

Senate Standing Committee on Economics

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Additional Estimates 2013

14 February 2013

Question: AET 103-109

Topic: Micro businesses

Hansard page: Written

Senator RYAN asked:

In the ATO Compliance Program, those with an annual turnover under \$2 million are referred to as a micro enterprise, this term is used within the ATO to define entities that fit this market segment.

Small to medium enterprises are those with an annual turnover of \$2 million to \$250 million with the small enterprises turning over between \$2 million and \$10 million. This definition is also used in Taxation Statistics that is published annually.

103. Under this definition, how many micro enterprises were there for the following years:

- (a) 2006-07
- (b) 2007-08
- (c) 2008-09
- (d) 2009-10
- (e) 2010-11
- (f) 2011-12

104. Under this definition, how many small enterprises were there for the following years

- (a) 2006-07
- (b) 2007-08
- (c) 2008-09
- (d) 2009-10
- (e) 2010-11
- (f) 2011-12

105. Under the ATO Compliance Program definition how many:

- (a) Micro enterprises are structured as companies?
- (b) Small enterprises are structured as companies?

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106. Under the ATO Compliance Program definition how many micro enterprises pay company tax for the following years?
- (a) 2006-07
 - (b) 2007-08
 - (c) 2008-09
 - (d) 2009-10
 - (e) 2010-11
 - (f) 2011-12
107. Under the ATO Compliance Program definition how many small businesses paid company tax for the following years?
- (a) 2006-07
 - (b) 2007-08
 - (c) 2008-09
 - (d) 2009-10
 - (e) 2010-11
 - (f) 2011-12
108. Under the Tax Laws Amendment (Small Business) Act 2007 definition of a small business entity, how many small enterprises were there for the following years
- (a) 2006-07
 - (b) 2007-08
 - (c) 2008-09
 - (d) 2009-10
 - (e) 2010-11
 - (f) 2011-12

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109. Under Tax Laws Amendment (Small Business) Act 2007 definition of a small business how small businesses paid company tax?

(a) 2006-07

(b) 2007-08

(c) 2008-09

(d) 2009-10

(e) 2010-11

(f) 2011-12

Answer:

The number of enterprises in a market segment is determined through lodgments of income tax returns at a particular point in time and the turnover reported in those returns. Some entities may lodge late, or, subsequent amendments made to a tax return may cause some shift between market segments. For these reasons the exact number of entities in a segment may change over time, even for earlier years. The numbers provided are as at 1 March 2013.

103.	(a)	2006-07	2,854,700
	(b)	2007-08	2,919,400
	(c)	2008-09	2,916,500
	(d)	2009-10	2,939,600
	(e)	2010-11	2,854,100
	(f)	2011-12	Not available at current date*

*Due dates have not passed for lodgment of all income tax returns for 2011-12 therefore indicative numbers cannot be provided for that year.

104.	(a)	2006-07	110,500
	(b)	2007-08	118,100
	(c)	2008-09	116,300
	(d)	2009-10	117,100
	(e)	2010-11	117,800
	(f)	2011-12	Not available at current date*.

*Due dates have not passed for lodgment of all income tax returns for 2011-12 therefore indicative numbers cannot be provided for that year.

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105. (a) Number of micro enterprises structured as companies

(i)	2006-07	743,800
(ii)	2007-08	751,000
(iii)	2008-09	751,300
(iv)	2009-10	749,300
(v)	2010-11	720,700
(vi)	2011-12	Not available at current date*

*Due dates have not passed for lodgment of all income tax returns for 2011-12 therefore indicative numbers cannot be provided for that year.

(b) Number of small enterprises structured as companies

(i)	2006-07	64,600
(ii)	2007-08	68,700
(iii)	2008-09	67,800
(iv)	2009-10	68,400
(v)	2010-11	69,000
(vi)	2011-12	Not available at current date*

*Due dates have not passed for lodgment of all income tax returns for 2011-12 therefore indicative numbers cannot be provided for that year.

106. Number of micro enterprises that paid company tax

(a)	2006-07	290,300
(b)	2007-08	295,000
(c)	2008-09	274,900
(d)	2009-10	262,400
(e)	2010-11	270,900
(f)	2011-12	Not available at current date*

*Due dates have not passed for lodgment of all income tax returns for 2011-12 therefore indicative numbers cannot be provided for that year.

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107. Number of small enterprises that paid company tax

(a) 2006-07	39,200
(b) 2007-08	41,100
(c) 2008-09	38,500
(d) 2009-10	38,900
(e) 2010-11	40,900
(f) 2011-12	Not available at current date*

*Due dates have not passed for lodgment of all income tax returns for 2011-12 therefore indicative numbers cannot be provided for that year.

108. The numbers are as for response to AET 103.

109. The numbers are as for response to AET 106.