505	60	755	1,779	799	6,330
15	500,000 -	999,999	232	28	261	37	354	1,455	366	5,707
16	1,000,000 -	4,999,999	595	212	644	416	895	8,836	911	38,089
17	5,000,000 and over		514	734	537	4,372	731	70,298	743	208,261
18	<b>Total</b>		<b>2,316</b>	<b>1,038</b>	<b>2,605</b>	<b>4,990</b>	<b>9,740</b>	<b>84,429</b>	<b>10,515</b>	<b>265,514</b>
19	<b>Other (a)</b>		<b>262</b>	<b>14</b>	<b>491</b>	<b>52</b>	<b>3,186</b>	<b>2,353</b>	<b>3,459</b>	<b>4,631</b>
20	<b>Total taxable companies</b>		<b>103,326</b>	<b>3,225</b>	<b>101,787</b>	<b>6,733</b>	<b>180,850</b>	<b>139,208</b>	<b>183,766</b>	<b>465,996</b>
State -										
21	New South Wales		27,374	1,046	25,751	1,568	76,701	51,061	77,908	174,591
22	Victoria		43,680	1,403	41,969	3,791	44,556	65,042	44,992	193,979
23	Queensland		14,131	333	15,024	708	25,934	9,817	26,461	46,506
24	Western Australia		7,008	169	7,706	309	14,538	6,022	14,763	22,013
25	South Australia		2,287	47	2,092	250	12,994	5,321	13,221	21,540
26	Tasmania		1,516	33	1,707	75	2,593	801	2,619	3,839
27	Australian Capital Territory		7,330	196	7,538	32	3,534	1,143	3,802	3,527
28	<b>Total taxable companies</b>		<b>103,326</b>	<b>3,225</b>	<b>101,787</b>	<b>6,733</b>	<b>180,850</b>	<b>139,208</b>	<b>183,766</b>	<b>465,996</b>
29	<b>Taxable, non-resident companies</b>		<b>190</b>	<b>8</b>	<b>242</b>	<b>48</b>	<b>423</b>	<b>2,495</b>	<b>438</b>	<b>4,384</b>
NON-TAXABLE (resident and non-resident) -										
30	Private		111,345	1,465	106,111	1,095	208,020	34,444	211,066	111,010
31	Public		2,260	375	2,710	1,545	8,400	35,442	9,000	119,049
32	Other (a)		369	18	802	59	3,762	949	3,849	3,565
33	<b>Total non-taxable companies</b>		<b>113,974</b>	<b>1,857</b>	<b>109,623</b>	<b>2,699</b>	<b>220,182</b>	<b>70,834</b>	<b>223,915</b>	<b>233,624</b>
34	<b>Non-taxable, non-resident companies</b>		<b>261</b>	<b>8</b>	<b>303</b>	<b>23</b>	<b>598</b>	<b>587</b>	<b>615</b>	<b>1,706</b>
ALL COMPANIES (taxable and non-taxable) -										
35	Resident		216,849	5,066	210,865	9,362	400,011	206,961	406,628	693,529
36	Non-resident		451	17	545	71	1,021	3,081	1,053	6,090
37	<b>Total</b>		<b>217,300</b>	<b>5,082</b>	<b>211,410</b>	<b>9,432</b>	<b>401,032</b>	<b>210,042</b>	<b>407,681</b>	<b>699,620</b>

(a) Co-operative, non-profit, registered organisations and pooled development funds.



**TABLE 3.4 (cont.)**  
**Income year 1993-94**

Operating profit/ loss and extraordinary items		Net capital gains		Special building write-off		Investment allowance		Research and development		ITEM
Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	
	\$ m		\$ m		\$ m		\$ m		\$ m	
28,761	121	386	7	227	2	1,181	6	33	3	1
36,579	300	917	12	468	3	2,575	9	65	3	2
63,381	1,753	2,300	43	1,174	8	6,496	26	140	10	3
22,533	1,708	1,254	40	675	7	3,315	19	126	11	4
23,812	5,252	1,549	105	1,153	17	5,345	52	316	33	5
3,273	2,298	270	60	264	8	1,089	20	117	16	6
2,150	4,142	224	141	287	13	948	31	139	39	7
274	3,910	34	224	58	9	146	39	43	44	8
<b>180,763</b>	<b>19,484</b>	<b>6,934</b>	<b>631</b>	<b>4,306</b>	<b>66</b>	<b>21,095</b>	<b>202</b>	<b>979</b>	<b>158</b>	<b>9</b>
7,549	750	7	1	42	7	87	5	12	2	10
542	37	5	0	11	0	29	1	1	0	11
577	10	13	0	63	2	61	1	4	0	12
283	39	8	0	26	1	52	0	3	2	13
855	390	20	1	126	7	245	8	33	7	14
389	729	18	7	68	4	177	4	26	6	15
953	3,342	50	30	215	15	489	36	117	60	16
765	50,382	76	1,150	248	163	456	1,118	185	406	17
<b>11,913</b>	<b>55,677</b>	<b>197</b>	<b>1,190</b>	<b>799</b>	<b>198</b>	<b>1,596</b>	<b>1,173</b>	<b>381</b>	<b>483</b>	<b>18</b>
<b>4,322</b>	<b>454</b>	<b>24</b>	<b>56</b>	<b>71</b>	<b>1</b>	<b>101</b>	<b>4</b>	<b>10</b>	<b>3</b>	<b>19</b>
<b>196,998</b>	<b>75,615</b>	<b>7,155</b>	<b>1,878</b>	<b>5,176</b>	<b>264</b>	<b>22,792</b>	<b>1,379</b>	<b>1,370</b>	<b>643</b>	<b>20</b>
80,865	23,222	2,358	347	1,909	69	8,744	912	518	152	21
48,771	41,236	1,519	1,044	1,178	159	5,830	349	453	413	22
29,049	4,361	1,271	159	979	11	3,661	54	197	30	23
16,947	3,305	1,128	281	439	14	1,946	26	86	24	24
14,546	2,724	606	37	474	7	1,745	30	81	21	25
2,849	410	146	5	111	1	423	6	25	3	26
3,971	355	127	4	86	3	443	2	10	0	27
<b>196,998</b>	<b>75,615</b>	<b>7,155</b>	<b>1,878</b>	<b>5,176</b>	<b>264</b>	<b>22,792</b>	<b>1,379</b>	<b>1,370</b>	<b>643</b>	<b>28</b>
<b>621</b>	<b>1,923</b>	<b>20</b>	<b>59</b>	<b>40</b>	<b>4</b>	<b>72</b>	<b>739</b>	<b>1</b>	<b>0</b>	<b>29</b>
204,096	(335)	4,344	227	3,614	93	11,409	100	1,099	381	30
9,386	4,746	147	158	749	118	1,098	132	349	952	31
3,795	110	18	0	60	2	86	6	10	14	32
<b>217,277</b>	<b>4,521</b>	<b>4,509</b>	<b>385</b>	<b>4,423</b>	<b>213</b>	<b>12,593</b>	<b>238</b>	<b>1,458</b>	<b>1,347</b>	<b>33</b>
<b>625</b>	<b>(80)</b>	<b>14</b>	<b>55</b>	<b>51</b>	<b>3</b>	<b>46</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>34</b>
413,029	78,292	11,630	2,149	9,508	470	35,267	877	2,825	1,989	35
1,246	1,843	34	113	91	7	118	740	3	1	36
<b>414,275</b>	<b>80,135</b>	<b>11,664</b>	<b>2,262</b>	<b>9,599</b>	<b>478</b>	<b>35,385</b>	<b>1,617</b>	<b>2,828</b>	<b>1,990</b>	<b>37</b>

# ALL COMPANIES

## SELECTED ITEMS BY TYPE OF COMPANY, GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

I T E M	Grade of taxable income		Prior year losses recouped		Taxable income/ loss		Non-refundable rebates and credits		Net tax	
			Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount
			\$ m		\$ m		\$ m		\$ m	
TAXABLE (resident and non-resident) -										
Private -										
	\$	\$								
1	1 -	1,999	6,287	43	29,157	18	699	0	29,157	6
2	2,000 -	9,999	9,388	70	36,622	203	1,985	1	36,622	66
3	10,000 -	49,999	11,328	127	63,434	1,598	5,226	14	63,434	514
4	50,000 -	99,999	2,507	52	22,547	1,578	2,726	18	22,547	503
5	100,000 -	499,999	1,843	92	23,834	4,954	4,005	85	23,834	1,550
6	500,000 -	999,999	194	36	3,277	2,260	781	53	3,277	693
7	1,000,000 -	4,999,999	123	67	2,152	4,083	620	128	2,152	1,219
8	5,000,000 and over		17	17	275	4,062	129	277	275	1,064
9	<b>Total</b>		<b>31,687</b>	<b>503</b>	<b>181,298</b>	<b>18,756</b>	<b>16,171</b>	<b>576</b>	<b>181,298</b>	<b>5,615</b>
Public -										
10	1 -	1,999	142	10	7,622	2	33	0	7,622	1
11	2,000 -	9,999	42	9	548	3	18	0	548	1
12	10,000 -	49,999	55	6	594	16	54	0	594	5
13	50,000 -	99,999	29	4	289	21	31	0	289	7
14	100,000 -	499,999	99	32	867	231	124	5	867	71
15	500,000 -	999,999	33	27	395	285	63	5	395	90
16	1,000,000 -	4,999,999	66	116	956	2,303	311	112	956	647
17	5,000,000 and over		44	492	766	39,347	457	4,304	766	7,637
18	<b>Total</b>		<b>510</b>	<b>695</b>	<b>12,037</b>	<b>42,206</b>	<b>1,091</b>	<b>4,427</b>	<b>12,037</b>	<b>8,457</b>
19	<b>Other (a)</b>		<b>133</b>	<b>7</b>	<b>4,369</b>	<b>798</b>	<b>114</b>	<b>27</b>	<b>4,369</b>	<b>180</b>
20	<b>Total taxable companies</b>		<b>32,330</b>	<b>1,205</b>	<b>197,704</b>	<b>61,760</b>	<b>17,376</b>	<b>5,029</b>	<b>197,704</b>	<b>14,252</b>
State -										
21	New South Wales		13,307	528	81,045	19,360	7,459	1,541	81,045	4,615
22	Victoria		8,483	419	49,028	31,793	3,968	2,985	49,028	6,675
23	Queensland		4,720	94	29,160	4,342	2,025	180	29,160	1,225
24	Western Australia		2,458	98	17,056	2,966	1,834	96	17,056	883
25	South Australia		2,299	55	14,587	2,611	1,567	207	14,587	647
26	Tasmania		426	6	2,855	364	241	16	2,855	104
27	Australian Capital Territory		637	6	3,973	325	282	4	3,973	103
28	<b>Total taxable companies</b>		<b>32,330</b>	<b>1,205</b>	<b>197,704</b>	<b>61,760</b>	<b>17,376</b>	<b>5,029</b>	<b>197,704</b>	<b>14,252</b>
29	<b>Taxable, non-resident companies</b>		<b>56</b>	<b>58</b>	<b>633</b>	<b>1,106</b>	<b>21</b>	<b>31</b>	<b>633</b>	<b>279</b>
NON-TAXABLE (resident and non-resident) -										
30	Private		59,225	1,826	6,244	1,555	5,039	505	0	0
31	Public		1,243	1,521	305	4,834	586	1,560	0	0
32	Other (a)		362	13	123	28	35	8	0	0
33	<b>Total non-taxable companies</b>		<b>60,830</b>	<b>3,361</b>	<b>6,672</b>	<b>6,416</b>	<b>5,660</b>	<b>2,073</b>	<b>0</b>	<b>0</b>
34	<b>Non-taxable, non-resident companies</b>		<b>148</b>	<b>31</b>	<b>19</b>	<b>110</b>	<b>26</b>	<b>2</b>	<b>0</b>	<b>0</b>
ALL COMPANIES (taxable and non-taxable) -										
35	Resident		92,956	4,476	203,724	66,960	22,989	7,069	197,071	13,972
36	Non-resident		204	89	652	1,216	47	33	633	279
37	<b>Total</b>		<b>93,160</b>	<b>4,565</b>	<b>204,376</b>	<b>68,177</b>	<b>23,036</b>	<b>7,102</b>	<b>197,704</b>	<b>14,252</b>

(a) Co-operative, non-profit, registered organisations and pooled development funds.

**TABLE 3.4 (cont.)**  
**Income year 1993-94**

Fundable credits (including PPS credit)		Sales of goods and services		Opening stock		Closing stock		Total salary and wage expense		I T E M
Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	
	\$ m		\$ m		\$ m		\$ m		\$ m	
2,404	4	9,426	4,050	4,027	287	4,435	344	13,312	956	1
4,428	13	17,189	8,858	8,215	537	9,020	633	24,923	2,062	2
8,070	46	30,064	23,408	16,866	1,561	18,145	2,968	42,455	4,863	3
2,738	24	10,493	15,915	6,881	1,115	7,224	1,263	13,754	2,771	4
2,808	39	12,001	51,971	8,863	4,439	9,138	5,083	14,499	6,010	5
334	8	1,843	18,456	1,528	2,741	1,525	2,492	2,081	2,058	6
182	5	1,279	29,229	1,105	3,062	1,103	3,586	1,475	3,739	7
14	0	153	19,096	121	1,837	129	1,964	172	3,048	8
<b>20,978</b>	<b>140</b>	<b>82,448</b>	<b>170,981</b>	<b>47,606</b>	<b>15,578</b>	<b>50,719</b>	<b>18,333</b>	<b>112,671</b>	<b>25,506</b>	<b>9</b>
202	0	105	2,635	60	190	61	190	127	524	10
32	0	83	1,033	58	85	61	85	119	90	11
19	0	200	1,382	132	93	132	111	260	172	12
16	0	131	908	76	281	81	72	144	107	13
42	0	446	5,198	344	472	348	543	516	770	14
10	0	216	4,826	178	533	178	557	258	572	15
33	2	541	29,458	460	4,136	462	4,011	663	3,833	16
29	4	405	145,600	371	16,104	368	16,989	536	23,869	17
<b>383</b>	<b>7</b>	<b>2,127</b>	<b>191,041</b>	<b>1,679</b>	<b>21,894</b>	<b>1,691</b>	<b>22,559</b>	<b>2,623</b>	<b>29,934</b>	<b>18</b>
<b>168</b>	<b>0</b>	<b>395</b>	<b>2,723</b>	<b>317</b>	<b>416</b>	<b>325</b>	<b>356</b>	<b>453</b>	<b>401</b>	<b>19</b>
<b>21,529</b>	<b>147</b>	<b>84,970</b>	<b>364,746</b>	<b>49,602</b>	<b>37,889</b>	<b>52,735</b>	<b>41,248</b>	<b>115,747</b>	<b>55,841</b>	<b>20</b>
7,995	50	32,060	142,156	18,511	17,293	19,496	18,321	48,294	20,445	21
5,662	34	24,221	132,917	13,727	12,891	14,588	14,510	30,287	23,443	22
3,254	25	12,762	43,332	7,472	3,123	8,149	3,425	16,141	5,239	23
2,342	17	6,089	19,215	3,758	1,618	4,065	1,850	8,610	2,674	24
1,435	14	6,624	20,890	4,236	2,354	4,442	2,473	8,099	2,800	25
308	2	1,474	3,521	927	376	987	418	1,843	573	26
533	5	1,740	2,715	971	234	1,008	251	2,473	667	27
<b>21,529</b>	<b>147</b>	<b>84,970</b>	<b>364,746</b>	<b>49,602</b>	<b>37,889</b>	<b>52,735</b>	<b>41,248</b>	<b>115,747</b>	<b>55,841</b>	<b>28</b>
<b>42</b>	<b>1</b>	<b>175</b>	<b>1,926</b>	<b>97</b>	<b>204</b>	<b>105</b>	<b>213</b>	<b>229</b>	<b>297</b>	<b>29</b>
10,686	28	98,305	86,050	55,446	9,359	58,746	9,980	119,507	15,187	30
170	1	2,168	78,564	1,616	16,504	1,595	15,521	2,667	10,584	31
101	0	559	2,765	443	258	458	315	749	405	32
<b>10,957</b>	<b>28</b>	<b>101,032</b>	<b>167,379</b>	<b>57,505</b>	<b>26,121</b>	<b>60,799</b>	<b>25,816</b>	<b>122,923</b>	<b>26,175</b>	<b>33</b>
<b>33</b>	<b>1</b>	<b>225</b>	<b>1,247</b>	<b>149</b>	<b>129</b>	<b>164</b>	<b>266</b>	<b>278</b>	<b>163</b>	<b>34</b>
32,411	173	185,602	528,952	106,861	63,676	113,265	66,584	238,163	81,556	35
75	2	400	3,173	246	333	269	479	507	461	36
<b>32,486</b>	<b>175</b>	<b>186,002</b>	<b>532,124</b>	<b>107,107</b>	<b>64,010</b>	<b>113,534</b>	<b>67,063</b>	<b>238,670</b>	<b>82,016</b>	<b>37</b>

# ALL COMPANIES

## SELECTED ITEMS BY TYPE OF COMPANY, GRADE OF TAXABLE INCOME AND STATE OF ASSESSMENT

I T E M	Grade of taxable income	Dividends paid -franked		Dividends paid -unfranked		Payments to associated persons		
		Number with	Amount	Number with	Amount	Number with	Amount	
M			\$ m		\$ m		\$ m	
TAXABLE (resident and non-resident) -								
Private -								
	\$	\$						
1	1 -	1,999	1,845	21	124	2	9,829	434
2	2,000 -	9,999	4,404	58	230	6	18,655	824
3	10,000 -	49,999	11,165	237	424	14	31,805	1,672
4	50,000 -	99,999	5,015	211	168	14	9,884	723
5	100,000 -	499,999	6,633	604	227	38	9,607	1,117
6	500,000 -	999,999	1,191	310	34	38	1,217	424
7	1,000,000 -	4,999,999	875	643	40	45	741	350
8	5,000,000 and over		133	1,228	20	404	48	196
9	<b>Total</b>		<b>31,261</b>	<b>3,312</b>	<b>1,267</b>	<b>560</b>	<b>81,786</b>	<b>5,738</b>
Public -								
10	1 -	1,999	31	23	14	203	26	11
11	2,000 -	9,999	31	40	7	19	39	4
12	10,000 -	49,999	85	8	13	12	89	5
13	50,000 -	99,999	52	12	10	39	31	3
14	100,000 -	499,999	223	65	34	45	69	42
15	500,000 -	999,999	123	80	30	390	30	57
16	1,000,000 -	4,999,999	433	850	76	335	60	302
17	5,000,000 and over		481	12,823	102	2,895	26	287
18	<b>Total</b>		<b>1,459</b>	<b>13,901</b>	<b>286</b>	<b>3,937</b>	<b>370</b>	<b>710</b>
19	<b>Other (a)</b>		<b>25</b>	<b>16</b>	<b>30</b>	<b>10</b>	<b>101</b>	<b>6</b>
20	<b>Total taxable companies</b>		<b>32,745</b>	<b>17,229</b>	<b>1,583</b>	<b>4,507</b>	<b>82,257</b>	<b>6,453</b>
State -								
21	New South Wales		14,421	5,453	642	1,204	35,132	2,933
22	Victoria		7,842	9,189	364	2,703	20,663	1,423
23	Queensland		3,939	1,114	238	250	11,772	740
24	Western Australia		2,658	548	132	103	6,227	452
25	South Australia		2,639	809	141	214	5,292	707
26	Tasmania		566	64	38	26	1,346	87
27	Australian Capital Territory		680	52	28	6	1,825	112
28	<b>Total taxable companies</b>		<b>32,745</b>	<b>17,229</b>	<b>1,583</b>	<b>4,507</b>	<b>82,257</b>	<b>6,453</b>
29	<b>Taxable, non-resident companies</b>		<b>37</b>	<b>8</b>	<b>2</b>	<b>0</b>	<b>103</b>	<b>14</b>
NON-TAXABLE (resident and non-resident) -								
30	Private		8,977	829	1,353	440	81,154	4,744
31	Public		523	2,113	270	1,554	373	611
32	Other (a)		17	23	23	19	101	4
33	<b>Total non-taxable companies</b>		<b>9,517</b>	<b>2,965</b>	<b>1,646</b>	<b>2,013</b>	<b>81,628</b>	<b>5,360</b>
34	<b>Non-taxable, non-resident companies</b>		<b>16</b>	<b>7</b>	<b>5</b>	<b>7</b>	<b>112</b>	<b>16</b>
ALL COMPANIES (taxable and non-taxable) -								
35	Resident		42,209	20,179	3,222	6,513	163,670	11,784
36	Non-resident		53	15	7	7	215	29
37	<b>Total</b>		<b>42,262</b>	<b>20,194</b>	<b>3,229</b>	<b>6,520</b>	<b>163,885</b>	<b>11,813</b>

(a) Co-operative, non-profit, registered organisations and pooled development funds.

**TABLE 3.4 (cont.)**  
**Income year 1993-94**

Depreciable assets purchased during year		Depreciable assets sold during year		Net foreign income		Foreign exchange profit/ loss		Land degradation expenses		I T E M
Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	Number with	Amount	
	\$ m		\$ m		\$ m		\$ m		\$ m	
7,980	183	2,432	43	133	4	25	0	6	0	1
16,674	371	4,938	90	349	2	48	0	15	0	2
31,057	824	10,162	192	986	16	170	2	31	1	3
10,853	485	4,150	117	568	26	125	2	17	0	4
12,307	1,120	5,894	245	863	54	371	5	18	1	5
1,838	398	1,110	82	164	32	126	3	7	4	6
1,343	717	925	174	187	99	187	18	1	0	7
170	1,185	148	185	41	91	45	7	0	0	8
<b>82,222</b>	<b>5,283</b>	<b>29,759</b>	<b>1,128</b>	<b>3,291</b>	<b>324</b>	<b>1,097</b>	<b>36</b>	<b>95</b>	<b>6</b>	<b>9</b>
102	175	62	42	5	0	13	1	0	0	10
94	55	45	6	7	6	5	0	0	0	11
187	26	100	4	13	4	13	1	0	0	12
122	93	72	5	11	1	7	0	0	0	13
459	399	311	89	39	23	66	4	0	0	14
242	123	174	14	25	30	53	16	1	0	15
616	1,134	510	221	100	567	155	37	0	0	16
528	10,946	489	1,541	170	1,372	152	215	3	4	17
<b>2,350</b>	<b>12,951</b>	<b>1,763</b>	<b>1,922</b>	<b>370</b>	<b>2,003</b>	<b>464</b>	<b>273</b>	<b>4</b>	<b>4</b>	<b>18</b>
<b>436</b>	<b>134</b>	<b>186</b>	<b>13</b>	<b>13</b>	<b>20</b>	<b>9</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>85,008</b>	<b>18,367</b>	<b>31,708</b>	<b>3,063</b>	<b>3,674</b>	<b>2,347</b>	<b>1,570</b>	<b>311</b>	<b>99</b>	<b>9</b>	<b>20</b>
34,537	5,188	12,896	1,175	1,687	544	832	126	23	2	21
21,894	10,063	8,043	1,353	815	1,647	415	114	43	4	22
12,349	1,228	4,417	208	462	100	129	37	9	2	23
6,714	770	2,748	168	259	35	111	7	10	0	24
6,243	748	2,424	111	344	18	73	11	7	0	25
1,432	241	572	27	62	1	9	16	2	0	26
1,839	129	608	22	45	1	1	1	5	0	27
<b>85,008</b>	<b>18,367</b>	<b>31,708</b>	<b>3,063</b>	<b>3,674</b>	<b>2,347</b>	<b>1,570</b>	<b>311</b>	<b>99</b>	<b>9</b>	<b>28</b>
<b>184</b>	<b>121</b>	<b>84</b>	<b>34</b>	<b>4</b>	<b>7</b>	<b>23</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>29</b>
75,689	3,582	29,605	1,135	1,142	187	917	215	123	3	30
2,330	6,384	1,627	1,450	164	176	426	157	7	2	31
585	117	248	34	3	0	5	0	0	0	32
<b>78,604</b>	<b>10,083</b>	<b>31,480</b>	<b>2,618</b>	<b>1,309</b>	<b>364</b>	<b>1,348</b>	<b>371</b>	<b>130</b>	<b>4</b>	<b>33</b>
<b>205</b>	<b>99</b>	<b>90</b>	<b>19</b>	<b>5</b>	<b>0</b>	<b>33</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>34</b>
163,223	28,231	63,014	5,628	4,974	2,703	2,862	676	228	14	35
389	220	174	53	9	7	56	6	1	0	36
<b>163,612</b>	<b>28,450</b>	<b>63,188</b>	<b>5,681</b>	<b>4,983</b>	<b>2,710</b>	<b>2,918</b>	<b>682</b>	<b>229</b>	<b>14</b>	<b>37</b>

**TAXABLE COMPANIES**  
SELECTED ITEMS BY INDUSTRY

I T E M Industry	Number of companies	Income			
		Income from partnership and trust	Gross rents, leasing and hiring	Gross interest	Gross dividends
		\$m	\$m	\$m	\$m
<b>PRIMARY PRODUCTION -</b>					
1 Sheep grazing	366	6	3	3	4
2 Grain growing	326	10	1	3	0
3 Cattle grazing	556	43	8	9	12
4 Dairying and pig farming	287	1	2	1	1
5 Fruit and vegetable growing	428	8	3	24	14
6 Sugar cane growing	71	1	1	0	0
7 Any other primary production	1,136	23	11	10	4
8 Services to agriculture	678	4	3	4	0
9 Forestry and logging	322	5	2	10	30
10 Fishing and hunting	540	19	3	2	1
11 Primary production subsidiaries	2	0	0	0	0
<b>12 Total primary production</b>	<b>4,712</b>	<b>121</b>	<b>37</b>	<b>67</b>	<b>66</b>
<b>MINING -</b>					
13 Metallic minerals	102	46	14	571	147
14 Coal, oil and gas	81	39	11	182	1,297
15 Construction metals and non-metallic minerals	287	10	18	19	49
16 Services to mining	798	29	13	46	9
<b>17 Total mining</b>	<b>1,268</b>	<b>122</b>	<b>55</b>	<b>818</b>	<b>1,500</b>
<b>MANUFACTURING -</b>					
18 Food, beverages and tobacco	1,022	45	29	142	120
19 Textiles	273	5	2	5	17
20 Clothing and footwear	981	11	3	8	3
21 Wood, wood products and furniture	1,502	42	9	12	23
22 Paper, paper products, printing and publishing	2,237	30	13	27	78
23 Chemical, petroleum and coal products	1,412	23	58	68	62
24 Non-metallic mineral products	645	9	6	21	134
25 Metal products	2,364	33	13	598	827
26 Transport equipment	637	13	9	54	15
27 Other machinery and equipment	1,817	28	28	39	48
28 Other manufacturing	3,175	74	33	263	324
<b>29 Total manufacturing</b>	<b>16,065</b>	<b>313</b>	<b>203</b>	<b>1,236</b>	<b>1,649</b>
<b>30 ELECTRICITY, GAS AND WATER</b>	<b>222</b>	<b>2</b>	<b>9</b>	<b>1</b>	<b>6</b>
<b>31 CONSTRUCTION</b>	<b>18,873</b>	<b>183</b>	<b>109</b>	<b>92</b>	<b>36</b>
<b>WHOLESALE TRADE -</b>					
32 Minerals, metals and chemical wholesalers	483	52	29	33	79
33 Wholesale petroleum and petroleum products	350	10	36	11	46
34 Farm properties and produce dealers	532	5	8	24	2
35 Wholesale trade not elsewhere included	9,255	155	81	279	169
<b>36 Total wholesale trade</b>	<b>10,620</b>	<b>222</b>	<b>155</b>	<b>346</b>	<b>296</b>
<b>RETAIL TRADE -</b>					
37 Pharmacies	349	4	4	2	2
38 Motor vehicle dealers	7,440	116	61	35	24
39 Butchers	300	3	1	1	0
40 Other food	2,140	24	40	79	177
41 Department and general stores	233	4	42	464	141
42 Household appliances and hardware	2,217	24	151	16	3
43 Books, newspapers, etc.	1,101	4	4	7	1
44 Other retail trade	5,605	66	87	53	22
<b>45 Total retail trade</b>	<b>19,385</b>	<b>244</b>	<b>389</b>	<b>657</b>	<b>369</b>
<b>87 TOTAL ALL INDUSTRIES</b>	<b>197,704</b>	<b>5,079</b>	<b>5,419</b>	<b>40,511</b>	<b>16,226</b>

**TABLE 3.5(a)**  
**Income year 1993-94**

Income (cont.)		Expenses								
Other gross income	Total income	External labour costs	Superannuation	Cost of sales	Bad debts	Lease expenses	Rent expenses	Interest expenses - Australia	Interest expenses - Overseas	1 T E M
\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
134	151	5	2	15	0	1	2	4	0	1
126	139	10	2	46	0	1	1	2	0	2
339	411	4	5	106	0	1	5	7	0	3
191	195	4	2	71	0	2	3	5	0	4
476	524	14	9	87	0	3	7	7	0	5
38	40	2	1	0	0	1	0	0	0	6
1,248	1,296	44	17	571	3	7	12	17	3	7
872	884	24	8	557	1	6	7	6	0	8
848	895	65	6	428	0	8	4	10	0	9
419	444	21	8	94	0	5	3	7	0	10
0	0	0	0	0	0	0	0	0	0	11
<b>4,690</b>	<b>4,980</b>	<b>194</b>	<b>60</b>	<b>1,973</b>	<b>4</b>	<b>33</b>	<b>44</b>	<b>66</b>	<b>3</b>	<b>12</b>
7,670	8,447	258	15	3,205	0	10	16	700	9	13
10,295	11,824	125	43	2,207	1	11	11	606	112	14
1,446	1,540	41	11	629	1	17	5	26	11	15
2,433	2,529	99	24	775	1	19	23	25	2	16
<b>21,844</b>	<b>24,340</b>	<b>523</b>	<b>93</b>	<b>6,816</b>	<b>3</b>	<b>57</b>	<b>55</b>	<b>1,357</b>	<b>133</b>	<b>17</b>
23,377	23,712	267	119	13,254	11	89	109	280	46	18
1,455	1,484	31	14	819	4	6	16	13	1	19
2,792	2,816	157	31	1,584	5	11	47	28	0	20
3,849	3,934	108	39	2,386	8	18	50	37	1	21
8,029	8,177	171	92	3,215	15	75	90	166	1	22
18,421	18,632	163	83	10,039	11	65	148	140	17	23
7,904	8,074	111	55	4,493	25	21	50	187	0	24
19,354	20,826	332	119	12,889	20	91	159	621	25	25
6,975	7,066	47	51	5,000	3	23	40	30	1	26
9,852	9,995	153	99	6,122	11	39	97	66	11	27
15,456	16,149	234	143	8,996	20	205	191	330	77	28
<b>117,463</b>	<b>120,864</b>	<b>1,776</b>	<b>845</b>	<b>68,798</b>	<b>132</b>	<b>644</b>	<b>997</b>	<b>1,900</b>	<b>180</b>	<b>29</b>
776	795	46	4	387	2	13	8	7	0	30
<b>21,176</b>	<b>21,596</b>	<b>1,631</b>	<b>228</b>	<b>12,001</b>	<b>25</b>	<b>101</b>	<b>150</b>	<b>197</b>	<b>1</b>	<b>31</b>
4,469	4,662	47	18	3,292	5	11	25	53	3	32
13,730	13,834	47	20	11,328	8	83	104	215	0	33
4,070	4,108	19	13	3,417	3	7	23	35	1	34
56,023	56,707	467	257	43,527	61	123	442	379	29	35
<b>78,292</b>	<b>79,311</b>	<b>580</b>	<b>308</b>	<b>61,564</b>	<b>77</b>	<b>223</b>	<b>594</b>	<b>682</b>	<b>32</b>	<b>36</b>
528	540	16	7	272	0	2	14	2	0	37
29,851	30,088	210	123	24,913	14	35	293	193	1	38
398	403	6	2	299	1	1	11	2	0	39
22,001	22,321	205	98	16,779	2	42	595	135	0	40
13,045	13,696	22	44	8,592	8	13	437	620	0	41
4,222	4,416	59	52	2,848	6	12	152	43	1	42
1,975	1,989	42	19	1,222	15	8	61	17	0	43
13,635	13,862	178	93	8,677	9	33	667	124	2	44
<b>85,655</b>	<b>87,314</b>	<b>738</b>	<b>438</b>	<b>63,603</b>	<b>54</b>	<b>145</b>	<b>2,229</b>	<b>1,135</b>	<b>5</b>	<b>45</b>
<b>474,388</b>	<b>541,622</b>	<b>11,159</b>	<b>4,095</b>	<b>248,484</b>	<b>1,526</b>	<b>2,130</b>	<b>6,998</b>	<b>25,407</b>	<b>3,174</b>	<b>87</b>

**TAXABLE COMPANIES**  
SELECTED ITEMS BY INDUSTRY

I T E M Industry	Income				
	Number of companies	Income from partnership and trust	Gross rents, leasing and hiring	Gross interest	Gross dividends
		\$m	\$m	\$m	\$m
<b>TRANSPORT AND STORAGE -</b>					
46 Road transport	4,053	42	123	41	36
47 Water transport	359	18	24	29	69
48 Air transport	198	5	14	1	2
49 Other transport	676	5	4	2	7
50 Services to transport	1,385	21	287	99	53
51 Storage	156	1	17	2	1
<b>52 Total transport and storage</b>	<b>6,827</b>	<b>91</b>	<b>467</b>	<b>174</b>	<b>167</b>
<b>53 COMMUNICATION</b>	<b>464</b>	<b>8</b>	<b>12</b>	<b>75</b>	<b>30</b>
<b>FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -</b>					
54 Banking	123	135	152	22,312	1,289
55 Investment not elsewhere included	46,000	2,181	775	1,107	2,938
56 Finance and investment	1,410	45	117	5,983	401
57 Other investment and related services	2,600	85	17	574	98
58 Share and property traders	1,338	57	12	24	38
59 Life insurance	368	226	785	4,169	1,936
60 Other insurance	2,090	15	97	819	123
61 Real estate agents	2,502	13	11	9	7
62 Property operators	11,672	252	1,299	384	197
63 Holding companies	830	178	71	1,263	4,744
64 Architectural services	1,719	4	2	3	1
65 Engineering, surveying and technical services	5,290	31	23	45	41
66 Legal services	500	7	3	2	0
67 Accounting, auditing and bookkeeping	1,472	15	2	3	4
68 Other business services	23,546	266	227	177	136
<b>69 Total finance, insurance, etc.</b>	<b>101,460</b>	<b>3,509</b>	<b>3,591</b>	<b>36,873</b>	<b>11,954</b>
<b>HEALTH, EDUCATION, WELFARE, ETC. SERVICES -</b>					
70 Medical practice	4,011	67	11	7	9
71 Dental practice	710	4	1	1	1
72 Hospitals and convalescent homes	247	3	8	27	8
73 Other health services	1,325	9	5	3	13
74 Veterinary services	241	2	1	12	0
75 Education, libraries, etc.	425	1	1	1	0
76 Welfare, charitable and religious activities	221	0	1	1	0
77 Other community services	1,009	11	11	22	10
<b>78 Total health, etc.</b>	<b>8,189</b>	<b>96</b>	<b>39</b>	<b>74</b>	<b>40</b>
<b>ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES -</b>					
79 Entertainment, sport and recreation	2,821	55	21	36	98
80 Hairdressing	425	1	1	0	0
81 Hotels, motels and boarding houses	2,456	63	65	22	3
82 Cafes and restaurants	1,144	7	176	21	8
83 Other personal services	1,393	9	79	8	1
<b>84 Total entertainment, etc.</b>	<b>8,239</b>	<b>135</b>	<b>341</b>	<b>88</b>	<b>110</b>
<b>85 INDUSTRY NOT STATED</b>	<b>1,326</b>	<b>25</b>	<b>12</b>	<b>10</b>	<b>3</b>
<b>86 OTHER SUBSIDIARIES</b>	<b>54</b>	<b>8</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>87 TOTAL ALL INDUSTRIES</b>	<b>197,704</b>	<b>5,079</b>	<b>5,419</b>	<b>40,511</b>	<b>16,226</b>



**TABLE 3.5(a) (cont.)**  
**Income year 1993-94**

Income (cont.)		Expenses								
Other gross income	Total income	External labour costs	Superannuation	Cost of sales	Bad debts	Lease expenses	Rent expenses	Interest expenses - Australia	Interest expenses - Overseas	I T E M
\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
7,235	7,476	712	162	945	6	112	132	60		1 46
2,712	2,851	26	27	353	2	31	71	50		3 47
308	329	11	4	53	1	32	5	3		1 48
1,016	1,033	44	10	280	1	14	12	14		0 49
4,732	5,192	376	86	1,346	7	56	94	125		40 50
468	488	21	8	33	0	12	16	6		0 51
<b>16,470</b>	<b>17,369</b>	<b>1,189</b>	<b>296</b>	<b>3,011</b>	<b>16</b>	<b>258</b>	<b>331</b>	<b>257</b>		<b>44 52</b>
<b>15,319</b>	<b>15,443</b>	<b>603</b>	<b>448</b>	<b>1,199</b>	<b>171</b>	<b>53</b>	<b>236</b>	<b>717</b>		<b>40 53</b>
5,534	29,421	206	201	254	835	88	646	12,253	1,876	54
3,474	10,475	103	57	663	8	18	45	442		51 55
11,278	17,824	64	18	8,944	90	89	57	3,823		529 56
3,299	4,071	286	53	173	14	14	64	302		22 57
1,352	1,483	13	12	856	0	1	3	42		1 58
27,994	35,110	568	75	870	33	39	223	197		25 59
8,825	9,879	219	65	562	5	15	111	31		5 60
1,129	1,169	58	34	26	1	13	48	21		0 61
2,964	5,097	101	31	1,537	2	9	44	608		27 62
7,711	13,967	76	47	3,720	8	29	42	859		165 63
473	482	61	14	26	1	5	17	6		0 64
5,009	5,148	385	91	1,993	8	27	77	54		1 65
673	684	17	11	355	2	4	14	10		0 66
614	637	47	26	52	5	5	31	15		0 67
16,884	17,690	1,143	325	5,067	19	143	330	150		14 68
<b>97,211</b>	<b>153,137</b>	<b>3,345</b>	<b>1,059</b>	<b>25,097</b>	<b>1,032</b>	<b>499</b>	<b>1,753</b>	<b>18,813</b>		<b>2,717 69</b>
1,560	1,654	107	113	36	2	18	68	21		0 70
206	213	14	11	18	0	2	8	3		0 71
710	756	34	19	13	0	4	26	32		0 72
775	804	22	20	185	1	9	49	8		0 73
89	103	5	3	23	0	1	4	1		0 74
159	162	11	4	13	0	1	11	2		0 75
39	41	2	1	2	0	0	3	1		0 76
936	990	95	19	69	1	8	18	6		0 77
<b>4,474</b>	<b>4,723</b>	<b>289</b>	<b>189</b>	<b>358</b>	<b>4</b>	<b>45</b>	<b>187</b>	<b>74</b>		<b>1 78</b>
2,956	3,166	82	38	459	2	23	68	62		1 79
171	173	5	4	53	0	1	20	2		0 80
3,075	3,228	72	36	913	1	17	152	68		0 81
2,170	2,381	40	24	821	0	10	138	52		10 82
819	916	32	22	237	2	7	27	11		7 83
<b>9,190</b>	<b>9,864</b>	<b>231</b>	<b>123</b>	<b>2,482</b>	<b>6</b>	<b>58</b>	<b>405</b>	<b>195</b>		<b>18 84</b>
<b>1,828</b>	<b>1,879</b>	<b>16</b>	<b>5</b>	<b>1,195</b>	<b>2</b>	<b>3</b>	<b>10</b>	<b>8</b>		<b>0 85</b>
<b>0</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>		<b>0 86</b>
<b>474,388</b>	<b>541,622</b>	<b>11,159</b>	<b>4,095</b>	<b>248,484</b>	<b>1,526</b>	<b>2,130</b>	<b>6,998</b>	<b>25,407</b>		<b>3,174 87</b>

**TAXABLE COMPANIES**  
SELECTED ITEMS BY INDUSTRY

		Expenses (cont.)						
I T E M Industry		Royalty expenses- Australia	Royalty expenses- Overseas	Depreciation expenses	Motor vehicle expenses	Repairs and maintenance	All other expenses	Total expense
		\$m	\$m	\$m	\$m	\$m	\$m	\$m
PRIMARY PRODUCTION -								
1	Sheep grazing	0	0	5	2	6	80	12
2	Grain growing	0	0	5	2	5	40	11
3	Cattle grazing	0	0	16	5	14	119	28
4	Dairying and pig farming	0	0	5	2	6	80	11
5	Fruit and vegetable growing	0	0	13	3	11	283	40
6	Sugar cane growing	0	0	1	0	1	26	3
7	Any other primary production	1	0	32	14	25	412	1,15
8	Services to agriculture	0	0	13	10	15	189	83
9	Forestry and logging	28	0	25	16	29	174	78
10	Fishing and hunting	0	0	10	3	19	156	31
11	Primary production subsidiaries	0	0	0	0	0	0	
12	<b>Total primary production</b>	<b>30</b>	<b>0</b>	<b>123</b>	<b>57</b>	<b>131</b>	<b>1,559</b>	<b>4,27</b>
MINING -								
13	Metallic minerals	206	2	468	7	435	1,524	6,81
14	Coal, oil and gas	271	43	1,067	6	302	3,326	8,11
15	Construction metals and non-metallic minerals	34	0	60	13	64	358	1,27
16	Services to mining	17	1	120	16	70	880	2,87
17	<b>Total mining</b>	<b>527</b>	<b>47</b>	<b>1,715</b>	<b>42</b>	<b>870</b>	<b>6,087</b>	<b>18,31</b>
MANUFACTURING -								
18	Food, beverages and tobacco	3	117	510	120	357	6,867	22,1
19	Textiles	3	2	30	6	29	390	1,31
20	Clothing and footwear	6	24	43	13	19	690	2,87
21	Wood, wood products and furniture	48	2	73	38	53	742	3,87
22	Paper, paper products, printing and publishing	32	18	202	49	102	3,088	7,31
23	Chemical, petroleum and coal products	6	110	409	90	248	5,652	17,11
24	Non-metallic mineral products	23	19	322	64	287	1,442	7,11
25	Metal products	27	23	612	74	494	2,873	18,31
26	Transport equipment	0	13	148	17	105	911	6,31
27	Other machinery and equipment	3	110	172	55	72	2,112	9,11
28	Other manufacturing	4	64	355	102	303	3,468	14,41
29	<b>Total manufacturing</b>	<b>154</b>	<b>501</b>	<b>2,876</b>	<b>628</b>	<b>2,069</b>	<b>28,234</b>	<b>109,71</b>
30	<b>ELECTRICITY, GAS AND WATER</b>	<b>1</b>	<b>3</b>	<b>40</b>	<b>13</b>	<b>13</b>	<b>187</b>	<b>71</b>
31	<b>CONSTRUCTION</b>	<b>4</b>	<b>2</b>	<b>315</b>	<b>293</b>	<b>253</b>	<b>4,946</b>	<b>20,11</b>
WHOLESALE TRADE -								
32	Minerals, metals and chemical wholesalers	29	1	58	21	23	574	4,11
33	Wholesale petroleum and petroleum products	16	0	192	86	91	1,489	13,61
34	Farm properties and produce dealers	0	0	17	18	10	458	4,01
35	Wholesale trade not elsewhere included	30	93	323	248	133	8,346	54,41
36	<b>Total wholesale trade</b>	<b>74</b>	<b>94</b>	<b>590</b>	<b>373</b>	<b>257</b>	<b>10,866</b>	<b>76,31</b>
RETAIL TRADE -								
37	Pharmacies	0	0	8	2	2	159	4
38	Motor vehicle dealers	5	0	131	109	62	3,276	29,31
39	Butchers	0	0	3	2	2	67	3
40	Other food	25	0	209	29	131	3,377	21,61
41	Department and general stores	0	3	211	17	49	2,779	12,71
42	Household appliances and hardware	2	24	85	34	14	905	4,11
43	Books, newspapers, etc.	8	12	17	13	6	431	1,81
44	Other retail trade	7	8	145	125	51	3,052	13,11
45	<b>Total retail trade</b>	<b>48</b>	<b>48</b>	<b>808</b>	<b>330</b>	<b>318</b>	<b>14,044</b>	<b>83,81</b>
87	<b>TOTAL ALL INDUSTRIES</b>	<b>1,021</b>	<b>923</b>	<b>11,900</b>	<b>3,225</b>	<b>6,733</b>	<b>139,208</b>	<b>465,91</b>

**TABLE 3.5(a) (cont.)**  
**Income year 1993-94**

Operating win/loss and extraordinary items	Net capital gains	Special building write-off	Investment allowance	Research and development	Prior year losses recouped	Taxable income/loss	Non- refundable rebates and credits	Net tax	Refundable credits (including PPS credit)	Sales of goods and services	I T E M
\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
30	1	0	0	0	3	31	1	9	0	92	1
27	0	0	1	0	1	26	0	8	0	90	2
130	2	0	1	0	5	117	4	35	0	288	3
15	2	0	1	0	1	14	0	5	0	162	4
86	0	0	2	1	3	86	5	24	0	278	5
7	0	0	0	0	0	6	0	2	0	4	6
142	4	0	2	1	8	116	2	37	0	1,083	7
48	2	0	1	1	3	46	0	15	0	774	8
104	2	0	3	1	6	76	0	25	1	704	9
117	1	0	1	1	5	86	0	28	0	273	10
0	0	0	0	0	0	0	0	0	0	0	11
<b>705</b>	<b>15</b>	<b>1</b>	<b>12</b>	<b>5</b>	<b>34</b>	<b>604</b>	<b>12</b>	<b>188</b>	<b>2</b>	<b>3,747</b>	<b>12</b>
1,593	22	2	29	40	93	1,499	52	442	0	7,102	13
3,694	76	0	14	13	100	3,350	348	757	0	10,184	14
269	0	0	5	5	4	290	22	73	0	1,320	15
459	3	0	6	2	17	280	3	89	1	1,502	16
<b>6,015</b>	<b>101</b>	<b>3</b>	<b>54</b>	<b>60</b>	<b>213</b>	<b>5,418</b>	<b>426</b>	<b>1,362</b>	<b>1</b>	<b>20,107</b>	<b>17</b>
1,564	9	8	31	34	14	1,461	37	446	0	20,589	18
119	0	1	4	2	1	117	0	39	0	1,229	19
159	0	0	4	1	4	170	1	56	0	2,540	20
335	1	1	7	3	9	339	6	106	2	3,706	21
860	11	3	18	3	18	790	27	234	0	6,548	22
1,450	1	11	13	70	14	1,344	16	428	1	13,198	23
974	1	3	19	23	11	882	45	246	3	7,288	24
2,464	2	10	26	79	12	2,427	257	544	2	19,600	25
677	1	1	4	47	16	635	6	203	1	7,010	26
867	4	2	9	60	20	770	12	243	1	9,270	27
1,657	6	7	20	83	48	1,572	120	399	1	13,734	28
<b>11,126</b>	<b>35</b>	<b>46</b>	<b>155</b>	<b>404</b>	<b>166</b>	<b>10,508</b>	<b>526</b>	<b>2,942</b>	<b>11</b>	<b>104,712</b>	<b>29</b>
73	0	0	2	2	1	60	2	18	1	733	30
<b>1,451</b>	<b>13</b>	<b>3</b>	<b>37</b>	<b>7</b>	<b>60</b>	<b>1,235</b>	<b>8</b>	<b>400</b>	<b>70</b>	<b>17,371</b>	<b>31</b>
501	3	0	4	2	3	333	25	85	0	4,122	32
154	2	2	8	2	3	152	15	35	0	10,391	33
90	4	1	1	0	1	102	1	33	0	3,716	34
2,248	14	7	15	22	70	2,311	40	722	1	50,534	35
<b>2,994</b>	<b>23</b>	<b>10</b>	<b>29</b>	<b>26</b>	<b>78</b>	<b>2,897</b>	<b>81</b>	<b>876</b>	<b>2</b>	<b>68,763</b>	<b>36</b>
55	0	0	0	0	0	52	0	17	0	492	37
725	7	2	6	1	25	722	2	236	5	29,035	38
8	0	0	0	0	1	9	0	3	0	386	39
693	5	6	19	1	8	706	58	175	0	20,806	40
903	5	4	9	0	1	940	204	106	0	11,612	41
178	3	1	2	0	5	167	1	55	0	4,121	42
120	2	0	1	0	2	126	0	42	0	1,867	43
690	6	1	7	1	18	680	4	221	1	12,781	44
<b>3,371</b>	<b>28</b>	<b>15</b>	<b>44</b>	<b>3</b>	<b>61</b>	<b>3,402</b>	<b>269</b>	<b>853</b>	<b>7</b>	<b>81,099</b>	<b>45</b>
<b>75,615</b>	<b>1,878</b>	<b>264</b>	<b>1,379</b>	<b>643</b>	<b>1,205</b>	<b>61,760</b>	<b>5,029</b>	<b>14,252</b>	<b>147</b>	<b>364,746</b>	<b>87</b>

**TAXABLE COMPANIES**  
**SELECTED ITEMS BY INDUSTRY**

Expenses (cont.)							
I T E M Industry	Royalty expenses- Australia	Royalty expenses- Overseas	Depreciation expenses	Motor vehicle expenses	Repairs and maintenance	All other expenses	Total expense
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
TRANSPORT AND STORAGE -							
46 Road transport	4	1	254	439	127	3,899	6,852
47 Water transport	1	0	79	11	61	1,913	2,622
48 Air transport	0	0	10	2	13	168	301
49 Other transport	1	0	20	97	16	456	960
50 Services to transport	0	0	215	101	68	2,262	4,772
51 Storage	0	0	29	9	18	244	397
<b>52 Total transport and storage</b>	<b>6</b>	<b>1</b>	<b>606</b>	<b>659</b>	<b>302</b>	<b>8,942</b>	<b>15,915</b>
<b>53 COMMUNICATION</b>	<b>38</b>	<b>5</b>	<b>2,105</b>	<b>136</b>	<b>1,154</b>	<b>5,434</b>	<b>12,338</b>
FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -							
54 Banking	0	1	486	22	211	7,306	24,381
55 Investment not elsewhere included	0	5	89	28	43	1,848	3,399
56 Finance and investment	0	2	209	36	17	1,824	15,715
57 Other investment and related services	0	1	44	15	10	2,390	3,387
58 Share and property traders	0	0	3	2	1	210	1,144
59 Life insurance	0	0	482	19	25	14,876	17,431
60 Other insurance	0	1	92	40	22	7,899	9,066
61 Real estate agents	1	0	17	20	8	779	1,028
62 Property operators	3	0	150	14	69	1,199	3,792
63 Holding companies	0	19	290	8	529	2,355	8,148
64 Architectural services	0	0	8	9	3	277	427
65 Engineering, surveying and technical services	1	2	75	58	32	1,902	4,702
66 Legal services	0	0	9	4	4	198	627
67 Accounting, auditing and bookkeeping	2	0	9	9	4	377	581
68 Other business services	24	56	404	277	201	7,839	15,995
<b>69 Total finance, insurance, etc.</b>	<b>32</b>	<b>86</b>	<b>2,367</b>	<b>560</b>	<b>1,179</b>	<b>51,278</b>	<b>109,831</b>
HEALTH, EDUCATION, WELFARE, ETC. SERVICES -							
70 Medical practice	0	0	24	27	11	1,088	1,511
71 Dental practice	0	0	3	3	1	130	194
72 Hospitals and convalescent homes	0	0	16	2	13	514	627
73 Other health services	0	2	18	8	7	382	710
74 Veterinary services	0	0	1	2	1	56	96
75 Education, libraries, etc.	1	0	3	2	2	95	146
76 Welfare, charitable and religious activities	0	0	1	1	1	23	35
77 Other community services	3	1	21	25	10	638	913
<b>78 Total health, etc.</b>	<b>4</b>	<b>3</b>	<b>87</b>	<b>69</b>	<b>44</b>	<b>2,926</b>	<b>4,276</b>
ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES -							
79 Entertainment, sport and recreation	73	89	77	21	35	1,611	2,640
80 Hairdressing	0	0	2	2	1	73	163
81 Hotels, motels and boarding houses	1	4	86	10	68	1,441	2,868
82 Cafes and restaurants	32	42	69	9	22	950	2,218
83 Other personal services	0	0	24	19	14	426	829
<b>84 Total entertainment, etc.</b>	<b>105</b>	<b>135</b>	<b>258</b>	<b>61</b>	<b>140</b>	<b>4,501</b>	<b>8,717</b>
<b>85 INDUSTRY NOT STATED</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>5</b>	<b>4</b>	<b>203</b>	<b>1,462</b>
<b>86 OTHER SUBSIDIARIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
<b>87 TOTAL ALL INDUSTRIES</b>	<b>1,021</b>	<b>923</b>	<b>11,900</b>	<b>3,225</b>	<b>6,733</b>	<b>139,208</b>	<b>465,996</b>

**TABLE 3.5(a) (cont.)**  
**Income year 1993-94**

Operating profit/ loss and extraordinary items	Net capital gains	Special building write-off	Investment allowance	Research and development	Prior year losses recouped	Taxable income/ loss	Non- refundable rebates and credits	Net tax	Refundable credits (including PPS credit)	Sales of goods and services	I T E M
\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
622	5	12	21	16	11	495	11	153	12	4,837	46
225	0	0	2	0	14	225	9	65	0	2,290	47
28	0	0	0	0	2	22	1	7	0	176	48
70	1	0	4	0	2	54	2	16	2	594	49
416	5	3	7	1	6	474	13	144	2	3,302	50
91	0	1	4	0	6	53	0	17	0	153	51
<b>1,453</b>	<b>12</b>	<b>16</b>	<b>38</b>	<b>17</b>	<b>40</b>	<b>1,323</b>	<b>35</b>	<b>402</b>	<b>16</b>	<b>11,351</b>	<b>52</b>
<b>3,106</b>	<b>0</b>	<b>30</b>	<b>134</b>	<b>49</b>	<b>7</b>	<b>2,138</b>	<b>9</b>	<b>696</b>	<b>0</b>	<b>13,943</b>	<b>53</b>
5,035	7	20	58	3	209	4,438	288	1,177	0	418	54
7,078	444	21	3	8	43	6,059	832	1,168	14	1,231	55
2,105	3	9	13	0	21	1,427	155	316	0	9,062	56
683	11	1	4	1	14	850	40	235	0	785	57
338	17	0	0	0	21	292	11	85	2	906	58
17,678	919	31	737	0	1	8,615	564	1,187	0	1,258	59
811	8	7	4	2	18	1,044	40	304	0	1,133	60
144	4	0	1	0	9	140	2	44	0	267	61
1,304	37	31	4	1	32	1,431	82	390	2	2,245	62
5,820	135	1	3	26	48	5,786	1,537	372	3	1,279	63
55	0	0	0	0	3	61	0	20	2	179	64
445	3	1	6	9	24	430	13	129	7	3,361	65
57	0	0	0	0	0	63	0	21	0	547	66
56	1	0	1	0	1	62	1	19	0	276	67
1,697	28	10	22	18	47	1,835	42	564	7	9,642	68
<b>43,306</b>	<b>1,617</b>	<b>132</b>	<b>855</b>	<b>68</b>	<b>491</b>	<b>32,533</b>	<b>3,607</b>	<b>6,032</b>	<b>36</b>	<b>32,590</b>	<b>69</b>
140	2	0	2	1	3	144	3	45	0	355	70
19	0	0	0	0	1	19	0	6	0	87	71
84	1	2	1	0	8	79	2	24	0	301	72
94	1	0	1	0	1	99	4	29	0	546	73
7	0	0	0	0	0	7	0	2	0	51	74
17	1	0	0	0	1	17	0	5	0	77	75
6	0	0	0	0	0	6	0	2	0	15	76
77	5	0	1	0	2	92	3	27	1	507	77
<b>444</b>	<b>9</b>	<b>2</b>	<b>5</b>	<b>2</b>	<b>15</b>	<b>463</b>	<b>12</b>	<b>140</b>	<b>1</b>	<b>1,938</b>	<b>78</b>
526	15	1	5	0	22	457	35	116	0	1,874	79
11	0	0	0	0	1	11	0	4	0	163	80
361	6	4	3	0	10	264	1	86	0	2,498	81
163	3	2	3	0	3	132	3	41	0	1,871	82
87	1	0	1	0	2	92	0	30	0	622	83
<b>1,147</b>	<b>25</b>	<b>6</b>	<b>11</b>	<b>1</b>	<b>38</b>	<b>955</b>	<b>39</b>	<b>276</b>	<b>1</b>	<b>7,029</b>	<b>84</b>
417	0	1	4	0	1	216	2	66	0	1,363	85
<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>86</b>
<b>75,615</b>	<b>1,878</b>	<b>264</b>	<b>1,379</b>	<b>643</b>	<b>1,205</b>	<b>61,760</b>	<b>5,029</b>	<b>14,252</b>	<b>147</b>	<b>364,746</b>	<b>87</b>

**TAXABLE COMPANIES**  
**SELECTED ITEMS BY INDUSTRY**

I T E M Industry	Opening stock	Closing stock	Total salary and wage expense	Dividends paid - franked	Dividends paid - unfranked
	\$m	\$m	\$m	\$m	\$m
<b>PRIMARY PRODUCTION -</b>					
1 Sheep grazing	23	28	17	3	0
2 Grain growing	6	6	13	1	0
3 Cattle grazing	179	191	40	26	0
4 Dairying and pig farming	13	15	20	1	0
5 Fruit and vegetable growing	47	51	73	6	6
6 Sugar cane growing	0	0	9	1	0
7 Any other primary production	111	130	150	8	0
8 Services to agriculture	39	44	87	5	0
9 Forestry and logging	51	67	107	13	4
10 Fishing and hunting	16	19	52	4	0
11 Primary production subsidiaries	0	0	0	0	0
<b>12 Total primary production</b>	<b>484</b>	<b>550</b>	<b>566</b>	<b>66</b>	<b>11</b>
<b>MINING -</b>					
13 Metallic minerals	772	785	578	526	148
14 Coal, oil and gas	423	371	823	1,386	940
15 Construction metals and non-metallic minerals	119	164	173	179	12
16 Services to mining	131	137	335	103	6
<b>17 Total mining</b>	<b>1,445</b>	<b>1,457</b>	<b>1,909</b>	<b>2,193</b>	<b>1,105</b>
<b>MANUFACTURING -</b>					
18 Food, beverages and tobacco	1,811	1,984	2,407	513	165
19 Textiles	217	255	222	28	1
20 Clothing and footwear	345	377	480	43	0
21 Wood, wood products and furniture	433	436	645	56	1
22 Paper, paper products, printing and publishing	518	551	1,418	222	41
23 Chemical, petroleum and coal products	1,892	1,865	1,558	500	72
24 Non-metallic mineral products	702	701	1,148	389	46
25 Metal products	2,382	2,526	2,555	1,383	87
26 Transport equipment	670	700	766	98	2
27 Other machinery and equipment	1,325	1,477	1,436	239	2
28 Other manufacturing	1,630	1,747	2,073	463	125
<b>29 Total manufacturing</b>	<b>11,924</b>	<b>12,619</b>	<b>14,708</b>	<b>3,933</b>	<b>543</b>
<b>30 ELECTRICITY, GAS AND WATER</b>	<b>26</b>	<b>28</b>	<b>108</b>	<b>21</b>	<b>7</b>
<b>31 CONSTRUCTION</b>	<b>1,169</b>	<b>2,567</b>	<b>2,755</b>	<b>335</b>	<b>10</b>
<b>WHOLESALE TRADE -</b>					
32 Minerals, metals and chemical wholesalers	469	506	242	193	16
33 Wholesale petroleum and petroleum products	653	674	345	62	44
34 Farm properties and produce dealers	201	299	175	20	2
35 Wholesale trade not elsewhere included	5,220	5,497	3,254	434	109
<b>36 Total wholesale trade</b>	<b>6,544</b>	<b>6,976</b>	<b>4,015</b>	<b>709</b>	<b>171</b>
<b>RETAIL TRADE -</b>					
37 Pharmacies	57	66	69	2	0
38 Motor vehicle dealers	1,925	2,339	1,680	84	2
39 Butchers	4	5	43	2	0
40 Other food	1,685	1,787	1,978	315	0
41 Department and general stores	1,153	1,135	1,210	318	0
42 Household appliances and hardware	370	394	504	20	1
43 Books, newspapers, etc.	227	192	214	21	1
44 Other retail trade	1,685	1,943	1,570	94	3
<b>45 Total retail trade</b>	<b>7,105</b>	<b>7,859</b>	<b>7,269</b>	<b>857</b>	<b>8</b>
<b>87 TOTAL ALL INDUSTRIES</b>	<b>37,889</b>	<b>41,248</b>	<b>55,841</b>	<b>17,229</b>	<b>4,507</b>

**TABLE 3.5(a) (cont.)**  
**Income year 1993-94**

Payments to associated persons	Depreciable assets purchased during year	Depreciable assets sold during year	Net foreign income	Foreign exchange profit/loss	Land degradation expenses	ITEM
\$m	\$m	\$m	\$m		\$m	
5	5	3	0	0	0	1
5	10	3	0	0	0	2
9	43	10	0	0	0	3
9	11	1	0	0	0	4
16	25	3	1	(0)	0	5
1	1	0	0	0	0	6
31	48	7	0	0	4	7
18	23	6	2	0	0	8
11	52	8	0	0	0	9
17	24	9	0	0	0	10
0	0	0	0	0	0	11
<b>123</b>	<b>242</b>	<b>49</b>	<b>3</b>	<b>1</b>	<b>5</b>	<b>12</b>
6	559	33	6	5	4	13
40	711	63	32	32	0	14
11	89	13	2	4	0	15
33	157	32	11	5	0	16
<b>90</b>	<b>1,515</b>	<b>141</b>	<b>50</b>	<b>46</b>	<b>4</b>	<b>17</b>
95	892	66	26	8	0	18
11	48	4	1	1	0	19
45	64	5	3	1	0	20
62	117	19	1	0	0	21
105	487	47	22	18	0	22
52	616	113	27	21	0	23
23	446	25	11	8	0	24
119	707	50	81	3	0	25
40	225	23	121	12	0	26
172	246	40	50	1	0	27
159	467	62	16	5	0	28
<b>884</b>	<b>4,316</b>	<b>455</b>	<b>358</b>	<b>77</b>	<b>0</b>	<b>29</b>
7	58	5	0	0	0	30
<b>609</b>	<b>689</b>	<b>143</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>31</b>
47	94	32	2	2	0	32
17	271	26	3	0	0	33
216	79	7	0	(0)	0	34
821	512	135	93	24	0	35
<b>1,100</b>	<b>957</b>	<b>200</b>	<b>98</b>	<b>26</b>	<b>0</b>	<b>36</b>
11	14	3	0	0	0	37
293	246	80	1	1	0	38
11	5	1	1	0	0	39
71	328	19	0	2	0	40
7	419	214	0	0	0	41
132	100	27	2	1	0	42
51	26	6	0	0	0	43
196	364	57	7	1	0	44
772	1,501	406	11	6	0	45
<b>6,453</b>	<b>18,367</b>	<b>3,063</b>	<b>2,347</b>	<b>311</b>	<b>9</b>	<b>87</b>

**TAXABLE COMPANIES**  
SELECTED ITEMS BY INDUSTRY

I T E M Industry	Opening stock	Closing stock	Total salary and wage expense	Dividends paid - franked	Dividends paid - unfranked
	\$m	\$m	\$m	\$m	\$m
<b>TRANSPORT AND STORAGE -</b>					
46 Road transport	52	40	2,344	284	66
47 Water transport	9	14	454	75	13
48 Air transport	2	2	53	3	1
49 Other transport	4	5	205	17	9
50 Services to transport	7	7	987	137	19
51 Storage	2	3	127	13	8
<b>52 Total transport and storage</b>	<b>75</b>	<b>71</b>	<b>4,170</b>	<b>529</b>	<b>116</b>
<b>53 COMMUNICATION</b>	<b>403</b>	<b>380</b>	<b>3,354</b>	<b>698</b>	<b>0</b>
<b>FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -</b>					
54 Banking	2,408	2,216	3,550	1,508	287
55 Investment not elsewhere included	456	629	445	1,367	789
56 Finance and investment	1,145	1,262	319	460	63
57 Other investment and related services	64	311	605	141	52
58 Share and property traders	1,675	1,283	25	40	3
59 Life insurance	0	1	717	241	105
60 Other insurance	1	27	737	134	62
61 Real estate agents	8	7	415	19	1
62 Property operators	928	995	203	304	64
63 Holding companies	1,031	919	937	2,629	1,033
64 Architectural services	3	8	141	8	0
65 Engineering, surveying and technical services	152	173	1,149	103	9
66 Legal services	79	74	106	22	0
67 Accounting, auditing and bookkeeping	8	11	193	10	0
68 Other business services	292	321	3,855	444	17
<b>69 Total finance, insurance, etc.</b>	<b>8,249</b>	<b>8,239</b>	<b>13,396</b>	<b>7,430</b>	<b>2,484</b>
<b>HEALTH, EDUCATION, WELFARE, ETC. SERVICES -</b>					
70 Medical practice	2	3	567	34	1
71 Dental practice	3	3	65	4	0
72 Hospitals and convalescent homes	6	8	368	44	0
73 Other health services	46	46	232	41	2
74 Veterinary services	5	5	29	1	0
75 Education, libraries, etc.	3	4	49	1	0
76 Welfare, charitable and religious activities	0	0	17	0	0
77 Other community services	4	5	279	13	0
<b>78 Total health, etc.</b>	<b>69</b>	<b>72</b>	<b>1,605</b>	<b>138</b>	<b>3</b>
<b>ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES -</b>					
79 Entertainment, sport and recreation	149	155	477	220	45
80 Hairdressing	6	6	65	1	0
81 Hotels, motels and boarding houses	74	85	579	53	0
82 Cafes and restaurants	38	47	571	18	0
83 Other personal services	20	23	233	10	0
<b>84 Total entertainment, etc.</b>	<b>286</b>	<b>316</b>	<b>1,923</b>	<b>301</b>	<b>45</b>
<b>85 INDUSTRY NOT STATED</b>	<b>110</b>	<b>115</b>	<b>64</b>	<b>20</b>	<b>3</b>
<b>86 OTHER SUBSIDIARIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>87 TOTAL ALL INDUSTRIES</b>	<b>37,889</b>	<b>41,248</b>	<b>55,841</b>	<b>17,229</b>	<b>4,507</b>



**TABLE 3.5(a) (cont.)**  
**Income year 1993-94**

Payments to associated persons	Depreciable assets purchased during year	Depreciable assets sold during year	Net foreign income	Foreign exchange profit/loss	Land degradation expenses	I T E M
\$m	\$m	\$m	\$m		\$m	
125	456	73	1	0	0	46
17	114	22	6	1	0	47
5	26	5	0	1	0	48
17	45	16	1	0	0	49
50	129	24	1	20	0	50
6	57	2	0	0	0	51
219	826	143	9	23	0	52
59	3,239	180	194	24	0	53
55	1,105	194	65	35	0	54
131	205	43	151	1	0	55
68	1,163	468	52	23	0	56
182	54	15	81	0	0	57
14	11	2	3	0	0	58
39	285	160	447	19	0	59
81	177	59	37	3	0	60
95	28	9	1	0	0	61
92	164	63	1	0	0	62
23	334	83	303	22	0	63
64	15	3	1	0	0	64
211	143	23	25	6	0	65
18	11	2	0	0	0	66
76	13	3	0	0	0	67
676	725	113	435	2	0	68
1,822	4,432	1,240	1,603	111	0	69
335	43	10	0	0	0	70
37	6	1	0	0	0	71
10	17	1	0	0	0	72
58	29	8	0	0	0	73
12	2	1	0	0	0	74
12	6	1	0	0	0	75
3	3	0	0	0	0	76
28	33	8	0	0	0	77
494	137	30	1	0	0	78
121	115	17	11	(3)	0	79
10	3	1	1	0	0	80
56	166	21	0	0	0	81
38	124	22	1	0	0	82
40	36	7	1	0	0	83
266	445	67	14	(2)	0	84
8	10	4	1	0	0	85
0	1	0	0	0	0	86
6,453	18,367	3,063	2,347	311	9	87

**ALL COMPANIES**  
SELECTED ITEMS BY INDUSTRY

I T E M Industry	Number of companies	Income			
		Income from partnership and trust	Gross rents, leasing and hiring	Gross interest	Gross dividends
		\$m	\$m	\$m	\$m
<b>PRIMARY PRODUCTION -</b>					
1 Sheep grazing	1,466	12	12	7	6
2 Grain growing	826	9	3	4	0
3 Cattle grazing	2,177	52	20	18	14
4 Dairying and pig farming	580	2	5	2	1
5 Fruit and vegetable growing	1,111	31	6	26	14
6 Sugar cane growing	201	1	1	1	0
7 Any other primary production	3,845	28	24	25	6
8 Services to agriculture	1,871	5	9	13	2
9 Forestry and logging	686	8	3	11	32
10 Fishing and hunting	1,092	25	7	3	1
11 Primary production subsidiaries	8	0	0	0	0
<b>12 Total primary production</b>	<b>13,863</b>	<b>171</b>	<b>88</b>	<b>111</b>	<b>77</b>
<b>MINING -</b>					
13 Metallic minerals	597	50	16	686	157
14 Coal, oil and gas	350	39	16	496	1,771
15 Construction metals and non-metallic minerals	738	10	27	25	52
16 Services to mining	1,840	33	20	86	52
<b>17 Total mining</b>	<b>3,525</b>	<b>133</b>	<b>79</b>	<b>1,293</b>	<b>2,032</b>
<b>MANUFACTURING -</b>					
18 Food, beverages and tobacco	2,321	55	54	214	156
19 Textiles	651	15	3	8	17
20 Clothing and footwear	2,371	11	6	12	5
21 Wood, wood products and furniture	3,326	46	17	16	26
22 Paper, paper products, printing and publishing	4,662	35	26	55	89
23 Chemical, petroleum and coal products	3,414	78	67	86	66
24 Non-metallic mineral products	1,435	143	12	24	142
25 Metal products	4,669	42	22	622	836
26 Transport equipment	1,516	18	16	87	16
27 Other machinery and equipment	4,138	46	38	66	51
28 Other manufacturing	7,264	89	48	283	328
<b>29 Total manufacturing</b>	<b>35,767</b>	<b>579</b>	<b>309</b>	<b>1,473</b>	<b>1,732</b>
<b>30 ELECTRICITY, GAS AND WATER</b>	<b>547</b>	<b>(5)</b>	<b>10</b>	<b>2</b>	<b>6</b>
<b>31 CONSTRUCTION</b>	<b>44,457</b>	<b>250</b>	<b>220</b>	<b>179</b>	<b>58</b>
<b>WHOLESALE TRADE -</b>					
32 Minerals, metals and chemical wholesalers	972	54	30	48	84
33 Wholesale petroleum and petroleum products	638	13	151	16	54
34 Farm properties and produce dealers	1,080	5	10	32	2
35 Wholesale trade not elsewhere included	20,439	239	127	363	226
<b>36 Total wholesale trade</b>	<b>23,129</b>	<b>311</b>	<b>318</b>	<b>458</b>	<b>365</b>
<b>RETAIL TRADE -</b>					
37 Pharmacies	701	4	7	4	3
38 Motor vehicle dealers	15,791	272	87	52	40
39 Butchers	945	6	2	1	0
40 Other food	5,889	38	49	89	180
41 Department and general stores	546	6	45	466	141
42 Household appliances and hardware	5,331	36	232	25	6
43 Books, newspapers, etc.	2,320	9	6	11	1
44 Other retail trade	14,493	141	124	83	31
<b>45 Total retail trade</b>	<b>46,016</b>	<b>512</b>	<b>551</b>	<b>730</b>	<b>400</b>
<b>87 TOTAL ALL INDUSTRIES</b>	<b>459,797</b>	<b>6,897</b>	<b>9,629</b>	<b>57,753</b>	<b>22,686</b>

**TABLE 3.5(b)**  
**Income year 1993-94**

Income (cont.)		Expenses								
Other gross income	Total income	External labour costs	Superannuation	Cost of sales	Bad debts	Lease expenses	Rent expenses	Interest expenses - Australia	Interest expenses - Overseas	I T E M
\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
298	336	14	4	45	1	2	7	21	1	1
272	289	14	4	97	0	2	4	10	0	2
846	950	15	9	342	1	3	13	69	5	3
305	315	9	4	88	0	2	5	11	0	4
762	839	28	13	210	1	6	12	20	0	5
48	50	3	2	1	0	1	0	1	0	6
2,951	3,034	72	34	1,480	5	17	34	75	4	7
1,582	1,610	49	15	856	2	13	15	23	2	8
999	1,053	79	7	457	0	11	4	18	0	9
643	677	31	10	189	0	8	4	14	0	10
0	0	0	0	0	0	0	0	0	0	11
<b>8,706</b>	<b>9,153</b>	<b>313</b>	<b>101</b>	<b>3,763</b>	<b>9</b>	<b>65</b>	<b>98</b>	<b>261</b>	<b>11</b>	<b>12</b>
14,274	15,184	415	44	6,870	37	35	29	966	79	13
14,880	17,202	185	68	4,542	4	26	36	966	235	14
2,321	2,435	94	16	1,117	3	22	13	69	11	15
4,811	5,002	187	38	1,556	3	29	39	98	11	16
<b>36,286</b>	<b>39,823</b>	<b>881</b>	<b>167</b>	<b>14,084</b>	<b>47</b>	<b>112</b>	<b>116</b>	<b>2,099</b>	<b>336</b>	<b>17</b>
34,300	34,779	352	180	20,377	18	132	167	714	50	18
2,599	2,642	55	23	1,590	7	13	28	42	1	19
3,797	3,832	236	40	2,165	9	17	75	49	2	20
5,596	5,702	215	54	3,436	11	26	88	63	1	21
11,842	12,047	238	130	5,183	25	114	156	288	3	22
23,475	23,771	242	116	12,854	15	107	183	297	19	23
9,467	9,788	138	71	5,233	29	29	67	219	16	24
25,796	27,318	443	178	17,095	29	119	214	706	86	25
13,072	13,209	82	85	10,099	5	37	71	102	14	26
13,767	13,968	235	141	8,546	16	67	161	114	17	27
19,835	20,583	328	183	11,668	29	231	266	437	83	28
<b>163,546</b>	<b>167,639</b>	<b>2,564</b>	<b>1,202</b>	<b>98,245</b>	<b>192</b>	<b>892</b>	<b>1,475</b>	<b>3,031</b>	<b>293</b>	<b>29</b>
939	952	56	6	462	2	14	10	11	0	30
<b>35,011</b>	<b>35,718</b>	<b>2,732</b>	<b>374</b>	<b>20,277</b>	<b>62</b>	<b>199</b>	<b>261</b>	<b>533</b>	<b>11</b>	<b>31</b>
7,220	7,436	64	24	5,689	8	14	39	70	8	32
23,853	24,086	64	38	20,425	12	145	155	383	0	33
6,463	6,513	29	17	5,574	4	9	36	58	1	34
81,248	82,202	731	360	63,604	109	213	689	621	53	35
<b>118,785</b>	<b>120,238</b>	<b>888</b>	<b>439</b>	<b>95,292</b>	<b>133</b>	<b>380</b>	<b>919</b>	<b>1,132</b>	<b>63</b>	<b>36</b>
690	707	21	11	354	0	3	23	5	0	37
44,776	45,226	341	190	37,693	22	71	466	306	8	38
907	915	15	7	667	2	3	34	5	0	39
24,566	24,922	260	112	18,524	3	53	713	176	25	40
14,366	15,023	32	51	9,604	9	13	488	626	0	41
5,933	6,233	95	67	3,971	10	22	237	74	2	42
3,511	3,538	54	26	1,898	17	12	106	41	1	43
19,977	20,355	317	140	12,748	17	61	1,055	227	6	44
<b>114,726</b>	<b>116,918</b>	<b>1,135</b>	<b>604</b>	<b>85,458</b>	<b>79</b>	<b>238</b>	<b>3,123</b>	<b>1,460</b>	<b>42</b>	<b>45</b>
<b>682,860</b>	<b>779,822</b>	<b>16,898</b>	<b>6,092</b>	<b>366,601</b>	<b>3,276</b>	<b>3,483</b>	<b>10,855</b>	<b>42,929</b>	<b>5,243</b>	<b>87</b>

**ALL COMPANIES**  
SELECTED ITEMS BY INDUSTRY

I T E M Industry	Number of companies	Income			
		Income from partnership and trust	Gross rents, leasing and hiring	Gross interest	Gross dividends
		\$m	\$m	\$m	\$m
<b>TRANSPORT AND STORAGE -</b>					
46 Road transport	9,272	61	284	52	45
47 Water transport	953	67	58	41	71
48 Air transport	832	10	28	3	2
49 Other transport	1,572	19	6	3	7
50 Services to transport	3,137	39	290	106	54
51 Storage	374	2	31	5	1
<b>52 Total transport and storage</b>	<b>16,140</b>	<b>197</b>	<b>697</b>	<b>210</b>	<b>180</b>
<b>53 COMMUNICATION</b>	<b>1,091</b>	<b>12</b>	<b>17</b>	<b>84</b>	<b>31</b>
<b>FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -</b>					
54 Banking	325	165	223	29,917	1,436
55 Investment not elsewhere included	91,640	2,548	1,271	2,395	5,874
56 Finance and investment	3,632	85	997	11,162	521
57 Other investment and related services	7,076	108	28	1,123	159
58 Share and property traders	3,323	77	33	50	136
59 Life insurance	902	228	787	4,199	1,942
60 Other insurance	4,285	18	106	1,019	150
61 Real estate agents	5,724	18	18	14	8
62 Property operators	28,597	371	2,675	606	350
63 Holding companies	4,025	217	110	2,053	6,755
64 Architectural services	3,689	7	4	5	1
65 Engineering, surveying and technical services	10,532	51	33	52	49
66 Legal services	1,158	8	25	3	1
67 Accounting, auditing and bookkeeping	3,371	19	4	6	5
68 Other business services	55,354	305	399	326	166
<b>69 Total finance, insurance, etc.</b>	<b>223,633</b>	<b>4,223</b>	<b>6,712</b>	<b>52,929</b>	<b>17,553</b>
<b>HEALTH, EDUCATION, WELFARE, ETC. SERVICES -</b>					
70 Medical practice	12,730	181	19	12	11
71 Dental practice	1,838	9	2	2	1
72 Hospitals and convalescent homes	478	4	14	29	9
73 Other health services	2,766	13	6	4	14
74 Veterinary services	552	3	1	12	0
75 Education, libraries, etc.	1,155	1	3	2	2
76 Welfare, charitable and religious activities	553	2	2	1	0
77 Other community services	2,200	14	14	25	11
<b>78 Total health, etc.</b>	<b>22,272</b>	<b>228</b>	<b>61</b>	<b>87</b>	<b>49</b>
<b>ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES -</b>					
79 Entertainment, sport and recreation	7,876	126	141	48	105
80 Hairdressing	1,293	2	3	1	0
81 Hotels, motels and boarding houses	6,458	83	139	96	56
82 Cafes and restaurants	3,783	21	183	27	8
83 Other personal services	3,609	13	83	11	2
<b>84 Total entertainment, etc.</b>	<b>23,019</b>	<b>245</b>	<b>549</b>	<b>183</b>	<b>172</b>
<b>85 INDUSTRY NOT STATED</b>	<b>6,209</b>	<b>34</b>	<b>17</b>	<b>15</b>	<b>30</b>
<b>86 OTHER SUBSIDIARIES</b>	<b>129</b>	<b>8</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>87 TOTAL ALL INDUSTRIES</b>	<b>459,797</b>	<b>6,897</b>	<b>9,629</b>	<b>57,753</b>	<b>22,686</b>

**TABLE 3.5(b) (cont.)**  
**Income year 1993-94**

Income (cont.)		Expenses								
Other gross income	Total income	External labour costs	Superannuation	Cost of sales	Bad debts	Lease expenses	Rent expenses	Interest expenses - Australia	Interest expenses - Overseas	I T E M
\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
10,579	11,019	1,146	200	1,474	11	196	241	254		2 46
3,701	3,938	42	33	821	2	97	86	79		3 47
3,553	3,596	55	53	145	3	184	45	147		2 48
1,359	1,394	83	13	306	2	20	22	19		0 49
6,482	6,971	407	96	2,149	9	78	125	138		41 50
652	691	31	10	87	0	14	29	22		0 51
<b>26,326</b>	<b>27,609</b>	<b>1,765</b>	<b>404</b>	<b>4,982</b>	<b>28</b>	<b>589</b>	<b>547</b>	<b>659</b>		<b>47 52</b>
<b>16,225</b>	<b>16,369</b>	<b>618</b>	<b>456</b>	<b>1,788</b>	<b>172</b>	<b>67</b>	<b>250</b>	<b>732</b>		<b>40 53</b>
8,185	39,925	474	217	273	1,508	96	1,020	17,289		2,296 54
9,103	21,191	174	101	1,225	174	28	84	2,285		339 55
13,245	26,009	106	39	9,412	648	99	105	7,722		1,108 56
6,192	7,609	379	125	1,465	22	18	103	762		159 57
3,037	3,333	21	17	2,010	4	5	8	114		9 58
28,835	35,990	575	78	872	33	40	227	199		25 59
11,538	12,831	340	93	577	9	23	160	44		5 60
1,847	1,905	106	51	54	2	21	90	44		0 61
9,929	9,931	205	52	3,367	14	24	156	1,665		125 62
8,978	18,113	107	80	4,126	13	34	71	1,661		244 63
726	743	97	23	49	4	9	29	12		0 64
7,537	7,722	551	140	3,300	13	43	121	84		1 65
792	827	25	18	358	3	8	37	14		0 66
928	961	77	49	57	7	9	47	28		0 67
26,100	27,296	1,569	483	8,129	63	234	559	349		22 68
<b>132,971</b>	<b>214,386</b>	<b>4,802</b>	<b>1,564</b>	<b>35,275</b>	<b>2,516</b>	<b>690</b>	<b>2,815</b>	<b>32,270</b>		<b>4,334 69</b>
3,715	3,938	264	408	51	4	44	144	48		1 70
487	500	36	35	32	0	6	18	8		0 71
1,033	1,089	76	28	17	1	6	41	47		0 72
1,102	1,139	42	32	260	1	12	72	12		0 73
188	205	12	9	34	0	2	8	2		0 74
343	352	24	7	26	1	2	24	5		0 75
76	81	5	2	6	0	0	7	3		0 76
1,573	1,637	137	32	200	1	14	30	13		0 77
<b>8,516</b>	<b>8,940</b>	<b>597</b>	<b>552</b>	<b>626</b>	<b>8</b>	<b>87</b>	<b>344</b>	<b>138</b>		<b>1 78</b>
5,483	5,902	167	64	787	5	40	145	164		4 79
384	391	14	7	119	0	2	41	5		2 80
7,678	8,052	201	80	2,275	15	69	369	314		38 81
3,588	3,827	82	37	1,436	1	17	273	81		12 82
1,281	1,390	57	29	378	3	16	51	22		9 83
<b>18,413</b>	<b>19,562</b>	<b>519</b>	<b>217</b>	<b>4,996</b>	<b>24</b>	<b>144</b>	<b>879</b>	<b>586</b>		<b>64 84</b>
2,411	2,506	28	8	1,355	5	6	19	17		0 85
1	10	0	0	0	0	0	0	1		0 86
<b>682,860</b>	<b>779,822</b>	<b>16,898</b>	<b>6,092</b>	<b>366,601</b>	<b>3,276</b>	<b>3,483</b>	<b>10,855</b>	<b>42,929</b>		<b>5,243 87</b>

**ALL COMPANIES**  
**SELECTED ITEMS BY INDUSTRY**

Expenses (cont.)							
I T E M Industry	Royalty expenses- Australia	Royalty expenses- Overseas	Depreciation expenses	Motor vehicle expenses	Repairs and maintenance	All other expenses	Total expenses
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
<b>PRIMARY PRODUCTION -</b>							
1 Sheep grazing	0	0	15	6	17	176	309
2 Grain growing	0	1	13	4	12	103	263
3 Cattle grazing	0	0	41	13	33	318	860
4 Dairying and pig farming	0	0	10	4	11	151	295
5 Fruit and vegetable growing	0	0	27	7	22	412	757
6 Sugar cane growing	0	0	1	0	2	34	44
7 Any other primary production	7	1	94	35	82	939	2,876
8 Services to agriculture	1	0	34	24	32	487	1,551
9 Forestry and logging	30	6	33	23	36	240	944
10 Fishing and hunting	1	0	24	4	29	233	546
11 Primary production subsidiaries	0	0	0	0	0	0	0
<b>12 Total primary production</b>	<b>38</b>	<b>8</b>	<b>291</b>	<b>119</b>	<b>275</b>	<b>3,092</b>	<b>8,146</b>
<b>MINING -</b>							
13 Metallic minerals	270	4	973	76	763	2,888	13,448
14 Coal, oil and gas	354	50	1,432	11	428	4,609	12,945
15 Construction metals and non-metallic minerals	55	0	96	21	106	567	2,188
16 Services to mining	20	5	234	28	184	2,501	4,931
<b>17 Total mining</b>	<b>698</b>	<b>58</b>	<b>2,735</b>	<b>135</b>	<b>1,480</b>	<b>10,564</b>	<b>33,514</b>
<b>MANUFACTURING -</b>							
18 Food, beverages and tobacco	11	122	716	188	580	10,052	33,657
19 Textiles	3	5	63	11	50	633	2,523
20 Clothing and footwear	7	26	55	21	24	971	3,695
21 Wood, wood products and furniture	60	3	101	57	76	1,182	5,370
22 Paper, paper products, printing and publishing	66	53	303	74	167	4,339	11,139
23 Chemical, petroleum and coal products	11	137	591	116	407	7,311	22,406
24 Non-metallic mineral products	24	30	378	79	341	2,224	8,879
25 Metal products	27	28	858	109	665	4,353	24,906
26 Transport equipment	19	17	308	37	157	1,671	12,702
27 Other machinery and equipment	9	116	251	88	102	3,257	13,121
28 Other manufacturing	14	70	462	141	352	4,707	18,975
<b>29 Total manufacturing</b>	<b>250</b>	<b>606</b>	<b>4,084</b>	<b>920</b>	<b>2,920</b>	<b>40,700</b>	<b>157,372</b>
<b>30 ELECTRICITY, GAS AND WATER</b>	<b>1</b>	<b>3</b>	<b>43</b>	<b>15</b>	<b>15</b>	<b>312</b>	<b>951</b>
<b>31 CONSTRUCTION</b>	<b>8</b>	<b>2</b>	<b>541</b>	<b>530</b>	<b>386</b>	<b>8,797</b>	<b>34,713</b>
<b>WHOLESALE TRADE -</b>							
32 Minerals, metals and chemical wholesalers	29	2	68	28	27	866	6,335
33 Wholesale petroleum and petroleum products	17	0	288	98	163	2,205	23,493
34 Farm properties and produce dealers	0	0	25	24	14	681	6,72
35 Wholesale trade not elsewhere included	43	171	499	376	191	12,552	80,008
<b>36 Total wholesale trade</b>	<b>89</b>	<b>173</b>	<b>880</b>	<b>527</b>	<b>396</b>	<b>16,304</b>	<b>117,409</b>
<b>RETAIL TRADE -</b>							
37 Pharmacies	0	1	10	4	3	220	154
38 Motor vehicle dealers	8	5	187	172	91	4,938	44,496
39 Butchers	0	0	8	6	6	164	116
40 Other food	29	1	248	49	146	3,939	24,175
41 Department and general stores	1	3	219	19	54	3,020	14,40
42 Household appliances and hardware	5	31	140	53	21	1,330	6,156
43 Books, newspapers, etc.	8	13	26	21	9	1,192	3,122
44 Other retail trade	11	12	227	181	76	4,690	19,767
<b>45 Total retail trade</b>	<b>61</b>	<b>64</b>	<b>1,065</b>	<b>504</b>	<b>405</b>	<b>19,492</b>	<b>113,726</b>
<b>87 TOTAL ALL INDUSTRIES</b>	<b>1,382</b>	<b>1,306</b>	<b>16,995</b>	<b>5,082</b>	<b>9,432</b>	<b>210,042</b>	<b>699,620</b>

**TABLE 3.5(b) (cont.)**  
**Income year 1993-94**

Operating fit/ loss and extraordinary items	Net capital gains	Special building write-off	Investment allowance	Research and development	Prior year losses recouped	Taxable income/ loss	Non- refundable rebates and credits	Net tax	Refundable credits (including PPS credit)	Sales of goods and services	I T E M
\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
27	1	0	1	0	15	33	2	9	0	203	1
27	1	0	1	2	7	26	0	8	0	204	2
88	4	1	3	0	32	118	4	35	0	722	3
20	3	0	1	0	4	14	0	5	0	250	4
82	2	0	3	1	12	86	5	24	0	531	5
6	0	0	0	0	1	6	0	2	0	7	6
160	8	1	6	11	75	118	2	37	0	2,598	7
60	3	0	2	3	15	48	1	15	0	1,305	8
109	2	0	4	2	11	76	0	25	1	792	9
131	2	0	2	2	23	86	0	28	0	449	10
0	0	0	0	0	0	0	0	0	0	0	11
<b>709</b>	<b>26</b>	<b>2</b>	<b>22</b>	<b>21</b>	<b>195</b>	<b>611</b>	<b>14</b>	<b>188</b>	<b>2</b>	<b>7,062</b>	<b>12</b>
1,736	38	3	61	207	325	1,520	59	442	0	12,862	13
4,256	88	0	23	22	161	3,820	504	757	0	14,301	14
247	1	0	7	7	13	293	24	73	0	1,959	15
71	5	1	14	70	35	319	16	89	1	3,327	16
<b>6,310</b>	<b>131</b>	<b>4</b>	<b>105</b>	<b>306</b>	<b>534</b>	<b>5,952</b>	<b>603</b>	<b>1,362</b>	<b>1</b>	<b>32,449</b>	<b>17</b>
1,122	11	13	56	73	65	1,491	47	446	0	30,994	18
119	1	1	4	2	12	117	0	39	0	2,262	19
137	1	0	4	1	13	170	1	56	0	3,483	20
331	2	1	9	5	33	342	7	106	3	5,375	21
910	69	4	25	7	47	800	30	234	0	9,740	22
1,365	3	18	17	112	39	1,348	17	428	1	17,494	23
909	2	3	22	29	27	887	47	246	3	8,772	24
2,409	3	20	31	123	66	2,431	258	544	3	25,418	25
507	1	5	8	81	129	635	6	203	1	13,019	26
846	5	3	13	139	99	772	12	243	1	13,203	27
1,609	7	9	25	124	96	1,580	123	399	2	17,614	28
<b>10,263</b>	<b>105</b>	<b>77</b>	<b>215</b>	<b>695</b>	<b>625</b>	<b>10,574</b>	<b>548</b>	<b>2,942</b>	<b>14</b>	<b>147,374</b>	<b>29</b>
1	0	0	4	2	7	60	2	18	1	870	30
<b>1,004</b>	<b>52</b>	<b>15</b>	<b>46</b>	<b>29</b>	<b>231</b>	<b>1,245</b>	<b>12</b>	<b>400</b>	<b>84</b>	<b>30,612</b>	<b>31</b>
501	4	1	4	3	21	333	25	85	0	5,783	32
93	6	6	11	4	7	153	15	35	0	20,467	33
41	4	1	2	0	7	102	1	33	0	5,983	34
1,989	19	14	21	43	233	2,346	52	722	2	74,161	35
<b>2,623</b>	<b>33</b>	<b>22</b>	<b>38</b>	<b>51</b>	<b>269</b>	<b>2,933</b>	<b>92</b>	<b>876</b>	<b>2</b>	<b>106,393</b>	<b>36</b>
52	0	0	0	0	1	52	0	17	0	648	37
731	10	4	11	1	96	723	3	236	5	43,279	38
(1)	1	0	0	0	3	9	0	3	0	852	39
646	8	7	21	1	26	707	59	175	0	23,284	40
884	5	4	9	0	5	941	204	106	0	12,926	41
176	4	1	2	1	26	168	1	55	1	5,853	42
115	3	1	1	0	9	127	0	42	0	2,804	43
585	8	2	10	4	77	685	5	221	1	18,803	44
<b>3,188</b>	<b>40</b>	<b>20</b>	<b>54</b>	<b>7</b>	<b>244</b>	<b>3,411</b>	<b>272</b>	<b>853</b>	<b>8</b>	<b>108,449</b>	<b>45</b>
<b>80,135</b>	<b>2,262</b>	<b>478</b>	<b>1,617</b>	<b>1,990</b>	<b>4,565</b>	<b>68,177</b>	<b>7,102</b>	<b>14,252</b>	<b>175</b>	<b>532,124</b>	<b>87</b>

**ALL COMPANIES**  
**SELECTED ITEMS BY INDUSTRY**

Expenses (cont.)							
I T E M Industry	Royalty expenses- Australia	Royalty expenses- Overseas	Depreciation expenses	Motor vehicle expenses	Repairs and maintenance	All other expenses	Total expenses
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
<b>TRANSPORT AND STORAGE -</b>							
46 Road transport	7	4	470	772	207	5,480	10,461
47 Water transport	1	0	129	16	87	2,444	3,838
48 Air transport	0	2	188	20	70	2,647	3,560
49 Other transport	1	0	35	134	29	655	1,318
50 Services to transport	1	1	237	127	76	3,039	6,523
51 Storage	0	0	40	12	27	328	602
<b>52 Total transport and storage</b>	<b>9</b>	<b>7</b>	<b>1,099</b>	<b>1,081</b>	<b>497</b>	<b>14,592</b>	<b>26,303</b>
<b>53 COMMUNICATION</b>	<b>39</b>	<b>6</b>	<b>2,129</b>	<b>141</b>	<b>1,158</b>	<b>5,684</b>	<b>13,281</b>
<b>FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -</b>							
54 Banking	0	1	567	35	244	10,611	34,629
55 Investment not elsewhere included	1	7	202	43	77	6,690	11,430
56 Finance and investment	1	2	391	45	85	3,353	23,132
57 Other investment and related services	0	2	77	26	18	3,683	6,836
58 Share and property traders	0	1	11	6	5	505	2,716
59 Life insurance	0	0	484	21	25	14,967	17,545
60 Other insurance	1	1	128	59	26	10,526	11,992
61 Real estate agents	1	0	29	38	15	1,314	1,763
62 Property operators	3	0	345	28	130	2,789	8,901
63 Holding companies	0	23	335	12	535	3,299	10,540
64 Architectural services	0	0	16	17	5	432	691
65 Engineering, surveying and technical services	3	3	129	95	51	2,865	7,396
66 Legal services	0	0	14	5	5	286	772
67 Accounting, auditing and bookkeeping	4	0	15	16	5	593	907
68 Other business services	34	74	634	395	281	12,765	25,591
<b>69 Total finance, insurance, etc.</b>	<b>49</b>	<b>114</b>	<b>3,375</b>	<b>841</b>	<b>1,507</b>	<b>74,676</b>	<b>164,840</b>
<b>HEALTH, EDUCATION, WELFARE, ETC. SERVICES -</b>							
70 Medical practice	0	0	49	69	20	2,698	3,798
71 Dental practice	0	0	7	8	3	332	484
72 Hospitals and convalescent homes	0	0	24	3	18	744	1,004
73 Other health services	1	5	24	13	9	573	1,055
74 Veterinary services	0	0	2	4	2	123	198
75 Education, libraries, etc.	1	1	8	5	3	225	333
76 Welfare, charitable and religious activities	0	0	3	1	2	48	75
77 Other community services	3	1	47	38	18	1,031	1,565
<b>78 Total health, etc.</b>	<b>6</b>	<b>7</b>	<b>164</b>	<b>140</b>	<b>74</b>	<b>5,773</b>	<b>8,512</b>
<b>ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES -</b>							
79 Entertainment, sport and recreation	89	190	165	42	73	3,317	5,251
80 Hairdressing	4	17	9	4	4	158	385
81 Hotels, motels and boarding houses	2	5	241	25	168	4,095	7,895
82 Cafes and restaurants	41	45	112	17	44	1,518	3,714
83 Other personal services	1	0	40	32	21	647	1,305
<b>84 Total entertainment, etc.</b>	<b>136</b>	<b>257</b>	<b>567</b>	<b>120</b>	<b>310</b>	<b>9,735</b>	<b>18,550</b>
<b>85 INDUSTRY NOT STATED</b>	<b>0</b>	<b>0</b>	<b>22</b>	<b>9</b>	<b>9</b>	<b>322</b>	<b>1,800</b>
<b>86 OTHER SUBSIDIARIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>3</b>
<b>87 TOTAL ALL INDUSTRIES</b>	<b>1,382</b>	<b>1,306</b>	<b>16,995</b>	<b>5,082</b>	<b>9,432</b>	<b>210,042</b>	<b>699,620</b>



**TABLE 3.5(b) (cont.)**  
**Income year 1993-94**

Operating loss and extraordinary items	Net capital gains	Special building write-off	Investment allowance	Research and development	Prior year losses recouped	Taxable income/ loss	Non- refundable rebates and credits	Net tax	Refundable credits (including PPS credit)	Sales of goods and services	I T E M
\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
556	10	16	40	17	60	496	11	153	15	6,803	46
100	1	0	3	5	25	226	9	65	0	2,733	47
36	1	12	1	4	98	22	1	7	0	3,105	48
75	1	0	6	0	6	54	2	16	3	832	49
448	6	3	9	1	18	475	13	144	2	4,424	50
89	1	2	4	1	9	53	0	17	0	266	51
<b>1,304</b>	<b>20</b>	<b>32</b>	<b>63</b>	<b>28</b>	<b>216</b>	<b>1,326</b>	<b>36</b>	<b>402</b>	<b>20</b>	<b>18,163</b>	<b>52</b>
<b>3,088</b>	<b>3</b>	<b>30</b>	<b>136</b>	<b>77</b>	<b>18</b>	<b>2,139</b>	<b>10</b>	<b>696</b>	<b>1</b>	<b>14,636</b>	<b>53</b>
5,296	7	20	59	5	319	4,471	299	1,177	0	558	54
9,765	510	42	5	332	371	9,101	1,836	1,168	15	1,988	55
2,877	7	11	33	109	207	1,578	204	316	0	9,924	56
772	13	1	6	36	116	906	58	235	0	1,021	57
617	19	2	0	0	63	386	42	85	2	2,180	58
18,446	919	31	737	0	3	8,625	565	1,187	0	2,046	59
839	9	7	5	5	46	1,052	43	304	0	1,865	60
143	6	0	1	0	33	140	2	44	0	485	61
1,031	53	98	7	53	235	1,492	94	390	2	3,721	62
7,573	149	2	5	47	104	7,867	2,224	372	3	1,752	63
52	1	0	1	0	10	62	1	20	2	299	64
326	5	1	8	84	48	433	14	129	8	5,145	65
56	0	0	0	0	2	63	0	21	0	576	66
54	1	0	1	0	6	62	1	19	0	393	67
1,708	51	17	31	93	294	1,861	50	564	8	15,449	68
<b>49,553</b>	<b>1,748</b>	<b>234</b>	<b>897</b>	<b>762</b>	<b>1,858</b>	<b>38,098</b>	<b>5,433</b>	<b>6,032</b>	<b>41</b>	<b>47,401</b>	<b>69</b>
137	2	0	3	4	14	144	3	45	0	787	70
16	0	0	0	0	2	19	0	6	0	180	71
84	2	4	2	0	17	79	2	24	0	419	72
84	1	0	1	0	4	99	4	29	0	753	73
7	0	0	0	0	1	7	0	2	0	102	74
19	1	0	0	0	6	17	0	5	0	143	75
6	1	1	0	0	2	6	0	2	0	27	76
72	5	2	2	2	8	93	4	27	1	890	77
<b>425</b>	<b>12</b>	<b>7</b>	<b>8</b>	<b>7</b>	<b>54</b>	<b>464</b>	<b>12</b>	<b>140</b>	<b>1</b>	<b>3,302</b>	<b>78</b>
652	18	5	14	1	164	463	37	116	0	3,395	79
7	0	0	0	0	3	12	0	4	0	279	80
155	13	26	5	0	87	307	15	86	0	5,778	81
111	5	2	4	0	25	132	3	41	0	3,225	82
86	1	1	1	1	10	94	1	30	0	974	83
<b>1,011</b>	<b>37</b>	<b>34</b>	<b>25</b>	<b>3</b>	<b>289</b>	<b>1,008</b>	<b>56</b>	<b>276</b>	<b>1</b>	<b>13,652</b>	<b>84</b>
<b>650</b>	<b>56</b>	<b>1</b>	<b>4</b>	<b>3</b>	<b>25</b>	<b>349</b>	<b>11</b>	<b>66</b>	<b>1</b>	<b>1,762</b>	<b>85</b>
7	0	0	0	0	0	8	0	3	0	0	86
<b>80,135</b>	<b>2,262</b>	<b>478</b>	<b>1,617</b>	<b>1,990</b>	<b>4,565</b>	<b>68,177</b>	<b>7,102</b>	<b>14,252</b>	<b>175</b>	<b>532,124</b>	<b>87</b>

**ALL COMPANIES**  
SELECTED ITEMS BY INDUSTRY

I T E M Industry	Opening stock	Closing stock	Total salary and wage expense	Dividends paid - franked	Dividends paid - unfranked
	\$m	\$m	\$m	\$m	\$m
<b>PRIMARY PRODUCTION -</b>					
1 Sheep grazing	77	87	47	5	0
2 Grain growing	36	36	32	1	0
3 Cattle grazing	452	508	84	31	0
4 Dairying and pig farming	27	34	34	1	0
5 Fruit and vegetable growing	90	92	135	6	6
6 Sugar cane growing	1	2	11	1	0
7 Any other primary production	434	443	456	9	2
8 Services to agriculture	78	84	176	10	0
9 Forestry and logging	64	80	135	13	6
10 Fishing and hunting	32	39	77	5	0
11 Primary production subsidiaries	0	0	0	0	0
<b>12 Total primary production</b>	<b>1,290</b>	<b>1,406</b>	<b>1,186</b>	<b>81</b>	<b>16</b>
<b>MINING -</b>					
13 Metallic minerals	1,670	1,739	1,349	542	170
14 Coal, oil and gas	699	611	1,308	1,524	1,020
15 Construction metals and non-metallic minerals	181	367	266	210	22
16 Services to mining	220	226	652	118	6
<b>17 Total mining</b>	<b>2,770</b>	<b>2,943</b>	<b>3,574</b>	<b>2,394</b>	<b>1,217</b>
<b>MANUFACTURING -</b>					
18 Food, beverages and tobacco	2,882	3,272	3,568	533	192
19 Textiles	366	364	410	33	3
20 Clothing and footwear	514	552	672	46	1
21 Wood, wood products and furniture	607	613	947	59	6
22 Paper, paper products, printing and publishing	952	862	2,086	227	46
23 Chemical, petroleum and coal products	2,578	2,499	1,996	505	87
24 Non-metallic mineral products	898	897	1,371	402	71
25 Metal products	3,321	3,363	3,482	1,391	88
26 Transport equipment	1,603	1,666	1,468	108	8
27 Other machinery and equipment	1,922	2,065	2,081	247	16
28 Other manufacturing	2,211	2,348	2,842	480	142
<b>29 Total manufacturing</b>	<b>17,853</b>	<b>18,500</b>	<b>20,923</b>	<b>4,030</b>	<b>658</b>
<b>30 ELECTRICITY, GAS AND WATER</b>	<b>42</b>	<b>39</b>	<b>128</b>	<b>21</b>	<b>7</b>
<b>31 CONSTRUCTION</b>	<b>2,252</b>	<b>3,749</b>	<b>4,788</b>	<b>383</b>	<b>18</b>
<b>WHOLESALE TRADE -</b>					
32 Minerals, metals and chemical wholesalers	630	659	321	196	18
33 Wholesale petroleum and petroleum products	1,230	1,160	537	76	62
34 Farm properties and produce dealers	349	467	234	22	2
35 Wholesale trade not elsewhere included	8,041	8,540	4,821	471	182
<b>36 Total wholesale trade</b>	<b>10,250</b>	<b>10,826</b>	<b>5,913</b>	<b>765</b>	<b>264</b>
<b>RETAIL TRADE -</b>					
37 Pharmacies	80	90	95	4	0
38 Motor vehicle dealers	3,120	3,703	2,480	104	3
39 Butchers	11	12	121	2	0
40 Other food	1,822	1,940	2,290	321	1
41 Department and general stores	1,247	1,238	1,344	319	0
42 Household appliances and hardware	611	643	730	22	12
43 Books, newspapers, etc.	328	332	329	22	2
44 Other retail trade	2,628	2,982	2,346	104	23
<b>45 Total retail trade</b>	<b>9,847</b>	<b>10,940</b>	<b>9,736</b>	<b>899</b>	<b>41</b>
<b>87 TOTAL ALL INDUSTRIES</b>	<b>64,010</b>	<b>67,063</b>	<b>82,016</b>	<b>20,194</b>	<b>6,520</b>

**TABLE 3.5(b) (cont.)**  
**Income year 1993-94**

Payments to associated persons	Depreciable assets purchased during year	Depreciable assets sold during year	Net foreign income	Foreign exchange profit/loss	Land degradation expenses	I T E M
\$m	\$m	\$m	\$m		\$m	
14	17	6	0	0	0	1
10	23	5	0	0	0	2
31	90	18	0	(6)	0	3
13	23	3	0	0	0	4
25	47	6	1	0	1	5
2	4	1	0	0	0	6
59	128	24	1	0	5	7
30	62	14	2	1	0	8
17	66	12	0	0	0	9
26	39	17	0	0	0	10
0	0	0	0	0	0	11
<b>226</b>	<b>498</b>	<b>106</b>	<b>4</b>	<b>(4)</b>	<b>7</b>	<b>12</b>
10	1,241	98	6	68	5	13
90	1,270	81	32	(7)	0	14
17	134	23	2	4	0	15
47	379	57	14	8	0	16
<b>164</b>	<b>3,023</b>	<b>258</b>	<b>53</b>	<b>72</b>	<b>5</b>	<b>17</b>
159	1,320	157	63	10	0	18
22	67	6	1	1	0	19
67	81	11	3	1	0	20
94	171	29	5	0	0	21
150	767	307	53	18	0	22
76	911	130	28	21	0	23
37	540	37	11	11	0	24
169	1,192	86	130	25	0	25
51	442	56	121	25	0	26
236	426	65	64	5	0	27
222	678	109	58	6	0	28
<b>1,282</b>	<b>6,596</b>	<b>992</b>	<b>534</b>	<b>123</b>	<b>0</b>	<b>29</b>
12	95	6	0	0	0	30
<b>1,065</b>	<b>1,074</b>	<b>344</b>	<b>18</b>	<b>18</b>	<b>1</b>	<b>31</b>
155	114	37	2	3	0	32
24	563	47	4	(0)	0	33
225	91	12	6	0	0	34
2,010	784	220	100	29	0	35
<b>2,414</b>	<b>1,552</b>	<b>317</b>	<b>112</b>	<b>32</b>	<b>0</b>	<b>36</b>
15	18	8	0	0	0	37
649	361	122	2	1	0	38
22	13	4	1	0	0	39
129	398	49	0	2	0	40
12	430	216	0	0	0	41
225	209	50	2	1	0	42
74	40	10	0	1	0	43
331	510	94	9	2	0	44
<b>1,457</b>	<b>1,979</b>	<b>553</b>	<b>14</b>	<b>7</b>	<b>0</b>	<b>45</b>
<b>11,813</b>	<b>28,450</b>	<b>5,681</b>	<b>2,710</b>	<b>682</b>	<b>14</b>	<b>87</b>

# ALL COMPANIES

## SELECTED ITEMS BY INDUSTRY

I T E M Industry	Opening stock	Closing stock	Total salary and wage expense	Dividends paid - franked	Dividends paid - unfranked
	\$m	\$m	\$m	\$m	\$m
<b>TRANSPORT AND STORAGE -</b>					
46 Road transport	75	60	2,990	290	68
47 Water transport	15	21	548	77	14
48 Air transport	46	45	774	4	1
49 Other transport	6	7	277	18	9
50 Services to transport	12	11	1,184	138	19
51 Storage	23	54	185	13	8
52 <b>Total transport and storage</b>	<b>177</b>	<b>198</b>	<b>5,958</b>	<b>540</b>	<b>118</b>
53 <b>COMMUNICATION</b>	<b>430</b>	<b>412</b>	<b>3,457</b>	<b>700</b>	<b>0</b>
<b>FINANCE, INSURANCE, REAL ESTATE AND BUSINESS SERVICES -</b>					
54 Banking	9,494	8,020	4,871	1,527	527
55 Investment not elsewhere included	687	938	660	2,713	1,530
56 Finance and investment	1,412	1,699	642	564	189
57 Other investment and related services	72	329	852	172	59
58 Share and property traders	2,019	1,640	98	59	4
59 Life insurance	0	1	744	242	105
60 Other insurance	5	31	1,035	161	67
61 Real estate agents	14	13	682	22	1
62 Property operators	2,549	2,528	367	361	105
63 Holding companies	1,052	934	1,084	3,406	1,339
64 Architectural services	6	13	228	10	0
65 Engineering, surveying and technical services	208	239	1,730	115	11
66 Legal services	80	75	147	22	0
67 Accounting, auditing and bookkeeping	9	12	318	11	1
68 Other business services	696	778	5,901	497	52
69 <b>Total finance, insurance, etc.</b>	<b>18,303</b>	<b>17,250</b>	<b>19,359</b>	<b>9,880</b>	<b>3,988</b>
<b>HEALTH, EDUCATION, WELFARE, ETC. SERVICES -</b>					
70 Medical practice	3	4	1,436	38	17
71 Dental practice	4	5	148	5	0
72 Hospitals and convalescent homes	7	8	523	44	0
73 Other health services	57	57	336	42	2
74 Veterinary services	6	7	58	1	0
75 Education, libraries, etc.	6	7	110	2	0
76 Welfare, charitable and religious activities	1	1	32	0	0
77 Other community services	8	8	451	14	0
78 <b>Total health, etc.</b>	<b>92</b>	<b>96</b>	<b>3,093</b>	<b>144</b>	<b>19</b>
<b>ENTERTAINMENT, RECREATION, RESTAURANTS, HOTELS AND PERSONAL SERVICES -</b>					
79 Entertainment, sport and recreation	258	213	921	240	102
80 Hairdressing	12	13	117	2	0
81 Hotels, motels and boarding houses	198	208	1,481	55	44
82 Cafes and restaurants	68	94	938	19	1
83 Other personal services	33	37	345	11	1
84 <b>Total entertainment, etc.</b>	<b>568</b>	<b>565</b>	<b>3,801</b>	<b>326</b>	<b>147</b>
85 <b>INDUSTRY NOT STATED</b>	<b>135</b>	<b>140</b>	<b>102</b>	<b>31</b>	<b>26</b>
86 <b>OTHER SUBSIDIARIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>87 TOTAL ALL INDUSTRIES</b>	<b>64,010</b>	<b>67,063</b>	<b>82,016</b>	<b>20,194</b>	<b>6,520</b>

**TABLE 3.5(b) (cont.)**  
**Income year 1993-94**

Payments to associated persons	Depreciable assets purchased during year	Depreciable assets sold during year	Net foreign income	Foreign exchange profit/loss	Land degradation expenses	I T E M
\$m	\$m	\$m	\$m		\$m	
216	885	277	3	1		0 46
58	137	29	7	2		0 47
10	296	23	6	(1)		0 48
29	73	25	1	0		0 49
71	176	34	1	21		0 50
8	66	5	0	0		0 51
<b>392</b>	<b>1,632</b>	<b>392</b>	<b>18</b>	<b>23</b>		<b>0 52</b>
<b>69</b>	<b>3,372</b>	<b>185</b>	<b>194</b>	<b>26</b>		<b>0 53</b>
57	1,406	251	70	247		0 54
252	358	223	171	48		1 55
79	2,579	986	66	63		0 56
240	101	22	104	0		0 57
20	31	6	4	(1)		0 58
58	289	161	454	19		0 59
188	233	94	49	3		0 60
157	48	17	1	0		0 61
170	651	147	4	0		0 62
46	402	126	327	28		0 63
103	26	6	2	0		0 64
317	219	46	34	9		0 65
31	13	3	0	0		0 66
126	23	6	0	0		0 67
1,072	1,072	208	448	6		0 68
<b>2,915</b>	<b>7,450</b>	<b>2,303</b>	<b>1,733</b>	<b>422</b>		<b>1 69</b>
1,035	85	23	0	0		0 70
91	14	3	0	0		0 71
22	29	3	0	0		0 72
99	39	10	0	0		0 73
27	4	1	0	0		0 74
22	16	3	1	0		0 75
5	7	1	0	0		0 76
39	68	12	1	0		0 77
<b>1,339</b>	<b>262</b>	<b>55</b>	<b>2</b>	<b>1</b>		<b>0 78</b>
184	251	40	16	(1)		0 79
22	8	3	3	0		0 80
107	387	70	5	(36)		0 81
87	188	36	1	0		0 82
65	64	12	1	0		0 83
<b>464</b>	<b>898</b>	<b>160</b>	<b>25</b>	<b>(37)</b>		<b>0 84</b>
<b>15</b>	<b>19</b>	<b>11</b>	<b>2</b>	<b>0</b>		<b>0 85</b>
<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0 86</b>
<b>11,813</b>	<b>28,450</b>	<b>5,681</b>	<b>2,710</b>	<b>682</b>		<b>14 87</b>

**ALL COMPANIES**

**BY GRADE OF NET TAX AND TYPE OF COMPANY**

**TABLE 3.6**  
**Income year 1993-94**

Grade of net tax		Type of company			
		Private	Public	Other (a)	Total
\$	\$				
Loss/ Nil	Number of companies	245,697	12,221	4,914	262,832
	Total income	\$m 111,075	125,501	3,674	240,250
	Taxable income	\$m 1,601	4,878	28	6,507
	Net tax	\$m 0	0	0	
1 -	999 Number of companies	36,991	7,657	3,552	48,200
	Total income	\$m 8,986	20,214	71	29,271
	Taxable income	\$m 162	2,614	2	2,778
	Net tax	\$m 12	1	0	13
1,000 -	1,999 Number of companies	15,249	206	181	15,636
	Total income	\$m 4,593	200	79	4,872
	Taxable income	\$m 112	55	1	168
	Net tax	\$m 23	0	0	23
2,000 -	3,999 Number of companies	22,108	240	132	22,480
	Total income	\$m 7,292	1,139	58	8,489
	Taxable income	\$m 246	63	1	310
	Net tax	\$m 65	1	0	66
4,000 -	5,999 Number of companies	15,259	160	66	15,485
	Total income	\$m 5,776	512	38	6,326
	Taxable income	\$m 292	195	1	488
	Net tax	\$m 76	1	0	77
6,000 -	7,999 Number of companies	11,926	108	39	12,073
	Total income	\$m 5,219	364	42	5,625
	Taxable income	\$m 288	64	1	353
	Net tax	\$m 83	1	0	84
8,000 -	9,999 Number of companies	9,246	81	26	9,353
	Total income	\$m 4,598	270	33	4,901
	Taxable income	\$m 279	23	1	303
	Net tax	\$m 83	1	0	84
10,000 -	19,999 Number of companies	27,758	312	80	28,150
	Total income	\$m 18,315	937	129	19,381
	Taxable income	\$m 1,386	134	4	1,524
	Net tax	\$m 401	5	1	407
20,000 -	49,999 Number of companies	23,431	415	85	23,931
	Total income	\$m 35,453	2,172	436	38,065
	Taxable income	\$m 2,442	233	8	2,683
	Net tax	\$m 737	14	3	754
50,000 -	99,999 Number of companies	9,649	362	40	10,051
	Total income	\$m 22,742	2,731	266	25,739
	Taxable income	\$m 2,173	174	9	2,356
	Net tax	\$m 674	26	3	703
100,000 -	299,999 Number of companies	6,829	695	46	7,570
	Total income	\$m 36,514	10,594	1,296	48,404
	Taxable income	\$m 3,616	921	30	4,567
	Net tax	\$m 1,126	124	8	1,258
300,000 -	499,999 Number of companies	1,184	338	10	1,532
	Total income	\$m 15,473	8,855	334	24,662
	Taxable income	\$m 1,613	1,242	13	2,868
	Net tax	\$m 452	132	4	588
500,000 -	999,999 Number of companies	750	373	12	1,135
	Total income	\$m 15,885	13,928	180	29,993
	Taxable income	\$m 1,617	1,300	25	2,942
	Net tax	\$m 514	268	8	790
1,000,000 -	1,999,999 Number of companies	326	321	6	653
	Total income	\$m 11,163	20,579	283	32,025
	Taxable income	\$m 1,486	1,807	28	3,321
	Net tax	\$m 445	448	9	899
2,000,000 and over	Number of companies	167	534	15	716
	Total income	\$m 22,940	237,042	1,839	261,821
	Taxable income	\$m 2,998	33,337	675	37,010
	Net tax	\$m 925	7,436	143	8,504
<b>Total</b>	<b>Number of companies</b>	<b>426,570</b>	<b>24,023</b>	<b>9,204</b>	<b>459,797</b>
	<b>Total income</b>	<b>\$m 326,024</b>	<b>445,039</b>	<b>8,759</b>	<b>779,822</b>
	<b>Taxable income</b>	<b>\$m 20,310</b>	<b>47,040</b>	<b>827</b>	<b>68,177</b>
	<b>Net tax</b>	<b>\$m 5,615</b>	<b>8,457</b>	<b>180</b>	<b>14,252</b>

(a) Co-operative, non-profit, registered organisations and pooled development funds.

## BY MONTH OF BALANCING DATE AND GRADE OF NET TAX

Grade of net tax		Month of balancing date													Total	
		Dec. 1993 or before	Jan. 1994	Feb. 1994	Mar. 1994	Apr. 1994	May. 1994	Jun. 1994	Jul. 1994	Aug. 1994	Sep. 1994	Oct. 1994	Nov. 1994	Dec. 1994 onwards		
	\$															
	\$															
	Nil	Number of companies	2,868	128	147	1,230	400	245	255,985	265	135	686	150	107	486	262,832
		Total income	\$m 46,910	886	986	12,108	905	3,381	155,296	4,234	953	12,063	99	596	1,834	240,250
		Taxable income	\$m 1,418	0	10	167	1	540	3,831	76	1	427	1	1	34	6,507
		Net tax	\$m 0	0	0	0	0	0	0	0	0	0	0	0	0	0
	1 - 7,999	Number of companies	489	222	224	505	236	265	110,438	199	176	435	235	125	325	113,874
		Total income	\$m 11,078	30	3	793	16	29	34,927	91	579	6,636	7	2	394	54,584
		Taxable income	\$m 1,682	0	0	205	1	5	1,701	8	2	488	0	0	5	4,096
		Net tax	\$m 1	0	0	1	0	0	261	0	0	0	0	0	0	263
367	8,000 - 299,999	Number of companies	820	20	35	274	46	72	77,293	81	40	137	24	45	168	79,055
		Total income	\$m 15,893	156	180	2,141	636	649	113,140	473	289	1,317	68	284	1,263	136,487
		Taxable income	\$m 447	4	25	107	13	35	10,468	44	18	105	6	17	145	11,432
		Net tax	\$m 80	1	3	23	4	5	3,047	6	3	14	2	4	15	3,205
	300,000 - 999,999	Number of companies	292	5	11	85	12	18	2,088	20	7	49	12	14	54	2,667
		Total income	\$m 8,490	270	507	3,001	402	1,232	36,765	751	175	883	402	272	1,508	54,656
		Taxable income	\$m 783	11	19	197	24	239	4,225	38	9	93	27	31	115	5,810
		Net tax	\$m 163	4	6	46	6	12	1,054	12	3	26	8	9	29	1,378
	1,000,000 and over	Number of companies	318	4	2	59	8	44	773	28	5	67	7	16	38	1,369
		Total income	\$m 72,527	105	170	15,017	733	20,976	126,466	24,767	442	25,209	1,042	1,963	4,429	293,844
		Taxable income	\$m 12,998	29	7	1,053	193	2,592	16,184	1,457	53	4,400	79	235	1,050	40,331
		Net tax	\$m 2,776	10	2	268	59	594	4,153	216	17	919	26	72	293	9,406
	<b>Total</b>	<b>Number of companies</b>	<b>4,787</b>	<b>379</b>	<b>419</b>	<b>2,153</b>	<b>702</b>	<b>644</b>	<b>446,577</b>	<b>593</b>	<b>363</b>	<b>1,374</b>	<b>428</b>	<b>307</b>	<b>1,071</b>	<b>459,797</b>
		<b>Total income</b>	<b>\$m 154,898</b>	<b>1,447</b>	<b>1,845</b>	<b>33,060</b>	<b>2,692</b>	<b>26,266</b>	<b>466,593</b>	<b>30,315</b>	<b>2,437</b>	<b>46,108</b>	<b>1,618</b>	<b>3,116</b>	<b>9,427</b>	<b>779,822</b>
		<b>Taxable income</b>	<b>\$m 17,327</b>	<b>44</b>	<b>61</b>	<b>1,729</b>	<b>231</b>	<b>3,411</b>	<b>36,409</b>	<b>1,624</b>	<b>82</b>	<b>5,513</b>	<b>113</b>	<b>284</b>	<b>1,349</b>	<b>68,177</b>
		<b>Net tax</b>	<b>\$m 3,019</b>	<b>15</b>	<b>12</b>	<b>337</b>	<b>69</b>	<b>612</b>	<b>8,515</b>	<b>234</b>	<b>24</b>	<b>959</b>	<b>36</b>	<b>85</b>	<b>338</b>	<b>14,252</b>

**ALL COMPANIES**

**CAPITAL GAINS SUBJECT TO TAX  
DISTRIBUTION BY GRADE OF TAXABLE INCOME**

**TABLE 3.8  
Income year 1993-94**

Grade of taxable income		Number of funds	Amount of capital gains	Tax on gains
\$	\$		\$m	\$m
<b>Taxable</b>				
Under	49,999	3,641	62	20
50,000 -	99,999	1,258	40	13
100,000 -	499,999	1,578	106	35
500,000 -	999,999	291	68	22
1,000,000 -	4,999,999	274	171	56
5,000,000 and over		113	1,429	472
<b>Total Taxable</b>		<b>7,155</b>	<b>1,878</b>	<b>620</b>
<b>Non taxable</b>		<b>4,509</b>	<b>385</b>	<b>0</b>
<b>Total Taxable and Non-taxable</b>		<b>11,664</b>	<b>2,262</b>	<b>620</b>



The statistics in Table 3.9 and 3.10 relate to returns processed for each year as follows:

1984-85 income year returns processed in period 1 July 1985 to 30 November 1986

1985-86 income year returns processed in period 1 July 1986 to 23 December 1987

1986-87 income year returns processed in period 1 July 1987 to 30 November 1988

1987-88 income year returns processed in period 1 July 1988 to 30 June 1989

1988-89 income year returns processed in period 1 July 1989 to 30 September 1990

1989-90 income year returns processed in period 1 July 1990 to 31 October 1991

1990-91 income year returns processed in period 1 July 1991 to 30 September 1992

1991-92 income year returns processed in period 1 July 1992 to 13 October 1993

1992-93 income year returns processed in period 1 July 1993 to 16 September 1994

1993-94 income year returns processed in period 1 July 1994 to 15 September 1995

For detailed information in respect of definitions of items etc for a particular year reference should be made to the relevant edition of Taxation Statistics.

**Footnotes to Tables**

- (a) Purchases of trading stock prior to 1985-86
- (b) not available
- (c) Contract payments prior to 1990-91

# TAXABLE COMPANIES

ITEMS FOR INCOME YEARS 1984-85 TO 1993-94

Table 3.9

		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
Number of companies -resident		82,968	91,880	106,396	107,886	149,168	157,814	150,567	152,301	164,834	197,071
-non-resident		5,554	5,580	5,022	2,304	3,219	1,915	1,681	1,655	2,344	633
Number of companies -private		70,824	78,448	90,328	92,437	131,240	141,480	135,255	136,358	149,679	181,298
-public		10,814	11,915	13,985	13,603	15,864	14,129	12,479	12,747	11,400	12,037
-special section		5,421	5,489	4,896	2,200	3,054					
-non-profit		805	901	1,006	949	1,034	other 4,120	other 4,514	other 4,851	other 6,099	other 4,369
-co-operative		658	707	1,203	1,001	1,195					
-total		<b>88,522</b>	<b>97,460</b>	<b>111,418</b>	<b>110,190</b>	<b>152,387</b>	<b>159,729</b>	<b>152,248</b>	<b>153,956</b>	<b>167,178</b>	<b>197,704</b>
Income											
Net partnership or trust income (or loss)	No.	5,548	6,516	8,978	9,663	15,587	17,788	16,833	17,886	21,249	28,782
	\$M	(93)	(46)	439	679	2,196	4,877	3,256	3,263	3,675	5,079
Gross rents & royalties received	No.	24,978	20,652	22,681	22,008	25,652	27,682	26,015	25,922	28,276	31,270
	\$M	2,810	1,946	2,499	3,173	3,339	3,782	4,407	4,275	5,450	5,419
Gross interest	No.	41,800	48,614	58,971	58,806	67,212	91,105	91,011	90,395	94,348	108,210
	\$M	20,507	26,484	34,611	32,594	42,433	68,000	55,640	40,294	38,215	40,511
Gross dividends	No.	11,328	12,398	14,378	12,697	15,611	13,773	12,738	12,533	13,882	16,755
	\$M	5,512	6,852	6,097	7,267	10,566	9,792	9,911	11,143	12,330	16,226
Other gross income	No.	8,991	8,086	5,014	6,644			104,108	105,702	117,420	143,502
	\$M		3,613	5,009	3,212	2,142		294,714	357,849	393,524	474,388
<b>Total income</b>	<b>No.</b>	<b>58,910</b>	<b>64,637</b>	<b>73,146</b>	<b>73,901</b>	<b>104,299</b>	<b>157,228</b>	<b>152,219</b>	<b>153,948</b>	<b>166,896</b>	<b>196,841</b>
	<b>\$M</b>	<b>219,354</b>	<b>247,785</b>	<b>306,347</b>	<b>347,839</b>	<b>417,781</b>	<b>442,006</b>	<b>365,489</b>	<b>416,824</b>	<b>453,193</b>	<b>541,622</b>
Expenses											
External labour costs(c)	No.					30,686	38,288	34,774	35,014	37,561	45,335
	\$M					6,527	10,252	9,326	9,404	9,670	11,159
Superannuation - deductions	No.	30,118	34,845	40,342	40,800	52,694	57,910	57,453	59,956	82,337	106,741
	\$M	1,033	1,070	1,244	1,434	1,592	1,783	2,912	2,651	3,236	4,095
Cost of sales (a)	\$M	105,774	134,544	166,765	188,914	229,050	205,232	145,705	187,682	207,915	248,484
Bad debts	No.							13,512	13,521	14,139	16,061
	\$M							3,277	2,022	1,494	1,526
Lease expenses	No.		25,742	27,443	26,806	33,822		31,874	31,197	32,570	37,418
	\$M		1,072	1,297	1,356	1,662		1,676	1,672	1,983	2,130
Rent expenses	No.							52,131	53,185	57,899	70,978
	\$M							5,026	5,897	6,038	6,998
Interest expenses											
Australia	No.								73,201	79,117	95,442
	\$M								26,700	24,129	25,407
Overseas	No.								1,059	1,188	1,353
	\$M								3,429	3,140	3,174
Royalty expenses											
Australia	No.								1,592	1,754	1,940
	\$M								1,174	1,440	1,021
Overseas	No.								659	770	808
	\$M								611	725	923
Depreciation expenses	No.							94,012	95,566	104,142	128,739
	\$M	4,530	5,476	6,904	7,705	7,247	6,224	8,293	9,314	10,258	11,900

ITEMS FOR INCOME YEARS 1984-85 TO 1993-94

		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
Motor vehicle expenses	No.							75,774	76,637	83,757	103,326
	\$M							2,217	2,311	2,655	3,225
Repairs and maintenance	No.	47,100						73,737	76,005	82,847	101,787
	\$M	2,103						4,167	4,513	5,427	6,733
Other deductions (all other expenses)	No.		5,197	5,114	5,045	11,091		138,753	140,836	151,206	180,850
	\$M		2,362	2,019	2,171	1,798		87,039	105,798	120,191	139,208
Total expenses	No.							141,844	143,014	154,208	183,766
	\$M							313,541	365,069	398,298	465,996
Operating profit/loss and extraordinary items	No.										196,998
	\$M										75,615
Net capital gains	No.			1,427		5,294		2,972	3,343	4,291	7,155
	\$M			98		648		330	240	544	1,878
Special building write-off	No.							3,039	3,638	4,450	5,176
	\$M							140	383	329	264
Investment allowance	No.	18,255	4,817	1,066	315						22,792
	\$M	728	616	479	138						1,379
Research and development	No.										1,370
	\$M										643
Prior year losses recouped	No.	16,162	16,654	19,699	17,378	27,362	19,839	18,136	20,807	24,256	32,330
	\$M	820	495	524	734	664	594	579	504	681	1,205
<b>Taxable income</b>	<b>\$M</b>	<b>18,952</b>	<b>21,847</b>	<b>23,893</b>	<b>27,981</b>	<b>42,273</b>	<b>45,413</b>	<b>46,145</b>	<b>44,880</b>	<b>49,186</b>	<b>61,760</b>
Total rebates (non-refundable rebates and credits)	No.	14,526	11,038	12,672	10,948	13,365	12,934	11,717	12,929	14,120	17,376
	\$M	2,738	2,151	2,735	3,267	4,001	3,961	4,115	3,816	4,820	5,029
<b>Net tax</b>	<b>\$M</b>	<b>5,952</b>	<b>6,699</b>	<b>8,552</b>	<b>10,072</b>	<b>11,843</b>	<b>12,285</b>	<b>12,291</b>	<b>12,116</b>	<b>12,721</b>	<b>14,252</b>
Refundable credits (including PPS credit)	No.							11,261	21,464	16,866	21,529
	\$M							210	1,294	126	147
Sales	No.	27,395	36,099	40,263	40,813	52,376		58,781	59,911	63,588	84,970
	\$M	163,950	188,718	221,888	255,393	304,071		223,229	276,276	291,740	364,746
Trading stock - on hand at beginning of year	No.							\$37,142	37,910	40,373	49,602
	\$M	18,884	19,610	22,589	20,353	23,469	30,575	31,539	28,531	30,215	37,889
Trading stock - on hand at end of year	No.							38,408	39,552	42,220	52,735
	\$M	21,420	22,204	22,190	23,431	26,906	33,360	32,132	29,206	31,832	41,248
Other information											
Salaries and wages paid (total s&w expenses)	No.	57,453	63,036	70,343	70,560	92,203	88,795	83,952	84,914	93,927	115,747
	\$M	26,073	29,026	32,178	34,819	40,000	40,355	41,636	43,855	45,460	55,841
Dividends paid - franked	No.							26,955	26,927	27,025	32,745
	\$M							12,905	13,809	15,700	17,229
Dividends paid - unfranked	No.							1,545	1,310	1,424	1,583
	\$M							2,501	2,875	3,312	4,507
Dividends paid - total	No.	44,464	49,550	50,600	37,191	51,948	29,635	28,500	28,237	28,449	34,328
	\$M	6,467	7,289	6,699	8,061	13,689	15,425	15,407	16,684	19,012	21,736
Payments to associated persons	No.	44,194	50,098	56,520	56,754	75,528	61,258	59,452	60,034	61,415	82,257
	\$M	1,841	2,293	2,922	3,420	4,457	4,836	5,868	3,927	4,357	6,453
Depreciable assets - purchased during year	No.							61,463	60,907	65,980	85,008
	\$M	8,145	8,996	10,858	11,929	11,395	11,571	13,767	13,121	14,578	18,367

**TAXABLE COMPANIES**

ITEMS FOR INCOME YEARS 1984-85 TO 1993-94

**Table 3.9 (cont.)**

		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
Depreciable assets - disposed of during year	No.							22,568	22,807	25,015	31,708
	\$M	1,747	1,564	2,129	2,994	2,917	2,177	2,414	1,997	2,562	3,063
Net foreign income	No.					1,988		2,295	2,501	2,875	3,674
	\$M					872		677	1,105	2,079	2,347
Attributed foreign income	No.								69	128	
	\$M								88	97	
Foreign exchange profit/loss	No.										1,570
	\$M										311
Land degradation expenses	No.								98	90	99
	\$M								7	4	9
Interest paid	No.	50,916	55,674	61,984	60,674	77,871	82,487	76,109			
	\$M	17,690	24,575	28,669	26,982	35,872	49,767	42,195			
Royalties paid	No.	1,515	1,744	1,815	1,740	1,877	2,201	1,966			
	\$M	1,140	1,417	1,350	1,151	1,003	1,655	1,708			
Film industry deductions	No.	286	223	192	167	83					
	\$M	38	42	17	34	24					
Management investment company deductions	No.	59	68								
	\$M	8	6								
Section 80G losses transferred in	No.	683	1,435	1,664	1,723	2,287		2,286	2,288		
	\$M	273	1,026	1,396	1,744	2,490		2,335	3,027		
Depreciable assets - value at beginning of year	No.	52,297	56,619								
	\$M	18,017	19,580								
Depreciable assets - value at end of year	\$M	19,882	21,694								
Profit (or loss) from sale of property	No.	1,949	3,870	5,457	4,167						
	\$M	335	1,674	4,323	171						
Net profit or loss from business	No.		64,571	73,060	73,946						
	\$M		9,720	9,792	12,836						
Investment and property income deductions	No.		29,029	32,160	30,823	36,010					
	\$M		3,760	4,748	4,291	13,690					
Income subject to rebate -											
Dividends (section 46)	No.	10,313	10,767	12,385	10,484	12,652					
	\$M	5,387	6,354	5,542	6,539	9,257					
Commonwealth loan interest (section 160AB)	No.	114	100	88	61	48					
	\$M	76	47	42	38	19					
International agreement credits	No.	4,138									
	\$M	243									
PPS credit total	No.	3,325	(b)	4,879	5,514	9,774	(b)				
	\$M	12	17	31	41	90	120				
	No.	2,876	3,302	2,717	2,276	2,459					
	\$M	2,585	4,167	7,155	6,806	2,229					

**NON-TAXABLE COMPANIES**  
ITEMS FOR INCOME YEARS 1984-85 TO 1993-94

**Table 3.10**

		1984-85	1985-86	1986-87	1987-88 (b)	1988-89 (b)	1989-90	1990-91	1991-92	1992-93	1993-94
<b>Number of companies -resident</b>		174,224	219,720	185,340			223,982	210,076	239,658	258,619	261,332
<b>-non-resident</b>		176	276	303			745	646	833	1,003	761
<b>Number of companies -private</b>		165,658	208,980	175,019			212,215	200,221	228,182	244,324	245,272
<b>-public</b>		6,445	8,512	8,363			10,106	8,016	9,519	11,203	11,986
<b>-special section</b>		38	87	99							
<b>-non-profit</b>		1,073	1,037	884			other 2406	other 2485	other 2790	other 4,095	other 4,835
<b>-co-operative</b>		1,186	1,380	1,278							
<b>-total</b>		174,400	219,996	185,643			224,727	210,722	240,491	259,622	262,093
<b>Income</b>											
<b>Net partnership or trust income (or loss)</b>	No.	8,746	8,286	6,558			10,860	10,894	11,775	12,843	12,864
	\$M	(1)	36	130			2,508	1,426	1,287	1,936	1,819
<b>Gross rents &amp; royalties received</b>	No.	32,396	30,368	24,146			28,174	26,515	29,750	31,018	31,423
	\$M	1,228	1,494	1,594			2,729	2,669	3,040	3,289	4,210
<b>Gross interest</b>	No.	51,499	52,492	46,006			64,446	64,806	76,032	83,473	84,877
	\$M	5,157	6,451	9,591			21,500	20,982	22,009	20,706	17,242
<b>Gross dividends</b>	No.	19,133	18,213	13,567			10,562	9,053	10,126	11,434	12,112
	\$M	2,222	3,919	7,480			8,517	8,286	8,211	7,721	6,460
<b>Other gross income</b>	No.		2,989	1,861				135,819	159,019	170,625	170,102
	\$M		297	288				180,816	189,908	219,130	208,473
<b>Total income</b>	No.	111,477	111,783	97,589			167,341	164,762	191,189	207,019	207,878
	\$M	160,268	135,046	149,508			225,017	224,506	224,454	252,772	238,200
<b>Expenses</b>											
<b>External labour costs(c)</b>	No.						43,526	42,770	48,317	50,138	48,548
	\$M						6,463	4,949	5,481	5,709	5,738
<b>Superannuation - deductions</b>	No.	39,749	42,244	39,220			51,605	57,060	67,100	97,076	104,816
	\$M	555	563	672			1,046	1,184	1,607	1,800	1,997
<b>Cost of sales (a)</b>	\$M	107,027	79,726	89,851			107,506	107,578	109,293	119,508	118,117
<b>Bad debts</b>	No.							12,635	13,899	13,810	12,504
	\$M							2,238	3,249	2,275	1,750
<b>Lease expenses</b>	No.		41,948	33,422			43,338	41,691	44,445	42,400	37,810
	\$M		1,105	1,558			1,723	1,608	1,705	1,434	1,353
<b>Rent expenses</b>	No.							66,682	76,320	80,002	78,832
	\$M							3,586	4,185	4,195	3,857
<b>Interest expenses</b>											
<b>Australia</b>	No.								110,071	114,194	112,126
	\$M								21,453	21,445	17,522
<b>Overseas</b>	No.								1,778	1,857	1,800
	\$M								2,750	2,166	2,070
<b>Royalty expenses</b>											
<b>Australia</b>	No.								1,975	2,252	2,084
	\$M								391	402	361
<b>Overseas</b>	No.								614	629	533
	\$M								389	408	383
<b>Depreciation expenses</b>	\$M	2,406	2,901	3,499			5,085	4,599	4,850	5,256	5,095

**NON-TAXABLE COMPANIES**

ITEMS FOR INCOME YEARS 1984-85 TO 1993-94

**Table 3.10 (cont.)**

		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
					(b)	(b)					
Motor vehicle expenses	No.							94,642	108,845	115,745	113,974
	\$M							1,681	1,825	2,000	1,857
Repairs and maintenance	No.	82,869						89,655	103,835	110,526	109,623
	\$M	1,340						2,605	3,107	3,197	2,699
Other deductions (all other expenses)	No.		5,571	5,358				173,518	201,772	218,297	220,182
	\$M		2,203	2,668				81,383	78,346	76,728	70,834
Total expenses	No.							176,828	204,929	222,212	223,915
	\$M							236,861	238,532	246,520	233,624
Operating profit/loss and extraordinary items	No.										217,277
	\$M										4,521
Net capital gains	No.			606				2,857	3,261	3,630	4,509
	\$M			48				208	1,534	227	385
Special building write-off	No.							2,966	3,873	4,516	4,423
	\$M							154	258	242	213
Investment allowance	No.	21,418	3,839	689							12,593
	\$M	620	276	274							238
Research and development	No.										1,458
	\$M										1,347
Prior year losses recouped	No.	46,467	46,280	37,694			50,909	58,719	74,946	75,393	60,830
	\$M	1,778	1,558	1,614			2,361	2,869	4,187	3,833	3,361
<b>Taxable income</b>	<b>\$M</b>	<b>2,198</b>	<b>3,772</b>	<b>7,288</b>			<b>8,056</b>	<b>7,831</b>	<b>6,593</b>	<b>7,585</b>	<b>6,417</b>
Total rebates (non-refundable rebates and credits)	No.	10,853	10,231	7,799			5,425	4,039	4,852	5,406	5,660
	\$M	931	1,734	3,571			3,119	3,007	2,566	2,957	2,073
Refundable credits (including PPS credit)	No.							6,806	12,257	10,798	10,957
	\$M							35	32	30	28
Sales	No.	49,946	58,333	50,593				81,288	92,032	95,777	101,032
	\$M	131,136	105,641	113,795				162,737	154,750	165,199	167,379
Trading stock on hand at beginning of year	No.							49,782	55,733	58,200	57,505
	\$M	11,421	12,912	10,924			18,666	20,323	26,311	20,207	26,121
Trading stock on hand at end of year	No.							51,593	57,988	60,790	60,799
	\$M	13,258	14,590	12,744			21,608	19,822	26,341	20,451	25,816
Other information											
Salaries and wages paid (total s&w expenses)	No.	98,185	98,032	85,967			100,984	101,192	114,237	124,734	122,923
	\$M	13,512	16,052	15,967			24,242	27,480	26,225	27,384	26,175
Dividends paid - franked	No.							8,385	9,163	9,573	9,517
	\$M							4,589	4,378	3,941	2,965
Dividends paid - unfranked	No.							1,528	1,639	1,694	1,646
	\$M							5,000	2,758	3,718	2,013
Dividends paid - total	No.	23,501	22,931	16,309			9,423	9,913	10,802	11,267	11,163
	\$M	1,889	2,290	2,939			7,191	9,589	7,136	7,659	4,978
Payments to associated persons	No.	73,039	74,482	64,918			63,155	65,787	75,366	75,970	81,628
	\$M	1,897	2,264	2,315			10,617	4,637	4,150	4,203	5,360
Depreciable assets purchased during year	No.							66,640	72,569	76,821	78,604
	\$M	5,387	5,844	7,405			10,509	7,726	8,437	10,348	10,083

**NON-TAXABLE COMPANIES**

ITEMS FOR INCOME YEARS 1984-85 TO 1993-94

**Table 3.10 (cont.)**

		1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
					(b)	(b)					
Depreciable assets disposed of during year	No.							25,981	29,164	31,197	31,480
	\$M	1,154	1,307	1,778			2,537	1,957	2,252	2,569	2,618
Net foreign income	No.							876	981	1,214	1,309
	\$M							417	425	1,400	364
Attributed foreign income	No.								66	62	
	\$M								73	49	
Land degradation expenses	No.								149	144	130
	\$M								3	2	4
Interest paid	No.	97,972	97,063	81,829			106,125	102,765			
	\$M	8,223	10,347	15,864			30,683	24,641			
Royalties paid	No.	1,437	1,778	1,687			2,366	2,251			
	\$M	298	501	429			719	810			
Film industry deductions	No.	140	97	101							
	\$M	32	151	4							
Management investment company deductions	No.	68	42								
	\$M	7	1								
Section 80G losses transferred in	No.	958	1,847	1,980				7,279	9,278		
	\$M	225	636	1,471				2,516	4,477		
Depreciable assets value at beginning of year	No.	95,838	91,837								
	\$M	10,484	12,101								
Depreciable assets value at end of year	\$M	12,328	13,684								
Profit (or loss) from sale of property	No.	3,160	4,705	3,702							
	\$M	92	159	264							
Net profit or loss from business	No.		117,347	102,413							
	\$M		(5,680)	(7,831)							
Investment and property income deductions	No.		41,963	32,333							
	\$M		3,041	3,669							
Income subject to rebate -											
Dividends (section 46)	No.	10,840	10,234	7,758							
	\$M	2,022	3,771	7,286							
Commonwealth loan interest (section 160AB)	No.	2	1	3							
	\$M	1	1	0							
International agreement credits	No.	11									
	\$M	1									
PPS credit total	No.	3,643	(b)	4,739			(b)				
	\$M	5	9	13			25				
Exempt income	No.	2,657	2,197	1,171							
	\$M	240	269	256							
Loss for year	No.										
	\$M	4,117	5,573	7,370							
Section 80 loss carried forward	No.										
	\$M	11,358	13,052	13,755							

375





**PART 4 — SUPERANNUATION FUNDS  
(including Approved Deposit  
Funds and Pooled  
Superannuation Trusts) \***

**— Coverage, Compilation and  
Description of Items**

**— Tables of Statistics**

\* see note under Compilation regarding statistics for superannuation fund business of life assurance companies and registered organisations



## COVERAGE, COMPILATION AND DESCRIPTION OF ITEMS

### Coverage

The statistics contained in the tables were compiled from 1993-94 income year (or substituted accounting period) superannuation fund, approved deposit fund and pooled superannuation trust returns processed in the period 1 July 1994 to 15 September 1995. Statistics for life assurance companies and registered organisations are not included in the tables (see below).

Notes :

- 0 indicates that the amount tabulated for the item is zero or has been rounded to zero. Rounding may cause totals to differ from the sum of the components.

### Compilation

Superannuation fund returns were lodged either electronically or in paper form. A facsimile of the return form used can be found in Appendix 1. Statistics for most of the items shown on the return form are included in the tables.

### Superannuation Business of Life Assurance Companies and Registered Organisations

The income and expenses for the superannuation fund business returned by life assurance companies and registered organisations are included in their company tax return and detailed statistics are not recorded separately. The following limited statistics are available:-

- (i) number with complying superannuation business income 183
- (ii) amount of complying superannuation business income (includes taxable contributions) \$ 8,506 m
- (iii) gross taxable contributions \$ 2,955 m

### Description of items

**Number** - Refers to the number of returns processed (taxable and non-taxable) included in the table. A return is considered 'taxable' when net tax, ie. gross tax less rebates and credits is charged; otherwise a return is 'non-taxable'.

**Statistics of Superannuation Funds** - Since the introduction of self assessment for superannuation funds the statistical items tabulated are those recorded on the fund return forms by the persons preparing those returns. The return form instructions contain directions on what is to be included in each item on the return form and these are set out in an edited form below.

### Calculation Statement

**Taxable income (label A)** - This item shows the total of assessable income received from all sources less expenses incurred in gaining that income. This figure takes into account any concessions or adjustments allowable for income tax purposes. If the fund incurred an overall loss '0' is to be shown at this item.

**Gross tax (label B)** - This item is the amount of tax payable before the allowance of any rebates and credits.

**Total rebates and credits applied (label E)** - This item is the sum of labels C and D.

**Foreign tax credits (label C)** - This item is the amount to be claimed at label C of the Calculation Statement and is the lesser of the foreign tax paid or the Australian tax payable.

**Other rebates and credits (label D)** - This item is the actual credit or rebate available, and not the amounts giving rise to that rebate or credit.

Where an amount of franked dividends has been included at the 'Gross dividends' item, the amount of any imputation credit attached to such dividends is to be included at the 'Other rebates and credits' item. This item also includes any rebate applicable to interest received from Commonwealth bonds issued prior to 1 November 1968.

**Tax assessed (label G) (Net tax)** - This item is the amount of gross tax and section 102AAM additional tax less total rebates and credits.

## Income

**Net capital gains (label A)** - This item shows the net capital gains returned by funds at this label.

**Gross rents (label B)** - This item shows the gross rental income received by the fund during the year of income.

**Gross interest (label C)** - This item shows the total amount of gross interest on investments received by the fund for the year of income.

**Gross dividends (label D)** - This item is the total of franked and unfranked dividends and any imputation credit. The amount of any imputation credit attached to franked dividends is also included in the 'Other rebates and credits' label on page 1 of the return form.

The total of dividends received and the imputation credit is included in the fund's assessable income to determine the fund's net income or loss. Imputation credits are permitted to be offset against the tax on all taxable income of a fund including taxable contributions and capital gains. However, unused imputation credits cannot be carried forward. Technically they are rebates.

**Net foreign income (label E)** - This item is the amount of assessable income from foreign sources (including attributed foreign income but excluding foreign source capital gains and capital losses) net of expenses. As with domestic capital losses, foreign source capital losses are quarantined. Foreign source income losses are also quarantined and can only be claimed against foreign source income of the same class.

**Gross taxable contributions** - Certain taxable contributions (of both complying and non-complying funds) are included as assessable income of the entity. Generally the liability for tax on contributions lies with the trustee of the entity receiving the contributions. Deductions are generally allowed for expenses incurred in deriving taxable contributions. Deductions for expenditure incurred by the fund are not reduced because of the receipt of non-taxable contributions (eg. non-deductible employee contributions).

**Employer contributions (label F)** - This item is employer contributions made to a superannuation fund by an employer to provide benefits for employees. These contributions are assessable to the fund and include:

- (i) Deductible contributions paid by an employer to a superannuation fund;
- (ii) Deductible amounts paid under a superannuation agreement which is ratified by an industrial tribunal (eg. a contribution made under a productivity agreement);
- (iii) Amounts paid by an exempt entity; and
- (iv) The untaxed element of the post 30 June 1983 component of a rolled-over eligible termination payment (ETP) paid to a fund (eg. golden handshakes, etc.) - known as the specified roll-over amount.

**Employee/ depositor contributions (label G)** - This item is employee/ depositor contributions made to a superannuation fund (eg. a personal fund) that generally are deductible to the employee/ depositor. These amounts are included in the assessable income of a complying fund. For 1993-94 the maximum amount which a depositor may claim a deduction for (excluding any part of a rolled-over ETP) is the lesser of (a) \$3000 plus 75% of contributions in excess of \$3000; and (b) the depositor's maximum deductible contributions for the year of income.

The trustee is to treat employee/ depositor contributions as taxable only if the employee/ depositor or an 'approved person', gives the trustee a notice stating that they are intending to claim a deduction for their contributions.

**Net excessive private company dividends and other excessive non-arms length income (label H)**

**Other income (label I)** - This item includes the net amount of any income received which does not fall into any of the other categories. Rebates or the refund of a premium for death and disablement cover received by a complying superannuation fund which has been (in whole or in part) allowed as a deduction or is allowable as a deduction is treated as assessable income of the fund.

**Total income (label J)** - This item is the sum of labels A to I.

### Less

**Interest expenses - within Australia (label A)** - This item is interest incurred on money borrowed, from Australian sources, to acquire income producing assets, to finance business operations or to meet current business expenses.

**Interest expenses - overseas (label B)** - This item is interest incurred on money borrowed, from overseas sources, to acquire income producing assets, to finance business operations or to meet current business expenses.

**Other deductions (label C)** - Included at this item are deductions relating to various gross income amounts shown. Interest expenses shown at labels A and B above are excluded. Expenses incurred in deriving assessable income or necessarily incurred in carrying on a business will generally be allowable deductions.

**Transfer of taxable contributions (label D)** - A complying fund (transferor) may transfer its contributions tax liability to any PST, life assurance company or registered organisation (transferee) in which it has an investment. The transferee must agree to the transfer and the amount of taxable contributions transferred should be shown at the 'Transfer of taxable contributions' item, and again at question 6 on page 2 of the return form. The amount transferred cannot exceed the total taxable contributions paid to the transferor in that year and is further limited to an amount calculated by reference to the highest value of the fund's investment in the transferee in the year of income concerned.

Where a complying fund (transferor) has transferred its contributions tax liability to a PST, life assurance company or registered organisation (transferee), the transferee includes in its assessable income the amount which was transferred. This is shown at the "Gross taxable contributions - employee/ depositor" item (label G). The transferor shows the gross amount of contributions at the appropriate labels, and then claims the amount of any taxable contributions transferred at the 'Transfer of taxable contributions' item.

**Prior year losses recouped** - This item is for the losses brought forward from previous years that have been applied in deriving taxable income for the current year but excludes capital losses and other specifically quarantined losses.

**Exempt current pension income (label F)** - Provision has been made to exempt from the normal assessable income of a complying superannuation fund or PST, income that is attributable to the liability of the fund or trust to pay current pensions (normal assessable income of a complying fund is income other than certain non-arm's length income and taxable contributions).

There are two methods by which the trustee of a fund can determine the exempt income to be included at the 'Exempt current pension income' item on the return form, either method or both may be used depending on the circumstances. The first method is where the fund segregates its assets so that the income can be identified as derived from the 'segregated pension assets' to provide for current pension liabilities - that income is the exempt income.

The second method is where the fund's income is derived from assets that are not segregated between current and non-current pension liabilities, the exempt portion is to be calculated as the ratio of unsegregated current pension liabilities to total unsegregated superannuation liabilities. For both methods the 'average liabilities' of a fund in a particular year are to be used.

**Exempt section 290A income (label G)** - A continuously complying fixed interest Approved Deposit Fund may be exempt on part of its taxable income. The exempted income is that part of the ADF's normal assessable income (ie. income other than taxable contributions and certain non-arms length income) attributable to amounts held on deposit, including accumulated earnings, at 25 May 1988 for certain eligible depositors.

**Total deductions** - This item is the sum of items A to D, prior year losses recouped and item G.

# **SUPERANNUATION FUNDS**

## **Tables of statistics**





**SUPERANNUATION FUNDS**

(SEE NOTES ON COMPILATION REGARDING LIFE OFFICES)

**TABLE 4.1**  
**Income year 1993-94**
**NUMBER OF FUNDS BY TYPE OF FUND AND GRADE OF NET TAX**

Grade of net tax	Superannuation funds			Approved deposit funds			Pooled superannuation trusts			Total		
	Number	Taxable	Net	Number	Taxable	Net	Number	Taxable	Net	Number	Taxable	Net
	of	income	tax	of	income	tax	of	income	tax	of	income	tax
		\$m	\$m		\$m	\$m		\$m	\$m		\$m	\$m
<b>Taxable</b>												
	\$	\$										
1 - 999	23,417	100	10	750	7	0	9	0	0	24,176	107	10
1,000 - 1,999	10,846	129	16	193	4	0	2	0	0	11,041	133	16
2,000 - 3,999	12,576	278	37	150	5	0	7	1	0	12,733	284	37
4,000 - 5,999	8,005	290	39	76	3	0	3	0	0	8,084	293	40
6,000 - 7,999	5,951	297	41	57	4	0	1	0	0	6,009	301	42
8,000 - 9,999	3,937	252	35	32	3	0	2	1	0	3,971	255	36
10,000 - 19,999	8,469	838	117	56	7	1	7	1	0	8,532	845	118
20,000 - 49,999	3,655	756	107	37	12	1	9	4	0	3,701	772	108
50,000 - 99,999	779	396	53	22	15	2	7	4	1	808	415	55
100,000 - 299,999	519	669	88	30	40	5	13	22	3	562	731	95
300,000 - 499,999	127	374	48	2	9	1	7	30	3	136	413	51
500,000 - 999,999	113	661	77	11	65	8	9	59	7	133	785	92
1,000,000 - 1,999,999	77	926	106	3	39	4	6	123	9	86	1,088	120
2,000,000 and over	88	6,896	753	6	240	36	11	1,178	113	105	8,314	903
<b>Total</b>	<b>78,559</b>	<b>12,861</b>	<b>1,528</b>	<b>1,425</b>	<b>452</b>	<b>60</b>	<b>93</b>	<b>1,423</b>	<b>136</b>	<b>80,077</b>	<b>14,735</b>	<b>1,723</b>
<b>Non-taxable</b>	<b>12,353</b>	<b>1,074</b>	<b>0</b>	<b>1,217</b>	<b>40</b>	<b>0</b>	<b>47</b>	<b>93</b>	<b>0</b>	<b>13,617</b>	<b>1,208</b>	<b>0</b>
<b>Total</b>	<b>90,912</b>	<b>13,935</b>	<b>1,528</b>	<b>2,642</b>	<b>492</b>	<b>60</b>	<b>140</b>	<b>1,516</b>	<b>136</b>	<b>93,694</b>	<b>15,943</b>	<b>1,723</b>
<b>State of assessment</b>												
New South Wales	33,656	4,547	516	1,042	333	43	69	1,202	110	34,767	6,082	668
Victoria	28,111	6,316	682	935	93	8	45	292	23	29,091	6,702	713
Queensland	15,143	1,557	147	73	2	0	6	15	2	15,222	1,574	149
Western Australia	7,214	497	66	413	45	6	2	0	0	7,629	542	73
South Australia	4,383	321	42	176	17	2	4	0	0	4,563	338	44
Tasmania	1,128	156	19	3	1	0	12	7	1	1,143	164	20
Australian Capital Territory	1,277	541	56	0	0	0	2	0	0	1,279	542	56
<b>Australia Total</b>	<b>90,912</b>	<b>13,935</b>	<b>1,528</b>	<b>2,642</b>	<b>492</b>	<b>60</b>	<b>140</b>	<b>1,516</b>	<b>136</b>	<b>93,694</b>	<b>15,943</b>	<b>1,723</b>

# SUPERANNUATION FUNDS

(SEE NOTES ON COMPILATION REGARDING LIFE OFFICES)

## ANALYSIS OF INCOME, DEDUCTION AND REBATE ITEMS BY GRADE OF TAXABLE INCOME

**TABLE 4.2**  
**Income year 1993-94**

Items	Grade of taxable income										Total
	Loss/ Nil	\$1 - \$1,999	\$2,000 - \$9,999	\$10,000 - \$49,999	\$50,000 - \$99,999	\$100,000 - \$499,999	\$500,000 - \$999,999	\$1,000,000 - \$4,999,999	\$5,000,000 and over		
Number of funds	13,537	8,210	19,207	31,450	12,016	7,911	533	555	275	93,694	
Net capital gains	Number with	1,851	418	2,587	6,264	2,798	2,126	137	206	188	16,575
	Amount \$m	262	0	7	48	46	99	27	171	2,801	3,461
Gross rents	Number with	912	340	2,025	5,097	2,520	1,812	63	43	40	12,852
	Amount \$m	126	1	11	50	36	45	6	16	193	486
Gross interest	Number with	8,790	6,456	16,178	26,106	9,780	6,419	412	465	258	74,864
	Amount \$m	323	5	34	115	66	87	31	140	1,343	2,145
Gross dividends	Number with	4,933	936	5,779	12,831	5,170	3,477	176	235	204	33,741
	Amount \$m	429	0	7	39	32	51	11	76	1,047	1,692
Net foreign income	Number with	1,076	265	1,629	3,375	1,321	956	72	153	178	9,025
	Amount \$m	51	0	0	2	2	4	2	26	565	653
Gross taxable contributions -											
Employer	Number with	4,577	4,796	14,207	26,413	10,630	6,936	423	439	207	68,628
	Amount \$m	2,090	17	61	524	592	1,034	280	797	4,804	10,199
Employee	Number with	517	347	1,226	2,683	1,136	796	77	107	60	6,949
	Amount \$m	386	1	5	53	62	104	30	74	235	949
Other net income	Number with	1,854	408	1,535	3,355	1,574	1,580	251	328	207	11,092
	Amount \$m	83	1	4	16	15	32	16	89	750	1,006
Total income	Amount \$m	3,758	25	133	865	869	1,482	407	1,397	11,739	20,675

Interest expenses-Australia	Number with		348	293	762	1,235	496	389	16	25	9	3,573
	Amount	\$m	1	0	0	1	0	0	0	1	5	9
Interest expenses-Overseas	Number with		10	5	20	40	14	15	0	3	0	107
	Amount	\$m	0	0	0	0	0	0	0	0	0	1
Other deductions	Number with		10,372	6,572	16,492	26,710	10,099	6,752	466	512	261	78,236
	Amount	\$m	677	7	23	58	40	89	47	171	1,328	2,440
Transfers of taxable contributions	Number with		779	117	168	201	66	62	9	8	8	1,418
	Amount	\$m	1,409	10	6	7	4	19	10	23	320	1,809
Prior year losses recouped	Number with		341	240	222	212	56	64	6	8	5	1,154
	Amount	\$m	45	0	1	2	2	5	2	4	7	68
Exempt current pension income	Number with		829	20	34	54	45	26	8	36	56	1,108
	Amount	\$m	420	0	1	1	1	13	0	13	412	862
Exempt section 290A income	Number with		25	12	35	54	15	18	4	9	7	179
	Amount	\$m	3	0	0	1	0	1	0	3	11	18
Total deductions	Amount	\$m	2,555	18	30	70	48	128	60	216	2,084	5,208
Taxable income	Amount	\$m	0	8	104	805	836	1,408	368	1,210	10,018	14,756
Gross tax	Amount	\$m	194	1	16	122	126	212	55	182	1,449	2,358
Total rebates & credits	Number with		4,203	1,064	6,300	13,973	5,603	3,700	191	251	212	35,497
	Amount	\$m	140	0	2	13	10	16	4	26	336	548
Net tax	Amount	\$m	0	1	14	109	115	196	52	155	1,080	1,723

**SUPERANNUATION FUNDS**
*(SEE NOTES ON COMPILATION REGARDING LIFE OFFICES)*
**ANALYSIS OF INCOME, DEDUCTION AND REBATE ITEMS BY GRADE OF TOTAL INCOME**
**TABLE 4.3**  
**Income year 1993-94**

Items	Grade of total income									Total
	Loss/ Nil	\$1 - \$499,999	\$500,000 - \$999,999	\$1,000,000 - \$4,999,999	\$5,000,000 - \$9,999,999	\$10,000,000 - \$49,999,999	\$50,000,000 - \$99,999,999	\$100,000,000 and over		
Number of funds	2,883	89,040	664	728	142	162	42	33	93,694	
Net capital gains	Number with	0	15,975	142	237	68	101	24	28	16,575
	Amount \$m	0	208	26	157	144	631	538	1,757	3,461
Gross rents	Number with	0	12,677	66	61	11	16	8	13	12,852
	Amount \$m	0	151	5	15	11	27	27	252	486
Gross interest	Number with	1	73,476	490	572	125	140	29	31	74,864
	Amount \$m	0	322	30	124	134	392	284	859	2,145
Gross dividends	Number with	0	33,041	188	271	74	110	27	30	33,741
	Amount \$m	0	163	13	76	62	283	220	875	1,692
Net foreign income	Number with	0	8,579	76	162	60	92	28	28	9,025
	Amount \$m	0	9	2	26	21	134	184	278	653
Gross taxable contributions -										
Employer	Number with	0	67,221	544	580	106	121	29	27	68,628
	Amount \$m	0	2,231	312	947	485	1,576	1,166	3,483	10,199
Employee	Number with	0	6,618	78	154	31	48	14	6	6,949
	Amount \$m	0	224	25	110	59	227	287	18	949
Other net income	Number with	0	10,115	310	413	91	110	25	28	11,092
	Amount \$m	0	71	19	86	72	215	136	408	1,006
Total income	Amount \$m	0	3,519	458	1,581	987	3,499	2,839	7,929	20,811

Interest expenses-Australia	Number with		14	3,499	20	29	3	5	2	1	3,573
	Amount	\$m	0	3	0	1	2	4	0	0	9
Interest expenses-Overseas	Number with		0	104	0	3	0	0	0	0	107
	Amount	\$m	0	0	0	0	0	0	0	0	1
Other deductions	Number with		657	75,956	591	673	132	154	40	33	78,236
	Amount	\$m	8	265	52	230	121	425	349	990	2,440
Transfers of taxable contributions	Number with		0	1,255	40	77	12	22	9	3	1,418
	Amount	\$m	0	46	22	125	69	507	527	513	1,809
Prior year losses recouped	Number with		0	1,097	16	30	2	5	3	0	1,153
	Amount	\$m	0	11	4	26	6	19	1	0	68
Exempt current pension income	Number with		4	974	10	49	17	30	13	11	1,108
	Amount	\$m	2	30	1	22	12	69	47	680	862
Exempt section 290A income	Number with		1	152	6	5	6	7	1	1	179
	Amount	\$m	0	2	0	1	2	6	7	1	18
Total deductions	Amount	\$m	10	358	79	406	211	1,029	932	2,184	5,208
Taxable income	Amount	\$m	(10)	3,061	360	1,082	737	2,593	1,756	5,080	14,659
Gross tax	Amount	\$m	0	484	57	180	115	374	286	862	2,358
Total rebates & credits	Number with		0	35,211	205	292	81	111	30	30	35,960
	Amount	\$m	0	49	4	26	22	90	91	306	588
Net tax	Amount	\$m	0	428	51	145	89	259	195	556	1,723

**SUPERANNUATION FUNDS**
*(SEE NOTES ON COMPILATION REGARDING LIFE OFFICES)*
**NUMBER OF FUNDS BY INDUSTRY TYPE**
**TABLE 4.4**  
**Income year 1993-94**

Industry	Non-taxable		Taxable			Total		
	Number of funds	Taxable income	Number of funds	Taxable income	Net tax	Number of funds	Taxable income	Net tax
		\$m		\$m	\$m		\$m	\$m
Primary production	925	13	5,799	508	59	6,724	520	59
Mining	131	2	839	567	56	970	569	56
Manufacturing	1,037	110	6,371	2,112	261	7,408	2,222	261
Building and construction	1,258	10	9,547	600	80	10,805	609	80
Electricity, gas and water	91	4	694	747	39	785	752	39
Transport, storage and communications	474	20	3,593	1,322	164	4,067	1,342	164
Wholesale and retail trade	1,955	45	14,023	989	132	15,978	1,034	132
Finance, insurance and real estate	4,054	317	21,165	2,308	286	25,219	2,625	286
Health, education, welfare and community services	1,125	24	10,379	1,574	195	11,504	1,598	195
Entertainment, recreation, hotel, etc.	661	33	4,133	319	46	4,794	352	46
Government	64	521	146	1,420	167	210	1,941	167
Other	578	48	1,870	395	43	2,448	443	43
Approved deposit funds	1,217	42	1,425	452	60	2,642	493	60
Pooled superannuation trusts	47	96	93	1,423	136	140	1,519	136
<b>Total</b>	<b>13,617</b>	<b>1,284</b>	<b>80,077</b>	<b>14,735</b>	<b>1,723</b>	<b>93,694</b>	<b>16,020</b>	<b>1,723</b>

**SUPERANNUATION FUNDS**  
**CAPITAL GAINS SUBJECT TO TAX**  
**DISTRIBUTION BY GRADE OF TAXABLE INCOME**

**TABLE 4.5**  
**Income year 1993-94**

Grade of taxable income		Number of funds	Amount of capital gains	Tax on gains
\$	\$		\$m	\$m
<b>Taxable</b>				
Under	49,999	9,397	85	13
50,000 -	99,999	2,711	44	7
100,000 -	499,999	2,077	97	15
500,000 -	999,999	131	27	4
1,000,000 -	4,999,999	197	165	25
5,000,000 and over		182	2,775	416
<b>Total Taxable</b>		<b>14,695</b>	<b>3,192</b>	<b>479</b>
<b>Non taxable</b>		<b>1,880</b>	<b>268</b>	<b>0</b>
<b>Total Taxable and Non-taxable</b>		<b>16,575</b>	<b>3,461</b>	<b>479</b>

The statistics in Table 4.6 relate to returns processed for each year as follows:

1988-89 income year returns processed in period 1 July 1989 to 24 September 1990

1989-90 income year returns processed in period 1 July 1990 to 31 October 1991

1990-91 income year returns processed in period 1 July 1991 to 30 September 1992

1991-92 income year returns processed in period 1 July 1992 to 13 October 1993

1992-93 income year returns processed in period 1 July 1993 to 9 September 1994

1993-94 income year returns processed in period 1 July 1994 to 15 September 1995

**Footnotes to Table**

n.a not available

Statistics for life assurance companies and registered organisations are not included in Table 4.6. The available statistics for these cases are set out below.

	1990-91	1991-92	1992-93	1993-94
(1) number with complying superannuation business income	301	182	163	183
(2) amount of complying superannuation business income ( includes taxable contributions )	\$6080m	\$4639m	\$5146m	\$8506m
(3) Gross taxable contributions	\$3631m	\$1959m	\$2311m	\$2955m



**SUPERANNUATION FUNDS**

**TABLE 4.6**

ITEMS FOR INCOME YEARS 1988-89 TO 1993-94

		1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
Number of funds		98,078	80,777	69,704	75,076	84,790	93,694
Net capital gains	Number with			2,787	4,806	7,808	16,575
	Amount \$m			286	267	486	3,461
Gross rents	Number with	3,119	3,952	4,211	6,536	10,314	12,852
	Amount \$m	325	425	497	498	502	486
Gross interest	Number with	61,136	59,107	54,705	58,576	66,578	74,864
	Amount \$m	1,886	3,555	3,446	3,053	2,394	2,145
Gross dividends	Number with	12,042	12,621	13,528	18,353	24,840	33,741
	Amount \$m	510	1,275	1,091	1,193	1,327	1,692
Net foreign income	Number with	1,624	2,323	2,616	3,443	5,395	9,025
	Amount \$m	112	219	237	457	671	653
Gross taxable contributions -							
Employer	Number with	69,084	58,332	50,520	53,473	63,168	68,628
	Amount \$m	2,363	4,512	5,718	7,270	8,352	10,199
Employee	Number with	3,312	3,090	4,075	6,521	6,439	6,949
	Amount \$m	456	1,736	1,503	2,894	1,309	949
Other net income	Number with	8,472	13,402	9,909	12,244	16,038	11,092
	Amount \$m	128	588	1,168	1,242	1,176	1,006
Total income	Amount \$m			13,946	16,883	16,213	20,675
Interest expenses-Australia	Number with				4,780	3,751	3,573
	Amount \$m				13	19	9
Interest expenses-Overseas	Number with				135	135	107
	Amount \$m				0	2	1
Other deductions	Number with				58,907	70,280	78,236
	Amount \$m				2,153	2,245	2,440
Transfers of taxable contributions	Amount \$m	n.a	2,291	1,882	1,817	2,049	1,809
Prior year losses recouped	Number with						1,154
	Amount \$m						68
Exempt pension income	Number with	197	219	236	279	376	1,108
	Amount \$m	312	610	506	538	566	862
Exempt section 290A income	Number with						179
	Amount \$m						18
Total deductions	Amount \$m	n.a	5,162	5,401	5,049	4,963	5,208
Taxable income	Amount \$m	5,398	7,976	9,055	12,048	11,368	14,756
Gross tax	Amount \$m	840	1,209	1,364	1,797	1,711	2,358
Total rebates & credits	Number with	10,604	12,344	13,784	20,317	26,800	35,497
	Amount \$m	354	419	365	395	476	548
Net tax	Amount \$m	486	790	999	1,401	1,213	1,723



# **PART 5 — FRINGE BENEFITS TAX**

**— Description of Tables and Items**

**— Tables of Statistics**



## DESCRIPTION OF TABLES IN PART 5

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 year, for the purposes of the fringe benefits tax, begins each 1 April and concludes the following 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.

From 1 April 1994 fringe benefits tax will be levied on the grossed-up value of benefits provided to employees. Under the gross-up rules, the taxable value of benefits provided to employees is increased by:

$$\frac{1}{(1 - \text{FBT rate})}$$

An income tax deduction is allowed to employers for the amount of fringe benefits tax paid. Certain tax exempt employers, who are unable to claim an income tax deduction for payments of fringe benefits tax, are able to claim a rebate at a rate of 48%.

The rate of tax for the year ended 31 March 1995 was 48.4% of the grossed-up taxable value of benefits provided.

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
- car parking for employees (in specified circumstances), which is provided by or paid for by the employer or which the employee is reimbursed for by the employer
- loans to employees, at low interest rates 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 or reimbursement of entertainment or related expenses by an employer to employees
- some other benefits such as the provision of services and rights to use property.

The statistics in Tables 5.1 to 5.4 have been compiled from the annual returns for Fringe Benefits Tax lodged with the Tax Office for the year ended 31 March 1995, processed to 14 September 1995. The tables show tax payable after the rebate has been taken into account.

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 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 where taxpayers have provided information in the column headed 'Number of benefits' in the employers calculation block on the return form.

**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.

# **FRINGE BENEFITS TAX**

## **Tables of statistics**





		\$1 - 99	\$100 - 249	\$250 - 499	\$500 - 749	\$750 - 999	\$1,000 - 1999	\$2,000 - 2999	\$3,000 - 3999	\$4,000 - 4999	\$5,000 - 9999	\$10,000 - 19999	\$20,000 - 49999	\$50,000 - 99999	\$100,000 and over	TOTAL
Public companies	No. taxpayers	9	27	42	49	49	184	191	116	137	501	563	713	530	1,389	4,500
	Tax payable \$'000	1	5	16	31	42	280	476	404	614	3,602	8,089	23,878	38,183	1,257,726	1,333,346
Private companies	No. taxpayers	475	1,022	1,816	1,848	1,718	6,252	4,927	3,839	3,208	8,710	5,950	4,350	1,630	1,357	47,102
	Tax payable \$'000	25	180	679	1,153	1,501	9,275	12,242	13,401	14,373	61,985	83,601	134,879	113,773	409,510	856,577
Partnerships	No. taxpayers	36	74	182	141	139	435	272	168	118	275	164	102	41	48	2,195
	Tax payable \$'000	2	13	69	88	122	630	676	584	526	1,892	2,284	3,149	3,055	17,336	30,427
Trusts	No. taxpayers	152	339	630	537	586	1,783	1,418	1,126	936	2,477	1,494	908	243	106	12,735
	Tax payable \$'000	8	60	237	337	514	2,621	3,524	3,924	4,187	17,392	20,669	27,806	16,444	21,612	119,337
Sole traders	No. taxpayers	15	28	63	66	39	152	86	69	61	84	27	15	0	0	705
	Tax payable \$'000	1	5	22	40	34	229	209	240	273	571	347	400	0	0	2,372
Government - Local	No. taxpayers	1	9	9	16	14	46	49	28	43	133	141	134	83	90	796
	Tax payable \$'000	0	2	4	10	12	70	125	97	195	976	1,994	4,355	5,900	18,678	32,416
Government - State & State Authority	No. taxpayers	6	5	6	6	9	16	22	19	16	47	55	100	50	107	464
	Tax payable \$'000	0	1	2	3	8	25	54	68	70	338	800	3,299	3,632	151,501	159,801
Commonwealth Non-budget	No. taxpayers	0	0	0	0	0	0	0	0	0	6	0	11	12	16	45
	Tax payable \$'000	0	0	0	0	0	0	0	0	0	45	0	372	967	13,029	14,414
Super funds	No. taxpayers	0	0	1	1	0	7	3	2	1	8	2	7	0	0	32
	Tax payable \$'000	0	0	0	1	0	8	7	6	5	49	29	221	0	0	326
Other	No. taxpayers	26	57	89	88	88	409	408	316	295	720	648	645	338	414	4,541
	Tax payable \$'000	2	8	27	44	60	459	737	794	978	3,734	6,687	14,674	17,189	141,974	187,364
<b>TOTAL</b>	No. taxpayers	<b>720</b>	<b>1,561</b>	<b>2,838</b>	<b>2,752</b>	<b>2,642</b>	<b>9,284</b>	<b>7,376</b>	<b>5,683</b>	<b>4,815</b>	<b>12,961</b>	<b>9,044</b>	<b>6,985</b>	<b>2,927</b>	<b>3,527</b>	<b>73,115</b>
	Rebate amount \$'000	<b>0</b>	<b>2</b>	<b>7</b>	<b>12</b>	<b>19</b>	<b>168</b>	<b>277</b>	<b>314</b>	<b>359</b>	<b>1,474</b>	<b>2,538</b>	<b>5,780</b>	<b>6,682</b>	<b>33,902</b>	<b>51,536</b>
	Tax payable \$'000	<b>39</b>	<b>274</b>	<b>1,056</b>	<b>1,707</b>	<b>2,293</b>	<b>13,597</b>	<b>18,050</b>	<b>19,518</b>	<b>21,221</b>	<b>90,584</b>	<b>124,500</b>	<b>213,033</b>	<b>199,143</b>	<b>2,031,366</b>	<b>2,736,380</b>
<b>PERCENT</b>	No. taxpayers	<b>1.0</b>	<b>2.1</b>	<b>3.9</b>	<b>3.8</b>	<b>3.6</b>	<b>12.7</b>	<b>10.1</b>	<b>7.8</b>	<b>6.6</b>	<b>17.7</b>	<b>12.4</b>	<b>9.6</b>	<b>4.0</b>	<b>4.8</b>	<b>100.0</b>
	Rebate amount	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.3</b>	<b>0.5</b>	<b>0.6</b>	<b>0.7</b>	<b>2.9</b>	<b>4.9</b>	<b>11.2</b>	<b>13.0</b>	<b>65.8</b>	<b>100.0</b>
	Tax payable	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.1</b>	<b>0.1</b>	<b>0.5</b>	<b>0.7</b>	<b>0.7</b>	<b>0.8</b>	<b>3.3</b>	<b>4.5</b>	<b>7.8</b>	<b>7.3</b>	<b>74.2</b>	<b>100.0</b>

**FRINGE BENEFITS TAX**  
BY TYPE OF ORGANISATION AND INDUSTRY

**TABLE 5.2**  
**Year ended 31 March 1995 (a)**

		Primary produc- tion	Mining	Manufac- turing	Const- ruction	Electricity, gas & water	Transport storage & communi- cation	Wholesale & retail trade	Finance etc	Health etc	Entertainment etc	Govern- ment	Other	TOTAL	%
Public companies	No. taxpayers	110	437	971	212	50	300	745	947	118	370	5	235	4,500	6.2
	Tax payable \$'000	6,977	135,609	291,925	40,028	6,544	137,151	154,822	458,566	44,355	29,057	669	27,644	1,333,346	48.7
Private companies	No. taxpayers	1,195	487	6,695	5,492	283	2,469	11,314	10,165	3,931	2,613	37	2,421	47,102	64.4
	Tax payable \$'000	18,959	25,875	202,058	74,215	2,860	55,289	219,995	153,483	28,349	37,491	722	37,282	856,577	31.3
Partnerships	No. taxpayers	872	14	113	79	3	44	315	452	79	125	3	96	2,195	3.0
	Tax payable \$'000	2,676	2,543	3,892	1,479	11	856	4,284	11,529	373	1,492	143	1,148	30,427	1.1
Trusts	No. taxpayers	600	100	1,200	1,518	87	502	3,328	3,131	976	786	7	500	12,735	17.4
	Tax payable \$'000	2,878	1,675	16,131	11,994	450	6,452	34,323	28,570	6,698	6,643	29	3,494	119,337	4.4
Sole traders	No. taxpayers	283	1	8	21	1	1	51	147	127	33	0	32	705	1.0
	Tax payable \$'000	1,019	0	30	102	0	2	165	393	407	134	0	120	2,372	0.1
Government - Local	No. taxpayers	1	2	2	13	77	5	2	5	189	4	405	91	796	1.1
	Tax payable \$'000	8	71	82	198	1,628	98	10	26	6,539	62	19,363	4,333	32,416	1.2
Government - State & State Authority	No. taxpayers	28	1	6	6	87	27	2	34	61	43	151	18	464	0.6
	Tax payable \$'000	1,053	1	187	145	23,996	6,504	288	11,952	6,542	2,049	106,712	373	159,801	5.8
Commonwealth Non-budget	No. taxpayers	0	0	0	1	0	1	0	3	3	1	34	2	45	0.1
	Tax payable \$'000	0	0	0	723	0	1,746	0	6,108	364	210	4,941	322	14,414	0.5
Super funds	No. taxpayers	0	3	2	1	0	2	2	11	6	1	2	2	32	0.0
	Tax payable \$'000	0	26	8	3	0	7	2	157	47	0	71	6	326	0.0
Other	No. taxpayers	160	56	160	128	47	158	261	550	1,336	797	140	748	4,541	6.2
	Tax payable \$'000	2,808	9,285	6,878	3,401	5,358	25,750	10,310	30,523	34,851	19,521	16,930	21,748	187,364	6.8
<b>TOTAL</b>	No. taxpayers	<b>3,249</b>	<b>1,101</b>	<b>9,157</b>	<b>7,471</b>	<b>635</b>	<b>3,509</b>	<b>16,020</b>	<b>15,445</b>	<b>6,826</b>	<b>4,773</b>	<b>784</b>	<b>4,145</b>	<b>73,115</b>	<b>100.0</b>
	Tax payable \$'000	<b>36,378</b>	<b>175,085</b>	<b>521,190</b>	<b>132,287</b>	<b>40,849</b>	<b>233,855</b>	<b>424,198</b>	<b>701,307</b>	<b>128,526</b>	<b>96,659</b>	<b>149,579</b>	<b>96,469</b>	<b>2,736,380</b>	<b>100.0</b>
<b>PERCENT</b>	No. taxpayers	<b>4.4</b>	<b>1.5</b>	<b>12.5</b>	<b>10.2</b>	<b>0.9</b>	<b>4.8</b>	<b>21.9</b>	<b>21.1</b>	<b>9.3</b>	<b>6.5</b>	<b>1.1</b>	<b>5.7</b>	<b>100.0</b>	
	Tax payable	<b>1.3</b>	<b>6.4</b>	<b>19.0</b>	<b>4.8</b>	<b>1.5</b>	<b>8.5</b>	<b>15.5</b>	<b>25.6</b>	<b>4.7</b>	<b>3.5</b>	<b>5.5</b>	<b>3.5</b>	<b>100.0</b>	

			Primary produc- tion	Mining	Manufac- turing	Const- ruction	Electricity, gas & water	Transport storage & communi- cation	Wholesale & retail trade	Finance etc	Health etc	Entertainment etc	Govern- ment	Other	TOTAL
Motor vehicles - Statutory method	No. taxpayers		1,311	856	8,363	6,083	530	2,978	13,817	11,547	5,256	3,152	662	3,119	57,674
	Tax payable	\$'000	12,729	32,222	292,124	69,558	20,990	79,420	260,939	210,286	47,751	35,097	52,575	43,082	1,156,774
Log book method	No. taxpayers		319	99	1,285	1,589	142	519	3,110	3,435	1,605	794	218	709	13,824
	Tax payable	\$'000	612	269	4,867	4,065	1,996	3,690	11,058	9,685	4,311	2,363	8,563	2,309	53,787
TOTAL	No. taxpayers		1,544	908	8,899	7,058	594	3,258	15,461	13,675	6,256	3,684	735	3,588	65,660
	Tax payable	\$'000	13,341	32,491	296,991	73,623	22,986	83,110	271,997	219,972	52,061	37,460	61,138	45,391	1,210,561
Low interest loans	No. taxpayers		65	152	707	397	45	214	760	1,177	173	197	31	204	4,122
	Tax payable	\$'000	132	7,164	6,419	1,191	352	1,511	3,156	133,672	17,356	900	3,931	1,574	177,361
Debt waiver	No. taxpayers		3	15	71	28	6	19	58	96	20	20	12	14	362
	Tax payable	\$'000	10	582	1,599	798	70	1,845	977	13,449	168	376	2,470	386	22,730
Expense payment	No. taxpayers		955	663	3,872	2,061	281	1,372	4,924	4,529	1,364	1,388	459	1,483	23,351
	Tax payable	\$'000	7,005	59,248	149,049	27,003	9,508	55,300	91,202	206,218	23,844	32,738	25,497	27,716	714,329
Housing	No. taxpayers		2,116	260	398	163	103	177	349	336	599	1,147	282	278	6,208
	Tax payable	\$'000	8,540	26,487	7,029	2,382	2,018	3,545	5,015	18,255	20,231	7,455	22,790	2,881	126,628
Living-away-from- home allowance	No. taxpayers		14	93	161	199	23	74	116	170	31	46	20	84	1,031
	Tax payable	\$'000	1,412	11,992	4,122	8,302	153	2,144	3,634	6,675	318	974	1,624	2,251	43,603
Airline transport	No. taxpayers		10	26	65	32	5	87	90	72	27	80	21	46	561
	Tax payable	\$'000	24	989	622	406	38	18,553	548	476	63	474	475	989	23,655
Board	No. taxpayers		420	134	34	67	3	6	30	28	161	323	10	25	1,241
	Tax payable	\$'000	3,087	5,143	407	3,594	19	122	375	570	722	2,079	151	256	16,524
Property - goods	No. taxpayers		156	151	613	279	42	213	863	723	182	230	32	214	3,698
	Tax payable	\$'000	785	11,258	15,626	2,456	745	9,912	11,303	29,316	1,479	1,829	454	1,651	86,814
Entertainment (tax exempt bodies)	No. taxpayers		61	51	178	118	106	151	245	394	505	298	317	391	2,815
	Tax payable	\$'000	380	1,613	2,064	988	1,928	1,907	2,129	6,696	3,951	1,464	5,078	2,149	30,347
Other benefits	No. taxpayers		303	255	1,094	508	74	421	1,503	1,445	474	462	178	428	7,145
	Tax payable	\$'000	1,225	15,111	29,625	7,143	1,375	28,651	23,547	34,182	5,881	5,532	14,401	6,102	172,774
Car Parking	No. taxpayers		97	328	445	577	91	464	1,098	3,447	627	682	169	784	8,809
	Tax payable	\$'000	500	2,453	6,953	4,096	1,673	15,382	10,210	31,810	2,648	5,281	11,587	5,067	97,660
TOTAL	No. taxpayers		3,248	1,101	9,150	7,464	635	3,507	16,008	15,440	6,822	4,765	784	4,141	73,065
	Tax payable	\$'000	36,441	174,531	520,507	131,984	40,864	221,982	424,093	701,292	128,723	96,562	149,595	96,412	2,722,986

**FRINGE BENEFITS TAX**  
BY TYPE OF BENEFIT AND ORGANISATION

**TABLE 5.4**  
**Year ended 31 March 1995 (a)**

		Public Companies	Private Companies	Partnerships	Trusts	Sole Traders	Local Governments	State Governments & State Authorities	Commonwealth Non-budget	Superannuation funds	Other	TOTAL
Motor vehicles - Statutory method	No. taxpayers	3,900	38,084	924	9,920	289	676	398	43	27	3,413	57,674
	Tax payable \$'000	446,506	486,353	10,639	79,124	1,006	20,003	58,474	4,062	204	50,404	1,156,774
Log book method	No. taxpayers	366	9,669	167	2,713	54	269	105	10	3	468	13,824
	Tax payable \$'000	6,087	27,096	467	6,883	100	1,861	9,115	174	6	1,997	53,787
TOTAL	No. taxpayers	4,015	43,819	1,031	11,538	336	761	422	43	30	3,665	65,660
	Tax payable \$'000	452,592	513,450	11,106	86,007	1,106	21,863	67,589	4,237	210	52,400	1,210,561
Low interest loans	No. taxpayers	890	2,505	53	319	11	24	37	3	0	280	4,122
	Tax payable \$'000	153,983	10,558	160	639	8	40	2,664	9	0	9,296	177,361
Debt waiver	No. taxpayers	122	165	9	19	0	7	10	0	0	30	362
	Tax payable \$'000	14,418	2,718	581	264	0	58	1,369	0	0	3,322	22,730
Expense payment	No. taxpayers	3,284	13,662	591	2,767	138	510	288	38	10	2,063	23,351
	Tax payable \$'000	393,191	190,137	8,050	17,865	190	3,429	29,391	2,700	61	69,315	714,329
Housing	No. taxpayers	714	2,133	871	685	295	399	148	11	0	952	6,208
	Tax payable \$'000	59,676	19,826	2,087	2,760	773	3,430	23,652	551	0	13,874	126,628
Living-away-from-home allowance	No. taxpayers	314	476	29	47	0	6	22	5	0	132	1,031
	Tax payable \$'000	17,293	14,299	2,763	338	0	52	1,333	3,425	0	4,104	43,603
Airline transport	No. taxpayers	106	282	11	27	0	9	21	2	0	103	561
	Tax payable \$'000	19,181	1,838	69	96	0	132	278	99	0	1,961	23,655
Board	No. taxpayers	156	419	231	157	59	3	20	1	0	195	1,241
	Tax payable \$'000	7,057	6,802	594	805	114	4	228	8	0	909	16,524
Property - goods	No. taxpayers	711	2,038	145	483	23	35	46	3	1	213	3,698
	Tax payable \$'000	59,419	19,970	1,124	2,218	24	256	1,117	3	1	2,681	86,814
Entertainment (tax exempt bodies)	No. taxpayers	195	693	21	99	3	291	286	35	2	1,190	2,815
	Tax payable \$'000	7,258	4,910	153	419	2	1,036	8,039	1,277	8	7,246	30,347
Other benefits	No. taxpayers	1,179	3,891	236	774	28	162	139	18	3	715	7,145
	Tax payable \$'000	90,013	47,490	2,334	3,895	34	900	11,483	1,404	2	15,220	172,774
Car Parking	No. taxpayers	1,599	4,417	297	1,201	76	52	186	21	13	947	8,809
	Tax payable \$'000	45,755	24,567	1,407	3,966	121	1,227	12,865	708	45	6,998	97,660
TOTAL	No. taxpayers	4,496	47,074	2,194	12,725	705	796	463	45	32	4,535	73,065
	Tax payable \$'000	1,319,835	856,564	30,427	119,270	2,372	32,427	160,009	14,421	326	187,328	2,722,986

**PART 6 — SALES AND OTHER  
WITHHOLDING TAXES**

**— Tables of Statistics**



**SALES TAX  
NET COLLECTIONS BY MONTH**

**TABLE 6.1  
Financial year 1994-95**

		Net collections		
Month		Taxation Office	Australian Customs Service	Total
		\$m	\$m	\$m
1994 -	July	863	39	902
	August	891	44	935
	September	913	46	959
	October	935	46	981
	November	999	44	1,043
	December	956	39	995
1995 -	January	1,126	35	1,161
	February	803	34	837
	March	831	41	872
	April	941	32	973
	May	848	47	895
	June	1,011	60	1,071
	<b>Total</b>	<b>11,117</b>	<b>507</b>	<b>11,624</b>

**SALES TAX  
NET COLLECTIONS BY STATE**

**TABLE 6.2  
Financial year 1994-95**

State	Net collections	Total
		\$m
<b>ATO Collections</b>		
New South Wales		4,773
Victoria		3,665
Queensland		1,273
Western Australia		603
South Australia (a)		658
Tasmania		96
Australian Capital Territory		49
<b>Total</b>		<b>11,117</b>
<b>Customs</b>		<b>507</b>
<b>Australia</b>		<b>11,624</b>

(a) Includes Northern Territory

# SALES TAX PAID IN RETURNS BY BUSINESS TYPE

**TABLE 6.3**  
**Financial year 1994-95**

Business type	Goods comprising main taxable sales in each business type	Number of remitters	Tax paid	Business type	Goods comprising main taxable sales in each business type	Number of remitters	Tax paid
			\$m				\$m
1	Motor cars, commercial vehicles, including motor bodies, semi trailers, etc.	1,135	2,280	19	Printing, printed stationery, bookbinding and signwriting	6,639	443
2	Tyres, tubes, retread and recap rubber, wet cell batteries, oils and greases	1,307	340	20	Paper, stationery, paper products n.e.i., cardboard containers	983	216
3	Boats, parts and accessories, including sails and boat trailers	924	40	21	Toys, games, novelties, fireworks, pens, pencils, drawing materials	1,557	205
4	Household appliances, parts and accessories	2,604	998	22	Sporting equipment, arms and ammunition	2,016	132
5	Household hardware, crockery, glassware, cutlery, brooms and mops	1,081	137	23	Jewellery, fancy goods, watches, clocks	3,551	202
6	Domestic and office furniture, equipment and machines	6,786	843	24	Furs	12	0
7	Household drapery, soft furnishings and manchester	749	84	25	Suitcases, handbags, purses, wallets, baskets	727	59
8	Blinds, curtain tracks and fittings	944	33	26	Photographs, motion picture films	2,654	95
9	Floor coverings	329	84	27	Cameras, photographic equipment and accessories	226	53
10	Motor cycles, bicycles, parts and accessories	436	84	28	Musical instruments	190	26
11	Motor vehicle parts and accessories n.e.i.	4,135	436	29	Machines and machinery n.e.i., including earthmoving equipment	7,854	849
12	Caravans, trailers n.e.i., parts and accessories	318	41	30	Canvas goods n.e.i., rope and cordage	334	13
13	Confectionery	1,042	120	31	All other taxable articles	5,409	238
14	Building materials and hand tools	3,846	284	32	Composite businesses - not including motor vehicles or parts	1,480	252
15	Insecticides, herbicides, etc.	84	6	33	Composite businesses - including motor vehicles or parts	152	75
16	Aerated waters and cordials	951	331	34	Manufactured pet foods	279	63
17	Spirits, beer and wine	889	1,128	35	Gliders and aircraft	29	0
18	Soaps, detergents, disinfectants, toilet and beauty preparations	1,179	299	50	Others	11,496	628
					<b>Total</b>	<b>74,327</b>	<b>11,117</b>



**PERSONS REGISTERED UNDER THE SALES TAX ASSESSMENT ACT  
AS AT 30 JUNE 1994 AND 1995**

**TABLE 6.4**

	Number of registrations in force		Number sent a Sales Tax Return Book	
	At 30 June 1994(c)	At 30 June 1995(d)	In June 1994	In June 1995
	No.	No.	No.	No.
New South Wales (a)	46,086	53,580	27,434	28,888
Victoria	45,215	51,882	21,653	24,168
Queensland	25,442	30,379	13,212	13,807
Western Australia	14,148	17,142	6,849	7,883
South Australia (b)	12,159	14,169	6,273	6,932
Tasmania	3,144	3,524	1,550	1,537
<b>Australia</b>	<b>146,194</b>	<b>170,676</b>	<b>76,971</b>	<b>83,215</b>

(a) Includes Australian Capital Territory

(b) Includes Northern Territory

(c) Excludes 332,965 primary producers and manufacturers of exempt goods

(d) Excludes 358,658 primary producers and manufacturers of exempt goods

**ANALYSIS OF GROUP EMPLOYERS**

PAYE COLLECTIONS BY GRADE OF ANNUAL REMITTANCE

**TABLE 6.5**
**Financial Year 1994-95**

Grade of annual remittance		Number of taxpayers	Percentage of total	Total amount remitted	Percentage of total	
			%	\$m	%	
Less than	1,000	100,096	14.9	44	0.1	
	1,000	4,999	177,299	26.4	484	0.9
	5,000	9,999	108,674	16.2	790	1.5
	10,000	24,999	131,983	19.7	2,127	4.2
	25,000	49,999	69,854	10.4	2,474	4.8
	50,000	99,999	40,438	6.0	2,834	5.5
	100,000	499,999	32,930	4.9	6,685	13.0
	500,000	999,999	4,354	0.6	3,055	6.0
	1,000,000	1,999,999	2,492	0.4	3,496	6.8
	2,000,000	2,999,999	927	0.1	2,272	4.4
	3,000,000	3,999,999	533	0.1	1,863	3.6
	4,000,000	4,999,999	268	0.0	1,202	2.3
	5,000,000	9,999,999	605	0.1	4,295	8.4
	10,000,000 and over		509	0.1	19,617	38.3
<b>Total</b>		<b>670,962</b>	<b>100.0</b>	<b>51,239</b>	<b>100.0</b>	

**NON-RESIDENT**
**ROYALTY WITHHOLDING TAX**

COLLECTIONS BY GRADE OF ANNUAL REMITTANCE

**TABLE 6.6**
**Financial Year 1994-95**

Grade of annual remittance		Number of remitters	Percentage of total	Total amount remitted	Percentage of total	
\$	\$		%	\$'000	%	
	Nil	38	1.7	0	0.0	
Less than	1,000	253	11.5	102	0.0	
	1,000	4,999	484	22.1	1,291	0.6
	5,000	9,999	248	11.3	1,804	0.8
	10,000	24,999	358	16.3	5,691	2.4
	25,000	49,999	243	11.1	8,820	3.8
	50,000	99,999	194	8.8	13,838	5.9
	100,000	499,999	285	13.0	62,543	26.7
	500,000	999,999	44	2.0	30,561	13.0
	1,000,000 and over		48	2.2	109,901	46.9
<b>Total</b>		<b>2,195</b>	<b>100.0</b>	<b>234,552</b>	<b>100.0</b>	

**NON-RESIDENT  
INTEREST WITHHOLDING TAX**

**TABLE 6.7  
Financial year 1994-95**

**COLLECTIONS BY TYPE OF ORGANISATION AND GRADE OF ANNUAL REMITTANCE**

Type of organisation (a)		Grade of annual remittance										Total	
		Less than 1,000	\$1,000 - \$4,999	\$5,000 - \$9,999	\$10,000 - \$24,999	\$25,000 - \$49,999	\$50,000 - \$99,999	\$100,000 - \$499,999	\$500,000 - \$999,999	\$1,000,000 - \$4,999,999	\$5,000,000 - \$9,999,999		\$10,000,000 and over
Nominee companies	No. of remitters	108	117	46	38	11	3	2	0	4	2	4	335
	Tax remitted \$'000	41	271	292	544	384	237	480	0	8433	14141	86024	110847
Trusts	No. of remitters	696	491	127	101	45	27	13	0	4	0	0	1504
	Tax remitted \$'000	216	1145	878	1562	1457	1876	2474	0	10981	0	0	20589
Banks	No. of remitters	7	5	3	4	6	4	10	6	9	3	0	57
	Tax remitted \$'000	3	10	22	56	235	264	1867	3593	19564	18841	0	44455
Building Societies & Credit Unions	No. of remitters	85	39	9	9	2	1	0	0	0	0	0	145
	Tax remitted \$'000	22	95	66	134	82	87	0	0	0	0	0	486
Other Financial institutions	No. of remitters	25	19	9	11	8	8	7	8	9	1	1	106
	Tax remitted \$'000	7	52	67	161	293	604	1811	5719	21755	5164	14685	50318
Funds	No. of remitters	56	14	9	2	2	2	2	0	0	0	0	87
	Tax remitted \$'000	13	34	68	29	59	125	319	0	0	0	0	647
Companies	No. of remitters	735	1025	437	449	238	166	186	45	34	1	0	3316
	Tax remitted \$'000	285	2475	2968	6912	8138	11091	41752	32006	57420	8761	0	171808
Government authorities	No. of remitters	3	4	0	3	1	0	1	5	3	1	0	21
	Tax remitted \$'000	1	6	0	38	48	0	190	3847	6773	5260	0	16163
Other nei	No. of remitters	2779	1098	158	115	28	13	18	3	2	0	0	4214
	Tax remitted \$'000	746	2306	1054	1677	942	761	3584	2061	4371	0	0	17502
<b>Total</b>	<b>No. of remitters</b>	<b>4494</b>	<b>2812</b>	<b>798</b>	<b>732</b>	<b>341</b>	<b>224</b>	<b>239</b>	<b>67</b>	<b>65</b>	<b>8</b>	<b>5</b>	<b>9785</b>
	<b>Tax remitted \$'000</b>	<b>1334</b>	<b>6394</b>	<b>5415</b>	<b>11113</b>	<b>11638</b>	<b>15045</b>	<b>52477</b>	<b>47226</b>	<b>129297</b>	<b>52167</b>	<b>100709</b>	<b>432815</b>

(a) This table has been hierarchically categorised (i.e. organisations are sorted into the first category for which they possess the qualifying characteristic).

**NON-RESIDENT  
DIVIDEND WITHHOLDING TAX**

**TABLE 6.8  
Financial year 1994-95**

COLLECTIONS BY TYPE OF ORGANISATION AND GRADE OF ANNUAL REMITTANCE

Type of organisation (a)		Grade of annual remittance											Total
		Less than 1,000	\$1,000 - \$4,999	\$5,000 - \$9,999	\$10,000 - \$24,999	\$25,000 - \$49,999	\$50,000 - \$99,999	\$100,000 - \$499,999	\$500,000 - \$999,999	\$1,000,000 - \$4,999,999	\$5,000,000 - \$9,999,999	\$10,000,000 and over	
Nominee companies	No. of remitters	33	14	5	3	4	3	3	0	2	2	2	71
	Tax remitted \$'000	9	32	42	58	162	212	553	0	5,996	17,109	24,871	49,044
Trusts	No. of remitters	203	62	13	14	6	4	7	0	0	0	0	309
	Tax remitted \$'000	45	155	96	231	213	266	950	0	0	0	0	1,956
Banks	No. of remitters	2	0	3	4	0	1	0	0	2	0	0	12
	Tax remitted \$'000	0	0	20	62	0	61	0	0	4,750	0	0	4,893
Building Societies & Credit Unions	No. of remitters	50	11	5	2	1	0	0	0	0	0	0	69
	Tax remitted \$'000	11	29	42	44	33	0	0	0	0	0	0	159
Other Financial institutions	No. of remitters	9	8	3	3	1	0	1	2	0	0	0	27
	Tax remitted \$'000	3	22	23	63	38	0	232	1,606	0	0	0	1,987
Funds	No. of remitters	42	14	0	3	2	1	0	0	0	0	0	62
	Tax remitted \$'000	9	35	0	52	95	64	0	0	0	0	0	255
Companies	No. of remitters	229	174	70	79	37	43	54	10	8	1	0	705
	Tax remitted \$'000	84	465	529	1,348	1,383	3,064	12,323	7,427	15,909	5,516	0	48,048
Government authorities	No. of remitters	3	2	0	0	0	0	3	0	1	0	0	9
	Tax remitted \$'000	1	5	0	0	0	0	663	0	1,107	0	0	1,776
Other nei	No. of remitters	690	152	22	13	2	3	2	0	0	0	0	884
	Tax remitted \$'000	163	330	165	186	95	227	311	0	0	0	0	1,477
<b>Total</b>	<b>No. of remitters</b>	<b>1,261</b>	<b>437</b>	<b>121</b>	<b>121</b>	<b>53</b>	<b>55</b>	<b>70</b>	<b>12</b>	<b>13</b>	<b>3</b>	<b>2</b>	<b>2,148</b>
	<b>Tax remitted \$'000</b>	<b>325</b>	<b>1,073</b>	<b>917</b>	<b>2,044</b>	<b>2,019</b>	<b>3,894</b>	<b>15,032</b>	<b>9,033</b>	<b>27,762</b>	<b>22,625</b>	<b>24,871</b>	<b>109,595</b>

# **APPENDIX 1**

## **Facsimiles of Return Forms**



Australian Taxation Office

# Income Tax RETURN FORM for Individuals 1 July 1993 to 30 June 1994

Read page 4 of Tax Pack - It tells you how to fill in this form

Lodge your return by 31 October 1994  
Please print neatly in ink and use BLOCK LETTERS

(a) Is a **refund** due to you?  (YES or NO)

(b) Are you a resident of Australia?  (YES or NO)

(c) Has a Tax Pack question asked you to fill in this 'other attachments' box?  (YES)

### Your Tax File Number

This is on the right hand side of your last Notice of Assessment.

Your tax file number is needed to make sure we correctly identify your tax records. See page 4 for more information.

### Your full name

Place X in one box

Mr  Mrs  Miss  Ms

Surname or family name

Given names

### Have you changed any part of your name since your last tax return?

If yes, print the full name you used before.

### Your current postal address

If unchanged, print it exactly as on your last notice from the Tax Office.

Postcode

### Have you changed your postal address from the address you last told us about?

If yes, print the old address exactly as on your last notice from the Tax Office.

Postcode

### Your home address

If the same as your current postal address, print 'AS ABOVE'. Do not show a Post Office box.

Postcode

### Full name of your spouse or de facto spouse

Surname or family name

Given names

### The occupation from which you earned most of your salary or wage

OFFICE USE ONLY

### Your date of birth

(Day, month, year)

### Your daytime phone number

Only if convenient.

(STD )

If we need to ask you about your tax return, it is quicker by phone.

### When and at which Tax Office Branch did you lodge your last return?

Year 19 Branch

### Will this be your last return in Australia?

If yes, print 'FINAL'

and give details of type, source and expected amount of future income.

### Tax Office use only

Occ code	A
ETP 5%	B
ETP1-Code	C
ETP1-Lrt	D
ETP1-Bal	E
ETP2-Code	J
ETP2-Lrt	Q
ETP2-Bal	R
Excessive Amount	T
Average Code	H
Indics	X
P/T Indics	Y
LLP	S
M/I Indics	P

## Declaration for every taxpayer

### I declare that:

- all the information I have given is true and correct;
- I have shown all my income from sources in **and out of** Australia for the year of income;
- I have the necessary receipts and/or other records to substantiate any claims made for car and travel expenses incurred in earning income other than as an employee; and
- I have the necessary receipts and/or other records to substantiate my claim of \$ made at Questions 21 to 25 for motor vehicle, other travel, clothing, self-education and other work expenses (where the total of these expenses is more than \$300).

Signature

Date

NOTE: If you are not a resident of Australia, the words 'and out of' may be deleted from the declaration.

IN-CONFIDENCE (when completed)

NAT 976-2

Detach here

You must read the questions in Tax Pack to find out where to put your answers.  
 Page 4 of Tax Pack tells you what to do.

**Income**

\$ c

Income  
(whole dollars)

<b>1</b>	<input type="text"/>	<input type="text"/>	USB	<b>A</b>	<input type="text"/>	<input type="text"/>
<b>2</b>	<input type="text"/>	<input type="text"/>	PEN	<b>B</b>	<input type="text"/>	<input type="text"/>
<b>3</b>	<input type="text"/>	<input type="text"/>	SAL	<b>C</b>	<input type="text"/>	<input type="text"/>
			SAL	<b>D</b>	<input type="text"/>	<input type="text"/>
			SAL	<b>E</b>	<input type="text"/>	<input type="text"/>
			SAL	<b>F</b>	<input type="text"/>	<input type="text"/>
<b>4A</b>	<input type="text"/>	<input type="text"/>	LSA	<b>G</b>	<input type="text"/>	<input type="text"/>
<b>4B</b>	<input type="text"/>	<input type="text"/>	LSB	<b>H</b>	<input type="text"/>	<input type="text"/>
<b>5</b>	<input type="text"/>	<input type="text"/>	ETP	<b>I</b>	<input type="text"/>	<input type="text"/>
<b>6</b>	<input type="text"/>	<input type="text"/>	ANN	<b>J</b>	<input type="text"/>	<input type="text"/>
<b>7</b>	<input type="text"/>	<input type="text"/>	ALO	<b>K</b>	<input type="text"/>	<input type="text"/>
<b>8</b>	TAX INSTALMENTS DEDUCTED (add the <input type="checkbox"/> boxes at 1 to 7 above)		TID	<b>\$</b>	<input type="text"/>	<input type="text"/>
<b>9</b>	<input type="text"/>	TWI	<b>M</b>	<input type="text"/>	<input type="text"/>	
<b>10</b>	<input type="text"/>					
			INT	<b>L</b>	<input type="text"/>	<input type="text"/>
			PPD	<b>N</b>	<input type="text"/>	<input type="text"/>
			NPPD	<b>O</b>	<input type="text"/>	<input type="text"/>
			PPS	<b>P</b>	<input type="text"/>	<input type="text"/>
			IMP	<b>Q</b>	<input type="text"/>	<input type="text"/>
			TWI	<b>R</b>	<input type="text"/>	<input type="text"/>
			SCT	<b>S</b>	<input type="text"/>	<input type="text"/>
			PRO	<b>T</b>	<input type="text"/>	<input type="text"/>
<b>11</b>	<input type="text"/>		PPN	<b>B</b>	<input type="text"/>	<input type="text"/>
			NPP	<b>C</b>	<input type="text"/>	<input type="text"/>
			PPS	<b>D</b>	<input type="text"/>	<input type="text"/>
<b>12</b>	<input type="text"/>	IEW <input type="text"/>				
		IED <input type="text"/>	WT	<b>F</b>	<input type="text"/>	<input type="text"/>
<b>13</b>	<input type="text"/>					
		ECG <input type="text"/>	CLA	<b>G</b>	<input type="text"/>	<input type="text"/>
			NCG	<b>H</b>	<input type="text"/>	<input type="text"/>
<b>14</b>	<input type="text"/>		IFC	<b>I</b>	<input type="text"/>	<input type="text"/>
			FIF	<b>J</b>	<input type="text"/>	<input type="text"/>
<b>15</b>	<input type="text"/>					
			AFEI	<b>L</b>	<input type="text"/>	<input type="text"/>
			FSI	<b>M</b>	<input type="text"/>	<input type="text"/>
			EFEL	<b>N</b>	<input type="text"/>	<input type="text"/>
			FTC	<b>O</b>	<input type="text"/>	<input type="text"/>
<b>16</b>	<input type="text"/>		GROS	<b>P</b>	<input type="text"/>	<input type="text"/>
			IRD	<b>Q</b>	<input type="text"/>	<input type="text"/>
			ORD	<b>R</b>	<input type="text"/>	<input type="text"/>
			REN	<b>S</b>	<input type="text"/>	<input type="text"/>
<b>17</b>	<input type="text"/>		UNF	<b>T</b>	<input type="text"/>	<input type="text"/>
			FRA	<b>U</b>	<input type="text"/>	<input type="text"/>
			IMP	<b>V</b>	<input type="text"/>	<input type="text"/>
			TWI	<b>V</b>	<input type="text"/>	<input type="text"/>



**Staple** the originals of your group certificates and other attachments here.  
Place group certificates on top.

**Do not send** your Tax Pack to the Tax Office.  
Keep it and a copy of your tax return as your personal record.

Page 92 of Tax Pack tells you **where to lodge** your tax return.

**IMPORTANT: Avoid delaying your refund and the need for us to check your claims by following Tax Pack so you put your answers in the right places.**

	18	<input type="text"/>	ASS	<b>W</b>	<input type="text"/>	<input type="text"/>	
	19	<input type="text"/> EAT <b>X</b> <input type="text"/>	OTH	<b>Y</b>	<input type="text"/>	<input type="text"/>	<b>F</b>
	<b>20</b>	TOTAL INCOME OR LOSS (add the <b>V</b> boxes at 1 to 19)		INC	<b>■</b>	<input type="text"/>	
<b>Deductions</b>	<b>21</b>	<input type="text"/>	MVE	<b>A</b>	<input type="text"/>	<input type="text"/>	
	<b>22</b>	<input type="text"/>	OTE	<b>B</b>	<input type="text"/>	<input type="text"/>	
	<b>23</b>	<input type="text"/>	ULE	<b>C</b>	<input type="text"/>	<input type="text"/>	
	<b>24</b>	<input type="text"/>	SEE	<b>D</b>	<input type="text"/>	<input type="text"/>	
	<b>25</b>	<input type="text"/>	OWE	<b>E</b>	<input type="text"/>	<input type="text"/>	
	<b>26</b>	<input type="text"/>	PPL NPPL	<b>F</b> <b>Z</b>	<input type="text"/>	<input type="text"/>	
	<b>27</b>	<input type="text"/>	FLM	<b>G</b>	<input type="text"/>	<input type="text"/>	
	<b>28</b>	<input type="text"/>	SUP	<b>H</b>	<input type="text"/>	<input type="text"/>	
	<b>29</b>	<input type="text"/>	I&D	<b>I</b>	<input type="text"/>	<input type="text"/>	
	<b>30</b>	<input type="text"/>	DON	<b>J</b>	<input type="text"/>	<input type="text"/>	
	<b>31</b>	<input type="text"/>	OTH	<b>K</b>	<input type="text"/>	<input type="text"/>	
	<b>32</b>	TOTAL DEDUCTIONS (add the <b>■</b> boxes at 21 to 31 above)		TOT	<b>■</b>	<input type="text"/>	
	<b>33</b>	TAXABLE INCOME/LOSS (take 32 from 20)		TI	<b>L</b>	<input type="text"/>	
<b>Other questions</b>	<b>34</b>	<input type="text"/>	HEC	<b>M</b>	<input type="text"/>	<input type="text"/>	
	<b>35</b>	<input type="text"/>	MON IPS	<b>N</b> <b>O</b>	<input type="text"/>	<input type="text"/>	
<b>Rebates</b>	<b>36</b>	<input type="text"/>	SPO	<b>P</b>	<input type="text"/>	<input type="text"/>	
	<b>37</b>	<input type="text"/>	SOL	<b>Q</b>	<input type="text"/>	<input type="text"/>	
	<b>38</b>	<input type="text"/>	ZON	<b>R</b>	<input type="text"/>	<input type="text"/>	
	<b>39</b>	<input type="text"/>	SUP	<b>S</b>	<input type="text"/>	<input type="text"/>	
	<b>40</b>	<input type="text"/>	OTH	<b>T</b>	<input type="text"/>	<input type="text"/>	
	<b>41</b>	TOTAL REBATES (add the <b>■</b> boxes at 36 to 40 above)		TOT	<b>U</b>	<input type="text"/>	
<b>Medicare levy reduction or exemption</b>	<b>42</b>	<input type="text"/>	FUL	<b>V</b>	<input type="text"/>	<input type="text"/>	days
	<b>43</b>	<input type="text"/>	HAL	<b>W</b>	<input type="text"/>	<input type="text"/>	days
	<b>44</b>	<input type="text"/>	RED	<b>X</b>	<input type="text"/>	<input type="text"/>	
	<b>45</b>	<input type="text"/>	NUM	<b>Y</b>	<input type="text"/>	<input type="text"/>	<b>F</b>

Be sure there is an answer at **33** above before you turn to page 4 of your tax return.



### Business/professional declaration items

**43 Description of main business activity**

Estimated gross business income from this activity

Industry code **A**   
Office use only

**44 Status of your business**

Place X in one box

Multiple business **B1**

Ceased business **B2**

Commenced business **B3**

**45 Business name of main business**

  


**46 Business address of main business**

  


Postcode

**47 Business income and deductions**

	Primary production	Non-primary production	Total
<b>Total business income</b>	<b>D</b> <input type="text"/>	<b>E</b> <input type="text"/>	<input type="text"/>

**Expenses**

External labour costs	<input type="text"/>	<input type="text"/>	<b>F</b> <input type="text"/>
Superannuation	<input type="text"/>	<input type="text"/>	<b>G</b> <input type="text"/>
Cost of sales	<input type="text"/>	<input type="text"/>	<b>H</b> <input type="text"/>
Bad debts	<input type="text"/>	<input type="text"/>	<b>I</b> <input type="text"/>
Lease expenses	<input type="text"/>	<input type="text"/>	<b>J</b> <input type="text"/>
Rent expenses	<input type="text"/>	<input type="text"/>	<b>K</b> <input type="text"/>
Total interest expenses	<input type="text"/>	<input type="text"/>	<b>L</b> <input type="text"/>
Depreciation expenses	<input type="text"/>	<input type="text"/>	<b>M</b> <input type="text"/>
Motor vehicle expenses	<input type="text"/>	<input type="text"/>	<b>N</b> <input type="text"/>
Repairs and maintenance	<input type="text"/>	<input type="text"/>	<b>O</b> <input type="text"/>
All other expenses	<input type="text"/>	<input type="text"/>	<b>P</b> <input type="text"/>

**Total expenses** (Labels F to P)

**Investment allowance**

**Reconciliation adjustment**

**Net income/loss from business**

(as shown at Item 11 on page 2)

(as shown at Item 11 on page 2)

**48 Opening stock** **T**

**49 Closing stock** **U**

**50 Trade debtors** **V**

**51 Trade creditors** **W**

**52 Total salary and wage expenses** **X**

**53 Payments to associated persons** **Y**

**54 Depreciable assets purchased** **Z**  **F**

**55 Depreciable assets sold** **A**

**56 Gross PPS income** **B**

**57 Overseas interest expenses** **C**

**58 Land degradation expenses** **D**

**59 Trading stock election**  **F**

**About your tax information**

The information requested is needed for taxation purposes and is required by the Income Tax Assessment Act. It is not an offence not to quote your tax file number. Some information may be given to certain government bodies as described in tax law. For more details on Privacy see page 2 of Tax Pack or the free brochure *Safeguarding Your Privacy* (NAT 1714) available from any Tax Office.



# Individual

## Income Tax Return Form for Tax Agents

1 July 1993 to 30 June 1994

- (a) Is a **refund** due?
- (b) Are you a resident of Australia?
- (c) Have you attached any 'other attachments'?  
(other than group certificates or tax stamps sheets)

### Tax File Number

Your tax file number is needed to make sure we correctly identify your tax records. It is not an offence not to quote your tax file number. The information requested is needed for taxation purposes and is required by the *Income Tax Assessment Act*. Some information may be given to certain government bodies as described in tax law. For more details see *Tax Pack 1994* or the free brochure entitled *Safeguarding Your Privacy* obtainable from any Tax Office.

Name Surname or family name   
Given names

Place X in one box Mr  Mrs  Miss  Ms

### Changed name since filling in your last return?

If yes, print the full name used before.

### Current postal address

(use block letters)  
If the address has changed, please show it **exactly** as shown on the last return lodged.

Postcode

### Postal address on previous return

If the postal address has changed, please show it **exactly** as shown on the last return lodged.

Postcode

### Home address

If the same as current postal address print 'as above'.

Postcode

### Spouse's or de facto spouse's full name

Surname or family name

Given names

### Main salary or wage occupation, occupation code and date of birth

Description

Code

Date of birth

Day  Month  Year

### Previous return details

Office where return was lodged

If this is the final return, print **FINAL** in this box and give details of future income below

### Final return

### Read and sign the declaration after filling in your return.

I declare that:

- (a) all the information I have given is true and correct;
- (b) I have shown all my income from sources in **and out of** Australia for the year of income;
- (c) I have the necessary receipts and/or other records to substantiate any claims made for car and travel expenses incurred in earning income other than as an employee;
- (d) I have the necessary receipts and/or other records to substantiate my claim of \$  .  made at Questions 21 to 25 for motor vehicle, other travel, clothing, self-education and other work expenses (where the total of these expenses is more than \$300).

**Important:** the tax law imposes heavy penalties for giving false or misleading information. If the taxpayer is not a resident of Australia the words '**and out of**' may be deleted from the declaration.

### Tax Office use only

Occ Code	<b>A</b>
ETP 5%	<b>B</b>
ETP1-Code	<b>C</b>
ETP1-Lrt	<b>D</b>
ETP1-Bal	<b>E</b>
ETP2-Code	<b>J</b>
ETP2-Lrt	<b>Q</b>
ETP2-Bal	<b>R</b>
Excessive Amount	<b>T</b>
Average Code	<b>H</b>
Indic	<b>X</b>
P T indic	<b>Y</b>
LLP	<b>S</b>
M I Indic	<b>P</b>

Signature

Date

### Tax agent's certificate

Where the agent is a partnership or a company, this certificate must be signed in the name of the partnership or company, as the case requires, by a person who is registered as a nominee of that partnership or company, and that person's name must also be appended.

Agent's phone number

Client's reference number

Contact

I,

having charged a fee directly or indirectly for preparing or assisting in the preparation of this return, hereby certify that this return has been prepared in accordance with the information supplied by the taxpayer.

Agent's signature

Date

Agent's reference number

**Income - salary, wages, pensions, interest, etc.**

Tax deducted  
\$ c

**1 Job Search, Newstart, Sickness Allowances or Special Benefit, AUSTUDY or other educational allowances**  **A**  /

**2 Pension or other benefit or allowance**  **B**  /

**3 Gross salary and wages shown on group certificates and tax stamps sheets**  
Name of employer from each group certificate or tax stamps sheet

**C**  .

**D**  .

**E**  .

**F**  .

**4 Lump sum payments** - amount marked 'A' in the 'Lump sum payments' box  **G**  .

- 5% of amount marked 'B' in the 'Lump sum payments' box  **H**  .

**5 Eligible termination payments** - amount transferred from Schedule L  **I**  .

**6 Other pension or annuity**  
Type   **J**  .

**7 Allowances, benefits, earnings, tips, directors fees, etc.**  **K**  .

**8 Total of tax instalments deducted**  \$

The total of tax instalments deducted must be shown here

**9 Gross interest** (incl. Commonwealth Government Loan Interest)  **L**  .

TFN amounts deducted on interest **M**

**10 Partnerships and trusts**

Net primary production income distribution  **N**  . /

Net non-primary production income distribution  **O**  . /

Share of prescribed payments system (PPS) credit **P**

Share of imputation credit from franked dividends **Q**

Share of TFN amounts deducted on interest and/or dividends **R**

Share of credit for tax paid by trustee **S**

Share of credit for provisional tax paid by trustee **T**

**11 Net income/loss from business**

Net primary production income/loss  **B**  . /

Net non-primary production income/loss  **C**  . /

PPS credit **D**

**12 Income equalization deposits/withdrawals**

Total income from withdrawals  less Total deduction for deposits  **E**  . /

Tax withheld on withdrawal of income equalization deposit **F**

**13 Net capital gain**

Exempt net capital gain

Capital losses applied  **G**  . **H**  . /

**14 Attributed foreign income**

Were you an attributable taxpayer of a controlled foreign company or foreign trust, or a transferor trust? **I**

Did you have an interest in a foreign company or foreign trust apart from Label I, or a foreign life assurance policy? **J**

**K**  .

F

Staple the originals of your group certificates, tax stamps sheets and other attachments here. Group certificates must be placed on top.

**15 General net foreign source income** Foreign employment and foreign pension income **L**  .

Other general net foreign source income **M**  .

Exempt foreign employment income **N**  .

Foreign tax credit **O**  .

**16 Rent** Gross rent **P**  .

Interest deductions **Q**  .

Other rental deductions **R**  .  /

**17 Dividends** Unfranked amount **S**  .

Franked amount **T**  .

Imputation credit **U**  .

TFN amounts deducted on dividends **V**  .

**18 Life assurance bonuses** **W**  .  /

Type of income  Excepted net/abnormal income

**19 Other income**  **X**  .  /  **Y**  .  /  **F**

**20 Total income/loss - Add Items 1 to 19**  .  /

**Deductions**

**21 Work related motor vehicle expenses** **A**  .  /

**22 Other work related travel expenses** **B**  .

**23 Work related uniforms/protective clothing/laundry expenses** **C**  .  /

**24 Work related self-education expenses - the amount over \$250 only** **D**  .

**25 Other work related expenses** **E**  .

**26 Total prior year losses** Primary production losses **F**  .

Non-primary production losses **Z**  .

**27 Film industry incentives** **G**  .

**28 Non-employer sponsored superannuation fund**

Full name of fund  Policy number  **H**  .

**29 Interest and dividend deductions** **I**  .

**30 Gifts** **J**  .

**31 Other deductions** **K**  .

**32 Total deductions - Add Items 21 to 31**  .

**33 Taxable income/loss - Subtract Item 32 from Item 20** **L**  .  /

**34 Higher Education Contribution Scheme** **M**  .

**35 Pro rata tax free income** Date  Months **N**

Income during period as student **O**  .

**Rebates**

**36 Spouse (married or de facto), child-housekeeper or housekeeper** **P**  .  /

**37 Sole parent** **Q**  .

**38 Zone or overseas forces** **R**  .

**39 Superannuation contribution** Contributions paid  **S**  .

**40 Other rebates** **T**  .  /

**41 Total rebates - Add Items 36 to 40** **U**  .

**Medicare levy reduction or exemption**

42 Full levy exemption Number of days **V**

Half levy exemption Number of days **W**

Levy reduction 1993-1994 taxable income of spouse **X**  /

Number of dependent children and students **Y**  **F**

**Business/professional declaration items - fill in the remainder of this page if you have a business**

43 Description of main business activity

Estimated gross business income derived from this activity  Industry code **A**

44 Status of your business Place X in the applicable box  
 Multiple business **B1**  Ceased business **B2**  Commenced business **B3**

45 Business name of main business

46 Business address of main business  **C**

Postcode

47 Business income and deductions

	Primary production	Non-primary production	Total
Total business income	<b>D</b> <input type="text"/> / <input type="text"/>	<b>E</b> <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>

**Expenses**

External labour costs	<input type="text"/>	<input type="text"/>	<b>F</b> <input type="text"/>
Superannuation	<input type="text"/>	<input type="text"/>	<b>G</b> <input type="text"/>
Cost of sales	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>	<b>H</b> <input type="text"/> / <input type="text"/>
Bad debts	<input type="text"/>	<input type="text"/>	<b>I</b> <input type="text"/>
Lease expenses	<input type="text"/>	<input type="text"/>	<b>J</b> <input type="text"/>
Rent expenses	<input type="text"/>	<input type="text"/>	<b>K</b> <input type="text"/>
Total interest expenses	<input type="text"/>	<input type="text"/>	<b>L</b> <input type="text"/>
Depreciation expenses	<input type="text"/>	<input type="text"/>	<b>M</b> <input type="text"/>
Motor vehicle expenses	<input type="text"/>	<input type="text"/>	<b>N</b> <input type="text"/>
Repairs and maintenance	<input type="text"/>	<input type="text"/>	<b>O</b> <input type="text"/>
All other expenses	<input type="text"/>	<input type="text"/>	<b>P</b> <input type="text"/>
Total expenses (Labels F to P)	<input type="text"/>	<input type="text"/>	<b>Q</b> <input type="text"/>
Investment allowance	<input type="text"/>	<input type="text"/>	<b>R</b> <input type="text"/>
Reconciliation adjustment	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>	<b>S</b> <input type="text"/> / <input type="text"/>
Net income/loss from business	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>
	(as shown at Item 11 on page 2)	(as shown at Item 11 on page 2)	

**Other business/professional declaration items**

48 Opening stock	<b>T</b> <input type="text"/>	54 Depreciable assets purchased	<b>Z</b> <input type="text"/>	<b>F</b>
49 Closing stock	<b>U</b> <input type="text"/>	55 Depreciable assets sold	<b>A</b> <input type="text"/>	
50 Trade debtors	<b>V</b> <input type="text"/>	56 Gross PPS income	<b>B</b> <input type="text"/>	
51 Trade creditors	<b>W</b> <input type="text"/>	57 Overseas interest expenses	<b>C</b> <input type="text"/>	
52 Total salary and wage expenses	<b>X</b> <input type="text"/>	58 Land degradation expenses	<b>D</b> <input type="text"/>	
53 Payments to associated persons	<b>Y</b> <input type="text"/>	59 Trading stock election	<input type="text"/>	<b>F</b>





# Partnership

Have you attached any 'other attachments'?

Tax File Number

## 1994 INCOME TAX RETURN

### 1 July 1993 to 30 June 1994

Notes to assist in the preparation of this return are provided in *The 1994 Form P Instructions*. Instructions may be obtained from any Tax Office. Post or deliver this return to a Tax Office by **31 October 1994**. The addresses of Tax Offices are shown in the instructions.

Name of partnership  
(Use block letters)

Previous name

If the partnership name has changed, please show it exactly as shown on the last return lodged.

Current postal address

(Use block letters)  
If the address has not changed, please show it exactly as shown on the last return lodged.

Postcode

Postal address on previous return

If the postal address has changed, please show it exactly as shown on the last return lodged.

Postcode

Full name of the partner

to whom notices should be sent.

Place X in one box

Mr

Mrs

Miss

Ms

Surname or family name

Given names

• If the partner is an individual show details here →

• If the partner is a partnership, company or trust estate show details here →

Name

Previous return details

If no previous return lodged, or if the partnership arose as a result of a reconstitution, refer to *The 1994 Form P Instructions*.

Office where return was lodged

File number of former partnership  
(where first return after reconstitution)

Final return

If this is the final return for the partnership write **FINAL** in the box and attach a statement in accordance with the notes in *The 1994 Form P Instructions*.

### Important

Before making the declaration please check to ensure that all income has been disclosed and the return is true and correct in every detail. If you are in doubt about any aspect of the return, place all the facts before the Tax Office. The income tax law provides **severe penalties** for false or misleading statements in returns.

**Declaration** I declare that:

- (a) the particulars shown in this return and in the accompanying documents are true and correct in every detail and disclose a full and complete statement of the total income derived from all sources in **and out of** Australia during the year of income;
- (b) the partnership has the necessary receipts and/or other records to substantiate any claims made for car and travel expenses in this return.

Signature

Date

This declaration and all attached documents must be signed by a partner.

### Tax agent's certificate

Where the agent is a partnership or a company, this certificate must be signed in the name of the partnership or company, as the case requires, by a person who is registered as a nominee of that partnership or company, and that person's name must also be appended.

Agent's phone number

Client's reference number

Contact

I,

having charged a fee directly or indirectly for preparing or assisting in the preparation of this return, hereby certify that this return has been prepared in accordance with the information supplied by the taxpayer.

Agent's signature

Date

Agent's reference number

Tax Office use only

Index X

F

1 Description of main business activity

Estimated gross business income derived from this activity  Industry code **A**

2 Status (Place X in applicable box)  
 Multiple business **B1**  Ceased business **B2**  Commenced business **B3**  **F**

3 Total business income **A**  /  Primary production  **B**  /  Non-primary production  **C**  /  Total  /

Expenses

	Primary production	Non-primary production	Total
External labour costs	<input type="text"/>	<input type="text"/>	<input type="text"/>
Superannuation	<input type="text"/>	<input type="text"/>	<input type="text"/>
Cost of sales	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>
Bad debts	<input type="text"/>	<input type="text"/>	<input type="text"/>
Lease expenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
Rent expenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total interest expenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total royalty expenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
Depreciation expenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
Motor vehicle expenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repairs and maintenance	<input type="text"/>	<input type="text"/>	<input type="text"/>
All other expenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Total expenses (Labels C to N)</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Investment allowance</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Reconciliation adjustment</b>	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>

Net income/loss from business **Q**  /  **R**  /  **S**  /

4 Prescribed payments system (PPS) credit **T**  **F**

Other income

5 Partnerships and trusts Net primary production income distribution **A**  /

Net non-primary production income distribution **B**  /

Share of prescribed payments system (PPS) credit **C**

Share of imputation credit from franked dividends **D**

Share of TFN amounts deducted on interest and/or dividends **E**

6 Rent Gross rent **F**  /

Interest deductions **G**  /

Other rental deductions **H**  /

7 Gross interest (incl. Commonwealth Government Loan interest) TFN amounts deducted on interest **I**  **J**

8 Dividends Unfranked amount **K**

Franked amount **L**

Imputation credit **M**

TFN amounts deducted on dividends **N**

9 Other Australian income (give details) Excepted net income

Name of each item of income

**O**  /

10 Total of Item 3 (Label S) to Item 9  /

**Deductions**

11 Deductions relating to Australian investment income **P**

12 Other deductions (give details - show only Australian source deductions)

Nature of each item of deduction	Amount
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

**Q**

13 Total of Items 11 and 12 **P**

14 Net Australian income/loss (other than capital gains) - Subtract Item 13 from Item 10 **\$**  /

15 Net capital gain Capital losses applied **Z**  **R**  /   
 Excepted net capital gain

16 Attributed foreign income  
 Was the trust estate an attributable taxpayer of a controlled foreign company or foreign trust, or a transferor trust? **S**  Listed country **U**

Did the trust estate have an interest in a foreign company or foreign trust apart from Label S, or a foreign life assurance policy? **T**  Unlisted country **X**

If Yes to either question, complete and attach Schedule 25A FIF/FLP income **Y**

17 General net foreign source income (excluding foreign source losses) Foreign tax credit  **V**

18 Total net income/loss from all sources (excluding foreign source losses) Total of Items 14 to 17 **P**  /

19 Overseas transactions  
 Did the trust estate engage in overseas transactions with related overseas entities? **W**  **F**  
 If Yes, complete and attach Schedule 25A

**Business/professional declaration items**  
 The following information must be filled in for all trust estates carrying on a business.

- |   |  |
|---|--|
| 20 Business name of main business <input type="text"/>      | 29 Total liabilities <b>J</b> <input type="text"/>                         |
| 21 Business address of main business <input type="text"/>   | 30 Proprietors' funds <b>K</b> <input type="text"/> / <input type="text"/> |
| <input type="text"/> <b>A</b> <input type="text"/> Postcode | 31 Total salary and wage expenses <b>L</b> <input type="text"/>            |
| 22 Opening stock <b>C</b> <input type="text"/>              | 32 Payments to associated persons <b>M</b> <input type="text"/>            |
| 23 Closing stock <b>D</b> <input type="text"/>              | 33 Depreciable assets purchased <b>N</b> <input type="text"/>              |
| 24 Trade debtors <b>E</b> <input type="text"/>              | 34 Depreciable assets sold <b>O</b> <input type="text"/>                   |
| 25 All current assets <b>F</b> <input type="text"/>         | 35 Gross PPS income <b>P</b> <input type="text"/>                          |
| 26 Total assets <b>G</b> <input type="text"/>               | 36 Overseas interest expenses <b>Q</b> <input type="text"/>                |
| 27 Trade creditors <b>H</b> <input type="text"/>            | 37 Overseas royalty expenses <b>R</b> <input type="text"/>                 |
| 28 All current liabilities <b>I</b> <input type="text"/>    | 38 Land degradation expenses <b>S</b> <input type="text"/>                 |
|   | 39 Trading stock election <b>P</b> <input type="checkbox"/> <b>F</b>       |

**Medicare levy reduction or exemption - See The 1994 Form T Instructions.**

40 Full levy exemption Number of days **A**

Half levy exemption Number of days **B**

Levy reduction 1993-1994 taxable income of spouse (if nil show '0') **C**

Number of dependent children and students **D**  **F**



Note: Each partner's tax file number (TFN) is needed to make sure we correctly identify their tax records. It is not an offence not to quote a TFN. The information is needed for taxation purposes and is required by the *Income Tax Assessment Act*. Some information may be given to certain government bodies as described in tax law. For more details see *Tax Pack '94* or the free brochure entitled *Safeguarding Your Privacy* obtainable from any Tax Office.

38 Statement of distribution of net Australian income/loss as shown at Item 14.

(1) Name in full of each partner and TFN or postal address. If the partner is a trustee, including a trustee company, show the name of the trust estate, not the name of the trustee.	(2) Share of income		(3)	(4)	(5)	
	Primary production income \$	Non-primary production income \$	PPS credit \$ c	Imputation credit \$ c	TFN credit \$ c	
	A	B	C	D	E	
	A	B	C	D	E	
	A	B	C	D	E	
	A	B	C	D	E	
	A	B	C	D	E	
	A	B	C	D	E	
	A	B	C	D	E	
	A	B	C	D	E	
	A	B	C	D	E	
	A	B	C	D	E	
	A	B	C	D	E	
	A	B	C	D	E	
	A	B	C	D	E	
	A	B	C	D	E	
	A	B	C	D	E	
	A	B	C	D	E	
	A	B	C	D	E	
	A	B	C	D	E	
	A	B	C	D	E	
	A	B	C	D	E	
	A	B	C	D	E	
<b>Totals of Columns (2), (3), (4) and (5)</b>	A	B	C	D	E	

**IMPORTANT**

If any partner 18 years of age or more at 30 June 1994 does not have real and effective control (see notes in *The 1994 Form P Instructions*) over his or her share of income, state name(s). 



# T Trust Estate

AUSTRALIAN TAXATION OFFICE

## 1994 INCOME TAX RETURN

### 1 July 1993 to 30 June 1994

Is a refund due?

Have you attached any 'other attachments'?

Has name changed since last return?

Tax File Number

Notes to assist in the preparation of this return are provided in *The 1994 Form T Instructions*. Instructions may be obtained from any Tax Office. Post or deliver this return to a Tax Office by **31 October 1994**. The addresses of Tax Offices are shown in the instructions.

Name of trust estate (Use block letters)

Current postal address (Use block letters) If the address has not changed, please show it exactly as shown on the last return lodged.  Postcode

Postal address on previous return If the postal address has changed, please show it exactly as shown on the last return lodged.  Postcode

Full name of the trustee to whom notices should be sent. Place X in one box Mr  Mrs  Miss  Ms

Surname or family name Given names  
• If the trustee is an individual show details here →

Name  
• If the trustee is a company show details here →

Previous return details If no previous return lodged see *The 1994 Form T Instructions*. Office where return was lodged

Trust estate of a deceased person Is this the trust estate of a deceased person? Yes  No  If yes, show the date of death. →

Final return If this is the final return for the trust estate write **FINAL** in the box and attach a statement in accordance with the notes in *The 1994 Form T Instructions*. →

### Important

Before making the declaration please check to ensure all income has been disclosed and the return is true and correct in every detail. If you are in doubt about any aspect of the return, place all the facts before the Tax Office. The income tax law provides **severe penalties** for false or misleading statements in returns.

### Declaration I declare that:

- (a) the particulars shown in this return and in the accompanying documents are true and correct in every detail and disclose a full and complete statement of the total income derived from all sources in **and out of** Australia during the year of income;
- (b) the trust has the necessary receipts and/or other records to support any claims made for car and travel expenses in this return.

Signature  Date

This declaration and all attached documents must be signed by a trustee or public officer.

### Tax agent's certificate

Where the agent is a partnership or a company, this certificate must be signed in the name of the partnership or company, as the case requires, by a person who is registered as a nominee of that partnership or company, and that person's name must also be appended.

Agent's phone number  Client's reference number  Contact

I,

having charged a fee directly or indirectly for preparing or assisting in the preparation of this return, hereby certify that this return has been prepared in accordance with the information supplied by the taxpayer.

Agent's signature  Date  Agent's reference number

Tax Office use only  Indics X  F

1 Description of main business activity [ ]  
Estimated gross business income derived from this activity [ ] Industry code **A** [ ]

2 Status (Place X in applicable box)  
Multiple business **B1** [ ] Ceased business **B2** [ ] Commenced business **B3** [ ] **F**

3 Total business income **A** [ ] / [ ] **B** [ ] / [ ] **Total** [ ] / [ ]

Expenses	Primary production	Non-primary production	Total
External labour costs	[ ]	[ ]	<b>C</b> [ ]
Superannuation	[ ]	[ ]	<b>D</b> [ ]
Cost of sales	[ ] / [ ]	[ ] / [ ]	<b>E</b> [ ] / [ ]
Bad debts	[ ]	[ ]	<b>F</b> [ ]
Lease expenses	[ ]	[ ]	<b>G</b> [ ]
Rent expenses	[ ]	[ ]	<b>H</b> [ ]
Total interest expenses	[ ]	[ ]	<b>I</b> [ ]
Total royalty expenses	[ ]	[ ]	<b>J</b> [ ]
Depreciation expenses	[ ]	[ ]	<b>K</b> [ ]
Motor vehicle expenses	[ ]	[ ]	<b>L</b> [ ]
Repairs and maintenance	[ ]	[ ]	<b>M</b> [ ]
All other expenses	[ ]	[ ]	<b>N</b> [ ]
Total expenses (Labels C to N)	[ ]	[ ]	<b>O</b> [ ]
Investment allowance	[ ]	[ ]	<b>U</b> [ ]
Reconciliation adjustment	[ ] / [ ]	[ ] / [ ]	<b>P</b> [ ] / [ ]

Net income/loss from business **Q** [ ] / [ ] **R** [ ] / [ ] **S** [ ] / [ ]

4 Prescribed payments system (PPS) credit **T** [ ] **F**  
Other income [ ]

5 Partnerships and trusts  
Net primary production income distribution **A** [ ] / [ ]  
Net non-primary production income distribution **B** [ ] / [ ]  
Share of prescribed payments system (PPS) credit **C** [ ]  
Share of imputation credit from franked dividends **D** [ ]  
Share of TFN amounts deducted on interest and/or dividends **E** [ ]

6 Rent  
Gross rent **F** [ ]  
Interest deductions **G** [ ]  
Other rental deductions **H** [ ]

7 Gross interest (incl. Commonwealth Government Loan interest)  
TFN amounts deducted on interest **I** [ ] **J** [ ]

8 Dividends  
Unfranked amount **K** [ ]  
Franked amount **L** [ ]  
Imputation credit **M** [ ]  
TFN amounts deducted on dividends **N** [ ]

9 Other Australian income (give details)  
Name of each item of income [ ]  
[ ] **O** [ ] / [ ]

10 Total of Item 3 (Label S) to Item 9 [ ] / [ ]

**Deductions**

11 Deductions relating to Australian investment income **P**

12 Other deductions (give details - show only Australian source deductions)

Nature of each item of deduction	Amount
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

**Q**

13 Total of Items 11 and 12

14 Net Australian income/loss (other than capital gains) - Subtract Item 13 from Item 10 **\$**  /

15 Net capital gain Capital losses applied **Z**  /   
 Excepted net capital gain

16 Attributed foreign income

Was the trust estate an attributable taxpayer of a controlled foreign company or foreign trust, or a transferor trust? **S**  Listed country **U**

Did the trust estate have an interest in a foreign company or foreign trust apart from Label S, or a foreign life assurance policy? **T**  Unlisted country **X**

If Yes to either question, complete and attach Schedule 25A FIF/FLP income **Y**

17 General net foreign source income (excluding foreign source losses) Foreign tax credit  **V**

18 Total net income/loss from all sources (excluding foreign source losses) Total of Items 14 to 17  /

19 Overseas transactions

Did the trust estate engage in overseas transactions with related overseas entities? **W**

If Yes, complete and attach Schedule 25A

F

**Business/professional declaration items**

The following information must be filled in for all trust estates carrying on a business.

20 Business name of main business

29 Total liabilities **J**

21 Business address of main business

30 Proprietors' funds **K**  /

**A**  Postcode

31 Total salary and wage expenses **L**

32 Payments to associated persons **M**

22 Opening stock **C**

33 Depreciable assets purchased **N**

23 Closing stock **D**

34 Depreciable assets sold **O**

24 Trade debtors **E**

35 Gross PPS income **P**

25 All current assets **F**

36 Overseas interest expenses **Q**

26 Total assets **G**

37 Overseas royalty expenses **R**

27 Trade creditors **H**

38 Land degradation expenses **S**

28 All current liabilities **I**

39 Trading stock election  **F**

**Medicare levy reduction or exemption - See The 1994 Form T Instructions.**

40 Full levy exemption Number of days **A**

Half levy exemption Number of days **B**

Levy reduction 1993-1994 taxable income of spouse (if nil show '0') **C**

Number of dependent children and students **D**  **F**



**41 Statement of distribution.**

(1) Name in full of each beneficiary and TFN or postal address	(2) Birth date	(3) Assmt calc code	(4) Share of income		(5) PPS credit		(6) Imputation credit		(7) TFN credit		(8) Net capital gain	(9) Attributed foreign income	(10) General net foreign source income	(11) Foreign tax credit	
			Primary production income	Non-primary production income	\$	c	\$	c	\$	c	\$	\$	\$	\$	\$
		V	A	B	C		D		E		F	G	H	I	
		V	A	B	C		D		E		F	G	H	I	
		V	A	B	C		D		E		F	G	H	I	
		V	A	B	C		D		E		F	G	H	I	
		V	A	B	C		D		E		F	G	H	I	
		V	A	B	C		D		E		F	G	H	I	
		V	A	B	C		D		E		F	G	H	I	
		V	A	B	C		D		E		F	G	H	I	

Income to which no beneficiary is presently entitled and in which no beneficiary has an indefeasible vested interest, and Trustee's share of credit for tax deducted.

V	A	B	C	D	E	F	G	H	I						
---	---	---	---	---	---	---	---	---	---	--	--	--	--	--	--

Totals of Columns (4) to (11) →

A	B	C	D	E	F	G	H	I							
---	---	---	---	---	---	---	---	---	--	--	--	--	--	--	--

**QUESTIONS AT ITEMS 42 TO 44 MUST BE ANSWERED FOR ALL TRUST ESTATES** - If you answer YES to any of the questions at Items 42 to 44, please write 'YES' in the 'other attachments' box on page 1 of this return.

**42 Beneficiary under legal disability who is presently entitled to income from another trust estate**

Was a beneficiary in this trust estate, who was under a legal disability on 30 June 1994, also presently entitled to a share of the net income of another trust estate? If YES, or the answer is not known, please furnish the information requested in *The 1994 Form T Instructions*.

YES  NO

**43 Non-resident beneficiary presently entitled to income**

Was any beneficiary who was not a resident of Australia at any time during the year of income, presently entitled to a share of the net income of the trust estate? If YES, attach the information requested in *The 1994 Form T Instructions*.

YES  NO

**44 Non-resident trust estate** (see *The 1994 Form T Instructions* for the definition of a non-resident trust estate)

Is the trust estate a non-resident trust estate? If YES, state the amount of income derived outside Australia to which no beneficiary is presently entitled.

YES  NO

(insert 'Nil' if applicable) \$



Company

1 July 1993 to 30 June 1994 or

Is a refund due?

Has name changed since last return?

AUSTRALIAN TAXATION OFFICE

(specify period if part year or approved substitute period)

Tax File Number

1994 INCOME TAX RETURN

1 Name of company and A.C.N./A.R.B.N.

\* A.C.N./A.R.B.N.

2 Current postal address

If the address has not changed, please show it exactly as shown on the last return lodged.

Postcode

3 Business address of main business

Postcode

4 Postal address on previous return

If the address has changed, please show it exactly as shown on the last return lodged.

Postcode

5 Final return

If this is the final return for the company write FINAL here:

Declaration

I declare that the particulars shown in this return and the relevant records used to ascertain the taxable income, as shown, derived by the company from all sources in and out of Australia during the year of income are true and correct.

Public officer's signature

Date

Public officer's name

Public officer's phone number

Tax agent's certificate

Where the agent is a partnership or a company, this certificate must be signed in the name of the partnership or company, as the case requires, by a person who is registered as a nominee of that partnership or company.

having charged a fee directly or indirectly for preparing or assisting in the preparation of this return, hereby certify that this return has been prepared in accordance with the information supplied by the taxpayer.

Agent's signature

Date

Client's reference number

Contact

Agent's phone number

Agent's reference number

6 Description of main business activity

Estimated gross business income derived from this activity

Industry code B

7 Status of company

Place X in applicable boxes

Private D1

Non-profit D4

Multiple business E1

Resident C1

Public D2

Registered organisation D5

Ceased business E2

Non-resident C2

Co-operative D3

Pooled dev. fund D6

Commenced business E3

Calculation Statement

Table with columns for labels A-M and amounts in dollars. Rows include Taxable income, Gross tax, Foreign tax credit, Other rebates and credits, Franking deficit tax offset, Total, PPS credit, Other refundable credits, Total, Subtotal, Add: S102AAM additional tax, Tax assessed, Subtotal, Less: previous payment(s), Amount of payment/refund.

\*Cross out whichever is not applicable

# Information Statement

TO BE COMPLETED BY ALL COMPANIES

Refer to *The 1994 Form C Instructions* for information on completing the return.

## Calculation of Taxable Income

### Income

Income/loss from partnership/trust	<b>A</b>	/	<input type="checkbox"/>
Gross rents, leasing and hiring	<b>B</b>		
Gross interest	<b>C</b>		
Gross dividends	<b>D</b>		
Other gross income	<b>E</b>	/	<input type="checkbox"/>
Total income (Labels A to E)	<b>F</b>	/	<input type="checkbox"/>

### Expenses

External labour costs	<b>G</b>		
Superannuation	<b>H</b>		
Cost of sales	<b>I</b>	/	<input type="checkbox"/>
Bad debts	<b>J</b>		
Lease expenses	<b>K</b>		
Rent expenses	<b>L</b>		
Interest expenses	<b>M</b>		
within Australia	<b>N</b>		
overseas	<b>O</b>		
Royalty expenses	<b>P</b>		
within Australia	<b>Q</b>		
overseas	<b>R</b>		
Depreciation expenses	<b>S</b>		
Motor vehicle expenses	<b>T</b>		
Repairs and maintenance	<b>U</b>		
All other expenses	<b>V</b>		
Total expenses (Labels G to U)	<b>V</b>	/	<input type="checkbox"/>

Operating profit/loss and extraordinary items (Label F less Label U) **V** /

### Reconciliation to taxable income/loss

Add

Net capital gains	<b>A</b>	/	<input type="checkbox"/>
Other addback items	<b>B</b>		

Less

Depreciation deducted	<b>C</b>		
Special building write-off	<b>D</b>		
Investment allowance	<b>H</b>		
Research and development	<b>I</b>		
Other subtraction items	<b>E</b>		
Total prior year losses	<b>F</b>		
Losses transferred in	<b>G</b>		

Taxable income/loss **J** /

## Financial Information

Sales of goods and services	<b>A</b>	/	<input type="checkbox"/>
Opening stock	<b>B</b>	/	<input type="checkbox"/>
Closing stock	<b>C</b>	/	<input type="checkbox"/>
Trade debtors	<b>D</b>	/	<input type="checkbox"/>
All current assets	<b>E</b>	/	<input type="checkbox"/>
Total assets	<b>F</b>	/	<input type="checkbox"/>
Trade creditors	<b>G</b>	/	<input type="checkbox"/>
All current liabilities	<b>H</b>	/	<input type="checkbox"/>
Total liabilities	<b>I</b>	/	<input type="checkbox"/>
Shareholders' funds	<b>J</b>	/	<input type="checkbox"/>

Trading stock election

## Other Information

Total salary and wage expenses	<b>A</b>	/	<input type="checkbox"/>
Gross PPS income	<b>C</b>	/	<input type="checkbox"/>
Dividends paid	<b>D</b>	/	<input type="checkbox"/>
franked	<b>E</b>	/	<input type="checkbox"/>
unfranked	<b>F</b>	/	<input type="checkbox"/>
Payments to associated persons	<b>G</b>	/	<input type="checkbox"/>
Losses transferred out	<b>H</b>	/	<input type="checkbox"/>
Depreciable assets purchased	<b>H</b>	/	<input type="checkbox"/>
Depreciable assets sold	<b>I</b>	/	<input type="checkbox"/>
Net foreign income	<b>J</b>	/	<input type="checkbox"/>
Attributed foreign income	<b>K</b>	/	<input type="checkbox"/>
listed country	<b>Y</b>	/	<input type="checkbox"/>
unlisted country	<b>Z</b>	/	<input type="checkbox"/>
FIF income	<b>Z</b>	/	<input type="checkbox"/>
Foreign exchange profit/loss	<b>L</b>	/	<input type="checkbox"/>

Capital losses applied	<b>M</b>	/	<input type="checkbox"/>
Land degradation expenses	<b>N</b>	/	<input type="checkbox"/>
Unadjusted OBU income/loss	<b>O</b>	/	<input type="checkbox"/>
Franking account balance	<b>P</b>	/	<input type="checkbox"/>

## Licensed clubs only

Percentage of non-member income **Q** %

## Life assurance companies and registered organisations only

Superannuation business income	<b>R</b>	/	<input type="checkbox"/>
complying	<b>S</b>	/	<input type="checkbox"/>
non-complying	<b>T</b>	/	<input type="checkbox"/>
net capital gains	<b>U</b>	/	<input type="checkbox"/>
gross taxable contributions	<b>U</b>	/	<input type="checkbox"/>
total superannuation deductions	<b>B</b>	/	<input type="checkbox"/>

## Overseas transactions or interests - if YES to any question 1 to 3 below, complete and attach *Schedule 25A*.

### 1 Overseas transactions

Did the company engage in overseas transactions, of any kind, with related overseas entities, including a permanent establishment, during the year of income? See page 2 of *Schedule 25A* for the meaning of terms. **V**

### 2 Interest in a foreign company or foreign trust

Was the company an attributable taxpayer of a controlled foreign company or foreign trust, or a transferor trust? **W**

### 3 Foreign investment fund and foreign life assurance policy

Did the company have an interest in a foreign company or foreign trust apart from Label W, or a foreign life assurance policy? **X**

Parent company name and tax file number

--	--

F



# Fund

## Superannuation Funds Approved Deposit Funds Pooled Superannuation Trusts 1 July 1993 to 30 June 1994 or

 Is a refund due? 

 Has name changed since last return? 
**Tax File Number**

### 1994 INCOME TAX RETURN

 \_\_\_\_\_ to \_\_\_\_\_  
 (specify period if part year or approved substitute period)

**1 Name of fund or trust**
**2 Current postal address**

 If the address has not changed, please show it **exactly** as shown on the last return lodged.

Postcode

**3 Name of trustee**

\* A.C.N./A.R.B.N.

**4 Postal address on previous return**

 If the address has changed, please show it **exactly** as shown on the last return lodged.

Postcode

**5 Business postcode**
**6 Final return**

 If this is the final return for the fund, write **FINAL** here 

### Declaration

I declare that the particulars shown in this return and the relevant records used to ascertain the taxable income, as shown, derived by the fund/trust from all sources in and out of Australia during the year of income are true and correct. (Non-resident funds/trusts delete: 'and out of'.)

Trustee's signature	Date	Trustee's contact name	Trustee's phone number
---------------------	------	------------------------	------------------------

### Tax agent's certificate

Where the agent is a partnership or a company, this certificate must be signed in the name of the partnership or company, as the case requires, by a person who is registered as a nominee of that partnership or company. That person's name must also be appended.

I, \_\_\_\_\_, having charged a fee directly or indirectly for preparing or assisting in the preparation of this return, hereby certify that this return has been prepared in accordance with the information supplied by the taxpayer.

Agent's signature	Date	Client's reference number
Contact	Agent's phone number	Agent's reference number

**7 Date of establishment of fund/trust** (see instructions)

**B** \_\_\_\_\_

**8 This return is in respect of a:**

Place X in applicable box

 Superannuation fund **C1** 

 Approved deposit fund **C2** 

 Pooled superannuation trust **C3** 
**9 Type of major contributor** (see instructions)

**D** 
**10 Industry group** (see instructions)

**E** 
**11 Has the fund/trust received or does the fund/trust expect to receive a notice of compliance from the Insurance and Superannuation Commission for the year of income?** (see instructions)

Place X in applicable box

 Yes **F1** 

 No **F2** 
**12 Does the fund/trust expect to have liability to tax in future years?** (see instructions)

Place X in applicable box

 Yes **G1** 

 No **G2** 

### Calculation Statement

		<b>A</b>	\$	:	<input checked="" type="checkbox"/>
		<b>B</b>	\$	:	
		<b>E</b>	\$	:	
			\$	:	
Foreign tax credit	<b>C</b>	\$	:		
Other rebates and credits	<b>D</b>	\$	:		
<b>Total</b> (transfer to Label E)		\$	:		
			\$	:	
			\$	:	
			\$	:	
			\$	:	
			\$	:	
			\$	:	

\*Cross out whichever is not applicable



# Information Statement

TO BE COMPLETED BY ALL ENTITIES

Refer to *The 1994 Form F Instructions* for information on completing the return.

## Income

Net capital gains	<b>A</b>	<input type="text"/>	/ <input type="text"/>
Gross rent	<b>B</b>	<input type="text"/>	
Gross interest	<b>C</b>	<input type="text"/>	
Gross dividends	<b>D</b>	<input type="text"/>	

Net foreign income **E**

Gross Taxable contributions  
-employer **F**

-employee/depositor **G**

Net excessive private company  
dividends and other excessive  
non-arms length income **H**

Other income **I**

Total (Labels A to I) **J**  **F**

## Less

Interest expenses	within Australia	<b>A</b>	<input type="text"/>
	overseas	<b>B</b>	<input type="text"/>

Other deductions **C**

Transfer of taxable contributions **D**

Total prior year losses **E**

Exempt current pension income **F**

Exempt section 290A income **G**

Taxable income **H**

Domestic current year loss **I**

## Other

Total investments **J**

Number of members **K**

Capital losses applied **L**

Exempt contributions	section 274(7)	<b>M</b>	<input type="text"/>
	section 275B	<b>N</b>	<input type="text"/>

Attributed foreign income	listed country	<b>O</b>	<input type="text"/>
	unlisted country	<b>S</b>	<input type="text"/>

FIF income **T**

### The following questions must be answered:

- Overseas transactions  
Did the fund engage in overseas transactions, of any kind, with related overseas entities, including a permanent establishment, during the year of income? See page 2 of *Schedule 25A* for the meaning of terms. **P**
- Interest in a foreign company or foreign trust  
Was the fund an attributable taxpayer of a controlled foreign company or foreign trust, or a transferor trust? **Q**
- Foreign investment fund and foreign life assurance policy  
Did the fund have an interest in a foreign company or foreign trust apart from Label Q, or a foreign life assurance policy? **R**  **F**

If YES to any question 1 to 3 above, complete and attach *Schedule 25A*.

- If there is an amount of exempt current pension income, has the trustee of the fund obtained the relevant actuary's certificate or certificates required by section 273A, 273B or 283 as a condition of exemption?  
Answer this question ONLY if there is an amount of exempt current pension income. Yes  No
- Is the fund claiming a deduction for premiums for death or disability cover under section 279 that requires an actuary's certificate to be obtained?  
If so, has the fund obtained the relevant certificate? Yes  No
- Has the fund, with consent of the transferee, transferred taxable contributions to a life assurance company, registered organisation or pooled superannuation trust?  
If so, show the name of the transferee or transferees and Name: \_\_\_\_\_ \$ \_\_\_\_\_  
and the amount of contributions transferred to each transferee. Yes  No
- (a) Is the fund a continuously complying fixed interest approved deposit fund claiming to have part of its income treated as exempt under section 290A?  
If so, the fund must maintain a statement explaining how the tax saving gained under section 290A has been, or is to be, distributed to eligible depositors as defined in the income tax law. Yes  No
- (b) Is the reckoning time, at which the components in the formula in subsection 290A(2) were determined, at a time other than the beginning of the year of income? Yes  No

If so, state the reckoning time.



**Australian Taxation Office**  
**Fringe Benefits Tax Return Form**  
**1 April 1994 to 31 March 1995**

OFFICE USE ONLY

95

CLIENT TEAM IDENTIFIER

OFFICE USE ONLY

This return should be lodged no later than 28 April 1995. Penalties for late lodgment and late payment may be imposed if the return is lodged late.

In the case of individuals, the Privacy Act provides that it is not an offence not to quote your tax file number. The information requested is needed for taxation purposes and is required by the Fringe Benefits Tax Assessment Act. Some information may be given to certain government bodies as described in tax law. More details about privacy are in the free brochure *Safeguarding Your Privacy*, available at any Tax Office.

1. Tax file number: If you do not have a tax file number, we will deal with this at Item 3.

2. Have you ever lodged a Fringe Benefits Tax return before?

Yes  Please go to Item 4.

No  Give details of your last INCOME TAX return and tell us the date that you first provided fringe benefits to your employee(s).

Tax File Number	At which Tax Office was your last return lodged?	Year	Date that you first provided fringe benefits.
<input type="text"/>	<input type="text"/>	19 <input type="text"/>	<input type="text"/> / <input type="text"/> / 19 <input type="text"/>

3. If you do not have a Tax File Number have you lodged an application for one?

No  You must fill in an application for a tax file number (available from your local tax office) and send it in with this return.

Office at which application was lodged

Date lodged

Yes

/  /

4. Name of trustee or senior partner:

*If your organisation is a trust or partnership and we have not completed this box, please show the name of the trustee or the senior partner for your organisation.*

5. Name of employer:

6. Postal address:

7. Change of name and/or address:

If your name and/or address differs from that shown in Items 5 & 6 above, please give us the new details.

**A CHANGE OF NAME MUST BE SUPPORTED BY A CERTIFIED COPY OF THE DOCUMENTARY EVIDENCE.**

8. Business/trading name:

9. Business/trading address:

PLEASE ENSURE THIS IS YOUR STREET ADDRESS.

10. Change of business/trading name and/or address:

If your business/trading name and/or address do not appear on Items 8 & 9 above, or if the details have changed please complete this item.

11. Are you a registered group employer? No  Yes  If Yes, please ensure that your group number is included in this box.

**12. Type of organisation:**

Please put an 'X' in the appropriate box.

Sole Trader		State Government	5
Partnership	0	State Government Statutory Authority	6
Public company	1	Commonwealth Department	7
Private company	2	Comm. Govt. Statutory Authority	8
Trust	3	Superannuation Fund	10
Local Government	4	Other	11

If Other please specify:

(F)

**13. Type of industry:**

Please put an 'X' in the appropriate box.

Primary production	1	Wholesale and retail trade	7
Mining	2	Finance, insurance, real estate and business services	8
Manufacturing	3	Health, education, welfare and community services	9
Building and construction	4	Entertainment, recreation, hotels, personal services and restaurants	10
Electricity, gas, water	5	State or Federal Government Dept.	11
Transport, storage, communications	6	Other	12

If Other please specify:

(F)

**14. Is your organisation eligible to claim the 48% rebate of FBT?**

You should only write Yes if you are absolutely certain of your eligibility. (See Note 7).

Yes/No

(F)

**15. EMPLOYER'S CALCULATION BLOCK**

**CALCULATION OF TAXABLE VALUE OF BENEFITS**

WHOLE DOLLARS ONLY PLEASE

Type of benefits provided. (1 April 1994 to 31 March 1995)	Number of benefits provided (see Note 1)	Number of employees receiving benefits	Gross taxable value of benefits (see Note 2) (a)	Employee contribution (see Note 3) (b)	Value of reductions (see Note 4) (c)	Taxable value of benefits (see Note 5) (a) - (b) - (c)
Motor car - statutory formula	A					00
Motor car - actual operating cost	B					00
Loan	C					00
Debt waiver	D					00
Expense payment	E					00
Housing See Note 10	F					00
Living-away-from-home allowance	G					00
Airline transport	H					00
Board	J					00
Property	K					00
Entertainment provided by an income tax exempt body	L					00
Other benefits (residual)	M					00
Car parking	N					00
Employee Share Acquisition Scheme	P					00

(+)

Items 16, 17 and 18 MUST be completed. If value is nil, please show 0.

**16. AGGREGATE FRINGE BENEFITS TAXABLE AMOUNT:**

(Total of Taxable value of benefits column)

<input type="text"/>	<input type="text"/>
----------------------	----------------------

(F)

**17. FRINGE BENEFITS TAXABLE AMOUNT:** (Item 16 divided by 0.516)

(See Note 6)

<input type="text"/>	<input type="text"/>
----------------------	----------------------

(F)

Please show cents

**18. TOTAL AMOUNT OF TAX PAYABLE:** (48.4% of Item 17)

<input type="text"/>	<input type="text"/>
----------------------	----------------------

(F)

**19. AMOUNT OF REBATE:** To claim the rebate your answer must be 'yes' to question 14. (See Note 7)

<input type="text"/>	<input type="text"/>
----------------------	----------------------

(F)

**20. SUB-TOTAL:** (Item 18 less Item 19)

<input type="text"/>	<input type="text"/>
----------------------	----------------------

(F)

**21. Less instalments of 1994/95 Fringe Benefits Tax already paid:**

June '94 Qtr.	Sept. '94 Qtr.	Dec. '94 Qtr.	Mar. '95 Qtr.	=	<input type="text"/>	<input type="text"/>
	+		+		<input type="text"/>	<input type="text"/>

**22. Payment due:** Please pay this amount (See Note 8)  
(Please round this amount down to the nearest multiple of five cents.)

<input type="text"/>	<input type="text"/>
----------------------	----------------------

or

**23. Refund due to you:** (See Note 9)

<input type="text"/>	<input type="text"/>
----------------------	----------------------

(F)

**INSTRUCTIONS FOR THE COMPLETION OF THE EMPLOYER'S CALCULATION BLOCK (ITEMS 15-23)**

1. **NUMBER OF BENEFITS/EMPLOYEES:** For A, B and F, show the actual number of cars and/or houses (or other units of accommodation) which were used to provide car or housing benefits to employees.  
For each of C, D, G, H, J, K, N and P show the total number of employees who received a benefit of the kind described.  
Employees who receive more than one type of benefit in the year should be included in the figures for each of the benefits provided. For example, if an employee received an airline transport benefit and a property benefit, the employee should be included in the figures for each of those benefits.  
The figure you include in the number columns must include current, former, and future employees to whom you have provided benefits during the period.  
**The number columns must be completed for all items (except E, L and M) when a benefit is provided.**
2. **GROSS TAXABLE VALUE OF BENEFITS:** Many taxpayers mistakenly put the total value of a motor vehicle or loan in the 'Gross Taxable Value of Benefits' column. This is incorrect. The information required is the gross taxable value of a particular type of benefit provided which is calculated according to the rules detailed in the information booklet. For example, an employer who provides motor vehicles to his employees for private use, would calculate the gross taxable value of those benefits according to the rules of the actual operating cost method or the statutory formula method and write that amount in the 'Gross Taxable Value of Benefits' column.  
**There is no need to include in the block, details of any benefit which has no taxable value.**
3. **EMPLOYEE CONTRIBUTIONS:**  
*Car benefits (either method):* This is the net amount of any expenses incurred by the employee (or the person who receives the benefit) for costs of operating the car, or as payment for using it. Certain documents must be supplied by the employee as proof of the amount of any car expenses incurred by the employee (or other recipient). Details are given in the booklet 'Fringe Benefits Tax - a guide for employers'.  
*Expense payment:* This is any amount paid by an employee (or other person who receives the benefit) to reimburse an employer for any expense paid by the employer on behalf of the employee.  
*Housing:* This is the net amount of any rent or any other consideration paid by the employee (or other person who receives the benefit) for the housing.  
*Airline transport, board, car parking, employee shares, property and residual benefits:* This is the amount of any payment made by the employee (or any other person who receives the benefit) in return for the provision of the benefit.
4. **VALUE OF REDUCTIONS:** The taxable value of certain benefits is reduced by the amount that the employee would have been entitled to claim as an income tax deduction if the employee had paid the expenses (but not deductions that are spread over more than one year e.g. depreciation). Show the value of these reductions in this column. In a number of cases there are certain documents (declarations, diaries etc.) that must be obtained from employees to support the reduction in value. You must get these documents before you lodge your annual return. The operation of this reduction rule is described in detail in the 'Fringe Benefits Tax - a guide for employers' booklet.
5. **TAXABLE VALUE OF BENEFITS:** The gross taxable value of benefits (a), less employee contribution (b), less the value of reductions (c), equals the taxable value of benefits. Benefits which have a taxable value of nil, need not be included in the calculation.
6. **FRINGE BENEFITS TAXABLE AMOUNT:** This is determined by the formula:  
$$\text{Aggregate fringe benefits taxable amount} \times \frac{1}{(1 - 0.484)}$$
  
or simply put the Aggregate fringe benefits taxable amount divided by 0.516
7. **AMOUNT OF REBATE:** Only certain non-profit, non-government employers are entitled to claim this rebate. Please refer to the 'Changes to the FBT Law' section contained in the Circulars to Employers and Tax Agents. If you are unable to determine whether you can claim the rebate you should contact your local Taxation Office. If you are entitled to claim the rebate, the amount claimed is 48% of the amount shown at Item 18.
8. **PAYMENT DUE:** This is the difference between the sum of the quarterly instalments paid and the amount of tax payable for the year. Late payment penalty may be charged for any amount outstanding after the due date for payment.
9. **REFUND DUE TO YOU:** Complete this block where the total of instalments paid so far is more than the total amount of tax payable. This amount, less any other taxes owed by you, will be refunded.
10. **REMOTE AREA HOME OWNERSHIP SCHEME:** The Fringe Benefits Tax Assessment Act allows employers to amortise the taxable value of certain fringe benefits provided to employees in remote areas. **These concessions only apply to remote area home ownership schemes.** If these concessions apply to you, you must complete Schedule A 'Fringe Benefits Tax - amortisation of remote area housing benefits' which is available from the Taxation Office, and send it with this return form. The figure that you show in the schedule should be included in your calculation of housing benefits in the Employer's Calculation Block.

**IMPORTANT**

**All employers MUST sign the 'Declaration by Employer' at Item 27 located on the back page of this return.**  
**Unsigned returns will not be considered lodged and will be returned for your signature.**

**PLEASE DO NOT WRITE BELOW THIS LINE**

Tax File Number

24. Do you intend to lodge an FBT return for the year ended 31/03/96?

Yes  Go to Item 25.

No  Please tell us why not

business ceased/sold

taxable amount of fringe benefits will be nil e.g. due to employee contributions

other specify \_\_\_\_\_

date fringe benefits ceased  /  /

Office Use Only

(F)

25. TAX AGENTS CERTIFICATION.

I, \_\_\_\_\_, having charged a fee directly or indirectly for preparing or assisting in the preparation of this return, hereby certify that this return has been prepared in accordance with the information supplied by the taxpayer.

Signature of Agent\*

Date \_\_\_\_\_ / \_\_\_\_\_ / 19 \_\_\_\_\_

Registered No. of Agent

(F)

\*NOTE: 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. That person's name must also be appended.

26. NAME OF PERSON TO CONTACT

Please provide the name and telephone number of the person we can contact if needed, regarding the information contained in this return.

STD Code

(F)

Name

Telephone Number

(F)

27. DECLARATION BY EMPLOYER *This return will not be regarded as having been lodged unless this declaration has been signed by the employer.*

I, \_\_\_\_\_, declare that the particulars shown in this return, and any accompanying documents, are true and correct in every detail and disclose a full and complete statement of the net amount of all taxable fringe benefits provided to current, future and former employees and associates.

Signature of Employer

Date \_\_\_\_\_ / \_\_\_\_\_ / 19 \_\_\_\_\_

(i.e.: proprietor, partner, public officer, trustee, or for Government Departments and Authorities, the delegated officer).



Australian Taxation Office  
FRINGE BENEFITS TAX

PAYMENT ADVICE - 50

Name:

Address:

ATO Code

Tax File Number

Amount of payment  
Please insert amount paid



## **APPENDIX 2**

### **Rates of Income Tax**





## RATES OF INCOME TAX

### INDIVIDUAL RATES - 1993-94 INCOME YEAR

The general rates of tax applicable to resident and non-resident individuals for the 1993-94 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	5 400	Nil
5 400	20 700	Nil + 20c for each \$1 over \$5 400
20 700	36 000	\$3 060.00 + 35.5c for each \$1 over \$20 700
36 000	38 000	\$8 491.50 + 38.5c for each \$1 over \$36 000
38 000	50 000	\$9 261.50 + 44.125c for each \$1 over \$38 000
50 000	and over	\$14 556.50 + 47c for each \$1 over \$50 000

#### 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	20 700	29c for each \$1
20 700	36 000	\$6 003.00 + 35.5c for each \$1 over \$20 700
36 000	38 000	\$11 434.50 + 38.5c for each \$1 over \$36 000
38 000	50 000	\$12 204.50 + 44.125c for each \$1 over \$38 000
50 000	and over	\$17 499.50 + 47c for each \$1 over \$50 000

### TRUSTEE RATES - 1993-94 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 (eg. 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 Estates

Net income		
Not less than	Not more than	Tax at general rates on net income
\$	\$	
1	416	Nil
417	693	Nil + 50c for each \$1 over \$416
694	20 700	\$138.80 + 20c for each \$1 over \$694
20 700	36 000	\$4 140.00 + 35.5c for each \$1 over \$20 700
36 000	38 000	\$9 571.50 + 38.5c for each \$1 over \$36 000
38 000	50 000	\$10 341.50 + 44.125c for each \$1 over \$38 000
50 000	and over	\$15 636.50 + 47c for each \$1 over \$50 000

#### Non-resident Trust Estates

Net income		
Not less than	Not more than	Tax at general rates on net income
\$	\$	
1	20 700	29c for each \$1
20 700	36 000	\$6 003.00 + 35.5c for each \$1 over \$20 700
36 000	38 000	\$11 434.50 + 38.5c for each \$1 over \$36 000
38 000	50 000	\$12 204.50 + 44.125c for each \$1 over \$38 000
50 000	and over	\$17 499.50 + 47c for each \$1 over \$50 000

*Section 99A Rates.* The rate of tax is 47 per cent regardless of the level of income or the residential status of the trust estate.

## COMPANY RATES - 1993-94 INCOME YEAR

The following rates of tax are applicable to company income derived during the 1993-94 income year.

	Rate %
Private companies (other than life companies and Pooled Development Funds)	33
Public companies (other than life companies, registered organisations and PDFs)	33

*Note: Public includes non-profit companies which are not liable to tax unless taxable income exceeds \$416. Where taxable income is \$1039 or less, the tax payable is limited to 55 per cent of the excess of taxable income over \$416. Friendly society dispensaries are non-profit companies.*

### Life Assurance Companies

	Rate %
- taxable income component relating to policies held by complying superannuation funds or in respect of rollover annuities	15
- taxable income component relating to policies held by non-complying superannuation funds	47
- taxable income component relating to policies for accident and disability insurance and residual life assurance	39
- taxable income component relating to non-statutory fund income	
mutual life companies	39
other life companies	33

### Registered Organisations (Trade unions, friendly societies and certain employee associations)

	Rate %
- taxable income component relating to policies held by complying superannuation funds or in respect of rollover annuities	15
- taxable income component relating to policies held by non-complying superannuation funds	47
- taxable income component relating to eligible insurance business	30

**Pooled development funds (PDFs)**

	Rate %
- companies that are PDFs during the whole year of income	25
- companies that become PDFs during the income year and remain PDFs at the end of the income year	
(a) on that part of the taxable income which does not exceed the PDF component	25, and
(b) on that part of the taxable income which exceeds the PDF component	33

## SUPERANNUATION FUND RATES - 1993-94 INCOME YEAR

The rates of tax payable by a trustee of a superannuation fund, certified by the Insurance and Superannuation Commission (ISC) as complying with superannuation fund conditions, in respect of the taxable income of the fund are :

- |   |          |
|---|----------|
| (a) on income, including realised capital gains and tax deductible contributions received | 15%; and |
| (b) on non-arm's length income and private company dividends                              | 47%      |

The rate of tax payable by a trustee of a non-complying superannuation fund in respect of the taxable income of the fund is 47%. The fund being assessed on income, including realised capital gains and tax deductible contributions received.

The rates of tax payable by a trustee of an Approved Deposit Fund, certified by the ISC as complying with approved deposit fund conditions, in respect of the taxable income of the fund are :

- |  |          |
|--|----------|
| (a) on income, including realised capital gains and certain roll-over deposits | 15%; and |
| (b) on non-arm's length income and private company dividends                   | 47%      |

The rate of tax payable by a trustee of a non-complying Approved Deposit Fund in respect of the taxable income of the fund is 47%. The fund being assessed on income, including realised capital gains and certain roll-over deposits.

The rates of tax payable by a trustee of a pooled superannuation trust, certified by the ISC as complying with conditions for pooled superannuation trusts, in respect of the taxable income of the trust are:

- |  |          |
|--|----------|
| (a) on income, including realised capital gains and any liability attached to tax deductible contributions transferred from investment funds | 15%; and |
| (b) on non-arm's length income and private company dividends   | 47%      |



## INDEX - Individuals

Item	Table
Age group	1.10
All other expenses	1.2, 1.3, 1.18, 1.19
Allowances or benefits	1.2, 1.18, 1.19
Amount of assessment issued	1.2
Annuities, other pensions, superannuation, etc	1.2, 1.18, 1.19
Attributed foreign income	1.2, 1.18, 1.19
Assessment - amount	1.12
Australian Government pension	1.2, 1.11, 1.18, 1.19
Averaging rebate	1.2, 1.8, 1.18, 1.19
Bad debts	1.2, 1.3, 1.18, 1.19
Balance payable	1.2
Balance refundable	1.2
Business income, net - see 'Net'	
Capital gains, net - see 'Net'	
Capital gains subject to tax	1.14
Capital losses applied	1.2
Child-housekeeper - see 'Spouse, Child-housekeeper'	
Complementary tax	1.2, 1.18, 1.19
Contributions to superannuation funds	1.2, 1.18, 1.19
Cost of sales	1.2, 1.3, 1.18, 1.19
Deductions - work related expenses	1.2, 1.18, 1.19
Depreciable assets -	
depreciation expenses	1.2, 1.3, 1.18, 1.19
disposals during year	1.2, 1.3, 1.18, 1.19
purchased during year	1.2, 1.3, 1.18, 1.19
Dividends, gross - see 'Gross dividends'	

## INDEX - Individuals - continued

Item	Table
Effective rate of tax	1.17
External labour costs	1.2, 1.3, 1.18, 1.19
Film industry incentives	1.2, 1.18, 1.19
Five percentile distribution by grade of taxable income	1.5
Foreign employment and pension income	1.2, 1.18, 1.19
Foreign tax credit	1.2, 1.8, 1.18, 1.19
Gifts	1.2, 1.18, 1.19
Grade of taxable income	1.1, 1.2, 1.5 to 1.10
Gross dividends - franked	1.2, 1.3, 1.18, 1.19
Gross dividends - total	1.2, 1.3, 1.18, 1.19
Gross interest	1.2, 1.3, 1.17, 1.18, 1.19
Gross PPS income	1.2, 1.3, 1.18, 1.19
Gross rents	1.2, 1.3, 1.18, 1.19
Gross tax	1.2, 1.18, 1.19
Higher education contribution assessment debt	1.2, 1.18, 1.19
Husband and wife matched returns	1.16
Imputation credit	
primary	1.2, 1.3, 1.18, 1.19
total	1.2, 1.3, 1.17, 1.18, 1.19
Income - see 'Total'	
Income equalization deposits	1.2, 1.18, 1.19
Income equalization withdrawals	1.2, 1.3, 1.18, 1.19
Industry	1.3
Interest income - see 'Gross interest'	
Interest, gross	1.2, 1.3, 1.17, 1.18, 1.19



## INDEX - Individuals - continued

Item	Table
Interest expenses	1.2, 1.3, 1.18, 1.19
Interest and dividend deductions	1.2, 1.3, 1.18, 1.19
Investment allowance	1.2, 1.3, 1.18, 1.19
Job Search etc income	1.2, 1.18, 1.19
Job Search etc rebates	1.2, 1.8, 1.18, 1.19
Land degradation expenses	1.2, 1.3, 1.18, 1.19
Late lodgment penalty	1.2, 1.18, 1.19
Lease expenses	1.2, 1.3, 1.18, 1.19
Life assurance bonuses	1.2, 1.3, 1.18, 1.19
Life assurance bonus rebate	1.2, 1.8, 1.18, 1.19
Losses	
recouped	1.2, 1.18, 1.19
unrecouped	1.2, 1.19
Low income rebate	1.2, 1.8, 1.18, 1.19
Lump sum provisional debit	1.2
Marital status	1.9, 1.18, 1.19
Mean taxable income	1.17
Mean total tax	1.17
Medicare levy	1.2, 1.18, 1.19
Motor vehicle expenses - work related	1.2, 1.18, 1.19
Motor vehicle expenses - other	1.2, 1.3, 1.18, 1.19
Net business income (or loss)	1.2, 1.3, 1.18, 1.19
Net business income (or loss) by fine industry classification	1.4
Net capital gains	1.2, 1.3, 1.18, 1.19
Net partnership and trust income (or loss)	1.2, 1.3, 1.18, 1.19
Net rents	1.2, 1.18, 1.19

## INDEX - Individuals - continued

Item	Table
Net tax	1.1 to 1.3, 1.5 to 1.13, 1.17, 1.18, 1.19
Non-employer sponsored superannuation fund deductions	1.2, 1.3, 1.18, 1.19
Non-resident individuals	1.12
Number of returns/taxpayers	1.1 to 1.10, 1.17, 1.18, 1.19
Number of tax agent cases -	
ELS	1.2, 1.18, 1.19
total	1.2, 1.18, 1.19
Number of tax pack express cases	1.2
Office of assessment	1.1, 1.18, 1.19
Opening/closing stock	1.2, 1.3, 1.18, 1.19
Other deductions	1.2, 1.18, 1.19
Other expenses	1.2, 1.3, 1.18, 1.19
Other income n.e.i	1.2, 1.18, 1.19
Other net foreign source income	1.2, 1.18, 1.19
Other pensions, superannuation, etc	1.2, 1.18, 1.19
Other rebates	1.2, 1.8, 1.18, 1.19
Other salaries and wages	1.2, 1.18, 1.19
Other travel expenses - work related	1.2, 1.18, 1.19
Other work expenses - work related	1.2, 1.18, 1.19
Overseas interest expenses	1.2, 1.3, 1.18, 1.19
Payments to associated persons	1.2, 1.3, 1.18, 1.19
Pensioner rebate	1.2, 1.8, 1.18, 1.19
Pensions and other benefits -	
Australian Government	1.2, 1.11, 1.18, 1.19
other superannuation, etc.	1.2, 1.18, 1.19
Postcode analysis	1.17

## INDEX - Individuals - continued

Item	Table
Prescribed Payments System income subject to deduction (see Gross PPS income)	
Prescribed Payments System credit total	1.2, 1.3, 1.18, 1.19
Prior year losses	
primary production	1.2, 1.3
non-primary production	1.2, 1.3
total	1.2, 1.18, 1.19
Provisional tax -	
credit	1.2, 1.18, 1.19
lump sum debit	1.2
quarterly debit	1.2
quarterly debit, number only	1.3
total provisional debit	1.2, 1.18, 1.19
total provisional debit, number only	1.3
Rebates, income tax -	
averaging	1.2, 1.8, 1.18, 1.19
job search etc	1.2, 1.8, 1.18, 1.19
life assurance bonus	1.2, 1.8, 1.18, 1.19
low income	1.2, 1.8, 1.18, 1.19
other (including medical expenses)	1.2
other (not including medical expenses)	1.2
other - total	1.2, 1.8, 1.18, 1.19
pensioner	1.2, 1.8, 1.18, 1.19
sole parent	1.2, 1.8, 1.18, 1.19
spouse, child-housekeeper	1.2, 1.8, 1.18, 1.19
superannuation contributions	1.2, 1.8, 1.18, 1.19
termination payment	1.2, 1.8, 1.18, 1.19
total rebates and credits	1.2, 1.8, 1.18, 1.19
zone and overseas forces	1.2, 1.8, 1.18, 1.19
Recouped losses	1.2, 1.18, 1.19
Rent expenses	1.2, 1.3, 1.18, 1.19
Rents, premiums, etc. - see gross, net	

## INDEX - Individuals - continued

Item	Table
Rental deductions	
interest	1.2
other	1.2
total	1.2, 1.3, 1.18, 1.19
Repairs and maintenance	1.2, 1.3, 1.18, 1.19
Residential postcode	1.17
Salary and wage expenses	1.2, 1.3, 1.18, 1.19
Salary and wages in assessable income	1.2, 1.3, 1.18, 1.19
Salary and wages on group certificates etc.	1.2, 1.18, 1.19
Salary and wages - other	1.2, 1.18, 1.19
Sections -	
section 98A(2) deduction	1.2, 1.18, 1.19
section 100(2) credit	1.2, 1.18, 1.19
Self education expenses - work related	1.2, 1.18, 1.19
Sex of taxpayer	1.5, 1.6, 1.8, 1.9, 1.10, 1.18, 1.19
Sole parent rebate	1.2, 1.8, 1.18, 1.19
Spouse, child-housekeeper rebate	1.2, 1.8, 1.18, 1.19
State or territory of residence	1.1, 1.2, 1.6, 1.7, 1.18, 1.19
Stock on hand at beginning/end of year	1.2, 1.3, 1.18, 1.19
Superannuation - contributions rebate	1.2, 1.8, 1.18, 1.19
Superannuation deductions -non-employer sponsored	1.2, 1.3, 1.18, 1.19
Superannuation - expenses	1.2, 1.3, 1.18, 1.19
Tax agent cases - ELS	1.2, 1.18, 1.19
Tax agent cases - number	1.2, 1.18, 1.19
Tax - Gross - see 'Gross'	
Tax instalment deductions presented	1.2, 1.3, 1.18, 1.19

## INDEX - Individuals - continued

Item	Table
Tax - Net - see 'Net'	
Tax short fall penalty	1.2, 1.18
Tax withheld on dividends and interest	1.2, 1.3, 1.18, 1.19
Taxable income	1.1 to 1.3, 1.5 to 1.12, 1.17, 1.18, 1.19
Taxable income of \$500,000 or more	1.13
Ten year tables	1.18, 1.19
Termination payments -	
eligible termination payment - taxable at concessional rates	1.2, 1.18, 1.19
eligible termination payment - taxable at other rates (balance)	1.2, 1.18, 1.19
eligible termination payment - 5% assessable	1.2, 1.18, 1.19
eligible termination payment - total	1.2
payments for unused leave - assessable in full	1.2, 1.18, 1.19
payments for unused leave - 5% assessable	1.2, 1.18, 1.19
Termination payment rebate	1.2, 1.8, 1.18, 1.19
Total business income	1.2, 1.3, 1.18, 1.19
Total business income by fine industry classification	1.4
Total deductions	1.2, 1.3, 1.18, 1.19
Total expenses	1.2, 1.3, 1.18, 1.19
Total foreign source income	1.3
Total income	1.2, 1.3, 1.5, 1.6, 1.10 1.18, 1.19
Total interest expenses	1.2, 1.3, 1.18, 1.19
Total other income	1.3
Total other rebates	1.2, 1.8, 1.18, 1.19
Total PPS credit	1.2, 1.3, 1.18, 1.19
Total provisional tax debit	1.2
Total rebates and credits	1.2, 1.3, 1.8, 1.18, 1.19

## INDEX - Individuals - continued

Item	Table
Total salary and wage expenses	1.2, 1.3, 1.18, 1.19
Total salary and wages in assessable income	1.2, 1.3, 1.18, 1.19
Trustee assessments	1.15
Uniforms - work related	1.2, 1.18, 1.19
Unrecouped losses	1.2, 1.19
Work related expenses - total	1.2, 1.18, 1.19
Zone and Overseas forces rebate	1.2, 1.8, 1.18, 1.19

## INDEX - Partnerships and Trusts

Item	Table
All other expenses	2.1, 2.2, 2.3
Attributed foreign income	
listed country	2.1, 2.2, 2.3
unlisted country	2.1, 2.2, 2.3
FIF/FLP income	2.1, 2.2, 2.3
Australian investment income deductions	2.1, 2.2, 2.3
Bad debts	2.1, 2.2, 2.3
Capital losses applied (trusts)	2.1, 2.2, 2.3
Cost of sales	2.1, 2.2, 2.3
Depreciable assets purchased during year	2.1, 2.2, 2.3
Depreciable assets disposed of during year	2.1, 2.2, 2.3
Depreciation expenses	2.1, 2.2, 2.3
External labour costs	2.1, 2.2, 2.3
Grade of net income	2.2
Gross dividends	2.1, 2.2, 2.3
Gross interest	2.1, 2.2, 2.3
Gross PPS income	2.1, 2.2, 2.3
Gross rent	2.1, 2.2, 2.3
Imputation credits	
primary	2.1, 2.2, 2.3
subsidiary	2.1, 2.2, 2.3
Industry	2.1
Investment allowance	2.1, 2.2, 2.3
Land degradation expenses (trusts)	2.1, 2.2, 2.3
Lease expenses	2.1, 2.2, 2.3
Motor vehicle expenses	2.1, 2.2, 2.3
Net Australian income	2.1, 2.2, 2.3
Net business income (or loss)	2.1, 2.2, 2.3

## INDEX - Partnerships and Trusts - continued

Item	Table
Net capital gains (trusts)	2.1, 2.2, 2.3
Net foreign source income	2.1, 2.2, 2.3
Net partnership and trust income (or loss)	2.1, 2.2, 2.3
Net rents	2.1, 2.2, 2.3
Number of partnerships by industry	2.1
Number of partnerships and trusts	2.1, 2.2, 2.3
Number of partnerships and trusts by industry	2.1
Number of trusts by industry	2.1
Other Australian income	2.1, 2.2, 2.3
Other deductions	2.1, 2.2, 2.3
Overseas interest expenses	2.1, 2.2, 2.3
Overseas royalty expenses	2.1, 2.2, 2.3
Payments to associated persons	2.1, 2.2, 2.3
PPS credit	2.1, 2.2, 2.3
PPS credit subsidiary	2.1, 2.2, 2.3
Rent expenses	2.1, 2.2, 2.3
Rental deductions	
interest	2.1, 2.2, 2.3
other	2.1, 2.2, 2.3
Repairs and maintenance	2.1, 2.2, 2.3
Royalty expenses	2.1, 2.2, 2.3
State or territory of business	2.2
Stock on hand at beginning/end of year	2.1, 2.2, 2.3
Superannuation deductions	2.1, 2.2, 2.3
Ten year table	2.3



## INDEX - Partnerships and Trusts - continued

Item	Table
Total business income	
primary production	2.1, 2.2, 2.3
other	2.1, 2.2, 2.3
total	2.1, 2.2, 2.3
Total expenses	2.1, 2.2, 2.3
Total interest expenses	2.1, 2.2, 2.3
Total net income	2.1, 2.2, 2.3
Total salary and wage expenses	2.1, 2.2, 2.3

## INDEX - Companies

Item	Table
All other expenses	3.4, 3.5, 3.9, 3.10
Bad debts	3.4, 3.5, 3.9, 3.10
Balancing date	3.7
Capital gains subject to tax	3.8
Cost of sales	3.4, 3.5, 3.9, 3.10
Depreciable assets - Purchased during year	3.4, 3.5, 3.9, 3.10
Sold during year	3.4, 3.5, 3.9, 3.10
Depreciation expenses	3.4, 3.5, 3.9, 3.10
Dividends paid - franked	3.4, 3.5, 3.9, 3.10
Dividends paid - unfranked	3.4, 3.5, 3.9, 3.10
External labour costs	3.4, 3.5, 3.9, 3.10
Foreign exchange profit/loss	3.4, 3.5, 3.9, 3.10
Grade of net tax	3.6, 3.7
Grade of taxable income	3.1, 3.2, 3.4
Grade of total income	3.3
Gross dividends	3.4, 3.5, 3.9, 3.10
Gross interest	3.4, 3.5, 3.9, 3.10
Gross rents, leasing and hiring	3.4, 3.5, 3.9, 3.10
Income or loss from a partnership or trust	3.4, 3.5, 3.9, 3.10
Industry	3.3, 3.5
Interest expenses - within Australia	3.4, 3.5, 3.9, 3.10
Interest expenses - overseas	3.4, 3.5, 3.9, 3.10
Investment allowance	3.4, 3.5, 3.9, 3.10
Land degradation expenses	3.4, 3.5, 3.9, 3.10
Lease expenses	3.4, 3.5, 3.9, 3.10
Motor vehicle expenses	3.4, 3.5, 3.9, 3.10

## INDEX - Companies - continued

Item	Table
Net capital gains	3.4, 3.5, 3.9, 3.10
Net foreign income	3.4, 3.5, 3.9, 3.10
Net tax	3.1, to 3.7, 3.9, 3.10
Non-refundable rebates and credits	3.4, 3.5, 3.9, 3.10
Non-resident companies	3.4, 3.9, 3.10
Number of companies	3.1, to 3.7, 3.9, 3.10
Operating profit/loss and extraordinary items	3.4, 3.5, 3.9, 3.10
Other companies	3.4, 3.6, 3.9, 3.10
Other gross income	3.4, 3.5, 3.9, 3.10
Payments to associated persons	3.4, 3.5, 3.9, 3.10
Prior year losses recouped	3.4, 3.5, 3.9, 3.10
Refundable credits (including PPS credit)	3.4, 3.5, 3.9, 3.10
Rent expenses	3.4, 3.5, 3.9, 3.10
Rent - gross - see 'Gross'	
Repairs and maintenance	3.4, 3.5, 3.9, 3.10
Research and development	3.4, 3.5, 3.9, 3.10
Royalty expenses - within Australia	3.4, 3.5, 3.9, 3.10
Royalty expenses - overseas	3.4, 3.5, 3.9, 3.10
Sales of goods and services	3.4, 3.5, 3.9, 3.10
Special building write off	3.4, 3.5, 3.9, 3.10
State or territory of assessment	3.2, 3.4
Stock on hand at beginning/end of year	3.4, 3.5, 3.9, 3.10
Superannuation expenses	3.4, 3.5, 3.9, 3.10
Tax assessed - see 'Net tax'	
Taxable income (or loss)	3.1 to 3.7, 3.9, 3.10

## INDEX - Companies - continued

Item	Table
Ten year tables	3.9, 3.10
Total expenses	3.4, 3.5, 3.9, 3.10
Total income	3.3, 3.4, 3.5, 3.6 3.9, 3.10
Total salary and wage expenses	3.4, 3.5, 3.9, 3.10
Type of company	3.4, 3.6, 3.9, 3.10

## INDEX - Superannuation Funds

Item	Page
Superannuation business of life assurance companies and registered organisations	379
	Table
Superannuation funds (including Approved Deposit Funds and Pooled Superannuation Trusts)	
Capital gains subject to tax	4.5
Exempt current pension income	4.2, 4.3, 4.6
Exempt section 290A income	4.2, 4.3, 4.6
Grade of net tax	4.1
Grade of taxable income	4.2
Grade of total income	4.3
Gross dividends	4.2, 4.3, 4.6
Gross interest	4.2, 4.3, 4.6
Gross rents	4.2, 4.3, 4.6
Gross tax	4.2, 4.3, 4.6
Gross taxable contributions	
employer	4.2, 4.3, 4.6
employee/depositor	4.2, 4.3, 4.6
Interest expenses	
within Australia	4.2, 4.3, 4.6
overseas	4.2, 4.3, 4.6
Industry	4.4
Net capital gains	4.2, 4.3, 4.6
Net foreign income	4.2, 4.3, 4.6
Net tax (tax assessed)	4.1 to 4.4, 4.6
Number of funds	4.1 to 4.4, 4.6
Other deductions	4.2, 4.3, 4.6
Other net income	4.2, 4.3, 4.6

## INDEX - Superannuation Funds - continued

Item	Table
Prior year losses recouped	4.2, 4.3, 4.6
Six year table	4.6
State of assessment	4.1
Taxable income	4.1 to 4.4, 4.6
Total deductions	4.2, 4.3, 4.6
Total income	4.2, 4.3, 4.6
Total rebates and credits	4.2, 4.3, 4.6
Transfers of taxable contributions	4.2, 4.3, 4.6
Type of fund	4.1

## INDEX - Other

Item	Page
Contents	vii
Facsimiles of return forms	413
Foreword	v
	Table
Fringe Benefits Tax payable -	
Grade of tax payable	5.1
Industry	5.2, 5.3
Number of taxpayers	5.1, 5.2, 5.3, 5.4
Rebate amount	5.1
Tax payable	5.1, 5.2, 5.3, 5.4
Type of benefit	5.3, 5.4
Type of organisation	5.1, 5.2, 5.4
PAYE collections	6.5
Rates of tax	Page 439
	Table
Sales tax	
Business type - number of remitters	6.3
- tax paid	6.3
Collections by Australian Customs Service	6.1, 6.2
Month of collection	6.1
Net collections	6.1, 6.2
Number sent a Sales Tax Return Book	6.4
Number of registrations	6.4
State of collection	6.2
Tax paid	6.3
Withholding tax, non-resident	
Dividend	6.8
Interest	6.7
Royalties	6.6















A barcode consisting of vertical black bars of varying widths on a white background.

THE PARLIAMENT OF THE  
COMMONWEALTH OF AUSTRALIA

**PARLIAMENTARY  
PAPER**

**No 370 of 1995**

ORDERED TO BE PRINTED  
ISSN 0727-418