

Accessing the ATO statistics on the ATO website

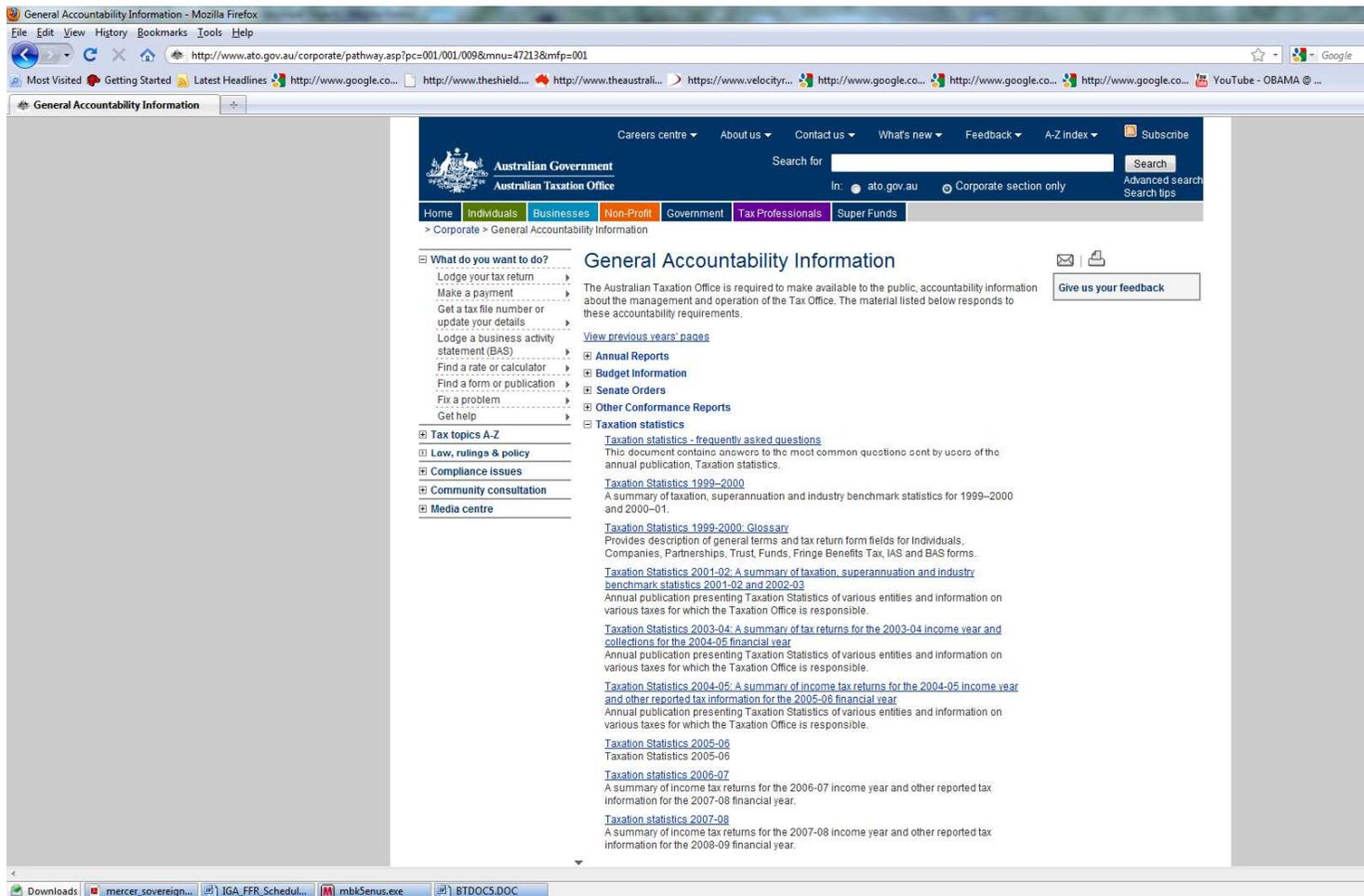
Neville Hathaway

© **Capital Research Pty Ltd**

July 2010

For all correspondence regarding the analyses and examples in this paper please contact

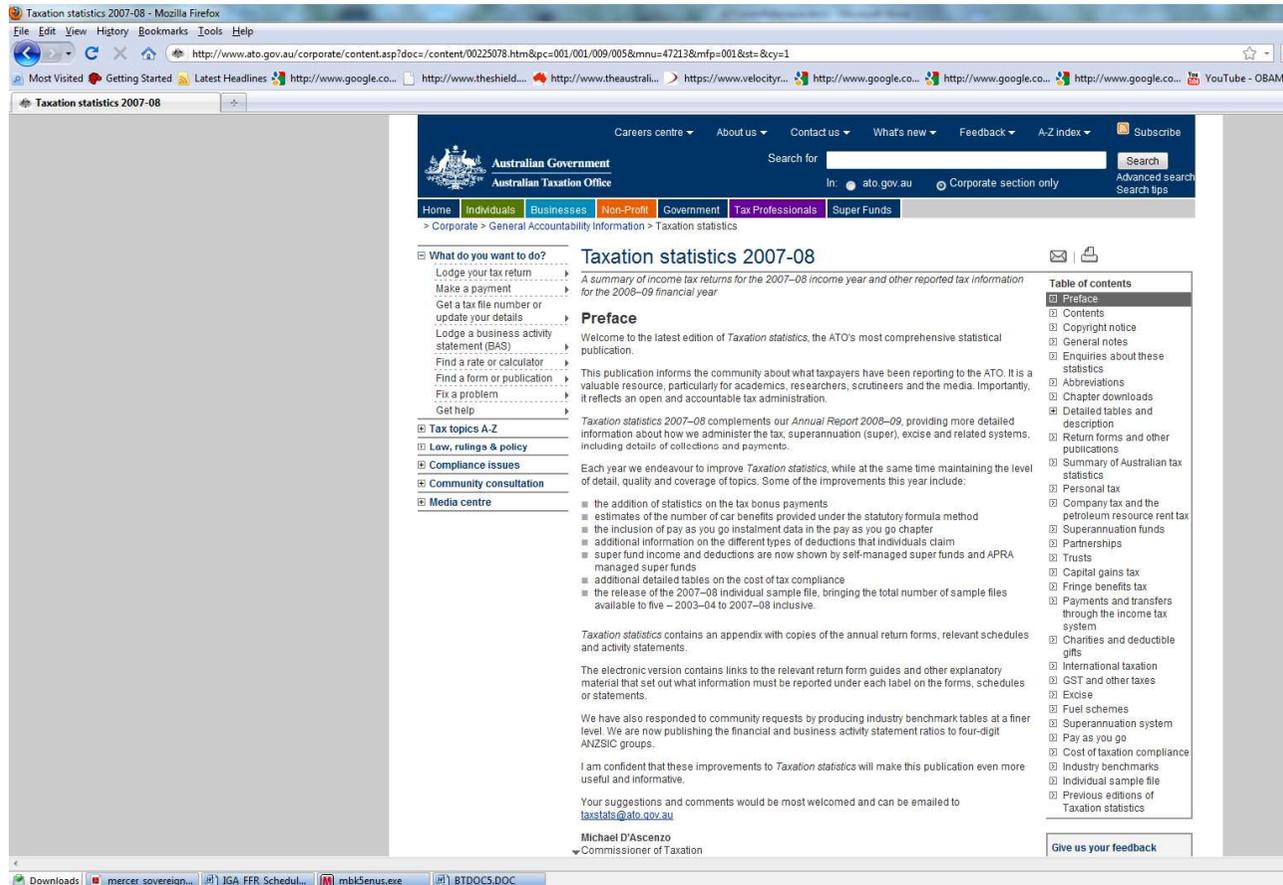
Neville Hathaway
Capital Research
Melbourne, Vic.
Ph (613) 9654 6277
Email: njh@capitalresearch.com.au



<http://www.ato.gov.au/corporate/pathway.asp?pc=001/001/009&mnu=47213&mfp=001>

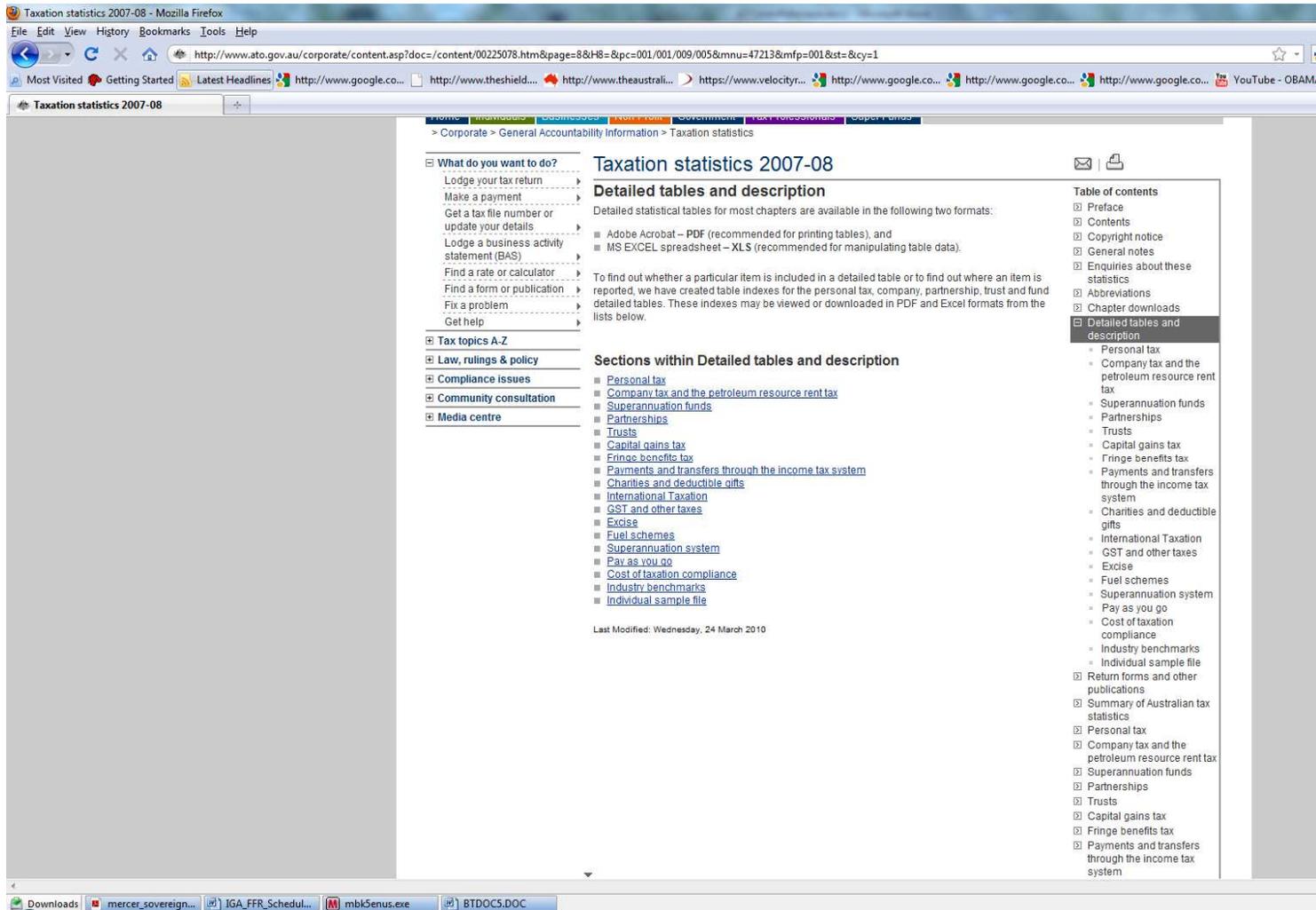
Follow this link. Open the tag “Taxation Statistics” and the menu in the picture confronts you.

Enter the year data you want by clicking on it, say 2007-08. The following menu confronts you.



The screenshot shows the Australian Taxation Office (ATO) website for 'Taxation statistics 2007-08'. The page features a navigation menu with categories like 'Home', 'Individuals', 'Businesses', 'Non-Profit', 'Government', 'Tax Professionals', and 'Super Funds'. A search bar is located at the top right. The main content area is titled 'Taxation statistics 2007-08' and includes a 'Preface' section. On the right side, there is a 'Table of contents' menu with various items such as 'Contents', 'General notices', 'Detailed tables and description', and 'Return forms and other publications'. The 'Detailed tables and description' item is highlighted, indicating it is the selected option for accessing the data.

The menu on the right hand side of the page is the one to access the data. Most of the menu items are chapters in the ATO annual statistics report which can also be downloaded in full as a PDF document. The statistics are accessed by opening the “Detailed tables and description” item, as follows.



The screenshot shows the 'Taxation statistics 2007-08' website. The main content area is titled 'Detailed tables and description' and provides information on how to access the data, including options for Adobe Acrobat (PDF) and MS EXCEL spreadsheet (XLS) formats. It also mentions that table indexes are available for personal tax, company, partnership, trust, and fund categories. A 'Table of contents' on the right side of the page lists various documents, with 'Detailed tables and description' highlighted. The 'Detailed tables and description' section lists numerous categories of taxes and financial instruments, such as Personal tax, Company tax, Superannuation funds, Partnerships, Trusts, Capital gains tax, Fringe benefits tax, Payments and transfers through the income tax system, Charities and deductible gifts, International Taxation, GST and other taxes, Excise, Fuel schemes, Superannuation system, Pay as you go, Cost of taxation compliance, Industry benchmarks, and Individual sample file. The page is last modified on Wednesday, 24 March 2010.

A submenu appears in the middle of the page. These are the sets of tables for personal tax, company tax etc as spreadsheets and PDFs. The first spreadsheet in each set is an index that list all the items available for each category and which spreadsheet in which to find that item. Many items are available in multiple spreadsheets. The most useful one is the historical time series: for example selecting the “Company tax” item opens up this list.

Taxation statistics 2007-08 - Mozilla Firefox

http://www.ato.gov.au/corporate/content.asp?doc=/content/00225078.htm&page=10&H10=&pc=001/001/009/005&mnu=47213&mp=001&st=&cy=1

Most Visited Getting Started Latest Headlines http://www.google.co... http://www.theshield... http://www.theaustrali... https://www.velocityr... http://www.google.co... http://www.google.co... http://www.google.co... YouTube - OBAMA @

Taxation statistics 2007-08

> Corporate > General Accountability Information > Taxation statistics

Taxation statistics 2007-08

Company tax and the petroleum resource rent tax

Click on the links below to download the table in your preferred format.

Table index	Company detailed tables index	PDF	XLS
Table 1:	<p>Selected items, by net tax and company type, 2007-08 income year</p> <p>This table shows the number of records and amounts for selected items such as total income, taxable income, total credits/rebates, total refundable credits, net tax and net capital gains for public, private, other and total companies, broken down by net tax groupings.</p>	PDF	XLS
Table 2:	<p>Selected items, by taxable income, taxable status, residential status and company type, 2007-08 income year</p> <p>This table shows the number of records and amounts for items from the company tax return for taxable and non-taxable companies that are classified by different types (resident, non-resident, public, private and other), broken down by taxable income groupings.</p> <p> In order to meet privacy regulations, statistics for some items may not be included in these tables.</p>		
Table 2	<p>Part A: Income items – contains income labels from item 6 'Calculation of total profit or loss' on page 3 of the company return.</p>	PDF	XLS
Table 2	<p>Part B: Expense items – contains expense labels and operating profit/loss labels from item 6 'Calculation of total profit or loss' on page 3 of the company return.</p>	PDF	XLS
Table 2	<p>Part C: Reconciliation to taxable income or loss items – contains reconciliation labels from item 7 'Reconciliation to taxable income or loss' on page 3 of the company return.</p>	PDF	XLS
Table 2	<p>Part D: Financial and other information items excluding non-membership period returns – contains labels from item 8 'Financial and other information' on page 4 of the company return.</p>	PDF	XLS
Table 2	<p>Part E: Calculation statement items – contains labels from item 12 'Losses information' on page 4, and tax offset label item 18 'Landcare and water facility offset' on</p>	PDF	XLS

Table of contents

- Preface
- Contents
- Copyright notice
- General notes
- Enquiries about these statistics
- Abbreviations
- Chapter downloads
- Detailed tables and description
 - Personal tax
 - Company tax and the petroleum resource rent tax**
 - Superannuation funds
 - Partnerships
 - Trusts
 - Capital gains tax
 - Fringe benefits tax
 - Payments and transfers through the income tax system
 - Charities and deductible gifts
 - International Taxation
 - GST and other taxes
 - Excise
 - Fuel schemes
 - Superannuation system
 - Pay as you go
 - Cost of taxation compliance
 - Industry benchmarks
 - Individual sample file
- Return forms and other publications
- Summary of Australian tax statistics
- Personal tax
- Company tax and the petroleum resource rent tax
- Superannuation funds
- Partnerships
- Trusts
- Capital gains tax
- Fringe benefits tax
- Payments and transfers through the income tax system

Downloads mercer_sovereign... IGA_FFR_Schedul... mbl5enus.exe BTDOC5.DOC

Next scroll down the list to see Table 6, namely

Taxation statistics 2007-08 - Mozilla Firefox

File Edit View History Bookmarks Tools Help

http://www.ato.gov.au/corporate/content.asp?doc=/content/00225078.htm&page=10&H10=&pc=001/001/009/005&mnu=47213&mp=001&st=&cy=1

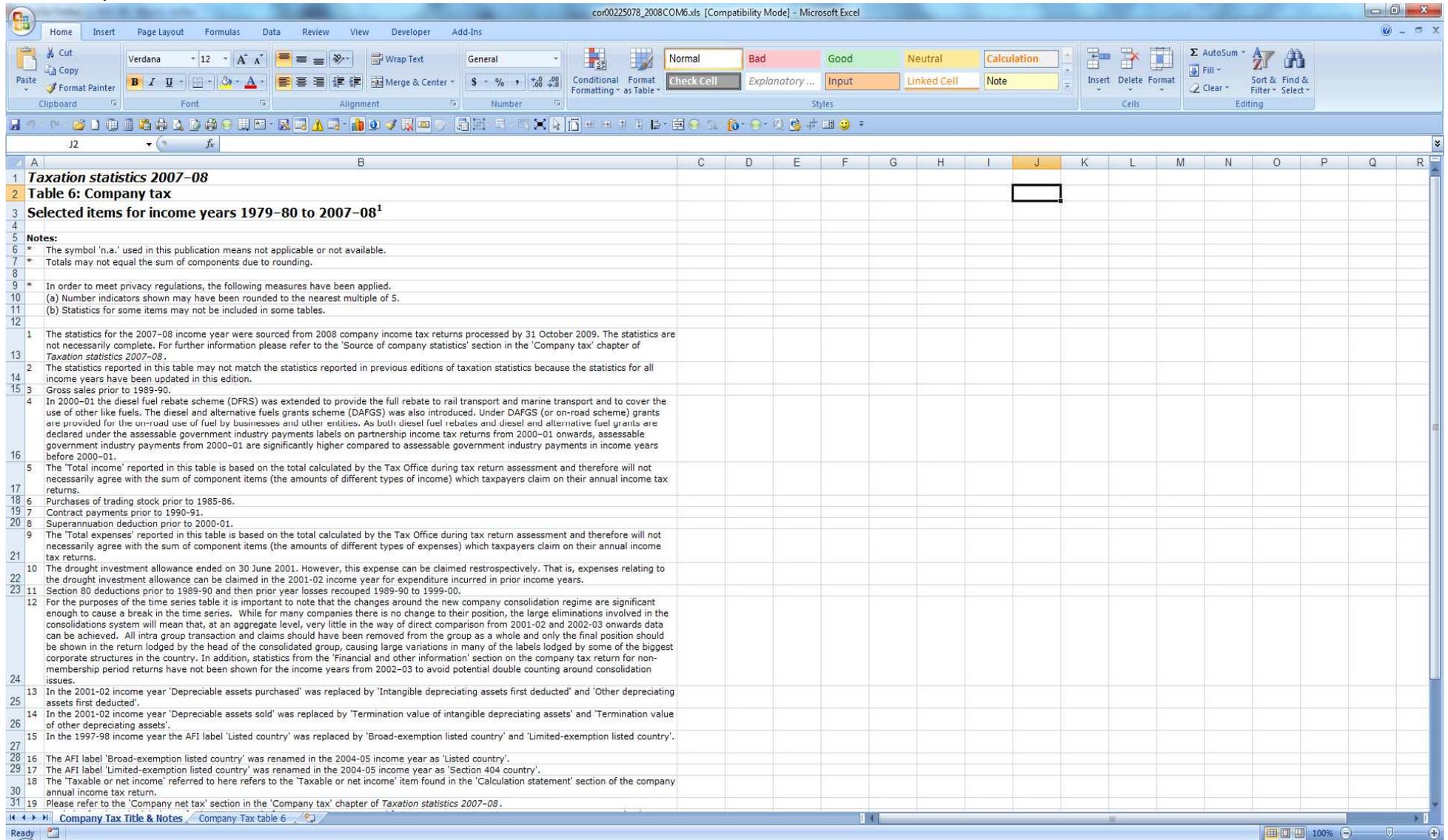
Most Visited Getting Started Latest Headlines http://www.google.co... http://www.theshield... http://www.theaustrali... https://www.velocity... http://www.google.co... http://www.google.co... http://www.google.co... YouTube - OBAMA @ ...

Taxation statistics 2007-08

Table 5	<p>Part B: Small companies – includes amounts for selected items and ratios calculated for companies that are:</p> <ul style="list-style-type: none"> ■ Taxable and profitable ■ Taxable and non-profitable ■ Non-taxable and profitable ■ Non-taxable and non-profitable 	PDF	XLS
Table 5	<p>Part C: Medium to large companies – includes amounts for selected items and ratios calculated for companies that are:</p> <ul style="list-style-type: none"> ■ Taxable and profitable ■ Taxable and non-profitable ■ Non-taxable and profitable ■ Non-taxable and non-profitable 	PDF	XLS
Table 6:	<p>Selected items, 1979–80 to 2007–08 income years</p> <p>This table shows selected items from the company tax return for income years 1979–80 to 2007–08. The number of records and amounts for most items are shown.</p>	PDF	XLS
Table 7:	<p>Selected items, by total income, taxable status, residential status and company type, 2007–08 income year</p> <p>This table presents data (number of records and amounts) on items from the company tax return for taxable and non-taxable companies, classified by different types (resident, non-resident, public, private and other) and broken down by total income groupings.</p> <p> In order to meet privacy regulations, statistics for some items may not be included in these tables.</p>		
Table 7	<p>Part A: Income items – contains income labels from item 6 'Calculation of total profit or loss' on page 3 of the company return.</p>	PDF	XLS
Table 7	<p>Part B: Expense items – contains expense labels and operating profit/loss labels from item 6 'Calculation of total profit or loss' on page 3 of the company return.</p>	PDF	XLS
Table 7	<p>Part C: Reconciliation to taxable income or loss items – contains reconciliation labels from item 7 'Reconciliation to taxable income or loss' on page 3 of the company return.</p>	PDF	XLS
Table 7	<p>Part D: Financial and other information items excluding non-membership period returns – contains labels from item 8 'Financial and other information' on page 4 of the company return.</p>	PDF	XLS
Table 7	<p>Part E: Calculation statement items – contains labels</p>	PDF	XLS

Downloads mercer_sovereign... JGA_FFR_Schedul... mbk5enus.exe BTDOC5.DOC

You see that Table 6 has the data for the years 1979-80 to 2007-08. This is the detailed data set. Opening it up reveals two sheets,



The screenshot shows a Microsoft Excel spreadsheet with the following content:

1 Taxation statistics 2007-08
2 Table 6: Company tax
3 Selected items for income years 1979-80 to 2007-08¹

Notes:

- * The symbol 'n.a.' used in this publication means not applicable or not available.
- * Totals may not equal the sum of components due to rounding.
- * In order to meet privacy regulations, the following measures have been applied.
 - (a) Number indicators shown may have been rounded to the nearest multiple of 5.
 - (b) Statistics for some items may not be included in some tables.

Footnotes (1-19) provide detailed information about the data source, reporting standards, and specific changes to the table's structure over time.

The spreadsheet interface includes the ribbon (Home, Insert, Page Layout, Formulas, Data, Review, View, Developer, Add-Ins), the formula bar (J2), and the grid with columns A through R and rows 1 through 31. The status bar at the bottom indicates 'Ready' and '100%' zoom.

The first sheet is a set of notes referenced in the data. The second sheet contains the data.

cor00225078_2008COM6.xls [Compatibility Mode] - Microsoft Excel

Home Insert Page Layout Formulas Data Review View Developer Add-Ins

Clipboard Font Alignment Number Styles Cells Editing

A30 Forestry managed investment scheme income

		T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF
1														
2		1996-97 ²²	1997-98 ²²	1998-99 ²²	1999-00 ²²	2000-01 ²²	2001-02 ²²	2002-03 ²²	2003-04 ²²	2004-05 ²²	2005-06 ²²	2006-07 ²²	2007-08 ¹	
3	COMPANY TAX RATE	36%	36%	36%	36%	34%	30%	30%	30%	30%	30%	30%	30%	
15	- other	no.	2,625	1,065	1,110	1,160	2,610	2,225	1,410	1,220	1,315	1,675	1,630	1,525
16	- Total type	no.	592,525	618,725	646,690	680,405	711,125	732,590	748,055	763,520	782,345	795,940	803,535	772,435
18	Calculation of total profit or loss													
19	Income													
20	Gross payments subject to foreign resident withholding	no.	n.a.	715	655	710	750							
21	\$	n.a.	144,709,499	401,705,786	581,765,229	767,356,500								
22	Gross payments where ABN not quoted	no.	n.a.	n.a.	n.a.	n.a.	1,160	780	450	395	405	300	280	
23	\$	n.a.	n.a.	n.a.	n.a.	n.a.	7,278,639,570	4,121,117,871	1,218,229,757	243,201,312	215,396,015	153,610,973	90,618,592	133,326,490
24	Other sales of goods and services ³	\$	221,975	236,960	247,565	262,435	282,010	289,025	297,020	288,835	290,400	295,855	294,760	281,475
25	\$	704,449,675,446	782,106,533,685	861,752,130,663	935,341,530,043	960,699,536,586	1,055,781,932,388	1,109,916,491,179	1,149,828,367,206	1,243,557,573,653	1,365,209,587,599	1,489,859,281,000	1,548,432,636,532	
26	Gross distribution from partnerships	no.	13,535	13,005	13,040	13,345	14,235	14,800	13,320	13,530	13,095	12,745	12,360	11,160
27	\$	3,236,465,441	4,600,353,804	1,898,603,571	3,093,760,279	3,444,921,208	4,341,756,066	6,275,420,290	3,101,858,642	3,100,319,680	3,430,680,167	3,105,498,628	6,239,224,219	
28	Gross distribution from trusts	\$	43,790	47,985	51,745	54,595	57,290	60,345	64,980	69,710	72,880	73,000	72,880	72,155
29	\$	7,315,714,226	9,145,607,374	10,911,233,143	12,365,355,459	12,361,233,240	13,339,475,691	14,944,196,572	18,380,682,009	21,660,934,803	26,487,680,882	31,201,732,206	37,410,637,130	
30	Forestry managed investment scheme income	no.	n.a.	n.a.	310									
31	\$	n.a.	n.a.	2,097,425,588										
32	Gross interest	no.	269,335	279,580	292,545	308,165	330,575	341,305	351,205	364,335	382,425	401,270	411,840	408,955
33	\$	95,584,921,004	95,234,679,329	96,995,799,880	113,558,278,467	137,664,094,486	132,963,923,554	111,984,094,535	119,217,855,512	128,847,134,821	138,052,953,551	174,657,181,624	215,032,809,125	
34	Gross rent	no.	74,005	74,660	74,200	74,340	73,810	73,920	72,795	71,625	71,380	71,235	70,275	65,580
35	\$	13,599,648,839	14,804,088,716	16,215,883,687	21,075,095,327	18,374,027,182	21,503,991,838	24,137,754,181	25,439,343,415	26,475,022,440	28,763,885,108	30,239,755,846	33,969,938,384	
36	Gross dividends	no.	36,355	49,700	54,525	62,685	73,590	73,775	69,290	65,820	64,630	62,500	61,955	57,000
37	\$	41,963,797,142	53,374,090,831	93,548,027,522	65,899,156,509	69,894,037,999	59,429,001,912	48,809,738,598	21,569,463,939	21,723,162,285	26,622,987,223	38,854,906,502	36,830,878,282	
38	Fringe benefit employee contributions	no.	n.a.	41,485	50,400	53,640	55,470	58,170	60,725	63,115	65,100	66,615	67,120	65,735
39	\$	n.a.	275,508,780	316,995,828	332,210,272	355,480,913	355,635,562	384,373,670	381,148,247	393,981,191	441,358,712	473,054,933	547,981,431	
40	Assessable government industry payments ⁴	no.	7,145	9,720	8,800	9,850	16,690	18,855	21,440	23,320	25,400	26,550	29,860	31,525
41	\$	395,091,516	536,890,532	610,001,336	859,292,786	1,255,505,640	1,414,838,436	1,563,590,994	1,621,338,588	2,019,736,517	2,343,382,847	2,661,959,992	2,882,727,653	
42	Unrealised gains on revaluation of assets to fair value	no.	n.a.	1,475	1,840	1,225								
43	\$	n.a.	12,634,308,228	14,255,624,015	12,389,485,819									
44	Gross PPS income	no.	33,595	34,350	39,565	43,025	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
45	\$	9,108,148,542	12,043,919,088	13,441,326,767	15,033,174,553	n.a.	n.a.	n.a.						
46	Gross RPS income	no.	1,340	1,840	1,960	1,740	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
47	\$	1,236,859,023	1,831,844,735	2,107,352,962	1,740,427,378	n.a.	n.a.	n.a.						
48	Other gross income	no.	254,695	255,485	261,155	275,950	303,180	308,850	309,685	327,620	334,880	335,930	339,350	328,080
49	\$	191,675,961,168	191,475,037,244	210,313,123,219	223,564,874,743	256,946,237,843	260,926,680,845	270,636,148,658	266,552,580,164	272,934,583,273	271,725,769,031	324,587,810,465	367,491,161,754	
50	Total income ⁵	no.	502,890	532,615	557,625	586,165	607,920	629,490	644,595	658,810	675,195	688,410	694,480	671,835
51	\$	1,071,502,202,321	1,166,823,985,251	1,309,648,355,187	1,392,703,879,249	1,468,191,828,918	1,554,074,876,589	1,589,889,055,990	1,606,335,895,314	1,721,073,920,637	1,876,267,910,107	2,110,569,189,112	2,264,225,635,067	
52	Expenses													
53	Foreign resident withholding expenses	no.	n.a.	115	80	110	150							
54	\$	n.a.	20,071,193	18,696,915	34,976,785	77,964,081								
55	Cost of sales ⁶	no.	189,315	198,245	203,770	214,990	224,190	233,685	239,960	246,740	250,260	252,350	251,515	239,280
56	\$	474,378,230,816	513,054,240,723	550,409,715,932	593,301,867,798	603,111,466,538	666,140,745,928	704,202,683,923	718,411,033,406	769,552,075,729	836,284,537,065	899,921,444,022	943,178,815,984	
57	Contractor/subcontractor & commission expenses ⁷	no.	106,215	111,145	120,420	127,320	127,995	133,140	137,520	141,390	143,820	145,940	147,460	143,815
58	\$	22,242,949,820	26,616,334,272	33,973,385,048	37,374,908,659	37,983,631,178	38,905,747,206	45,968,916,195	50,182,047,588	56,615,505,690	65,307,021,651	72,076,926,810	76,856,196,979	

Company Tax Table 6

Here I have scrolled down to the Income section and highlighted three series: Gross distribution from partnerships, Gross distribution from trusts, and Gross dividends. The other data such as franking credits are further down the sheet. The ATO have arranged the data approximately in line with the sections (such as Income) and labels within the sections as you would find on a Company Tax Form. Back at the main "Table of Contents" menu (page 3 above) you will see an item "Return Forms and Other Publications" – next down on right after "Detailed Tables". Open this and download the forms. It pays to have a copy of the Company Tax Form with you as you follow the data as it refers to Items and Labels in the index which are the sections and labels within the Company Tax Form.