Small business income tax gap

How we estimate and reduce the small business income tax gap for 2021–22.

Published 31 October 2024

Latest estimate and trends

Compare the 2021–22 small business income tax gap to trends from previous years.

ATO action to address the gap

How we support our clients to meet their compliance obligations.

Methodology

What method we use to estimate the small business income tax gap.

Reliability

How we make sure the tax gap estimate is reliable.

QC 103230

Latest estimate and trends

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Published 31 October 2024

On this page

[Small business population](#)

[About the estimate](#)

[Tax gap components](#)

[Findings from the random enquiry program](#)

For 2021–22 we estimate a net small business income tax gap of $17.7 billion or 12.6%. This means we estimate around 87% of the total theoretical tax was paid. This gap forms part of our overall tax performance program.

Small business population

The small business population comprises a diverse range of structures and operations. It covers businesses with a turnover of up to $10 million.

Small business operating structures include:

- companies
- sole traders
- trusts
- partnerships.

There are around 4.7 million small businesses in Australia, plus a further 2.5 million individuals that are linked to a business (for example, as a director, shareholder, partner, or beneficiary).

The taxation of small business differs depending on the structure of the business, turnover and relevant tax rates for the income year.

When calculating the income tax gap, our primary focus is on entities that have an income tax obligation. In our small business population, this includes:

- companies with a turnover up to $10 million
- individuals associated with small business entities including partnerships, trusts and companies with a turnover up to $10 million
- sole traders receiving business income up to $10 million.

The small business income tax gap forms part of our overall tax performance program. Find out more about the **concept of tax gaps and the latest gap available**.

About the estimate

The preliminary estimate for the 2021–22 small business income tax gap is based on 1,235 case results from 2 years of data collected through the random enquiry program. This estimate is subject to revision. Future updates are expected to include approximately 1,900 case results from 3 years of data. The additional case results are expected to increase the reliability of the estimate.

Tax gaps expressed as a percentage are typically regarded as the best measure of system performance.

In measuring the small business tax performance, our preliminary 2021–22 estimate net gap percentage has decreased compared to the updated 2020–21 estimate. This is because the **theoretical liability** has grown more than the net gap amount.

This may be attributable to a range of factors, including:

- economic factors
- possible changes in compliance

The sample size informing this estimate is larger than that used in the preliminary 2020–21 estimate published in 2023 and approaching the size of the samples used in earlier estimates. The sample sizes for 2018–19 and 2019–20 was reduced as a result of COVID-19. We will continue to build a more complete picture of the overall tax performance for small businesses as more data becomes available.

A revised debt methodology is under development that considers external economic factors and internal changes to provide a more contemporary estimate of the amount of debt that will likely never be paid. This year's small business income tax gap estimates maintain the current approach to debt with a reduced reliability rating to reflect that improvements in this component of the methodology are required.

Table 1 shows:

- Compared to the 2020–21 estimate, in 2021–22, the voluntary expected collections (expected collections minus amendments) increased by 18.3% and the population has increased by 7.2%. The growth in voluntary expected collections and growth in population include uplifts applied for pending lodgments to the ATO. These shifts have contributed to the growth in both the theoretical liability and the dollar net gap. The stronger growth in expected collections, driven by voluntary amounts, has caused the net gap, as a proportion of theoretical liability, to decline. Since the 2021-22 estimate is preliminary, it is too early to determine if compliance has improved.
- The net tax gap ranged between 12.1% and 14.6% from 2015–16 to 2021–22.
- Over those years, tax collected for this population has increased and the overall tax gap percentage has been relatively stable.
- Previously published estimates have been revised using updated data. This includes additional random enquiry program case outcomes to support the 2019–20 and 2020–21 estimates. As a result, these revisions increased the net gap percentage, although this is not necessarily indicative of an increase in non-compliance. Some variability from year-to-year is expected and the trend continues to demonstrate a level of stability in small business tax performance.

Table 1: Income tax gap – small business income tax group

Element	2015–16	2016–17	2017–18	2018–19	2
Population (m)	4.77	4.83	4.94	5.08	
Gross gap	12,073	12,951	13,344	16,232	1

($m)					
Amendments ($m)	1,146	1,128	963	1,231	
Net gap ($m)	10,927	11,823	12,380	15,001	1
Expected Collections ($m)	79,262	80,849	85,838	88,113	9
Theoretical liability ($m)	90,190	92,671	98,218	103,114	10
Gross gap (%)	13.4	14.0	13.6	15.7	
Net gap (%)	12.1	12.8	12.6	14.5	

Figure 1 displays the gross and net gap for small businesses as a percentage over the same period, the dotted line between 2020-21 and 2021-22 reflects the fact that this estimate is preliminary.

Figure 1: Gross and net tax gap percentages, 2015–16 to 2021–22

The gross and net gap in percentage terms, as outlined in Table 1.

Note: The estimate for 2021–22 is preliminary and subject to revision.

Tax gap components

The main components of the small business income tax gap are:

- omitted income
- over-claimed deductions
- people outside the tax system, for example, cash-only businesses operating without an Australian business number (ABN)
- non-pursuable debt that is not economical for us to pursue.

The extent to which these components impact the tax gap varies depending on the segment of the population.

The following figures split the tax gap by population and the main drivers of non-compliance for each of them.

Figure 2: Small companies

The proportion of the small companies' gross gap, 54% is from omitted income, 42% is from overclaimed deductions, and 4% is from non-pursuable debt.

For the companies component of the gap, omission of income accounts for about half of the overall gap (54%). Over-claimed business deductions represent nearly all the remainder of the gap (42%).

Figure 3: Individuals in business

As a proportion of the individuals in business gross gap, 67% is from omitted income, 23% is from overclaimed deductions, 8% is from people outside the system, and 1% is from non-pursuable debt.

For the individuals in business component, the main driver of the gap relates to omission of income (67%). We also recognise the influence of over-claimed deductions contributing to the overall gap.

Figure 4: Combined small business

That as a proportion of the combined small business gross gap, 65% is from omitted income, 26% is from overclaimed deductions, 7% is from people outside the system, and 2% is from non-pursuable debt.

The final combined view shows the overall influence of omitted income on the gap (65%).

Findings from the random enquiry program

Through the **small business random enquiry program**, we check the income tax affairs of randomly selected taxpayers for the relevant year. This helps us calculate the tax gap estimate and identify the most common issues and behaviours driving the gap.

Our refreshed 2020–21 estimate is the analysis of 1,795 taxpayers, conducted across a sample representative of the 2018–19, 2019–20 and 2020–21 small business populations.

We used data from the 2019–20 and 2020–21 taxpayer reviews and audits with lodgment data from 2021–22 to give us the preliminary tax gap estimate for 2021–22.

Our observations highlight 4 key areas that need our attention:

- continuing to address **shadow economy** behaviour (deliberate attempts to avoid paying the right tax)
- continuing to provide education and support to ensure small businesses are aware of and understand their tax obligations
- integrating and improving the record keeping and reporting experience for small business taxpayers
- reducing complexity, particularly around law, structures and multiple taxes.

Small business behaviours observed

Most taxpayers reviewed in the sample reported correctly or were considered to have genuinely attempted to do so.

In our random sample, we observed small businesses are getting it wrong in one of 4 ways:

- making mistakes because they don’t understand their tax obligations
- making errors because of poor record keeping
- not declaring all their business income
- other business behaviours including overclaiming expenses that are private in nature and not related to the business.

Our sample includes individuals in business. These taxpayers can have income and expenses from sources outside their business activities.

Errors in reporting income and expenses unrelated to business activities for these individuals contribute to the small business income tax gap. For example:

- under-reporting salary and wages from an unrelated entity
- under-reporting passive income from rental properties, gross interest and dividends
- miscalculating and under-reporting net capital gains

- overclaiming work-related expenses (car, clothing, travel) and gifts or donations.

Shadow economy behaviour observed

The tax effect of the shadow economy in 2021–22 is estimated to be $11.2 billion or around 59% of the gross gap. $8.9 billion of this is associated with deliberate under-reporting of income and over-claiming of deductions. The remainder is made up of hidden wages and people operating outside the tax system.

While the impacts of shadow economy behaviour are significant, the taxpayers observed to be deliberately engaging in this behaviour through the random enquiry program are in the minority. Approximately 5% of taxpayers in the sample made clear and deliberate attempts to avoid paying the right tax.

Tax practitioner behaviours observed

Most small businesses engage a tax professional to help prepare and lodge their returns, but the nature of these relationships vary significantly. We observed that small businesses who reported correctly had more regular contact with a tax professional.

We also identified instances where tax professionals:

- made mistakes because of bookkeeping and accounting system errors
- provided incorrect advice
- failed to show reasonable care.

In approximately 40% of cases where there was evidence of shadow economy behaviour, the tax agent contributed either directly through deliberate actions or indirectly by not taking reasonable care in checking claims made.

QC 103230

ATO action to address the gap

How we support our clients to meet their compliance obligations.

Published 31 October 2024

On this page

[Our strategies and approaches]

[Small business taxpayers doing the right thing]

[Taxpayers avoiding their obligations]

Our strategies and approaches

Findings from the small business random enquiry program continue to support the application of differentiated approaches to:

- help small businesses meet their obligations and
- ensure fairness in the tax and super systems.

Our 5 year view includes highlights and action we've taken to improve small business tax performance between 2018 and 2022, the year of our most recent tax gap estimate.

During this period, the government entrusted us to deliver stimulus support to Australians through JobKeeper, cash flow boost and early release of super. We also supported the community through COVID-19 lockdowns and natural disasters by giving taxpayers more time to lodge and pay. Throughout this time, we shifted our workforce and systems to rapidly respond to community needs.

The challenges we encountered included maintaining support and assistance to the community, while normalising client engagement activities as states and territories implemented roadmaps out of lockdown and economies moved towards recovery.

Supporting the community was a key focus, but we also needed to protect the integrity of the Australian revenue system against those who sought to take advantage of the disruption.

Resources were invested to safeguard against attempts to fraudulently access stimulus payments, and to deal with a large-scale GST fraud event that was promoted on social media (see **Operation Protego**).

Following the pandemic response, we regrouped and reinvested in our business-as-usual activities and approaches to improve small business tax performance.

Small business taxpayers doing the right thing

The small business random enquiry program has shown that most small business taxpayers try to do the right thing, but many struggle to meet their tax obligations. Our approaches to address this have been evolving with advances in technology, and as we learn more about the behaviours and needs of small business taxpayers.

Providing education and support to small businesses and their trusted advisors is an ongoing focus area. While our ability to attend face-to-face community events was limited during COVID-19, we continued to host webinars on a range of topics that we observed created confusion for small businesses, including:

- recording business income and expenses
- using your business money and assets
- claiming small business deductions
- introduction to business records.

During this period, these webinars became online courses, which culminated in the 2024 release of the Essentials to strengthen your small business online learning resource.

We also developed a range of **tools and services to support small businesses** to help small business understand and meet their obligations.

In 2021 we launched **Online Services for Business**, making it easier for businesses to interact with us and providing a secure channel to manage their tax and super obligations.

We are committed to delivering a future-focused digital tax experience and have tested initiatives with small businesses to understand how we can create a more supportive system. Insights from participants have revealed:

- Implementing software and digital tools helped to minimise errors and reduced time spent on manual processes. This allowed business owners to concentrate on their core business.
- Adopting shorter reporting cycles (from quarterly to monthly) aligned with natural business processes. This improved their cashflow visibility and ensured timely payment of tax, minimising debt issues.
- Early engagement with the right tax professionals and establishment of digital solutions integrated with their financial institutions streamlined reporting processes.

Taxpayers avoiding their obligations

A major focus continues to be the Shadow Economy Program. Shadow economy behaviour is responsible for the 59% of the gross small business income tax gap.

While they are in the minority, we have a continued and concentrated focus on those businesses that actively avoid paying the right amount of tax.

Some of the initiatives we were working on to address this behaviour between 2018 and 2022 included:

- Firm compliance action to address a range of shadow economy activities (including but not limited to omitted income, sales suppression, unexplained wealth, sham contracting, activities targeting high risk industries or behaviours). Some of these activities were restricted during COVID-19.
- Better use of data and analytics (for example, improving our risk models and acquiring data from new sources such as sharing economy platforms and the expansion of services required to report under the Taxable Payments Reporting System).
- Prevention and education strategies targeting future taxpayers (through schools, youth programs and migrant communities).
- The launch of the Tax Integrity Centre.
- The implementation of a range of new measures designed to minimise opportunities for dishonest businesses practices, including:

- **statement of tax record requirements** for government tenders over $4 million
- director ID
- removing the tax deductibility of non-compliant payments.

The government recently extended the existing ATO Shadow Economy Compliance Program through to 30 June 2028.

QC 103230

Methodology

What method we use to estimate the small business income tax gap.

Published 31 October 2024

On this page

The bottom-up method

Step 1: Estimate unreported amounts

Step 2: Estimate for non-detection and hidden wages

Step 3: Estimate for non-pursuable debt

Step 4: Estimate gross gap

Step 5: Estimate net gap

Step 6: Estimate the theoretical liability

Summary of estimation process

Limitations

Updates to previous estimates

The bottom-up method

We use a random enquiry program bottom-up method to estimate the small business tax gap. There are estimates within the population for individuals in business and small companies.

We use the same overall steps, but because they have different characteristics, we calculate them separately. We step through the method below and combine the estimates in Table 1.

Step 1: Estimate unreported amounts

Identify the average amendment and rate of amendments of reviewed taxpayers for each population. We draw this from the relevant sample data for up to 3 years for any one year. Then we extrapolate this average to the relevant population to estimate the unreported tax liability base.

For the estimate for people outside the system, we draw on comparisons of Australian Bureau of Statistics (ABS) Census of Population and Housing (Census) data with tax return data. This provides an estimate of the number of non-lodging individuals in business.

We then estimate a dollar impact drawing on the random sample data to determine the final amount. See more about accounting for the shadow economy.

Step 2: Estimate for non-detection and hidden wages

Adjustments for non-detection, are to account for non-compliance that we do not detect through our processes that could lead to the final gap estimate not reflecting the true tax gap. We apply uplifts to observed results based on the midpoint of international ranges.

We also apply an uplift for hidden wages to the individuals in business population. This is consistent with our wider program for wages. See accounting for non-detection in the gap.

Step 3: Estimate for non-pursuable debt

We add in the value of non-pursuable debt. This is debt the Commissioner of Taxation has assessed as:

- not legally recoverable
- uneconomical to pursue
- unable to be pursued due to another Act.

Debt trends show that it takes upwards of 5 years for non-pursuable amounts to crystallise for any one income year. As a result, we add a provisional amount of non-pursuable debt to the actual amount recorded, based on historical amounts. As we refresh and move these estimates forward, we will revise these figures.

A revised debt methodology is under development that considers external economic factors and internal changes to provide a realistic estimate of the amount of debt that will likely never be paid.

Table 2 shows a summary of the actual and provisional amounts of non-pursuable debt.

Table 2: Summary of non-pursuable debt for small busines

Description	2015–16	2016–17	2017–18	2018–19	2019–20
Actual non-pursuable debt	360	241	167	94	54
Provisional non-pursuable debt	18	117	190	263	303
Total non-pursuable debt	379	357	357	357	357

Step 4: Estimate gross gap

Next, we add the results of steps 1 to 3 to arrive at the gross gap estimate.

Step 5: Estimate net gap

We deduct compliance outcomes and voluntary disclosure amounts from the gross gap in step 4 to arrive at the net gap estimate.

Because it can take up to 4 years to complete all compliance results, we use a provision in the 4 most recent years to reflect our expected final amendments. Where actual results are higher than this provision, we reflect the actual amendments present.

Step 6: Estimate the theoretical liability

We determine the expected collections by adding compliance outcomes and voluntary disclosures to the tax voluntarily reported and paid amount. We then add the net gap to the expected collections amount to estimate the theoretical tax liability.

Summary of estimation process

Table 3 shows the dollar value in millions at steps 1 to 6.2 for the individuals in business element. Steps 6.3 and 6.4 show percentage figures for the gross and net gaps.

Table 3: Applying the methodology – individuals in busines

Step	Description	2015–16	2016–17	2017–18	2018–19
1.1	Estimate unreported amounts for sample and extrapolate to population ($m)	4,938	5,644	5,458	7,176
1.2	Apply estimate for people outside the system ($m)	1,049	1,176	1,437	1,825
2.1	Apply estimate for non-	3,217	3,572	3,653	4,695

	detection (excluding hidden wages) ($m)				
2.2	Apply estimate for hidden wages ($m)	558	565	606	607
3	Add non-pursuable debt ($m)	223	223	223	223
4	Equals gross gap ($m)	9,984	11,180	11,377	14,526
5.1	Subtract compliance outcomes and voluntary disclosures ($m)	997	999	713	989
5.2	Equals net gap ($m)	8,987	10,181	10,664	13,537
6.1	Add expected Collections ($m)	66,100	67,197	70,940	73,359
6.2	Equals theoretical tax liability ($m)	75,088	77,378	81,604	86,897
6.3	Gross gap (%)	13.3	14.4	13.9	16.7
6.4	Net gap (%)	12.0	13.2	13.1	15.6

Table 4 shows the dollar value in millions at steps 1 to 6.2 for the small companies element. Steps 6.3 and 6.4 show percentage figures for the gross and net gaps.

Table 4: Applying the methodology – small companies eler

Step	Description	2015–16	2016–17	2017–18	2018–19
1.1	Estimate unreported amounts for sample and extrapolate to population ($m)	1,380	1,180	1,309	1,131
1.2	Apply estimate for people outside the system ($m)	n/a	n/a	n/a	n/a
2.1	Apply estimate for non-detection (excluding hidden wages) ($m)	553	457	524	440
2.2	Apply estimate for hidden wages ($m)	n/a	n/a	n/a	n/a
3	Add non-pursuable debt ($m)	156	135	135	135
4	Equals Gross gap ($m)	2,089	1,771	1,967	1,706
5.1	Subtract Compliance outcomes and voluntary	149	129	251	242

	disclosures ($m)				
5.2	Equals Net gap ($m)	1,940	1,642	1,716	1,464
6.1	Add Expected Collections ($m)	13,162	13,651	14,898	14,753
6.2	Equals Theoretical tax liability ($m)	15,102	15,293	16,614	16,218
6.3	Gross gap (%)	13.8	11.6	11.8	10.5
6.4	Net gap (%)	12.8	10.7	10.3	9.0

For more information about our research methodology, data sources and analysis, see **creating our tax gap estimates**.

Limitations

The following caveats and limitations apply when interpreting this tax gap estimate:

- The 2022 preliminary estimate uses outcomes finalised to date from the 2020 and 2021 random enquiry program samples. We will update future estimates with additional outcomes from the 2021 and 2022 samples.
- The 2018, 2019 and 2020 sample years were reduced due to the need to support the community during natural disasters and COVID-19.
- The precision of our estimate is limited by the sample size of the random enquiry program. By using an ongoing bundled sample, we seek to maintain suitable confidence intervals over time.
- We are working to develop non-detection estimates for random enquiry programs in the Australian environment. In the interim, we

use the midpoint estimate for credible international estimates used by the United Kingdom and United States.

- Estimates for the tax impact of people outside the system are difficult to estimate. This estimate will always be subject to significant uncertainty.
- There is no independent data source that can provide a credible or reliable macroeconomic-based estimate (unlike for indirect taxes).

Accounting for non-detection in the gap

Our ability to discover the full extent of non-compliance is different across the population. Applying uniform non-detection uplifts to the estimate would exaggerate the size of the final gap. A different uplift is applied to the deduction labels of small business tax returns.

The impact of non-detection across the tax gap is also different across the 2 populations represented in this estimate:

- individuals in business
- small companies.

Individuals in business

Within the individuals in business population, the following 3 areas require an estimate to account for non-detection:

- business income
- deductions
- wages received.

The uplift for business income not detected forms the largest component of non-detection. This recognises the difficulty in detecting omitted income where little or no third-party reporting systems are available.

We apply uplifts to observed results based on the midpoint of international ranges. With increased third-party reporting and data matching being introduced, the uplift factors will be reviewed over the next 12 months.

Non-detection of deductions in the individuals in business population is applied differently. This is because there is no incentive for taxpayers to under-claim deductions on their tax return. Therefore, the uplift for non-detection for deductions is confined to the capacity to detect errors in tax returns where deductions have been claimed.

Actual wages received by individuals in business can be difficult to validate in a random enquiry program. We used a macro estimate based on the hidden wages element used in the pay as you go (PAYG) withholding and super guarantee gap estimates.

An estimate for wages not detected in the random enquiry program and for people operating outside the system was reconciled to the hidden wages analysis undertaken in the PAYG withholding gap estimate. The result provides an estimate for wages not detected in the individuals in business population within the small business income tax gap population.

Small companies

The small companies element has only 2 areas that require an estimate to account for non-detection:

- business income
- deductions.

Like the uplift for individuals in business, the uplift for small company business income not detected forms the largest component of our estimate.

We recognise it is difficult to detect omitted income for small companies. This is where no, or limited, third-party reporting systems are available. We apply uplifts to observed results based on the midpoint of international ranges. With increased third-party reporting and data matching being introduced, we will review the uplift factors over the next 12 months.

Similar to the individuals in business population, non-detection of deductions and other issues in the small companies population is applied differently. This is because there is no incentive for taxpayers to under-claim deductions on their tax return. Therefore, the uplift for non-detection for deductions is confined to the capacity to detect errors in tax returns where deductions have been claimed.

Combined impact of non-detection

Table 5 shows a summary of the combined impact of non-detection on the small business income tax gap.

Table 5: Summary of the impact of non-detection on the g

Source of non-detection	2015–16	2016–17	2017–18	2018–19	2019–20
Business income	3,710	3,962	4,116	5,062	4,762
Deductions and other issues	60	66	60	74	70
Hidden wages	558	565	606	607	692
Total non-detection	4,328	4,594	4,783	5,743	5,523

Accounting for the shadow economy

For tax gap purposes we focus on the shadow economy definition in the Shadow Economy Taskforce final report. This is based on Organisation for Economic Co-operation and Development (OECD) definitions of underground production and illegal activity.

The OECD definition of underground production is key. It covers activities that are productive and legal but are deliberately concealed to avoid paying taxes or complying with regulations (or both). Therefore, the shadow economy element in this gap is related to underground production.

The shadow economy estimate within the small business income tax gap is also separated into the calculations for individuals in business, and companies. Within these 2 broad categories, there are 3 main elements:

- deliberate non-disclosure of business income and deliberate over-claiming of business deductions
- hidden wages, predominantly individuals in the population receiving cash-in-hand wages – we estimate this using a top-down model approach drawing on random enquiry observations

- people outside the system – where we use an ABS Census comparison approach.

When analysing the reasons for non-compliance, we sought to identify aspects of behaviour that indicated a deliberate intention to hide business activity.

We added a component to the individuals in business population gap estimate that is not included in non-detection, which is to account for people outside the tax system. This element seeks to estimate the amount of omitted income from these people. To quantify this element, we assumed that the incidence and relative magnitude of income non-compliance in the random enquiry sample is also representative of people outside the system.

The tax effect of the shadow economy for small business in 2021–22 is estimated to be $11.2 billion. The majority of this, $8.9 billion, is associated with under-reported business income and over-claimed business deductions.

We outline the impacts of the shadow economy on the community and how we address them in **tax and small business.**

Table 6 shows a summary of the shadow economy impact on the gross tax gap. This amount has increased from 56% of the overall gross gap in 2015–16 to 59% in 2021–22. For this estimate we assume the same percentage applies to the net gap.

Table 6: Summary of the impact of the shadow economy o million)

Element	2015–16	2016–17	2017–18	2018–19	2019–20
Hidden wages	558	565	606	607	692
People outside the system	1,049	1,176	1,437	1,825	1,693
Undisclosed business income and over-	5,170	4,787	4,733	6,637	7,439

claimed business deductions					
Total shadow economy impact	6,778	6,528	6,777	9,069	9,824

Updates to previous estimates

Each year we refresh our estimates in line with the annual report. Changes from previously published estimates occur for many reasons, including:

- improvements in methodology
- revisions to data
- additional information becoming available.

We refreshed our previous estimate to consider updates in underlying data and refinements to the methodology, so the results between years remain comparable.

The increase in the updated estimates for 2019–20 and 2020–21 is mainly due to additional completed sample cases since the previous publication. The observed variability from year to year is within the expected statistical variability and so is not indicative of a decrease in compliance.

Figure 5 shows the net gap from our current model compared to the previous estimate, undertaken in 2023.

Figure 5: Current and previous small business net tax gap estimates, 2015–16 to 2021–22

Our current and previous net gap estimates, as outlined in Table 7.

The data is set out as a percentage in Table 7.

Table 7: Current and previous small business net tax gap e to 2021–22

Program	2015–	2016–	2017–	2018–	2019–

year	16	17	18	19	20
2024	12.1%	12.8%	12.6%	14.5%	14.0%
2023	12.0%	12.8%	12.4%	14.4%	13.1%
2022	12.6%	13.2%	12.6%	12.7%	11.6%
2021	12.5%	12.5%	11.7%	12.7%	n/a
2020	12.2%	12.5%	11.5%	n/a	n/a
2019	12.5%	n/a	n/a	n/a	n/a

QC 103230

Reliability

How we make sure the tax gap estimate is reliable.

Published 31 October 2024

We seek feedback and advice about how we estimate the gap from our external and internal subject matter experts. Based on the advice and assessment, the reliability rating for this estimate is **medium** with a score of 17, which is one point below the previously published score.

We have stratified the sampling process to ensure it is representative of the wider population.

We engage former Deputy President of the Administrative Appeals Tribunal, Mr Stephen Frost, for further assurance. He verifies the accuracy and quality of a sample of the audit results that underpin our tax gap estimate.

Figure 6: Reliability rating scale from very low to very high – small business income tax gap

The reliability rating for the current small business income tax gap estimate. The rating scale includes: - Very low, which is a score between 0 and 10 - Low, which is a score between 11 and 15 - Medium, which is a score between 16 and 20 - High, which is a score between 21 and 25 - Very high, which is a score between 26 and 30. The graph shows the current small business income tax gap estimate has a rating of 17, which is medium.

QC 103230

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