

Taxation statistics 2010–11

Table 3: Capital gains tax

Small business capital gains tax concessions, 2000–01 to 2010–11 income years¹

Notes:

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

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

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

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

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

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

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		2000–01	2001–02	2002–03	2003–04	2004–05	2005–06	2006–07
Companies								
Small business 15 year exemption	no.	25	45	65	95	115	145	225
	\$	7,057,828	100,776,339	24,401,692	30,942,900	54,661,910	64,644,075	126,447,149
Small business active asset reduction	no.	1,400	1,805	2,235	2,720	2,800	2,950	3,060
	\$	139,148,835	189,274,830	222,125,663	295,390,434	324,826,256	386,848,997	471,920,008
Small business retirement exemption	no.	295	415	555	765	740	855	1,330
	\$	64,974,749	89,665,734	114,510,375	180,941,864	168,587,088	203,740,214	369,557,187
Small business rollover	no.	295	410	515	595	560	585	585
	\$	41,196,734	82,601,028	75,685,306	97,519,038	95,941,912	115,183,366	126,315,531
Total	no.	1,670	2,215	2,750	3,375	3,440	3,680	4,150
	\$	252,378,146	462,317,931	436,723,036	604,794,236	644,017,166	770,416,652	1,094,239,875
Individuals								
Small business 15 year exemption	no.	55	115	165	290	370	515	790
	\$	3,089,028	14,888,693	17,458,414	51,869,702	63,521,389	127,304,469	230,517,548
Small business active asset reduction	no.	6,875	10,400	14,745	19,585	20,380	21,760	25,990
	\$	213,567,539	284,665,473	403,943,091	588,401,082	671,863,288	820,051,086	1,233,736,519
Small business retirement exemption	no.	1,420	2,480	3,950	5,565	6,240	7,135	10,575
	\$	64,711,650	122,526,498	180,133,238	267,211,103	315,647,081	429,292,598	757,608,468
Small business rollover	no.	1,255	2,300	3,125	4,295	4,085	4,440	5,025
	\$	52,393,713	107,761,681	144,320,854	202,297,909	213,520,192	268,915,379	344,552,876
Total	no.	7,600	11,500	16,130	21,195	21,935	23,640	28,435
	\$	333,761,930	529,842,345	745,855,597	1,109,779,796	1,264,551,950	1,645,563,532	2,566,415,411

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		2007–08	2008–09	2009–10	2010–11
Companies					
Small business 15 year exemption	no.	210	165	155	225
	\$	159,553,075	105,165,389	87,333,822	160,610,068
Small business active asset reduction	no.	2,890	2,235	1,890	1,935
	\$	527,622,104	336,908,191	274,699,792	264,058,539
Small business retirement exemption	no.	1,215	925	810	905
	\$	381,065,284	243,303,450	220,272,341	247,356,830
Small business rollover	no.	535	485	385	405
	\$	309,209,245	120,485,014	84,210,723	94,697,734
Total	no.	3,795	2,980	2,565	2,775
	\$	1,377,449,708	805,862,044	666,516,678	766,723,171
Individuals					
Small business 15 year exemption	no.	720	565	655	750
	\$	326,945,120	201,659,102	240,359,051	266,312,898
Small business active asset reduction	no.	24,485	17,225	17,660	16,705
	\$	1,553,408,655	909,639,198	884,030,033	848,864,506
Small business retirement exemption	no.	10,150	6,965	7,555	7,700
	\$	913,692,206	545,044,291	560,714,601	581,634,908
Small business rollover	no.	5,140	3,350	3,325	3,030
	\$	489,744,071	274,751,799	286,042,988	246,401,039
Total	no.	27,295	19,055	19,755	18,990
	\$	3,283,790,052	1,931,094,390	1,971,146,673	1,943,213,351