

Taxation statistics 2010–11

Table 7: Cost of compliance

Cost of compliance index¹ - trend over time, 2001–02 to 2010–11 income years²

Notes:

- * The symbol 'n.a.' used in this publication means not applicable or not available.
- * Totals may not equal the sum of components due to rounding.
- * The statistics reported in this table do not necessarily align exactly with statistics in the Cost of compliance chapter tables, due to system issues.

- * In order to meet privacy regulations, the following measures have been applied.
 - (a) Number indicators shown may have been rounded to the nearest multiple of 5.
 - (b) Statistics for some items may not be included in some tables.

- 1 This index is a ratio between the average time taken in that year and in the base year of 2002. An index below 100 indicates a decrease in the cost of compliance and vice versa. In calculating the average time taken to complete a form, outlier values have been removed. Only those forms with completed time-box have been used in the calculation.
- 2 The statistics for the 2010–11 income year were sourced from 2011 returns processed by 31 October 2012. The statistics for the earlier income years are as at 31 October of the following year, for example 2009–10 income year, 2010 returns processed by 31 October 2011. The statistics are not necessarily complete. For further information, please refer to the 'Source of cost of compliance statistics' section in the 'Cost of compliance' chapter of *Taxation statistics 2010–11*.

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Income Year	2001–02	2002–03	2003–04	2004–05	2005–06	2006–07	2007–08	2008–09	2009–10	2010–11
Individuals tax returns (Business & professional items schedule)	100	98	98	96	96	94	96	92	96	94
Business activity statements	100	96	96	91	91	87	87	87	87	90
Company tax returns	100	93	93	87	87	86	87	85	85	83
Partnership tax returns	100	105	101	97	92	95	92	97	98	100
Trust tax returns	100	87	82	76	77	78	71	73	69	68
Fund tax returns	100	118	94	102	131	120	151	129	118	126
Fringe benefits tax returns	100	103	103	98	102	102	98	93	98	98