

Welcome to the latest edition of *Taxation statistics*, the Australian Taxation Office's (ATO) most comprehensive statistical publication.

Australian law requires that people pay taxes and other charges to fund a range of programs and community services. The role of the ATO is to administer the tax and superannuation systems that fund services for Australians. The ATO is the Australian Government's principal revenue collection agency and a major payer of benefits. We are also the custodians of the Australian Business Register and the regulator of self-managed super funds.

Taxation statistics 2010–11 presents an overview of:

- 2011 income tax returns for individuals, companies, super funds, partnerships and trusts
- payments and transfers made through the income tax system relating to the 2010–11 income year
- reported liabilities for goods and services tax (GST) and excise, payments for fuel schemes, and fringe benefits tax (FBT) returns for the 2011–12 financial year
- the super system, capital gains tax, the international tax system, charities and deductible gifts
- debts and repayments relating to the Higher Education Loan Program (HELP)
- pay as you go withholding (PAYGW) and instalments (PAYGI) liabilities
- the cost of taxation compliance
- industry income tax and business activity statement performance ratios
- the 2010–11 individuals sample file.

This publication is not the source of all the statistics the ATO collects or reports – for example, statistics on the number of tax legal cases and audits conducted are not reported in this publication. In addition, this publication reports only statistics on taxes or collection systems administered by the ATO.

Other statistics can be found in our statistics centre on our website at ato.gov.au.

2011 TAX RETURNS

For the 2010–11 income year, 14.9 million tax returns were lodged, an increase of 2.1% from 2009–10. Individual returns represented 84.7% of all tax returns lodged, while self-managed super funds (SMSF) experienced the largest growth in the number of tax returns lodged – an increase of 4.8% from 2009–10.

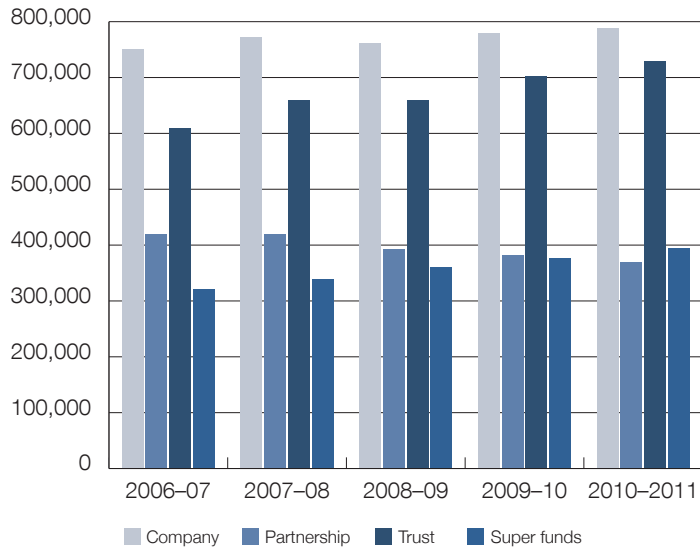
TABLE 1.1: Taxpayers, by entity type, 2009–10 and 2010–11 income years

Entity	2009–10 ¹		2010–11 ¹	
	No.	%	No.	%
Individual	12,380,028	84.7	12,637,623	84.7
Company	779,249	5.3	788,983	5.3
Self-managed superannuation fund	373,195	2.6	391,163	2.6
APRA and other funds ²	4,498	<0.1	4,099	<0.1
Partnership	382,398	2.6	369,999	2.5
Trust	702,078	4.8	729,622	4.9
Total³	14,621,446	100.0	14,921,489	100.0

1 Data for the 2009–10 and 2010–11 income years includes data processed up to 31 October 2011 and 31 October 2012 respectively.

2 Includes funds regulated by the Australian Prudential Regulation Authority, funds that nominated 'other' on their tax return, and non-regulated funds.

3 Totals may differ from the sum of the components due to rounding.

FIGURE 1.1: Non-individual entities: number of taxpayers over 5 years

¹ Data for each income year includes data processed up to 31 October of the following year, for example 2009-10 includes data processed up to 31 October 2011.

ENTITY SIZE

BOX 1.1: Entity size, by total business income

For the purposes of this publication:

Total business income is the amount:

- an individual showed under item P8 Business income and expenses at the total business income label of the 2011 individual tax return
- a company showed in the information statement under the income item at the total income label S of the 2011 company tax return
- a fund or self-managed super fund showed at item 10 under the income item at the total assessable income label V of the applicable 2011 fund annual return
- a partnership showed at item 5 under the income item at the total business income label of the 2011 partnership tax return
- a trust showed at item 5 under the income item at the total business income label of the 2011 trust tax return.

Entity is an individual, a company, a fund, a self-managed fund, a partnership or a trust.

Loss entities have a total business income less than \$0.

Nil entities have a total business income equal to \$0.

Micro entities have a total business income equal to or more than \$1, but less than \$2 million.

Small entities have a total business income equal to or more than \$2 million, but less than \$10 million.

Medium entities have a total business income equal to or more than \$10 million, but less than \$100 million.

Large entities have a total business income equal to or more than \$100 million, but less than \$250 million.

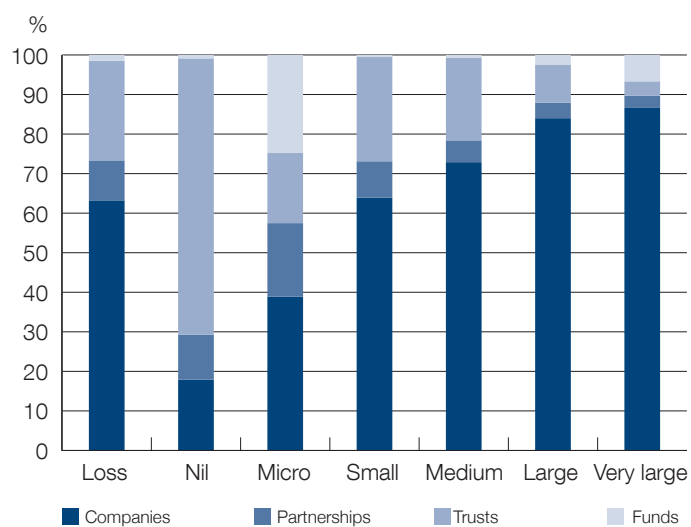
Very large entities have a total business income equal to or more than \$250 million.

The largest group of entities by size, for companies, partnerships and funds, was 'micro entities' – accounting for 77.4%, 78.8% and 98.5% of their respective totals. Most individuals (91.6%) reported nil business income.

TABLE 1.2: Entities, by size, 2010–11 income year¹

Entity size	Individuals	Companies	Partnerships	Trusts	Funds	Total
Loss	1,327	1,670	267	666	38	3,930
Nil	11,580,233	108,910	69,381	425,129	5,317	12,188,970
Micro	1,052,144	610,521	291,754	278,222	389,289	2,621,930
Small	3,511	51,958	7,465	21,474	379	84,787
Medium	401	13,806	1,045	3,960	130	19,342
Large	7	1,156	54	131	35	1,347
Very large	0	962	33	40	74	1,036
Total	12,637,623	788,983	369,999	729,622	395,262	14,921,489

¹ Data for the 2010–11 income year includes data processed up to 31 October 2012.

FIGURE 1.2: Non-individual entities: percentage of entities by size, 2010–11 income year

¹ Data for the 2010–11 income year includes data processed up to 31 October 2012.

INDUSTRY PROFILE

Industry classification is an important economic and statistical tool for government and non-government agencies. The industry profile is used to identify groupings of businesses that carry out similar economic activities. Australian and New Zealand Standard Industrial Classification (ANZSIC) 2006 codes have been used for all chapters.

TABLE 1.3: Entities, by entity type and industry¹, 2010–11 income year

Entity grouping	Individuals No.	Companies No.	Partnerships No.	Trusts No.
Salary and wage earners	7,354,932			
Other individuals ²	185,008			
Industry				
Agriculture, forestry and fishing	162,043	16,545	98,707	28,249
Mining	5,398	4,549	491	949
Manufacturing	89,737	37,992	12,297	15,130
Electricity, gas, water and waste services	5,095	2,292	750	1,005
Construction	540,468	98,970	55,984	57,733
Wholesale trade	37,051	41,408	7,016	12,826
Retail trade	146,044	45,940	26,601	29,711
Accommodation and food services	55,360	23,403	18,491	20,072
Transport, postal and warehousing	198,305	34,244	15,034	14,095
Information media and telecommunications	25,280	9,123	1,249	2,161
Financial and insurance services	532,451	88,487	3,831	90,551
Rental, hiring and real estate services	110,897	104,036	48,010	123,141
Professional, scientific and technical services	430,233	107,811	14,914	46,367
Administrative and support services	260,704	25,604	12,929	14,793
Public administration and safety	19,497	3,206	507	1,043
Education and training	92,903	8,053	2,533	3,149
Health care and social assistance	177,036	27,858	4,200	17,492
Arts and recreation services	130,099	7,098	3,696	3,508
Other services	206,503	26,999	17,386	15,899
Other ³	1,872,579	75,365	25,373	231,748
Total	12,637,623	788,983	369,999	729,622

1 The industry groups are based on the Australian and New Zealand Standard Industrial Classification (ANZSIC) 2006 codes on the Australian Business Register.

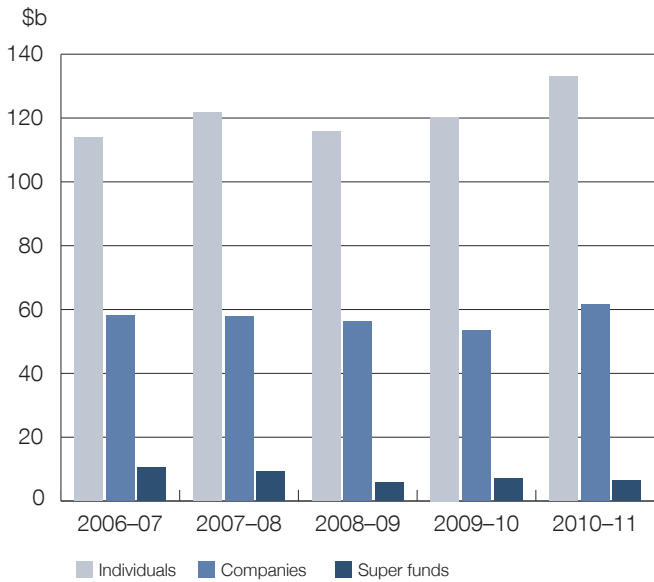
2 Refers to individuals that derive income from another source other than salary and wages or a business – for example, direct income from investments such as rental income, interests and dividends.

3 Entities that are not recorded in above groups.

INCOME AND NET TAX

For the purposes of the *Taxation statistics* publication, net tax is essentially the amount of tax you owe for the financial year – it does not generally equate to the amount of tax payable or refundable on assessment. Refer to the respective chapters for further information on the calculation of net tax for the respective entity types.

FIGURE 1.3: Contribution to income net tax over 5 years



1 Data for each income year includes data processed up to 31 October of the following year, for example 2009-10 includes data processed up to 31 October 2011.

TABLE 1.4: Taxation liabilities, by industry, 2010–11 income year

Entity grouping	Individuals income tax \$m	Companies and super funds¹ income tax \$m	FBT \$m	GST \$m	Excise, PRRT, LCT and WET² \$m	Total \$m
Salary and wage earners	113,980					113,980
Other individuals ³	13,510					13,510
Industry⁴						
Agriculture, forestry and fishing	48	420	17	268	46	799
Mining	11	14,250	246	-6,992	1,924	9,439
Manufacturing	83	4,637	416	6,516	12,067	23,719
Electricity, gas, water and waste services	6	520	59	1,049	274	1,909
Construction	864	2,597	135	6,507	0	10,103
Wholesale trade	36	6,386	389	12,496	11,395	30,702
Retail trade	178	3,100	167	3,659	1,926	9,030
Accommodation and food services	36	524	38	3,158	0	3,757
Transport, postal and warehousing	142	1,256	125	3,118	239	4,880
Information media and telecommunications	20	2,025	106	2,701	2	4,855
Financial and insurance services	61	22,755	331	5,892	147	29,186
Rental, hiring and real estate services	83	1,759	65	4,043	0	5,951
Professional, scientific and technical services	1,091	3,197	337	8,474	39	13,138
Administrative and support services	123	877	132	3,365	-6	4,491
Public administration and safety ⁵	13	84	667	-10,609	0	-9,844
Education and training	54	141	145	-51	0	290
Health care and social assistance	2,270	666	56	-1,941	0	1,050
Arts and recreation services	78	318	43	758	0	1,198
Other services	176	402	91	1,757	3	2,429
Other ⁶	214	2,249	88	-1,098	75	1,529
Total⁷	133,079	68,166	3,654	43,071	28,135	276,100
Customs				2,936	26	2,962
Total with Customs	133,079	68,166	3,654	46,007	28,161	279,062

1 Super funds do not use the ANZSIC industry classification system – they have been included under financial and insurance services.

2 Excise, Petroleum resource rent tax (PRRT), luxury car tax (LCT) and wine equalisation tax (WET).

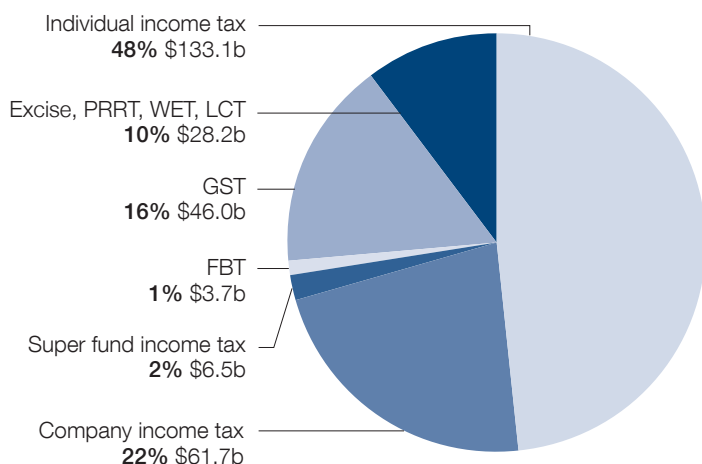
3 Refers to individuals that derive income from another source other than salary and wages or a business – for example, direct income from investments, such as rental income, interests and dividends.

4 The industry groups are based on the Australian and New Zealand Standard Industrial Classification (ANZSIC) 2006 codes on the Australian Business Register. Individuals' business net tax estimate is based on their combined net primary production and net non-primary production income.

5 FBT includes Australian Government departments.

6 Entities that are not recorded in above groups.

7 Totals may differ from the sum of the components due to rounding.

FIGURE 1.4: Contribution to total taxation liabilities for the 2010–11 income year

PAYMENTS AND TRANSFERS

For the 2010–11 income year, transfers providing assistance to families and individuals totalled around \$912 million, an increase of 4.8% from 2009–10. Research and development tax offset grew to \$614 million, a 12.0% increase from 2009–10. For the 2011–12 financial year, the fuel tax credit scheme paid out the largest benefit, totalling \$5.5 billion.

Various grants, benefits, tax offsets and redistribution programs are conducted, sometimes in conjunction with other government agencies. These include the following (with more information provided on each benefit in the chapter indicated in brackets):

- education tax refund (chapter 9)
- private health insurance tax offset (chapter 9)
- research and development tax offset (chapter 9)
- film and television tax offset (chapter 9)
- national rental affordability scheme (chapter 9)
- fuel tax credits (chapter 14)
- cleaner fuels grants scheme (chapter 14)
- product stewardship for oil program (chapter 14)
- superannuation co-contribution (chapter 15)
- superannuation guarantee payments (chapter 15).

TABLE 1.5: Payments and offsets, by type, for the 2009–10 and 2010–11 income years or the 2010–11 and 2011–12 financial years

Payment/offset type	Income year	
	2009–10 ¹ \$m	2010–11 ¹ \$m
Education tax refund	671	698
Private health insurance tax offset	190	199
Research and development tax offset	548	614
Film and television tax offset	111	201
National rental affordability scheme	3	9
First home saver account	9	15
	Financial year	
	2010–11 \$m	2011–12 \$m
Fuel tax credits	5,109	5,527
Product stewardship for oil program	36	35
Cleaner fuel grants scheme	31	31
Superannuation guarantee charge collections	269	323
Superannuation co-contributions determined and paid	679	602

¹ Data for the 2009–10 and 2010–11 income years includes data processed up to 31 October 2011 and 31 October 2012 respectively.

REPORTED LIABILITIES

In addition to collecting taxes from different entity types (such as individuals, companies and super funds) the ATO is responsible for collecting other taxes that are not specific to a particular entity type. These include (more information is provided on each benefit in the chapter indicated in brackets):

- Fringe Benefits Tax (chapter 8)
- Goods and Services Tax (chapter 12)
- Wine Equalisation Tax (chapter 12)
- Luxury Car Tax (chapter 12)
- Excise (chapter 13)
- Pay as you go withholding and instalments (chapter 16).

TABLE 1.6: Liabilities, 2010–11 and 2011–12 financial years

Liability	2010–11 \$m	2011–12 \$m
Fringe benefits tax ¹	3,654	3,706
Goods and services tax ²	46,007	46,807
Wine equalisation tax ²	740	729
Luxury car tax ²	479	441
Excise ²	25,896	25,899
Pay as you go withholding ²	129,497	141,172
Pay as you go instalments ²	71,068	80,632

¹ Data for the 2010–11 and 2011–12 FBT years includes data from FBT returns processed up to 31 October 2011 and 31 October 2012 respectively.

² Processed liabilities at 31 October 2012.

SOURCE OF CHAPTER TABLE STATISTICS

Statistics reported in this publication are sourced from 2010, 2011 and 2012 annual tax returns, schedules to tax returns, activity statements and other sources. Copies of annual tax returns, relevant schedules and activity statements are in the appendix – you can view or download them in PDF file format from the attached CD-ROM, or from the online version of this publication on our website at ato.gov.au

LIST OF SUMMARY DETAILED TABLES

The following detailed tables are on the attached CD-ROM and included in the online version of this publication on our website – you can view or download all the detailed tables in PDF or Excel format.

Table 1: Overview of the individual tax system, 1950–51 to 2010–11

This detailed table provides an overview of various aspects of the tax system that applied to individuals in each income year. This includes the tax rates and thresholds that applied, general offsets allowed, and associated thresholds, Medicare rates and thresholds.

- Part A: 1950–51 to 1959–60
- Part B: 1960–61 to 1969–70
- Part C: 1970–71 to 1979–80
- Part D: 1980–81 to 1989–90
- Part E: 1990–91 to 1999–00
- Part F: 2000–01 to 2010–11

Table 2: Overview of the company tax system 2000–01 to 2010–11 income years

This detailed table provides an overview of tax rates that applied to various types of companies each year.