

Taxation statistics 2010–11

Table 6: Capital gains tax

Capital gains and small business concessions, by entity type, 2000–01 to 2010–11 income years^{1,2}

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2010–11 income year were sourced from CGT schedules for the 2011 income year processed up to 31 October 2012. The statistics for earlier income years were sourced from CGT schedules with a related income tax return processed up to 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of capital gains tax statistics' section in the 'Capital gains tax' chapter of *Taxation statistics 2010–11*.

2 The statistics include taxable and non taxable entities.

Taxation statistics 2010–11

Table 6: Capital gains tax

Individuals: capital gains and small business concessions, 2000–01 to 2010–11 income years^{1,2}

Individuals		2000–01	2001–02	2002–03	2003–04	2004–05
Client records	no.	1,839,870	1,634,375	1,462,685	1,900,110	2,034,050
Total current year capital gains (CYCG)-discount	no.	183,005	226,430	246,895	353,050	429,795
	\$	8,646,764,280	11,621,341,557	13,821,410,852	20,773,518,422	24,367,462,582
Total current year capital gains (CYCG)-indexation	no.	37,120	26,635	21,705	27,575	36,320
	\$	270,530,419	304,196,473	45,289,136,512	208,991,340	202,284,519
Total current year capital gains (CYCG)-other	no.	92,850	78,490	70,045	139,715	182,155
	\$	1,223,791,872	1,013,171,959	855,918,343	1,530,259,146	1,940,228,457
Sum of Totals current year capital gains (CYCG)	no.	214,380	251,165	276,285	401,550	466,030
	\$	10,141,086,571	12,938,709,989	59,966,465,707	22,512,768,908	26,509,975,558
Total current year capital losses (CYCL)	no.	91,565	96,955	112,900	167,320	199,320
	\$	1,718,841,527	1,836,312,309	2,251,427,609	2,146,603,481	2,376,375,655
Sum of Current year capital losses applied	no.	77,970	83,140	88,060	140,160	156,965
	\$	930,546,949	1,049,318,070	1,030,786,523	1,212,751,039	1,434,144,205
Sum of Prior year net capital losses applied	no.	27,980	37,455	40,755	78,350	108,955
	\$	283,854,290	423,518,756	453,683,642	830,956,762	1,094,048,370
Sum of Capital losses transferred in applied	no.	5	0	5	5	5
	\$	86,248	0	1,484	12,766	132,843
Totals - CGT discount and small business concessions-discount	no.	162,165	200,845	211,405	301,400	382,295
	\$	4,247,688,759	5,811,077,491	7,062,884,684	10,703,997,883	12,470,286,119
Totals - CGT discount and small business concessions-indexation	no.	205	285	305	240	195
	\$	5,829,484	6,860,992	9,916,631	8,027,833	8,510,213
Totals - CGT discount and small business concessions-other	no.	495	660	680	945	985
	\$	47,865,246	29,758,680	38,486,480	43,114,504	44,746,430
Sum of Totals - CGT discount & small business concessions	no.	162,580	201,450	212,075	302,170	383,070
	\$	4,301,383,489	5,847,697,163	7,111,287,795	10,755,140,220	12,523,542,762
Net capital gain	no.	180,515	213,615	223,735	320,830	399,665
	\$	4,494,694,641	5,565,180,638	6,319,571,705	9,697,431,958	11,456,746,489

Taxation statistics 2010–11

Table 6: Capital gains tax

Individuals: capital gains and small business concessions, 2000–01 to 2010–11 income years^{1,2}

Individuals		2005–06	2006–07	2007–08	2008–09	2009–10	2010–11
Client records	no.	1,971,170	2,123,550	2,053,965	1,421,820	1,442,880	n.a.
Total current year capital gains (CYCG)-discount	no.	576,290	758,645	642,965	303,590	330,525	353,070
	\$	32,191,563,880	48,921,471,336	47,893,216,739	24,060,572,472	23,535,176,432	25,559,045,577
Total current year capital gains (CYCG)-indexation	no.	34,625	54,860	31,755	10,945	11,320	11,300
	\$	200,212,766	228,761,791	201,613,900	168,750,485	142,759,921	146,892,369
Total current year capital gains (CYCG)-other	no.	288,470	407,430	228,920	98,300	126,630	114,835
	\$	2,376,342,311	3,641,595,820	2,686,007,771	1,553,368,766	2,044,061,317	1,703,470,855
Sum of Totals current year capital gains (CYCG)	no.	625,765	824,325	692,840	352,225	386,965	402,420
	\$	34,768,118,957	52,791,828,947	50,780,838,410	25,782,691,723	25,721,997,670	27,409,408,801
Total current year capital losses (CYCL)	no.	198,195	244,200	232,295	215,190	205,165	222,560
	\$	2,736,041,710	2,993,864,898	5,214,897,315	8,128,119,116	4,510,998,342	4,558,748,482
Sum of Current year capital losses applied	no.	164,820	204,075	199,445	141,000	140,880	151,425
	\$	1,585,999,827	1,806,805,385	3,125,040,419	2,775,809,959	1,872,917,108	1,912,853,019
Sum of Prior year net capital losses applied	no.	117,995	126,510	83,500	38,925	84,460	94,870
	\$	1,094,897,629	1,182,609,133	802,911,722	530,978,693	1,202,431,796	1,298,461,861
Sum of Capital losses transferred in applied	no.	5	5	5	0	5	0
	\$	25,046	10,955	31,904	0	71,174	0
Totals - CGT discount and small business concessions-discount	no.	520,110	701,345	587,955	235,740	257,165	267,825
	\$	16,522,464,558	25,701,012,661	27,403,424,872	12,239,641,382	12,403,496,015	13,160,595,660
Totals - CGT discount and small business concessions-indexation	no.	165	140	165	100	90	90
	\$	9,512,657	11,257,367	26,683,714	10,751,289	13,109,133	19,579,524
Totals - CGT discount and small business concessions-other	no.	1,005	1,300	1,140	820	1,065	955
	\$	62,296,026	90,057,140	140,977,619	77,008,025	95,887,893	85,611,647
Sum of Totals - CGT discount & small business concessions	no.	520,850	702,265	588,815	236,410	257,965	268,600
	\$	16,594,273,241	25,802,327,168	27,571,086,205	12,327,400,696	12,512,493,041	13,265,786,831
Net capital gain	no.	546,985	741,330	611,970	250,845	278,070	284,320
	\$	15,365,431,611	23,998,710,541	21,366,019,570	9,897,538,000	10,124,374,844	10,938,540,199

Taxation statistics 2010–11

Table 6: Capital gains tax

Individuals: capital gains and small business concessions, 2000–01 to 2010–11 income years^{1,2}

Companies		2000–01	2001–02	2002–03	2003–04	2004–05
Client records	no.	54,695	60,505	61,085	67,095	71,400
Total current year capital gains (CYCG)-discount	no.	265	240	255	320	340
	\$	1,830,385,343	1,226,215,907	1,846,404,230	1,654,011,184	3,935,421,489
Total current year capital gains (CYCG)-indexation	no.	7,770	8,070	6,750	6,840	6,720
	\$	6,249,406,349	6,651,871,044	5,092,910,739	4,815,696,515	3,602,268,437
Total current year capital gains (CYCG)-other	no.	8,500	10,540	10,735	15,155	17,980
	\$	4,046,440,506	5,563,816,005	4,665,538,251	7,333,984,030	9,286,639,854
Sum of Totals current year capital gains (CYCG)	no.	13,890	16,325	15,850	19,955	22,400
	\$	12,126,232,198	13,441,902,956	11,604,853,220	13,803,691,729	16,824,329,780
Total current year capital losses (CYCL)	no.	7,800	8,575	8,145	8,675	9,145
	\$	5,929,314,743	11,645,425,752	17,440,155,081	17,629,288,149	8,956,052,612
Sum of Current year capital losses applied	no.	5,180	5,385	4,750	5,675	6,260
	\$	2,850,125,445	3,357,821,858	4,837,811,399	5,239,399,588	3,499,618,938
Sum of Prior year net capital losses applied	no.	2,400	3,120	2,790	4,490	5,260
	\$	710,187,109	859,019,905	948,366,806	2,187,112,652	3,092,585,971
Sum of Capital losses transferred in applied	no.	355	455	320	120	85
	\$	1,594,781,750	3,322,195,693	1,061,468,082	307,223,113	259,363,012
Totals - CGT discount and small business concessions-discount	no.	90	55	55	60	70
	\$	562,251,355	222,871,943	74,744,377	179,136,778	815,743,954
Totals - CGT discount and small business concessions-indexation	no.	745	895	980	1,035	965
	\$	102,248,832	133,178,188	161,231,080	200,486,570	209,120,548
Totals - CGT discount and small business concessions-other	no.	910	1,305	1,740	2,310	2,400
	\$	142,700,704	227,693,277	248,457,606	375,229,455	378,917,974
Sum of Totals - CGT discount & small business concessions	no.	1,735	2,235	2,755	3,370	3,415
	\$	807,200,891	583,743,408	484,433,063	754,852,803	1,403,782,476
Net capital gain	no.	10,075	12,020	11,375	14,870	17,755
	\$	5,235,277,821	5,199,137,166	4,150,379,199	5,193,025,519	8,457,234,059

Taxation statistics 2010–11

Table 6: Capital gains tax

Individuals: capital gains and small business concessions, 2000–01 to 2010–11 income years^{1,2}

Companies		2005–06	2006–07	2007–08	2008–09	2009–10	2010–11
Client records	no.	73,095	81,510	73,640	65,210	63,290	n.a.
Total current year capital gains (CYCG)-discount	no.	585	1,065	1,015	545	545	595
Total current year capital gains (CYCG)-indexation	\$	6,280,855,272	11,799,621,257	8,930,547,467	2,241,412,055	1,052,755,972	1,157,611,792
Total current year capital gains (CYCG)-other	no.	6,010	6,510	5,220	2,980	2,600	2,535
Sum of Totals current year capital gains (CYCG)	\$	3,913,755,723	5,389,633,154	3,224,418,807	1,061,648,350	1,274,105,729	3,146,475,499
Total current year capital losses (CYCL)	no.	22,495	26,920	21,775	13,195	13,605	14,145
Sum of Current year capital losses applied	\$	15,206,355,560	17,828,549,519	16,715,498,470	8,754,922,707	8,584,647,994	11,166,713,448
Sum of Prior year net capital losses applied	no.	26,630	31,430	25,660	15,765	15,900	16,490
Sum of Capital losses transferred in applied	\$	25,400,966,555	35,017,803,930	28,870,464,744	12,057,983,112	10,911,509,695	15,470,800,739
Totals - CGT discount and small business concessions-discount	no.	10,970	11,845	10,365	10,945	9,625	10,060
Totals - CGT discount and small business concessions-indexation	\$	9,633,918,726	6,753,451,046	8,208,995,752	10,414,962,927	11,738,339,513	12,372,236,229
Totals - CGT discount and small business concessions-other	no.	7,120	7,935	7,160	5,765	5,235	5,430
Sum of Totals - CGT discount & small business concessions	\$	3,116,598,818	2,869,636,624	4,867,771,529	3,369,103,886	2,065,662,376	2,883,136,159
Net capital gain	no.	5,410	6,070	4,045	2,165	3,810	4,305
	\$	3,960,982,524	3,319,160,263	2,611,085,852	1,645,933,404	1,348,911,160	2,035,413,804
	no.	95	90	65	45	50	50
	\$	281,727,835	168,372,153	71,422,805	26,079,089	115,803,678	34,600,024
	no.	85	235	110	60	45	75
	\$	1,900,941,149	3,472,877,595	2,482,771,431	8,861,548	12,779,718	54,272,138
	no.	895	995	855	600	430	480
	\$	207,186,686	255,759,185	459,944,442	152,537,544	104,855,672	130,705,013
	no.	2,655	2,970	2,760	2,235	2,010	2,080
	\$	494,918,380	702,851,520	750,991,587	542,825,216	466,658,192	466,689,680
	no.	3,625	4,180	3,705	2,890	2,480	2,630
	\$	2,603,046,215	4,431,488,300	3,693,707,460	704,224,308	584,293,582	651,666,831
Net capital gain	no.	21,115	25,810	20,790	10,260	10,525	10,770
	\$	15,332,593,558	22,897,369,572	19,487,162,238	5,994,589,254	6,376,785,884	8,548,964,342

Taxation statistics 2010–11

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Individuals: capital gains and small business concessions, 2000–01 to 2010–11 income years^{1,2}

Funds		2000–01	2001–02	2002–03	2003–04	2004–05
Client records	no.	68,630	78,435	95,060	120,115	140,130
Total current year capital gains (CYCG)-discount	no.	29,095	30,140	26,160	40,760	67,905
	\$	8,096,025,015	8,696,631,115	4,528,139,457	6,386,679,086	16,592,827,824
Total current year capital gains (CYCG)-indexation	no.	13,925	8,265	5,695	6,230	10,015
	\$	1,562,409,666	1,323,670,620	78,518,463,471	1,214,469,096	1,311,146,351
Total current year capital gains (CYCG)-other	no.	25,710	22,865	18,885	35,990	59,365
	\$	3,660,010,335	3,657,969,709	4,113,710,087	5,258,402,761	7,487,386,561
Sum of Totals current year capital gains (CYCG)	no.	35,775	34,750	30,900	47,880	75,390
	\$	13,318,445,016	13,678,271,444	87,160,313,015	12,859,550,943	25,391,360,736
Total current year capital losses (CYCL)	no.	25,450	26,295	26,030	36,460	51,575
	\$	12,640,542,043	11,305,291,418	15,485,504,514	13,145,913,810	9,562,023,146
Sum of Current year capital losses applied	no.	23,710	23,590	21,565	32,040	47,935
	\$	5,778,601,331	9,498,022,640	7,788,490,161	7,585,417,085	8,803,417,791
Sum of Prior year net capital losses applied	no.	4,275	6,660	6,595	15,750	25,660
	\$	59,211,558	112,637,367	231,299,840	2,681,827,107	5,118,540,770
Sum of Capital losses transferred in applied	no.	10	10	5	5	15
	\$	142,353	266,902	9,402,568	36,797	364,887
Totals - CGT discount and small business concessions-discount	no.	23,575	20,945	13,485	24,125	52,070
	\$	2,153,999,772	1,268,843,276	472,668,377	746,319,142	3,506,406,924
Totals - CGT discount and small business concessions-indexation	no.	10	5	0	5	5
	\$	205,719	5,098	0	73,025	14,537
Totals - CGT discount and small business concessions-other	no.	15	5	5	15	15
	\$	109,494	40,927	149,014	131,375	108,888
Sum of Totals - CGT discount & small business concessions	no.	23,580	20,945	13,485	24,130	52,070
	\$	2,154,314,985	1,268,889,301	472,817,391	746,523,542	3,506,530,349
Net capital gain	no.	27,265	23,540	15,380	28,190	57,460
	\$	4,724,731,870	2,783,817,807	1,091,700,153	1,844,493,128	8,047,706,957

Taxation statistics 2010–11

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Individuals: capital gains and small business concessions, 2000–01 to 2010–11 income years^{1,2}

Funds		2005–06	2006–07	2007–08	2008–09	2009–10	2010–11
Client records	no.	156,560	183,730	183,820	187,260	206,280	n.a.
Total current year capital gains (CYCG)-discount	no.	94,005	125,375	117,685	70,230	78,045	87,620
	\$	28,059,432,091	39,441,200,632	28,996,133,285	6,622,861,889	11,840,162,770	15,313,682,490
Total current year capital gains (CYCG)-indexation	no.	5,850	10,625	8,680	2,315	2,090	2,440
	\$	249,835,801	162,578,210	147,284,793	40,744,859	53,799,739	56,697,627
Total current year capital gains (CYCG)-other	no.	85,415	117,005	99,920	56,765	72,310	68,470
	\$	11,608,182,632	13,387,341,644	9,166,470,825	6,439,778,311	10,179,308,886	9,322,962,241
Sum of Totals current year capital gains (CYCG)	no.	103,590	137,765	130,500	86,650	95,670	102,480
	\$	39,917,450,524	52,991,120,486	38,309,888,903	13,103,385,059	22,073,271,395	24,693,342,358
Total current year capital losses (CYCL)	no.	62,350	81,885	91,345	91,340	91,330	97,890
	\$	9,378,775,523	11,315,182,326	21,515,973,503	53,357,652,918	28,790,228,234	25,168,321,118
Sum of Current year capital losses applied	no.	58,960	78,530	61,310	57,605	53,610	83,565
	\$	8,581,183,321	10,160,457,110	16,779,663,219	9,805,576,882	14,466,023,689	16,312,911,209
Sum of Prior year net capital losses applied	no.	24,340	24,340	17,495	6,940	26,660	28,270
	\$	2,208,741,427	1,213,097,713	408,734,046	278,158,662	2,895,665,453	2,974,077,135
Sum of Capital losses transferred in applied	no.	10	10	10	10	5	5
	\$	243,583	214,177	5,177,268	412,495	629,908	149,918
Totals - CGT discount and small business concessions-discount	no.	78,440	109,720	95,780	20,765	25,095	28,275
	\$	8,560,693,520	12,229,368,859	6,120,340,767	616,307,418	690,977,322	868,447,656
Totals - CGT discount and small business concessions-indexation	no.	10	5	5	0	0	0
	\$	5,963,271	30,587	12,566	0	0	0
Totals - CGT discount and small business concessions-other	no.	10	15	15	5	5	5
	\$	264,804	133,705	543,580	6,344	250,373	64,133
Sum of Totals - CGT discount & small business concessions	no.	78,450	109,725	95,785	20,770	25,100	28,275
	\$	8,566,921,595	12,229,533,151	6,120,896,913	616,313,762	691,227,695	868,511,789
Net capital gain	no.	85,320	119,285	104,605	25,795	32,330	33,945
	\$	19,957,220,469	29,753,164,629	13,699,037,390	1,574,035,735	2,072,907,028	2,443,642,970