

Taxation statistics 2002-03

Table 1 Individual: Business activity statement ratios

by selected fine industries and business status, 2002-03 income year

Part E: Construction; transport and storage; communication

	All			Profitable		
	Wages To Sales (W1:G1)			Wages To Sales (W1:G1)		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
41111 House construction						
Commenced business	48	6.40	8.57	44	6.66	7.85
Established business	730	8.45	9.54	640	8.48	9.60
Total		8.39	9.42		8.42	9.51
41112 Owner builder (PPS use only)						
Commenced business	0	0.00	0.00	0	0.00	0.00
Established business	16	10.15	11.68	14	10.05	11.68
Total		10.15	11.68		10.05	11.68
41113 Householder (PPS use only)						
Total		0.00	0.00		0.00	0.00
41120 Residential building construction n.e.c						
Established business	101	11.33	11.97	87	11.95	11.97
Total		11.43	12.37		12.26	12.37
41130 Non-residential building construction						
Established business	90	11.87	10.60	71	10.72	9.15
Total		12.07	10.90		10.76	9.25
41210 Road and bridge construction						
Established business	23	13.28	17.21	22	18.07	13.54
Total		17.45	13.54		18.69	14.31
41221 Swimming and spa pool construction & installation						
Established business	43	12.17	13.15	39	12.23	13.15
Total		11.00	12.91		11.01	13.15
41222 Non-building construction n.e.c						
Commenced business	13	15.49	16.42	11	16.97	16.95
Established business	88	13.38	14.57	87	13.31	14.46
Total		13.65	14.95		13.72	14.80

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	All			Profitable		
	Expenses to Sales (G11+W1:G)			Expenses to Sales (G11+W1:G)		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
41111 House construction						
Commenced business	297	58.02	60.00	273	53.33	56.44
Established business	3,112	59.42	64.29	2,870	54.98	58.92
Total		59.27	63.92		54.84	58.55
41112 Owner builder (PPS use only)						
Commenced business	16	77.54	71.47	11	56.96	65.40
Established business	164	55.71	53.91	150	50.23	48.99
Total		57.65	58.96		50.69	49.76
41113 Householder (PPS use only)						
Total		42.82	32.32		42.82	32.32
41120 Residential building construction n.e.c						
Established business	946	56.05	57.90	860	50.40	51.01
Total		55.70	56.84		50.23	50.62
41130 Non-residential building construction						
Established business	478	53.23	55.02	451	49.73	50.13
Total		52.27	53.51		48.86	49.18
41210 Road and bridge construction						
Established business	117	54.97	58.41	108	50.52	52.68
Total		52.44	53.63		48.45	50.58
41221 Swimming and spa pool construction & installation						
Established business	142	59.53	62.02	133	56.04	58.85
Total		59.27	62.78		55.66	57.69
41222 Non-building construction n.e.c						
Commenced business	148	40.83	40.48	148	40.83	34.00
Established business	413	44.47	44.63	404	43.13	42.97
Total		43.85	43.89		42.51	40.48

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	Net GST to G1 (1A-1B:G1)			Net GST to G1 (1A-1B:G1)		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
41111 House construction						
Commenced business	322	3.42	2.98	302	3.70	3.26
Established business	3,455	3.50	3.16	3,230	3.74	3.34
Total		3.50	3.15		3.74	3.33
41112 Owner builder (PPS use only)						
Commenced business	18	1.76	1.84	12	4.47	3.96
Established business	185	3.89	3.67	170	4.26	3.94
Total		3.87	3.67		4.27	3.96
41113 Householder (PPS use only)						
Total		2.34	1.62		2.34	1.62
41120 Residential building construction n.e.c						
Established business	1,075	3.64	3.47	989	3.92	3.73
Total		3.69	3.52		3.95	3.75
41130 Non-residential building construction						
Established business	534	4.04	4.05	498	4.30	4.19
Total		4.06	4.07		4.34	4.23
41210 Road and bridge construction						
Established business	130	4.08	4.04	120	4.37	4.23
Total		4.17	4.15		4.43	4.25
41221 Swimming and spa pool construction & installation						
Established business	158	3.61	3.39	147	3.84	3.53
Total		3.64	3.44		3.83	3.53
41222 Non-building construction n.e.c						
Commenced business	166	4.43	4.73	161	4.60	4.91
Established business	476	4.75	4.81	462	4.86	4.91
Total		4.67	4.81		4.83	4.91

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	All			Profitable		
	Wages To Sales (W1:G1)			Wages To Sales (W1:G1)		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
42100 Site preparation services						
Commenced business	19	12.07	11.94	18	11.74	10.50
Established business	241	12.18	12.68	219	12.11	12.45
Total		12.17	12.57		12.08	12.44
42210 Concreting services						
Commenced business	24	15.67	14.27	21	14.00	14.27
Established business	252	12.17	12.38	236	11.95	12.30
Total		12.40	12.52		12.11	12.38
42220 Bricklaying services						
Commenced business	25	16.51	16.98	24	16.50	16.98
Established business	399	19.23	19.85	387	19.11	19.58
Total		19.01	19.58		18.89	19.49
42230 Roofing services						
Commenced business	17	22.68	21.73	15	22.31	21.73
Established business	115	16.38	14.60	100	14.58	15.37
Total		16.92	16.87		16.05	16.73
42240 Structural steel erection services						
Commenced business	7	13.19	15.88	6	12.41	13.37
Established business	55	15.49	15.70	50	14.07	15.29
Total		15.23	15.70		13.89	15.29
42310 Plumbing services						
Commenced business	39	13.01	13.72	38	13.28	13.72
Established business	700	11.28	11.56	655	11.13	11.40
Total		11.32	11.77		11.27	11.54
42320 Electrical services						
Commenced business	42	13.51	13.19	35	11.86	11.05
Established business	644	13.19	13.48	588	12.62	13.09
Total		13.19	13.53		12.58	13.08

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	All			Profitable		
	Expenses to Sales (G11+W1:G)			Expenses to Sales (G11+W1:G)		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
42100 Site preparation services						
Commenced business	193	47.57	48.95	190	46.77	45.08
Established business	1,477	50.26	52.60	1,450	49.26	49.40
Total		50.01	52.20		48.94	48.89
42210 Concreting services						
Commenced business	130	52.64	54.78	125	50.46	53.71
Established business	1,438	54.42	58.42	1,387	52.35	55.88
Total		54.32	58.32		52.19	55.47
42220 Bricklaying services						
Commenced business	150	36.71	35.47	150	36.71	35.24
Established business	2,040	38.15	36.94	2,028	37.82	35.68
Total		38.03	36.77		37.75	35.65
42230 Roofing services						
Commenced business	71	50.22	53.91	70	49.30	50.45
Established business	637	46.49	45.67	624	45.26	42.91
Total		46.86	46.89		45.67	43.59
42240 Structural steel erection services						
Commenced business	51	36.99	34.23	50	35.84	29.69
Established business	362	43.08	41.27	358	42.37	39.38
Total		42.46	39.79		41.83	37.92
42310 Plumbing services						
Commenced business	323	49.13	51.50	320	48.57	49.91
Established business	3,612	53.41	56.41	3,520	52.06	54.97
Total		53.09	56.12		51.76	54.72
42320 Electrical services						
Commenced business	330	49.69	52.90	322	48.29	49.82
Established business	2,765	55.97	59.53	2,716	54.77	57.29
Total		54.97	58.74		53.82	56.35

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	Net GST to G1 (1A-1B:G1)			Net GST to G1 (1A-1B:G1)		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
42100 Site preparation services						
Commenced business	215	2.70	2.73	203	2.81	2.75
Established business	1,559	3.67	3.84	1,484	3.84	3.99
Total		3.60	3.76		3.77	3.89
42210 Concreting services						
Commenced business	146	3.83	3.49	142	3.92	3.53
Established business	1,566	4.11	3.83	1,517	4.20	3.89
Total		4.08	3.81		4.18	3.88
42220 Bricklaying services						
Commenced business	162	6.04	6.55	161	6.07	6.55
Established business	2,225	6.03	6.41	2,198	6.06	6.43
Total		6.04	6.43		6.06	6.44
42230 Roofing services						
Commenced business	78	4.94	5.08	76	5.03	5.26
Established business	730	4.76	4.84	706	4.87	5.02
Total		4.77	4.88		4.88	5.04
42240 Structural steel erection services						
Commenced business	55	4.78	5.41	53	4.96	5.53
Established business	410	5.00	5.11	405	5.04	5.17
Total		4.97	5.17		5.02	5.18
42310 Plumbing services						
Commenced business	355	4.17	4.02	348	4.24	4.07
Established business	3,914	4.02	4.01	3,817	4.09	4.05
Total		4.04	4.01		4.10	4.05
42320 Electrical services						
Commenced business	351	3.95	3.88	340	4.03	3.89
Established business	3,030	3.86	4.09	2,931	3.91	4.12
Total		3.87	4.07		3.92	4.10

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	Wages To Sales (W1:G1)			Wages To Sales (W1:G1)		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
42330 Air conditioning and Heating services						
Commenced business	16	14.61	16.31	15	15.22	15.67
Established business	145	10.95	11.17	129	10.66	10.81
Total		11.32	12.03		10.98	11.52
42340 Fire and security system services						
Established business	45	14.89	15.31	40	13.91	15.31
Total		15.24	15.65		14.65	15.46
42410 Plastering and ceiling services						
Commenced business	31	14.80	17.06	29	15.34	17.06
Established business	310	15.44	16.92	300	15.23	16.80
Total		15.37	16.98		15.29	16.80
42420 Carpentry services						
Commenced business	72	14.64	15.58	68	15.06	15.58
Established business	927	14.40	14.83	868	14.39	14.62
Total		14.44	14.93		14.43	14.70
42430 Tiling and carpeting services						
Commenced business	27	17.01	16.57	21	13.19	16.27
Established business	344	15.41	16.27	327	15.01	16.05
Total		15.53	16.28		15.06	15.90
42440 Painting and decorating services						
Commenced business	27	14.23	18.08	25	13.83	17.62
Established business	550	18.38	19.38	517	17.96	19.11
Total		18.28	19.17		17.84	18.83
42450 Glazing services						
Established business	60	13.82	15.77	54	13.10	14.66
Total		12.86	15.77		12.74	14.55

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	All			Profitable		
	Expenses to Sales (G11+W1:G1)			Expenses to Sales (G11+W1:G1)		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
42330 Air conditioning and Heating services						
Commenced business	91	57.12	60.09	86	53.92	55.92
Established business	561	58.32	61.06	528	55.25	57.85
Total		58.25	61.00		55.06	57.40
42340 Fire and security system services						
Established business	255	50.02	50.50	249	48.68	49.17
Total		49.71	49.77		47.65	47.73
42410 Plastering and ceiling services						
Commenced business	185	44.32	45.90	182	43.31	43.96
Established business	2,165	40.57	40.26	2,153	40.27	39.22
Total		40.78	40.72		40.59	39.32
42420 Carpentry services						
Commenced business	603	39.67	37.32	592	38.59	35.02
Established business	7,079	41.99	39.57	6,980	41.12	36.73
Total		41.83	39.24		41.00	36.52
42430 Tiling and carpeting services						
Commenced business	220	33.45	34.13	218	33.04	32.69
Established business	2,108	37.09	37.52	2,079	36.44	36.04
Total		36.70	37.26		35.99	35.89
42440 Painting and decorating services						
Commenced business	194	44.35	44.79	189	42.94	43.49
Established business	2,749	46.31	46.54	2,736	46.08	45.15
Total		46.15	46.51		45.88	45.09
42450 Glazing services						
Established business	279	55.41	59.40	267	52.99	56.88
Total		53.88	57.44		51.57	55.62

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	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
42330 Air conditioning and Heating services						
Commenced business	103	3.49	3.30	97	3.76	3.36
Established business	616	3.65	3.45	583	3.80	3.55
Total		3.64	3.41		3.79	3.52
42340 Fire and security system services						
Established business	295	4.00	3.79	289	4.06	3.85
Total		4.07	3.95		4.16	4.01
42410 Plastering and ceiling services						
Commenced business	204	5.08	5.33	193	5.33	5.61
Established business	2,411	5.38	5.61	2,371	5.43	5.64
Total		5.38	5.61		5.42	5.64
42420 Carpentry services						
Commenced business	662	5.05	5.41	649	5.12	5.46
Established business	8,072	5.03	5.29	7,863	5.12	5.40
Total		5.03	5.31		5.12	5.41
42430 Tiling and carpeting services						
Commenced business	245	5.61	5.96	233	5.78	6.15
Established business	2,373	5.71	5.96	2,333	5.75	5.99
Total		5.70	5.96		5.75	6.00
42440 Painting and decorating services						
Commenced business	210	4.89	5.11	203	4.97	5.22
Established business	2,989	5.27	5.45	2,932	5.30	5.47
Total		5.24	5.43		5.27	5.45
42450 Glazing services						
Established business	321	4.09	3.79	307	4.21	3.86
Total		4.16	3.79		4.28	3.86

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	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
42510 Landscaping services						
Commenced business	44	20.62	19.66	39	19.40	18.46
Established business	655	14.67	15.05	592	14.15	14.86
Total		14.89	15.35		14.29	15.05
42590 Construction services n.e.c						
Commenced business	30	16.37	18.78	27	15.71	18.71
Established business	316	15.35	16.04	284	15.40	15.99
Total		15.56	16.50		15.62	16.16
61100 Road freight transport						
Commenced business	118	16.31	16.46	107	16.01	15.79
Established business	763	15.59	16.62	681	15.52	16.39
Total		15.76	16.58		15.61	16.36
61210 Long distance bus transport						
Established business	14	9.31	9.38	12	10.21	9.38
Total		8.99	9.38		10.17	9.77
61220 Short distance bus transport (including tramway)						
Commenced business	9	16.27	17.10	9	16.27	16.42
Established business	117	15.20	15.01	106	15.12	14.20
Total		15.27	15.41		15.21	15.25
61231 Taxi service						
Commenced business	14	37.76	30.14	11	31.15	20.02
Established business	140	19.28	22.44	116	18.51	21.52
Total		20.00	22.77		18.46	21.81
61232 Road passenger transport (except taxis)						
Established business	19	13.31	16.67	17	12.46	14.38
Total		13.53	14.39		12.00	13.87
62000 Rail transport						
Total		0.00	0.00		0.00	0.00
63010 International sea transport						
Total		4.43	3.37		4.43	3.37
63020 Coastal water transport						
Commenced business	5	11.12	6.50	5	11.12	6.50
Established business	23	14.95	13.73	16	14.92	13.09
Total		13.56	13.73		13.05	13.09
63030 Inland water transport						
Commenced business	7	19.97	16.00	5	18.51	23.45
Total		19.87	16.00		15.16	16.00
64010 Scheduled international air transport						
Established business	0	0.00	0.00	0	0.00	0.00
Total		0.00	0.00		0.00	0.00
64020 Scheduled domestic air transport						
Total		3.92	1.94		3.92	1.94
64031 Aircraft charter/lease or rental (with crew)						
Total		16.54	15.49		17.60	17.60
64032 Flying school operation						
Total		9.68	7.52		7.94	7.52

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	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
42510 Landscaping services						
Commenced business	221	63.09	66.89	207	59.94	63.20
Established business	1,871	62.36	65.93	1,788	60.27	63.37
Total		62.40	66.21		60.27	63.37
42590 Construction services n.e.c						
Commenced business	505	45.87	46.16	494	44.56	42.35
Established business	2,100	50.78	51.66	2,027	48.76	49.01
Total		49.88	50.61		47.93	47.93
61100 Road freight transport						
Commenced business	838	48.43	48.27	821	47.29	44.71
Established business	4,359	49.31	49.71	4,259	48.02	46.14
Total		49.15	49.51		47.92	45.92
61210 Long distance bus transport						
Established business	63	57.96	62.90	54	55.77	56.49
Total		57.96	62.49		55.47	56.49
61220 Short distance bus transport (including tramway)						
Commenced business	30	48.63	50.64	30	48.63	45.24
Established business	273	50.61	51.54	264	48.74	46.90
Total		50.21	51.54		48.73	46.90
61231 Taxi service						
Commenced business	2,681	49.15	55.10	2,632	48.09	53.78
Established business	11,806	56.14	58.78	11,783	55.69	56.74
Total		54.98	58.00		54.53	56.17
61232 Road passenger transport (except taxis)						
Established business	175	54.20	57.27	167	51.71	54.79
Total		54.25	56.66		51.68	54.47
62000 Rail transport						
Total		49.70	62.58		49.70	62.58
63010 International sea transport						
Total		29.17	34.91		29.17	31.78
63020 Coastal water transport						
Commenced business	14	58.70	48.07	12	49.80	44.10
Established business	106	67.03	74.61	91	59.58	67.02
Total		66.06	73.01		58.44	63.12
63030 Inland water transport						
Commenced business	58	44.00	45.90	55	40.96	39.78
Total		46.83	51.52		44.94	41.15
64010 Scheduled international air transport						
Established business	7	64.69	58.96	5	44.53	56.54
Total		64.69	58.96		44.53	56.54
64020 Scheduled domestic air transport						
Total		94.38	99.12		74.19	79.70
64031 Aircraft charter/lease or rental (with crew)						
Total		75.44	86.11		55.01	60.00
64032 Flying school operation						
Total		56.20	79.23		56.20	56.36

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	no.	%	%	no.	%	%
42510 Landscaping services						
Commenced business	248	2.95	2.99	236	3.08	3.10
Established business	2,029	3.44	3.47	1,935	3.51	3.57
Total		3.40	3.43		3.48	3.52
42590 Construction services n.e.c						
Commenced business	546	4.22	4.21	532	4.31	4.28
Established business	2,344	4.25	4.30	2,257	4.38	4.40
Total		4.25	4.29		4.38	4.40
61100 Road freight transport						
Commenced business	880	3.65	3.94	841	3.85	4.06
Established business	4,705	4.36	4.66	4,481	4.53	4.79
Total		4.25	4.51		4.44	4.68
61210 Long distance bus transport						
Established business	71	2.47	2.54	63	2.98	3.02
Total		2.53	2.55		3.15	3.29
61220 Short distance bus transport (including tramway)						
Commenced business	29	4.25	4.71	28	4.20	4.28
Established business	294	4.37	4.81	273	4.69	4.96
Total		4.33	4.78		4.60	4.90
61231 Taxi service						
Commenced business	3,238	4.69	4.18	3,179	4.76	4.20
Established business	13,287	3.67	4.24	13,172	3.70	4.25
Total		3.74	4.26		3.78	4.27
61232 Road passenger transport (except taxis)						
Established business	194	3.35	3.35	183	3.53	3.49
Total		3.33	3.35		3.49	3.50
62000 Rail transport						
Total		1.08	-0.84		1.08	-0.84
63010 International sea transport						
Total		3.26	3.39		3.58	3.86
63020 Coastal water transport						
Commenced business	16	1.70	1.97	15	1.18	2.65
Established business	105	2.14	1.98	93	2.38	2.04
Total		2.19	2.00		2.46	2.31
63030 Inland water transport						
Commenced business	65	2.92	3.88	58	3.58	4.03
Total		2.93	3.84		3.74	4.10
64010 Scheduled international air transport						
Established business	6	3.44	0.96	5	4.27	3.98
Total		3.44	0.96		4.27	3.98
64020 Scheduled domestic air transport						
Total		2.02	0.75		3.52	3.69
64031 Aircraft charter/lease or rental (with crew)						
Total		0.98	1.33		2.56	2.98
64032 Flying school operation						
Total		3.22	2.73		3.45	2.99

Taxation statistics 2002-03

Table 1 Individual: Business activity statement ratios

by selected fine industries and business status, 2002-03 income year

Part E: Construction; transport and storage; communication

	All			Profitable		
	Wages To Sales (W1:G1)			Wages To Sales (W1:G1)		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
64033 Non-scheduled air and space transport n.e.c						
Total		12.91	12.91		12.91	12.91
65010 Pipeline transport						
Established business	0	0.00	0.00	0	0.00	0.00
Total		0.00	0.00		0.00	0.00
65090 Transport n.e.c						
Established business	33	12.81	13.50	28	12.89	13.31
Total		12.53	13.31		12.56	13.31
66110 Parking services						
Total		15.17	13.03		15.17	13.03
66190 Services to road transport n.e.c						
Commenced business	0	0.00	0.00	0	0.00	0.00
Established business	6	7.22	4.30	5	8.17	10.59
Total		7.22	4.30		8.17	10.59
66210 Stevedoring						
Total		38.33	35.66		38.33	35.66
66220 Water transport terminals						
Established business	0	0.00	0.00	0	0.00	0.00
Total		0.00	0.00		0.00	0.00
66290 Services to water transport n.e.c						
Commenced business	0	0.00	0.00	0	0.00	0.00
Total		14.29	12.54		14.29	12.54
66300 Services to air transport						
Total		40.76	47.67		40.76	47.67
66410 Travel agency services						
Commenced business	15	29.45	25.43	9	25.26	25.18
Established business	165	17.37	18.20	125	15.77	16.12
Total		17.89	19.21		15.84	16.46
66420 Road freight forwarding						
Established business	9	18.17	27.27	9	18.17	20.84
Total		16.93	20.84		16.93	18.40
66430 Freight forwarding (except road)						
Total		4.61	5.02		4.61	5.02
66440 Custom agency services						
Established business	6	19.24	10.78	6	19.24	10.78
Total		18.04	10.78		20.21	10.78
66490 Services to road transport n.e.c						
Established business	8	14.56	12.18	8	14.56	12.18
Total		11.08	12.18		11.08	12.18

Taxation statistics 2002-03

Table 1 Individual: Business activity statement ratios

by selected fine industries and business status, 2002-03 income year

Part E: Construction; transport and storage; communication

	All			Profitable		
	Expenses to Sales (G11+W1:G1)			Expenses to Sales (G11+W1:G1)		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
64033 Non-scheduled air and space transport n.e.c						
Total		66.49	50.36		52.05	50.36
65010 Pipeline transport						
Established business	7	28.61	20.89	7	28.61	20.89
Total		29.49	20.89		29.49	20.89
65090 Transport n.e.c						
Established business	418	46.40	46.48	410	45.37	44.03
Total		46.41	46.39		45.41	43.80
66110 Parking services						
Total		47.01	47.30		47.01	47.30
66190 Services to road transport n.e.c						
Commenced business	11	42.58	46.83	11	42.58	35.75
Established business	50	54.36	51.04	45	48.48	48.19
Total		53.20	50.61		47.32	46.83
66210 Stevedoring						
Total		40.69	42.42		40.69	42.42
66220 Water transport terminals						
Established business	7	68.70	74.13	7	68.70	74.13
Total		56.84	49.33		56.84	49.33
66290 Services to water transport n.e.c						
Commenced business	9	42.86	34.24	9	42.86	34.24
Total		38.31	40.05		38.31	36.56
66300 Services to air transport						
Total		51.13	49.36		51.13	49.36
66410 Travel agency services						
Commenced business	49	70.83	70.76	36	57.60	56.92
Established business	326	73.42	81.76	273	62.58	68.87
Total		72.55	79.36		61.41	67.30
66420 Road freight forwarding						
Established business	63	44.81	39.65	62	43.97	37.80
Total		44.51	39.65		43.72	37.80
66430 Freight forwarding (except road)						
Total		54.11	58.32		44.36	38.16
66440 Custom agency services						
Established business	14	46.71	30.24	14	46.71	30.24
Total		50.32	43.09		45.76	30.24
66490 Services to road transport n.e.c						
Established business	69	43.74	42.98	61	37.03	41.65
Total		41.16	42.98		35.97	41.37

Taxation statistics 2002-03

Table 1 Individual: Business activity statement ratios

by selected fine industries and business status, 2002-03 income year

Part E: Construction; transport and storage; communication

	All			Profitable		
	Net GST to G1 (1A-1B:G1)			Net GST to G1 (1A-1B:G1)		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
64033 Non-scheduled air and space transport n.e.c						
Total		2.14	2.39		2.14	2.39
65010 Pipeline transport						
Established business	7	6.69	7.37	7	6.69	7.37
Total		6.12	6.32		6.12	6.32
65090 Transport n.e.c						
Established business	475	4.54	4.83	451	4.68	4.87
Total		4.52	4.83		4.67	4.87
66110 Parking services						
Total		4.86	5.32		4.86	5.32
66190 Services to road transport n.e.c						
Commenced business	12	3.80	3.26	11	4.21	3.45
Established business	55	4.21	4.16	49	4.54	4.45
Total		4.04	3.91		4.48	4.16
66210 Stevedoring						
Total		7.51	7.89		7.51	7.89
66220 Water transport terminals						
Established business	7	1.33	1.58	7	1.33	1.58
Total		1.92	1.76		1.92	1.76
66290 Services to water transport n.e.c						
Commenced business	8	5.14	4.11	8	5.14	4.11
Total		4.43	4.75		4.87	4.98
66300 Services to air transport						
Total		4.65	3.98		4.65	3.98
66410 Travel agency services						
Commenced business	55	1.81	1.07	42	2.66	1.94
Established business	346	0.48	0.41	288	1.01	1.06
Total		0.57	0.59		1.23	1.24
66420 Road freight forwarding						
Established business	75	4.60	5.19	71	4.83	5.21
Total		4.55	5.10		4.77	5.19
66430 Freight forwarding (except road)						
Total		3.25	2.13		3.49	2.13
66440 Custom agency services						
Established business	18	4.35	4.59	18	4.35	4.59
Total		4.33	4.59		4.50	4.95
66490 Services to road transport n.e.c						
Established business	82	4.46	4.97	77	4.66	5.33
Total		4.38	4.95		4.68	5.15

Taxation statistics 2002-03

Table 1 Individual: Business activity statement ratios

by selected fine industries and business status, 2002-03 income year

Part E: Construction; transport and storage; communication

	All			Profitable		
	Wages To Sales (W1:G1)			Wages To Sales (W1:G1)		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
67010 Grain storage						
Total		10.69	10.69		10.69	10.69
67090 Storage n.e.c						
Established business	14	18.84	14.49	13	18.10	14.49
Total		19.44	15.38		18.80	14.49
71110 Postal Services						
Commenced business	19	10.04	11.28	16	10.36	11.62
Established business	134	13.14	14.16	120	13.27	14.14
Total		12.69	13.96		12.72	13.96
71120 Courier Services						
Commenced business	17	20.94	17.74	15	22.07	20.79
Established business	129	21.78	22.01	119	22.26	22.01
Total		21.68	21.54		22.24	21.88
71200 Telecommunication Services						
Established business	17	12.73	16.35	15	12.50	16.16
Total		14.98	16.16		12.81	16.09

Taxation statistics 2002-03

Table 1 Individual: Business activity statement ratios

by selected fine industries and business status, 2002-03 income year

Part E: Construction; transport and storage; communication

	All			Profitable		
	Expenses to Sales (G11+W1:G)			Expenses to Sales (G11+W1:G)		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
67010 Grain storage						
Total		48.63	53.59		48.63	53.59
67090 Storage n.e.c						
Established business	39	54.62	58.27	37	52.01	52.70
Total		54.54	46.77		50.08	46.18
71110 Postal Services						
Commenced business	63	61.08	67.30	55	53.37	56.73
Established business	394	52.98	52.74	379	50.78	51.06
Total		54.07	54.70		51.10	51.35
71120 Courier Services						
Commenced business	206	37.51	39.35	200	36.22	37.68
Established business	1,515	34.13	34.25	1,499	33.70	33.58
Total		34.44	34.86		34.07	33.76
71200 Telecommunication Services						
Established business	211	46.77	45.78	201	43.68	40.17
Total		45.65	42.10		42.48	38.45

Taxation statistics 2002-03

Table 1 Individual: Business activity statement ratios

by selected fine industries and business status, 2002-03 income year

Part E: Construction; transport and storage; communication

	All			Profitable		
	Net GST to G1 (1A-1B:G1)			Net GST to G1 (1A-1B:G1)		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
67010 Grain storage						
Total		2.33	2.09		2.33	2.09
67090 Storage n.e.c						
Established business	37	4.01	3.70	35	4.17	3.71
Total		3.79	3.70		4.14	4.32
71110 Postal Services						
Commenced business	61	2.47	2.97	56	2.81	3.05
Established business	415	4.49	4.58	400	4.59	4.64
Total		4.25	4.23		4.41	4.35
71120 Courier Services						
Commenced business	224	5.03	5.56	213	5.28	5.69
Established business	1,735	5.73	6.13	1,714	5.77	6.15
Total		5.66	6.05		5.71	6.10
71200 Telecommunication Services						
Established business	237	4.25	4.35	224	4.55	4.47
Total		4.31	4.43		4.65	4.64

Taxation statistics 2002-03

Table 1 Individual: Business activity statement ratios by selected fine industries and business status, 2002-03 income year

Part E: Construction; transport and storage; communication Notes and exclusion criteria

Table notes:

* '0' values indicate insufficient data to calculate a meaningful ratio.

* Number of records under 'commenced business' is always small therefore ratios for 'commenced business' may be unreliable.

1. A valid ratio is one where all the relevant input data from a taxpayer record met all the selection and exclusion criteria specified below for the respective ratio. Thus ratios were calculated only for those returns which fulfilled all the criteria.

The definitions used for wages to sales, expenses to sales and net GST to sales are:

Wages to sales = Total salary, wages and other payments divided by total sales

Expenses to sales = non-capital purchases and total salary, wages and other payments divided by total sales

Net GST to sales = GST on sales less GST on purchases divided by total sales

The following table shows the actual tax return labels that were used to calculate the ratios.

Data item ¹	BAS label ²	label letter on BAS ³
Total sales	Total sales	G1
Total salary, wages and other payments	Total salary, wages and other payments	W1
Non-capital purchases	Non-capital purchases	G11
GST on sales	GST on sales	1A
GST on purchases	GST on purchases	1B

1. The data used to calculate the ratios for the 2002-03 income year were sourced from 2003 business activity statements processed by 31 October 2004.

2. The income tax labels (or items) are defined in the different parts of the Taxation statistics 2002-03 glossary which is included in the online version of Taxation statistics 2002-03 on the Tax Office website. It is also included on the Taxation statistics 2002-03 CD-ROM.

3. The items have specific label letters on the 2003 business activity statement return form. Copies of the Business activity statement tax may be viewed or downloaded from the appendix included in the online version of Taxation statistics 2002-03 on the Tax Office website or from the CD-ROM.

Taxation statistics 2002-03

Table 1 Individual: Business activity statement ratios

by selected fine industries and business status,

2002-03 income year

Part E: Construction; transport and storage; communication

Notes and exclusion criteria

Selection and exclusion criteria:

The selection criteria used to extract the data for these ratios are shown in the following tables.

Ratio	Data item	Criteria - all entities	Criteria - "profitable" entities
Wages to sales ¹	Total sales	Greater than \$50,000	Greater than \$50,000
	Total salary, wages and other payments	Greater than or equal to \$10,000	Greater than or equal to \$10,000
	Wages to sales ratio	Total salary, wages and other payments divided by Total sales	Total salary, wages and other payments divided by Total sales Sales greater than (Total salary, wages and other payments plus Non-capital purchases)
Expenses to sales ¹	Total sales	Greater than \$50,000	N/A
	Total salary, wages and other payments	Greater than or equal to \$0	N/A
	Expenses to sales ratio	(non-capital purchases and total salary, wages and other payments) divided by total sales	N/A
Net GST to sales ¹	Total sales	Greater than \$50,000	Greater than \$50,000
	Total sales to GST on sales	Total sales greater than GST on sales	Total sales greater than GST on sales
	Net GST to sales ratio	(GST on sales less GST on purchases) divided by total sales	(GST on sales less GST on purchases) divided by total sales Sales greater than (Total salary, wages and other payments plus Non-capital purchases)

1. Includes Taxi drivers (Anzsic code 61231) who have total sales greater than \$0