

Taxation statistics 2010–11

Table 1: Cost of compliance

Tax return forms, cost of taxation compliance data for 1998–99 to 2010–11 income years¹

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.
- * The statistics reported in this table do not necessarily align exactly with statistics in the Cost of compliance chapter tables, due to system issues.

- * 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 2011 returns processed by 31 October 2012. The statistics are not necessarily complete. The statistics for the earlier income years are as at 31 October of the following year, for example 2009–10 income year, 2010 returns processed by 31 October 2011. For further information, please refer to the 'Source of cost of compliance statistics' section in the 'Cost of compliance' chapter of *Taxation statistics 2010–11*.

- 2 Extreme outlier values of time taken to complete forms have been removed.

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	1998–99	1999–00	2000–01	2001–02	2002–03	2003–04	2004–05	2005–06	2006–07
Business Activity statement (All entities - quarterly)									
Total number of forms submitted	n.a.	n.a.	2,517,969	9,242,841	9,432,983	9,757,306	9,919,755	9,945,551	9,741,611
Number who completed time box ²	n.a.	n.a.	677,512	2,513,489	2,423,416	2,419,975	2,396,978	2,273,515	2,136,666
Average time per form ² (hrs)	n.a.	n.a.	2.5	2.3	2.2	2.2	2.1	2.1	2.0
Company income tax return									
Total number of forms submitted	645,190	676,240	708,135	728,510	742,040	752,645	760,470	728,195	750,277
Number who completed time box ²	25,916	7,534	27,565	30,431	29,874	30,304	30,776	30,838	29,728
Average time per form ² (hrs)	7.5	6.5	9.1	8.6	8.0	8.0	7.5	7.5	7.4
Partnership return									
Total number of forms submitted	530,280	525,070	505,650	492,055	478,535	469,825	453,655	415,280	419,246
Number who completed time box ²	17,100	17,671	18,332	14,027	16,971	16,665	15,448	13,050	12,687
Average time per form ² (hrs)	8.4	9.2	8.8	8.8	9.2	8.9	8.5	8.1	8.4
Trust return									
Total number of forms submitted	499,375	505,595	500,260	503,600	518,205	545,800	571,940	569,595	609,915
Number who completed time box ²	9,614	9,732	10,998	7,754	11,811	13,105	12,857	12,781	12,622
Average time per form ² (hrs)	6.9	8.2	8.9	9.5	8.3	7.8	7.2	7.3	7.4
Superannuation return									
Total number of forms submitted	189,545	207,035	218,995	231,140	251,695	272,560	284,145	285,785	321,700
Number who completed time box ²	8,905	419	16,213	15,802	16,119	17,206	15,358	10,720	12,292
Average time per form ⁴ (hrs)	4.8	2.4	5.3	4.9	5.8	4.6	5.0	6.4	5.9
Individuals return (Business & professional items schedule)									
Total number of forms submitted	n.a.	999,422	885,309	914,669	954,870	993,966	1,020,075	1,037,800	1,013,258
Number who completed time box ²	n.a.	81,074	59,618	53,641	57,991	66,103	71,091	73,816	78,699
Average time per form ² (hrs)	n.a.	3.8	5.2	4.9	4.8	4.8	4.7	4.7	4.6

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	2007–08	2008–09	2009–10	2010–11
Business Activity statement (All entities - quarterly)				
Total number of forms submitted	9,917,191	9,675,250	12,945,051	12,781,273
Number who completed time box ²	2,161,567	2,041,701	2,693,322	2,734,354
Average time per form ² (hrs)	2.0	2.0	2.0	2.1
Company income tax return				
Total number of forms submitted	772,425	761,922	775,343	786,423
Number who completed time box ²	31,029	30,063	30,088	29,378
Average time per form ² (hrs)	7.5	7.3	7.3	7.1
Partnership return				
Total number of forms submitted	419,604	379,619	383,431	371,895
Number who completed time box ²	11,342	10,590	10,050	8,646
Average time per form ² (hrs)	8.1	8.5	8.6	8.8
Trust return				
Total number of forms submitted	661,249	646,252	710,732	747,867
Number who completed time box ²	13,133	13,212	13,040	12,808
Average time per form ² (hrs)	6.7	6.9	6.6	6.4
Superannuation return				
Total number of forms submitted	338,484	360,093	375,830	394,741
Number who completed time box ²	15,078	16,597	17,713	18,177
Average time per form ⁴ (hrs)	7.4	6.3	5.8	6.2
Individuals return (Business & professional items schedule)				
Total number of forms submitted	1,105,844	1,052,057	1,103,847	1,116,931
Number who completed time box ²	92,470	90,745	101,601	106,568
Average time per form ² (hrs)	4.7	4.5	4.7	4.6

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	1998–99	1999–00	2000–01	2001–02	2002–03	2003–04	2004–05	2005–06	2006–07
Fringe Benefits Tax									
Total number of forms submitted	69,965	66,900	64,120	62,440	61,245	61,135	61,010	59,850	56,590
Number who completed time box ²	n.a.	16,293	21,342	18,913	18,574	18,031	18,326	17,541	15,650
Average time per form ² (hrs)	n.a.	9.5	13.5	12.1	12.5	12.5	11.8	12.3	12.4
Cost of managing tax affairs for individuals									
	\$144.17	\$152.51	\$179.34	\$196.30	\$209.59	\$226.42	\$242.51	\$251.29	\$268.21

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	2007–08	2008–09	2009–10	2010–11
Fringe Benefits Tax				
Total number of forms submitted	67,752	66,602	70,430	71,121
Number who completed time box ²	16,301	15,986	16,556	16,382
Average time per form ² (hrs)	11.8	11.2	11.8	11.9
Cost of managing tax affairs for individuals				
	\$301.34	\$320.00	\$356.00	\$358.00