

**Taxation statistics 2002-03**

**Table 1 Partnership: 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			Wages To Sales		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
41111 House construction						
Commenced business	71	6.78	7.15	60	6.43	6.98
Established business	1,272	7.90	8.41	1,136	7.82	8.13
Total		7.84	8.34		7.76	8.11
41112 Owner builder (PPS use only)						
Established business	22	7.15	6.93	20	7.48	7.46
Total		6.68	7.46		7.52	7.67
41113 Householder (PPS use only)						
Total		0.00	0.00		0.00	0.00
41120 Residential building construction n.e.c						
Commenced business	6	5.21	5.99	6	7.01	5.78
Established business	189	8.11	7.86	161	7.65	7.46
Total		8.04	7.68		7.54	7.36
41130 Non-residential building construction						
Commenced business	11	7.75	12.23	8	7.77	8.83
Established business	142	11.57	11.95	127	11.51	11.96
Total		11.29	12.00		11.29	11.96
41210 Road and bridge construction						
Established business	50	12.66	14.25	45	12.21	14.11
Total		13.34	14.33		12.57	14.25

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	All			Profitable		
	Expenses to Sales			Expenses to Sales		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
41111 House construction						
Commenced business	278	63.48	70.75	243	56.35	60.32
Established business	3,825	66.99	72.89	3,518	62.44	67.97
Total		66.67	72.73		61.85	67.55
41112 Owner builder (PPS use only)						
Established business	104	57.96	69.13	97	54.10	62.49
Total		57.39	69.03		53.65	61.96
41113 Householder (PPS use only)						
Total		56.57	55.15		56.57	55.15
41120 Residential building construction n.e.c						
Commenced business	100	59.86	60.43	83	48.11	48.53
Established business	1,044	60.04	66.20	958	55.26	58.02
Total		60.10	65.76		54.69	57.29
41130 Non-residential building construction						
Commenced business	122	67.42	79.54	104	58.76	65.96
Established business	542	58.90	65.74	507	55.44	61.88
Total		60.34	67.61		56.00	62.49
41210 Road and bridge construction						
Established business	160	55.03	57.85	154	53.00	55.12
Total		56.61	60.22		54.01	56.86

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	All			Profitable		
	Net GST to Sales			Net GST to Sales		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
41111 House construction						
Commenced business	289	2.71	3.01	258	3.27	3.14
Established business	4,124	2.84	2.97	3,827	3.08	3.10
Total		2.84	2.97		3.08	3.11
41112 Owner builder (PPS use only)						
Established business	112	3.50	3.19	103	3.67	3.30
Total		3.57	3.28		3.58	3.77
41113 Householder (PPS use only)						
Total		2.42	0.77		2.42	0.77
41120 Residential building construction n.e.c						
Commenced business	109	2.51	2.39	95	3.16	2.83
Established business	1,199	3.48	3.19	1,103	3.75	3.42
Total		3.42	3.13		3.71	3.36
41130 Non-residential building construction						
Commenced business	128	2.36	2.07	113	2.78	2.39
Established business	592	3.72	3.47	553	3.94	3.68
Total		3.50	3.27		3.76	3.47
41210 Road and bridge construction						
Established business	185	3.84	3.83	176	3.97	3.88
Total		3.72	3.61		3.83	3.70

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### **Part E: Construction; transport and storage; communication**

	All			Profitable		
	Wages To Sales			Wages To Sales		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
41221 Swimming and spa pool construction & installation						
Commenced business	12	13.54	8.56	12	13.54	8.56
Established business	58	9.01	9.64	54	10.27	9.64
Total		10.42	9.47		11.12	9.64
41222 Non-building construction n.e.c						
Commenced business	19	13.19	11.21	16	13.89	11.21
Established business	126	13.03	13.22	114	12.29	12.27
Total		13.05	13.22		12.49	12.27
42100 Site preparation services						
Commenced business	40	14.86	14.10	36	14.74	14.10
Established business	588	12.42	12.59	531	12.09	12.49
Total		12.54	12.71		12.29	12.56
42210 Concreting services						
Commenced business	48	13.03	12.23	42	13.17	11.91
Established business	416	12.58	13.84	391	12.52	13.70
Total		12.62	13.83		12.50	13.52
42220 Bricklaying services						
Commenced business	55	19.87	21.46	54	19.94	20.78
Established business	547	17.43	18.63	529	17.24	18.31
Total		17.80	18.71		17.64	18.55
42230 Roofing services						
Commenced business	13	10.91	11.19	13	10.91	11.19
Established business	170	14.96	15.55	160	15.01	15.49
Total		14.78	15.48		14.82	15.43

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### **Part E: Construction; transport and storage; communication**

	All			Profitable		
	Expenses to Sales			Expenses to Sales		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
41221 Swimming and spa pool construction & installation						
Commenced business	26	65.62	67.65	27	63.93	66.97
Established business	155	62.09	64.94	146	59.36	62.77
Total		62.62	65.96		60.07	63.63
41222 Non-building construction n.e.c						
Commenced business	134	55.32	58.45	122	49.89	46.99
Established business	378	52.04	53.32	365	50.02	50.56
Total		52.62	55.02		49.99	50.43
42100 Site preparation services						
Commenced business	230	56.69	60.48	218	53.86	53.16
Established business	2,471	51.36	52.41	2,414	50.14	48.44
Total		51.78	53.05		50.47	48.91
42210 Concreting services						
Commenced business	165	59.69	60.70	158	57.71	58.03
Established business	1,322	60.05	64.25	1,272	58.38	62.02
Total		60.01	64.07		58.27	61.44
42220 Bricklaying services						
Commenced business	204	28.45	29.73	202	27.93	29.20
Established business	1,958	37.28	38.12	1,942	36.83	36.37
Total		36.62	37.40		35.92	35.65
42230 Roofing services						
Commenced business	55	47.17	46.70	53	45.10	41.76
Established business	520	52.95	54.90	505	51.36	52.89
Total		52.52	54.83		50.76	51.89

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### **Part E: Construction; transport and storage; communication**

	All			Profitable		
	Net GST to Sales			Net GST to Sales		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
41221 Swimming and spa pool construction & installation						
Commenced business	27	3.34	3.23	27	3.34	3.23
Established business	167	3.59	3.36	158	3.69	3.37
Total		3.57	3.33		3.68	3.36
41222 Non-building construction n.e.c						
Commenced business	135	3.54	3.77	123	3.89	3.90
Established business	415	4.36	4.46	399	4.44	4.52
Total		4.16	4.32		4.31	4.40
42100 Site preparation services						
Commenced business	233	2.93	3.23	214	3.26	3.54
Established business	2,609	3.93	4.09	2,486	4.03	4.17
Total		3.87	4.03		3.99	4.14
42210 Concreting services						
Commenced business	171	3.69	3.65	160	3.73	3.82
Established business	1,435	3.92	3.85	1,387	3.98	3.88
Total		3.88	3.83		3.96	3.86
42220 Bricklaying services						
Commenced business	227	7.12	7.39	223	7.16	7.42
Established business	2,231	6.40	6.72	2,182	6.44	6.76
Total		6.46	6.80		6.51	6.84
42230 Roofing services						
Commenced business	63	4.98	5.46	58	5.14	5.46
Established business	584	4.52	4.36	564	4.60	4.44
Total		4.56	4.44		4.64	4.58

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	All			Profitable		
	Wages To Sales			Wages To Sales		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
42240 Structural steel erection services						
Commenced business	7	20.14	18.51	6	20.47	18.51
Established business	75	14.34	15.92	74	14.69	15.73
Total		14.89	16.05		14.69	16.05
42310 Plumbing services						
Commenced business	51	10.80	12.35	46	10.52	12.35
Established business	881	11.08	11.63	824	10.88	11.31
Total		11.08	11.68		10.91	11.35
42320 Electrical services						
Commenced business	49	10.27	11.03	46	10.27	10.11
Established business	852	12.51	13.09	799	12.39	12.89
Total		12.35	12.94		12.25	12.77
42330 Air conditioning and Heating services						
Commenced business	19	9.26	11.35	13	7.02	10.13
Established business	186	10.52	10.39	171	10.33	10.37
Total		10.40	10.48		10.10	10.22
42340 Fire and security system services						
Commenced business	6	18.62	21.09	5	18.01	21.09
Established business	45	12.46	13.95	39	12.67	13.32
Total		13.58	13.95		13.28	13.32
42410 Plastering and ceiling services						
Commenced business	48	13.99	14.45	47	13.88	14.45
Established business	384	14.36	14.73	372	14.20	14.47
Total		14.22	14.73		14.11	14.47

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	All			Profitable		
	Expenses to Sales			Expenses to Sales		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
42240 Structural steel erection services						
Commenced business	29	52.96	43.95	28	51.02	39.90
Established business	253	48.66	49.12	248	47.45	46.31
Total		48.84	48.86		47.81	45.88
42310 Plumbing services						
Commenced business	218	59.81	61.54	206	57.61	58.47
Established business	2,941	59.82	62.60	2,903	59.26	60.79
Total		59.79	62.56		59.18	60.68
42320 Electrical services						
Commenced business	202	56.69	59.39	195	55.45	56.50
Established business	2,320	60.05	62.30	2,274	59.23	60.09
Total		59.75	62.15		58.94	59.87
42330 Air conditioning and Heating services						
Commenced business	69	66.96	73.57	60	58.96	60.23
Established business	473	65.81	70.45	446	63.05	66.55
Total		65.75	70.89		62.10	66.15
42340 Fire and security system services						
Commenced business	17	72.05	73.46	13	67.16	71.09
Established business	177	58.59	62.97	165	54.43	55.46
Total		59.55	63.40		55.25	56.71
42410 Plastering and ceiling services						
Commenced business	199	42.38	41.07	199	42.38	39.25
Established business	1,669	46.47	46.23	1,650	45.82	44.40
Total		45.95	45.94		45.56	43.73

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	All			Profitable		
	Net GST to Sales			Net GST to Sales		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
42240 Structural steel erection services						
Commenced business	36	4.36	4.32	35	4.42	4.45
Established business	295	4.97	4.97	287	5.03	4.99
Total		4.89	4.88		4.94	4.97
42310 Plumbing services						
Commenced business	229	3.45	3.59	213	3.58	3.74
Established business	3,277	3.73	3.99	3,160	3.76	4.03
Total		3.72	3.97		3.76	4.01
42320 Electrical services						
Commenced business	201	3.65	3.80	190	3.69	3.82
Established business	2,577	3.89	4.15	2,490	3.91	4.17
Total		3.87	4.13		3.91	4.16
42330 Air conditioning and Heating services						
Commenced business	71	2.76	2.63	64	3.36	2.92
Established business	533	3.26	3.21	497	3.35	3.29
Total		3.21	3.15		3.36	3.26
42340 Fire and security system services						
Commenced business	18	3.56	3.35	17	3.97	3.35
Established business	200	3.98	3.91	184	4.09	3.98
Total		3.92	3.79		4.08	3.98
42410 Plastering and ceiling services						
Commenced business	234	5.30	5.48	232	5.31	5.50
Established business	1,852	5.21	5.37	1,816	5.24	5.39
Total		5.21	5.39		5.24	5.41

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	All			Profitable		
	Wages To Sales			Wages To Sales		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
42420 Carpentry services						
Commenced business	76	10.45	10.59	70	10.79	10.59
Established business	738	13.08	13.66	678	13.08	13.21
Total		12.83	13.30		12.88	12.86
42430 Tiling and carpeting services						
Commenced business	25	13.42	15.68	24	12.78	13.29
Established business	404	15.76	15.43	378	15.39	15.22
Total		15.67	15.43		15.28	15.15
42440 Painting and decorating services						
Commenced business	46	16.26	14.24	44	16.25	14.24
Established business	737	19.15	19.45	710	18.89	19.32
Total		18.98	19.40		18.77	19.20
42450 Glazing services						
Commenced business	9	21.60	21.94	5	11.09	21.94
Established business	92	12.38	14.35	83	12.02	13.68
Total		12.81	14.42		12.51	13.13
42510 Landscaping services						
Commenced business	58	12.56	13.44	51	12.70	12.23
Established business	554	13.94	14.13	510	13.48	13.79
Total		13.81	14.05		13.41	13.74
42590 Construction services n.e.c						
Commenced business	56	14.30	18.65	48	13.63	14.95
Established business	331	14.06	14.68	299	13.70	14.39
Total		14.15	15.09		13.80	14.47

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	Expenses to Sales			Expenses to Sales		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
42420 Carpentry services						
Commenced business	330	50.18	50.58	315	47.55	45.82
Established business	3,287	50.55	52.29	3,172	48.42	49.09
Total		50.49	52.08		48.34	48.85
42430 Tiling and carpeting services						
Commenced business	146	37.44	39.24	143	36.43	38.95
Established business	1,784	38.89	39.57	1,753	38.03	38.47
Total		38.57	39.65		37.89	38.49
42440 Painting and decorating services						
Commenced business	223	43.22	43.92	221	42.85	42.44
Established business	2,590	45.69	45.98	2,574	45.39	44.64
Total		45.49	45.94		45.19	44.49
42450 Glazing services						
Commenced business	30	52.08	55.90	29	49.83	53.17
Established business	275	56.73	60.23	264	54.61	58.09
Total		56.27	60.16		54.13	57.39
42510 Landscaping services						
Commenced business	173	63.95	69.57	164	61.28	64.83
Established business	1,259	63.73	66.19	1,192	61.67	63.91
Total		63.71	66.53		61.66	64.05
42590 Construction services n.e.c						
Commenced business	313	53.86	55.94	294	50.37	48.43
Established business	1,313	54.26	55.82	1,258	51.99	52.76
Total		54.21	55.82		51.68	52.16

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	All			Profitable		
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	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
42420 Carpentry services						
Commenced business	353	4.45	4.47	335	4.63	4.58
Established business	3,786	4.57	4.47	3,638	4.68	4.59
Total		4.56	4.47		4.68	4.59
42430 Tiling and carpeting services						
Commenced business	163	5.48	5.82	157	5.60	5.83
Established business	2,073	5.71	6.04	2,028	5.76	6.06
Total		5.70	6.00		5.75	6.04
42440 Painting and decorating services						
Commenced business	234	5.54	5.88	230	5.57	5.92
Established business	2,854	5.61	5.82	2,802	5.63	5.83
Total		5.61	5.82		5.63	5.84
42450 Glazing services						
Commenced business	35	4.41	4.26	34	4.49	4.26
Established business	299	3.95	3.93	286	4.03	4.02
Total		3.99	3.98		4.07	4.07
42510 Landscaping services						
Commenced business	191	2.98	2.95	179	3.08	3.09
Established business	1,433	3.39	3.51	1,362	3.46	3.58
Total		3.35	3.45		3.43	3.54
42590 Construction services n.e.c						
Commenced business	350	3.99	4.00	323	4.25	4.27
Established business	1,480	4.15	4.15	1,411	4.27	4.26
Total		4.12	4.11		4.28	4.27

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	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
61100 Road freight transport						
Commenced business	136	15.14	15.99	116	14.02	15.83
Established business	1,656	13.74	14.39	1,512	13.48	14.04
Total		13.82	14.54		13.53	14.06
61210 Long distance bus transport						
Established business	62	12.61	13.84	54	12.69	13.82
Total		12.70	14.02		13.02	13.84
61220 Short distance bus transport (including tramway)						
Commenced business	24	10.93	12.12	24	10.93	10.76
Established business	312	11.99	11.98	293	11.70	11.96
Total		11.92	12.04		11.64	11.96
61231 Taxi service						
Established business	48	17.15	15.14	46	16.68	15.08
Total		17.27	15.14		16.57	15.09
61232 Road passenger transport (except taxis)						
Established business	20	11.06	11.77	20	11.06	11.01
Total		12.94	15.24		12.22	11.77
62000 Rail transport						
Total		14.21	7.50		0.00	0.00
63010 International sea transport						
Total		131.13	78.49		40.25	2.01

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	All			Profitable		
	Expenses to Sales			Expenses to Sales		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
61100 Road freight transport						
Commenced business	636	53.84	54.97	607	51.34	50.33
Established business	5,781	53.60	55.17	5,617	52.11	51.88
Total		53.61	55.17		52.03	51.76
61210 Long distance bus transport						
Established business	136	60.53	63.12	126	56.81	58.83
Total		60.02	63.12		56.37	58.75
61220 Short distance bus transport (including tramway)						
Commenced business	56	56.03	53.72	52	52.19	43.28
Established business	703	48.43	50.25	689	47.38	47.09
Total		48.76	50.47		47.72	47.06
61231 Taxi service						
Established business	1,384	47.87	50.55	1,366	47.57	48.15
Total		49.07	51.45		48.20	48.44
61232 Road passenger transport (except taxis)						
Established business	140	57.95	57.28	128	54.19	54.02
Total		58.88	60.51		55.69	54.70
62000 Rail transport						
Total		68.03	59.51		50.91	59.51
63010 International sea transport						
Total		47.83	51.14		40.73	34.56

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	All			Profitable		
	Net GST to Sales			Net GST to Sales		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
61100 Road freight transport						
Commenced business	641	3.65	4.01	596	3.93	4.13
Established business	6,143	4.13	4.34	5,836	4.26	4.44
Total		4.08	4.29		4.22	4.41
61210 Long distance bus transport						
Established business	142	3.70	3.90	131	3.68	3.92
Total		3.66	3.84		3.67	3.89
61220 Short distance bus transport (including tramway)						
Commenced business	54	4.77	5.20	51	4.92	5.34
Established business	737	4.64	4.95	707	4.75	5.02
Total		4.63	4.95		4.76	5.07
61231 Taxi service						
Established business	1,605	4.48	4.62	1,520	4.50	4.75
Total		4.39	4.47		4.44	4.60
61232 Road passenger transport (except taxis)						
Established business	151	3.05	3.23	139	3.38	3.65
Total		2.92	2.98		3.25	3.64
62000 Rail transport						
Total		0.51	0.07		1.64	0.07
63010 International sea transport						
Total		4.08	4.64		5.36	5.56

**Taxation statistics 2002-03**

**Table 1 Partnership: 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			Wages To Sales		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
63020 Coastal water transport						
Established business	36	11.38	11.90	30	11.73	10.80
Total		11.40	12.04		11.12	10.80
63030 Inland water transport						
Commenced business	13	18.95	16.06	8	12.75	16.06
Established business	24	13.89	13.29	21	12.71	14.41
Total		14.45	15.59		12.72	15.59
64010 Scheduled international air transport						
Total		9.57	9.57		9.57	9.57
64020 Scheduled domestic air transport						
Established business	0	0.00	0.00	0	0.00	0.00
Total		0.00	0.00		0.00	0.00
64031 Aircraft charter/lease or rental (with crew)						
Total		19.90	8.51		19.90	8.51
64032 Flying school operation						
Total		14.39	14.39		0.00	0.00
64033 Non-scheduled air and space transport						
n.e.c						
Total		5.89	5.89		5.89	5.89
65010 Pipeline transport						
Total		17.72	17.58		17.85	17.85

## Taxation statistics 2002-03

**Table 1 Partnership: 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			Expenses to Sales		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
63020 Coastal water transport						
Established business	115	69.84	78.10	100	60.60	62.14
Total		70.38	78.33		60.52	61.93
63030 Inland water transport						
Commenced business	78	53.51	58.85	75	51.40	53.36
Established business	41	69.69	74.45	39	68.02	71.42
Total		59.69	64.83		55.27	58.85
64010 Scheduled international air transport						
Total		48.82	62.30		48.82	44.80
64020 Scheduled domestic air transport						
Established business	7	45.48	25.73	6	34.72	13.15
Total		44.07	25.73		34.65	25.73
64031 Aircraft charter/lease or rental (with crew)						
Total		54.66	48.23		38.22	42.13
64032 Flying school operation						
Total		101.08	60.56		37.33	14.10
64033 Non-scheduled air and space transport n.e.c						
Total		70.74	59.52		65.30	59.52
65010 Pipeline transport						
Total		56.12	31.73		40.76	31.73

**Taxation statistics 2002-03**

**Table 1 Partnership: 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 Sales			Net GST to Sales		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
63020 Coastal water transport						
Established business	108	2.16	2.58	92	2.65	3.10
Total		1.95	2.19		2.42	2.84
63030 Inland water transport						
Commenced business	76	3.74	3.39	73	3.64	3.39
Established business	47	3.61	3.67	44	3.82	3.78
Total		3.53	3.43		3.71	3.67
64010 Scheduled international air transport						
Total		2.69	2.91		2.24	2.91
64020 Scheduled domestic air transport						
Established business	8	4.40	3.17	7	4.98	4.07
Total		4.03	3.17		4.49	3.17
64031 Aircraft charter/lease or rental (with crew)						
Total		1.71	2.73		2.36	3.27
64032 Flying school operation						
Total		0.74	0.19		3.68	5.35
64033 Non-scheduled air and space transport						
n.e.c						
Total		1.65	2.88		2.54	2.88
65010 Pipeline transport						
Total		5.23	5.53		5.40	5.53

**Taxation statistics 2002-03**

**Table 1 Partnership: 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			Wages To Sales		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
65090 Transport n.e.c						
Commenced business	0	0.00	0.00	0	0.00	0.00
Established business	64	13.68	11.80	51	11.63	13.02
Total		13.68	11.80		11.63	13.02
66110 Parking services						
Established business	5	21.17	22.93	5	21.17	22.93
Total		21.17	22.93		21.17	22.93
66190 Services to road transport n.e.c						
Established business	17	10.99	9.53	16	11.40	9.53
Total		10.52	11.69		10.86	9.53
66210 Stevedoring						
Total		7.24	7.03		7.24	7.03
66220 Water transport terminals						
Total		10.15	8.67		10.15	8.67
66230 Port operators						
Total		9.42	9.42		9.42	9.42
66290 Services to water transport n.e.c						
Established business	8	17.02	15.18	5	24.71	37.04
Total		19.20	24.30		31.99	36.72
66300 Services to air transport						
Established business	5	18.07	14.92	5	18.07	14.92
Total		13.76	14.92		17.15	14.92

## Taxation statistics 2002-03

**Table 1 Partnership: 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			Expenses to Sales		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
65090 Transport n.e.c						
Commenced business	7	52.93	50.08	7	52.93	50.08
Established business	592	49.19	49.82	579	47.99	47.30
Total		49.23	50.00		48.05	47.30
66110 Parking services						
Established business	20	45.46	52.23	19	47.11	48.08
Total		45.46	52.23		45.46	46.57
66190 Services to road transport n.e.c						
Established business	85	48.65	42.95	80	45.20	39.13
Total		49.78	45.71		46.93	41.44
66210 Stevedoring						
Total		91.13	91.13		91.13	91.13
66220 Water transport terminals						
Total		59.27	57.84		59.27	57.84
66230 Port operators						
Total		78.61	78.61		78.61	78.61
66290 Services to water transport n.e.c						
Established business	35	57.71	67.08	31	51.44	60.81
Total		54.44	62.24		49.13	58.89
66300 Services to air transport						
Established business	11	58.27	60.43	11	58.27	60.43
Total		61.91	60.43		61.91	59.81

## Taxation statistics 2002-03

### Table 1 Partnership: 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 Sales			Net GST to Sales		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
65090 Transport n.e.c						
Commenced business	7	5.30	5.95	7	5.30	5.95
Established business	658	4.55	4.86	627	4.68	4.97
Total		4.56	4.86		4.68	4.97
66110 Parking services						
Established business	22	5.06	5.78	21	5.34	5.86
Total		5.10	5.78		5.36	5.86
66190 Services to road transport n.e.c						
Established business	86	4.33	4.64	78	4.62	4.90
Total		4.29	4.64		4.37	4.64
66210 Stevedoring						
Total		4.52	2.45		4.52	2.45
66220 Water transport terminals						
Total		2.47	1.55		2.47	1.55
66230 Port operators						
Total		3.41	3.41		3.41	3.41
66290 Services to water transport n.e.c						
Established business	40	4.49	3.71	35	5.00	4.19
Total		4.84	4.50		5.29	4.72
66300 Services to air transport						
Established business	15	4.41	4.92	15	4.41	4.92
Total		4.15	4.76		4.15	4.76

## Taxation statistics 2002-03

### Table 1 Partnership: 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			Wages To Sales		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
66410 Travel agency services						
Commenced business	18	27.81	29.94	12	21.83	24.73
Established business	155	21.70	23.13	106	18.08	18.54
Total		22.56	24.59		18.12	19.01
66420 Road freight forwarding						
Established business	21	13.14	13.39	21	13.14	13.37
Total		14.67	13.39		13.71	13.37
66430 Freight forwarding (except road)						
Established business	6	11.25	6.04	5	10.65	6.04
Total		12.88	14.23		12.66	6.04
66440 Custom agency services						
Total		6.50	8.25		5.92	9.66
66490 Services to road transport n.e.c						
Established business	15	12.44	10.38	15	12.44	10.38
Total		10.45	13.81		10.45	13.81
67010 Grain storage						
Total		4.97	5.63		5.78	5.63
67090 Storage n.e.c						
Established business	41	13.59	14.93	39	12.98	14.91
Total		13.76	14.93		13.63	14.91

## Taxation statistics 2002-03

**Table 1 Partnership: 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			Expenses to Sales		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
66410 Travel agency services						
Commenced business	29	83.65	80.77	17	71.90	75.84
Established business	272	74.55	86.81	227	61.42	64.97
Total		75.66	85.87		61.84	65.24
66420 Road freight forwarding						
Established business	110	47.35	50.38	108	46.42	48.20
Total		47.55	50.38		46.66	48.20
66430 Freight forwarding (except road)						
Established business	13	51.98	53.83	11	40.94	53.83
Total		45.41	53.83		45.41	50.73
66440 Custom agency services						
Total		87.98	87.35		68.39	74.38
66490 Services to road transport n.e.c						
Established business	68	46.63	42.29	67	45.85	42.29
Total		49.16	45.30		48.44	44.19
67010 Grain storage						
Total		62.67	67.48		58.13	67.48
67090 Storage n.e.c						
Established business	113	50.01	50.09	107	46.78	41.27
Total		50.77	50.09		47.64	42.45

## Taxation statistics 2002-03

### Table 1 Partnership: 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 Sales			Net GST to Sales		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
66410 Travel agency services						
Commenced business	31	0.71	0.61	21	1.62	0.83
Established business	282	0.44	0.65	227	0.94	0.96
Total		0.54	0.67		1.04	0.93
66420 Road freight forwarding						
Established business	123	5.10	5.35	120	5.09	5.34
Total		5.02	5.34		5.00	5.34
66430 Freight forwarding (except road)						
Established business	13	3.17	2.73	12	3.36	2.73
Total		3.10	2.73		3.23	2.73
66440 Custom agency services						
Total		0.21	0.63		0.54	1.28
66490 Services to road transport n.e.c						
Established business	81	4.53	4.60	80	4.59	4.60
Total		4.24	4.51		4.35	4.54
67010 Grain storage						
Total		3.10	3.19		4.00	3.71
67090 Storage n.e.c						
Established business	122	4.74	5.20	114	5.01	5.70
Total		4.61	5.10		4.82	5.17

**Taxation statistics 2002-03**

**Table 1 Partnership: 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			Wages To Sales		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
<b>71110 Postal Services</b>						
Commenced business	46	7.67	8.06	43	7.48	7.73
Established business	223	7.49	7.57	206	7.75	7.57
Total		7.73	7.56		7.74	7.57
<b>71120 Courier Services</b>						
Commenced business	15	16.51	16.29	15	16.51	16.29
Established business	124	16.61	16.31	115	16.00	15.77
Total		16.79	16.29		15.87	15.99
<b>71200 Telecommunication Services</b>						
Commenced business	7	16.91	24.42	6	25.33	15.62
Established business	21	14.00	17.10	20	13.58	14.98
Total		16.33	16.49		13.38	16.23

**Taxation statistics 2002-03**

**Table 1 Partnership: 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			Expenses to Sales		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
71110 Postal Services						
Commenced business	123	63.11	64.53	118	61.12	63.70
Established business	550	61.54	64.38	521	59.26	61.76
Total		61.74	64.40		59.68	62.32
71120 Courier Services						
Commenced business	105	42.48	37.69	105	42.48	37.19
Established business	775	38.37	38.74	757	37.25	37.86
Total		38.81	38.69		37.55	37.92
71200 Telecommunication Services						
Commenced business	40	63.50	63.03	35	56.74	58.56
Established business	136	61.56	62.80	120	54.19	55.23
Total		61.54	63.03		54.77	55.76

**Taxation statistics 2002-03**

**Table 1 Partnership: 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 Sales			Net GST to Sales		
	Number	Mean	Median	Number	Mean	Median
	no.	%	%	no.	%	%
71110 Postal Services						
Commenced business	109	2.77	3.30	106	2.85	3.24
Established business	560	3.32	3.54	529	3.43	3.65
Total		3.26	3.42		3.34	3.54
71120 Courier Services						
Commenced business	116	4.90	5.30	115	4.92	5.37
Established business	876	5.44	5.80	859	5.48	5.80
Total		5.37	5.78		5.42	5.79
71200 Telecommunication Services						
Commenced business	38	3.50	3.34	35	3.75	3.47
Established business	153	3.38	3.51	135	3.64	3.83
Total		3.41	3.47		3.69	3.60

## Taxation statistics 2002-03

### Table 1 Partnerships: 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 <sup>1</sup>	BAS label <sup>2</sup>	label letter on BAS <sup>3</sup>
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 Partnerships: 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 <sup>1</sup>	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 <sup>1</sup>	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 <sup>1</sup>	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