

## ***Taxation statistics 2010–11***

### **Table 5A : Company tax**

#### **Selected items and financial ratios for micro companies, by broad 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.

1 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*.

2 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.

3 Profitable companies are those with a total profit or loss of more than \$0, Non-profitable companies are those with a total profit or loss of less than or equal to \$0.

4  $\text{Return on assets} = (\text{'Total profit or loss'} + \text{'Interest expenses within Australia'} + \text{'Interest expenses overseas'}) / \text{'Total assets excluding non-membership period returns'}$

5  $\text{Net profit margin} = (\text{'Total profit or loss'} - \text{'Net tax'}) / \text{'Other sales of goods \& services'}$

6  $\text{Gearing} = (\text{'Total liabilities excluding non-membership period returns'} / \text{'Shareholders' funds excluding non-membership period returns'})$

7  $\text{Interest cover} = (\text{'Total profit or loss'} + \text{'Interest expenses within Australia'} + \text{'Interest expenses overseas'}) / (\text{'Interest expenses within Australia'} + \text{'Interest expenses overseas'})$

8  $\text{Tax to profit} = (\text{'Net tax'} / \text{'Total profit or loss'})$

# **Taxation statistics 2010–11**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies, by broad industry<sup>2</sup>**

#### **2010–11 income year<sup>1</sup>**

	Number of companies	Total profit or loss	Interest expenses within Australia	Interest expenses overseas	Net tax
	no.	\$	\$	\$	\$
<b>Non-taxable</b>					
<b>Non-profitable<sup>3</sup></b>					
Agriculture, Forestry & Fishing	5,380	-462,863,569	124,934,136	6,621,202	-145,159
Mining	1,645	-2,275,200,303	30,887,856	12,406,757	-6,545
Manufacturing	11,460	-762,602,813	101,665,136	2,562,919	-98,564
Electricity, Gas, Water and Waste Services	675	-88,343,710	5,592,983	2,458,715	-6,961
Construction	32,635	-1,432,057,034	412,703,043	23,867,719	-175,850
Wholesale Trade	12,105	-565,941,177	78,822,305	4,341,892	-72,342
Retail Trade	15,325	-525,470,040	105,926,042	4,359,993	-103,132
Accommodation and Food Services	8,830	-362,075,168	87,009,977	4,235,821	-117,022
Transport, Postal and Warehousing	12,520	-290,459,167	92,083,406	2,156,931	-8,206
Information Media and Telecommunications	3,410	-214,163,222	11,501,464	1,070,012	-33,008,751
Financial and Insurance Services	16,220	-1,604,969,250	307,096,909	37,761,094	-467,361
Rental, Hiring and Real Estate Services	24,005	-759,166,751	411,887,073	35,177,317	-125,963
Professional, Scientific and Technical Services	35,660	-2,295,932,874	958,595,048	7,880,251	-223,291
Administrative and Support Services	8,230	-208,069,539	28,417,410	830,827	-24,259
Education and Training	2,940	-73,658,973	8,761,788	276,494	-9,553
Health Care and Social Assistance	9,730	-145,744,158	44,832,255	1,442,259	-20,513
Arts and Recreation Services	2,760	-109,257,484	16,555,209	490,871	-781,012
Other Services	9,220	-227,933,025	46,323,300	854,511	-32,267
Other <sup>2</sup>	14,590	-709,497,466	204,565,781	11,237,288	-1,162,924
<b>Total all industries</b>	<b>227,345</b>	<b>-13,113,405,723</b>	<b>3,078,161,121</b>	<b>160,032,873</b>	<b>-36,589,677</b>

# **Taxation statistics 2010–11**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies, by broad industry<sup>2</sup>**

#### **2010–11 income year<sup>1</sup>**

	Number of companies	Total assets excluding non-membership period returns	Earnings before tax plus interest expense (EBIT)	Other sales of goods & services	Total liabilities excluding non-membership period returns
	no.	\$	\$	\$	\$
<b>Non-taxable</b>					
<b>Non-profitable<sup>3</sup></b>					
Agriculture, Forestry & Fishing	5,380	7,162,793,122	-331,308,231	826,888,538	6,028,602,003
Mining	1,645	12,898,878,407	-2,231,905,690	98,922,743	3,599,869,972
Manufacturing	11,460	4,557,590,684	-658,374,758	3,158,988,469	3,847,878,989
Electricity, Gas, Water and Waste Services	675	884,707,518	-80,292,012	108,112,518	707,761,280
Construction	32,635	15,708,829,250	-995,486,272	5,384,157,001	14,975,729,134
Wholesale Trade	12,105	3,588,269,014	-482,776,980	2,874,397,733	3,676,240,207
Retail Trade	15,325	3,871,149,408	-415,184,005	4,550,201,569	3,973,636,817
Accommodation and Food Services	8,830	3,089,956,145	-270,829,370	2,307,504,957	2,990,543,041
Transport, Postal and Warehousing	12,520	2,354,910,431	-196,218,830	1,218,395,394	2,314,081,714
Information Media and Telecommunications	3,410	837,864,274	-201,591,746	342,541,223	743,231,169
Financial and Insurance Services	16,220	19,792,019,547	-1,260,111,247	779,127,733	10,623,558,321
Rental, Hiring and Real Estate Services	24,005	14,616,279,757	-312,102,361	992,698,284	11,166,923,892
Professional, Scientific and Technical Services	35,660	6,654,114,982	-1,329,457,575	3,128,017,122	5,460,747,751
Administrative and Support Services	8,230	1,413,049,621	-178,821,302	987,965,812	1,377,274,078
Education and Training	2,940	375,256,951	-64,620,691	243,727,772	383,863,532
Health Care and Social Assistance	9,730	2,215,262,414	-99,469,644	1,437,288,799	2,442,504,404
Arts and Recreation Services	2,760	694,100,984	-92,211,404	306,575,343	798,962,986
Other Services	9,220	1,796,618,375	-180,755,214	1,652,764,277	1,515,869,292
Other <sup>2</sup>	14,590	8,248,124,996	-493,694,397	901,447,669	5,761,960,422
<b>Total all industries</b>	<b>227,345</b>	<b>110,759,775,880</b>	<b>-9,875,211,729</b>	<b>31,299,722,956</b>	<b>82,389,239,004</b>

# **Taxation statistics 2010–11**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies, by broad industry<sup>2</sup>**

**2010–11 income year<sup>1</sup>**

	Number of companies	Shareholders' funds excluding non-membership period returns	Return on assets <sup>4</sup>	Net profit margin <sup>5</sup>	Gearing <sup>6</sup>	Interest cover <sup>7</sup>	Tax to profit <sup>8</sup>
	no.	\$	ratio	ratio	ratio	ratio	ratio
<b>Non-taxable</b>							
<b>Non-profitable<sup>3</sup></b>							
Agriculture, Forestry & Fishing	5,380	1,134,191,119	-0.05	-0.56	5.32	-2.52	0.00
Mining	1,645	9,299,008,435	-0.17	-23.00	0.39	-51.55	0.00
Manufacturing	11,460	709,711,695	-0.14	-0.24	5.42	-6.32	0.00
Electricity, Gas, Water and Waste Services	675	176,946,238	-0.09	-0.82	4.00	-9.97	0.00
Construction	32,635	733,100,116	-0.06	-0.27	20.43	-2.28	0.00
Wholesale Trade	12,105	-87,971,193	-0.13	-0.20	-41.79	-5.81	0.00
Retail Trade	15,325	-102,487,409	-0.11	-0.12	-38.77	-3.76	0.00
Accommodation and Food Services	8,830	99,413,104	-0.09	-0.16	30.08	-2.97	0.00
Transport, Postal and Warehousing	12,520	40,828,717	-0.08	-0.24	56.68	-2.08	0.00
Information Media and Telecommunications	3,410	94,633,105	-0.24	-0.53	7.85	-16.04	0.15
Financial and Insurance Services	16,220	9,168,461,226	-0.06	-2.06	1.16	-3.65	0.00
Rental, Hiring and Real Estate Services	24,005	3,449,355,865	-0.02	-0.76	3.24	-0.70	0.00
Professional, Scientific and Technical Services	35,660	1,193,367,231	-0.20	-0.73	4.58	-1.38	0.00
Administrative and Support Services	8,230	35,775,543	-0.13	-0.21	38.50	-6.11	0.00
Education and Training	2,940	-8,606,581	-0.17	-0.30	-44.60	-7.15	0.00
Health Care and Social Assistance	9,730	-227,241,990	-0.04	-0.10	-10.75	-2.15	0.00
Arts and Recreation Services	2,760	-104,862,002	-0.13	-0.35	-7.62	-5.41	0.01
Other Services	9,220	280,749,083	-0.10	-0.14	5.40	-3.83	0.00
Other <sup>2</sup>	14,590	2,486,164,574	-0.06	-0.79	2.32	-2.29	0.00
<b>Total all industries</b>	<b>227,345</b>	<b>28,370,536,876</b>	<b>-0.09</b>	<b>-0.42</b>	<b>2.90</b>	<b>-3.05</b>	<b>0.00</b>

**Taxation statistics 2010–11**

**Table 5A : Company tax**

**Selected items and financial ratios for micro companies, by broad industry<sup>2</sup>**

**2010–11 income year<sup>1</sup>**

	Number of companies	Total assets for non-membership period returns	Total liabilities for non-membership period returns	Shareholders' funds for non-membership period returns
	no.	\$	\$	\$
<b>Non-taxable</b>				
<b>Non-profitable<sup>3</sup></b>				
Agriculture, Forestry & Fishing	5,380	59,706,403	81,441,603	-21,735,200
Mining	1,645	2,088,187,652	677,212,053	1,410,975,599
Manufacturing	11,460	302,714,981	69,517,265	233,197,716
Electricity, Gas, Water and Waste Services	675	33,721,108	40,875,302	-7,154,194
Construction	32,635	588,285,744	391,113,733	197,172,011
Wholesale Trade	12,105	180,394,924	72,360,286	108,034,638
Retail Trade	15,325	28,903,602	33,524,614	-4,621,012
Accommodation and Food Services	8,830	2,919,797	2,788,667	131,130
Transport, Postal and Warehousing	12,520	33,659,232	31,492,282	2,166,950
Information Media and Telecommunications	3,410	16,430,535	16,878,683	-448,148
Financial and Insurance Services	16,220	573,337,637	338,608,413	234,729,224
Rental, Hiring and Real Estate Services	24,005	445,935,580	328,011,565	117,924,015
Professional, Scientific and Technical Services	35,660	174,792,835	113,864,661	60,928,174
Administrative and Support Services	8,230	19,895,532	19,190,181	705,351
Education and Training	2,940	1,148,295	627,195	521,100
Health Care and Social Assistance	9,730	25,320,032	43,691,743	-18,371,711
Arts and Recreation Services	2,760	17,754,107	7,113,105	10,641,002
Other Services	9,220	330,898	767,580	-436,682
Other <sup>2</sup>	14,590	138,950,739	105,999,751	32,950,988
<b>Total all industries</b>	<b>227,345</b>	<b>4,732,389,633</b>	<b>2,375,078,682</b>	<b>2,357,310,951</b>

# **Taxation statistics 2010–11**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies, by broad industry<sup>2</sup>**

#### **2010–11 income year<sup>1</sup>**

	Number of companies	Total profit or loss	Interest expenses within Australia	Interest expenses overseas	Net tax
	no.	\$	\$	\$	\$
<b>Non-taxable</b>					
<b>Profitable<sup>3</sup></b>					
Agriculture, Forestry & Fishing	3,085	187,241,384	59,209,632	1,763,499	-90,220
Mining	420	42,274,327	2,648,746	111,849	-317
Manufacturing	5,790	207,309,326	42,581,536	1,083,832	-288,115
Electricity, Gas, Water and Waste Services	325	12,372,461	2,531,647	122,208	-120
Construction	15,275	467,805,279	131,502,688	5,503,529	-445,059
Wholesale Trade	5,680	201,227,338	31,889,746	1,044,620	-105,588
Retail Trade	6,750	189,191,201	47,092,397	1,015,289	-130,721
Accommodation and Food Services	3,900	122,065,693	34,685,949	1,080,941	-74,849
Transport, Postal and Warehousing	6,100	145,502,406	58,511,159	1,334,357	-32,526
Information Media and Telecommunications	1,445	48,447,383	4,223,908	125,018	-13,230,308
Financial and Insurance Services	11,105	906,631,378	92,689,269	7,334,977	-1,193,320
Rental, Hiring and Real Estate Services	10,400	343,771,162	151,830,046	12,766,969	-522,615
Professional, Scientific and Technical Services	16,755	465,763,442	57,998,934	2,555,662	-675,414
Administrative and Support Services	3,685	90,876,814	12,793,032	279,185	-82,044
Education and Training	1,420	32,862,438	4,348,993	66,056	-54,900
Health Care and Social Assistance	3,920	92,013,164	19,785,988	139,696	-117,775
Arts and Recreation Services	1,240	36,697,676	6,983,016	66,724	-25,431
Other Services	4,590	98,321,920	24,218,750	1,165,819	-138,425
Other <sup>2</sup>	7,265	740,471,636	35,264,347	2,526,816	-987,245
<b>Total all industries</b>	<b>109,155</b>	<b>4,430,846,428</b>	<b>820,789,783</b>	<b>40,087,046</b>	<b>-18,194,991</b>

# **Taxation statistics 2010–11**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies, by broad industry<sup>2</sup>**

#### **2010–11 income year<sup>1</sup>**

	Number of companies	Total assets excluding non-membership period returns	Earnings before tax plus interest expense (EBIT)	Other sales of goods & services	Total liabilities excluding non-membership period returns
	no.	\$	\$	\$	\$
<b>Non-taxable</b>					
<b>Profitable<sup>3</sup></b>					
Agriculture, Forestry & Fishing	3,085	2,830,982,128	248,214,515	565,642,133	1,931,958,905
Mining	420	4,715,296,616	45,034,922	58,841,519	849,792,687
Manufacturing	5,790	2,444,819,467	250,974,694	1,747,958,939	1,636,871,927
Electricity, Gas, Water and Waste Services	325	140,249,865	15,026,316	68,901,326	74,847,095
Construction	15,275	4,974,583,132	604,811,496	3,187,728,055	4,222,237,336
Wholesale Trade	5,680	109,049,076,556	234,161,704	1,579,684,993	1,626,111,051
Retail Trade	6,750	2,135,754,954	237,298,887	2,255,535,075	1,798,719,800
Accommodation and Food Services	3,900	1,602,050,112	157,832,583	1,184,972,247	3,222,599,699
Transport, Postal and Warehousing	6,100	1,424,176,230	205,347,922	781,545,749	1,270,230,362
Information Media and Telecommunications	1,445	413,723,375	52,796,309	190,206,911	439,448,899
Financial and Insurance Services	11,105	14,184,478,440	1,006,655,624	560,910,699	5,632,072,673
Rental, Hiring and Real Estate Services	10,400	135,570,720,885	508,368,177	521,140,019	4,964,793,037
Professional, Scientific and Technical Services	16,755	5,517,707,362	526,318,038	1,855,015,976	2,422,622,399
Administrative and Support Services	3,685	699,353,519	103,949,031	555,976,616	545,701,116
Education and Training	1,420	176,628,816	37,277,487	172,530,125	182,414,625
Health Care and Social Assistance	3,920	2,841,037,005	111,938,848	606,363,527	651,130,860
Arts and Recreation Services	1,240	338,276,173	43,747,416	152,718,832	278,028,049
Other Services	4,590	970,034,319	123,706,489	982,949,967	772,639,341
Other <sup>2</sup>	7,265	4,615,849,864	778,262,799	485,628,502	1,754,589,831
<b>Total all industries</b>	<b>109,155</b>	<b>294,644,798,818</b>	<b>5,291,723,257</b>	<b>17,514,251,210</b>	<b>34,276,809,692</b>

# **Taxation statistics 2010–11**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies, by broad industry<sup>2</sup>**

#### **2010–11 income year<sup>1</sup>**

	Number of companies	Shareholders' funds excluding non-membership period returns	Return on assets <sup>4</sup>	Net profit margin <sup>5</sup>	Gearing <sup>6</sup>	Interest cover <sup>7</sup>	Tax to profit <sup>8</sup>
	no.	\$	ratio	ratio	ratio	ratio	ratio
<b>Non-taxable</b>							
<b>Profitable<sup>3</sup></b>							
Agriculture, Forestry & Fishing	3,085	899,023,223	0.09	0.33	2.15	4.07	0.00
Mining	420	3,865,503,929	0.01	0.72	0.22	16.31	0.00
Manufacturing	5,790	807,947,540	0.10	0.12	2.03	5.75	0.00
Electricity, Gas, Water and Waste Services	325	65,402,770	0.11	0.18	1.14	5.66	0.00
Construction	15,275	752,345,796	0.12	0.15	5.61	4.41	0.00
Wholesale Trade	5,680	107,422,965,505	0.00	0.13	0.02	7.11	0.00
Retail Trade	6,750	337,035,154	0.11	0.08	5.34	4.93	0.00
Accommodation and Food Services	3,900	-1,620,549,587	0.10	0.10	-1.99	4.41	0.00
Transport, Postal and Warehousing	6,100	153,945,868	0.14	0.19	8.25	3.43	0.00
Information Media and Telecommunications	1,445	-25,725,524	0.13	0.32	-17.08	12.14	-0.27
Financial and Insurance Services	11,105	8,552,405,767	0.07	1.62	0.66	10.06	0.00
Rental, Hiring and Real Estate Services	10,400	130,605,927,848	0.00	0.66	0.04	3.09	0.00
Professional, Scientific and Technical Services	16,755	3,095,084,963	0.10	0.25	0.78	8.69	0.00
Administrative and Support Services	3,685	153,652,403	0.15	0.16	3.55	7.95	0.00
Education and Training	1,420	-5,785,809	0.21	0.19	-31.53	8.44	0.00
Health Care and Social Assistance	3,920	2,189,906,145	0.04	0.15	0.30	5.62	0.00
Arts and Recreation Services	1,240	60,248,124	0.13	0.24	4.61	6.21	0.00
Other Services	4,590	197,394,978	0.13	0.10	3.91	4.87	0.00
Other <sup>2</sup>	7,265	2,861,260,033	0.17	1.53	0.61	20.59	0.00
<b>Total all industries</b>	<b>109,155</b>	<b>260,367,989,126</b>	<b>0.02</b>	<b>0.25</b>	<b>0.13</b>	<b>6.15</b>	<b>0.00</b>



**Taxation statistics 2010–11**

**Table 5A : Company tax**

**Selected items and financial ratios for micro companies, by broad industry<sup>2</sup>**

**2010–11 income year<sup>1</sup>**

	Number of companies	Total assets for non-membership period returns	Total liabilities for non-membership period returns	Shareholders' funds for non-membership period returns
	no.	\$	\$	\$
<b>Non-taxable</b>				
<b>Profitable<sup>3</sup></b>				
Agriculture, Forestry & Fishing	3,085	513,840	125,697	388,143
Mining	420	69,719,171	67,164,579	2,554,592
Manufacturing	5,790	3,609,035	2,124,920	1,484,115
Electricity, Gas, Water and Waste Services	325	6,331,664	1,616,746	4,714,918
Construction	15,275	21,423,983	19,006,769	2,417,214
Wholesale Trade	5,680	47,973,715	25,934,827	22,038,888
Retail Trade	6,750	5,857,134	7,283,163	-1,426,029
Accommodation and Food Services	3,900	139,361	3,464,988	-3,325,627
Transport, Postal and Warehousing	6,100	3,678,036	1,182,129	2,495,907
Information Media and Telecommunications	1,445	639,931	506,913	133,018
Financial and Insurance Services	11,105	590,230,886	487,765,971	102,464,915
Rental, Hiring and Real Estate Services	10,400	44,789,053	42,976,922	1,812,131
Professional, Scientific and Technical Services	16,755	24,456,823	19,966,302	4,490,521
Administrative and Support Services	3,685	16,091,955	5,994,760	10,097,195
Education and Training	1,420	826,473	423,879	402,594
Health Care and Social Assistance	3,920	74,272,670	19,202,674	55,069,996
Arts and Recreation Services	1,240	4,708,909	323,978	4,384,931
Other Services	4,590	244,372	139,366	105,006
Other <sup>2</sup>	7,265	484,708,355	52,304,691	432,403,664
<b>Total all industries</b>	<b>109,155</b>	<b>1,400,215,366</b>	<b>757,509,274</b>	<b>642,706,092</b>

# **Taxation statistics 2010–11**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies, by broad industry<sup>2</sup>**

#### **2010–11 income year<sup>1</sup>**

	Number of companies	Total profit or loss	Interest expenses within Australia	Interest expenses overseas	Net tax
	no.	\$	\$	\$	\$
<b>Taxable</b>					
<b>Non-profitable<sup>3</sup></b>					
Agriculture, Forestry & Fishing	160	-14,153,767	4,426,720	7,250	4,366,708
Mining	45	-35,948,009	429,301	17,283	2,854,080
Manufacturing	515	-68,469,288	5,651,167	483,041	13,387,382
Electricity, Gas, Water and Waste Services	20	-1,571,731	102,236	8,328	285,853
Construction	1,050	-46,402,683	12,753,062	463,394	12,172,613
Wholesale Trade	370	-20,477,578	3,095,575	58,015	6,037,037
Retail Trade	375	-15,578,060	3,498,864	58,464	4,195,790
Accommodation and Food Services	240	-74,403,196	1,920,785	65,522,390	5,713,977
Transport, Postal and Warehousing	295	-277,394,764	4,287,440	28,622	10,724,606
Information Media and Telecommunications	125	-10,449,677	923,394	912	2,604,443
Financial and Insurance Services	765	-115,635,735	11,477,128	1,024,297	19,965,564
Rental, Hiring and Real Estate Services	620	-40,224,145	18,040,834	2,093,004	18,672,535
Professional, Scientific and Technical Services	1,850	-124,944,597	12,609,407	293,425	41,642,816
Administrative and Support Services	345	-18,881,917	2,649,241	9,840	2,704,828
Education and Training	100	-3,396,403	283,216	249	772,204
Health Care and Social Assistance	345	-10,149,085	2,101,894	10,135	2,812,125
Arts and Recreation Services	80	-3,255,698	498,906	0	557,072
Other Services	325	-8,194,916	1,921,800	5,578	2,499,048
Other <sup>2</sup>	400	-29,449,546	3,089,265	234,163	8,473,217
<b>Total all industries</b>	<b>8,020</b>	<b>-918,980,795</b>	<b>89,760,235</b>	<b>70,318,390</b>	<b>160,441,898</b>

# **Taxation statistics 2010–11**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies, by broad industry<sup>2</sup>**

#### **2010–11 income year<sup>1</sup>**

	Number of companies	Total assets excluding non-membership period returns	Earnings before tax plus interest expense (EBIT)	Other sales of goods & services	Total liabilities excluding non-membership period returns
	no.	\$	\$	\$	\$
<b>Taxable</b>					
<b>Non-profitable<sup>3</sup></b>					
Agriculture, Forestry & Fishing	160	265,434,240	-9,719,797	41,561,160	113,160,960
Mining	45	149,731,758	-35,501,425	4,862,098	30,092,212
Manufacturing	515	389,357,286	-62,335,080	239,352,273	201,523,401
Electricity, Gas, Water and Waste Services	20	6,059,902	-1,461,167	2,015,713	4,630,393
Construction	1,050	587,824,977	-33,186,227	306,480,622	299,772,018
Wholesale Trade	370	197,090,295	-17,323,988	172,796,676	116,154,189
Retail Trade	375	165,291,856	-12,020,732	179,924,863	105,276,909
Accommodation and Food Services	240	108,043,761	-6,960,021	75,997,342	63,097,169
Transport, Postal and Warehousing	295	113,948,848	-273,078,702	57,750,462	69,508,438
Information Media and Telecommunications	125	56,729,444	-9,525,371	33,687,504	33,781,771
Financial and Insurance Services	765	2,258,357,601	-103,134,310	66,315,638	767,020,176
Rental, Hiring and Real Estate Services	620	779,427,935	-20,090,307	56,930,817	472,087,369
Professional, Scientific and Technical Services	1,850	731,384,461	-112,041,765	416,291,908	451,034,860
Administrative and Support Services	345	108,570,444	-16,222,836	85,550,416	90,932,663
Education and Training	100	25,767,140	-3,112,938	19,783,467	13,850,916
Health Care and Social Assistance	345	89,135,203	-8,037,056	82,552,347	67,317,613
Arts and Recreation Services	80	63,442,412	-2,756,792	17,417,218	33,446,236
Other Services	325	98,695,238	-6,267,538	94,582,735	61,244,012
Other <sup>2</sup>	400	235,449,580	-26,126,118	61,715,989	130,334,910
<b>Total all industries</b>	<b>8,020</b>	<b>6,429,742,381</b>	<b>-758,902,170</b>	<b>2,015,569,248</b>	<b>3,124,266,215</b>

# **Taxation statistics 2010–11**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies, by broad industry<sup>2</sup>**

#### **2010–11 income year<sup>1</sup>**

	Number of companies	Shareholders' funds excluding non-membership period returns	Return on assets <sup>4</sup>	Net profit margin <sup>5</sup>	Gearing <sup>6</sup>	Interest cover <sup>7</sup>	Tax to profit <sup>8</sup>
	no.	\$	ratio	ratio	ratio	ratio	ratio
<b>Taxable</b>							
<b>Non-profitable<sup>3</sup></b>							
Agriculture, Forestry & Fishing	160	152,273,280	-0.04	-0.45	0.74	-2.19	-0.31
Mining	45	119,639,546	-0.24	-7.98	0.25	-79.50	-0.08
Manufacturing	515	187,833,885	-0.16	-0.34	1.07	-10.16	-0.20
Electricity, Gas, Water and Waste Services	20	1,429,509	-0.24	-0.92	3.24	-13.22	-0.18
Construction	1,050	288,052,959	-0.06	-0.19	1.04	-2.51	-0.26
Wholesale Trade	370	80,936,106	-0.09	-0.15	1.44	-5.49	-0.29
Retail Trade	375	60,014,947	-0.07	-0.11	1.75	-3.38	-0.27
Accommodation and Food Services	240	44,946,592	-0.06	-1.05	1.40	-0.10	-0.08
Transport, Postal and Warehousing	295	44,440,410	-2.40	-4.99	1.56	-63.27	-0.04
Information Media and Telecommunications	125	22,947,673	-0.17	-0.39	1.47	-10.31	-0.25
Financial and Insurance Services	765	1,491,337,425	-0.05	-2.04	0.51	-8.25	-0.17
Rental, Hiring and Real Estate Services	620	307,340,566	-0.03	-1.03	1.54	-1.00	-0.46
Professional, Scientific and Technical Services	1,850	280,349,601	-0.15	-0.40	1.61	-8.68	-0.33
Administrative and Support Services	345	17,637,781	-0.15	-0.25	5.16	-6.10	-0.14
Education and Training	100	11,916,224	-0.12	-0.21	1.16	-10.98	-0.23
Health Care and Social Assistance	345	21,817,590	-0.09	-0.16	3.09	-3.81	-0.28
Arts and Recreation Services	80	29,996,176	-0.04	-0.22	1.12	-5.53	-0.17
Other Services	325	37,451,226	-0.06	-0.11	1.64	-3.25	-0.30
Other <sup>2</sup>	400	105,114,670	-0.11	-0.61	1.24	-7.86	-0.29
<b>Total all industries</b>	<b>8,020</b>	<b>3,305,476,166</b>	<b>-0.12</b>	<b>-0.54</b>	<b>0.95</b>	<b>-4.74</b>	<b>-0.17</b>

# **Taxation statistics 2010–11**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies, by broad industry<sup>2</sup>**

#### **2010–11 income year<sup>1</sup>**

	Number of companies	Total assets for non-membership period returns	Total liabilities for non-membership period returns	Shareholders' funds for non-membership period returns
	no.	\$	\$	\$
<b>Taxable</b>				
<b>Non-profitable<sup>3</sup></b>				
Agriculture, Forestry & Fishing	160	0	265,434,240	0
Mining	45	37,011,820	149,731,758	56,946,749
Manufacturing	515	10,916,459	389,357,286	7,738,301
Electricity, Gas, Water and Waste Services	20	0	6,059,902	0
Construction	1,050	14,910,199	587,824,977	4,247,152
Wholesale Trade	370	5,117,379	197,090,295	745,120
Retail Trade	375	208,521	165,291,856	174,483
Accommodation and Food Services	240	0	108,043,761	0
Transport, Postal and Warehousing	295	180,004,415	113,948,848	88,160,693
Information Media and Telecommunications	125	459,476	56,729,444	430,683
Financial and Insurance Services	765	10,363,919	2,258,357,601	3,983,626
Rental, Hiring and Real Estate Services	620	11,346,105	779,427,935	6,773,934
Professional, Scientific and Technical Services	1,850	27,134,374	731,384,461	30,096,727
Administrative and Support Services	345	912,835	108,570,444	509,438
Education and Training	100	783,284	25,767,140	1,531,365
Health Care and Social Assistance	345	3,948,273	89,135,203	3,188,774
Arts and Recreation Services	80	0	63,442,412	0
Other Services	325	0	98,695,238	0
Other <sup>2</sup>	400	16,606,048	235,449,580	6,224,189
<b>Total all industries</b>	<b>8,020</b>	<b>319,723,107</b>	<b>6,429,742,381</b>	<b>210,751,234</b>

# **Taxation statistics 2010–11**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies, by broad industry<sup>2</sup>**

#### **2010–11 income year<sup>1</sup>**

	Number of companies	Total profit or loss	Interest expenses within Australia	Interest expenses overseas	Net tax
	no.	\$	\$	\$	\$
<b>Taxable</b>					
<b>Profitable<sup>3</sup></b>					
Agriculture, Forestry & Fishing	4,465	495,496,004	40,605,065	1,170,553	164,677,441
Mining	780	101,733,545	4,790,882	8,747	31,006,977
Manufacturing	9,570	799,434,736	58,232,622	1,125,783	221,544,050
Electricity, Gas, Water and Waste Services	665	58,514,090	4,845,607	39,725	16,750,626
Construction	30,485	2,133,813,341	178,760,838	4,495,441	577,636,113
Wholesale Trade	9,635	752,620,439	49,327,379	2,293,318	208,304,564
Retail Trade	11,450	685,155,263	76,746,602	2,456,648	193,601,622
Accommodation and Food Services	6,005	364,545,339	59,574,049	1,724,268	103,240,222
Transport, Postal and Warehousing	9,875	460,986,430	67,489,468	846,613	126,352,094
Information Media and Telecommunications	2,330	179,248,615	7,909,501	289,098	49,129,142
Financial and Insurance Services	34,450	5,310,763,037	204,832,543	13,590,471	1,269,128,730
Rental, Hiring and Real Estate Services	49,570	2,700,208,435	351,225,686	25,122,924	759,543,033
Professional, Scientific and Technical Services	36,150	2,788,770,884	107,735,931	2,449,002	778,060,349
Administrative and Support Services	8,250	532,670,688	24,371,260	938,221	147,142,144
Education and Training	2,470	161,712,184	7,478,192	130,905	45,045,662
Health Care and Social Assistance	11,055	993,254,823	52,768,927	887,056	287,134,056
Arts and Recreation Services	1,940	145,303,786	7,911,397	115,064	39,723,297
Other Services	9,100	544,118,831	39,726,452	508,349	151,948,379
Other <sup>2</sup>	27,755	4,320,955,188	60,078,052	1,111,773	1,052,248,993
<b>Total all industries</b>	<b>266,000</b>	<b>23,529,305,658</b>	<b>1,404,410,453</b>	<b>59,303,959</b>	<b>6,222,217,494</b>

# **Taxation statistics 2010–11**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies, by broad industry<sup>2</sup>**

#### **2010–11 income year<sup>1</sup>**

	Number of companies	Total assets excluding non-membership period returns	Earnings before tax plus interest expense (EBIT)	Other sales of goods & services	Total liabilities excluding non-membership period returns
	no.	\$	\$	\$	\$
<b>Taxable</b>					
<b>Profitable<sup>3</sup></b>					
Agriculture, Forestry & Fishing	4,465	5,341,116,283	537,271,622	958,020,540	1,621,906,758
Mining	780	1,189,571,461	106,533,174	169,351,250	509,666,569
Manufacturing	9,570	5,668,287,349	858,793,141	4,485,451,099	2,158,658,363
Electricity, Gas, Water and Waste Services	665	359,986,455	63,399,422	196,264,549	127,574,520
Construction	30,485	14,459,188,900	2,317,069,620	9,121,374,896	6,810,672,984
Wholesale Trade	9,635	5,590,525,278	804,241,136	4,459,972,244	2,382,813,585
Retail Trade	11,450	6,061,930,161	764,358,513	5,855,429,496	2,843,090,084
Accommodation and Food Services	6,005	3,743,533,550	425,843,656	2,413,638,379	1,867,746,347
Transport, Postal and Warehousing	9,875	3,394,127,468	529,322,511	1,555,237,162	2,181,932,548
Information Media and Telecommunications	2,330	979,743,380	187,447,214	504,769,308	392,179,617
Financial and Insurance Services	34,450	328,989,286,803	5,529,186,051	1,737,406,797	12,732,641,374
Rental, Hiring and Real Estate Services	49,570	34,139,142,575	3,076,557,045	1,604,891,244	12,850,568,107
Professional, Scientific and Technical Services	36,150	12,495,506,990	2,898,955,817	6,870,369,103	4,501,624,161
Administrative and Support Services	8,250	5,075,919,199	557,980,169	1,814,665,154	3,189,461,566
Education and Training	2,470	650,429,662	169,321,281	474,331,447	275,129,558
Health Care and Social Assistance	11,055	14,607,425,509	1,046,910,806	2,528,275,191	1,621,306,732
Arts and Recreation Services	1,940	833,370,792	153,330,247	394,739,619	314,365,139
Other Services	9,100	3,269,320,151	584,353,632	2,834,480,046	1,355,478,044
Other <sup>2</sup>	27,755	260,547,745,527	4,382,145,013	1,428,847,138	6,147,529,870
<b>Total all industries</b>	<b>266,000</b>	<b>707,396,157,493</b>	<b>24,993,020,070</b>	<b>49,407,514,662</b>	<b>63,884,345,926</b>

# **Taxation statistics 2010–11**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies, by broad industry<sup>2</sup>**

### **2010–11 income year<sup>1</sup>**

	Number of companies	Shareholders' funds excluding non-membership period returns	Return on assets <sup>4</sup>	Net profit margin <sup>5</sup>	Gearing <sup>6</sup>	Interest cover <sup>7</sup>	Tax to profit <sup>8</sup>
	no.	\$	ratio	ratio	ratio	ratio	ratio
<b>Taxable</b>							
<b>Profitable<sup>3</sup></b>							
Agriculture, Forestry & Fishing	4,465	3,719,209,525	0.10	0.35	0.44	12.86	0.33
Mining	780	679,904,892	0.09	0.42	0.75	22.20	0.30
Manufacturing	9,570	3,509,628,986	0.15	0.13	0.62	14.47	0.28
Electricity, Gas, Water and Waste Services	665	232,411,935	0.18	0.21	0.55	12.98	0.29
Construction	30,485	7,648,515,916	0.16	0.17	0.89	12.64	0.27
Wholesale Trade	9,635	3,207,711,693	0.14	0.12	0.74	15.58	0.28
Retail Trade	11,450	3,218,840,077	0.13	0.08	0.88	9.65	0.28
Accommodation and Food Services	6,005	1,875,787,203	0.11	0.11	1.00	6.95	0.28
Transport, Postal and Warehousing	9,875	1,212,194,920	0.16	0.22	1.80	7.75	0.27
Information Media and Telecommunications	2,330	587,563,763	0.19	0.26	0.67	22.86	0.27
Financial and Insurance Services	34,450	316,256,645,429	0.02	2.33	0.04	25.31	0.24
Rental, Hiring and Real Estate Services	49,570	21,288,574,468	0.09	1.21	0.60	8.17	0.28
Professional, Scientific and Technical Services	36,150	7,993,882,829	0.23	0.29	0.56	26.31	0.28
Administrative and Support Services	8,250	1,886,457,633	0.11	0.21	1.69	22.05	0.28
Education and Training	2,470	375,300,104	0.26	0.25	0.73	22.25	0.28
Health Care and Social Assistance	11,055	12,986,118,777	0.07	0.28	0.12	19.51	0.29
Arts and Recreation Services	1,940	519,005,653	0.18	0.27	0.61	19.10	0.27
Other Services	9,100	1,913,842,107	0.18	0.14	0.71	14.52	0.28
Other <sup>2</sup>	27,755	254,400,215,657	0.02	2.29	0.02	71.62	0.24
<b>Total all industries</b>	<b>266,000</b>	<b>643,511,811,567</b>	<b>0.04</b>	<b>0.35</b>	<b>0.10</b>	<b>17.08</b>	<b>0.26</b>



# **Taxation statistics 2010–11**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies, by broad industry<sup>2</sup>**

#### **2010–11 income year<sup>1</sup>**

	Number of companies	Total assets for non-membership period returns	Total liabilities for non-membership period returns	Shareholders' funds for non-membership period returns
	no.	\$	\$	\$
<b>Taxable</b>				
<b>Profitable<sup>3</sup></b>				
Agriculture, Forestry & Fishing	4,465	5,264,128	4,317,597	946,531
Mining	780	50,075	49,998	77
Manufacturing	9,570	44,285,194	18,583,443	25,701,751
Electricity, Gas, Water and Waste Services	665	84,742,493	12,432,706	72,309,787
Construction	30,485	59,193,415	10,280,163	48,913,252
Wholesale Trade	9,635	36,303,418	19,714,068	16,589,350
Retail Trade	11,450	37,763,477	13,252,123	24,511,354
Accommodation and Food Services	6,005	16,067,852	2,589,827	13,478,025
Transport, Postal and Warehousing	9,875	29,203,832	11,026,664	18,177,168
Information Media and Telecommunications	2,330	12,804,185	11,037,434	1,766,751
Financial and Insurance Services	34,450	983,718,613	177,548,209	806,170,404
Rental, Hiring and Real Estate Services	49,570	189,209,841	50,726,480	138,483,361
Professional, Scientific and Technical Services	36,150	132,681,773	60,768,662	71,913,111
Administrative and Support Services	8,250	9,139,181	7,424,790	1,714,391
Education and Training	2,470	14,884,565	7,067,454	7,817,111
Health Care and Social Assistance	11,055	25,818,672	15,902,889	9,915,783
Arts and Recreation Services	1,940	1,648,861	1,345,409	303,452
Other Services	9,100	1,570,083	905,505	664,578
Other <sup>2</sup>	27,755	326,215,532	96,250,381	229,965,151
<b>Total all industries</b>	<b>266,000</b>	<b>2,010,565,190</b>	<b>521,223,802</b>	<b>1,489,341,388</b>