

## ***Taxation statistics 2010–11***

### **Table 4C: Company tax**

#### **Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

**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.

<sup>1</sup> The statistics for the 2010–11 income year were sourced from 2011 company income tax returns processed by 31 October 2012. The statistics are not necessarily complete. For further information please refer to the 'Source of company statistics' section in the 'Company tax' chapter of *Taxation statistics 2010–11*.

<sup>2</sup> The industry groups are based on the ANZSIC 2006 codes on the Australian Business Register. 'Other' includes companies whose stated industry was unknown and/or companies registered under the government administration and defence industry code.

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## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	Number of Companies	Net capital gain		Non-deductible exempt income expenditure		Franking credits	
	no.	no.	\$	no.	\$	no.	\$
<b>Agriculture, Forestry and Fishing</b>							
Nursery and Floriculture Production	575	5	1,539,997	n.a.	n.a.	30	160,560
Mushroom and Vegetable Growing	775	20	1,130,342	n.a.	n.a.	50	1,757,989
Fruit and Tree Nut Growing	1,870	55	9,532,922	n.a.	n.a.	135	2,476,943
Sheep, Beef Cattle and Grain Farming	5,585	335	178,408,602	n.a.	n.a.	915	20,175,749
Other Crop Growing	740	25	12,348,366	n.a.	n.a.	115	2,798,551
Dairy Cattle Farming	735	20	1,804,148	n.a.	n.a.	80	420,163
Poultry Farming	340	10	9,186,794	n.a.	n.a.	25	2,733,939
Deer Farming	25	5	24,985	n.a.	n.a.	5	4,324
Other Livestock Farming	1,045	30	12,935,400	n.a.	n.a.	80	2,195,469
Aquaculture	395	10	4,551,820	n.a.	n.a.	10	5,623,727
Forestry and Logging	810	20	2,162,641	n.a.	n.a.	35	1,416,973
Fishing	1,075	25	11,510,881	n.a.	n.a.	60	2,143,845
Hunting and Trapping	50	0	0	n.a.	n.a.	0	0
Forestry Support Services	250	10	22,789,307	n.a.	n.a.	15	885,591
Agriculture and Fishing Support Services	2,275	30	14,313,786	n.a.	n.a.	75	7,245,159
<b>Total Agriculture, Forestry and Fishing</b>	<b>16,545</b>	<b>600</b>	<b>282,239,991</b>	<b>25</b>	<b>255,922,185</b>	<b>1,625</b>	<b>50,038,982</b>
<b>Mining</b>							
Coal Mining	220	20	987,646,318	n.a.	n.a.	35	41,715,421
Oil and Gas Extraction	225	15	73,518,494	n.a.	n.a.	10	267,770
Metal Ore Mining	600	35	134,674,270	n.a.	n.a.	20	27,395,881
Construction Material Mining	555	15	1,067,983	n.a.	n.a.	30	16,330,585
Other Non-Metallic Mineral Mining and Quarrying	380	15	4,486,717	n.a.	n.a.	20	299,070,788
Exploration	1,610	105	904,023,462	n.a.	n.a.	50	14,724,768
Other Mining Support Services	960	35	27,766,022	n.a.	n.a.	50	2,167,072
<b>Total Mining</b>	<b>4,550</b>	<b>240</b>	<b>2,133,183,266</b>	<b>15</b>	<b>418,204,601</b>	<b>210</b>	<b>401,672,285</b>
<b>Manufacturing</b>							
Meat and Meat Product Manufacturing	555	10	7,264,216	n.a.	n.a.	30	863,763
Seafood Processing	155	5	136,623	n.a.	n.a.	10	894,536
Dairy Product Manufacturing	185	5	154,210	n.a.	n.a.	15	2,547,620
Fruit and Vegetable Processing	245	5	20,836,500	n.a.	n.a.	15	949,654
Oil and Fat Manufacturing	80	0	0	n.a.	n.a.	5	73,585
Grain Mill and Cereal Product Manufacturing	170	5	12,539,961	n.a.	n.a.	10	108,570
Bakery Product Manufacturing	1,665	40	3,290,689	n.a.	n.a.	40	337,946
Sugar and Confectionery Manufacturing	170	5	451,400,503	n.a.	n.a.	10	32,874,761
Other Food Product Manufacturing	600	15	5,434,114	n.a.	n.a.	35	4,679,144
Beverage Manufacturing	1,050	20	3,439,782	n.a.	n.a.	35	1,653,383
Textile Manufacturing	70	5	2,172,974	n.a.	n.a.	5	201,165
Leather Tanning, Fur Dressing and Leather Product Manufacturing	170	5	1,400,157	n.a.	n.a.	10	602,370
Textile Product Manufacturing	995	15	1,037,515	n.a.	n.a.	35	589,048
Knitted Product Manufacturing	95	5	35,664	n.a.	n.a.	5	542,418
Clothing and Footwear Manufacturing	1,645	15	3,799,662	n.a.	n.a.	75	1,123,946

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## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	Australian franking credits from an NZ company		TOFA income from financial arrangements not included elsewhere		Other assessable income	
	no.	\$	no.	\$	no.	\$
<b>Agriculture, Forestry and Fishing</b>						
Nursery and Floriculture Production	n.a.	n.a.	n.a.	n.a.	45	4,554,475
Mushroom and Vegetable Growing	n.a.	n.a.	n.a.	n.a.	45	3,112,423
Fruit and Tree Nut Growing	n.a.	n.a.	n.a.	n.a.	175	14,587,128
Sheep, Beef Cattle and Grain Farming	n.a.	n.a.	n.a.	n.a.	470	180,623,051
Other Crop Growing	n.a.	n.a.	n.a.	n.a.	45	25,167,401
Dairy Cattle Farming	n.a.	n.a.	n.a.	n.a.	60	6,162,147
Poultry Farming	n.a.	n.a.	n.a.	n.a.	20	20,947,833
Deer Farming	n.a.	n.a.	n.a.	n.a.	0	0
Other Livestock Farming	n.a.	n.a.	n.a.	n.a.	95	81,054,133
Aquaculture	n.a.	n.a.	n.a.	n.a.	30	3,145,352
Forestry and Logging	n.a.	n.a.	n.a.	n.a.	100	54,483,383
Fishing	n.a.	n.a.	n.a.	n.a.	55	2,942,404
Hunting and Trapping	n.a.	n.a.	n.a.	n.a.	5	132,549
Forestry Support Services	n.a.	n.a.	n.a.	n.a.	25	963,205
Agriculture and Fishing Support Services	n.a.	n.a.	n.a.	n.a.	195	81,014,371
<b>Total Agriculture, Forestry and Fishing</b>	<b>10</b>	<b>128,765</b>	<b>5</b>	<b>17,104,871</b>	<b>1,365</b>	<b>478,889,855</b>
<b>Mining</b>						
Coal Mining	0	0	n.a.	n.a.	40	530,448,514
Oil and Gas Extraction	0	0	n.a.	n.a.	50	740,225,921
Metal Ore Mining	0	0	n.a.	n.a.	125	795,252,417
Construction Material Mining	0	0	n.a.	n.a.	60	27,440,769
Other Non-Metallic Mineral Mining and Quarrying	0	0	n.a.	n.a.	40	904,547,873
Exploration	0	0	n.a.	n.a.	305	1,067,962,273
Other Mining Support Services	0	0	n.a.	n.a.	125	222,125,128
<b>Total Mining</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>117,220,493</b>	<b>745</b>	<b>4,288,002,895</b>
<b>Manufacturing</b>						
Meat and Meat Product Manufacturing	n.a.	n.a.	n.a.	n.a.	30	42,242,096
Seafood Processing	n.a.	n.a.	n.a.	n.a.	15	6,738,073
Dairy Product Manufacturing	n.a.	n.a.	n.a.	n.a.	20	7,011,060
Fruit and Vegetable Processing	n.a.	n.a.	n.a.	n.a.	15	15,346,843
Oil and Fat Manufacturing	n.a.	n.a.	n.a.	n.a.	10	301,407
Grain Mill and Cereal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	20	23,185,960
Bakery Product Manufacturing	n.a.	n.a.	n.a.	n.a.	90	4,375,933
Sugar and Confectionery Manufacturing	n.a.	n.a.	n.a.	n.a.	20	105,525,382
Other Food Product Manufacturing	n.a.	n.a.	n.a.	n.a.	55	85,996,105
Beverage Manufacturing	n.a.	n.a.	n.a.	n.a.	85	97,656,921
Textile Manufacturing	n.a.	n.a.	n.a.	n.a.	15	1,206,473
Leather Tanning, Fur Dressing and Leather Product Manufacturing	n.a.	n.a.	n.a.	n.a.	15	196,839
Textile Product Manufacturing	n.a.	n.a.	n.a.	n.a.	80	21,501,569
Knitted Product Manufacturing	n.a.	n.a.	n.a.	n.a.	5	3,994,306
Clothing and Footwear Manufacturing	n.a.	n.a.	n.a.	n.a.	90	39,838,400

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## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	Non-deductible expenses		R&D a/c exp claimed under R&D concession		S46FA deduction for flow-on dividends	
	no.	\$	no.	\$	no.	\$
<b>Agriculture, Forestry and Fishing</b>						
Nursery and Floriculture Production	435	36,330,354	n.a.	n.a.	n.a.	n.a.
Mushroom and Vegetable Growing	580	63,538,584	n.a.	n.a.	n.a.	n.a.
Fruit and Tree Nut Growing	1,330	267,138,959	n.a.	n.a.	n.a.	n.a.
Sheep, Beef Cattle and Grain Farming	3,570	1,115,406,228	n.a.	n.a.	n.a.	n.a.
Other Crop Growing	450	217,595,563	n.a.	n.a.	n.a.	n.a.
Dairy Cattle Farming	490	72,922,848	n.a.	n.a.	n.a.	n.a.
Poultry Farming	245	185,024,930	n.a.	n.a.	n.a.	n.a.
Deer Farming	15	352,947	n.a.	n.a.	n.a.	n.a.
Other Livestock Farming	695	259,063,090	n.a.	n.a.	n.a.	n.a.
Aquaculture	285	74,414,135	n.a.	n.a.	n.a.	n.a.
Forestry and Logging	550	216,821,174	n.a.	n.a.	n.a.	n.a.
Fishing	705	56,338,997	n.a.	n.a.	n.a.	n.a.
Hunting and Trapping	35	485,949	n.a.	n.a.	n.a.	n.a.
Forestry Support Services	170	22,591,122	n.a.	n.a.	n.a.	n.a.
Agriculture and Fishing Support Services	1,575	663,189,332	n.a.	n.a.	n.a.	n.a.
<b>Total Agriculture, Forestry and Fishing</b>	<b>11,130</b>	<b>3,251,214,212</b>	<b>135</b>	<b>149,825,897</b>	<b>5</b>	<b>181,807</b>
<b>Mining</b>						
Coal Mining	165	3,554,104,563	n.a.	n.a.	n.a.	n.a.
Oil and Gas Extraction	165	6,993,742,536	n.a.	n.a.	n.a.	n.a.
Metal Ore Mining	435	10,772,664,011	n.a.	n.a.	n.a.	n.a.
Construction Material Mining	415	217,477,572	n.a.	n.a.	n.a.	n.a.
Other Non-Metallic Mineral Mining and Quarrying	250	15,725,784,095	n.a.	n.a.	n.a.	n.a.
Exploration	1,110	5,928,473,063	n.a.	n.a.	n.a.	n.a.
Other Mining Support Services	720	1,819,028,096	n.a.	n.a.	n.a.	n.a.
<b>Total Mining</b>	<b>3,260</b>	<b>45,011,273,936</b>	<b>330</b>	<b>2,709,128,528</b>	<b>5</b>	<b>29,231</b>
<b>Manufacturing</b>						
Meat and Meat Product Manufacturing	365	696,373,655	n.a.	n.a.	n.a.	n.a.
Seafood Processing	115	54,869,477	n.a.	n.a.	n.a.	n.a.
Dairy Product Manufacturing	145	329,860,281	n.a.	n.a.	n.a.	n.a.
Fruit and Vegetable Processing	185	83,234,622	n.a.	n.a.	n.a.	n.a.
Oil and Fat Manufacturing	60	13,953,507	n.a.	n.a.	n.a.	n.a.
Grain Mill and Cereal Product Manufacturing	130	242,817,512	n.a.	n.a.	n.a.	n.a.
Bakery Product Manufacturing	1,280	152,076,620	n.a.	n.a.	n.a.	n.a.
Sugar and Confectionery Manufacturing	140	722,380,016	n.a.	n.a.	n.a.	n.a.
Other Food Product Manufacturing	475	2,469,993,704	n.a.	n.a.	n.a.	n.a.
Beverage Manufacturing	770	2,762,997,757	n.a.	n.a.	n.a.	n.a.
Textile Manufacturing	55	21,677,672	n.a.	n.a.	n.a.	n.a.
Leather Tanning, Fur Dressing and Leather Product Manufacturing	125	10,245,614	n.a.	n.a.	n.a.	n.a.
Textile Product Manufacturing	775	141,815,683	n.a.	n.a.	n.a.	n.a.
Knitted Product Manufacturing	70	2,953,292	n.a.	n.a.	n.a.	n.a.
Clothing and Footwear Manufacturing	1,220	95,458,527	n.a.	n.a.	n.a.	n.a.

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## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	Deduction for decline in value of depreciating assets		Small business and general business tax break		Forestry managed investment scheme deduction	
	no.	\$	no.	\$		
<b>Agriculture, Forestry and Fishing</b>						
Nursery and Floriculture Production	405	19,966,154	n.a.	n.a.	n.a.	n.a.
Mushroom and Vegetable Growing	555	58,494,096	n.a.	n.a.	n.a.	n.a.
Fruit and Tree Nut Growing	1,250	113,251,841	n.a.	n.a.	n.a.	n.a.
Sheep, Beef Cattle and Grain Farming	3,370	200,172,090	n.a.	n.a.	n.a.	n.a.
Other Crop Growing	425	43,815,094	n.a.	n.a.	n.a.	n.a.
Dairy Cattle Farming	455	37,975,089	n.a.	n.a.	n.a.	n.a.
Poultry Farming	230	101,019,225	n.a.	n.a.	n.a.	n.a.
Deer Farming	15	344,413	n.a.	n.a.	n.a.	n.a.
Other Livestock Farming	645	36,453,824	n.a.	n.a.	n.a.	n.a.
Aquaculture	260	37,431,776	n.a.	n.a.	n.a.	n.a.
Forestry and Logging	490	71,440,476	n.a.	n.a.	n.a.	n.a.
Fishing	650	26,589,368	n.a.	n.a.	n.a.	n.a.
Hunting and Trapping	30	431,917	n.a.	n.a.	n.a.	n.a.
Forestry Support Services	150	12,196,008	n.a.	n.a.	n.a.	n.a.
Agriculture and Fishing Support Services	1,445	133,355,696	n.a.	n.a.	n.a.	n.a.
<b>Total Agriculture, Forestry and Fishing</b>	<b>10,375</b>	<b>892,937,067</b>	<b>115</b>	<b>12,847,892</b>	<b>5</b>	<b>182,038</b>
<b>Mining</b>						
Coal Mining	130	2,087,344,276	n.a.	n.a.	n.a.	n.a.
Oil and Gas Extraction	135	2,194,273,304	n.a.	n.a.	n.a.	n.a.
Metal Ore Mining	370	4,412,579,111	n.a.	n.a.	n.a.	n.a.
Construction Material Mining	380	127,268,414	n.a.	n.a.	n.a.	n.a.
Other Non-Metallic Mineral Mining and Quarrying	215	3,862,096,689	n.a.	n.a.	n.a.	n.a.
Exploration	845	1,586,047,002	n.a.	n.a.	n.a.	n.a.
Other Mining Support Services	640	557,698,363	n.a.	n.a.	n.a.	n.a.
<b>Total Mining</b>	<b>2,715</b>	<b>14,827,307,159</b>	<b>85</b>	<b>372,995,343</b>	<b>5</b>	<b>1,841</b>
<b>Manufacturing</b>						
Meat and Meat Product Manufacturing	335	138,627,101	n.a.	n.a.	n.a.	n.a.
Seafood Processing	110	19,433,654	n.a.	n.a.	n.a.	n.a.
Dairy Product Manufacturing	135	118,464,967	n.a.	n.a.	n.a.	n.a.
Fruit and Vegetable Processing	170	27,170,913	n.a.	n.a.	n.a.	n.a.
Oil and Fat Manufacturing	60	6,574,731	n.a.	n.a.	n.a.	n.a.
Grain Mill and Cereal Product Manufacturing	130	86,565,476	n.a.	n.a.	n.a.	n.a.
Bakery Product Manufacturing	1,195	95,191,375	n.a.	n.a.	n.a.	n.a.
Sugar and Confectionery Manufacturing	130	239,777,826	n.a.	n.a.	n.a.	n.a.
Other Food Product Manufacturing	440	484,813,850	n.a.	n.a.	n.a.	n.a.
Beverage Manufacturing	720	453,996,561	n.a.	n.a.	n.a.	n.a.
Textile Manufacturing	45	4,450,735	n.a.	n.a.	n.a.	n.a.
Leather Tanning, Fur Dressing and Leather Product Manufacturing	120	5,438,905	n.a.	n.a.	n.a.	n.a.
Textile Product Manufacturing	720	56,497,982	n.a.	n.a.	n.a.	n.a.
Knitted Product Manufacturing	60	2,276,977	n.a.	n.a.	n.a.	n.a.
Clothing and Footwear Manufacturing	1,145	38,490,241	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2010–11

## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	Immediate deduction for capital expenditure		Deduction for project pool		Capital works deductions	
<b>Agriculture, Forestry and Fishing</b>						
Nursery and Floriculture Production	n.a.	n.a.	n.a.	n.a.	10	150,941
Mushroom and Vegetable Growing	n.a.	n.a.	n.a.	n.a.	15	140,745
Fruit and Tree Nut Growing	n.a.	n.a.	n.a.	n.a.	60	1,603,598
Sheep, Beef Cattle and Grain Farming	n.a.	n.a.	n.a.	n.a.	105	5,283,613
Other Crop Growing	n.a.	n.a.	n.a.	n.a.	20	2,423,149
Dairy Cattle Farming	n.a.	n.a.	n.a.	n.a.	15	311,732
Poultry Farming	n.a.	n.a.	n.a.	n.a.	10	14,135,135
Deer Farming	n.a.	n.a.	n.a.	n.a.	0	0
Other Livestock Farming	n.a.	n.a.	n.a.	n.a.	20	1,279,188
Aquaculture	n.a.	n.a.	n.a.	n.a.	20	3,959,186
Forestry and Logging	n.a.	n.a.	n.a.	n.a.	10	195,948
Fishing	n.a.	n.a.	n.a.	n.a.	15	174,793
Hunting and Trapping	n.a.	n.a.	n.a.	n.a.	5	2,727
Forestry Support Services	n.a.	n.a.	n.a.	n.a.	5	4,086
Agriculture and Fishing Support Services	n.a.	n.a.	n.a.	n.a.	30	4,534,009
<b>Total Agriculture, Forestry and Fishing</b>	<b>30</b>	<b>108,350</b>	<b>5</b>	<b>189,285</b>	<b>345</b>	<b>34,198,850</b>
<b>Mining</b>						
Coal Mining	n.a.	n.a.	n.a.	n.a.	15	698,467
Oil and Gas Extraction	n.a.	n.a.	n.a.	n.a.	10	2,916,118
Metal Ore Mining	n.a.	n.a.	n.a.	n.a.	25	7,417,221
Construction Material Mining	n.a.	n.a.	n.a.	n.a.	20	3,556,704
Other Non-Metallic Mineral Mining and Quarrying	n.a.	n.a.	n.a.	n.a.	10	18,766,017
Exploration	n.a.	n.a.	n.a.	n.a.	30	2,414,252
Other Mining Support Services	n.a.	n.a.	n.a.	n.a.	25	2,344,617
<b>Total Mining</b>	<b>615</b>	<b>7,641,033,932</b>	<b>120</b>	<b>1,726,430,117</b>	<b>135</b>	<b>38,113,396</b>
<b>Manufacturing</b>						
Meat and Meat Product Manufacturing	n.a.	n.a.	n.a.	n.a.	25	6,590,618
Seafood Processing	n.a.	n.a.	n.a.	n.a.	5	210,692
Dairy Product Manufacturing	n.a.	n.a.	n.a.	n.a.	15	9,372,449
Fruit and Vegetable Processing	n.a.	n.a.	n.a.	n.a.	5	1,683,695
Oil and Fat Manufacturing	n.a.	n.a.	n.a.	n.a.	5	129,261
Grain Mill and Cereal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	15	12,001,838
Bakery Product Manufacturing	n.a.	n.a.	n.a.	n.a.	30	3,295,069
Sugar and Confectionery Manufacturing	n.a.	n.a.	n.a.	n.a.	10	6,369,141
Other Food Product Manufacturing	n.a.	n.a.	n.a.	n.a.	35	44,443,378
Beverage Manufacturing	n.a.	n.a.	n.a.	n.a.	40	23,670,151
Textile Manufacturing	n.a.	n.a.	n.a.	n.a.	5	223,326
Leather Tanning, Fur Dressing and Leather Product Manufacturing	n.a.	n.a.	n.a.	n.a.	5	305,300
Textile Product Manufacturing	n.a.	n.a.	n.a.	n.a.	25	1,464,322
Knitted Product Manufacturing	n.a.	n.a.	n.a.	n.a.	0	0
Clothing and Footwear Manufacturing	n.a.	n.a.	n.a.	n.a.	20	190,826

# Taxation statistics 2010–11

## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	S40-880 deduction		Australian owned R&D tax concession-not including label M	
<b>Agriculture, Forestry and Fishing</b>				
Nursery and Floriculture Production	n.a.	n.a.	n.a.	n.a.
Mushroom and Vegetable Growing	n.a.	n.a.	n.a.	n.a.
Fruit and Tree Nut Growing	n.a.	n.a.	n.a.	n.a.
Sheep, Beef Cattle and Grain Farming	n.a.	n.a.	n.a.	n.a.
Other Crop Growing	n.a.	n.a.	n.a.	n.a.
Dairy Cattle Farming	n.a.	n.a.	n.a.	n.a.
Poultry Farming	n.a.	n.a.	n.a.	n.a.
Deer Farming	n.a.	n.a.	n.a.	n.a.
Other Livestock Farming	n.a.	n.a.	n.a.	n.a.
Aquaculture	n.a.	n.a.	n.a.	n.a.
Forestry and Logging	n.a.	n.a.	n.a.	n.a.
Fishing	n.a.	n.a.	n.a.	n.a.
Hunting and Trapping	n.a.	n.a.	n.a.	n.a.
Forestry Support Services	n.a.	n.a.	n.a.	n.a.
Agriculture and Fishing Support Services	n.a.	n.a.	n.a.	n.a.
<b>Total Agriculture, Forestry and Fishing</b>	<b>220</b>	<b>26,296,611</b>	<b>140</b>	<b>185,560,935</b>
<b>Mining</b>				
Coal Mining	n.a.	n.a.	n.a.	n.a.
Oil and Gas Extraction	n.a.	n.a.	n.a.	n.a.
Metal Ore Mining	n.a.	n.a.	n.a.	n.a.
Construction Material Mining	n.a.	n.a.	n.a.	n.a.
Other Non-Metallic Mineral Mining and Quarrying	n.a.	n.a.	n.a.	n.a.
Exploration	n.a.	n.a.	n.a.	n.a.
Other Mining Support Services	n.a.	n.a.	n.a.	n.a.
<b>Total Mining</b>	<b>1,000</b>	<b>711,743,041</b>	<b>345</b>	<b>4,132,035,383</b>
<b>Manufacturing</b>				
Meat and Meat Product Manufacturing	n.a.	n.a.	n.a.	n.a.
Seafood Processing	n.a.	n.a.	n.a.	n.a.
Dairy Product Manufacturing	n.a.	n.a.	n.a.	n.a.
Fruit and Vegetable Processing	n.a.	n.a.	n.a.	n.a.
Oil and Fat Manufacturing	n.a.	n.a.	n.a.	n.a.
Grain Mill and Cereal Product Manufacturing	n.a.	n.a.	n.a.	n.a.
Bakery Product Manufacturing	n.a.	n.a.	n.a.	n.a.
Sugar and Confectionery Manufacturing	n.a.	n.a.	n.a.	n.a.
Other Food Product Manufacturing	n.a.	n.a.	n.a.	n.a.
Beverage Manufacturing	n.a.	n.a.	n.a.	n.a.
Textile Manufacturing	n.a.	n.a.	n.a.	n.a.
Leather Tanning, Fur Dressing and Leather Product Manufacturing	n.a.	n.a.	n.a.	n.a.
Textile Product Manufacturing	n.a.	n.a.	n.a.	n.a.
Knitted Product Manufacturing	n.a.	n.a.	n.a.	n.a.
Clothing and Footwear Manufacturing	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2010–11

## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	Australian owned R&D extra incremental 50% deduction		Landcare operations and deduction for decline in value of water facility		Exempt income		Other income not included in assessable income	
<b>Agriculture, Forestry and Fishing</b>								
Nursery and Floriculture Production	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	45	5,206,136
Mushroom and Vegetable Growing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	65	6,056,922
Fruit and Tree Nut Growing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	175	34,424,885
Sheep, Beef Cattle and Grain Farming	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	475	254,521,717
Other Crop Growing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	60	59,164,326
Dairy Cattle Farming	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	65	8,954,655
Poultry Farming	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	25	57,589,655
Deer Farming	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0	0
Other Livestock Farming	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	85	102,898,892
Aquaculture	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	40	77,493,195
Forestry and Logging	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	90	276,866,626
Fishing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	60	16,409,003
Hunting and Trapping	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	5	161,541
Forestry Support Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	25	6,753,689
Agriculture and Fishing Support Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	175	303,341,831
<b>Total Agriculture, Forestry and Fishing</b>	<b>30</b>	<b>7,324,229</b>	<b>315</b>	<b>13,083,944</b>	<b>85</b>	<b>272,269,568</b>	<b>1,385</b>	<b>1,209,843,073</b>
<b>Mining</b>								
Coal Mining	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	60	3,038,769,592
Oil and Gas Extraction	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	65	3,900,646,701
Metal Ore Mining	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	170	3,847,301,316
Construction Material Mining	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	60	103,268,789
Other Non-Metallic Mineral Mining and Quarrying	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	50	6,373,937,331
Exploration	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	455	3,606,960,722
Other Mining Support Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	150	759,410,539
<b>Total Mining</b>	<b>65</b>	<b>226,102,566</b>	<b>5</b>	<b>33,396</b>	<b>15</b>	<b>888,136,123</b>	<b>1,010</b>	<b>21,630,294,990</b>
<b>Manufacturing</b>								
Meat and Meat Product Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	40	144,872,138
Seafood Processing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	20	1,144,511
Dairy Product Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	25	14,769,723
Fruit and Vegetable Processing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	15	40,531,889
Oil and Fat Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	10	344,514
Grain Mill and Cereal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	25	35,792,033
Bakery Product Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	90	54,411,720
Sugar and Confectionery Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	20	881,102,559
Other Food Product Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	60	257,605,841
Beverage Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	100	900,105,838
Textile Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	15	3,283,222
Leather Tanning, Fur Dressing and Leather Product Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	15	375,176
Textile Product Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	100	23,812,116
Knitted Product Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	10	4,103,213
Clothing and Footwear Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	90	37,632,486



# Taxation statistics 2010–11

## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	TOFA deductions from financial arrangements not included elsewhere		Other deductible expenses		Tax losses deducted	
<b>Agriculture, Forestry and Fishing</b>						
Nursery and Floriculture Production	n.a.	n.a.	105	11,462,429	135	7,343,083
Mushroom and Vegetable Growing	n.a.	n.a.	140	8,462,356	210	15,813,986
Fruit and Tree Nut Growing	n.a.	n.a.	340	216,783,057	435	34,063,200
Sheep, Beef Cattle and Grain Farming	n.a.	n.a.	625	956,884,245	1,685	235,561,899
Other Crop Growing	n.a.	n.a.	90	171,103,911	175	66,413,811
Dairy Cattle Farming	n.a.	n.a.	105	29,891,351	230	15,523,184
Poultry Farming	n.a.	n.a.	60	77,179,738	95	40,132,042
Deer Farming	n.a.	n.a.	5	4,314	5	115,944
Other Livestock Farming	n.a.	n.a.	155	266,860,388	245	26,649,452
Aquaculture	n.a.	n.a.	70	45,718,544	90	14,814,440
Forestry and Logging	n.a.	n.a.	150	140,265,333	225	60,772,125
Fishing	n.a.	n.a.	110	24,950,328	215	9,396,977
Hunting and Trapping	n.a.	n.a.	5	41,660	10	153,618
Forestry Support Services	n.a.	n.a.	55	6,531,637	55	3,310,054
Agriculture and Fishing Support Services	n.a.	n.a.	315	128,687,407	610	54,737,146
<b>Total Agriculture, Forestry and Fishing</b>	<b>5</b>	<b>15,916,466</b>	<b>2,325</b>	<b>2,084,826,698</b>	<b>4,410</b>	<b>584,800,961</b>
<b>Mining</b>						
Coal Mining	n.a.	n.a.	95	1,894,422,971	35	431,481,992
Oil and Gas Extraction	n.a.	n.a.	90	1,852,287,227	30	1,223,818,579
Metal Ore Mining	n.a.	n.a.	255	4,205,581,048	100	3,952,179,533
Construction Material Mining	n.a.	n.a.	125	75,821,197	120	25,170,238
Other Non-Metallic Mineral Mining and Quarrying	n.a.	n.a.	90	7,993,336,292	75	197,826,078
Exploration	n.a.	n.a.	635	1,343,907,196	175	262,504,999
Other Mining Support Services	n.a.	n.a.	250	705,144,014	200	42,573,115
<b>Total Mining</b>	<b>5</b>	<b>142,548,532</b>	<b>1,550</b>	<b>18,070,499,945</b>	<b>730</b>	<b>6,135,554,534</b>
<b>Manufacturing</b>						
Meat and Meat Product Manufacturing	n.a.	n.a.	125	432,948,663	90	64,213,999
Seafood Processing	n.a.	n.a.	40	51,511,233	25	3,444,223
Dairy Product Manufacturing	n.a.	n.a.	60	215,922,164	40	35,757,440
Fruit and Vegetable Processing	n.a.	n.a.	55	38,903,768	55	10,025,378
Oil and Fat Manufacturing	n.a.	n.a.	15	4,821,201	20	1,745,370
Grain Mill and Cereal Product Manufacturing	n.a.	n.a.	50	101,181,460	45	8,233,425
Bakery Product Manufacturing	n.a.	n.a.	320	51,061,094	395	12,457,132
Sugar and Confectionery Manufacturing	n.a.	n.a.	60	314,002,749	40	147,445,436
Other Food Product Manufacturing	n.a.	n.a.	185	372,662,857	130	29,478,247
Beverage Manufacturing	n.a.	n.a.	255	772,995,807	250	55,684,773
Textile Manufacturing	n.a.	n.a.	20	5,095,275	20	6,045,762
Leather Tanning, Fur Dressing and Leather Product Manufacturing	n.a.	n.a.	35	1,948,938	60	6,384,961
Textile Product Manufacturing	n.a.	n.a.	210	76,657,903	270	10,949,881
Knitted Product Manufacturing	n.a.	n.a.	15	802,647	20	1,036,504
Clothing and Footwear Manufacturing	n.a.	n.a.	265	44,985,502	405	24,998,209

# Taxation statistics 2010–11

## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	Tax losses transferred in		Election to take R&D tax offset		Taxable income or loss	
<b>Agriculture, Forestry and Fishing</b>						
Nursery and Floriculture Production	n.a.	n.a.	n.a.	n.a.	455	38,147,899
Mushroom and Vegetable Growing	n.a.	n.a.	n.a.	n.a.	590	85,888,955
Fruit and Tree Nut Growing	n.a.	n.a.	n.a.	n.a.	1,410	-6,029,519
Sheep, Beef Cattle and Grain Farming	n.a.	n.a.	n.a.	n.a.	3,980	196,094,884
Other Crop Growing	n.a.	n.a.	n.a.	n.a.	540	-12,577,347
Dairy Cattle Farming	n.a.	n.a.	n.a.	n.a.	520	-1,516,232
Poultry Farming	n.a.	n.a.	n.a.	n.a.	250	77,246,292
Deer Farming	n.a.	n.a.	n.a.	n.a.	20	4,845,937
Other Livestock Farming	n.a.	n.a.	n.a.	n.a.	780	-132,668,442
Aquaculture	n.a.	n.a.	n.a.	n.a.	290	-9,124,633
Forestry and Logging	n.a.	n.a.	n.a.	n.a.	590	-34,984,568
Fishing	n.a.	n.a.	n.a.	n.a.	800	47,709,615
Hunting and Trapping	n.a.	n.a.	n.a.	n.a.	40	282,123
Forestry Support Services	n.a.	n.a.	n.a.	n.a.	200	42,336,667
Agriculture and Fishing Support Services	n.a.	n.a.	n.a.	n.a.	1,725	-244,597,425
<b>Total Agriculture, Forestry and Fishing</b>	<b>35</b>	<b>2,749,295</b>	<b>95</b>	<b>51,145,204</b>	<b>12,175</b>	<b>51,054,206</b>
<b>Mining</b>						
Coal Mining	n.a.	n.a.	n.a.	n.a.	180	5,589,957,579
Oil and Gas Extraction	n.a.	n.a.	n.a.	n.a.	190	2,356,417,658
Metal Ore Mining	n.a.	n.a.	n.a.	n.a.	515	2,189,167,936
Construction Material Mining	n.a.	n.a.	n.a.	n.a.	455	136,075,927
Other Non-Metallic Mineral Mining and Quarrying	n.a.	n.a.	n.a.	n.a.	295	30,930,001,730
Exploration	n.a.	n.a.	n.a.	n.a.	1,400	-1,128,266,061
Other Mining Support Services	n.a.	n.a.	n.a.	n.a.	755	674,802,666
<b>Total Mining</b>	<b>5</b>	<b>55,366</b>	<b>205</b>	<b>200,495,217</b>	<b>3,780</b>	<b>40,748,157,435</b>
<b>Manufacturing</b>						
Meat and Meat Product Manufacturing	n.a.	n.a.	n.a.	n.a.	450	230,423,764
Seafood Processing	n.a.	n.a.	n.a.	n.a.	125	22,669,940
Dairy Product Manufacturing	n.a.	n.a.	n.a.	n.a.	150	152,063,289
Fruit and Vegetable Processing	n.a.	n.a.	n.a.	n.a.	190	374,060,046
Oil and Fat Manufacturing	n.a.	n.a.	n.a.	n.a.	60	15,030,188
Grain Mill and Cereal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	130	227,394,312
Bakery Product Manufacturing	n.a.	n.a.	n.a.	n.a.	1,255	186,061,689
Sugar and Confectionery Manufacturing	n.a.	n.a.	n.a.	n.a.	130	450,327,066
Other Food Product Manufacturing	n.a.	n.a.	n.a.	n.a.	475	861,523,925
Beverage Manufacturing	n.a.	n.a.	n.a.	n.a.	825	1,269,272,683
Textile Manufacturing	n.a.	n.a.	n.a.	n.a.	55	26,379,535
Leather Tanning, Fur Dressing and Leather Product Manufacturing	n.a.	n.a.	n.a.	n.a.	120	3,891,173
Textile Product Manufacturing	n.a.	n.a.	n.a.	n.a.	735	157,439,026
Knitted Product Manufacturing	n.a.	n.a.	n.a.	n.a.	75	9,822,029
Clothing and Footwear Manufacturing	n.a.	n.a.	n.a.	n.a.	1,200	194,525,417

**Taxation statistics 2010–11**

**Table 4C: Company tax**

**Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

Income items by industry <sup>2</sup>	Number of Companies	Net capital gain		Non-deductible exempt income expenditure		Franking credits	
	no.	no.	\$	no.	\$	no.	\$
Log Sawmilling and Timber Dressing	525	10	16,663,709	n.a.	n.a.	30	1,368,617
Other Wood Product Manufacturing	1,985	10	1,574,173	n.a.	n.a.	75	5,875,286
Pulp, Paper and Paperboard Manufacturing	100	5	150,000	n.a.	n.a.	10	4,207,705
Converted Paper Product Manufacturing	335	10	1,861,193	n.a.	n.a.	20	163,269
Printing and Printing Support Services	2,910	50	9,452,229	n.a.	n.a.	130	1,226,630
Reproduction of Recorded Media	135	0	0	n.a.	n.a.	5	30,058
Petroleum and Coal Product Manufacturing	175	5	923,123	n.a.	n.a.	10	613,505
Basic Chemical Manufacturing	180	5	11,940,798	n.a.	n.a.	10	4,807,246
Basic Polymer Manufacturing	165	5	586,707	n.a.	n.a.	5	171,915
Fertiliser and Pesticide Manufacturing	195	5	525,260	n.a.	n.a.	10	62,884
Pharmaceutical and Medicinal Product Manufacturing	260	5	17,708,531	n.a.	n.a.	10	1,055,099
Cleaning Compound and Toiletry Preparation Manufacturing	460	10	29,893,344	n.a.	n.a.	15	136,808
Other Basic Chemical Product Manufacturing	80	5	4,107,755	n.a.	n.a.	5	4,290,503
Polymer Product Manufacturing	1,730	25	3,609,189	n.a.	n.a.	95	2,099,807
Natural Rubber Product Manufacturing	110	5	250,837	n.a.	n.a.	5	66,054
Glass and Glass Product Manufacturing	350	5	303,469	n.a.	n.a.	15	1,172,163
Ceramic Product Manufacturing	210	5	1,993,000	n.a.	n.a.	20	21,554,293
Cement, Lime, Plaster and Concrete Product Manufacturing	620	20	28,671,054	n.a.	n.a.	35	20,183,373
Other Non-Metallic Mineral Product Manufacturing	395	5	292,267	n.a.	n.a.	10	266,139
Basic Ferrous Metal Manufacturing	630	10	4,723,252	n.a.	n.a.	35	2,330,545
Basic Ferrous Metal Product Manufacturing	215	5	491,797	n.a.	n.a.	10	924,681
Basic Non-Ferrous Metal Manufacturing	140	10	12,280,189	n.a.	n.a.	10	174,296
Basic Non-Ferrous Metal Product Manufacturing	170	5	654,117	n.a.	n.a.	10	163,345,571
Iron and Steel Forging	55	5	24,844	n.a.	n.a.	5	7,509
Structural Metal Product Manufacturing	2,635	45	8,700,027	n.a.	n.a.	115	19,327,537
Metal Container Manufacturing	635	5	462,638	n.a.	n.a.	15	620,754
Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	560	5	18,269	n.a.	n.a.	25	902,390
Other Fabricated Metal Product Manufacturing	2,410	40	5,503,650	n.a.	n.a.	95	4,255,185
Motor Vehicle and Motor Vehicle Part Manufacturing	1,460	20	19,676,086	n.a.	n.a.	45	1,993,040
Other Transport Equipment Manufacturing	1,535	15	5,939,864	n.a.	n.a.	20	1,695,975

**Taxation statistics 2010–11**

**Table 4C: Company tax**

**Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

Income items by industry <sup>2</sup>	Australian franking credits from an NZ company		TOFA income from financial arrangements not included elsewhere		Other assessable income	
	no.	\$	no.	\$	no.	\$
Log Sawmilling and Timber Dressing	n.a.	n.a.	n.a.	n.a.	50	18,518,704
Other Wood Product Manufacturing	n.a.	n.a.	n.a.	n.a.	165	15,771,284
Pulp, Paper and Paperboard Manufacturing	n.a.	n.a.	n.a.	n.a.	15	22,667,657
Converted Paper Product Manufacturing	n.a.	n.a.	n.a.	n.a.	45	27,471,845
Printing and Printing Support Services	n.a.	n.a.	n.a.	n.a.	250	18,816,292
Reproduction of Recorded Media	n.a.	n.a.	n.a.	n.a.	15	52,106,047
Petroleum and Coal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	20	9,801,898
Basic Chemical Manufacturing	n.a.	n.a.	n.a.	n.a.	25	171,204,751
Basic Polymer Manufacturing	n.a.	n.a.	n.a.	n.a.	20	3,100,450
Fertiliser and Pesticide Manufacturing	n.a.	n.a.	n.a.	n.a.	20	79,381,597
Pharmaceutical and Medicinal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	40	167,615,877
Cleaning Compound and Toiletry Preparation Manufacturing	n.a.	n.a.	n.a.	n.a.	35	3,830,021
Other Basic Chemical Product Manufacturing	n.a.	n.a.	n.a.	n.a.	10	24,755,971
Polymer Product Manufacturing	n.a.	n.a.	n.a.	n.a.	185	24,442,821
Natural Rubber Product Manufacturing	n.a.	n.a.	n.a.	n.a.	10	8,367,173
Glass and Glass Product Manufacturing	n.a.	n.a.	n.a.	n.a.	35	10,918,947
Ceramic Product Manufacturing	n.a.	n.a.	n.a.	n.a.	15	6,075,863
Cement, Lime, Plaster and Concrete Product Manufacturing	n.a.	n.a.	n.a.	n.a.	45	73,681,285
Other Non-Metallic Mineral Product Manufacturing	n.a.	n.a.	n.a.	n.a.	35	2,327,281
Basic Ferrous Metal Manufacturing	n.a.	n.a.	n.a.	n.a.	70	127,927,992
Basic Ferrous Metal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	30	4,353,716
Basic Non-Ferrous Metal Manufacturing	n.a.	n.a.	n.a.	n.a.	30	47,304,669
Basic Non-Ferrous Metal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	25	4,178,920
Iron and Steel Forging	n.a.	n.a.	n.a.	n.a.	5	386,965
Structural Metal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	250	49,974,193
Metal Container Manufacturing	n.a.	n.a.	n.a.	n.a.	50	4,611,413
Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	n.a.	n.a.	n.a.	n.a.	50	4,200,295
Other Fabricated Metal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	255	23,689,089
Motor Vehicle and Motor Vehicle Part Manufacturing	n.a.	n.a.	n.a.	n.a.	145	610,292,157
Other Transport Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.	120	64,486,434

**Taxation statistics 2010–11**

**Table 4C: Company tax**

**Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

Income items by industry <sup>2</sup>	Non-deductible expenses		R&D a/c exp claimed under R&D concession		S46FA deduction for flow-on dividends	
	no.	\$	no.	\$	no.	\$
Log Sawmilling and Timber Dressing	375	655,223,726	n.a.	n.a.	n.a.	n.a.
Other Wood Product Manufacturing	1,600	147,091,903	n.a.	n.a.	n.a.	n.a.
Pulp, Paper and Paperboard Manufacturing	85	671,443,753	n.a.	n.a.	n.a.	n.a.
Converted Paper Product Manufacturing	260	275,265,976	n.a.	n.a.	n.a.	n.a.
Printing and Printing Support Services	2,290	473,176,197	n.a.	n.a.	n.a.	n.a.
Reproduction of Recorded Media	100	45,523,857	n.a.	n.a.	n.a.	n.a.
Petroleum and Coal Product Manufacturing	130	230,209,159	n.a.	n.a.	n.a.	n.a.
Basic Chemical Manufacturing	135	676,149,266	n.a.	n.a.	n.a.	n.a.
Basic Polymer Manufacturing	130	49,417,730	n.a.	n.a.	n.a.	n.a.
Fertiliser and Pesticide Manufacturing	150	506,668,385	n.a.	n.a.	n.a.	n.a.
Pharmaceutical and Medicinal Product Manufacturing	195	842,231,562	n.a.	n.a.	n.a.	n.a.
Cleaning Compound and Toiletry Preparation Manufacturing	330	87,171,448	n.a.	n.a.	n.a.	n.a.
Other Basic Chemical Product Manufacturing	65	129,053,993	n.a.	n.a.	n.a.	n.a.
Polymer Product Manufacturing	1,390	375,765,333	n.a.	n.a.	n.a.	n.a.
Natural Rubber Product Manufacturing	85	48,746,464	n.a.	n.a.	n.a.	n.a.
Glass and Glass Product Manufacturing	280	306,535,441	n.a.	n.a.	n.a.	n.a.
Ceramic Product Manufacturing	160	88,739,034	n.a.	n.a.	n.a.	n.a.
Cement, Lime, Plaster and Concrete Product Manufacturing	485	585,226,669	n.a.	n.a.	n.a.	n.a.
Other Non-Metallic Mineral Product Manufacturing	310	35,180,338	n.a.	n.a.	n.a.	n.a.
Basic Ferrous Metal Manufacturing	520	1,999,023,322	n.a.	n.a.	n.a.	n.a.
Basic Ferrous Metal Product Manufacturing	190	142,648,979	n.a.	n.a.	n.a.	n.a.
Basic Non-Ferrous Metal Manufacturing	115	1,121,185,063	n.a.	n.a.	n.a.	n.a.
Basic Non-Ferrous Metal Product Manufacturing	145	81,454,340	n.a.	n.a.	n.a.	n.a.
Iron and Steel Forging	45	3,795,131	n.a.	n.a.	n.a.	n.a.
Structural Metal Product Manufacturing	2,130	338,063,520	n.a.	n.a.	n.a.	n.a.
Metal Container Manufacturing	450	31,996,763	n.a.	n.a.	n.a.	n.a.
Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	440	41,340,195	n.a.	n.a.	n.a.	n.a.
Other Fabricated Metal Product Manufacturing	1,920	383,369,011	n.a.	n.a.	n.a.	n.a.
Motor Vehicle and Motor Vehicle Part Manufacturing	1,115	2,376,629,701	n.a.	n.a.	n.a.	n.a.
Other Transport Equipment Manufacturing	1,145	528,899,865	n.a.	n.a.	n.a.	n.a.

**Taxation statistics 2010–11**

**Table 4C: Company tax**

**Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

Income items by industry <sup>2</sup>	Deduction for decline in value of depreciating assets		Small business and general business tax break		Forestry managed investment scheme deduction	
	no.	\$	no.	\$		
Log Sawmilling and Timber Dressing	350	96,464,069	n.a.	n.a.	n.a.	n.a.
Other Wood Product Manufacturing	1,495	77,901,091	n.a.	n.a.	n.a.	n.a.
Pulp, Paper and Paperboard Manufacturing	80	261,235,687	n.a.	n.a.	n.a.	n.a.
Converted Paper Product Manufacturing	250	114,443,293	n.a.	n.a.	n.a.	n.a.
Printing and Printing Support Services	2,140	235,766,676	n.a.	n.a.	n.a.	n.a.
Reproduction of Recorded Media	95	7,635,914	n.a.	n.a.	n.a.	n.a.
Petroleum and Coal Product Manufacturing	120	161,141,026	n.a.	n.a.	n.a.	n.a.
Basic Chemical Manufacturing	120	1,655,978,857	n.a.	n.a.	n.a.	n.a.
Basic Polymer Manufacturing	115	21,274,424	n.a.	n.a.	n.a.	n.a.
Fertiliser and Pesticide Manufacturing	140	98,506,886	n.a.	n.a.	n.a.	n.a.
Pharmaceutical and Medicinal Product Manufacturing	185	170,195,501	n.a.	n.a.	n.a.	n.a.
Cleaning Compound and Toiletry Preparation Manufacturing	305	31,503,163	n.a.	n.a.	n.a.	n.a.
Other Basic Chemical Product Manufacturing	60	51,474,143	n.a.	n.a.	n.a.	n.a.
Polymer Product Manufacturing	1,300	164,048,328	n.a.	n.a.	n.a.	n.a.
Natural Rubber Product Manufacturing	85	14,515,279	n.a.	n.a.	n.a.	n.a.
Glass and Glass Product Manufacturing	270	68,448,570	n.a.	n.a.	n.a.	n.a.
Ceramic Product Manufacturing	140	50,172,699	n.a.	n.a.	n.a.	n.a.
Cement, Lime, Plaster and Concrete Product Manufacturing	435	200,319,666	n.a.	n.a.	n.a.	n.a.
Other Non-Metallic Mineral Product Manufacturing	285	14,668,420	n.a.	n.a.	n.a.	n.a.
Basic Ferrous Metal Manufacturing	490	454,114,655	n.a.	n.a.	n.a.	n.a.
Basic Ferrous Metal Product Manufacturing	175	40,704,401	n.a.	n.a.	n.a.	n.a.
Basic Non-Ferrous Metal Manufacturing	105	661,107,455	n.a.	n.a.	n.a.	n.a.
Basic Non-Ferrous Metal Product Manufacturing	130	35,850,009	n.a.	n.a.	n.a.	n.a.
Iron and Steel Forging	40	1,838,218	n.a.	n.a.	n.a.	n.a.
Structural Metal Product Manufacturing	1,995	167,138,356	n.a.	n.a.	n.a.	n.a.
Metal Container Manufacturing	415	18,940,042	n.a.	n.a.	n.a.	n.a.
Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	415	20,869,556	n.a.	n.a.	n.a.	n.a.
Other Fabricated Metal Product Manufacturing	1,790	131,741,721	n.a.	n.a.	n.a.	n.a.
Motor Vehicle and Motor Vehicle Part Manufacturing	1,050	960,755,167	n.a.	n.a.	n.a.	n.a.
Other Transport Equipment Manufacturing	1,055	150,148,514	n.a.	n.a.	n.a.	n.a.

**Taxation statistics 2010–11**

**Table 4C: Company tax**

**Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

Income items by industry <sup>2</sup>	Immediate deduction for capital expenditure		Deduction for project pool		Capital works deductions	
Log Sawmilling and Timber Dressing	n.a.	n.a.	n.a.	n.a.	30	6,790,349
Other Wood Product Manufacturing	n.a.	n.a.	n.a.	n.a.	30	2,003,412
Pulp, Paper and Paperboard Manufacturing	n.a.	n.a.	n.a.	n.a.	5	10,712,739
Converted Paper Product Manufacturing	n.a.	n.a.	n.a.	n.a.	15	4,552,527
Printing and Printing Support Services	n.a.	n.a.	n.a.	n.a.	50	4,142,701
Reproduction of Recorded Media	n.a.	n.a.	n.a.	n.a.	5	26,236
Petroleum and Coal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	5	158,992
Basic Chemical Manufacturing	n.a.	n.a.	n.a.	n.a.	15	7,035,597
Basic Polymer Manufacturing	n.a.	n.a.	n.a.	n.a.	5	513,038
Fertiliser and Pesticide Manufacturing	n.a.	n.a.	n.a.	n.a.	10	6,370,823
Pharmaceutical and Medicinal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	25	16,596,160
Cleaning Compound and Toiletry Preparation Manufacturing	n.a.	n.a.	n.a.	n.a.	10	1,379,629
Other Basic Chemical Product Manufacturing	n.a.	n.a.	n.a.	n.a.	5	1,056,732
Polymer Product Manufacturing	n.a.	n.a.	n.a.	n.a.	50	3,966,415
Natural Rubber Product Manufacturing	n.a.	n.a.	n.a.	n.a.	5	1,466,366
Glass and Glass Product Manufacturing	n.a.	n.a.	n.a.	n.a.	15	3,020,236
Ceramic Product Manufacturing	n.a.	n.a.	n.a.	n.a.	10	3,752,542
Cement, Lime, Plaster and Concrete Product Manufacturing	n.a.	n.a.	n.a.	n.a.	20	13,558,537
Other Non-Metallic Mineral Product Manufacturing	n.a.	n.a.	n.a.	n.a.	10	163,031
Basic Ferrous Metal Manufacturing	n.a.	n.a.	n.a.	n.a.	15	16,185,427
Basic Ferrous Metal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	10	1,978,163
Basic Non-Ferrous Metal Manufacturing	n.a.	n.a.	n.a.	n.a.	10	12,369,777
Basic Non-Ferrous Metal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	5	522,426
Iron and Steel Forging	n.a.	n.a.	n.a.	n.a.	5	1,992
Structural Metal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	55	3,123,326
Metal Container Manufacturing	n.a.	n.a.	n.a.	n.a.	5	148,453
Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	n.a.	n.a.	n.a.	n.a.	10	159,349
Other Fabricated Metal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	55	3,555,089
Motor Vehicle and Motor Vehicle Part Manufacturing	n.a.	n.a.	n.a.	n.a.	40	22,351,291
Other Transport Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.	30	9,658,711

**Taxation statistics 2010–11**

**Table 4C: Company tax**

**Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

Income items by industry <sup>2</sup>	S40-880 deduction		Australian owned R&D tax concession-not including label M	
Log Sawmilling and Timber Dressing	n.a.	n.a.	n.a.	n.a.
Other Wood Product Manufacturing	n.a.	n.a.	n.a.	n.a.
Pulp, Paper and Paperboard Manufacturing	n.a.	n.a.	n.a.	n.a.
Converted Paper Product Manufacturing	n.a.	n.a.	n.a.	n.a.
Printing and Printing Support Services	n.a.	n.a.	n.a.	n.a.
Reproduction of Recorded Media	n.a.	n.a.	n.a.	n.a.
Petroleum and Coal Product Manufacturing	n.a.	n.a.	n.a.	n.a.
Basic Chemical Manufacturing	n.a.	n.a.	n.a.	n.a.
Basic Polymer Manufacturing	n.a.	n.a.	n.a.	n.a.
Fertiliser and Pesticide Manufacturing	n.a.	n.a.	n.a.	n.a.
Pharmaceutical and Medicinal Product Manufacturing	n.a.	n.a.	n.a.	n.a.
Cleaning Compound and Toiletry Preparation Manufacturing	n.a.	n.a.	n.a.	n.a.
Other Basic Chemical Product Manufacturing	n.a.	n.a.	n.a.	n.a.
Polymer Product Manufacturing	n.a.	n.a.	n.a.	n.a.
Natural Rubber Product Manufacturing	n.a.	n.a.	n.a.	n.a.
Glass and Glass Product Manufacturing	n.a.	n.a.	n.a.	n.a.
Ceramic Product Manufacturing	n.a.	n.a.	n.a.	n.a.
Cement, Lime, Plaster and Concrete Product Manufacturing	n.a.	n.a.	n.a.	n.a.
Other Non-Metallic Mineral Product Manufacturing	n.a.	n.a.	n.a.	n.a.
Basic Ferrous Metal Manufacturing	n.a.	n.a.	n.a.	n.a.
Basic Ferrous Metal Product Manufacturing	n.a.	n.a.	n.a.	n.a.
Basic Non-Ferrous Metal Manufacturing	n.a.	n.a.	n.a.	n.a.
Basic Non-Ferrous Metal Product Manufacturing	n.a.	n.a.	n.a.	n.a.
Iron and Steel Forging	n.a.	n.a.	n.a.	n.a.
Structural Metal Product Manufacturing	n.a.	n.a.	n.a.	n.a.
Metal Container Manufacturing	n.a.	n.a.	n.a.	n.a.
Sheet Metal Product Manufacturing (except Metal Structural and	n.a.	n.a.	n.a.	n.a.
Container Products)	n.a.	n.a.	n.a.	n.a.
Other Fabricated Metal Product Manufacturing	n.a.	n.a.	n.a.	n.a.
Motor Vehicle and Motor Vehicle Part Manufacturing	n.a.	n.a.	n.a.	n.a.
Other Transport Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.



**Taxation statistics 2010–11**

**Table 4C: Company tax**

**Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

Income items by industry <sup>2</sup>	Australian owned R&D extra incremental 50% deduction		Landcare operations and deduction for decline in value of water facility		Exempt income		Other income not included in assessable income	
Log Sawmilling and Timber Dressing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	55	57,095,872
Other Wood Product Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	175	75,230,952
Pulp, Paper and Paperboard Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	20	264,413,651
Converted Paper Product Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	45	131,457,770
Printing and Printing Support Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	260	278,124,155
Reproduction of Recorded Media	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	20	55,463,876
Petroleum and Coal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	25	36,212,506
Basic Chemical Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	35	670,105,663
Basic Polymer Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	20	9,305,320
Fertiliser and Pesticide Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	20	543,778,934
Pharmaceutical and Medicinal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	45	1,007,145,338
Cleaning Compound and Toiletry Preparation Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	40	31,684,034
Other Basic Chemical Product Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	15	23,612,020
Polymer Product Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	190	46,959,585
Natural Rubber Product Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	15	28,026,737
Glass and Glass Product Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	35	368,110,538
Ceramic Product Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	25	132,367,169
Cement, Lime, Plaster and Concrete Product Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	50	199,961,890
Other Non-Metallic Mineral Product Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	30	1,507,874
Basic Ferrous Metal Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	70	245,586,280
Basic Ferrous Metal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	35	13,467,458
Basic Non-Ferrous Metal Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	30	87,928,852
Basic Non-Ferrous Metal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	20	4,144,536
Iron and Steel Forging	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	5	445,823
Structural Metal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	280	68,944,781
Metal Container Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	45	13,381,599
Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	65	6,849,102
Other Fabricated Metal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	245	62,507,855
Motor Vehicle and Motor Vehicle Part Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	170	569,764,906
Other Transport Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	125	105,035,608

**Taxation statistics 2010–11**

**Table 4C: Company tax**

**Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

Income items by industry <sup>2</sup>	TOFA deductions from financial arrangements not included elsewhere		Other deductible expenses		Tax losses deducted	
Log Sawmilling and Timber Dressing	n.a.	n.a.	125	189,081,942	120	19,543,258
Other Wood Product Manufacturing	n.a.	n.a.	465	46,230,132	535	19,750,260
Pulp, Paper and Paperboard Manufacturing	n.a.	n.a.	35	232,063,218	25	506,906
Converted Paper Product Manufacturing	n.a.	n.a.	100	100,296,537	85	14,748,808
Printing and Printing Support Services	n.a.	n.a.	720	135,379,853	800	68,160,077
Reproduction of Recorded Media	n.a.	n.a.	30	22,394,620	30	1,551,360
Petroleum and Coal Product Manufacturing	n.a.	n.a.	55	23,841,263	30	8,401,909
Basic Chemical Manufacturing	n.a.	n.a.	55	414,466,612	35	20,470,901
Basic Polymer Manufacturing	n.a.	n.a.	60	25,565,805	35	3,095,313
Fertiliser and Pesticide Manufacturing	n.a.	n.a.	55	313,410,959	45	109,197,693
Pharmaceutical and Medicinal Product Manufacturing	n.a.	n.a.	90	285,884,305	55	48,272,456
Cleaning Compound and Toiletry Preparation Manufacturing	n.a.	n.a.	115	45,065,982	115	8,003,575
Other Basic Chemical Product Manufacturing	n.a.	n.a.	25	59,105,887	25	20,018,845
Polymer Product Manufacturing	n.a.	n.a.	530	180,021,171	400	40,371,286
Natural Rubber Product Manufacturing	n.a.	n.a.	45	20,928,229	15	61,125,904
Glass and Glass Product Manufacturing	n.a.	n.a.	85	168,752,400	80	7,359,402
Ceramic Product Manufacturing	n.a.	n.a.	40	26,585,416	50	4,564,312
Cement, Lime, Plaster and Concrete Product Manufacturing	n.a.	n.a.	165	105,385,652	130	20,194,454
Other Non-Metallic Mineral Product Manufacturing	n.a.	n.a.	85	16,007,311	110	4,229,233
Basic Ferrous Metal Manufacturing	n.a.	n.a.	180	620,257,480	155	19,867,250
Basic Ferrous Metal Product Manufacturing	n.a.	n.a.	80	75,862,595	50	5,099,759
Basic Non-Ferrous Metal Manufacturing	n.a.	n.a.	55	366,068,100	30	87,055,031
Basic Non-Ferrous Metal Product Manufacturing	n.a.	n.a.	55	68,174,205	50	39,769,341
Iron and Steel Forging	n.a.	n.a.	15	398,451	5	226,110
Structural Metal Product Manufacturing	n.a.	n.a.	675	133,055,763	615	41,162,957
Metal Container Manufacturing	n.a.	n.a.	110	10,293,232	125	15,017,701
Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	n.a.	n.a.	145	15,254,687	140	6,974,201
Other Fabricated Metal Product Manufacturing	n.a.	n.a.	580	142,566,649	555	23,948,497
Motor Vehicle and Motor Vehicle Part Manufacturing	n.a.	n.a.	365	846,653,025	355	362,185,572
Other Transport Equipment Manufacturing	n.a.	n.a.	295	198,996,112	370	54,609,704

**Taxation statistics 2010–11**

**Table 4C: Company tax**

**Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

Income items by industry <sup>2</sup>	Tax losses transferred in		Election to take R&D tax offset		Taxable income or loss	
Log Sawmilling and Timber Dressing	n.a.	n.a.	n.a.	n.a.	425	-81,040,690
Other Wood Product Manufacturing	n.a.	n.a.	n.a.	n.a.	1,515	285,830,587
Pulp, Paper and Paperboard Manufacturing	n.a.	n.a.	n.a.	n.a.	80	-196,940,361
Converted Paper Product Manufacturing	n.a.	n.a.	n.a.	n.a.	255	277,233,248
Printing and Printing Support Services	n.a.	n.a.	n.a.	n.a.	2,135	209,717,960
Reproduction of Recorded Media	n.a.	n.a.	n.a.	n.a.	105	39,242,327
Petroleum and Coal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	150	242,784,330
Basic Chemical Manufacturing	n.a.	n.a.	n.a.	n.a.	140	-726,575,018
Basic Polymer Manufacturing	n.a.	n.a.	n.a.	n.a.	130	59,404,946
Fertiliser and Pesticide Manufacturing	n.a.	n.a.	n.a.	n.a.	160	248,182,472
Pharmaceutical and Medicinal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	200	686,012,645
Cleaning Compound and Toiletry Preparation Manufacturing	n.a.	n.a.	n.a.	n.a.	350	257,240,600
Other Basic Chemical Product Manufacturing	n.a.	n.a.	n.a.	n.a.	65	115,953,235
Polymer Product Manufacturing	n.a.	n.a.	n.a.	n.a.	1,390	415,163,501
Natural Rubber Product Manufacturing	n.a.	n.a.	n.a.	n.a.	90	80,598,585
Glass and Glass Product Manufacturing	n.a.	n.a.	n.a.	n.a.	275	66,339,548
Ceramic Product Manufacturing	n.a.	n.a.	n.a.	n.a.	160	141,148,340
Cement, Lime, Plaster and Concrete Product Manufacturing	n.a.	n.a.	n.a.	n.a.	495	309,295,281
Other Non-Metallic Mineral Product Manufacturing	n.a.	n.a.	n.a.	n.a.	300	35,839,176
Basic Ferrous Metal Manufacturing	n.a.	n.a.	n.a.	n.a.	510	-527,803,390
Basic Ferrous Metal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	175	108,634,923
Basic Non-Ferrous Metal Manufacturing	n.a.	n.a.	n.a.	n.a.	115	663,738,817
Basic Non-Ferrous Metal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	135	572,077,472
Iron and Steel Forging	n.a.	n.a.	n.a.	n.a.	45	22,727,502
Structural Metal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	2,115	470,671,003
Metal Container Manufacturing	n.a.	n.a.	n.a.	n.a.	495	63,972,277
Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	n.a.	n.a.	n.a.	n.a.	445	79,576,659
Other Fabricated Metal Product Manufacturing	n.a.	n.a.	n.a.	n.a.	1,920	367,518,703
Motor Vehicle and Motor Vehicle Part Manufacturing	n.a.	n.a.	n.a.	n.a.	1,150	790,839,161
Other Transport Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.	1,165	85,423,239

**Taxation statistics 2010–11**

**Table 4C: Company tax**

**Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

Income items by industry <sup>2</sup>	Number of Companies	Net capital gain		Non-deductible exempt income expenditure		Franking credits	
	no.	no.	\$	no.	\$	no.	\$
Professional and Scientific Equipment Manufacturing	1,165	15	2,172,378	n.a.	n.a.	55	2,320,590
Computer and Electronic Equipment Manufacturing	835	10	6,159,315	n.a.	n.a.	45	3,336,010
Electrical Equipment Manufacturing	825	5	403,892	n.a.	n.a.	45	664,254
Domestic Appliance Manufacturing	185	5	178,746	n.a.	n.a.	10	620,019
Pump, Compressor, Heating and Ventilation Equipment							
Manufacturing	345	5	4,662,675	n.a.	n.a.	15	168,617
Specialised Machinery and Equipment Manufacturing	1,705	20	1,057,888	n.a.	n.a.	75	3,345,454
Other Machinery and Equipment Manufacturing	770	5	322,143	n.a.	n.a.	25	58,233
Furniture Manufacturing	1,545	20	13,387,757	n.a.	n.a.	55	8,740,585
Other Manufacturing	1,390	15	3,574,355	n.a.	n.a.	55	471,234
<b>Total Manufacturing</b>	<b>37,990</b>	<b>580</b>	<b>733,843,090</b>	<b>65</b>	<b>105,590,897</b>	<b>1,585</b>	<b>332,695,742</b>
<b>Electricity, Gas Water and Waste Services</b>	<b>2,290</b>	<b>35</b>	<b>62,730,636</b>	<b>5</b>	<b>4,041,692</b>	<b>60</b>	<b>19,356,763</b>
<b>Construction</b>							
Residential Building Construction	21,285	355	81,842,711	n.a.	n.a.	625	42,536,292
Non-Residential Building Construction	5,475	110	32,991,569	n.a.	n.a.	240	22,616,031
Heavy and Civil Engineering Construction	4,900	45	26,803,766	n.a.	n.a.	125	6,985,812
Land Development and Site Preparation Services	10,170	190	151,156,020	n.a.	n.a.	370	41,298,974
Building Structure Services	8,840	60	3,898,366	n.a.	n.a.	160	969,943
Building Installation Services	24,065	230	58,370,679	n.a.	n.a.	655	10,620,528
Building Completion Services	16,775	105	12,505,334	n.a.	n.a.	275	2,263,011
Other Construction Services	7,460	70	10,285,629	n.a.	n.a.	120	8,872,652
<b>Total Construction</b>	<b>98,970</b>	<b>1,165</b>	<b>377,854,074</b>	<b>140</b>	<b>29,842,703</b>	<b>2,575</b>	<b>136,163,243</b>
<b>Wholesale Trade</b>							
Agricultural Product Wholesaling	1,705	40	10,605,807	n.a.	n.a.	105	23,168,660
Mineral, Metal and Chemical Wholesaling	2,820	40	501,564,849	n.a.	n.a.	140	138,097,658
Timber and Hardware Goods Wholesaling	3,890	55	14,904,903	n.a.	n.a.	150	11,035,725
Specialised Industrial Machinery and Equipment Wholesaling	2,325	30	3,900,411	n.a.	n.a.	95	31,724,771
Other Machinery and Equipment Wholesaling	7,805	105	40,977,336	n.a.	n.a.	330	7,528,726
Motor Vehicle and Motor Vehicle Parts Wholesaling	2,720	40	5,490,919	n.a.	n.a.	80	2,982,946
Grocery, Liquor and Tobacco Product Wholesaling	5,835	90	22,506,117	n.a.	n.a.	235	16,523,220
Textile, Clothing and Footwear Wholesaling	3,035	40	3,601,005	n.a.	n.a.	135	6,664,376
Pharmaceutical and Toiletry Goods Wholesaling	1,455	15	8,718,911	n.a.	n.a.	40	2,233,386
Furniture, Floor Covering and Other Goods Wholesaling	7,415	110	14,055,117	n.a.	n.a.	285	53,378,298
Commission-Based Wholesaling	2,400	40	81,131,642	n.a.	n.a.	155	10,743,814
<b>Total Wholesale Trade</b>	<b>41,410</b>	<b>600</b>	<b>707,457,017</b>	<b>70</b>	<b>74,850,943</b>	<b>1,750</b>	<b>304,081,580</b>

**Taxation statistics 2010–11**

**Table 4C: Company tax**

**Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

Income items by industry <sup>2</sup>	Australian franking credits from an NZ company		TOFA income from financial arrangements not included elsewhere		Other assessable income	
	no.	\$	no.	\$	no.	\$
Professional and Scientific Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.	130	47,145,656
Computer and Electronic Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.	90	43,174,742
Electrical Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.	105	40,240,628
Domestic Appliance Manufacturing	n.a.	n.a.	n.a.	n.a.	20	26,881,233
Pump, Compressor, Heating and Ventilation Equipment						
Manufacturing	n.a.	n.a.	n.a.	n.a.	50	26,212,043
Specialised Machinery and Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.	195	137,228,142
Other Machinery and Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.	90	15,335,984
Furniture Manufacturing	n.a.	n.a.	n.a.	n.a.	125	14,690,353
Other Manufacturing	n.a.	n.a.	n.a.	n.a.	90	7,060,576
<b>Total Manufacturing</b>	<b>5</b>	<b>4,050,224</b>	<b>10</b>	<b>44,694,051</b>	<b>3,520</b>	<b>2,495,348,331</b>
<b>Electricity, Gas Water and Waste Services</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>24,859,118</b>	<b>245</b>	<b>7,457,362,615</b>
<b>Construction</b>						
Residential Building Construction	n.a.	n.a.	n.a.	n.a.	1,025	550,223,513
Non-Residential Building Construction	n.a.	n.a.	n.a.	n.a.	390	514,804,273
Heavy and Civil Engineering Construction	n.a.	n.a.	n.a.	n.a.	400	366,366,496
Land Development and Site Preparation Services	n.a.	n.a.	n.a.	n.a.	715	428,325,971
Building Structure Services	n.a.	n.a.	n.a.	n.a.	605	62,055,028
Building Installation Services	n.a.	n.a.	n.a.	n.a.	2,095	206,264,038
Building Completion Services	n.a.	n.a.	n.a.	n.a.	920	70,810,628
Other Construction Services	n.a.	n.a.	n.a.	n.a.	600	67,488,303
<b>Total Construction</b>	<b>10</b>	<b>52,348</b>	<b>5</b>	<b>75,214</b>	<b>6,745</b>	<b>2,266,338,250</b>
<b>Wholesale Trade</b>						
Agricultural Product Wholesaling	n.a.	n.a.	n.a.	n.a.	130	105,018,412
Mineral, Metal and Chemical Wholesaling	n.a.	n.a.	n.a.	n.a.	260	217,785,252
Timber and Hardware Goods Wholesaling	n.a.	n.a.	n.a.	n.a.	265	39,282,729
Specialised Industrial Machinery and Equipment Wholesaling	n.a.	n.a.	n.a.	n.a.	235	323,380,263
Other Machinery and Equipment Wholesaling	n.a.	n.a.	n.a.	n.a.	750	1,226,929,977
Motor Vehicle and Motor Vehicle Parts Wholesaling	n.a.	n.a.	n.a.	n.a.	185	159,322,990
Grocery, Liquor and Tobacco Product Wholesaling	n.a.	n.a.	n.a.	n.a.	335	47,991,220
Textile, Clothing and Footwear Wholesaling	n.a.	n.a.	n.a.	n.a.	175	48,608,655
Pharmaceutical and Toiletry Goods Wholesaling	n.a.	n.a.	n.a.	n.a.	85	23,718,563
Furniture, Floor Covering and Other Goods Wholesaling	n.a.	n.a.	n.a.	n.a.	480	481,424,316
Commission-Based Wholesaling	n.a.	n.a.	n.a.	n.a.	130	94,191,432
<b>Total Wholesale Trade</b>	<b>10</b>	<b>12,402</b>	<b>5</b>	<b>6,128,854</b>	<b>3,030</b>	<b>2,767,653,809</b>

**Taxation statistics 2010–11**

**Table 4C: Company tax**

**Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

Income items by industry <sup>2</sup>	Non-deductible expenses		R&D a/c exp claimed under R&D concession		S46FA deduction for flow-on dividends	
	no.	\$	no.	\$	no.	\$
Professional and Scientific Equipment Manufacturing	940	404,879,049	n.a.	n.a.	n.a.	n.a.
Computer and Electronic Equipment Manufacturing	640	331,569,941	n.a.	n.a.	n.a.	n.a.
Electrical Equipment Manufacturing	655	422,610,888	n.a.	n.a.	n.a.	n.a.
Domestic Appliance Manufacturing	130	93,680,508	n.a.	n.a.	n.a.	n.a.
Pump, Compressor, Heating and Ventilation Equipment						
Manufacturing	295	191,113,847	n.a.	n.a.	n.a.	n.a.
Specialised Machinery and Equipment Manufacturing	1,345	461,978,118	n.a.	n.a.	n.a.	n.a.
Other Machinery and Equipment Manufacturing	615	237,417,067	n.a.	n.a.	n.a.	n.a.
Furniture Manufacturing	1,235	300,873,261	n.a.	n.a.	n.a.	n.a.
Other Manufacturing	1,045	84,977,962	n.a.	n.a.	n.a.	n.a.
<b>Total Manufacturing</b>	<b>29,585</b>	<b>23,607,034,704</b>	<b>1,520</b>	<b>2,995,933,295</b>	<b>5</b>	<b>53,764</b>
<b>Electricity, Gas Water and Waste Services</b>	<b>1,725</b>	<b>9,584,336,577</b>	<b>70</b>	<b>139,773,572</b>	<b>0</b>	<b>0</b>
<b>Construction</b>						
Residential Building Construction	13,910	1,685,821,669	n.a.	n.a.	n.a.	n.a.
Non-Residential Building Construction	3,715	1,147,092,675	n.a.	n.a.	n.a.	n.a.
Heavy and Civil Engineering Construction	3,635	923,834,004	n.a.	n.a.	n.a.	n.a.
Land Development and Site Preparation Services	6,480	2,391,403,070	n.a.	n.a.	n.a.	n.a.
Building Structure Services	6,765	285,580,777	n.a.	n.a.	n.a.	n.a.
Building Installation Services	19,050	881,071,914	n.a.	n.a.	n.a.	n.a.
Building Completion Services	12,545	324,680,783	n.a.	n.a.	n.a.	n.a.
Other Construction Services	5,735	628,011,171	n.a.	n.a.	n.a.	n.a.
<b>Total Construction</b>	<b>71,835</b>	<b>8,267,496,063</b>	<b>190</b>	<b>314,626,863</b>	<b>10</b>	<b>156,956</b>
<b>Wholesale Trade</b>						
Agricultural Product Wholesaling	1,240	607,059,477	n.a.	n.a.	n.a.	n.a.
Mineral, Metal and Chemical Wholesaling	2,035	7,084,434,934	n.a.	n.a.	n.a.	n.a.
Timber and Hardware Goods Wholesaling	2,910	925,024,759	n.a.	n.a.	n.a.	n.a.
Specialised Industrial Machinery and Equipment Wholesaling	1,790	2,307,059,231	n.a.	n.a.	n.a.	n.a.
Other Machinery and Equipment Wholesaling	5,775	3,769,685,061	n.a.	n.a.	n.a.	n.a.
Motor Vehicle and Motor Vehicle Parts Wholesaling	1,905	912,821,795	n.a.	n.a.	n.a.	n.a.
Grocery, Liquor and Tobacco Product Wholesaling	4,050	1,176,732,506	n.a.	n.a.	n.a.	n.a.
Textile, Clothing and Footwear Wholesaling	2,080	1,078,203,769	n.a.	n.a.	n.a.	n.a.
Pharmaceutical and Toiletry Goods Wholesaling	985	1,030,731,905	n.a.	n.a.	n.a.	n.a.
Furniture, Floor Covering and Other Goods Wholesaling	5,170	2,150,096,727	n.a.	n.a.	n.a.	n.a.
Commission-Based Wholesaling	1,630	633,670,143	n.a.	n.a.	n.a.	n.a.
<b>Total Wholesale Trade</b>	<b>29,570</b>	<b>21,675,520,307</b>	<b>480</b>	<b>1,074,635,757</b>	<b>5</b>	<b>110,524</b>

# **Taxation statistics 2010–11**

## **Table 4C: Company tax**

### **Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

<b>Income items by industry<sup>2</sup></b>	<b>Deduction for decline in value of depreciating assets</b>		<b>Small business and general business tax break</b>		<b>Forestry managed investment scheme deduction</b>	
	no.	\$	no.	\$		
Professional and Scientific Equipment Manufacturing	870	96,659,172	n.a.	n.a.	n.a.	n.a.
Computer and Electronic Equipment Manufacturing	610	56,942,640	n.a.	n.a.	n.a.	n.a.
Electrical Equipment Manufacturing	625	71,097,822	n.a.	n.a.	n.a.	n.a.
Domestic Appliance Manufacturing	120	29,594,257	n.a.	n.a.	n.a.	n.a.
Pump, Compressor, Heating and Ventilation Equipment						
Manufacturing	280	42,968,797	n.a.	n.a.	n.a.	n.a.
Specialised Machinery and Equipment Manufacturing	1,250	126,514,734	n.a.	n.a.	n.a.	n.a.
Other Machinery and Equipment Manufacturing	565	53,152,280	n.a.	n.a.	n.a.	n.a.
Furniture Manufacturing	1,165	99,783,434	n.a.	n.a.	n.a.	n.a.
Other Manufacturing	965	41,759,072	n.a.	n.a.	n.a.	n.a.
<b>Total Manufacturing</b>	<b>27,600</b>	<b>8,535,145,288</b>	<b>295</b>	<b>166,639,650</b>	<b>5</b>	<b>26,023</b>
<b>Electricity, Gas Water and Waste Services</b>	<b>1,585</b>	<b>2,669,486,536</b>	<b>30</b>	<b>222,129,570</b>	<b>0</b>	<b>0</b>
<b>Construction</b>						
Residential Building Construction	12,770	275,381,519	n.a.	n.a.	n.a.	n.a.
Non-Residential Building Construction	3,365	194,974,883	n.a.	n.a.	n.a.	n.a.
Heavy and Civil Engineering Construction	3,355	458,273,000	n.a.	n.a.	n.a.	n.a.
Land Development and Site Preparation Services	5,860	544,259,098	n.a.	n.a.	n.a.	n.a.
Building Structure Services	6,325	170,650,314	n.a.	n.a.	n.a.	n.a.
Building Installation Services	17,710	397,334,404	n.a.	n.a.	n.a.	n.a.
Building Completion Services	11,770	164,659,862	n.a.	n.a.	n.a.	n.a.
Other Construction Services	5,285	320,185,092	n.a.	n.a.	n.a.	n.a.
<b>Total Construction</b>	<b>66,440</b>	<b>2,525,718,172</b>	<b>285</b>	<b>17,673,300</b>	<b>15</b>	<b>109,695</b>
<b>Wholesale Trade</b>						
Agricultural Product Wholesaling	1,145	190,250,202	n.a.	n.a.	n.a.	n.a.
Mineral, Metal and Chemical Wholesaling	1,905	1,610,141,935	n.a.	n.a.	n.a.	n.a.
Timber and Hardware Goods Wholesaling	2,695	334,073,531	n.a.	n.a.	n.a.	n.a.
Specialised Industrial Machinery and Equipment Wholesaling	1,685	274,863,830	n.a.	n.a.	n.a.	n.a.
Other Machinery and Equipment Wholesaling	5,380	809,902,772	n.a.	n.a.	n.a.	n.a.
Motor Vehicle and Motor Vehicle Parts Wholesaling	1,780	234,834,382	n.a.	n.a.	n.a.	n.a.
Grocery, Liquor and Tobacco Product Wholesaling	3,755	307,787,583	n.a.	n.a.	n.a.	n.a.
Textile, Clothing and Footwear Wholesaling	1,920	94,386,075	n.a.	n.a.	n.a.	n.a.
Pharmaceutical and Toiletry Goods Wholesaling	890	145,736,960	n.a.	n.a.	n.a.	n.a.
Furniture, Floor Covering and Other Goods Wholesaling	4,785	800,698,703	n.a.	n.a.	n.a.	n.a.
Commission-Based Wholesaling	1,495	189,888,693	n.a.	n.a.	n.a.	n.a.
<b>Total Wholesale Trade</b>	<b>27,430</b>	<b>4,992,564,666</b>	<b>215</b>	<b>128,615,755</b>	<b>10</b>	<b>725,649</b>

# Taxation statistics 2010–11

## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	Immediate deduction for capital expenditure		Deduction for project pool		Capital works deductions	
Professional and Scientific Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.	25	993,731
Computer and Electronic Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.	15	821,385
Electrical Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.	20	2,163,695
Domestic Appliance Manufacturing	n.a.	n.a.	n.a.	n.a.	5	694,720
Pump, Compressor, Heating and Ventilation Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.	15	1,443,374
Specialised Machinery and Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.	50	3,955,292
Other Machinery and Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.	20	408,143
Furniture Manufacturing	n.a.	n.a.	n.a.	n.a.	30	3,078,303
Other Manufacturing	n.a.	n.a.	n.a.	n.a.	25	207,480
<b>Total Manufacturing</b>	<b>60</b>	<b>36,758,479</b>	<b>25</b>	<b>56,837,687</b>	<b>995</b>	<b>281,036,255</b>
<b>Electricity, Gas Water and Waste Services</b>	<b>5</b>	<b>70,898,812</b>	<b>15</b>	<b>15,915,845</b>	<b>50</b>	<b>19,248,211</b>
<b>Construction</b>						
Residential Building Construction	n.a.	n.a.	n.a.	n.a.	275	64,922,772
Non-Residential Building Construction	n.a.	n.a.	n.a.	n.a.	110	114,477,273
Heavy and Civil Engineering Construction	n.a.	n.a.	n.a.	n.a.	40	1,652,066
Land Development and Site Preparation Services	n.a.	n.a.	n.a.	n.a.	195	27,814,687
Building Structure Services	n.a.	n.a.	n.a.	n.a.	40	1,587,581
Building Installation Services	n.a.	n.a.	n.a.	n.a.	185	1,082,784
Building Completion Services	n.a.	n.a.	n.a.	n.a.	80	589,336
Other Construction Services	n.a.	n.a.	n.a.	n.a.	50	269,870
<b>Total Construction</b>	<b>160</b>	<b>6,399,689</b>	<b>30</b>	<b>38,433,646</b>	<b>980</b>	<b>212,396,369</b>
<b>Wholesale Trade</b>						
Agricultural Product Wholesaling	n.a.	n.a.	n.a.	n.a.	45	4,153,441
Mineral, Metal and Chemical Wholesaling	n.a.	n.a.	n.a.	n.a.	65	41,159,270
Timber and Hardware Goods Wholesaling	n.a.	n.a.	n.a.	n.a.	80	15,164,536
Specialised Industrial Machinery and Equipment Wholesaling	n.a.	n.a.	n.a.	n.a.	70	6,669,376
Other Machinery and Equipment Wholesaling	n.a.	n.a.	n.a.	n.a.	170	6,172,572
Motor Vehicle and Motor Vehicle Parts Wholesaling	n.a.	n.a.	n.a.	n.a.	50	13,577,470
Grocery, Liquor and Tobacco Product Wholesaling	n.a.	n.a.	n.a.	n.a.	100	10,609,345
Textile, Clothing and Footwear Wholesaling	n.a.	n.a.	n.a.	n.a.	60	2,679,106
Pharmaceutical and Toiletry Goods Wholesaling	n.a.	n.a.	n.a.	n.a.	40	11,382,896
Furniture, Floor Covering and Other Goods Wholesaling	n.a.	n.a.	n.a.	n.a.	105	4,294,020
Commission-Based Wholesaling	n.a.	n.a.	n.a.	n.a.	40	1,892,458
<b>Total Wholesale Trade</b>	<b>65</b>	<b>681,706,211</b>	<b>25</b>	<b>33,736,821</b>	<b>830</b>	<b>117,754,490</b>



**Taxation statistics 2010–11**

**Table 4C: Company tax**

**Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

Income items by industry <sup>2</sup>	S40-880 deduction		Australian owned R&D tax concession-not including label M	
Professional and Scientific Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.
Computer and Electronic Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.
Electrical Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.
Domestic Appliance Manufacturing	n.a.	n.a.	n.a.	n.a.
Pump, Compressor, Heating and Ventilation Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.
Specialised Machinery and Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.
Other Machinery and Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.
Furniture Manufacturing	n.a.	n.a.	n.a.	n.a.
Other Manufacturing	n.a.	n.a.	n.a.	n.a.
<b>Total Manufacturing</b>	<b>955</b>	<b>398,951,844</b>	<b>1,555</b>	<b>3,729,109,669</b>
<b>Electricity, Gas Water and Waste Services</b>	<b>110</b>	<b>127,163,974</b>	<b>70</b>	<b>199,609,470</b>
<b>Construction</b>				
Residential Building Construction	n.a.	n.a.	n.a.	n.a.
Non-Residential Building Construction	n.a.	n.a.	n.a.	n.a.
Heavy and Civil Engineering Construction	n.a.	n.a.	n.a.	n.a.
Land Development and Site Preparation Services	n.a.	n.a.	n.a.	n.a.
Building Structure Services	n.a.	n.a.	n.a.	n.a.
Building Installation Services	n.a.	n.a.	n.a.	n.a.
Building Completion Services	n.a.	n.a.	n.a.	n.a.
Other Construction Services	n.a.	n.a.	n.a.	n.a.
<b>Total Construction</b>	<b>1,595</b>	<b>106,982,541</b>	<b>190</b>	<b>449,356,915</b>
<b>Wholesale Trade</b>				
Agricultural Product Wholesaling	n.a.	n.a.	n.a.	n.a.
Mineral, Metal and Chemical Wholesaling	n.a.	n.a.	n.a.	n.a.
Timber and Hardware Goods Wholesaling	n.a.	n.a.	n.a.	n.a.
Specialised Industrial Machinery and Equipment Wholesaling	n.a.	n.a.	n.a.	n.a.
Other Machinery and Equipment Wholesaling	n.a.	n.a.	n.a.	n.a.
Motor Vehicle and Motor Vehicle Parts Wholesaling	n.a.	n.a.	n.a.	n.a.
Grocery, Liquor and Tobacco Product Wholesaling	n.a.	n.a.	n.a.	n.a.
Textile, Clothing and Footwear Wholesaling	n.a.	n.a.	n.a.	n.a.
Pharmaceutical and Toiletary Goods Wholesaling	n.a.	n.a.	n.a.	n.a.
Furniture, Floor Covering and Other Goods Wholesaling	n.a.	n.a.	n.a.	n.a.
Commission-Based Wholesaling	n.a.	n.a.	n.a.	n.a.
<b>Total Wholesale Trade</b>	<b>1,180</b>	<b>93,154,187</b>	<b>480</b>	<b>1,321,822,684</b>

# Taxation statistics 2010–11

## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	Australian owned R&D extra incremental 50% deduction		Landcare operations and deduction for decline in value of water facility		Exempt income		Other income not included in assessable income	
Professional and Scientific Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	155	55,340,838
Computer and Electronic Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	110	73,928,606
Electrical Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	125	56,649,807
Domestic Appliance Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	25	25,208,589
Pump, Compressor, Heating and Ventilation Equipment								
Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	50	51,277,438
Specialised Machinery and Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	215	224,646,476
Other Machinery and Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	105	38,457,342
Furniture Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	140	154,370,554
Other Manufacturing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	110	9,409,660
<b>Total Manufacturing</b>	<b>355</b>	<b>177,272,036</b>	<b>20</b>	<b>2,539,581</b>	<b>130</b>	<b>257,187,985</b>	<b>3,870</b>	<b>8,227,796,973</b>
<b>Electricity, Gas Water and Waste Services</b>	<b>15</b>	<b>4,306,997</b>	<b>5</b>	<b>20,387,115</b>	<b>15</b>	<b>98,091,733</b>	<b>275</b>	<b>3,527,529,291</b>
<b>Construction</b>								
Residential Building Construction	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	1,095	957,627,807
Non-Residential Building Construction	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	415	678,337,323
Heavy and Civil Engineering Construction	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	425	369,212,423
Land Development and Site Preparation Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	770	631,050,132
Building Structure Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	580	69,989,670
Building Installation Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	2,245	257,464,263
Building Completion Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	915	81,709,901
Other Construction Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	615	75,500,754
<b>Total Construction</b>	<b>45</b>	<b>28,146,045</b>	<b>20</b>	<b>93,293</b>	<b>190</b>	<b>24,476,546</b>	<b>7,070</b>	<b>3,120,892,273</b>
<b>Wholesale Trade</b>								
Agricultural Product Wholesaling	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	145	265,176,870
Mineral, Metal and Chemical Wholesaling	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	280	6,322,130,283
Timber and Hardware Goods Wholesaling	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	310	292,534,437
Specialised Industrial Machinery and Equipment Wholesaling	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	270	604,958,137
Other Machinery and Equipment Wholesaling	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	875	1,375,298,470
Motor Vehicle and Motor Vehicle Parts Wholesaling	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	215	150,549,191
Grocery, Liquor and Tobacco Product Wholesaling	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	385	92,695,347
Textile, Clothing and Footwear Wholesaling	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	215	629,692,716
Pharmaceutical and Toiletary Goods Wholesaling	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	120	107,820,221
Furniture, Floor Covering and Other Goods Wholesaling	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	555	1,214,826,297
Commission-Based Wholesaling	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	155	318,817,177
<b>Total Wholesale Trade</b>	<b>110</b>	<b>51,917,805</b>	<b>10</b>	<b>194,018</b>	<b>120</b>	<b>174,665,962</b>	<b>3,530</b>	<b>11,374,499,146</b>

# Taxation statistics 2010–11

## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	TOFA deductions from financial arrangements not included elsewhere		Other deductible expenses		Tax losses deducted	
Professional and Scientific Equipment Manufacturing	n.a.	n.a.	330	191,334,948	240	24,991,840
Computer and Electronic Equipment Manufacturing	n.a.	n.a.	225	206,652,567	195	27,231,090
Electrical Equipment Manufacturing	n.a.	n.a.	245	248,938,370	180	41,732,411
Domestic Appliance Manufacturing	n.a.	n.a.	35	68,073,819	30	856,117
Pump, Compressor, Heating and Ventilation Equipment						
Manufacturing	n.a.	n.a.	125	111,308,807	65	13,195,533
Specialised Machinery and Equipment Manufacturing	n.a.	n.a.	450	622,998,036	410	36,224,780
Other Machinery and Equipment Manufacturing	n.a.	n.a.	265	151,081,148	165	22,826,881
Furniture Manufacturing	n.a.	n.a.	360	111,908,786	420	22,601,697
Other Manufacturing	n.a.	n.a.	265	38,902,450	315	9,477,916
<b>Total Manufacturing</b>	<b>10</b>	<b>25,546,639</b>	<b>9,450</b>	<b>9,124,747,785</b>	<b>9,070</b>	<b>1,752,521,080</b>
<b>Electricity, Gas Water and Waste Services</b>	<b>5</b>	<b>88,445,863</b>	<b>485</b>	<b>4,039,611,720</b>	<b>525</b>	<b>659,564,895</b>
<b>Construction</b>						
Residential Building Construction	n.a.	n.a.	2,635	1,268,883,512	4,890	453,224,430
Non-Residential Building Construction	n.a.	n.a.	935	832,787,522	1,130	175,721,665
Heavy and Civil Engineering Construction	n.a.	n.a.	900	517,205,757	1,105	94,813,499
Land Development and Site Preparation Services	n.a.	n.a.	1,360	1,558,519,384	2,340	295,329,686
Building Structure Services	n.a.	n.a.	1,265	67,906,745	2,135	62,585,985
Building Installation Services	n.a.	n.a.	4,310	352,372,943	5,830	207,099,055
Building Completion Services	n.a.	n.a.	2,120	143,607,320	4,060	89,078,895
Other Construction Services	n.a.	n.a.	1,210	183,854,670	1,815	69,900,439
<b>Total Construction</b>	<b>5</b>	<b>15,436,794</b>	<b>14,740</b>	<b>4,925,137,853</b>	<b>23,305</b>	<b>1,447,753,654</b>
<b>Wholesale Trade</b>						
Agricultural Product Wholesaling	n.a.	n.a.	340	280,492,697	410	63,862,864
Mineral, Metal and Chemical Wholesaling	n.a.	n.a.	665	1,286,807,595	585	858,369,678
Timber and Hardware Goods Wholesaling	n.a.	n.a.	875	352,713,949	825	62,496,703
Specialised Industrial Machinery and Equipment Wholesaling	n.a.	n.a.	625	1,272,766,156	505	108,617,059
Other Machinery and Equipment Wholesaling	n.a.	n.a.	2,015	2,685,315,095	1,635	290,737,102
Motor Vehicle and Motor Vehicle Parts Wholesaling	n.a.	n.a.	520	633,648,010	600	247,157,402
Grocery, Liquor and Tobacco Product Wholesaling	n.a.	n.a.	1,080	700,732,419	1,215	70,212,656
Textile, Clothing and Footwear Wholesaling	n.a.	n.a.	540	242,517,597	680	45,402,310
Pharmaceutical and Toiletry Goods Wholesaling	n.a.	n.a.	315	344,975,866	315	34,100,978
Furniture, Floor Covering and Other Goods Wholesaling	n.a.	n.a.	1,435	910,137,413	1,640	121,713,793
Commission-Based Wholesaling	n.a.	n.a.	345	176,227,876	515	18,423,288
<b>Total Wholesale Trade</b>	<b>10</b>	<b>9,481,047</b>	<b>8,755</b>	<b>8,886,334,673</b>	<b>8,920</b>	<b>1,921,093,833</b>

# Taxation statistics 2010–11

## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	Tax losses transferred in		Election to take R&D tax offset		Taxable income or loss	
Professional and Scientific Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.	985	442,957,482
Computer and Electronic Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.	665	243,582,314
Electrical Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.	685	169,980,117
Domestic Appliance Manufacturing	n.a.	n.a.	n.a.	n.a.	150	132,480,612
Pump, Compressor, Heating and Ventilation Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.	285	304,664,405
Specialised Machinery and Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.	1,340	273,131,841
Other Machinery and Equipment Manufacturing	n.a.	n.a.	n.a.	n.a.	625	270,228,988
Furniture Manufacturing	n.a.	n.a.	n.a.	n.a.	1,160	259,976,595
Other Manufacturing	n.a.	n.a.	n.a.	n.a.	1,075	537,380,777
<b>Total Manufacturing</b>	<b>115</b>	<b>8,408,318</b>	<b>795</b>	<b>345,215,098</b>	<b>29,645</b>	<b>11,978,074,291</b>
<b>Electricity, Gas Water and Waste Services</b>	<b>5</b>	<b>197,128</b>	<b>40</b>	<b>24,542,454</b>	<b>1,775</b>	<b>714,176,790</b>
<b>Construction</b>						
Residential Building Construction	n.a.	n.a.	n.a.	n.a.	16,505	1,335,467,071
Non-Residential Building Construction	n.a.	n.a.	n.a.	n.a.	4,370	668,912,628
Heavy and Civil Engineering Construction	n.a.	n.a.	n.a.	n.a.	3,795	791,831,192
Land Development and Site Preparation Services	n.a.	n.a.	n.a.	n.a.	7,905	630,058,114
Building Structure Services	n.a.	n.a.	n.a.	n.a.	6,760	392,585,246
Building Installation Services	n.a.	n.a.	n.a.	n.a.	18,750	1,383,098,109
Building Completion Services	n.a.	n.a.	n.a.	n.a.	12,555	471,453,954
Other Construction Services	n.a.	n.a.	n.a.	n.a.	5,770	385,468,902
<b>Total Construction</b>	<b>335</b>	<b>13,334,213</b>	<b>105</b>	<b>44,035,369</b>	<b>76,415</b>	<b>6,058,875,216</b>
<b>Wholesale Trade</b>						
Agricultural Product Wholesaling	n.a.	n.a.	n.a.	n.a.	1,335	526,468,971
Mineral, Metal and Chemical Wholesaling	n.a.	n.a.	n.a.	n.a.	2,270	4,531,872,124
Timber and Hardware Goods Wholesaling	n.a.	n.a.	n.a.	n.a.	3,120	933,721,534
Specialised Industrial Machinery and Equipment Wholesaling	n.a.	n.a.	n.a.	n.a.	1,895	1,250,552,724
Other Machinery and Equipment Wholesaling	n.a.	n.a.	n.a.	n.a.	6,325	2,498,051,556
Motor Vehicle and Motor Vehicle Parts Wholesaling	n.a.	n.a.	n.a.	n.a.	2,110	1,333,736,326
Grocery, Liquor and Tobacco Product Wholesaling	n.a.	n.a.	n.a.	n.a.	4,605	2,048,619,667
Textile, Clothing and Footwear Wholesaling	n.a.	n.a.	n.a.	n.a.	2,370	668,851,670
Pharmaceutical and Toiletry Goods Wholesaling	n.a.	n.a.	n.a.	n.a.	1,140	816,662,699
Furniture, Floor Covering and Other Goods Wholesaling	n.a.	n.a.	n.a.	n.a.	5,800	4,007,603,100
Commission-Based Wholesaling	n.a.	n.a.	n.a.	n.a.	1,890	1,723,225,709
<b>Total Wholesale Trade</b>	<b>120</b>	<b>3,407,495</b>	<b>245</b>	<b>92,652,578</b>	<b>32,860</b>	<b>20,339,366,080</b>

# Taxation statistics 2010–11

## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	Number of Companies	Net capital gain		Non-deductible exempt income expenditure		Franking credits	
	no.	no.	\$	no.	\$	no.	\$
<b>Retail Trade</b>							
Motor Vehicle Retailing	2,955	55	14,195,081	n.a.	n.a.	130	10,703,999
Motor Vehicle Parts and Tyre Retailing	1,770	30	3,669,234	n.a.	n.a.	55	5,384,885
Fuel Retailing	1,680	35	5,932,016	n.a.	n.a.	85	329,743
Supermarket and Grocery Stores	3,040	80	6,502,134	n.a.	n.a.	125	24,657,938
Specialised Food Retailing	4,775	135	20,647,886	n.a.	n.a.	145	1,800,663
Furniture, Floor Coverings, Houseware and Textile Goods Retailing	3,670	55	6,274,857	n.a.	n.a.	160	3,948,766
Electrical and Electronic Goods Retailing	4,540	55	6,488,014	n.a.	n.a.	185	10,317,583
Hardware, Building and Garden Supplies Retailing	3,540	80	11,628,338	n.a.	n.a.	180	4,168,572
Recreational Goods Retailing	4,225	65	7,216,349	n.a.	n.a.	165	1,181,625
Clothing, Footwear and Personal Accessory Retailing	5,325	70	10,125,201	n.a.	n.a.	145	1,038,566
Department Stores	75	5	10,097,906	n.a.	n.a.	10	360,036
Pharmaceutical and Other Store-Based Retailing	7,170	125	41,016,584	n.a.	n.a.	295	5,347,733
Non-Store Retailing	2,650	20	1,268,242	n.a.	n.a.	35	303,958
Retail Commission-Based Buying and/or Selling	520	5	408,477	n.a.	n.a.	5	46,256
<b>Total Retail Trade</b>	<b>45,940</b>	<b>820</b>	<b>145,470,319</b>	<b>75</b>	<b>30,966,486</b>	<b>1,730</b>	<b>69,590,323</b>
<b>Accommodation and Food Services</b>							
Accommodation	4,165	120	31,302,302	n.a.	n.a.	200	4,332,906
Cafes, Restaurants and Takeaway Food Services	16,200	445	41,102,782	n.a.	n.a.	285	6,165,975
Pubs, Taverns and Bars	2,290	70	41,352,649	n.a.	n.a.	105	5,756,978
Clubs (Hospitality)	750	30	10,278,475	n.a.	n.a.	55	1,220,518
<b>Total Accommodation and Food Services</b>	<b>23,405</b>	<b>665</b>	<b>124,036,208</b>	<b>120</b>	<b>435,726,609</b>	<b>645</b>	<b>17,476,377</b>
<b>Transport, Postal and Warehousing</b>							
Road Freight Transport	19,680	180	21,048,700	n.a.	n.a.	315	7,091,922
Road Passenger Transport	2,065	30	3,444,850	n.a.	n.a.	90	3,951,791
Rail Freight Transport	30	0	0	n.a.	n.a.	5	3,321,857
Rail Passenger Transport	10	0	0	n.a.	n.a.	5	1,109
Water Freight Transport	155	5	21,587	n.a.	n.a.	5	22,240
Water Passenger Transport	115	5	93,500	n.a.	n.a.	5	2,719
Air and Space Transport	665	15	2,513,668	n.a.	n.a.	20	8,081,180
Scenic and Sightseeing Transport	920	10	242,571	n.a.	n.a.	30	435,959
Pipeline and Other Transport	130	0	0	n.a.	n.a.	10	15,639,170
Postal and Courier Pick-up and Delivery Services	7,055	60	8,336,530	n.a.	n.a.	60	936,986
Water Transport Support Services	525	10	13,843,155	n.a.	n.a.	35	16,117,696
Airport Operations and Other Air Transport Support Services	310	5	77,220	n.a.	n.a.	15	4,458,885
Other Transport Support Services	1,825	20	5,845,439	n.a.	n.a.	95	27,333,526
Warehousing and Storage Services	760	5	685,548	n.a.	n.a.	20	55,924

**Taxation statistics 2010–11**

**Table 4C: Company tax**

**Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

Income items by industry <sup>2</sup>	Australian franking credits from an NZ company		TOFA income from financial arrangements not included elsewhere		Other assessable income	
	no.	\$	no.	\$	no.	\$
<b>Retail Trade</b>						
Motor Vehicle Retailing	n.a.	n.a.	n.a.	n.a.	235	63,599,269
Motor Vehicle Parts and Tyre Retailing	n.a.	n.a.	n.a.	n.a.	110	25,608,186
Fuel Retailing	n.a.	n.a.	n.a.	n.a.	65	4,415,912
Supermarket and Grocery Stores	n.a.	n.a.	n.a.	n.a.	95	357,908,950
Specialised Food Retailing	n.a.	n.a.	n.a.	n.a.	160	6,259,068
Furniture, Floor Coverings, Houseware and Textile Goods Retailing	n.a.	n.a.	n.a.	n.a.	180	16,960,044
Electrical and Electronic Goods Retailing	n.a.	n.a.	n.a.	n.a.	255	77,377,395
Hardware, Building and Garden Supplies Retailing	n.a.	n.a.	n.a.	n.a.	235	15,914,613
Recreational Goods Retailing	n.a.	n.a.	n.a.	n.a.	165	8,869,811
Clothing, Footwear and Personal Accessory Retailing	n.a.	n.a.	n.a.	n.a.	215	48,754,459
Department Stores	n.a.	n.a.	n.a.	n.a.	10	8,165,897
Pharmaceutical and Other Store-Based Retailing	n.a.	n.a.	n.a.	n.a.	280	43,517,882
Non-Store Retailing	n.a.	n.a.	n.a.	n.a.	90	11,735,899
Retail Commission-Based Buying and/or Selling	n.a.	n.a.	n.a.	n.a.	10	531,492
<b>Total Retail Trade</b>	<b>10</b>	<b>13,650</b>	<b>5</b>	<b>409,412</b>	<b>2,100</b>	<b>689,618,877</b>
<b>Accommodation and Food Services</b>						
Accommodation	n.a.	n.a.	0	0	205	80,143,346
Cafes, Restaurants and Takeaway Food Services	n.a.	n.a.	0	0	440	24,882,608
Pubs, Taverns and Bars	n.a.	n.a.	0	0	100	18,177,512
Clubs (Hospitality)	n.a.	n.a.	0	0	155	33,919,887
<b>Total Accommodation and Food Services</b>	<b>5</b>	<b>50,241</b>	<b>0</b>	<b>0</b>	<b>900</b>	<b>157,123,353</b>
<b>Transport, Postal and Warehousing</b>						
Road Freight Transport	n.a.	n.a.	n.a.	n.a.	1,360	105,380,097
Road Passenger Transport	n.a.	n.a.	n.a.	n.a.	155	309,418,499
Rail Freight Transport	n.a.	n.a.	n.a.	n.a.	5	556,896
Rail Passenger Transport	n.a.	n.a.	n.a.	n.a.	5	206,955
Water Freight Transport	n.a.	n.a.	n.a.	n.a.	15	55,066,217
Water Passenger Transport	n.a.	n.a.	n.a.	n.a.	10	1,160,928
Air and Space Transport	n.a.	n.a.	n.a.	n.a.	35	508,745,976
Scenic and Sightseeing Transport	n.a.	n.a.	n.a.	n.a.	60	3,857,177
Pipeline and Other Transport	n.a.	n.a.	n.a.	n.a.	15	81,677,893
Postal and Courier Pick-up and Delivery Services	n.a.	n.a.	n.a.	n.a.	175	266,180,928
Water Transport Support Services	n.a.	n.a.	n.a.	n.a.	60	44,795,656
Airport Operations and Other Air Transport Support Services	n.a.	n.a.	n.a.	n.a.	30	48,343,069
Other Transport Support Services	n.a.	n.a.	n.a.	n.a.	145	88,647,488
Warehousing and Storage Services	n.a.	n.a.	n.a.	n.a.	45	60,510,217

**Taxation statistics 2010–11**

**Table 4C: Company tax**

**Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

Income items by industry <sup>2</sup>	Non-deductible expenses		R&D a/c exp claimed under R&D concession		S46FA deduction for flow-on dividends	
	no.	\$	no.	\$	no.	\$
<b>Retail Trade</b>						
Motor Vehicle Retailing	2,195	443,351,116	n.a.	n.a.	n.a.	n.a.
Motor Vehicle Parts and Tyre Retailing	1,355	132,222,599	n.a.	n.a.	n.a.	n.a.
Fuel Retailing	1,220	92,608,640	n.a.	n.a.	n.a.	n.a.
Supermarket and Grocery Stores	2,210	4,130,556,562	n.a.	n.a.	n.a.	n.a.
Specialised Food Retailing	3,500	126,712,838	n.a.	n.a.	n.a.	n.a.
Furniture, Floor Coverings, Houseware and Textile Goods Retailing	2,770	221,806,325	n.a.	n.a.	n.a.	n.a.
Electrical and Electronic Goods Retailing	3,260	515,144,952	n.a.	n.a.	n.a.	n.a.
Hardware, Building and Garden Supplies Retailing	2,765	278,657,359	n.a.	n.a.	n.a.	n.a.
Recreational Goods Retailing	3,065	179,828,615	n.a.	n.a.	n.a.	n.a.
Clothing, Footwear and Personal Accessory Retailing	3,865	698,229,395	n.a.	n.a.	n.a.	n.a.
Department Stores	60	181,748,167	n.a.	n.a.	n.a.	n.a.
Pharmaceutical and Other Store-Based Retailing	5,145	474,906,622	n.a.	n.a.	n.a.	n.a.
Non-Store Retailing	1,465	100,502,191	n.a.	n.a.	n.a.	n.a.
Retail Commission-Based Buying and/or Selling	310	11,084,101	n.a.	n.a.	n.a.	n.a.
<b>Total Retail Trade</b>	<b>33,190</b>	<b>7,587,359,482</b>	<b>150</b>	<b>135,919,187</b>	<b>10</b>	<b>27,481</b>
<b>Accommodation and Food Services</b>						
Accommodation	2,905	964,357,177	n.a.	n.a.	n.a.	n.a.
Cafes, Restaurants and Takeaway Food Services	11,875	912,140,253	n.a.	n.a.	n.a.	n.a.
Pubs, Taverns and Bars	1,665	370,124,774	n.a.	n.a.	n.a.	n.a.
Clubs (Hospitality)	645	1,806,964,420	n.a.	n.a.	n.a.	n.a.
<b>Total Accommodation and Food Services</b>	<b>17,090</b>	<b>4,053,586,624</b>	<b>n.a.</b>	<b>n.a.</b>	<b>5</b>	<b>2,537</b>
<b>Transport, Postal and Warehousing</b>						
Road Freight Transport	15,320	1,543,686,453	n.a.	n.a.	n.a.	n.a.
Road Passenger Transport	1,540	358,344,760	n.a.	n.a.	n.a.	n.a.
Rail Freight Transport	25	1,464,058,460	n.a.	n.a.	n.a.	n.a.
Rail Passenger Transport	5	9,548,603	n.a.	n.a.	n.a.	n.a.
Water Freight Transport	105	97,832,389	n.a.	n.a.	n.a.	n.a.
Water Passenger Transport	90	14,232,111	n.a.	n.a.	n.a.	n.a.
Air and Space Transport	465	2,190,828,151	n.a.	n.a.	n.a.	n.a.
Scenic and Sightseeing Transport	675	63,636,143	n.a.	n.a.	n.a.	n.a.
Pipeline and Other Transport	95	1,211,185,602	n.a.	n.a.	n.a.	n.a.
Postal and Courier Pick-up and Delivery Services	4,895	490,418,724	n.a.	n.a.	n.a.	n.a.
Water Transport Support Services	400	695,581,949	n.a.	n.a.	n.a.	n.a.
Airport Operations and Other Air Transport Support Services	215	949,214,990	n.a.	n.a.	n.a.	n.a.
Other Transport Support Services	1,370	803,171,159	n.a.	n.a.	n.a.	n.a.
Warehousing and Storage Services	545	311,634,226	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2010–11

## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	Deduction for decline in value of depreciating assets		Small business and general business tax break		Forestry managed investment scheme deduction	
	no.	\$	no.	\$		
<b>Retail Trade</b>						
Motor Vehicle Retailing	2,065	124,993,864	n.a.	n.a.	n.a.	n.a.
Motor Vehicle Parts and Tyre Retailing	1,265	55,716,607	n.a.	n.a.	n.a.	n.a.
Fuel Retailing	1,180	29,134,306	n.a.	n.a.	n.a.	n.a.
Supermarket and Grocery Stores	2,115	1,663,319,719	n.a.	n.a.	n.a.	n.a.
Specialised Food Retailing	3,325	81,934,448	n.a.	n.a.	n.a.	n.a.
Furniture, Floor Coverings, Houseware and Textile Goods Retailing	2,620	85,953,940	n.a.	n.a.	n.a.	n.a.
Electrical and Electronic Goods Retailing	3,035	136,325,188	n.a.	n.a.	n.a.	n.a.
Hardware, Building and Garden Supplies Retailing	2,615	110,700,302	n.a.	n.a.	n.a.	n.a.
Recreational Goods Retailing	2,865	77,575,167	n.a.	n.a.	n.a.	n.a.
Clothing, Footwear and Personal Accessory Retailing	3,635	228,577,154	n.a.	n.a.	n.a.	n.a.
Department Stores	55	153,637,153	n.a.	n.a.	n.a.	n.a.
Pharmaceutical and Other Store-Based Retailing	4,835	171,604,349	n.a.	n.a.	n.a.	n.a.
Non-Store Retailing	1,295	38,448,411	n.a.	n.a.	n.a.	n.a.
Retail Commission-Based Buying and/or Selling	280	3,278,646	n.a.	n.a.	n.a.	n.a.
<b>Total Retail Trade</b>	<b>31,170</b>	<b>2,961,199,254</b>	<b>125</b>	<b>35,124,952</b>	<b>5</b>	<b>29,921</b>
<b>Accommodation and Food Services</b>						
Accommodation	2,640	222,493,160	n.a.	n.a.	n.a.	n.a.
Cafes, Restaurants and Takeaway Food Services	11,085	346,970,982	n.a.	n.a.	n.a.	n.a.
Pubs, Taverns and Bars	1,530	145,262,224	n.a.	n.a.	n.a.	n.a.
Clubs (Hospitality)	610	190,408,069	n.a.	n.a.	n.a.	n.a.
<b>Total Accommodation and Food Services</b>	<b>15,870</b>	<b>905,134,435</b>	<b>90</b>	<b>5,135,980</b>	<b>5</b>	<b>13,270</b>
<b>Transport, Postal and Warehousing</b>						
Road Freight Transport	14,405	1,154,076,002	n.a.	n.a.	n.a.	n.a.
Road Passenger Transport	1,445	277,034,092	n.a.	n.a.	n.a.	n.a.
Rail Freight Transport	20	657,686,563	n.a.	n.a.	n.a.	n.a.
Rail Passenger Transport	5	5,913,946	n.a.	n.a.	n.a.	n.a.
Water Freight Transport	90	46,808,659	n.a.	n.a.	n.a.	n.a.
Water Passenger Transport	90	10,419,734	n.a.	n.a.	n.a.	n.a.
Air and Space Transport	430	1,771,650,218	n.a.	n.a.	n.a.	n.a.
Scenic and Sightseeing Transport	620	44,115,829	n.a.	n.a.	n.a.	n.a.
Pipeline and Other Transport	85	510,585,580	n.a.	n.a.	n.a.	n.a.
Postal and Courier Pick-up and Delivery Services	4,665	270,213,656	n.a.	n.a.	n.a.	n.a.
Water Transport Support Services	365	187,048,571	n.a.	n.a.	n.a.	n.a.
Airport Operations and Other Air Transport Support Services	200	306,530,634	n.a.	n.a.	n.a.	n.a.
Other Transport Support Services	1,290	191,843,463	n.a.	n.a.	n.a.	n.a.
Warehousing and Storage Services	510	147,125,885	n.a.	n.a.	n.a.	n.a.



# Taxation statistics 2010–11

## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	Immediate deduction for capital expenditure		Deduction for project pool		Capital works deductions	
<b>Retail Trade</b>						
Motor Vehicle Retailing	n.a.	n.a.	n.a.	n.a.	100	12,502,158
Motor Vehicle Parts and Tyre Retailing	n.a.	n.a.	n.a.	n.a.	35	1,362,803
Fuel Retailing	n.a.	n.a.	n.a.	n.a.	35	2,504,541
Supermarket and Grocery Stores	n.a.	n.a.	n.a.	n.a.	55	59,610,742
Specialised Food Retailing	n.a.	n.a.	n.a.	n.a.	90	1,677,658
Furniture, Floor Coverings, Houseware and Textile Goods Retailing	n.a.	n.a.	n.a.	n.a.	50	5,112,782
Electrical and Electronic Goods Retailing	n.a.	n.a.	n.a.	n.a.	35	955,605
Hardware, Building and Garden Supplies Retailing	n.a.	n.a.	n.a.	n.a.	75	2,023,400
Recreational Goods Retailing	n.a.	n.a.	n.a.	n.a.	50	978,318
Clothing, Footwear and Personal Accessory Retailing	n.a.	n.a.	n.a.	n.a.	75	3,632,436
Department Stores	n.a.	n.a.	n.a.	n.a.	5	6,050,057
Pharmaceutical and Other Store-Based Retailing	n.a.	n.a.	n.a.	n.a.	95	2,182,029
Non-Store Retailing	n.a.	n.a.	n.a.	n.a.	20	326,843
Retail Commission-Based Buying and/or Selling	n.a.	n.a.	n.a.	n.a.	5	121,516
<b>Total Retail Trade</b>	<b>85</b>	<b>462,266</b>	<b>10</b>	<b>14,948,270</b>	<b>725</b>	<b>99,040,888</b>
<b>Accommodation and Food Services</b>						
Accommodation	n.a.	n.a.	n.a.	n.a.	215	96,014,164
Cafes, Restaurants and Takeaway Food Services	n.a.	n.a.	n.a.	n.a.	265	15,068,597
Pubs, Taverns and Bars	n.a.	n.a.	n.a.	n.a.	130	15,916,082
Clubs (Hospitality)	n.a.	n.a.	n.a.	n.a.	135	23,366,960
<b>Total Accommodation and Food Services</b>	<b>35</b>	<b>172,005</b>	<b>5</b>	<b>3,162</b>	<b>740</b>	<b>150,365,803</b>
<b>Transport, Postal and Warehousing</b>						
Road Freight Transport	n.a.	n.a.	n.a.	n.a.	125	9,959,828
Road Passenger Transport	n.a.	n.a.	n.a.	n.a.	45	1,076,835
Rail Freight Transport	n.a.	n.a.	n.a.	n.a.	5	24,129,677
Rail Passenger Transport	n.a.	n.a.	n.a.	n.a.	0	0
Water Freight Transport	n.a.	n.a.	n.a.	n.a.	5	846,256
Water Passenger Transport	n.a.	n.a.	n.a.	n.a.	5	53,731
Air and Space Transport	n.a.	n.a.	n.a.	n.a.	15	4,010,461
Scenic and Sightseeing Transport	n.a.	n.a.	n.a.	n.a.	10	94,930
Pipeline and Other Transport	n.a.	n.a.	n.a.	n.a.	10	7,800,800
Postal and Courier Pick-up and Delivery Services	n.a.	n.a.	n.a.	n.a.	15	17,847,342
Water Transport Support Services	n.a.	n.a.	n.a.	n.a.	20	6,726,810
Airport Operations and Other Air Transport Support Services	n.a.	n.a.	n.a.	n.a.	10	112,653,736
Other Transport Support Services	n.a.	n.a.	n.a.	n.a.	20	45,446,623
Warehousing and Storage Services	n.a.	n.a.	n.a.	n.a.	30	18,985,154

**Taxation statistics 2010–11**

**Table 4C: Company tax**

**Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

Income items by industry <sup>2</sup>	S40-880 deduction		Australian owned R&D tax concession-not including label M	
<b>Retail Trade</b>				
Motor Vehicle Retailing	n.a.	n.a.	n.a.	n.a.
Motor Vehicle Parts and Tyre Retailing	n.a.	n.a.	n.a.	n.a.
Fuel Retailing	n.a.	n.a.	n.a.	n.a.
Supermarket and Grocery Stores	n.a.	n.a.	n.a.	n.a.
Specialised Food Retailing	n.a.	n.a.	n.a.	n.a.
Furniture, Floor Coverings, Houseware and Textile Goods Retailing	n.a.	n.a.	n.a.	n.a.
Electrical and Electronic Goods Retailing	n.a.	n.a.	n.a.	n.a.
Hardware, Building and Garden Supplies Retailing	n.a.	n.a.	n.a.	n.a.
Recreational Goods Retailing	n.a.	n.a.	n.a.	n.a.
Clothing, Footwear and Personal Accessory Retailing	n.a.	n.a.	n.a.	n.a.
Department Stores	n.a.	n.a.	n.a.	n.a.
Pharmaceutical and Other Store-Based Retailing	n.a.	n.a.	n.a.	n.a.
Non-Store Retailing	n.a.	n.a.	n.a.	n.a.
Retail Commission-Based Buying and/or Selling	n.a.	n.a.	n.a.	n.a.
<b>Total Retail Trade</b>	<b>865</b>	<b>103,584,474</b>	<b>155</b>	<b>177,773,927</b>
<b>Accommodation and Food Services</b>				
Accommodation	n.a.	n.a.	n.a.	n.a.
Cafes, Restaurants and Takeaway Food Services	n.a.	n.a.	n.a.	n.a.
Pubs, Taverns and Bars	n.a.	n.a.	n.a.	n.a.
Clubs (Hospitality)	n.a.	n.a.	n.a.	n.a.
<b>Total Accommodation and Food Services</b>	<b>585</b>	<b>8,811,694</b>	<b>20</b>	<b>11,463,681</b>
<b>Transport, Postal and Warehousing</b>				
Road Freight Transport	n.a.	n.a.	n.a.	n.a.
Road Passenger Transport	n.a.	n.a.	n.a.	n.a.
Rail Freight Transport	n.a.	n.a.	n.a.	n.a.
Rail Passenger Transport	n.a.	n.a.	n.a.	n.a.
Water Freight Transport	n.a.	n.a.	n.a.	n.a.
Water Passenger Transport	n.a.	n.a.	n.a.	n.a.
Air and Space Transport	n.a.	n.a.	n.a.	n.a.
Scenic and Sightseeing Transport	n.a.	n.a.	n.a.	n.a.
Pipeline and Other Transport	n.a.	n.a.	n.a.	n.a.
Postal and Courier Pick-up and Delivery Services	n.a.	n.a.	n.a.	n.a.
Water Transport Support Services	n.a.	n.a.	n.a.	n.a.
Airport Operations and Other Air Transport Support Services	n.a.	n.a.	n.a.	n.a.
Other Transport Support Services	n.a.	n.a.	n.a.	n.a.
Warehousing and Storage Services	n.a.	n.a.	n.a.	n.a.

# Taxation statistics 2010–11

## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	Australian owned R&D extra incremental 50% deduction		Landcare operations and deduction for decline in value of water facility		Exempt income		Other income not included in assessable income	
<b>Retail Trade</b>								
Motor Vehicle Retailing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	210	78,974,879
Motor Vehicle Parts and Tyre Retailing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	125	36,005,908
Fuel Retailing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	70	28,183,009
Supermarket and Grocery Stores	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	115	797,410,401
Specialised Food Retailing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	165	40,010,212
Furniture, Floor Coverings, Houseware and Textile Goods Retailing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	200	36,767,284
Electrical and Electronic Goods Retailing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	275	88,052,013
Hardware, Building and Garden Supplies Retailing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	240	19,416,262
Recreational Goods Retailing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	185	32,278,514
Clothing, Footwear and Personal Accessory Retailing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	230	202,573,628
Department Stores	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	10	7,360,766
Pharmaceutical and Other Store-Based Retailing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	300	74,734,655
Non-Store Retailing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	95	8,737,817
Retail Commission-Based Buying and/or Selling	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	20	3,481,907
<b>Total Retail Trade</b>	<b>25</b>	<b>4,266,392</b>	<b>n.a.</b>	<b>n.a.</b>	<b>115</b>	<b>39,258,600</b>	<b>2,230</b>	<b>1,453,987,255</b>
<b>Accommodation and Food Services</b>								
Accommodation	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	260	331,825,404
Cafes, Restaurants and Takeaway Food Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	460	179,278,103
Pubs, Taverns and Bars	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	120	36,658,869
Clubs (Hospitality)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	320	1,763,343,405
<b>Total Accommodation and Food Services</b>	<b>5</b>	<b>847,771</b>	<b>n.a.</b>	<b>n.a.</b>	<b>155</b>	<b>234,047,452</b>	<b>1,160</b>	<b>2,311,105,781</b>
<b>Transport, Postal and Warehousing</b>								
Road Freight Transport	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	1,220	157,228,509
Road Passenger Transport	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	145	40,643,513
Rail Freight Transport	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	5	109,579,018
Rail Passenger Transport	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	5	1,288,991
Water Freight Transport	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	15	104,170,747
Water Passenger Transport	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	10	2,432,389
Air and Space Transport	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	45	571,856,280
Scenic and Sightseeing Transport	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	65	4,880,481
Pipeline and Other Transport	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	15	557,858,384
Postal and Courier Pick-up and Delivery Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	165	353,415,655
Water Transport Support Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	65	387,499,268
Airport Operations and Other Air Transport Support Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	30	246,416,491
Other Transport Support Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	145	106,077,053
Warehousing and Storage Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	45	66,410,909

# Taxation statistics 2010–11

## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	TOFA deductions from financial arrangements not included elsewhere		Other deductible expenses		Tax losses deducted	
<b>Retail Trade</b>						
Motor Vehicle Retailing	n.a.	n.a.	710	260,765,037	610	35,422,199
Motor Vehicle Parts and Tyre Retailing	n.a.	n.a.	340	54,969,593	390	14,440,169
Fuel Retailing	n.a.	n.a.	245	16,421,315	340	10,280,959
Supermarket and Grocery Stores	n.a.	n.a.	450	2,086,066,641	595	18,182,179
Specialised Food Retailing	n.a.	n.a.	705	31,071,864	1,085	35,493,121
Furniture, Floor Coverings, Houseware and Textile Goods Retailing	n.a.	n.a.	665	127,689,224	840	34,412,285
Electrical and Electronic Goods Retailing	n.a.	n.a.	830	154,407,756	1,035	38,611,571
Hardware, Building and Garden Supplies Retailing	n.a.	n.a.	780	98,089,261	780	31,622,915
Recreational Goods Retailing	n.a.	n.a.	730	90,042,691	975	32,930,736
Clothing, Footwear and Personal Accessory Retailing	n.a.	n.a.	875	276,790,784	1,145	45,770,004
Department Stores	n.a.	n.a.	20	148,223,630	20	4,012,045
Pharmaceutical and Other Store-Based Retailing	n.a.	n.a.	1,255	225,614,615	1,535	108,713,464
Non-Store Retailing	n.a.	n.a.	280	52,442,188	445	18,759,133
Retail Commission-Based Buying and/or Selling	n.a.	n.a.	55	7,496,346	100	1,862,173
<b>Total Retail Trade</b>	<b>10</b>	<b>11,675,091</b>	<b>7,940</b>	<b>3,630,090,945</b>	<b>9,895</b>	<b>430,512,953</b>
<b>Accommodation and Food Services</b>						
Accommodation	n.a.	n.a.	750	310,133,311	905	94,990,976
Cafes, Restaurants and Takeaway Food Services	n.a.	n.a.	2,235	463,557,959	3,930	122,755,350
Pubs, Taverns and Bars	n.a.	n.a.	570	110,921,209	525	35,649,644
Clubs (Hospitality)	n.a.	n.a.	345	206,506,046	185	18,800,536
<b>Total Accommodation and Food Services</b>	<b>5</b>	<b>3,026,914</b>	<b>3,900</b>	<b>1,091,118,525</b>	<b>5,545</b>	<b>272,196,506</b>
<b>Transport, Postal and Warehousing</b>						
Road Freight Transport	n.a.	n.a.	2,425	302,641,404	5,145	207,028,577
Road Passenger Transport	n.a.	n.a.	310	382,286,280	515	39,392,490
Rail Freight Transport	n.a.	n.a.	15	442,797,480	5	186,454,329
Rail Passenger Transport	n.a.	n.a.	5	22,217,972	5	2,343,212
Water Freight Transport	n.a.	n.a.	45	25,248,023	25	17,673,798
Water Passenger Transport	n.a.	n.a.	30	25,913,862	30	2,857,264
Air and Space Transport	n.a.	n.a.	115	827,602,082	155	19,888,204
Scenic and Sightseeing Transport	n.a.	n.a.	130	12,064,195	205	14,600,609
Pipeline and Other Transport	n.a.	n.a.	30	365,112,198	25	22,441,046
Postal and Courier Pick-up and Delivery Services	n.a.	n.a.	520	217,528,432	1,625	39,632,110
Water Transport Support Services	n.a.	n.a.	165	282,278,164	110	78,443,978
Airport Operations and Other Air Transport Support Services	n.a.	n.a.	55	481,320,658	55	2,795,156
Other Transport Support Services	n.a.	n.a.	385	423,184,538	420	50,877,000
Warehousing and Storage Services	n.a.	n.a.	180	105,981,289	160	113,083,710

# Taxation statistics 2010–11

## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	Tax losses transferred in		Election to take R&D tax offset		Taxable income or loss	
<b>Retail Trade</b>						
Motor Vehicle Retailing	n.a.	n.a.	n.a.	n.a.	2,360	704,428,984
Motor Vehicle Parts and Tyre Retailing	n.a.	n.a.	n.a.	n.a.	1,395	219,486,619
Fuel Retailing	n.a.	n.a.	n.a.	n.a.	1,320	125,762,556
Supermarket and Grocery Stores	n.a.	n.a.	n.a.	n.a.	2,435	5,719,569,269
Specialised Food Retailing	n.a.	n.a.	n.a.	n.a.	3,670	186,754,503
Furniture, Floor Coverings, Houseware and Textile Goods Retailing	n.a.	n.a.	n.a.	n.a.	2,860	228,685,019
Electrical and Electronic Goods Retailing	n.a.	n.a.	n.a.	n.a.	3,545	647,560,798
Hardware, Building and Garden Supplies Retailing	n.a.	n.a.	n.a.	n.a.	2,815	360,043,971
Recreational Goods Retailing	n.a.	n.a.	n.a.	n.a.	3,215	56,362,287
Clothing, Footwear and Personal Accessory Retailing	n.a.	n.a.	n.a.	n.a.	4,125	348,197,788
Department Stores	n.a.	n.a.	n.a.	n.a.	65	342,630,241
Pharmaceutical and Other Store-Based Retailing	n.a.	n.a.	n.a.	n.a.	5,585	619,877,574
Non-Store Retailing	n.a.	n.a.	n.a.	n.a.	2,145	98,377,407
Retail Commission-Based Buying and/or Selling	n.a.	n.a.	n.a.	n.a.	390	14,479,334
<b>Total Retail Trade</b>	<b>155</b>	<b>5,732,664</b>	<b>110</b>	<b>36,320,818</b>	<b>35,925</b>	<b>9,672,216,350</b>
<b>Accommodation and Food Services</b>						
Accommodation	n.a.	n.a.	n.a.	n.a.	3,190	265,495,318
Cafes, Restaurants and Takeaway Food Services	n.a.	n.a.	n.a.	n.a.	12,135	629,482,666
Pubs, Taverns and Bars	n.a.	n.a.	n.a.	n.a.	1,760	373,960,525
Clubs (Hospitality)	n.a.	n.a.	n.a.	n.a.	580	-16,341,662
<b>Total Accommodation and Food Services</b>	<b>100</b>	<b>3,035,661</b>	<b>15</b>	<b>4,988,763</b>	<b>17,670</b>	<b>1,252,596,847</b>
<b>Transport, Postal and Warehousing</b>						
Road Freight Transport	n.a.	n.a.	n.a.	n.a.	14,475	737,124,784
Road Passenger Transport	n.a.	n.a.	n.a.	n.a.	1,520	201,395,166
Rail Freight Transport	n.a.	n.a.	n.a.	n.a.	25	-143,409,325
Rail Passenger Transport	n.a.	n.a.	n.a.	n.a.	5	20,472,389
Water Freight Transport	n.a.	n.a.	n.a.	n.a.	120	160,932,324
Water Passenger Transport	n.a.	n.a.	n.a.	n.a.	95	-8,461,368
Air and Space Transport	n.a.	n.a.	n.a.	n.a.	500	-391,838,484
Scenic and Sightseeing Transport	n.a.	n.a.	n.a.	n.a.	695	2,793,250
Pipeline and Other Transport	n.a.	n.a.	n.a.	n.a.	105	433,537,753
Postal and Courier Pick-up and Delivery Services	n.a.	n.a.	n.a.	n.a.	4,855	244,123,251
Water Transport Support Services	n.a.	n.a.	n.a.	n.a.	415	228,660,550
Airport Operations and Other Air Transport Support Services	n.a.	n.a.	n.a.	n.a.	235	319,771,653
Other Transport Support Services	n.a.	n.a.	n.a.	n.a.	1,415	321,433,423
Warehousing and Storage Services	n.a.	n.a.	n.a.	n.a.	560	389,026,596

# Taxation statistics 2010–11

## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	Number of Companies	Net capital gain		Non-deductible exempt income expenditure		Franking credits	
	no.	no.	\$	no.	\$	no.	\$
<b>Total Transport, Postal and Warehousing</b>	<b>34,245</b>	<b>335</b>	<b>56,152,768</b>	<b>65</b>	<b>4,138,222</b>	<b>705</b>	<b>87,450,964</b>
<b>Information, Media and Telecommunications</b>							
Newspaper, Periodical, Book and Directory Publishing	1,635	35	9,575,687	n.a.	n.a.	80	33,495,167
Software Publishing	230	5	17,930	n.a.	n.a.	10	249,758
Motion Picture and Video Activities	3,680	25	213,473,577	n.a.	n.a.	120	10,212,444
Sound Recording and Music Publishing	575	5	361,268	n.a.	n.a.	20	69,554
Radio Broadcasting	110	5	115,175	n.a.	n.a.	10	878,256
Television Broadcasting	125	5	264,762,158	n.a.	n.a.	10	12,923,228
Internet Publishing and Broadcasting	585	5	1,019,947	n.a.	n.a.	10	1,838,835
Telecommunications Services	665	5	1,692,125	n.a.	n.a.	15	5,007,454
Internet Service Providers and Web Search Portals	640	10	597,358	n.a.	n.a.	10	19,089
Data Processing, Web Hosting and Electronic Information Storage							
Services	765	10	3,925,479	n.a.	n.a.	35	189,428
Libraries and Archives	75	0	0	n.a.	n.a.	5	784
Other Information Services	45	0	0	n.a.	n.a.	5	134
<b>Total Information, Media and Telecommunications</b>	<b>9,125</b>	<b>105</b>	<b>495,540,704</b>	<b>15</b>	<b>162,171,402</b>	<b>320</b>	<b>64,884,131</b>
<b>Financial and Insurance Services</b>							
Central Banking	5	0	0	n.a.	n.a.	0	0
Depository Financial Intermediation	805	40	115,762,520	n.a.	n.a.	150	622,551,236
Non-Depository Financing	1,070	30	31,831,588	n.a.	n.a.	85	4,522,498,159
Financial Asset Investing	46,370	2,790	976,938,271	n.a.	n.a.	11,340	2,920,781,450
Life Insurance	155	10	71,318,761	n.a.	n.a.	25	409,470,909
Health and General Insurance	830	30	40,278,116	n.a.	n.a.	70	130,918,635
Superannuation Funds	310	5	1,268,048	n.a.	n.a.	30	3,231,681
Auxiliary Finance and Investment Services	35,940	1,070	206,931,575	n.a.	n.a.	3,395	303,079,635
Auxiliary Insurance Services	3,010	95	8,061,809	n.a.	n.a.	280	6,594,675
<b>Total Financial and Insurance Services</b>	<b>88,485</b>	<b>4,065</b>	<b>1,452,390,688</b>	<b>125</b>	<b>7,199,560,587</b>	<b>15,375</b>	<b>8,919,126,380</b>
<b>Rental, Hiring and Real Estate Services</b>							
Motor Vehicle and Transport Equipment Rental and Hiring	1,995	25	67,223,685	n.a.	n.a.	50	3,986,359
Farm Animal and Bloodstock Leasing	15	0	0	n.a.	n.a.	0	0
Other Goods and Equipment Rental and Hiring	6,150	90	19,210,675	n.a.	n.a.	240	15,194,490
Non-Financial Intangible Assets (Except Copyrights) Leasing	1,110	20	3,093,014	n.a.	n.a.	45	3,386,114
Property Operators	67,720	1,310	457,538,394	n.a.	n.a.	3,285	190,285,265
Real Estate Services	27,045	380	63,902,427	n.a.	n.a.	700	22,283,366
<b>Total Rental, Hiring and Real Estate Services</b>	<b>104,035</b>	<b>1,820</b>	<b>610,968,195</b>	<b>95</b>	<b>414,707,135</b>	<b>4,320</b>	<b>235,135,594</b>

# Taxation statistics 2010–11

## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	Australian franking credits from an NZ company		TOFA income from financial arrangements not included elsewhere		Other assessable income	
	no.	\$	no.	\$	no.	\$
<b>Total Transport, Postal and Warehousing</b>	<b>5</b>	<b>1,067</b>	<b>5</b>	<b>17,656,693</b>	<b>2,105</b>	<b>1,574,547,996</b>
<b>Information, Media and Telecommunications</b>						
Newspaper, Periodical, Book and Directory Publishing	n.a.	n.a.	n.a.	n.a.	115	70,659,937
Software Publishing	n.a.	n.a.	n.a.	n.a.	15	13,519,713
Motion Picture and Video Activities	n.a.	n.a.	n.a.	n.a.	230	250,667,103
Sound Recording and Music Publishing	n.a.	n.a.	n.a.	n.a.	35	1,905,239
Radio Broadcasting	n.a.	n.a.	n.a.	n.a.	10	1,592,256
Television Broadcasting	n.a.	n.a.	n.a.	n.a.	15	79,145,849
Internet Publishing and Broadcasting	n.a.	n.a.	n.a.	n.a.	25	10,892,448
Telecommunications Services	n.a.	n.a.	n.a.	n.a.	60	840,446,466
Internet Service Providers and Web Search Portals	n.a.	n.a.	n.a.	n.a.	60	7,574,151
Data Processing, Web Hosting and Electronic Information Storage						
Services	n.a.	n.a.	n.a.	n.a.	55	11,762,180
Libraries and Archives	n.a.	n.a.	n.a.	n.a.	5	383,328
Other Information Services	n.a.	n.a.	n.a.	n.a.	5	1,339,032
<b>Total Information, Media and Telecommunications</b>	<b>5</b>	<b>102</b>	<b>5</b>	<b>191,046</b>	<b>630</b>	<b>1,289,887,702</b>
<b>Financial and Insurance Services</b>						
Central Banking	n.a.	n.a.	n.a.	n.a.	0	0
Depository Financial Intermediation	n.a.	n.a.	n.a.	n.a.	155	29,674,606,162
Non-Depository Financing	n.a.	n.a.	n.a.	n.a.	100	220,929,157
Financial Asset Investing	n.a.	n.a.	n.a.	n.a.	3,060	6,227,578,595
Life Insurance	n.a.	n.a.	n.a.	n.a.	20	10,523,174,737
Health and General Insurance	n.a.	n.a.	n.a.	n.a.	115	1,658,620,352
Superannuation Funds	n.a.	n.a.	n.a.	n.a.	15	18,491,286
Auxiliary Finance and Investment Services	n.a.	n.a.	n.a.	n.a.	1,580	2,867,410,404
Auxiliary Insurance Services	n.a.	n.a.	n.a.	n.a.	190	49,214,577
<b>Total Financial and Insurance Services</b>	<b>80</b>	<b>966,956</b>	<b>40</b>	<b>1,973,708,894</b>	<b>5,235</b>	<b>51,240,025,270</b>
<b>Rental, Hiring and Real Estate Services</b>						
Motor Vehicle and Transport Equipment Rental and Hiring	n.a.	n.a.	n.a.	n.a.	135	297,287,604
Farm Animal and Bloodstock Leasing	n.a.	n.a.	n.a.	n.a.	5	111,267
Other Goods and Equipment Rental and Hiring	n.a.	n.a.	n.a.	n.a.	465	173,054,119
Non-Financial Intangible Assets (Except Copyrights) Leasing	n.a.	n.a.	n.a.	n.a.	55	8,610,526
Property Operators	n.a.	n.a.	n.a.	n.a.	1,090	650,730,182
Real Estate Services	n.a.	n.a.	n.a.	n.a.	615	220,649,203
<b>Total Rental, Hiring and Real Estate Services</b>	<b>15</b>	<b>163,171</b>	<b>5</b>	<b>2,285,792</b>	<b>2,365</b>	<b>1,350,442,901</b>

**Taxation statistics 2010–11**

**Table 4C: Company tax**

**Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

Income items by industry <sup>2</sup>	Non-deductible expenses		R&D a/c exp claimed under R&D concession		S46FA deduction for flow-on dividends	
	no.	\$	no.	\$	no.	\$
<b>Total Transport, Postal and Warehousing</b>	<b>25,745</b>	<b>10,203,373,720</b>	<b>70</b>	<b>138,666,414</b>	<b>5</b>	<b>1,325,505</b>
<b>Information, Media and Telecommunications</b>						
Newspaper, Periodical, Book and Directory Publishing	1,105	1,495,812,784	n.a.	n.a.	0	0
Software Publishing	145	51,343,241	n.a.	n.a.	0	0
Motion Picture and Video Activities	2,545	614,086,057	n.a.	n.a.	0	0
Sound Recording and Music Publishing	410	74,575,979	n.a.	n.a.	0	0
Radio Broadcasting	90	47,772,543	n.a.	n.a.	0	0
Television Broadcasting	90	1,458,892,722	n.a.	n.a.	0	0
Internet Publishing and Broadcasting	320	21,144,007	n.a.	n.a.	0	0
Telecommunications Services	480	7,564,974,447	n.a.	n.a.	0	0
Internet Service Providers and Web Search Portals	420	158,356,388	n.a.	n.a.	0	0
Data Processing, Web Hosting and Electronic Information Storage						
Services	525	99,057,486	n.a.	n.a.	0	0
Libraries and Archives	50	4,785,826	n.a.	n.a.	0	0
Other Information Services	30	54,808,094	n.a.	n.a.	0	0
<b>Total Information, Media and Telecommunications</b>	<b>6,205</b>	<b>11,645,609,574</b>	<b>185</b>	<b>434,905,233</b>	<b>0</b>	<b>0</b>
<b>Financial and Insurance Services</b>						
Central Banking	5	15,538	n.a.	n.a.	n.a.	n.a.
Depository Financial Intermediation	470	12,637,291,859	n.a.	n.a.	n.a.	n.a.
Non-Depository Financing	545	1,208,182,786	n.a.	n.a.	n.a.	n.a.
Financial Asset Investing	12,725	29,777,906,097	n.a.	n.a.	n.a.	n.a.
Life Insurance	105	24,305,438,960	n.a.	n.a.	n.a.	n.a.
Health and General Insurance	510	2,152,617,347	n.a.	n.a.	n.a.	n.a.
Superannuation Funds	70	60,213,384	n.a.	n.a.	n.a.	n.a.
Auxiliary Finance and Investment Services	13,935	7,243,509,550	n.a.	n.a.	n.a.	n.a.
Auxiliary Insurance Services	2,205	284,839,241	n.a.	n.a.	n.a.	n.a.
<b>Total Financial and Insurance Services</b>	<b>30,575</b>	<b>77,670,014,762</b>	<b>325</b>	<b>2,614,254,614</b>	<b>30</b>	<b>10,600,852</b>
<b>Rental, Hiring and Real Estate Services</b>						
Motor Vehicle and Transport Equipment Rental and Hiring	1,235	1,280,582,226	n.a.	n.a.	n.a.	n.a.
Farm Animal and Bloodstock Leasing	15	2,372,892	n.a.	n.a.	n.a.	n.a.
Other Goods and Equipment Rental and Hiring	4,500	1,605,445,778	n.a.	n.a.	n.a.	n.a.
Non-Financial Intangible Assets (Except Copyrights) Leasing	490	102,521,547	n.a.	n.a.	n.a.	n.a.
Property Operators	15,390	3,681,078,889	n.a.	n.a.	n.a.	n.a.
Real Estate Services	9,380	1,329,653,666	n.a.	n.a.	n.a.	n.a.
<b>Total Rental, Hiring and Real Estate Services</b>	<b>31,005</b>	<b>8,001,654,998</b>	<b>130</b>	<b>160,304,920</b>	<b>5</b>	<b>329,877</b>



# Taxation statistics 2010–11

## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	Deduction for decline in value of depreciating assets		Small business and general business tax break		Forestry managed investment scheme deduction	
	no.	\$	no.	\$		
<b>Total Transport, Postal and Warehousing</b>	<b>24,225</b>	<b>5,581,052,832</b>	<b>305</b>	<b>64,783,691</b>	<b>5</b>	<b>80,638</b>
<b>Information, Media and Telecommunications</b>						
Newspaper, Periodical, Book and Directory Publishing	1,025	297,763,773	n.a.	n.a.	0	0
Software Publishing	120	4,981,341	n.a.	n.a.	0	0
Motion Picture and Video Activities	2,260	157,972,427	n.a.	n.a.	0	0
Sound Recording and Music Publishing	350	21,460,054	n.a.	n.a.	0	0
Radio Broadcasting	75	13,848,977	n.a.	n.a.	0	0
Television Broadcasting	75	213,610,666	n.a.	n.a.	0	0
Internet Publishing and Broadcasting	270	7,523,604	n.a.	n.a.	0	0
Telecommunications Services	430	5,467,302,436	n.a.	n.a.	0	0
Internet Service Providers and Web Search Portals	380	89,605,780	n.a.	n.a.	0	0
Data Processing, Web Hosting and Electronic Information Storage						
Services	475	28,860,756	n.a.	n.a.	0	0
Libraries and Archives	45	1,609,033	n.a.	n.a.	0	0
Other Information Services	25	10,199,183	n.a.	n.a.	0	0
<b>Total Information, Media and Telecommunications</b>	<b>5,535</b>	<b>6,314,738,030</b>	<b>40</b>	<b>31,769,987</b>	<b>0</b>	<b>0</b>
<b>Financial and Insurance Services</b>						
Central Banking	5	14,978	n.a.	n.a.	n.a.	n.a.
Depository Financial Intermediation	410	4,031,438,616	n.a.	n.a.	n.a.	n.a.
Non-Depository Financing	455	160,960,809	n.a.	n.a.	n.a.	n.a.
Financial Asset Investing	9,990	3,995,562,971	n.a.	n.a.	n.a.	n.a.
Life Insurance	90	252,800,526	n.a.	n.a.	n.a.	n.a.
Health and General Insurance	425	217,209,724	n.a.	n.a.	n.a.	n.a.
Superannuation Funds	60	7,697,477	n.a.	n.a.	n.a.	n.a.
Auxiliary Finance and Investment Services	11,880	1,280,043,856	n.a.	n.a.	n.a.	n.a.
Auxiliary Insurance Services	1,965	47,806,912	n.a.	n.a.	n.a.	n.a.
<b>Total Financial and Insurance Services</b>	<b>25,280</b>	<b>9,993,535,869</b>	<b>140</b>	<b>71,855,287</b>	<b>15</b>	<b>214,290</b>
<b>Rental, Hiring and Real Estate Services</b>						
Motor Vehicle and Transport Equipment Rental and Hiring	1,140	1,014,152,756	n.a.	n.a.	n.a.	n.a.
Farm Animal and Bloodstock Leasing	15	2,855,183	n.a.	n.a.	n.a.	n.a.
Other Goods and Equipment Rental and Hiring	4,240	1,270,638,690	n.a.	n.a.	n.a.	n.a.
Non-Financial Intangible Assets (Except Copyrights) Leasing	395	12,374,582	n.a.	n.a.	n.a.	n.a.
Property Operators	14,035	531,535,971	n.a.	n.a.	n.a.	n.a.
Real Estate Services	8,435	191,671,173	n.a.	n.a.	n.a.	n.a.
<b>Total Rental, Hiring and Real Estate Services</b>	<b>28,255</b>	<b>3,023,228,355</b>	<b>130</b>	<b>75,456,704</b>	<b>5</b>	<b>13,062</b>

# **Taxation statistics 2010–11**

## **Table 4C: Company tax**

### **Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

<b>Income items by industry<sup>2</sup></b>	<b>Immediate deduction for capital expenditure</b>		<b>Deduction for project pool</b>		<b>Capital works deductions</b>	
<b>Total Transport, Postal and Warehousing</b>	<b>55</b>	<b>50,888,878</b>	<b>20</b>	<b>21,801,170</b>	<b>315</b>	<b>249,632,183</b>
<b>Information, Media and Telecommunications</b>						
Newspaper, Periodical, Book and Directory Publishing	n.a.	n.a.	n.a.	n.a.	20	19,918,153
Software Publishing	n.a.	n.a.	n.a.	n.a.	0	0
Motion Picture and Video Activities	n.a.	n.a.	n.a.	n.a.	35	23,922,475
Sound Recording and Music Publishing	n.a.	n.a.	n.a.	n.a.	10	52,437
Radio Broadcasting	n.a.	n.a.	n.a.	n.a.	5	46,424
Television Broadcasting	n.a.	n.a.	n.a.	n.a.	5	1,220,270
Internet Publishing and Broadcasting	n.a.	n.a.	n.a.	n.a.	5	18,996
Telecommunications Services	n.a.	n.a.	n.a.	n.a.	10	22,101,783
Internet Service Providers and Web Search Portals	n.a.	n.a.	n.a.	n.a.	10	32,605
Data Processing, Web Hosting and Electronic Information Storage						
Services	n.a.	n.a.	n.a.	n.a.	10	172,435
Libraries and Archives	n.a.	n.a.	n.a.	n.a.	0	0
Other Information Services	n.a.	n.a.	n.a.	n.a.	5	11,005
<b>Total Information, Media and Telecommunications</b>	<b>15</b>	<b>1,135,983</b>	<b>5</b>	<b>1,125,299</b>	<b>110</b>	<b>67,496,583</b>
<b>Financial and Insurance Services</b>						
Central Banking	n.a.	n.a.	n.a.	n.a.	0	0
Depository Financial Intermediation	n.a.	n.a.	n.a.	n.a.	70	52,745,828
Non-Depository Financing	n.a.	n.a.	n.a.	n.a.	20	4,199,221
Financial Asset Investing	n.a.	n.a.	n.a.	n.a.	910	197,428,190
Life Insurance	n.a.	n.a.	n.a.	n.a.	5	8,394,810
Health and General Insurance	n.a.	n.a.	n.a.	n.a.	20	4,699,984
Superannuation Funds	n.a.	n.a.	n.a.	n.a.	5	122,111
Auxiliary Finance and Investment Services	n.a.	n.a.	n.a.	n.a.	295	24,383,577
Auxiliary Insurance Services	n.a.	n.a.	n.a.	n.a.	25	95,926
<b>Total Financial and Insurance Services</b>	<b>95</b>	<b>244,673,651</b>	<b>25</b>	<b>12,544,467</b>	<b>1,345</b>	<b>292,069,647</b>
<b>Rental, Hiring and Real Estate Services</b>						
Motor Vehicle and Transport Equipment Rental and Hiring	n.a.	n.a.	n.a.	n.a.	20	268,375
Farm Animal and Bloodstock Leasing	n.a.	n.a.	n.a.	n.a.	0	0
Other Goods and Equipment Rental and Hiring	n.a.	n.a.	n.a.	n.a.	70	4,437,881
Non-Financial Intangible Assets (Except Copyrights) Leasing	n.a.	n.a.	n.a.	n.a.	10	337,677
Property Operators	n.a.	n.a.	n.a.	n.a.	2,375	173,588,373
Real Estate Services	n.a.	n.a.	n.a.	n.a.	305	18,761,995
<b>Total Rental, Hiring and Real Estate Services</b>	<b>45</b>	<b>1,374,621</b>	<b>20</b>	<b>2,187,493</b>	<b>2,780</b>	<b>197,394,301</b>

# Taxation statistics 2010–11

## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	S40-880 deduction		Australian owned R&D tax concession-not including label M	
<b>Total Transport, Postal and Warehousing</b>	<b>530</b>	<b>542,018,513</b>	<b>70</b>	<b>356,214,713</b>
<b>Information, Media and Telecommunications</b>				
Newspaper, Periodical, Book and Directory Publishing	n.a.	n.a.	n.a.	n.a.
Software Publishing	n.a.	n.a.	n.a.	n.a.
Motion Picture and Video Activities	n.a.	n.a.	n.a.	n.a.
Sound Recording and Music Publishing	n.a.	n.a.	n.a.	n.a.
Radio Broadcasting	n.a.	n.a.	n.a.	n.a.
Television Broadcasting	n.a.	n.a.	n.a.	n.a.
Internet Publishing and Broadcasting	n.a.	n.a.	n.a.	n.a.
Telecommunications Services	n.a.	n.a.	n.a.	n.a.
Internet Service Providers and Web Search Portals	n.a.	n.a.	n.a.	n.a.
Data Processing, Web Hosting and Electronic Information Storage	n.a.	n.a.	n.a.	n.a.
Services	n.a.	n.a.	n.a.	n.a.
Libraries and Archives	n.a.	n.a.	n.a.	n.a.
Other Information Services	n.a.	n.a.	n.a.	n.a.
<b>Total Information, Media and Telecommunications</b>	<b>290</b>	<b>136,362,531</b>	<b>190</b>	<b>545,610,320</b>
<b>Financial and Insurance Services</b>				
Central Banking	n.a.	n.a.	n.a.	n.a.
Depository Financial Intermediation	n.a.	n.a.	n.a.	n.a.
Non-Depository Financing	n.a.	n.a.	n.a.	n.a.
Financial Asset Investing	n.a.	n.a.	n.a.	n.a.
Life Insurance	n.a.	n.a.	n.a.	n.a.
Health and General Insurance	n.a.	n.a.	n.a.	n.a.
Superannuation Funds	n.a.	n.a.	n.a.	n.a.
Auxiliary Finance and Investment Services	n.a.	n.a.	n.a.	n.a.
Auxiliary Insurance Services	n.a.	n.a.	n.a.	n.a.
<b>Total Financial and Insurance Services</b>	<b>1,795</b>	<b>579,254,838</b>	<b>330</b>	<b>3,578,585,172</b>
<b>Rental, Hiring and Real Estate Services</b>				
Motor Vehicle and Transport Equipment Rental and Hiring	n.a.	n.a.	n.a.	n.a.
Farm Animal and Bloodstock Leasing	n.a.	n.a.	n.a.	n.a.
Other Goods and Equipment Rental and Hiring	n.a.	n.a.	n.a.	n.a.
Non-Financial Intangible Assets (Except Copyrights) Leasing	n.a.	n.a.	n.a.	n.a.
Property Operators	n.a.	n.a.	n.a.	n.a.
Real Estate Services	n.a.	n.a.	n.a.	n.a.
<b>Total Rental, Hiring and Real Estate Services</b>	<b>810</b>	<b>51,722,002</b>	<b>130</b>	<b>155,775,229</b>

# Taxation statistics 2010–11

## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	Australian owned R&D extra incremental 50% deduction		Landcare operations and deduction for decline in value of water facility		Exempt income		Other income not included in assessable income	
<b>Total Transport, Postal and Warehousing</b>	<b>20</b>	<b>33,510,511</b>	<b>5</b>	<b>3,169,651</b>	<b>50</b>	<b>4,604,470</b>	<b>1,975</b>	<b>2,709,757,688</b>
<b>Information, Media and Telecommunications</b>								
Newspaper, Periodical, Book and Directory Publishing	n.a.	n.a.	0	0	n.a.	n.a.	140	1,123,860,277
Software Publishing	n.a.	n.a.	0	0	n.a.	n.a.	15	26,065,564
Motion Picture and Video Activities	n.a.	n.a.	0	0	n.a.	n.a.	255	428,168,854
Sound Recording and Music Publishing	n.a.	n.a.	0	0	n.a.	n.a.	45	2,254,807
Radio Broadcasting	n.a.	n.a.	0	0	n.a.	n.a.	5	5,073,837
Television Broadcasting	n.a.	n.a.	0	0	n.a.	n.a.	20	668,003,999
Internet Publishing and Broadcasting	n.a.	n.a.	0	0	n.a.	n.a.	35	13,815,331
Telecommunications Services	n.a.	n.a.	0	0	n.a.	n.a.	75	512,681,557
Internet Service Providers and Web Search Portals	n.a.	n.a.	0	0	n.a.	n.a.	65	21,966,667
Data Processing, Web Hosting and Electronic Information Storage								
Services	n.a.	n.a.	0	0	n.a.	n.a.	65	18,352,814
Libraries and Archives	n.a.	n.a.	0	0	n.a.	n.a.	5	391,115
Other Information Services	n.a.	n.a.	0	0	n.a.	n.a.	5	2,991,143
<b>Total Information, Media and Telecommunications</b>	<b>40</b>	<b>68,914,789</b>	<b>0</b>	<b>0</b>	<b>35</b>	<b>61,917,181</b>	<b>735</b>	<b>2,823,625,965</b>
<b>Financial and Insurance Services</b>								
Central Banking	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0	0
Depository Financial Intermediation	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	190	12,028,356,738
Non-Depository Financing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	95	2,444,640,259
Financial Asset Investing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	3,725	20,828,819,292
Life Insurance	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	25	10,921,225,045
Health and General Insurance	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	130	3,458,830,242
Superannuation Funds	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	20	31,948,245
Auxiliary Finance and Investment Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	1,885	4,479,157,414
Auxiliary Insurance Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	230	95,643,377
<b>Total Financial and Insurance Services</b>	<b>90</b>	<b>513,808,750</b>	<b>20</b>	<b>8,089,301</b>	<b>365</b>	<b>8,449,527,142</b>	<b>6,300</b>	<b>54,288,620,612</b>
<b>Rental, Hiring and Real Estate Services</b>								
Motor Vehicle and Transport Equipment Rental and Hiring	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	135	217,662,527
Farm Animal and Bloodstock Leasing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	5	1,568
Other Goods and Equipment Rental and Hiring	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	470	405,525,704
Non-Financial Intangible Assets (Except Copyrights) Leasing	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	70	25,452,621
Property Operators	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	1,545	2,823,823,387
Real Estate Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	855	321,190,780
<b>Total Rental, Hiring and Real Estate Services</b>	<b>20</b>	<b>4,425,523</b>	<b>25</b>	<b>856,283</b>	<b>165</b>	<b>517,257,764</b>	<b>3,075</b>	<b>3,793,656,587</b>

# Taxation statistics 2010–11

## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	TOFA deductions from financial arrangements not included elsewhere		Other deductible expenses		Tax losses deducted	
<b>Total Transport, Postal and Warehousing</b>	<b>5</b>	<b>120,023,039</b>	<b>4,405</b>	<b>3,916,176,577</b>	<b>8,475</b>	<b>797,511,483</b>
<b>Information, Media and Telecommunications</b>						
Newspaper, Periodical, Book and Directory Publishing	n.a.	n.a.	295	688,062,862	400	35,361,968
Software Publishing	n.a.	n.a.	45	41,671,327	45	3,180,579
Motion Picture and Video Activities	n.a.	n.a.	530	524,813,304	820	113,602,803
Sound Recording and Music Publishing	n.a.	n.a.	95	43,443,311	135	4,252,185
Radio Broadcasting	n.a.	n.a.	30	22,301,472	20	4,374,752
Television Broadcasting	n.a.	n.a.	40	376,524,945	35	290,290,663
Internet Publishing and Broadcasting	n.a.	n.a.	70	7,643,318	110	6,079,114
Telecommunications Services	n.a.	n.a.	155	2,132,755,168	170	194,987,007
Internet Service Providers and Web Search Portals	n.a.	n.a.	130	66,241,925	155	8,069,786
Data Processing, Web Hosting and Electronic Information Storage						
Services	n.a.	n.a.	145	62,733,381	180	16,607,751
Libraries and Archives	n.a.	n.a.	20	4,255,666	10	294,038
Other Information Services	n.a.	n.a.	10	27,223,341	10	326,979
<b>Total Information, Media and Telecommunications</b>	<b>5</b>	<b>4,489,734</b>	<b>1,570</b>	<b>3,997,670,020</b>	<b>2,090</b>	<b>677,427,625</b>
<b>Financial and Insurance Services</b>						
Central Banking	n.a.	n.a.	0	0	0	0
Depository Financial Intermediation	n.a.	n.a.	290	25,320,379,105	150	1,120,607,484
Non-Depository Financing	n.a.	n.a.	170	336,829,840	185	92,258,547
Financial Asset Investing	n.a.	n.a.	3,125	12,696,160,202	6,415	1,942,857,819
Life Insurance	n.a.	n.a.	35	19,031,751,290	35	179,459,328
Health and General Insurance	n.a.	n.a.	200	1,423,611,086	150	224,749,232
Superannuation Funds	n.a.	n.a.	25	19,381,630	25	3,910,217
Auxiliary Finance and Investment Services	n.a.	n.a.	3,410	4,522,661,249	5,495	656,630,876
Auxiliary Insurance Services	n.a.	n.a.	610	143,838,400	590	35,676,197
<b>Total Financial and Insurance Services</b>	<b>35</b>	<b>1,694,042,118</b>	<b>7,870</b>	<b>63,494,612,802</b>	<b>13,050</b>	<b>4,256,149,700</b>
<b>Rental, Hiring and Real Estate Services</b>						
Motor Vehicle and Transport Equipment Rental and Hiring	0	0	240	210,454,515	465	263,702,998
Farm Animal and Bloodstock Leasing	0	0	5	55,874	5	424,031
Other Goods and Equipment Rental and Hiring	0	0	960	278,216,307	1,465	184,268,778
Non-Financial Intangible Assets (Except Copyrights) Leasing	0	0	140	31,805,397	155	7,322,849
Property Operators	0	0	2,105	1,289,387,592	8,745	397,710,655
Real Estate Services	0	0	2,200	1,023,192,080	4,515	131,289,354
<b>Total Rental, Hiring and Real Estate Services</b>	<b>0</b>	<b>0</b>	<b>5,650</b>	<b>2,833,111,765</b>	<b>15,355</b>	<b>984,718,665</b>

# Taxation statistics 2010–11

## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	Tax losses transferred in		Election to take R&D tax offset		Taxable income or loss	
<b>Total Transport, Postal and Warehousing</b>	<b>130</b>	<b>2,223,101</b>	<b>30</b>	<b>15,341,144</b>	<b>25,025</b>	<b>2,515,561,962</b>
<b>Information, Media and Telecommunications</b>						
Newspaper, Periodical, Book and Directory Publishing	n.a.	n.a.	n.a.	n.a.	1,250	811,097,794
Software Publishing	n.a.	n.a.	n.a.	n.a.	185	76,515,810
Motion Picture and Video Activities	n.a.	n.a.	n.a.	n.a.	2,785	346,992,365
Sound Recording and Music Publishing	n.a.	n.a.	n.a.	n.a.	450	33,850,375
Radio Broadcasting	n.a.	n.a.	n.a.	n.a.	90	85,361,717
Television Broadcasting	n.a.	n.a.	n.a.	n.a.	95	391,083,755
Internet Publishing and Broadcasting	n.a.	n.a.	n.a.	n.a.	450	61,112,963
Telecommunications Services	n.a.	n.a.	n.a.	n.a.	500	5,409,354,181
Internet Service Providers and Web Search Portals	n.a.	n.a.	n.a.	n.a.	480	203,856,315
Data Processing, Web Hosting and Electronic Information Storage						
Services	n.a.	n.a.	n.a.	n.a.	600	52,520,689
Libraries and Archives	n.a.	n.a.	n.a.	n.a.	60	6,412,406
Other Information Services	n.a.	n.a.	n.a.	n.a.	35	-3,896,082
<b>Total Information, Media and Telecommunications</b>	<b>25</b>	<b>1,002,480</b>	<b>125</b>	<b>65,295,041</b>	<b>6,980</b>	<b>7,474,262,288</b>
<b>Financial and Insurance Services</b>						
Central Banking	n.a.	n.a.	n.a.	n.a.	5	-6,328
Depository Financial Intermediation	n.a.	n.a.	n.a.	n.a.	580	34,835,732,351
Non-Depository Financing	n.a.	n.a.	n.a.	n.a.	820	15,201,103,457
Financial Asset Investing	n.a.	n.a.	n.a.	n.a.	37,165	16,754,415,458
Life Insurance	n.a.	n.a.	n.a.	n.a.	120	7,710,811,581
Health and General Insurance	n.a.	n.a.	n.a.	n.a.	645	3,322,609,747
Superannuation Funds	n.a.	n.a.	n.a.	n.a.	140	39,741,952
Auxiliary Finance and Investment Services	n.a.	n.a.	n.a.	n.a.	24,090	6,756,346,706
Auxiliary Insurance Services	n.a.	n.a.	n.a.	n.a.	2,400	546,530,924
<b>Total Financial and Insurance Services</b>	<b>145</b>	<b>602,232,412</b>	<b>115</b>	<b>74,100,407</b>	<b>65,960</b>	<b>85,167,285,848</b>
<b>Rental, Hiring and Real Estate Services</b>						
Motor Vehicle and Transport Equipment Rental and Hiring	n.a.	n.a.	n.a.	n.a.	1,550	83,473,024
Farm Animal and Bloodstock Leasing	n.a.	n.a.	n.a.	n.a.	10	-258,450
Other Goods and Equipment Rental and Hiring	n.a.	n.a.	n.a.	n.a.	4,610	1,076,287,970
Non-Financial Intangible Assets (Except Copyrights) Leasing	n.a.	n.a.	n.a.	n.a.	885	122,259,859
Property Operators	n.a.	n.a.	n.a.	n.a.	55,930	3,395,746,676
Real Estate Services	n.a.	n.a.	n.a.	n.a.	21,950	844,705,308
<b>Total Rental, Hiring and Real Estate Services</b>	<b>155</b>	<b>3,533,501</b>	<b>75</b>	<b>35,309,085</b>	<b>84,930</b>	<b>5,522,214,387</b>

# **Taxation statistics 2010–11**

## **Table 4C: Company tax**

### **Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

<b>Income items by industry<sup>2</sup></b>	<b>Number of Companies</b>	<b>Net capital gain</b>		<b>Non-deductible exempt income expenditure</b>		<b>Franking credits</b>	
	no.	no.	\$	no.	\$	no.	\$
<b>Professional, Scientific and Technical Services</b>							
Scientific Research Services	1,860	25	49,802,006	n.a.	n.a.	55	14,864,757
Architectural, Engineering and Technical Services	31,065	435	75,747,034	n.a.	n.a.	1,430	56,960,040
Legal and Accounting Services	12,600	155	8,594,213	n.a.	n.a.	495	15,193,524
Advertising Services	5,285	55	16,927,167	n.a.	n.a.	190	12,964,041
Market Research and Statistical Services	1,720	25	1,680,834	n.a.	n.a.	115	13,614,148
Management and Related Consulting Services	26,670	415	52,540,991	n.a.	n.a.	1,335	62,476,153
Veterinary Services	1,090	15	450,884	n.a.	n.a.	45	793,193
Other Professional, Scientific and Technical Services	2,105	20	2,264,214	n.a.	n.a.	55	392,751
Computer System Design and Related Services	25,425	335	21,679,140	n.a.	n.a.	1,150	14,310,918
<b>Total Professional, Scientific and Technical Services</b>	<b>107,810</b>	<b>1,480</b>	<b>229,686,483</b>	<b>185</b>	<b>16,058,206</b>	<b>4,875</b>	<b>191,569,525</b>
<b>Administrative and Support Services</b>							
Employment Services	6,470	65	4,177,989	n.a.	n.a.	180	12,947,078
Travel Agency and Tour Arrangement Services	3,000	30	1,379,696	n.a.	n.a.	125	4,689,411
Other Administrative Services	7,325	95	39,508,895	n.a.	n.a.	220	7,620,646
Building Cleaning, Pest Control and Gardening Services	8,385	80	4,490,902	n.a.	n.a.	140	4,195,100
Packaging Services	430	10	1,550,171	n.a.	n.a.	15	49,902
<b>Total Administrative and Support Services</b>	<b>25,605</b>	<b>280</b>	<b>51,107,653</b>	<b>35</b>	<b>31,448,362</b>	<b>680</b>	<b>29,502,137</b>
<b>Public Administration and Safety</b>	<b>3,205</b>	<b>40</b>	<b>36,790,635</b>	<b>5</b>	<b>1,064,762</b>	<b>70</b>	<b>1,465,757</b>
<b>Education and Training</b>							
Preschool Education	200	5	193,713	n.a.	n.a.	5	173,885
School Education	75	0	0	n.a.	n.a.	5	7,980
Tertiary Education	3,715	40	2,551,792	n.a.	n.a.	100	1,082,202
Adult, Community and Other Education	3,755	35	2,109,854	n.a.	n.a.	60	2,824,273
Educational Support Services	310	5	56,010	n.a.	n.a.	10	9,826
<b>Total Education and Training</b>	<b>8,055</b>	<b>75</b>	<b>4,911,369</b>	<b>15</b>	<b>597,205</b>	<b>180</b>	<b>4,098,166</b>
<b>Health Care and Social Assistance</b>							
Hospitals	220	5	2,679	n.a.	n.a.	10	827,599
Medical Services	14,130	95	6,076,021	n.a.	n.a.	420	5,053,155
Pathology and Diagnostic Imaging Services	670	10	991,702	n.a.	n.a.	30	328,280
Allied Health Services	9,815	140	6,878,010	n.a.	n.a.	315	3,510,268
Other Health Care Services	235	5	37,482	n.a.	n.a.	5	801,717
Residential Care Services	610	10	25,032,950	n.a.	n.a.	20	1,561,927
Child Care Services	1,555	35	6,792,238	n.a.	n.a.	45	445,987
Other Social Assistance Services	620	10	1,662,333	n.a.	n.a.	10	175,176
<b>Total Health Care and Social Assistance</b>	<b>27,860</b>	<b>300</b>	<b>47,473,415</b>	<b>40</b>	<b>719,446</b>	<b>860</b>	<b>12,704,109</b>

# Taxation statistics 2010–11

## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	Australian franking credits from an NZ company		TOFA income from financial arrangements not included elsewhere		Other assessable income	
	no.	\$	no.	\$	no.	\$
<b>Professional, Scientific and Technical Services</b>						
Scientific Research Services	n.a.	n.a.	n.a.	n.a.	135	61,380,566
Architectural, Engineering and Technical Services	n.a.	n.a.	n.a.	n.a.	2,455	1,235,455,897
Legal and Accounting Services	n.a.	n.a.	n.a.	n.a.	1,035	277,682,009
Advertising Services	n.a.	n.a.	n.a.	n.a.	340	89,152,548
Market Research and Statistical Services	n.a.	n.a.	n.a.	n.a.	125	12,193,644
Management and Related Consulting Services	n.a.	n.a.	n.a.	n.a.	1,615	193,566,304
Veterinary Services	n.a.	n.a.	n.a.	n.a.	70	4,320,278
Other Professional, Scientific and Technical Services	n.a.	n.a.	n.a.	n.a.	150	24,702,928
Computer System Design and Related Services	n.a.	n.a.	n.a.	n.a.	1,530	690,861,880
<b>Total Professional, Scientific and Technical Services</b>	<b>15</b>	<b>580,027</b>	<b>10</b>	<b>2,370,083</b>	<b>7,455</b>	<b>2,589,316,054</b>
<b>Administrative and Support Services</b>						
Employment Services	n.a.	n.a.	n.a.	n.a.	390	78,922,060
Travel Agency and Tour Arrangement Services	n.a.	n.a.	n.a.	n.a.	140	46,512,974
Other Administrative Services	n.a.	n.a.	n.a.	n.a.	400	183,876,826
Building Cleaning, Pest Control and Gardening Services	n.a.	n.a.	n.a.	n.a.	505	56,449,313
Packaging Services	n.a.	n.a.	n.a.	n.a.	20	994,503
<b>Total Administrative and Support Services</b>	<b>5</b>	<b>182</b>	<b>5</b>	<b>15,177,418</b>	<b>1,445</b>	<b>366,755,676</b>
<b>Public Administration and Safety</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>245</b>	<b>108,873,733</b>
<b>Education and Training</b>						
Preschool Education	0	0	0	0	5	184,143
School Education	0	0	0	0	5	542,047
Tertiary Education	0	0	0	0	275	23,292,573
Adult, Community and Other Education	0	0	0	0	165	15,196,512
Educational Support Services	0	0	0	0	10	534,625
<b>Total Education and Training</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>460</b>	<b>39,749,900</b>
<b>Health Care and Social Assistance</b>						
Hospitals	n.a.	n.a.	n.a.	n.a.	25	89,945,710
Medical Services	n.a.	n.a.	n.a.	n.a.	505	34,722,440
Pathology and Diagnostic Imaging Services	n.a.	n.a.	n.a.	n.a.	25	34,415,650
Allied Health Services	n.a.	n.a.	n.a.	n.a.	495	18,748,102
Other Health Care Services	n.a.	n.a.	n.a.	n.a.	10	2,974,969
Residential Care Services	n.a.	n.a.	n.a.	n.a.	55	57,100,366
Child Care Services	n.a.	n.a.	n.a.	n.a.	45	3,055,715
Other Social Assistance Services	n.a.	n.a.	n.a.	n.a.	35	1,628,652
<b>Total Health Care and Social Assistance</b>	<b>5</b>	<b>23</b>	<b>5</b>	<b>1,772,901</b>	<b>1,200</b>	<b>242,591,604</b>



# Taxation statistics 2010–11

## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	Non-deductible expenses		R&D a/c exp claimed under R&D concession		S46FA deduction for flow-on dividends	
	no.	\$	no.	\$	no.	\$
<b>Professional, Scientific and Technical Services</b>						
Scientific Research Services	1,195	509,274,818	n.a.	n.a.	n.a.	n.a.
Architectural, Engineering and Technical Services	23,155	3,817,184,377	n.a.	n.a.	n.a.	n.a.
Legal and Accounting Services	8,210	650,049,821	n.a.	n.a.	n.a.	n.a.
Advertising Services	3,635	525,308,361	n.a.	n.a.	n.a.	n.a.
Market Research and Statistical Services	1,210	69,233,312	n.a.	n.a.	n.a.	n.a.
Management and Related Consulting Services	17,090	1,554,116,638	n.a.	n.a.	n.a.	n.a.
Veterinary Services	840	27,060,258	n.a.	n.a.	n.a.	n.a.
Other Professional, Scientific and Technical Services	1,540	190,775,754	n.a.	n.a.	n.a.	n.a.
Computer System Design and Related Services	17,320	2,759,065,440	n.a.	n.a.	n.a.	n.a.
<b>Total Professional, Scientific and Technical Services</b>	<b>74,195</b>	<b>10,102,068,779</b>	<b>2,165</b>	<b>2,037,239,666</b>	<b>25</b>	<b>1,873,223</b>
<b>Administrative and Support Services</b>						
Employment Services	4,265	789,676,308	n.a.	n.a.	n.a.	n.a.
Travel Agency and Tour Arrangement Services	2,310	290,249,665	n.a.	n.a.	n.a.	n.a.
Other Administrative Services	4,580	361,002,455	n.a.	n.a.	n.a.	n.a.
Building Cleaning, Pest Control and Gardening Services	5,890	502,862,260	n.a.	n.a.	n.a.	n.a.
Packaging Services	300	29,111,411	n.a.	n.a.	n.a.	n.a.
<b>Total Administrative and Support Services</b>	<b>17,345</b>	<b>1,972,902,099</b>	<b>85</b>	<b>46,932,830</b>	<b>5</b>	<b>23,135,461</b>
<b>Public Administration and Safety</b>	<b>2,290</b>	<b>346,088,178</b>	<b>15</b>	<b>11,409,337</b>	<b>0</b>	<b>0</b>
<b>Education and Training</b>						
Preschool Education	160	3,078,931	n.a.	n.a.	n.a.	n.a.
School Education	50	2,872,290	n.a.	n.a.	n.a.	n.a.
Tertiary Education	2,640	161,022,454	n.a.	n.a.	n.a.	n.a.
Adult, Community and Other Education	2,635	94,843,439	n.a.	n.a.	n.a.	n.a.
Educational Support Services	215	2,706,916	n.a.	n.a.	n.a.	n.a.
<b>Total Education and Training</b>	<b>5,700</b>	<b>264,524,030</b>	<b>35</b>	<b>10,392,951</b>	<b>5</b>	<b>13,580</b>
<b>Health Care and Social Assistance</b>						
Hospitals	145	518,963,078	n.a.	n.a.	n.a.	n.a.
Medical Services	9,995	364,312,488	n.a.	n.a.	n.a.	n.a.
Pathology and Diagnostic Imaging Services	465	140,689,955	n.a.	n.a.	n.a.	n.a.
Allied Health Services	7,340	176,888,209	n.a.	n.a.	n.a.	n.a.
Other Health Care Services	160	334,969,172	n.a.	n.a.	n.a.	n.a.
Residential Care Services	385	232,501,046	n.a.	n.a.	n.a.	n.a.
Child Care Services	1,155	39,508,742	n.a.	n.a.	n.a.	n.a.
Other Social Assistance Services	385	12,265,655	n.a.	n.a.	n.a.	n.a.
<b>Total Health Care and Social Assistance</b>	<b>20,030</b>	<b>1,820,098,345</b>	<b>70</b>	<b>40,759,895</b>	<b>5</b>	<b>15,760</b>

# **Taxation statistics 2010–11**

## **Table 4C: Company tax**

### **Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

<b>Income items by industry<sup>2</sup></b>	<b>Deduction for decline in value of depreciating assets</b>		<b>Small business and general business tax break</b>		<b>Forestry managed investment scheme deduction</b>	
	no.	\$	no.	\$		
<b>Professional, Scientific and Technical Services</b>						
Scientific Research Services	1,035	80,650,651	n.a.	n.a.	n.a.	n.a.
Architectural, Engineering and Technical Services	21,390	1,037,095,161	n.a.	n.a.	n.a.	n.a.
Legal and Accounting Services	7,335	99,628,380	n.a.	n.a.	n.a.	n.a.
Advertising Services	3,255	92,058,774	n.a.	n.a.	n.a.	n.a.
Market Research and Statistical Services	1,110	25,526,616	n.a.	n.a.	n.a.	n.a.
Management and Related Consulting Services	15,185	383,174,664	n.a.	n.a.	n.a.	n.a.
Veterinary Services	780	17,743,905	n.a.	n.a.	n.a.	n.a.
Other Professional, Scientific and Technical Services	1,415	27,513,286	n.a.	n.a.	n.a.	n.a.
Computer System Design and Related Services	15,740	775,947,480	n.a.	n.a.	n.a.	n.a.
<b>Total Professional, Scientific and Technical Services</b>	<b>67,245</b>	<b>2,539,338,917</b>	<b>290</b>	<b>12,779,671</b>	<b>15</b>	<b>223,802</b>
<b>Administrative and Support Services</b>						
Employment Services	3,365	120,683,577	n.a.	n.a.	n.a.	n.a.
Travel Agency and Tour Arrangement Services	2,190	57,222,238	n.a.	n.a.	n.a.	n.a.
Other Administrative Services	3,920	115,668,631	n.a.	n.a.	n.a.	n.a.
Building Cleaning, Pest Control and Gardening Services	5,485	139,200,165	n.a.	n.a.	n.a.	n.a.
Packaging Services	275	19,823,050	n.a.	n.a.	n.a.	n.a.
<b>Total Administrative and Support Services</b>	<b>15,235</b>	<b>452,597,661</b>	<b>50</b>	<b>1,178,404</b>	<b>5</b>	<b>265</b>
<b>Public Administration and Safety</b>	<b>2,115</b>	<b>55,145,429</b>	<b>5</b>	<b>32,069</b>	<b>5</b>	<b>158,456</b>
<b>Education and Training</b>						
Preschool Education	140	1,845,084	n.a.	n.a.	0	0
School Education	45	1,120,062	n.a.	n.a.	0	0
Tertiary Education	2,400	48,641,850	n.a.	n.a.	0	0
Adult, Community and Other Education	2,395	45,006,649	n.a.	n.a.	0	0
Educational Support Services	210	1,628,913	n.a.	n.a.	0	0
<b>Total Education and Training</b>	<b>5,190</b>	<b>98,242,558</b>	<b>15</b>	<b>257,185</b>	<b>0</b>	<b>0</b>
<b>Health Care and Social Assistance</b>						
Hospitals	140	102,168,914	n.a.	n.a.	n.a.	n.a.
Medical Services	9,315	195,567,266	n.a.	n.a.	n.a.	n.a.
Pathology and Diagnostic Imaging Services	420	82,641,845	n.a.	n.a.	n.a.	n.a.
Allied Health Services	6,750	107,609,162	n.a.	n.a.	n.a.	n.a.
Other Health Care Services	135	56,652,099	n.a.	n.a.	n.a.	n.a.
Residential Care Services	335	60,153,016	n.a.	n.a.	n.a.	n.a.
Child Care Services	1,060	19,208,376	n.a.	n.a.	n.a.	n.a.
Other Social Assistance Services	340	3,676,051	n.a.	n.a.	n.a.	n.a.
<b>Total Health Care and Social Assistance</b>	<b>18,505</b>	<b>627,676,729</b>	<b>120</b>	<b>5,209,943</b>	<b>10</b>	<b>88,758</b>

# **Taxation statistics 2010–11**

## **Table 4C: Company tax**

### **Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

<b>Income items by industry<sup>2</sup></b>	<b>Immediate deduction for capital expenditure</b>		<b>Deduction for project pool</b>		<b>Capital works deductions</b>	
<b>Professional, Scientific and Technical Services</b>						
Scientific Research Services	n.a.	n.a.	n.a.	n.a.	20	1,311,561
Architectural, Engineering and Technical Services	n.a.	n.a.	n.a.	n.a.	275	9,837,221
Legal and Accounting Services	n.a.	n.a.	n.a.	n.a.	85	1,800,248
Advertising Services	n.a.	n.a.	n.a.	n.a.	45	1,066,777
Market Research and Statistical Services	n.a.	n.a.	n.a.	n.a.	20	135,539
Management and Related Consulting Services	n.a.	n.a.	n.a.	n.a.	160	10,788,266
Veterinary Services	n.a.	n.a.	n.a.	n.a.	30	99,966
Other Professional, Scientific and Technical Services	n.a.	n.a.	n.a.	n.a.	25	193,544
Computer System Design and Related Services	n.a.	n.a.	n.a.	n.a.	120	3,554,365
<b>Total Professional, Scientific and Technical Services</b>	<b>280</b>	<b>14,918,464</b>	<b>25</b>	<b>382,389</b>	<b>775</b>	<b>28,787,487</b>
<b>Administrative and Support Services</b>						
Employment Services	n.a.	n.a.	n.a.	n.a.	45	1,155,515
Travel Agency and Tour Arrangement Services	n.a.	n.a.	n.a.	n.a.	40	2,195,494
Other Administrative Services	n.a.	n.a.	n.a.	n.a.	50	371,616
Building Cleaning, Pest Control and Gardening Services	n.a.	n.a.	n.a.	n.a.	35	57,846
Packaging Services	n.a.	n.a.	n.a.	n.a.	5	44,771
<b>Total Administrative and Support Services</b>	<b>45</b>	<b>470,203</b>	<b>5</b>	<b>44,209</b>	<b>180</b>	<b>3,825,242</b>
<b>Public Administration and Safety</b>	<b>5</b>	<b>29,379</b>	<b>5</b>	<b>168,162</b>	<b>25</b>	<b>17,903,669</b>
<b>Education and Training</b>						
Preschool Education	n.a.	n.a.	n.a.	n.a.	10	74,187
School Education	n.a.	n.a.	n.a.	n.a.	0	0
Tertiary Education	n.a.	n.a.	n.a.	n.a.	35	2,048,405
Adult, Community and Other Education	n.a.	n.a.	n.a.	n.a.	30	723,491
Educational Support Services	n.a.	n.a.	n.a.	n.a.	5	272
<b>Total Education and Training</b>	<b>15</b>	<b>48,181</b>	<b>5</b>	<b>16,406</b>	<b>70</b>	<b>2,846,355</b>
<b>Health Care and Social Assistance</b>						
Hospitals	n.a.	n.a.	n.a.	n.a.	10	28,994,764
Medical Services	n.a.	n.a.	n.a.	n.a.	75	331,460
Pathology and Diagnostic Imaging Services	n.a.	n.a.	n.a.	n.a.	10	1,753,981
Allied Health Services	n.a.	n.a.	n.a.	n.a.	125	727,494
Other Health Care Services	n.a.	n.a.	n.a.	n.a.	5	14,036,699
Residential Care Services	n.a.	n.a.	n.a.	n.a.	60	28,515,519
Child Care Services	n.a.	n.a.	n.a.	n.a.	35	375,521
Other Social Assistance Services	n.a.	n.a.	n.a.	n.a.	5	336,915
<b>Total Health Care and Social Assistance</b>	<b>45</b>	<b>674,365</b>	<b>10</b>	<b>373,199</b>	<b>325</b>	<b>75,072,353</b>

# **Taxation statistics 2010–11**

## **Table 4C: Company tax**

### **Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

<b>Income items by industry<sup>2</sup></b>	<b>S40-880 deduction</b>		<b>Australian owned R&amp;D tax concession-not including label M</b>	
<b>Professional, Scientific and Technical Services</b>				
Scientific Research Services	n.a.	n.a.	n.a.	n.a.
Architectural, Engineering and Technical Services	n.a.	n.a.	n.a.	n.a.
Legal and Accounting Services	n.a.	n.a.	n.a.	n.a.
Advertising Services	n.a.	n.a.	n.a.	n.a.
Market Research and Statistical Services	n.a.	n.a.	n.a.	n.a.
Management and Related Consulting Services	n.a.	n.a.	n.a.	n.a.
Veterinary Services	n.a.	n.a.	n.a.	n.a.
Other Professional, Scientific and Technical Services	n.a.	n.a.	n.a.	n.a.
Computer System Design and Related Services	n.a.	n.a.	n.a.	n.a.
<b>Total Professional, Scientific and Technical Services</b>	<b>2,465</b>	<b>101,652,698</b>	<b>2,220</b>	<b>2,619,297,579</b>
<b>Administrative and Support Services</b>				
Employment Services	n.a.	n.a.	n.a.	n.a.
Travel Agency and Tour Arrangement Services	n.a.	n.a.	n.a.	n.a.
Other Administrative Services	n.a.	n.a.	n.a.	n.a.
Building Cleaning, Pest Control and Gardening Services	n.a.	n.a.	n.a.	n.a.
Packaging Services	n.a.	n.a.	n.a.	n.a.
<b>Total Administrative and Support Services</b>	<b>545</b>	<b>20,116,599</b>	<b>85</b>	<b>68,365,965</b>
<b>Public Administration and Safety</b>	<b>40</b>	<b>3,152,395</b>	<b>15</b>	<b>20,669,136</b>
<b>Education and Training</b>				
Preschool Education	n.a.	n.a.	n.a.	n.a.
School Education	n.a.	n.a.	n.a.	n.a.
Tertiary Education	n.a.	n.a.	n.a.	n.a.
Adult, Community and Other Education	n.a.	n.a.	n.a.	n.a.
Educational Support Services	n.a.	n.a.	n.a.	n.a.
<b>Total Education and Training</b>	<b>170</b>	<b>1,336,453</b>	<b>35</b>	<b>13,879,609</b>
<b>Health Care and Social Assistance</b>				
Hospitals	n.a.	n.a.	n.a.	n.a.
Medical Services	n.a.	n.a.	n.a.	n.a.
Pathology and Diagnostic Imaging Services	n.a.	n.a.	n.a.	n.a.
Allied Health Services	n.a.	n.a.	n.a.	n.a.
Other Health Care Services	n.a.	n.a.	n.a.	n.a.
Residential Care Services	n.a.	n.a.	n.a.	n.a.
Child Care Services	n.a.	n.a.	n.a.	n.a.
Other Social Assistance Services	n.a.	n.a.	n.a.	n.a.
<b>Total Health Care and Social Assistance</b>	<b>400</b>	<b>57,013,332</b>	<b>70</b>	<b>65,377,286</b>

# Taxation statistics 2010–11

## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	Australian owned R&D extra incremental 50% deduction		Landcare operations and deduction for decline in value of water facility		Exempt income		Other income not included in assessable income	
<b>Professional, Scientific and Technical Services</b>								
Scientific Research Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	210	232,733,996
Architectural, Engineering and Technical Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	2,820	1,898,107,919
Legal and Accounting Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	1,145	322,137,584
Advertising Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	405	219,743,488
Market Research and Statistical Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	135	26,566,730
Management and Related Consulting Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	1,895	464,145,404
Veterinary Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	75	4,608,586
Other Professional, Scientific and Technical Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	155	27,522,682
Computer System Design and Related Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	1,905	795,451,914
<b>Total Professional, Scientific and Technical Services</b>	<b>495</b>	<b>172,549,868</b>	<b>15</b>	<b>201,033</b>	<b>235</b>	<b>125,819,043</b>	<b>8,740</b>	<b>3,991,018,303</b>
<b>Administrative and Support Services</b>								
Employment Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	490	138,599,289
Travel Agency and Tour Arrangement Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	170	87,164,387
Other Administrative Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	435	215,371,546
Building Cleaning, Pest Control and Gardening Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	510	158,267,206
Packaging Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	25	897,570
<b>Total Administrative and Support Services</b>	<b>20</b>	<b>4,118,290</b>	<b>5</b>	<b>145,437</b>	<b>55</b>	<b>60,251,069</b>	<b>1,630</b>	<b>600,299,998</b>
<b>Public Administration and Safety</b>	<b>5</b>	<b>2,781,361</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>3,178,930</b>	<b>240</b>	<b>250,566,249</b>
<b>Education and Training</b>								
Preschool Education	n.a.	n.a.	0	0	n.a.	n.a.	5	179,300
School Education	n.a.	n.a.	0	0	n.a.	n.a.	10	4,267,746
Tertiary Education	n.a.	n.a.	0	0	n.a.	n.a.	320	36,620,152
Adult, Community and Other Education	n.a.	n.a.	0	0	n.a.	n.a.	195	19,854,478
Educational Support Services	n.a.	n.a.	0	0	n.a.	n.a.	10	620,787
<b>Total Education and Training</b>	<b>5</b>	<b>118,101</b>	<b>0</b>	<b>0</b>	<b>20</b>	<b>10,560,265</b>	<b>540</b>	<b>61,542,463</b>
<b>Health Care and Social Assistance</b>								
Hospitals	n.a.	n.a.	0	0	n.a.	n.a.	20	104,792,793
Medical Services	n.a.	n.a.	0	0	n.a.	n.a.	580	50,457,802
Pathology and Diagnostic Imaging Services	n.a.	n.a.	0	0	n.a.	n.a.	50	167,691,547
Allied Health Services	n.a.	n.a.	0	0	n.a.	n.a.	535	41,690,067
Other Health Care Services	n.a.	n.a.	0	0	n.a.	n.a.	20	4,748,018
Residential Care Services	n.a.	n.a.	0	0	n.a.	n.a.	65	156,080,320
Child Care Services	n.a.	n.a.	0	0	n.a.	n.a.	65	7,402,256
Other Social Assistance Services	n.a.	n.a.	0	0	n.a.	n.a.	40	1,943,807
<b>Total Health Care and Social Assistance</b>	<b>10</b>	<b>2,188,121</b>	<b>0</b>	<b>0</b>	<b>45</b>	<b>5,928,688</b>	<b>1,370</b>	<b>534,806,610</b>

# Taxation statistics 2010–11

## Table 4C: Company tax

### Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>

Income items by industry <sup>2</sup>	TOFA deductions from financial arrangements not included elsewhere		Other deductible expenses		Tax losses deducted	
<b>Professional, Scientific and Technical Services</b>						
Scientific Research Services	n.a.	n.a.	415	173,919,435	325	48,147,912
Architectural, Engineering and Technical Services	n.a.	n.a.	5,285	2,077,724,365	6,770	461,704,453
Legal and Accounting Services	n.a.	n.a.	1,935	592,126,116	2,600	58,648,782
Advertising Services	n.a.	n.a.	985	212,396,991	1,125	47,068,737
Market Research and Statistical Services	n.a.	n.a.	265	33,763,109	390	19,372,200
Management and Related Consulting Services	n.a.	n.a.	3,440	725,271,116	5,570	212,310,602
Veterinary Services	n.a.	n.a.	275	8,271,172	195	4,441,736
Other Professional, Scientific and Technical Services	n.a.	n.a.	285	26,155,396	485	22,234,570
Computer System Design and Related Services	n.a.	n.a.	3,765	1,655,349,161	5,355	238,753,878
<b>Total Professional, Scientific and Technical Services</b>	<b>10</b>	<b>5,150,958</b>	<b>16,650</b>	<b>5,504,976,861</b>	<b>22,815</b>	<b>1,112,682,870</b>
<b>Administrative and Support Services</b>						
Employment Services	n.a.	n.a.	1,605	404,933,952	1,390	77,479,805
Travel Agency and Tour Arrangement Services	n.a.	n.a.	665	146,695,739	730	22,601,638
Other Administrative Services	n.a.	n.a.	1,270	190,673,191	1,505	91,980,280
Building Cleaning, Pest Control and Gardening Services	n.a.	n.a.	1,050	249,938,820	1,820	35,930,561
Packaging Services	n.a.	n.a.	90	7,157,965	95	3,673,875
<b>Total Administrative and Support Services</b>	<b>5</b>	<b>4,721,142</b>	<b>4,685</b>	<b>999,399,667</b>	<b>5,540</b>	<b>231,666,159</b>
<b>Public Administration and Safety</b>	<b>0</b>	<b>0</b>	<b>540</b>	<b>278,200,212</b>	<b>700</b>	<b>18,351,359</b>
<b>Education and Training</b>						
Preschool Education	0	0	40	661,267	35	560,762
School Education	0	0	15	849,726	20	264,160
Tertiary Education	0	0	625	58,698,887	865	26,265,016
Adult, Community and Other Education	0	0	515	39,911,549	945	23,681,595
Educational Support Services	0	0	35	514,172	70	1,256,076
<b>Total Education and Training</b>	<b>0</b>	<b>0</b>	<b>1,230</b>	<b>100,635,601</b>	<b>1,930</b>	<b>52,027,609</b>
<b>Health Care and Social Assistance</b>						
Hospitals	n.a.	n.a.	45	326,509,573	45	15,932,624
Medical Services	n.a.	n.a.	1,630	113,011,291	2,500	45,164,204
Pathology and Diagnostic Imaging Services	n.a.	n.a.	145	32,336,218	115	23,921,280
Allied Health Services	n.a.	n.a.	1,760	51,527,370	1,860	31,070,275
Other Health Care Services	n.a.	n.a.	50	257,069,447	55	954,847
Residential Care Services	n.a.	n.a.	195	184,101,085	110	32,369,272
Child Care Services	n.a.	n.a.	285	10,771,935	360	18,347,981
Other Social Assistance Services	n.a.	n.a.	75	7,282,121	130	2,345,021
<b>Total Health Care and Social Assistance</b>	<b>5</b>	<b>422,521</b>	<b>4,185</b>	<b>982,609,040</b>	<b>5,175</b>	<b>170,105,504</b>

# **Taxation statistics 2010–11**

## **Table 4C: Company tax**

### **Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

<b>Income items by industry<sup>2</sup></b>	<b>Tax losses transferred in</b>		<b>Election to take R&amp;D tax offset</b>		<b>Taxable income or loss</b>	
<b>Professional, Scientific and Technical Services</b>						
Scientific Research Services	n.a.	n.a.	n.a.	n.a.	1,505	-522,464,791
Architectural, Engineering and Technical Services	n.a.	n.a.	n.a.	n.a.	23,875	3,891,890,715
Legal and Accounting Services	n.a.	n.a.	n.a.	n.a.	9,580	119,677,579
Advertising Services	n.a.	n.a.	n.a.	n.a.	4,080	787,079,387
Market Research and Statistical Services	n.a.	n.a.	n.a.	n.a.	1,305	173,728,837
Management and Related Consulting Services	n.a.	n.a.	n.a.	n.a.	20,250	1,737,748,117
Veterinary Services	n.a.	n.a.	n.a.	n.a.	885	98,481,910
Other Professional, Scientific and Technical Services	n.a.	n.a.	n.a.	n.a.	1,570	30,426,383
Computer System Design and Related Services	n.a.	n.a.	n.a.	n.a.	19,020	1,881,444,745
<b>Total Professional, Scientific and Technical Services</b>	<b>310</b>	<b>7,564,587</b>	<b>1,565</b>	<b>858,483,008</b>	<b>82,075</b>	<b>8,198,012,882</b>
<b>Administrative and Support Services</b>						
Employment Services	n.a.	n.a.	n.a.	n.a.	5,030	1,047,548,024
Travel Agency and Tour Arrangement Services	n.a.	n.a.	n.a.	n.a.	2,330	442,719,551
Other Administrative Services	n.a.	n.a.	n.a.	n.a.	5,580	502,959,612
Building Cleaning, Pest Control and Gardening Services	n.a.	n.a.	n.a.	n.a.	6,360	220,766,523
Packaging Services	n.a.	n.a.	n.a.	n.a.	315	33,674,247
<b>Total Administrative and Support Services</b>	<b>85</b>	<b>3,785,932</b>	<b>60</b>	<b>32,501,196</b>	<b>19,615</b>	<b>2,247,667,957</b>
<b>Public Administration and Safety</b>	<b>20</b>	<b>117,104</b>	<b>10</b>	<b>5,612,030</b>	<b>2,445</b>	<b>178,962,625</b>
<b>Education and Training</b>						
Preschool Education	n.a.	n.a.	n.a.	n.a.	170	6,243,720
School Education	n.a.	n.a.	n.a.	n.a.	45	204,730
Tertiary Education	n.a.	n.a.	n.a.	n.a.	2,860	202,637,473
Adult, Community and Other Education	n.a.	n.a.	n.a.	n.a.	2,785	153,884,607
Educational Support Services	n.a.	n.a.	n.a.	n.a.	235	9,004,520
<b>Total Education and Training</b>	<b>25</b>	<b>439,471</b>	<b>25</b>	<b>8,473,550</b>	<b>6,100</b>	<b>371,975,050</b>
<b>Health Care and Social Assistance</b>						
Hospitals	n.a.	n.a.	n.a.	n.a.	160	361,622,247
Medical Services	n.a.	n.a.	n.a.	n.a.	8,990	795,405,921
Pathology and Diagnostic Imaging Services	n.a.	n.a.	n.a.	n.a.	490	191,959,636
Allied Health Services	n.a.	n.a.	n.a.	n.a.	7,610	466,512,194
Other Health Care Services	n.a.	n.a.	n.a.	n.a.	180	-169,471,805
Residential Care Services	n.a.	n.a.	n.a.	n.a.	485	57,576,518
Child Care Services	n.a.	n.a.	n.a.	n.a.	1,225	99,130,118
Other Social Assistance Services	n.a.	n.a.	n.a.	n.a.	465	27,742,491
<b>Total Health Care and Social Assistance</b>	<b>70</b>	<b>1,298,696</b>	<b>45</b>	<b>19,483,272</b>	<b>19,605</b>	<b>1,830,477,320</b>

**Taxation statistics 2010–11**

**Table 4C: Company tax**

**Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

Income items by industry <sup>2</sup>	Number of Companies	Net capital gain		Non-deductible exempt income expenditure		Franking credits	
	no.	no.	\$	no.	\$	no.	\$
<b>Arts and recreation Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Museum Operation	55	5	19,290	n.a.	n.a.	5	8,219
Parks and Gardens Operations	100	5	936	n.a.	n.a.	5	1,754
Creative and Performing Arts Activities	2,975	25	2,838,797	n.a.	n.a.	90	1,444,241
Sports and Physical Recreation Activities	2,345	45	5,652,874	n.a.	n.a.	40	779,198
Horse and Dog Racing Activities	370	5	874,975	n.a.	n.a.	20	1,877,957
Amusement and Other Recreation Activities	900	20	999,763	n.a.	n.a.	25	866,942
Gambling Activities	355	5	6,469,134	n.a.	n.a.	20	1,874,091
<b>Total Arts and recreation Services</b>	<b>7,100</b>	<b>110</b>	<b>16,855,769</b>	<b>15</b>	<b>2,752,889</b>	<b>200</b>	<b>6,852,402</b>
<b>Other Services</b>							
Automotive Repair and Maintenance	10,415	125	8,539,174	n.a.	n.a.	480	6,072,189
Machinery and Equipment Repair and Maintenance	5,190	55	2,719,048	n.a.	n.a.	130	5,559,279
Other Repair and Maintenance	440	5	92,428	n.a.	n.a.	15	37,694
Personal Care Services	3,850	75	3,287,654	n.a.	n.a.	55	228,280
Funeral, Crematorium and Cemetery Services	305	5	642,173	n.a.	n.a.	15	2,178,737
Other Personal Services	3,285	40	4,378,862	n.a.	n.a.	70	1,576,004
Religious Services	55	0	0	n.a.	n.a.	5	336
Civic, Professional and Other Interest Group Services	3,445	60	11,178,392	n.a.	n.a.	180	59,496,301
Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use	10	0	0	n.a.	n.a.	0	0
<b>Total Other Services</b>	<b>27,000</b>	<b>365</b>	<b>30,837,731</b>	<b>130</b>	<b>90,480,849</b>	<b>945</b>	<b>75,148,820</b>
<b>Other<sup>3</sup></b>	<b>75,365</b>	<b>1,350</b>	<b>553,822,878</b>	<b>55</b>	<b>17,658,592</b>	<b>3,975</b>	<b>477,322,298</b>
<b>Total all industries</b>	<b>788,985</b>	<b>15,035</b>	<b>8,153,352,889</b>	<b>1,300</b>	<b>9,296,503,773</b>	<b>42,675</b>	<b>11,436,335,578</b>



**Taxation statistics 2010–11**

**Table 4C: Company tax**

**Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

Income items by industry <sup>2</sup>	Australian franking credits from an NZ company		TOFA income from financial arrangements not included elsewhere		Other assessable income	
	no.	\$	no.	\$	no.	\$
<b>Arts and recreation Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Museum Operation	0	0	n.a.	n.a.	5	139,115
Parks and Gardens Operations	0	0	n.a.	n.a.	5	269,618
Creative and Performing Arts Activities	0	0	n.a.	n.a.	125	17,528,815
Sports and Physical Recreation Activities	0	0	n.a.	n.a.	110	22,884,335
Horse and Dog Racing Activities	0	0	n.a.	n.a.	20	2,073,038
Amusement and Other Recreation Activities	0	0	n.a.	n.a.	45	2,480,764
Gambling Activities	0	0	n.a.	n.a.	15	93,004,548
<b>Total Arts and recreation Services</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>13,867,643</b>	<b>325</b>	<b>138,380,233</b>
<b>Other Services</b>						
Automotive Repair and Maintenance	n.a.	n.a.	n.a.	n.a.	810	40,369,490
Machinery and Equipment Repair and Maintenance	n.a.	n.a.	n.a.	n.a.	470	46,845,969
Other Repair and Maintenance	n.a.	n.a.	n.a.	n.a.	25	914,295
Personal Care Services	n.a.	n.a.	n.a.	n.a.	100	2,539,556
Funeral, Crematorium and Cemetery Services	n.a.	n.a.	n.a.	n.a.	35	1,977,902
Other Personal Services	n.a.	n.a.	n.a.	n.a.	120	12,095,240
Religious Services	n.a.	n.a.	n.a.	n.a.	5	4,782
Civic, Professional and Other Interest Group Services	n.a.	n.a.	n.a.	n.a.	150	109,007,335
Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use	n.a.	n.a.	n.a.	n.a.	5	122,749
<b>Total Other Services</b>	<b>5</b>	<b>98,639</b>	<b>5</b>	<b>126,427</b>	<b>1,710</b>	<b>213,877,318</b>
<b>Other<sup>3</sup></b>	<b>25</b>	<b>494,709</b>	<b>5</b>	<b>4,821,306</b>	<b>2,360</b>	<b>1,476,192,787</b>
<b>Total all industries</b>	<b>190</b>	<b>6,612,506</b>	<b>105</b>	<b>2,242,470,216</b>	<b>44,180</b>	<b>81,230,979,159</b>

**Taxation statistics 2010–11**

**Table 4C: Company tax**

**Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

Income items by industry <sup>2</sup>	Non-deductible expenses		R&D a/c exp claimed under R&D concession		S46FA deduction for flow-on dividends	
	no.	\$	no.	\$	no.	\$
<b>Arts and recreation Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Museum Operation	40	1,059,481	n.a.	n.a.	0	0
Parks and Gardens Operations	70	3,105,039	n.a.	n.a.	0	0
Creative and Performing Arts Activities	1,985	41,661,865	n.a.	n.a.	0	0
Sports and Physical Recreation Activities	1,700	119,418,544	n.a.	n.a.	0	0
Horse and Dog Racing Activities	270	13,413,355	n.a.	n.a.	0	0
Amusement and Other Recreation Activities	655	40,324,260	n.a.	n.a.	0	0
Gambling Activities	250	1,081,670,170	n.a.	n.a.	0	0
<b>Total Arts and recreation Services</b>	<b>4,970</b>	<b>1,300,652,714</b>	<b>25</b>	<b>14,769,163</b>	<b>0</b>	<b>0</b>
<b>Other Services</b>						
Automotive Repair and Maintenance	8,370	319,369,715	n.a.	n.a.	n.a.	n.a.
Machinery and Equipment Repair and Maintenance	4,010	240,699,451	n.a.	n.a.	n.a.	n.a.
Other Repair and Maintenance	345	10,271,711	n.a.	n.a.	n.a.	n.a.
Personal Care Services	2,885	58,892,528	n.a.	n.a.	n.a.	n.a.
Funeral, Crematorium and Cemetery Services	245	18,144,919	n.a.	n.a.	n.a.	n.a.
Other Personal Services	2,305	151,156,920	n.a.	n.a.	n.a.	n.a.
Religious Services	35	294,884	n.a.	n.a.	n.a.	n.a.
Civic, Professional and Other Interest Group Services	1,480	1,350,954,235	n.a.	n.a.	n.a.	n.a.
Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use	5	65,503	n.a.	n.a.	n.a.	n.a.
<b>Total Other Services</b>	<b>19,675</b>	<b>2,149,849,866</b>	<b>95</b>	<b>57,952,137</b>	<b>5</b>	<b>170,696</b>
<b>Other<sup>3</sup></b>	<b>15,275</b>	<b>3,623,846,271</b>	<b>275</b>	<b>236,673,329</b>	<b>10</b>	<b>3,275,593</b>
<b>Total all industries</b>	<b>450,390</b>	<b>252,138,505,241</b>	<b>6,370</b>	<b>13,330,237,360</b>	<b>120</b>	<b>41,302,847</b>

**Taxation statistics 2010–11**

**Table 4C: Company tax**

**Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

Income items by industry <sup>2</sup>	Deduction for decline in value of depreciating assets		Small business and general business tax break		Forestry managed investment scheme deduction	
	no.	\$	no.	\$		
<b>Arts and recreation Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Museum Operation	35	1,171,781	n.a.	n.a.	n.a.	n.a.
Parks and Gardens Operations	65	1,991,687	n.a.	n.a.	n.a.	n.a.
Creative and Performing Arts Activities	1,805	22,844,989	n.a.	n.a.	n.a.	n.a.
Sports and Physical Recreation Activities	1,560	52,230,552	n.a.	n.a.	n.a.	n.a.
Horse and Dog Racing Activities	260	7,572,392	n.a.	n.a.	n.a.	n.a.
Amusement and Other Recreation Activities	605	27,612,090	n.a.	n.a.	n.a.	n.a.
Gambling Activities	235	245,936,072	n.a.	n.a.	n.a.	n.a.
<b>Total Arts and recreation Services</b>	<b>4,570</b>	<b>359,359,563</b>	<b>25</b>	<b>3,428,862</b>	<b>5</b>	<b>11,634</b>
<b>Other Services</b>						
Automotive Repair and Maintenance	7,805	166,424,524	n.a.	n.a.	n.a.	n.a.
Machinery and Equipment Repair and Maintenance	3,745	108,971,098	n.a.	n.a.	n.a.	n.a.
Other Repair and Maintenance	320	5,838,934	n.a.	n.a.	n.a.	n.a.
Personal Care Services	2,695	38,737,117	n.a.	n.a.	n.a.	n.a.
Funeral, Crematorium and Cemetery Services	230	11,763,249	n.a.	n.a.	n.a.	n.a.
Other Personal Services	2,125	97,505,427	n.a.	n.a.	n.a.	n.a.
Religious Services	30	161,365	n.a.	n.a.	n.a.	n.a.
Civic, Professional and Other Interest Group Services	1,245	103,467,116	n.a.	n.a.	n.a.	n.a.
Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use	5	14,334	n.a.	n.a.	n.a.	n.a.
<b>Total Other Services</b>	<b>18,195</b>	<b>532,883,164</b>	<b>90</b>	<b>4,471,836</b>	<b>5</b>	<b>465</b>
<b>Other<sup>3</sup></b>	<b>12,005</b>	<b>760,948,782</b>	<b>55</b>	<b>8,562,936</b>	<b>5</b>	<b>89,207</b>
<b>Total all industries</b>	<b>409,525</b>	<b>68,648,240,466</b>	<b>2,510</b>	<b>1,240,949,017</b>	<b>90</b>	<b>1,969,014</b>

**Taxation statistics 2010–11**

**Table 4C: Company tax**

**Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

Income items by industry <sup>2</sup>	Immediate deduction for capital expenditure		Deduction for project pool		Capital works deductions	
<b>Arts and recreation Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Museum Operation	n.a.	n.a.	n.a.	n.a.	0	0
Parks and Gardens Operations	n.a.	n.a.	n.a.	n.a.	10	153,052
Creative and Performing Arts Activities	n.a.	n.a.	n.a.	n.a.	15	61,796
Sports and Physical Recreation Activities	n.a.	n.a.	n.a.	n.a.	40	2,178,987
Horse and Dog Racing Activities	n.a.	n.a.	n.a.	n.a.	5	94,760
Amusement and Other Recreation Activities	n.a.	n.a.	n.a.	n.a.	20	163,701
Gambling Activities	n.a.	n.a.	n.a.	n.a.	10	45,672,173
<b>Total Arts and recreation Services</b>	<b>10</b>	<b>59,093</b>	<b>5</b>	<b>133,530</b>	<b>95</b>	<b>48,324,469</b>
<b>Other Services</b>						
Automotive Repair and Maintenance	n.a.	n.a.	n.a.	n.a.	135	1,598,967
Machinery and Equipment Repair and Maintenance	n.a.	n.a.	n.a.	n.a.	50	606,254
Other Repair and Maintenance	n.a.	n.a.	n.a.	n.a.	5	9,777
Personal Care Services	n.a.	n.a.	n.a.	n.a.	40	169,426
Funeral, Crematorium and Cemetery Services	n.a.	n.a.	n.a.	n.a.	15	415,138
Other Personal Services	n.a.	n.a.	n.a.	n.a.	30	4,145,791
Religious Services	n.a.	n.a.	n.a.	n.a.	5	31,533
Civic, Professional and Other Interest Group Services	n.a.	n.a.	n.a.	n.a.	75	15,798,746
Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use	n.a.	n.a.	n.a.	n.a.	0	0
<b>Total Other Services</b>	<b>45</b>	<b>202,379</b>	<b>10</b>	<b>134,813</b>	<b>345</b>	<b>22,775,632</b>
<b>Other<sup>3</sup></b>	<b>75</b>	<b>41,121,245</b>	<b>10</b>	<b>5,730,434</b>	<b>315</b>	<b>22,776,221</b>
<b>Total all industries</b>	<b>1,790</b>	<b>8,793,136,186</b>	<b>365</b>	<b>1,931,136,404</b>	<b>11,480</b>	<b>1,981,058,404</b>

**Taxation statistics 2010–11**

**Table 4C: Company tax**

**Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

Income items by industry <sup>2</sup>	S40-880 deduction		Australian owned R&D tax concession-not including label M	
<b>Arts and recreation Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Museum Operation	n.a.	n.a.	n.a.	n.a.
Parks and Gardens Operations	n.a.	n.a.	n.a.	n.a.
Creative and Performing Arts Activities	n.a.	n.a.	n.a.	n.a.
Sports and Physical Recreation Activities	n.a.	n.a.	n.a.	n.a.
Horse and Dog Racing Activities	n.a.	n.a.	n.a.	n.a.
Amusement and Other Recreation Activities	n.a.	n.a.	n.a.	n.a.
Gambling Activities	n.a.	n.a.	n.a.	n.a.
<b>Total Arts and recreation Services</b>	<b>135</b>	<b>42,151,393</b>	<b>25</b>	<b>27,960,479</b>
<b>Other Services</b>				
Automotive Repair and Maintenance	n.a.	n.a.	n.a.	n.a.
Machinery and Equipment Repair and Maintenance	n.a.	n.a.	n.a.	n.a.
Other Repair and Maintenance	n.a.	n.a.	n.a.	n.a.
Personal Care Services	n.a.	n.a.	n.a.	n.a.
Funeral, Crematorium and Cemetery Services	n.a.	n.a.	n.a.	n.a.
Other Personal Services	n.a.	n.a.	n.a.	n.a.
Religious Services	n.a.	n.a.	n.a.	n.a.
Civic, Professional and Other Interest Group Services	n.a.	n.a.	n.a.	n.a.
Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use	n.a.	n.a.	n.a.	n.a.
<b>Total Other Services</b>	<b>355</b>	<b>3,243,925</b>	<b>95</b>	<b>109,938,447</b>
<b>Other<sup>3</sup></b>	<b>1,445</b>	<b>63,993,332</b>	<b>285</b>	<b>243,841,737</b>
<b>Total all industries</b>	<b>15,480</b>	<b>3,178,706,377</b>	<b>6,505</b>	<b>18,012,248,336</b>

**Taxation statistics 2010–11**

**Table 4C: Company tax**

**Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

Income items by industry <sup>2</sup>	Australian owned R&D extra incremental 50% deduction		Landcare operations and deduction for decline in value of water facility		Exempt income		Other income not included in assessable income	
<b>Arts and recreation Services</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>
Museum Operation	n.a.	n.a.	0	0	n.a.	n.a.	5	740,307
Parks and Gardens Operations	n.a.	n.a.	0	0	n.a.	n.a.	10	3,786,187
Creative and Performing Arts Activities	n.a.	n.a.	0	0	n.a.	n.a.	125	14,297,838
Sports and Physical Recreation Activities	n.a.	n.a.	0	0	n.a.	n.a.	130	59,374,896
Horse and Dog Racing Activities	n.a.	n.a.	0	0	n.a.	n.a.	25	5,350,206
Amusement and Other Recreation Activities	n.a.	n.a.	0	0	n.a.	n.a.	50	3,948,159
Gambling Activities	n.a.	n.a.	0	0	n.a.	n.a.	15	947,873,101
<b>Total Arts and recreation Services</b>	<b>5</b>	<b>980,958</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>4,567,813</b>	<b>355</b>	<b>1,035,370,694</b>
<b>Other Services</b>								
Automotive Repair and Maintenance	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	830	56,781,679
Machinery and Equipment Repair and Maintenance	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	500	88,316,895
Other Repair and Maintenance	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	25	1,201,823
Personal Care Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	120	20,903,106
Funeral, Crematorium and Cemetery Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	25	1,617,665
Other Personal Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	145	19,638,222
Religious Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	5	11,889
Civic, Professional and Other Interest Group Services	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	345	1,139,802,191
Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0	0
<b>Total Other Services</b>	<b>25</b>	<b>8,160,969</b>	<b>5</b>	<b>3,778</b>	<b>235</b>	<b>261,394,959</b>	<b>1,990</b>	<b>1,328,273,470</b>
<b>Other<sup>3</sup></b>	<b>35</b>	<b>8,319,611</b>	<b>10</b>	<b>131,339</b>	<b>125</b>	<b>228,107,381</b>	<b>2,645</b>	<b>2,187,072,988</b>
<b>Total all industries</b>	<b>1,410</b>	<b>1,320,060,693</b>	<b>460</b>	<b>49,052,004</b>	<b>2,190</b>	<b>11,721,248,674</b>	<b>50,125</b>	<b>126,460,560,409</b>

**Taxation statistics 2010–11**

**Table 4C: Company tax**

**Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

<b>Income items by industry<sup>2</sup></b>	<b>TOFA deductions from financial arrangements not included elsewhere</b>		<b>Other deductible expenses</b>		<b>Tax losses deducted</b>	
<b>Arts and recreation Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Museum Operation	n.a.	n.a.	5	52,065	15	572,927
Parks and Gardens Operations	n.a.	n.a.	25	1,028,608	25	1,116,603
Creative and Performing Arts Activities	n.a.	n.a.	315	39,897,103	680	20,618,541
Sports and Physical Recreation Activities	n.a.	n.a.	405	27,492,896	550	20,398,489
Horse and Dog Racing Activities	n.a.	n.a.	60	1,901,391	85	3,991,812
Amusement and Other Recreation Activities	n.a.	n.a.	145	11,026,659	230	7,846,306
Gambling Activities	n.a.	n.a.	50	144,787,910	75	3,249,389
<b>Total Arts and recreation Services</b>	<b>5</b>	<b>19,882,584</b>	<b>1,005</b>	<b>226,186,632</b>	<b>1,650</b>	<b>57,794,067</b>
<b>Other Services</b>						
Automotive Repair and Maintenance	0	0	1,865	122,980,048	2,690	66,875,702
Machinery and Equipment Repair and Maintenance	0	0	940	93,220,145	1,135	33,899,442
Other Repair and Maintenance	0	0	65	3,877,495	115	1,555,180
Personal Care Services	0	0	555	15,173,756	960	18,517,853
Funeral, Crematorium and Cemetery Services	0	0	85	5,814,380	55	1,696,930
Other Personal Services	0	0	395	30,758,671	830	17,548,868
Religious Services	0	0	5	25,634	5	73,286
Civic, Professional and Other Interest Group Services	0	0	350	203,935,603	520	95,016,557
Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use	0	0	5	150,407	5	2,715
<b>Total Other Services</b>	<b>0</b>	<b>0</b>	<b>4,265</b>	<b>475,936,139</b>	<b>6,310</b>	<b>235,186,533</b>
<b>Other<sup>3</sup></b>	<b>5</b>	<b>7,679,990</b>	<b>3,335</b>	<b>1,785,489,561</b>	<b>7,260</b>	<b>403,523,596</b>
<b>Total all industries</b>	<b>115</b>	<b>2,168,489,432</b>	<b>104,530</b>	<b>136,447,373,021</b>	<b>152,750</b>	<b>22,201,143,586</b>

**Taxation statistics 2010–11**

**Table 4C: Company tax**

**Selected items, by industry<sup>2</sup>, 2010–11 income year<sup>1</sup>**

Income items by industry <sup>2</sup>	Tax losses transferred in		Election to take R&D tax offset		Taxable income or loss	
<b>Arts and recreation Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Museum Operation	n.a.	n.a.	n.a.	n.a.	35	-1,161,144
Parks and Gardens Operations	n.a.	n.a.	n.a.	n.a.	70	2,443,446
Creative and Performing Arts Activities	n.a.	n.a.	n.a.	n.a.	2,240	134,779,285
Sports and Physical Recreation Activities	n.a.	n.a.	n.a.	n.a.	1,790	-29,651,041
Horse and Dog Racing Activities	n.a.	n.a.	n.a.	n.a.	280	5,484,628
Amusement and Other Recreation Activities	n.a.	n.a.	n.a.	n.a.	660	18,818,207
Gambling Activities	n.a.	n.a.	n.a.	n.a.	280	803,738,533
<b>Total Arts and recreation Services</b>	<b>20</b>	<b>554,383</b>	<b>15</b>	<b>5,157,104</b>	<b>5,350</b>	<b>934,451,914</b>
<b>Other Services</b>						
Automotive Repair and Maintenance	n.a.	n.a.	n.a.	n.a.	7,965	402,370,058
Machinery and Equipment Repair and Maintenance	n.a.	n.a.	n.a.	n.a.	4,010	312,684,040
Other Repair and Maintenance	n.a.	n.a.	n.a.	n.a.	330	11,224,819
Personal Care Services	n.a.	n.a.	n.a.	n.a.	2,875	38,422,952
Funeral, Crematorium and Cemetery Services	n.a.	n.a.	n.a.	n.a.	255	55,550,040
Other Personal Services	n.a.	n.a.	n.a.	n.a.	2,420	137,256,628
Religious Services	n.a.	n.a.	n.a.	n.a.	40	42,133
Civic, Professional and Other Interest Group Services	n.a.	n.a.	n.a.	n.a.	2,640	305,465,834
Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use	n.a.	n.a.	n.a.	n.a.	5	-14,031
<b>Total Other Services</b>	<b>105</b>	<b>3,306,558</b>	<b>60</b>	<b>19,033,569</b>	<b>20,540</b>	<b>1,263,002,473</b>
<b>Other<sup>3</sup></b>	<b>90</b>	<b>4,533,429</b>	<b>205</b>	<b>104,891,138</b>	<b>52,760</b>	<b>10,678,023,269</b>
<b>Total all industries</b>	<b>2,050</b>	<b>667,511,794</b>	<b>3,935</b>	<b>2,043,076,045</b>	<b>601,625</b>	<b>217,196,415,190</b>