



Taxation Statistics 1998–99

accounting periods, 57–8, 69
 accumulation funds, see funds; superannuation
 age of taxpayers, 16, 18
 ageing of population, 76–7
 alcohol, 118, 136, 138–9, 140
 approved deposit funds, see funds
 associations, see companies; partnerships
 Australian Business Number (ABN), 91–5
 Australian Business Register, 93, 94
 Australian Capital Territory, see states and territories
 Australian Taxation Office, 2–8, 81
 award funds, 71

balance dates, 57–8, 69
 banks, 113–15
 beer, 136, 138, 139
 benchmarks, 49, 50, 62–5
 see also profits and profitability
 bodies corporate, see companies
 Business Entry Point, 6–7, 94
 business lines, see individuals/INB business line;
 large business/LB&I business line; small
 business/SBI business line
 business, see industry; large business; small
 business

capital gains, 105–10
 cash economy, 40–2
 centres of expertise, 7
 cigarettes, 136, 137–8
 client services (ATO), 6–8
 clients, see population
 collections, see revenue
 companies, 10–11, 51–9, 88–9
 capital gains tax, 107–8, 109
 expenses, 37–8, 39, 48, 53–4, 55
 fringe benefits tax employee contributions,
 101–2
 income, 11–12, 37, 38, 42, 47–8, 53, 54: capital
 gains by grade of, 108
 industry, 10–11, 37, 38, 41, 49, 50, 53–6
 large businesses, 10, 46–50, 52–6
 net tax, 11–12, 38, 39, 41, 48, 54–6
 PAYE registrations, 129
 ratio analysis, 39–40, 41, 49, 50, 64
 revenue collection, 12–13
 sales tax registrations, 121
 small businesses, 10, 36–42, 52–6
 states and territories, 37, 46
 tax return form, 156–9
 tax returns, 36, 46, 52
 withholding taxes, 113–15
 cooperative companies, see companies

credits, see rebates and credits
 crude oil, 136, 139–40

debt, 10
 companies, 52–3
 HECS repayments, 22

deductions, see expenses
 defined benefit funds, see funds; superannuation
 diesel and alternative fuels grants scheme, 144
 diesel fuel rebate scheme, 141–4
 discretionary trusts, see trusts
 dividend withholding tax, 112, 113–14

earnings, see income
 education, HECS repayments, 22
 electronic lodgment services, 22, 94
 eligible termination payments (ETPs), 70
 employee contributions (FBT), 101–2
 employment termination payments, 70–1
 energy grants (credits) scheme, 144
 excise, 135–40
 diesel fuel rebate scheme, 141–4
 excluded funds, 37, 69, 70
 expenses/deductions
 companies, 37–8, 39, 48, 53–4, 55
 funds, 70, 71
 individuals, 18–19, 39, 48
 large business, 48, 53–4, 55, 70
 partnerships, 38, 39, 48, 85–6
 small business, 37–8, 39, 53–4, 55, 70
 trusts, 37–8, 39, 48, 89, 90
 expertise, centres of, 7

family tax initiative, 20
 Fax from Tax, 8
 female taxpayers, 16, 17
 financial institutions, 113–15
 financial performance, 49, 50, 62–5
 see also profits and profitability
 fixed trusts, see trusts
 foreign withholding taxes, 112, 113–14
 forms, 145–75
 friendly societies, see funds
 fringe benefits tax (FBT), 13, 97–103, 174–5
 fuel, see petroleum and petroleum products
 funds, 67–73, 81
 capital gains tax, 107–8, 110
 income, 12, 38, 48, 69–70, 71: capital gains by
 grade of, 108
 large businesses, 10, 46, 48, 69–70
 net tax, 12, 38, 48, 70–1
 sales tax registrations, 121
 small businesses, 10, 36–7, 38, 69–71

- states and territories, 37, 46
 - tax return form, 160–1
 - withholding taxes, 113–15
- geographic location, see states and territories
- goods and services tax, 122–3
- registrations, 95
- government institutions, 113–15, 121
- high wealth individuals, 22
- higher education contribution scheme (HECS), 22
- hybrid trusts, see trusts
- imputation credits, 20, 24–32
- income
- companies, 11–12, 37, 38, 47–8, 53, 54:
 - capital gains by grade of, 108
 - funds, 12, 38, 48, 69–70, 71: capital gains by grade of, 108
 - large business, 48, 53, 54, 69–70
 - partnerships, 12, 38, 42, 48, 85–6
 - ratio values by total, 64, 65
 - small business, 37, 38, 40, 53, 54, 69–70
 - trusts, 12, 38, 42, 48, 79
- income (individuals), 12, 16–18, 128
- capital gains by grade of, 108
 - deductions and, 18–19
 - large business, 48
 - postcodes, 17, 24–32
 - provisional taxpayers, 20–1
 - small businesses, 37, 38, 42
- income tax, 4–5, 16–32 (individuals)
- individuals/INB business line, 10–12, 15–33
- capital gains tax, 107–8, 109
 - deductions/expenses, 18–19, 39, 48
 - income, 12, 16–18, 24–32, 37, 38, 42, 48, 128:
 - capital gains by grade of, 108
 - industry, 10–11, 21, 37, 38, 47, 79
 - industry benchmarks (profitability), 39, 64
 - large businesses, 10, 16, 46–8
 - net tax, 12, 17, 24–32, 38, 39, 41, 48
 - partnerships, 10, 86
 - PAYE, 12, 125–30
 - prescribed payments system (PPS), 132–3
 - revenue collection, 12, 13
 - sales tax registrations, 121
 - small businesses, 10, 16, 36–9, 41, 42
 - states and territories, 17, 24–32, 37, 46
 - tax return form, 146–55
 - tax returns/debt, 12
 - trusts, 10, 79
- industry, 62–5
- companies, 10–11, 37, 38, 41, 49, 50, 53–6
 - diesel fuel rebate, 142, 143
 - financial ratios, 49, 50
 - fringe benefits tax, 99–100, 101, 102
 - individuals, 10–11, 37, 47, 38, 79: provisional taxpayers, 21
 - industry (award) funds by, 71
 - large businesses, 46–7, 49, 50, 53–6
 - net tax, 56
 - partnerships, 10–11, 37, 38, 47, 85
 - PAYE revenue, 128, 129, 130
 - prescribed payments system (PPS), 132, 133
 - profitability, 39–40
 - reportable payments system (RPS), 134
 - sales tax trade groups, 119–21
 - small businesses, 37, 38, 39–40, 41–2, 53, 54
 - trusts, 10–11, 37, 38, 47, 87–8
- industry benchmarks, 49, 50, 62–5
- see also profits and profitability
- industry (award) funds, 71
- information services (ATO), 6–8
- interest withholding tax, 112, 113, 114
- international withholding taxes, 112, 113–14
- large businesses/LB&I business line, 45–50
- companies, 10, 46–50, 52–6
 - expenses, 48, 53–4, 55, 70
 - fringe benefits tax, 100
 - funds, 10, 46, 48, 69–71
 - income, 47–8, 53, 54, 69–70
 - individuals, 10, 16, 46–8
 - industry, 46–7, 53, 54
 - net tax, 48–9, 55–6, 70–1
 - partnerships, 10, 46–8, 86
 - trusts, 10, 46–8, 88, 89
- life insurance companies, 68, 71–2
- listed trusts, see trusts
- lost members register, 80
- low income rebate, 20
- male taxpayers, 16, 17
- market segments, 40, 41, 42
- micro businesses, 40, 41, 42
- mining withholding tax, 112
- net tax, 11–12
- companies, 11–12, 38, 39, 41, 48, 54–6
 - funds, 12, 38, 48, 70–1
 - individuals, 12, 17, 24–32, 38, 39, 41, 48
 - large business, 48–9, 70–1
 - partnerships, 12
 - small businesses, 37, 38–9, 70–1
 - trusts, 12

Taxation Statistics 1998–99

New South Wales, see states and territories
 non-commercial businesses, 40, 41, 42
 non-profit business, 40, 41, 42
 non-profit companies, see companies
 non-residents, 112, 113–14
 non-taxable companies, 56–7
 Northern Territory, see states and territories

oil, see petroleum and petroleum products

partnerships, 84–6, 90
 expenses, 38, 39, 48, 85–6
 fringe benefits tax employee contributions, 101–2
 income, 12, 38, 42, 48, 85–6
 individuals, 10, 86
 industry, 10–11, 37, 38, 47, 85
 industry benchmarks (profitability), 39, 64
 large businesses, 10, 46–8, 86
 PAYE registrations, 129
 sales tax registrations, 121
 small businesses, 10, 36–9, 42, 86
 states and territories, 37, 46, 84–5
 tax return form, 162–7

PAYE (pay-as-you-earn), 12, 125–30

pay as you go (PAYG), 114, 129

petroleum and petroleum products, 136, 137
 crude oil, 136, 138
 diesel fuel rebate scheme, 141–4
 resource rent tax, 49

pooled development funds, see companies

pooled superannuation trusts, see funds

population, 76–7

 capital gains taxpayers, 107–8, 109, 110

 fringe benefits payers, 99, 101

 funds, 10, 36–7, 46, 69, 71, 107–8, 110, 113–15, 121

 large businesses, 10, 46–7

 partnerships, 10–11, 36–8, 42, 46–7, 84–5, 121

 sales tax remitters and registrations, 119, 120–2

 small businesses, 10, 36–8, 40

 superannuation coverage, 77, 78

 superannuation holding account reserve (SHAR) accounts, 79, 80

 trusts, 10–11, 36–8, 42, 46–7, 87–9, 113–15, 121

 withholding taxpayers, 113–15

population (companies), 10–11, 52, 53, 54, 88–9

 capital gains taxpayers, 107–8, 109

 large businesses, 46–7, 52, 54

 non-taxable, 57

 sales tax registrations, 121

 small businesses, 36–8, 39–40, 42, 52, 54

 withholding taxpayers, 113–15

population (individuals), 10–11, 16, 24–32

 capital gains taxpayers, 107–8, 109

 deductions claimed, 18–19

 eligible termination payment recipients, 81

 HECS repayments by, 22

 income, 16–18

 large businesses, 10, 46–7

 PAYE payers, 127–8, 129, 130

 PAYE registrations, 128–9

 PPS payers, 132, 133

 provisional tax, 20–1

 rebates and credits, 19–20

 sales tax registrations, 121

 small businesses, 10, 36–8, 42

postcode, taxable income by, 17, 24–32

prescribed payments system (PPS), 13, 132–3

private companies, see companies

Problem Resolution Service, 7

profits and profitability, 62–5

 large business, 49, 50

 non-taxable companies, 56–7

 small business, 39–40, 41

provisional tax system, 20–1

public companies, see companies

public unit trusts, see trusts

Queensland, see states and territories

rates

 company tax, 58

 diesel fuel rebate, 142

 excise, 137, 138, 138

 fringe benefits tax, 98

 goods and services tax, 122

 individuals, 20, 22–3, 24–32, 37

 petroleum resource rent tax, 49

 reasonable benefit limits, 70

 sales tax, 118, 123

 superannuation contributions surcharge, 81

 superannuation funds, 72

ratios and ratio analysis, 49, 50, 62–5

 see also profits and profitability

reasonable benefit limits (RBLs), 70–1

rebates and credits, 19–20, 24–32

 diesel fuel, 141–4

 fringe benefits tax, 100–1

record keeping exemption arrangements (FBT), 102

registered organisations, see companies

refunds, 12

reportable payments system, 133–4

retirement income (superannuation), 75–81



- see also funds
- returns, see tax returns
- revenue/remittances
 - company tax collection, 12–13
 - diesel fuel rebate scheme, 142–3, 144
 - excise, 136–40
 - fringe benefits tax, 13, 99–100
 - HECS repayments, 22
 - high wealth individuals, 22
 - individuals, 12, 13
 - PAYE, 12, 126–7, 129
 - petroleum resource rent tax, 49
 - prescribed payments system (PPS), 13, 132–3
 - reportable payments system (RPS), 134
 - sales tax, 13, 118–121
 - superannuation guarantee, 77, 78
 - superannuation contributions surcharge, 81
 - withholding taxes, 112–15
- rich individuals, 22
- royalty withholding tax, 112, 114
- RPS, 133–4
- sales tax, 13, 41, 42, 117–23
- self-employed market segment, 40, 41, 42
- self-managed superannuation funds, 69, 81
- sex of taxpayers, 16, 17
- small business/SBI business line, 10, 35–43
 - companies, 10, 36–42, 52–6
 - expenses, 37–8, 39, 53–4, 55, 70
 - fringe benefits tax, 100
 - funds, 10, 36–7, 38, 69–71
 - income, 37, 38, 53, 54, 70
 - individuals, 10, 16, 36–9, 41, 42
 - industry, 37, 38, 39–40, 41–2, 53, 54
 - net tax, 37, 38–9, 56, 71
 - partnerships, 10, 36–9, 42, 86
 - trusts, 10, 36–9, 42, 88, 89
- small medium enterprises (SMEs), 40, 41, 42
- South Australia, see states and territories
- spirits, excise on, 136, 139
- states and territories, 6
 - companies, 37, 46
 - diesel fuel rebate, 143, 144
 - funds, 37, 46
 - individuals, 17, 24–32, 37, 46
 - large businesses, 46
 - partnerships, 37, 46, 84–5
 - PAYE payers, 128
 - PAYE registrations, 129
 - PPS tax collection, 133
 - ratio values, 64
 - sales tax, 119, 121
 - small businesses, 37
 - trusts, 37, 46, 87, 88
 - withholding tax collections, 113
- substituted accounting periods, 57–8
- superannuation, 75–81
 - see also funds
 - superannuation contributions surcharge, 81
 - superannuation guarantee, 77–9
 - superannuation holding account reserve (SHAR), 79–80
 - superannuation fund tax instalment system, 5
- Tasmania, see states and territories
- tax debt, 12
- tax evasion hotline, 7
- tax file number (TFN), withholding tax for
 - amounts deducted, 112, 114, 115
- Tax Help, 7
- Tax Office, 2–8, 81
- tax rates, see rates
- tax reform/initiatives, 4
 - capital gains, 108–10
 - companies, 58
 - diesel fuel rebate scheme, 143–4
 - excise, 140
 - fringe benefits tax, 98–9, 102–3
 - funds, 71
 - individuals, 22–3
 - pay as you go (PAYG), 129
 - sales tax, 122–3
 - superannuation, 81
 - non-resident withholding taxes, 114
- tax refunds, 12
- tax relief, see rebates and credits
- tax return forms, 145–75
- tax returns
 - companies, 36, 46, 52, 156–9
 - funds, 69, 160–1
 - individuals, 22, 36, 146–55
 - large businesses, 46, 47
 - small businesses, 36, 37, 42
 - partnerships, 84, 162–7
 - trusts, 87, 168–73
- taxable income, see income
- TaxPack, 6
- taxpayers, see companies; funds; individuals;
 - partnerships; population; trusts
- Taxpayers' Charter, 7
- termination of employment payments, 70–1
- tobacco, 136, 137–8
- total income, see income
- trade groups, see industry
- trusts, 86–90
 - expenses, 37–8, 39, 48, 89, 90

Taxation Statistics 1998–99

fringe benefits tax employee contributions, 101–2
income, 12, 38, 42, 48, 79
individuals, 10, 79
industry, 10–11, 37, 38, 47, 87–8
industry benchmarks (profitability), 39, 64
large businesses, 10, 46–8, 88, 89
sales tax registrations, 121
small businesses, 10, 36–9, 42, 88, 89
states and territories, 37, 46, 87, 88
tax return form, 168–73
withholding taxes, 113–15
turnover, 40
 wages to turnover ratio, 64

unincorporated businesses, see individuals;
 partnerships; trusts
unit trusts, see trusts

Victoria, see states and territories

wealthy individuals, 22
website, 6
Western Australia, see states and territories
wholesale sales tax, 13, 41, 42, 117–23
wine equalisation tax, 140
withholding taxes, 111–15
women taxpayers, 16, 17
work-related expenses, 18–19