A Detailed estimates of Australian Government assistance to industry

Chapter 4 provides an overview of the Commission’s estimates of Australian Government assistance to industry. This appendix provides supporting details of those estimates for the period 2007‑08 to 2012‑13.

Tables A.1 to A.3 provide estimates of net tariff assistance, budgetary assistance and net combined assistance by industry grouping. Tables A.4 to A.7 provide estimates of output tariff assistance, input tariff penalties, budgetary outlays and tax concessions by industry grouping. Tables A.8 and A.9 provide estimates of the nominal rate of combined assistance on outputs and the nominal rate of combined assistance on materials, respectively.

Tables A.10 to A.13 detail budgetary assistance to primary, mining, manufacturing and services industry groupings, respectively. For each industry, budgetary assistance measures are also identified according to the activity assisted, such as exports and R&D. Table A.14 covers budgetary measures for which information about the industry benefiting is not available.

The budgetary assistance estimates are derived primarily from actual expenditures shown in departmental and agency annual reports, and the Australian Treasury’s Tax Expenditures Statement. Industry and sectoral disaggregations are based primarily on supplementary information provided by relevant departments or agencies.

Further information on the assistance estimation methodology, program coverage, industry allocation and implementation of the current input-output series is provided in the Methodological Annex to the *Trade & Assistance Review 2011‑12*. The treatment of new programs and other methodological revisions from the previous review are provided in the methodological annex to this Review.

Tables in this appendix are also available on the Commission’s website (http://www.pc.gov.au/annualreports/trade-assistance).

Table A.1 Net tariff assistance by industry grouping, 2007‑08 to 2012‑13a

$ million (nominal)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Industry grouping | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| **Primary production** | **78.1** | **125.0** | **142.3** | **139.3** | **145.6** | **160.3** |
| Horticulture and fruit growing | 104.8 | 135.7 | 144.2 | 145.3 | 151.2 | 165.9 |
| Sheep, beef cattle and grain farming | -15.2 | -15.0 | -12.4 | -15.1 | -15.7 | -15.9 |
| Other crop growing | -1.4 | -1.8 | -2.2 | -2.2 | -2.3 | -2.0 |
| Dairy cattle farming | -2.9 | -2.9 | -1.8 | -2.0 | -2.1 | -2.0 |
| Other livestock farming | -3.5 | -3.8 | -3.5 | -3.8 | -3.9 | -4.1 |
| Aquaculture and fishing | -20.3 | -15.4 | -12.7 | -13.5 | -14.4 | -14.4 |
| Forestry and logging | 31.5 | 42.1 | 45.4 | 46.4 | 49.3 | 49.5 |
| Primary production support services | -14.9 | -13.7 | -14.7 | -15.7 | -16.4 | -16.6 |
| Unallocated primary productionb | – | – | – | – | – | – |
| **Mining** | **-174.0** | **-179.5** | **-186.9** | **-184.0** | **-197.7** | **-215.8** |
| **Manufacturing** | **6419.7** | **6408.8** | **5967.8** | **5732.2** | **5734.0** | **5521.7** |
| Food, beverages and tobacco | 1226.7 | 1230.5 | 1245.9 | 1261.8 | 1276.0 | 1245.1 |
| Textile, leather, clothing and footwear | 633.3 | 591.2 | 370.6 | 261.6 | 251.2 | 239.6 |
| Wood and paper products | 616.3 | 586.6 | 587.4 | 558.4 | 513.7 | 510.6 |
| Printing and recorded media | 246.8 | 212.1 | 191.2 | 193.3 | 173.1 | 184.5 |
| Petroleum, coal, chemical and rubber | 730.5 | 722.5 | 733.6 | 728.3 | 749.7 | 725.0 |
| Non-metallic mineral products | 236.6 | 245.0 | 231.5 | 225.8 | 212.4 | 205.1 |
| Metal and fabricated metal products | 1365.1 | 1436.4 | 1329.9 | 1400.5 | 1404.5 | 1277.5 |
| Motor vehicle and parts | 774.8 | 756.0 | 672.3 | 513.5 | 537.1 | 528.3 |
| Other transport equipment | 6.3 | 5.2 | 7.1 | 8.1 | 8.5 | 8.4 |
| Machinery and equipment manufacturing | 438.0 | 453.2 | 443.4 | 426.9 | 446.6 | 439.3 |
| Furniture and other manufacturing | 145.2 | 170.1 | 154.9 | 154.0 | 161.1 | 158.4 |
| Unallocated manufacturingb | – | – | – | – | – | – |
| **Services** | **-3876.6** | **-4135.1** | **-4192.5** | **-4267.4** | **-4615.9** | **-4735.5** |
| Electricity, gas, water and waste services | -68.3 | -71.3 | -71.1 | -73.9 | -82.9 | -97.1 |
| Construction | -1244.1 | -1359.2 | -1428.5 | -1500.6 | -1657.6 | -1698.1 |
| Wholesale trade | -249.3 | -249.6 | -248.2 | -250.7 | -259.8 | -259.8 |
| Retail trade | -160.3 | -167.4 | -165.5 | -169.8 | -181.7 | -188.0 |
| Accommodation and food services | -423.2 | -450.4 | -469.3 | -493.7 | -525.7 | -523.6 |
| Transport, postal and warehousing | -222.4 | -225.2 | -203.0 | -187.5 | -204.7 | -211.8 |
| Information, media and telecommunications | -143.5 | -148.7 | -150.4 | -143.6 | -145.5 | -145.7 |
| Financial and insurance services | -7.6 | -8.4 | -8.5 | -8.9 | -9.3 | -9.7 |
| Property, professional and admin. services | -482.9 | -511.9 | -528.0 | -544.3 | -591.8 | -620.9 |
| Public administration and safety | -187.7 | -204.3 | -202.0 | -200.6 | -212.6 | -217.8 |
| Education and training | -92.9 | -101.9 | -105.0 | -105.8 | -114.9 | -120.3 |
| Health care and social assistance | -227.4 | -242.5 | -242.9 | -243.4 | -255.4 | -274.9 |
| Arts and recreation services | -72.2 | -74.5 | -74.7 | -73.3 | -76.8 | -79.1 |
| Other services | -294.9 | -319.7 | -295.5 | -271.2 | -297.1 | -288.7 |
| Unallocated servicesb | – | – | – | – | – | – |
| **Unallocated other**b | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total** | **2447.1** | **2219.3** | **1730.6** | **1420.1** | **1066.0** | **730.7** |

– Nil. Figures may not add to totals due to rounding. a Tariff assistance estimates are derived using ABS Industry Gross Value Added and other supporting data. b Unallocated includes budgetary measures where details of beneficiaries are unknown. These categories are not applicable for tariff assistance.

*Source*: Commission estimates.

Table A.2 Budgetary assistance by industry grouping, 2007‑08 to 2012‑13

$ million (nominal)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Industry grouping | 2007-08 | 2008-08 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| **Primary production** | **2315.4** | **1830.4** | **1639.8** | **1358.1** | **1453.1** | **1132.7** |
| Horticulture and fruit growing | 139.8 | 184.6 | 167.2 | 153.9 | 137.2 | 125.9 |
| Sheep, beef cattle and grain farming | 1087.1 | 1055.6 | 818.6 | 628.4 | 566.6 | 454.0 |
| Other crop growing | 175.0 | 65.9 | 82.1 | 46.4 | 75.7 | 60.9 |
| Dairy cattle farming | 308.4 | 144.2 | 120.4 | 83.8 | 67.5 | 49.9 |
| Other livestock farming | 60.0 | 47.3 | 39.5 | 36.5 | 58.3 | 37.3 |
| Aquaculture and fishing | 173.9 | 75.1 | 78.0 | 81.5 | 70.5 | 71.6 |
| Forestry and logging | 54.8 | -63.8 | 34.7 | 49.1 | 76.6 | 43.8 |
| Primary production support services | 23.9 | 24.2 | 18.3 | 16.1 | 17.3 | 15.5 |
| Unallocated primary productiona | 292.6 | 297.5 | 281.1 | 262.4 | 383.5 | 274.0 |
| **Mining** | **397.7** | **440.8** | **537.5** | **538.3** | **785.2** | **546.5** |
| **Manufacturing** | **1687.9** | **1720.0** | **1936.4** | **1699.7** | **1853.1** | **1609.2** |
| Food, beverages and tobacco | 90.2 | 114.4 | 124.9 | 126.9 | 111.8 | 102.3 |
| Textile, leather, clothing and footwear | 130.6 | 127.4 | 135.5 | 134.3 | 58.6 | 62.2 |
| Wood and paper products | 69.2 | 71.8 | 25.3 | 22.9 | 20.1 | 29.7 |
| Printing and recorded media | 19.9 | 10.0 | 9.9 | 10.6 | 14.6 | 20.7 |
| Petroleum, coal, chemical and rubber | 213.0 | 249.3 | 264.2 | 293.8 | 287.1 | 322.2 |
| Non-metallic mineral products | 28.1 | 14.3 | 20.0 | 19.9 | 22.7 | 34.0 |
| Metal and fabricated metal products | 137.0 | 120.3 | 114.9 | 109.6 | 272.2 | 111.4 |
| Motor vehicle and parts | 584.5 | 557.9 | 726.5 | 520.5 | 629.4 | 461.8 |
| Other transport equipment | 27.4 | 32.0 | 33.4 | 30.1 | 28.9 | 30.2 |
| Machinery and equipment manufacturing | 175.2 | 180.8 | 199.7 | 185.0 | 181.4 | 227.9 |
| Furniture and other manufacturing | 50.1 | 24.2 | 26.5 | 25.5 | 34.3 | 39.9 |
| Unallocated manufacturinga | 162.8 | 217.8 | 255.5 | 220.6 | 192.0 | 167.0 |
| **Services** | **3173.4** | **3433.3** | **3417.3** | **2923.7** | **4240.1** | **3326.7** |
| Electricity, gas, water and waste services | 108.8 | 107.3 | 151.3 | 104.3 | 1106.1 | 129.6 |
| Construction | 122.9 | 150.3 | 140.1 | 127.3 | 135.7 | 168.5 |
| Wholesale trade | 121.0 | 193.7 | 250.6 | 245.5 | 260.6 | 199.7 |
| Retail trade | 272.3 | 334.3 | 183.3 | 131.4 | 112.5 | 126.8 |
| Accommodation and food services | 66.6 | 78.0 | 47.4 | 45.7 | 62.1 | 69.3 |
| Transport, postal and warehousing | 107.9 | 124.3 | 119.9 | 105.1 | 115.0 | 96.1 |
| Information, media and telecommunications | 177.5 | 140.7 | 157.8 | 196.2 | 276.7 | 357.7 |
| Financial and insurance services | 745.3 | 918.7 | 867.9 | 722.6 | 766.8 | 640.3 |
| Property, professional and admin. services | 528.0 | 668.8 | 657.6 | 551.8 | 626.0 | 677.5 |
| Public administration and safety | 14.9 | 18.6 | 24.6 | 24.3 | 14.2 | 17.5 |
| Education and training | 25.6 | 35.2 | 34.0 | 28.8 | 30.6 | 38.9 |
| Health care and social assistance | 194.8 | 171.6 | 145.5 | 130.6 | 151.1 | 158.1 |
| Arts and recreation services | 494.3 | 275.4 | 394.6 | 293.4 | 349.3 | 407.4 |
| Other services | 49.1 | 56.2 | 48.0 | 47.4 | 54.4 | 68.6 |
| Unallocated servicesa | 144.2 | 160.2 | 194.7 | 169.3 | 179.0 | 170.8 |
| **Unallocated other**a | **861.1** | **915.6** | **2258.3** | **3516.4** | **1661.5** | **1155.8** |
| **Total** | **8435.4** | **8340.0** | **9789.2** | **10036.1** | **9993.1** | **7771.0** |

– Nil. Figures may not add to totals due to rounding. a Unallocated includes budgetary measures where details of beneficiaries are unknown.

*Source*: Commission estimates.

Table A.3 Net combined assistance by industry grouping,   
2007‑08 to 2012‑13a

$ million (nominal)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Industry grouping | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| **Primary production** | **2513.5** | **1955.6** | **1782.0** | **1497.4** | **1598.8** | **1293.0** |
| Horticulture and fruit growing | 244.6 | 320.3 | 311.4 | 299.2 | 288.4 | 291.8 |
| Sheep, beef cattle and grain farming | 1071.9 | 1040.6 | 806.2 | 613.3 | 550.8 | 438.0 |
| Other crop growing | 173.6 | 64.0 | 79.8 | 44.2 | 73.4 | 58.9 |
| Dairy cattle farming | 425.5 | 141.6 | 118.6 | 81.8 | 65.3 | 47.9 |
| Other livestock farming | 56.5 | 43.5 | 36.0 | 32.7 | 54.4 | 33.2 |
| Aquaculture and fishing | 153.5 | 59.6 | 65.2 | 68.0 | 56.1 | 57.1 |
| Forestry and logging | 86.3 | -21.8 | 80.1 | 95.4 | 125.9 | 93.2 |
| Primary production support services | 9.0 | 10.4 | 3.6 | 0.4 | 0.9 | -1.1 |
| Unallocated primary productionb | 292.6 | 297.5 | 281.1 | 262.4 | 383.5 | 274.0 |
| **Mining** | **223.8** | **261.3** | **350.6** | **354.2** | **587.5** | **330.7** |
| **Manufacturing** | **8107.6** | **8128.9** | **7904.2** | **7431.9** | **7587.1** | **7130.9** |
| Food, beverages and tobacco | 1316.9 | 1344.9 | 1370.8 | 1388.7 | 1387.8 | 1347.3 |
| Textile, leather, clothing and footwear | 763.9 | 718.5 | 506.1 | 395.9 | 309.8 | 301.8 |
| Wood and paper products | 685.5 | 658.4 | 612.7 | 581.2 | 533.8 | 540.3 |
| Printing and recorded media | 266.7 | 222.1 | 201.2 | 204.0 | 187.7 | 205.2 |
| Petroleum, coal, chemical and rubber | 943.5 | 971.8 | 997.8 | 1022.2 | 1036.8 | 1047.2 |
| Non-metallic mineral products | 264.7 | 259.3 | 251.5 | 245.6 | 235.1 | 239.2 |
| Metal and fabricated metal products | 1502.1 | 1556.8 | 1444.8 | 1510.0 | 1676.7 | 1388.8 |
| Motor vehicle and parts | 1359.3 | 1313.9 | 1398.8 | 1034.0 | 1166.6 | 990.1 |
| Other transport equipment | 33.7 | 37.2 | 40.5 | 38.2 | 37.4 | 38.5 |
| Machinery and equipment manufacturing | 613.2 | 634.0 | 643.1 | 611.9 | 628.0 | 667.2 |
| Furniture and other manufacturing | 195.3 | 194.2 | 181.4 | 179.5 | 195.3 | 198.3 |
| Unallocated manufacturingb | 162.8 | 217.8 | 255.5 | 220.6 | 192.0 | 167.0 |
| **Services** | **-703.3** | **-701.8** | **-775.2** | **-1343.7** | **-375.7** | **-1408.8** |
| Electricity, gas, water and waste services | 40.6 | 36.0 | 80.2 | 30.4 | 1023.2 | 32.4 |
| Construction | -1121.1 | -1209.0 | -1288.4 | -1373.4 | -1521.9 | -1529.6 |
| Wholesale trade | -128.2 | -55.9 | 2.4 | -5.2 | 0.8 | -60.0 |
| Retail trade | 112.0 | 166.9 | 17.8 | -38.4 | -69.3 | -61.2 |
| Accommodation and food services | -356.6 | -372.5 | -421.8 | -447.9 | -463.6 | -454.3 |
| Transport, postal and warehousing | -114.5 | -100.9 | -83.1 | -82.4 | -89.7 | -115.7 |
| Information, media and telecommunications | 34.0 | -8.0 | 7.4 | 52.6 | 131.2 | 212.0 |
| Finance and insurance | 737.7 | 910.3 | 859.5 | 713.8 | 757.5 | 630.5 |
| Property, professional and admin. services | 45.1 | 156.9 | 129.6 | 7.5 | 34.2 | 56.6 |
| Public administration and safety | -172.8 | -185.7 | -177.4 | -176.3 | -198.3 | -200.4 |
| Education and training | -67.3 | -66.6 | -70.9 | -77.0 | -84.3 | -81.5 |
| Health care and social assistance | -32.7 | -70.9 | -97.5 | -112.9 | -104.4 | -116.7 |
| Arts and recreation services | 422.1 | 200.9 | 319.9 | 220.2 | 272.5 | 328.4 |
| Other services | -245.7 | -263.5 | -247.5 | -223.8 | -242.6 | -220.1 |
| Unallocated servicesb | 144.2 | 160.2 | 194.7 | 169.3 | 179.0 | 170.8 |
| **Unallocated other**b | **861.1** | **915.6** | **2258.3** | **3516.4** | **1661.5** | **1155.8** |
| **Total** | **11002.7** | **10559.5** | **11519.8** | **11456.2** | **11059.1** | **8501.6** |

– Nil. Figures may not add to totals due to rounding. a Tariff assistance estimates are derived using ABS Industry Gross Value Added and other supporting data. b Unallocated includes budgetary measures where details of beneficiaries are unknown.

*Source*: Commission estimates.

Table A.4 Output tariff assistance by industry grouping,   
2007‑08 to 2012‑13a

$ million (nominal)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Industry grouping | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| **Primary production** | **154.1** | **200.4** | **214.7** | **216.3** | **226.3** | **241.9** |
| Horticulture and fruit growing | 111.1 | 143.8 | 154.1 | 155.1 | 161.3 | 177.1 |
| Sheep, beef cattle and grain farming | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 |
| Other crop growing | 1.3 | 1.7 | 2.2 | 2.3 | 2.4 | 2.1 |
| Dairy cattle farming | – | – | – | – | – | – |
| Other livestock farming | – | – | – | – | – | – |
| Aquaculture and fishing | 1.2 | 0.9 | 0.9 | 0.9 | 1.0 | 1.0 |
| Forestry and logging | 40.4 | 53.9 | 57.4 | 57.8 | 61.4 | 61.7 |
| Primary production support services | – | – | – | – | – | – |
| Unallocated primary productionb | – | – | – | – | – | – |
| **Mining** | **0.8** | **0.8** | **0.8** | **0.9** | **0.9** | **1.0** |
| **Manufacturing** | **8736.3** | **8735.1** | **8180.5** | **7863.4** | **7887.8** | **7600.1** |
| Food, beverages and tobacco | 1726.5 | 1733.4 | 1745.6 | 1763.2 | 1783.1 | 1739.8 |
| Textile, leather, clothing and footwear | 779.1 | 727.2 | 459.5 | 328.7 | 315.6 | 301.1 |
| Wood and paper products | 775.3 | 737.9 | 737.8 | 700.2 | 644.2 | 640.3 |
| Printing and recorded media | 296.6 | 254.8 | 229.0 | 230.7 | 206.6 | 220.2 |
| Petroleum, coal, chemical and rubber | 1024.6 | 1015.5 | 1034.6 | 1028.8 | 1059.0 | 1024.1 |
| Non-metallic mineral products | 286.0 | 296.2 | 279.6 | 272.5 | 256.4 | 247.6 |
| Metal and fabricated metal products | 1786.9 | 1896.2 | 1749.3 | 1836.6 | 1841.9 | 1675.3 |
| Motor vehicle and parts | 1154.2 | 1126.1 | 1025.6 | 812.8 | 850.2 | 836.3 |
| Other transport equipment | 82.4 | 67.3 | 76.8 | 75.2 | 78.6 | 77.3 |
| Machinery and equipment manufacturing | 628.0 | 649.8 | 635.2 | 611.1 | 639.3 | 628.8 |
| Furniture and other manufacturing | 196.8 | 230.6 | 207.4 | 203.6 | 213.0 | 209.5 |
| Unallocated manufacturingb | – | – | – | – | – | – |
| **Services** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| Electricity, gas, water and waste services | – | – | – | – | – | – |
| Construction | – | – | – | – | – | – |
| Wholesale trade | – | – | – | – | – | – |
| Retail trade | – | – | – | – | – | – |
| Accommodation and food services | – | – | – | – | – | – |
| Transport, postal and warehousing | – | – | – | – | – | – |
| Information, media and telecommunications | – | – | – | – | – | – |
| Financial and insurance services | – | – | – | – | – | – |
| Property, professional and admin. services | – | – | – | – | – | – |
| Public administration and safety | – | – | – | – | – | – |
| Education and training | – | – | – | – | – | – |
| Health care and social assistance | – | – | – | – | – | – |
| Arts and recreation services | – | – | – | – | – | – |
| Other services | – | – | – | – | – | – |
| Unallocated servicesb | – | – | – | – | – | – |
| **Unallocated other**b | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total** | **8891.2** | **8936.3** | **8396.0** | **8080.5** | **8115.0** | **7843.1** |

– Nil. Figures may not add to totals due to rounding. a Tariff assistance estimates are derived using ABS Industry Gross Value Added and other supporting data. b Unallocated includes budgetary measures where details of beneficiaries are unknown. These categories are not applicable for tariff assistance.

*Source*: Commission estimates.

Table A.5 Input tariff penalty by industry grouping, 2007‑08 to 2012‑13a

$ million (nominal)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Industry grouping | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| **Primary production** | **-76.1** | **-75.4** | **-72.4** | **-77.0** | **-80.7** | **-81.6** |
| Horticulture and fruit growing | -6.3 | -8.1 | -9.9 | -9.8 | -10.2 | -11.2 |
| Sheep, beef cattle and grain farming | -15.4 | -15.2 | -12.5 | -15.3 | -15.9 | -16.1 |
| Other crop growing | -2.7 | -3.5 | -4.5 | -4.5 | -4.7 | -4.0 |
| Dairy cattle farming | -2.9 | -2.9 | -1.8 | -2.0 | -2.1 | -2.0 |
| Other livestock farming | -3.5 | -3.8 | -3.5 | -3.8 | -3.9 | -4.1 |
| Aquaculture and fishing | -21.5 | -16.3 | -13.6 | -14.5 | -15.4 | -15.4 |
| Forestry and logging | -8.9 | -11.8 | -12.0 | -11.4 | -12.2 | -12.2 |
| Primary production support services | -14.9 | -13.7 | -14.7 | -15.7 | -16.4 | -16.6 |
| Unallocated primary productionb | – | – | – | – | – | – |
| **Mining** | **-174.7** | **-180.2** | **-187.7** | **-184.9** | **-198.6** | **-216.8** |
| **Manufacturing** | **-2316.6** | **-2326.3** | **-2212.7** | **-2131.2** | **-2153.9** | **-2078.4** |
| Food, beverages and tobacco | -499.8 | -502.9 | -499.7 | -501.4 | -507.0 | -494.7 |
| Textile, leather, clothing and footwear | -145.8 | -136.1 | -88.9 | -67.1 | -64.4 | -61.5 |
| Wood and paper products | -159.0 | -151.3 | -150.4 | -141.8 | -130.5 | -129.7 |
| Printing and recorded media | -49.8 | -42.8 | -37.8 | -37.4 | -33.5 | -35.7 |
| Petroleum, coal, chemical and rubber | -294.0 | -293.0 | -301.0 | -300.5 | -309.3 | -299.1 |
| Non-metallic mineral products | -49.4 | -51.2 | -48.1 | -46.7 | -44.0 | -42.5 |
| Metal and fabricated metal products | -421.8 | -459.8 | -419.4 | -436.1 | -437.4 | -397.8 |
| Motor vehicle and parts | -379.3 | -370.1 | -353.4 | -299.3 | -313.1 | -308.0 |
| Other transport equipment | -76.0 | -62.1 | -69.7 | -67.0 | -70.1 | -69.0 |
| Machinery and equipment manufacturing | -190.0 | -196.6 | -191.8 | -184.2 | -192.7 | -189.5 |
| Furniture and other manufacturing | -51.7 | -60.5 | -52.5 | -49.6 | -51.9 | -51.0 |
| Unallocated manufacturingb | – | – | – | – | – | – |
| **Services** | **-3876.6** | **-4135.1** | **-4192.5** | **-4267.4** | **-4615.9** | **-4735.5** |
| Electricity, gas, water and waste services | -68.3 | -71.3 | -71.1 | -73.9 | -82.9 | -97.1 |
| Construction | -1244.1 | -1359.2 | -1428.5 | -1500.6 | -1657.6 | -1698.1 |
| Wholesale trade | -249.3 | -249.6 | -248.2 | -250.7 | -259.8 | -259.8 |
| Retail trade | -160.3 | -167.4 | -165.5 | -169.8 | -181.7 | -188.0 |
| Accommodation and food services | -423.2 | -450.4 | -469.3 | -493.7 | -525.7 | -523.6 |
| Transport, postal and warehousing | -222.4 | -225.2 | -203.0 | -187.5 | -204.7 | -211.8 |
| Information, media and telecommunications | -143.5 | -148.7 | -150.4 | -143.6 | -145.5 | -145.7 |
| Financial and insurance services | -7.6 | -8.4 | -8.5 | -8.9 | -9.3 | -9.7 |
| Property, professional & admin. services | -482.9 | -511.9 | -528.0 | -544.3 | -591.8 | -620.9 |
| Public administration and safety | -187.7 | -204.3 | -202.0 | -200.6 | -212.6 | -217.8 |
| Education and training | -92.9 | -101.9 | -105.0 | -105.8 | -114.9 | -120.3 |
| Health care and social assistance | -227.4 | -242.5 | -242.9 | -243.4 | -255.4 | -274.9 |
| Arts and recreation services | -72.2 | -74.5 | -74.7 | -73.3 | -76.8 | -79.1 |
| Other services | -294.9 | -319.7 | -295.5 | -271.2 | -297.1 | -288.7 |
| Unallocated servicesb | – | – | – | – | – | – |
| **Unallocated other**b | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total** | **-6444.0** | **-6717.0** | **-6665.4** | **-6660.4** | **-7049.0** | **-7112.4** |

– Nil. Figures may not add to totals due to rounding. a Tariff assistance estimates are derived using ABS Industry Gross Value Added and other supporting data. b Unallocated includes budgetary measures where details of beneficiaries are unknown. These categories are not applicable for tariff assistance.

*Source*: Commission estimates.

Table A.6 Budgetary outlays by industry grouping, 2007-08 to 2012‑13

$ million (nominal)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Industry grouping | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| **Primary production** | **1877.3** | **1425.4** | **1275.4** | **1055.1** | **958.7** | **762.7** |
| Horticulture and fruit growing | 83.1 | 132.8 | 125.1 | 120.1 | 87.5 | 82.9 |
| Sheep, beef cattle and grain farming | 840.8 | 740.3 | 601.9 | 453.0 | 245.5 | 216.3 |
| Other crop growing | 151.7 | 40.9 | 58.0 | 25.2 | 45.2 | 41.7 |
| Dairy cattle farming | 270.7 | 104.4 | 99.1 | 67.4 | 38.9 | 26.8 |
| Other livestock farming | 45.5 | 28.5 | 25.4 | 23.8 | 35.1 | 22.1 |
| Aquaculture and fishing | 166.1 | 68.3 | 66.5 | 66.8 | 56.2 | 62.4 |
| Forestry and logging | 26.8 | 14.9 | 18.2 | 34.9 | 63.9 | 35.2 |
| Primary production support services | 4.3 | 5.6 | 5.2 | 2.8 | 4.6 | 6.2 |
| Unallocated primary productiona | 288.3 | 289.8 | 275.9 | 261.2 | 381.8 | 269.1 |
| **Mining** | **95.5** | **115.6** | **171.4** | **194.4** | **406.9** | **401.9** |
| **Manufacturing** | **791.7** | **794.0** | **955.2** | **993.7** | **1408.2** | **1333.3** |
| Food, beverages and tobacco | 64.7 | 62.5 | 53.0 | 56.2 | 32.8 | 65.3 |
| Textiles, leather, clothing and footwear | 115.8 | 112.9 | 122.2 | 123.2 | 51.1 | 54.9 |
| Wood and paper products | 61.1 | 60.3 | 14.5 | 11.6 | 6.9 | 21.3 |
| Printing and recorded media | 15.8 | 5.4 | 5.2 | 4.9 | 7.7 | 13.2 |
| Petroleum, coal, chemical and rubber | 178.2 | 197.3 | 209.6 | 241.6 | 228.3 | 297.1 |
| Non-metallic mineral products | 12.7 | 6.7 | 8.3 | 8.4 | 9.8 | 30.0 |
| Metal and fabricated metal products | 95.5 | 61.6 | 62.1 | 58.0 | 213.6 | 76.8 |
| Motor vehicle and parts | 18.8 | 26.9 | 150.6 | 195.8 | 583.7 | 426.6 |
| Other transport equipment | 16.5 | 23.0 | 24.4 | 21.2 | 18.8 | 26.2 |
| Machinery and equipment manufacturing | 116.1 | 121.3 | 124.8 | 114.5 | 102.8 | 193.3 |
| Furniture and other manufacturing | 40.9 | 16.6 | 19.7 | 19.2 | 27.5 | 35.6 |
| Unallocated manufacturinga | 55.6 | 99.4 | 160.9 | 139.0 | 125.2 | 93.1 |
| **Services** | **1419.1** | **1195.4** | **1169.7** | **1040.6** | **2077.2** | **1597.2** |
| Electricity, gas, water and waste services | 90.4 | 90.8 | 119.8 | 74.3 | 1075.2 | 116.2 |
| Construction | 16.9 | 20.7 | 23.1 | 21.6 | 25.6 | 67.1 |
| Wholesale trade | 44.5 | 54.6 | 58.1 | 56.8 | 63.0 | 122.2 |
| Retail trade | 182.1 | 200.3 | 82.9 | 59.2 | 39.2 | 57.5 |
| Accommodation and food services | 5.8 | 7.0 | 8.0 | 5.6 | 4.8 | 9.1 |
| Transport, postal and warehousing | 50.3 | 53.2 | 56.5 | 54.2 | 60.3 | 56.7 |
| Information, media and telecommunications | 115.5 | 112.3 | 111.4 | 106.0 | 98.3 | 171.6 |
| Financial and insurance services | 30.2 | 49.8 | 62.0 | 67.3 | 71.1 | 134.1 |
| Property, professional and admin. services | 167.3 | 184.2 | 185.6 | 170.9 | 193.6 | 384.4 |
| Public administration and safety | 12.7 | 13.2 | 19.0 | 19.2 | 10.7 | 13.5 |
| Education and training | 14.0 | 19.7 | 22.6 | 20.5 | 20.0 | 27.1 |
| Health care and social assistance | 114.1 | 89.4 | 89.4 | 85.3 | 94.2 | 102.1 |
| Arts and recreation services | 421.7 | 128.7 | 120.5 | 113.2 | 117.3 | 125.9 |
| Other services | 13.3 | 11.6 | 16.1 | 17.3 | 24.9 | 38.9 |
| Unallocated servicesa | 140.2 | 160.2 | 194.7 | 169.3 | 179.0 | 170.8 |
| **Unallocated other**a | **264.0** | **202.6** | **296.5** | **346.6** | **361.9** | **280.0** |
| **Total** | **4447.6** | **3733.0** | **3868.3** | **3630.3** | **5212.9** | **4375.1** |

– Nil. Figures may not add to totals due to rounding. a Unallocated includes budgetary measures where details of beneficiaries are unknown.

*Source*: Commission estimates.

Table A.7 Budgetary tax concessions by industry grouping,   
2007‑08 to 2012‑13

$ million (nominal)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Industry grouping | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| **Primary production** | **438.1** | **404.9** | **364.4** | **303.0** | **494.4** | **370.0** |
| Horticulture and fruit growing | 56.7 | 51.8 | 42.1 | 33.8 | 49.7 | 43.0 |
| Sheep, beef cattle and grain farming | 246.3 | 315.3 | 216.6 | 175.4 | 321.0 | 237.6 |
| Other crop growing | 23.3 | 25.0 | 24.0 | 21.2 | 30.5 | 19.2 |
| Dairy cattle farming | 37.7 | 39.8 | 21.3 | 16.4 | 28.6 | 23.1 |
| Other livestock farming | 14.5 | 18.8 | 14.1 | 12.6 | 23.2 | 15.2 |
| Aquaculture and fishing | 7.7 | 6.8 | 11.5 | 14.7 | 14.3 | 9.2 |
| Forestry and logging | 28.0 | -78.7 | 16.5 | 14.2 | 12.8 | 8.6 |
| Primary production support services | 19.6 | 18.6 | 13.1 | 13.3 | 12.7 | 9.3 |
| Unallocated primary productiona | 4.4 | 7.6 | 5.1 | 1.2 | 1.8 | 4.8 |
| **Mining** | **302.3** | **325.2** | **366.1** | **343.9** | **378.3** | **144.5** |
| **Manufacturing** | **896.2** | **926.0** | **981.2** | **706.0** | **444.9** | **275.9** |
| Food, beverages and tobacco | 25.4 | 51.8 | 71.9 | 70.7 | 79.0 | 37.0 |
| Textile, leather, clothing and footwear | 14.7 | 14.4 | 13.3 | 11.1 | 7.5 | 7.3 |
| Wood and paper products | 8.1 | 11.5 | 10.8 | 11.3 | 13.2 | 8.4 |
| Printing and recorded media | 4.1 | 4.6 | 4.8 | 5.7 | 6.9 | 7.5 |
| Petroleum, coal, chemical and rubber | 34.8 | 52.0 | 54.6 | 52.2 | 58.7 | 25.1 |
| Non-metallic mineral products | 15.3 | 7.6 | 11.8 | 11.4 | 12.9 | 4.0 |
| Metal and fabricated metal products | 41.5 | 58.7 | 52.8 | 51.6 | 58.6 | 34.6 |
| Motor vehicle and parts | 565.7 | 531.0 | 575.9 | 324.7 | 45.7 | 35.2 |
| Other transport equipment | 10.9 | 9.0 | 9.0 | 9.0 | 10.2 | 4.0 |
| Machinery and equipment manufacturing | 59.1 | 59.5 | 74.9 | 70.5 | 78.7 | 34.6 |
| Furniture and other manufacturing | 9.2 | 7.6 | 6.9 | 6.2 | 6.8 | 4.3 |
| Unallocated manufacturinga | 107.2 | 118.4 | 94.6 | 81.6 | 66.8 | 73.9 |
| **Services** | **1754.3** | **2237.9** | **2247.6** | **1883.1** | **2163.0** | **1729.5** |
| Electricity, gas, water and waste services | 18.4 | 16.5 | 31.5 | 30.0 | 30.8 | 13.4 |
| Construction | 106.0 | 129.6 | 117.0 | 105.7 | 110.1 | 101.4 |
| Wholesale trade | 76.6 | 139.1 | 192.5 | 188.8 | 197.6 | 77.5 |
| Retail trade | 90.2 | 134.1 | 100.3 | 72.2 | 73.3 | 69.3 |
| Accommodation and food services | 60.8 | 71.0 | 39.5 | 40.1 | 57.3 | 60.2 |
| Transport, postal and warehousing | 57.5 | 71.2 | 63.4 | 50.9 | 54.7 | 39.4 |
| Information, media and telecommunications | 62.0 | 28.4 | 46.4 | 90.2 | 178.4 | 186.1 |
| Financial and insurance services | 715.1 | 868.9 | 805.9 | 655.3 | 695.7 | 506.1 |
| Property, professional and admin. services | 360.7 | 484.6 | 471.9 | 380.8 | 432.4 | 293.0 |
| Public administration and safety | 2.2 | 5.4 | 5.5 | 5.1 | 3.5 | 4.0 |
| Education and training | 11.6 | 15.5 | 11.5 | 8.3 | 10.7 | 11.8 |
| Health care and social assistance | 80.7 | 82.2 | 56.1 | 45.3 | 56.9 | 56.1 |
| Arts and recreation services | 72.6 | 146.8 | 274.1 | 180.3 | 232.0 | 281.5 |
| Other services | 35.8 | 44.7 | 31.9 | 30.2 | 29.5 | 29.7 |
| Unallocated servicesa | 4.0 | - | - | - | - | - |
| **Unallocated other**a | 597.1 | 713.0 | 1961.8 | 3169.8 | 1299.6 | 875.8 |
| **Total** | **3987.9** | **4607.1** | **5921.0** | **6405.9** | **4780.2** | **3395.8** |

– Nil. Figures may not add to totals due to rounding. a Unallocated includes budgetary measures where details of beneficiaries are unknown.

*Source*: Commission estimates.

Table A.8 Nominal rate of combined assistance on outputs by industry grouping, 2007-08 to 2012-13a

per cent

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Industry grouping | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| **Primary production**b | **0.3** | **0.3** | **0.4** | **0.3** | **0.3** | **0.3** |
| Horticulture and fruit growing | 1.3 | 1.3 | 1.1 | 1.0 | 1.0 | 1.0 |
| Sheep, beef cattle and grain farming | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other crop growing | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Dairy cattle farming | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other livestock farming | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Aquaculture and fishing | 0.0 | 0.1 | 0.2 | 0.2 | 0.1 | 0.2 |
| Forestry and logging | 2.0 | 2.0 | 2.1 | 2.1 | 2.1 | 2.1 |
| Primary production support services | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| **Mining** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** | **0.0** |
| **Manufacturing**b | **2.4** | **2.5** | **2.4** | **2.3** | **2.2** | **2.2** |
| Food, beverages and tobacco | 2.1 | 2.1 | 2.1 | 2.1 | 2.1 | 2.1 |
| Textile, leather, clothing and footwear | 8.4 | 8.4 | 6.7 | 4.9 | 4.9 | 4.9 |
| Wood and paper products | 3.8 | 3.8 | 3.7 | 3.7 | 3.7 | 3.7 |
| Printing and recorded media | 2.9 | 2.9 | 2.9 | 2.9 | 2.9 | 2.9 |
| Petroleum, coal, chemical and rubber | 1.3 | 1.6 | 1.6 | 1.6 | 1.6 | 1.6 |
| Non-metallic mineral products | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| Metal and fabricated metal products | 1.7 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 |
| Motor vehicle and parts | 8.1 | 8.0 | 7.1 | 5.1 | 3.8 | 3.8 |
| Other transport equipment | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 |
| Machinery and equipment manufacturing | 2.0 | 2.0 | 2.0 | 1.9 | 1.9 | 1.9 |
| Furniture and other manufacturing | 3.2 | 3.2 | 3.2 | 3.2 | 3.2 | 3.2 |

– Nil. Figures may not add to totals due to rounding. a ‘Combined assistance’ comprises tariff, budgetary and agricultural pricing and regulatory assistance. b Sectoral estimates include assistance to the sector that has not been allocated to specific industry groupings.

*Source*: Commission estimates.

Table A.9 Nominal rate of combined assistance on materials by industry grouping, 2007-08 to 2012‑13a

per cent

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Industry grouping | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| **Primary production**b | **0.3** | **0.3** | **0.3** | **0.3** | **0.3** | **0.3** |
| Horticulture and fruit growing | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| Sheep, beef cattle and grain farming | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other crop growing | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| Dairy cattle farming | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other livestock farming | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| Aquaculture and fishing | 1.1 | 1.4 | 1.3 | 1.2 | 1.2 | 1.2 |
| Forestry and logging | 1.1 | 1.1 | 1.0 | 1.0 | 1.0 | 1.0 |
| Primary production support servicesa | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 |
| **Mining** | **0.5** | **0.5** | **0.5** | **0.5** | **0.5** | **0.5** |
| **Manufacturing**b | **1.0** | **1.1** | **1.1** | **1.0** | **1.0** | **1.0** |
| Food, beverages and tobacco | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 |
| Textile, leather, clothing and footwear | 3.6 | 3.6 | 2.9 | 2.3 | 2.3 | 2.3 |
| Wood and paper products | 2.1 | 2.1 | 2.1 | 2.1 | 2.1 | 2.1 |
| Printing and recorded media | 1.8 | 1.8 | 1.8 | 1.8 | 1.8 | 1.8 |
| Petroleum, coal, chemical and rubber | 0.6 | 0.7 | 0.8 | 0.7 | 0.7 | 0.7 |
| Non-metallic mineral products | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 |
| Metal and fabricated metal products | 0.6 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 |
| Motor vehicle and parts | 3.3 | 3.3 | 2.9 | 2.6 | 2.6 | 2.5 |
| Other transport equipment | 2.0 | 2.0 | 1.9 | 1.8 | 1.8 | 1.8 |
| Machinery and equipment manufacturing | 1.4 | 1.4 | 1.4 | 1.3 | 1.3 | 1.3 |
| Furniture and other manufacturing | 1.9 | 1.9 | 1.8 | 1.7 | 1.7 | 1.7 |

– Nil. Figures may not add to totals due to rounding. a ‘Combined assistance’ comprises tariff, budgetary and agricultural pricing and regulatory assistance. b Sectoral estimates include assistance to the sector that has not been allocated to specific industry groupings.

*Source*: Commission estimates.

Table A.10 Australian Government budgetary assistance to primary industry, 2007‑08 to 2012‑13a

$ million (nominal)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| **Horticulture and fruit growing** |  |  |  |  |  |  |
| *Industry-specific measures* |  |  |  |  |  |  |
| Assistance to the vegetable industry | 1.1 | <0.1 | – | – | – | – |
| Australian Wine Industry Support | – | – | – | – | – | 0.5 |
| Citrus Canker Eradication | 0.6 | – | – | – | – | – |
| Premium Fresh Tasmania ‑ assistance | – | – | – | – | – | 0.5 |
| Tax deduction for horticultural plantations | 5.0 | 5.0 | 5.0 | 6.0 | 6.0 | 6.0 |
| Tax deduction for grape vines | -1.0 | -4.0 | -7.0 | -7.0 | -7.0 | -6.0 |
| Wine Australia Corporation | – | – | – | 2.7 | 2.8 | 2.7 |
| *Sector-specific measures* |  |  |  |  |  |  |
| Exceptional Circumstances – interest rate subsidy | 13.5 | 34.0 | 27.6 | 26.0 | 8.7 | – |
| Exceptional Circumstances – relief payments | – | 26.6 | 23.2 | 17.6 | 0.8 | – |
| Farm Bis Program | 1.4 | – | – | – | – | – |
| Farm Help | 0.4 | 0.3 | <0.1 | – | <0.1 | – |
| Farm Management Deposits Scheme | 14.4 | 20.5 | 14.7 | 4.2 | 20.4 | 18.2 |
| Income tax averaging provisions | 10.9 | 9.9 | 8.9 | 16.3 | 15.2 | 9.7 |
| Industry partnerships program | 2.8 | 0.9 | – | – | – | – |
| Interim Income Support | – | – | 0.1 | <0.1 | <0.1 | – |
| Rural Financial Counselling Service | 2.0 | 2.1 | 2.1 | 2.1 | 2.3 | 2.4 |
| Tax deduction for conserving or conveying water | 2.0 | 2.0 | 3.7 | 4.7 | 4.7 | 4.7 |
| *Rural R&D measures* |  |  |  |  |  |  |
| Grape and Wine R&D Corporation | 11.4 | 11.7 | 13.7 | 12.3 | 10.3 | 9.7 |
| Horticulture Australia Limited – R&D | 34.5 | 39.8 | 40.5 | 40.5 | 42.0 | 41.4 |
| Rural Industries R&D Corporation | 2.5 | 2.7 | 2.2 | 2.4 | 3.4 | 2.1 |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 0.9 | 1.4 | 1.0 | 1.3 | 1.0 | 1.0 |
| *General investment measures* |  |  |  |  |  |  |
| Development allowance | <0.1 | – | – | – | – | – |

(continued next page)

Table A.10 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *General R&D measures* |  |  |  |  |  |  |
| Clean Business Australia – Climate Ready Program | – | 0.2 | 0.2 | <0.1 | – | – |
| COMET Program | <0.1 | <0.1 | 0.1 | <0.1 | – | – |
| Commercial Ready Program | 0.6 | 0.5 | 0.1 | – | – | – |
| Commercialisation Australia | – | – | – | 0.2 | 0.3 | <0.1 |
| CSIRO | 9.0 | 7.9 | 8.6 | 8.7 | 9.7 | 7.3 |
| New Industries Development Program | 0.3 | <0.1 | – | – | – | – |
| Premium R&D tax concession | – | 0.1 | 0.2 | 0.1 | 0.1 | – |
| Pre-seed fund | <0.1 | – | – | – | – | – |
| R&D tax concession | 0.9 | 0.9 | 1.5 | 1.5 | 1.8 | 1.5 |
| R&D tax offsets | 1.7 | 4.0 | 4.4 | 4.7 | 5.3 | 14.1 |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 0.5 | 0.7 | 0.6 | 0.5 | 0.5 | 0.5 |
| Australian Tourism Development Program | 0.1 | – | – | – | – | – |
| Enterprise Connect Innovation Centres | – | – | – | – | 0.1 | <0.1 |
| North East Tasmania Innovation and Investment Fund | – | – | 0.4 | – | – | – |
| North West and Northern Tasmania Innovation and Investment Fund | – | – | 1.0 | 1.5 | – | – |
| Scottsdale Industry and Community Development Fund | 0.3 | 0.5 | – | – | – | – |
| Small business capital gains tax asset exemption | 0.6 | – | 1.8 | 0.6 | 2.1 | 2.3 |
| Small business capital gains tax 50 per cent reduction | 14.0 | 9.1 | 7.5 | 3.6 | 3.2 | 3.4 |
| Small business capital gains tax retirement exemption | 7.7 | 6.0 | 4.1 | 2.6 | 2.2 | 2.1 |
| Small business capital gains tax rollover deferral | 1.7 | 1.7 | 1.2 | 0.7 | 0.5 | 0.6 |
| South East South Australia Innovation and Investment Fund | – | – | – | – | 0.5 | 0.9 |
| Tasmanian Innovation and Investment Fund | – | – | – | – | 0.4 | 0.3 |
| *Total* | *139.8* | *184.6* | *167.2* | *153.9* | *137.2* | *125.9* |
| **Sheep, beef cattle and grain farming** |  |  |  |  |  |  |
| *Industry-specific measures* |  |  |  |  |  |  |
| National Livestock Identification System | 4.7 | 0.2 | 0.2 | – | – | – |
| Northern Australia Beef Industry Strategy Indigenous Pastoral Project | – | – | – | – | 0.5 | – |
| Wheat Export Authority Supplementation | 2.0 | – | – | – | – | – |

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Table A.10 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *Sector-specific measures* |  |  |  |  |  |  |
| Exceptional Circumstances – interest rate subsidy | 457.7 | 359.1 | 256.2 | 182.8 | 15.8 | – |
| Exceptional Circumstances – relief payments | 229.3 | 230.3 | 168.3 | 93.4 | 4.1 | – |
| Farm Bis Program | 7.2 | – | – | – | – | – |
| Farm Help | 1.5 | 1.0 | – | – | – | – |
| Farm Management Deposits Scheme | 64.0 | 80.4 | 57.3 | 19.5 | 168.3 | 103.7 |
| Income tax averaging provisions | 59.8 | 54.4 | 48.2 | 88.0 | 82.3 | 62.7 |
| Industry partnerships program | 0.8 | 0.2 | – | – | – | – |
| Interim Income Support | 4.8 | 1.0 | 0.4 | 0.2 | <0.1 | – |
| Rural Financial Counselling Service | 6.1 | 7.8 | 7.8 | 6.6 | 6.7 | 6.9 |
| Tax deduction for conserving or conveying water | 13.3 | 13.3 | 11.4 | 14.3 | 14.3 | 14.3 |
| *Rural R&D measures* |  |  |  |  |  |  |
| Wool R&D | 12.3 | 11.4 | 10.5 | 11.3 | 12.5 | 13.3 |
| Grains R&D Corporation | 28.9 | 36.9 | 50.1 | 53.4 | 55.9 | 62.8 |
| Harvesting Productivity Initiative | – | – | 1.1 | 0.1 | – | – |
| Meat and Livestock Australia R&D | 34.5 | 31.4 | 38.1 | 35.6 | 37.1 | 38.3 |
| Rural Industries R&D Corporation | 1.7 | 1.0 | 0.8 | 0.8 | 1.0 | 2.5 |
| *General export measures* |  |  |  |  |  |  |
| EFIC national interest businessb | 1.0 | 0.9 | 0.4 | 0.8 | 0.5 | 0.3 |
| Export Market Development Grants Scheme | 0.5 | 0.6 | 0.8 | 0.6 | 0.4 | 0.4 |
| *General investment measures* |  |  |  |  |  |  |
| Development allowance | <0.1 | – | – | – | – | – |
| *General R&D measures* |  |  |  |  |  |  |
| COMET Program | 0.1 | <0.1 | <0.1 | – | – | – |
| Cooperative Research Centres | 12.9 | 12.1 | 11.5 | 9.8 | 6.1 | 3.7 |
| CSIRO | 33.5 | 44.3 | 47.8 | 48.9 | 81.9 | 70.7 |
| New Industries Development Program | 0.1 | <0.1 | – | – | – | – |
| R&D tax concession | 0.8 | 1.7 | 2.8 | 2.8 | 3.3 | 1.1 |
| R&D tax offsets | 1.3 | 2.1 | 7.2 | 7.7 | 8.7 | 14.2 |

(continued next page)

Table A.10 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 1.6 | 1.7 | 1.7 | 1.6 | 1.6 | 1.3 |
| Enterprise Connect Innovation Centres | – | – | – | <0.1 | <0.1 | <0.1 |
| Live Animal Exports Business Assistance | – | – | – | – | 13.3 | 2.3 |
| Small business capital gains tax asset exemption | 14.4 | 18.8 | 10.8 | 3.6 | 12.7 | 14.3 |
| Small business capital gains tax 50 per cent reduction | 52.4 | 79.6 | 43.7 | 21.1 | 18.5 | 20.2 |
| Small business capital gains tax retirement exemption | 24.2 | 30.3 | 22.8 | 14.8 | 12.2 | 11.9 |
| Small business capital gains tax rollover deferral | 15.8 | 35.0 | 17.8 | 9.6 | 7.8 | 8.3 |
| Tasmanian Freight Equalisation Scheme | – | – | 0.8 | 0.8 | 0.8 | 0.9 |
| Temporary Assistance for Tasmanian Exporters | – | – | – | – | 0.1 | – |
| *Total*c | *1087.1* | *1055.6* | *818.6* | *628.4* | *566.6* | *454.0* |
| **Other crop growing** |  |  |  |  |  |  |
| *Industry-specific measures* |  |  |  |  |  |  |
| Sugar Industry Reform Program | 35.6 | 4.5 | – | – | – | – |
| Tobacco Grower Adjustment Assistance | 14.4 | 0.3 | – | 0.1 | – | – |
| *Sector-specific measures* |  |  |  |  |  |  |
| Exceptional Circumstances – interest rate subsidy | 23.8 | 7.8 | 31.8 | – | 2.1 | – |
| Exceptional Circumstances – relief payments | 32.8 | 0.9 | <0.1 | – | <0.1 | – |
| Farm Bis Program | 0.2 | – | – | – | – | – |
| Farm Help | 0.2 | 0.2 | – | – | – | – |
| Farm Management Deposits Scheme | 8.9 | 9.0 | 6.5 | 1.9 | 11.9 | 9.0 |
| Income tax averaging provisions | 3.8 | 3.4 | 6.7 | 12.2 | 11.4 | 3.7 |
| Interim Income Support | 0.7 | 0.1 | <0.1 | – | <0.1 | – |
| Rural Financial Counselling Service | 0.6 | 0.8 | 0.9 | 0.8 | 0.9 | 0.9 |
| Tax deduction for conserving or conveying water | 1.8 | 1.8 | 1.5 | 1.8 | 1.8 | 1.8 |
| *Rural R&D measures* |  |  |  |  |  |  |
| Cotton R&D Corporation | 3.1 | 2.4 | 3.0 | 5.7 | 9.5 | 11.8 |
| Rural Industries R&D Corporation | 0.9 | 0.8 | 1.4 | 0.9 | 0.8 | 0.7 |
| Sugar R&D Corporation | 6.3 | 6.1 | 5.8 | 5.9 | 5.4 | 4.3 |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 0.2 | 0.4 | 0.6 | 0.4 | 0.5 | 0.6 |

(continued next page)

Table A.10 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *General R&D measures* |  |  |  |  |  |  |
| Clean Business Australia – Climate Ready Program | – | 0.1 | 0.5 | 0.3 | <0.1 | – |
| COMET Program | 0.1 | 0.2 | <0.1 | <0.1 | – | – |
| Commercial Ready Program | 0.6 | – | – | – | – | – |
| Commercialisation Australia | – | – | – | – | – | 0.1 |
| Cooperative Research Centres | 9.0 | 8.3 | 6.5 | 3.5 | 3.0 | – |
| CSIRO | 22.8 | 7.0 | 7.5 | 7.7 | 23.0 | 23.2 |
| New Industries Development Program | <0.1 | <0.1 | – | – | – | – |
| R&D tax concession | – | 0.6 | 1.1 | 1.1 | 1.3 | 0.3 |
| R&D tax offsets | – | 0.9 | – | – | – | <0.1 |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Scottsdale Industry and Community Development Fund | 0.3 | – | – | – | – | – |
| Small business capital gains tax asset exemption | – | – | 0.5 | 0.2 | 0.5 | 0.6 |
| Small business capital gains tax 50 per cent reduction | 5.0 | 6.0 | 5.3 | 2.6 | 2.2 | 2.4 |
| Small business capital gains tax retirement exemption | 2.1 | 2.1 | 1.3 | 0.9 | 0.7 | 0.7 |
| Small business capital gains tax rollover deferral | 1.7 | 2.0 | 1.0 | 0.6 | 0.5 | 0.5 |
| *Total* | *175.0* | *65.9* | *82.1* | *46.4* | *75.7* | *60.9* |
| **Dairy cattle farming** |  |  |  |  |  |  |
| *Sector-specific measures* |  |  |  |  |  |  |
| Exceptional Circumstances – interest rate subsidy | 136.5 | 45.3 | 38.1 | 23.3 | 2.9 | – |
| Exceptional Circumstances – relief payments | 108.8 | 36.5 | 35.0 | 17.9 | 0.8 | – |
| Farm Bis Program | 0.4 | – | – | – | – | – |
| Farm Help | 0.2 | 0.2 | – | – | – | – |
| Farm Management Deposits Scheme | 8.3 | 11.4 | 7.2 | 2.1 | 15.4 | 9.5 |
| Income tax averaging provisions | 16.5 | 15.0 | 4.4 | 7.9 | 7.4 | 7.7 |
| Interim Income Support | 2.3 | 0.5 | 0.1 | <0.1 | <0.1 | – |
| Rural Financial Counselling Service | 1.7 | 1.3 | 1.7 | 1.2 | 1.0 | 1.0 |
| Tax deduction for conserving or conveying water | 1.3 | 1.3 | 1.5 | 1.8 | 1.8 | 1.8 |
| *Rural R&D measures* |  |  |  |  |  |  |
| Dairy Research and Development | 18.3 | 19.2 | 19.6 | 18.8 | 18.6 | 19.3 |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 0.1 | – | <0.1 | – | – | – |
| TRADEX | 0.6 | 0.5 | 0.5 | 0.3 | 0.3 | 0.4 |

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Table A.10 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *General R&D measures* |  |  |  |  |  |  |
| Cooperative Research Centres | – | – | 3.0 | 4.8 | 4.8 | 4.8 |
| CSIRO | 2.3 | 1.3 | 1.4 | 1.5 | 10.7 | 1.8 |
| New Industries Development Program | 0.1 | <0.1 | – | – | – | – |
| R&D tax offsets | – | – | – | – | – | <0.1 |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 |
| North East Tasmania Innovation and Investment Fund | – | – | 0.1 | – | – | – |
| Scottsdale Industry and Community Development Fund | – | 0.1 | – | – | – | – |
| Small business capital gains tax 50 per cent reduction | 6.0 | 5.6 | 4.9 | 2.4 | 2.1 | 2.3 |
| Small business capital gains tax retirement exemption | 2.6 | 3.1 | 1.8 | 1.2 | 0.9 | 0.9 |
| Small business capital gains tax rollover deferral | 2.1 | 2.8 | 0.9 | 0.5 | 0.4 | 0.4 |
| *Total*c | *308.4* | *144.2* | *120.4* | *83.8* | *67.5* | *49.9* |
| **Other livestock farming** |  |  |  |  |  |  |
| *Sector-specific measures* |  |  |  |  |  |  |
| Exceptional Circumstances – interest rate subsidy | 8.6 | 5.9 | 3.4 | 1.5 | 0.4 | – |
| Exceptional Circumstances – relief payments | 7.8 | 4.3 | 2.0 | 1.5 | 0.1 | – |
| Farm Bis Program | 0.2 | – | – | – | – | – |
| Farm Help | 0.4 | <0.1 | – | – | – | – |
| Farm Management Deposits Scheme | 5.1 | 6.1 | 4.1 | 1.1 | 12.3 | 4.8 |
| Income tax averaging provisions | 4.1 | 3.7 | 3.6 | 6.6 | 6.2 | 4.5 |
| Industry partnerships program | 1.0 | 0.3 | – | – | – | – |
| Interim Income Support | 0.2 | <0.1 | <0.1 | <0.1 | <0.1 | – |
| Rural Financial Counselling Service | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 |
| Tax deduction for conserving or conveying water | 1.1 | 1.1 | 1.6 | 2.0 | 2.0 | 2.0 |
| *Rural R&D measures* |  |  |  |  |  |  |
| Egg Research and Development | 1.0 | 1.0 | 1.0 | 1.6 | 1.9 | 1.8 |
| Pig Research and Development | 3.7 | 2.8 | 4.0 | 4.3 | 4.6 | 4.5 |
| Rural Industries R&D Corporation | 4.7 | 4.9 | 4.1 | 3.9 | 4.4 | 4.6 |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 0.6 | 0.9 | 0.6 | 0.6 | 0.2 | 0.6 |
| *General R&D measures* |  |  |  |  |  |  |
| Cooperative Research Centres | 7.2 | 7.2 | 8.0 | 8.2 | 6.8 | 7.2 |
| CSIRO | 9.8 | 0.9 | 1.0 | 1.0 | 15.3 | 3.1 |
| New Industries Development Program | 0.1 | <0.1 | – | – | – | – |
| R&D tax concession | – | 0.3 | 0.6 | 0.6 | 0.6 | 1.8 |
| R&D tax offsets | – | – | 0.9 | 1.0 | 1.1 | <0.1 |

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Table A.10 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 |
| Enterprise Connect Innovation Centres | – | – | <0.1 | – | – | <0.1 |
| North East Tasmania Innovation and Investment Fund | – | – | 0.1 | – | – | – |
| Small business capital gains tax 50 per cent reduction | 2.3 | 4.9 | 2.2 | 1.1 | 0.9 | 1.0 |
| Small business capital gains tax retirement exemption | 0.8 | 1.9 | 1.4 | 0.9 | 0.7 | 0.7 |
| Small business capital gains tax rollover deferral | 0.9 | 0.5 | 0.4 | 0.2 | 0.2 | 0.2 |
| *Total* | *60.0* | *47.3* | *39.5* | *36.5* | *58.3* | *37.3* |
| **Aquaculture and fishing** |  |  |  |  |  |  |
| *Industry-specific measures* |  |  |  |  |  |  |
| Fisheries Structural Adjustment Package | 25.3 | 16.7 | 9.6 | 1.8 | – | – |
| Fishing Structural Adjustment Package – Management Levy Subsidy | 5.0 | – | – | – | – | – |
| Great Barrier Reef Structural Adjustment | 67.8 | – | – | – | – | – |
| *Sector-specific measures* |  |  |  |  |  |  |
| Exceptional Circumstances – interest rate subsidy | – | 0.1 | 0.1 | 13.3 | <0.1 | – |
| Exceptional Circumstances – relief payments | – | 0.2 | 0.2 | 0.1 | <0.1 | – |
| Farm Bis Program | 0.8 | – | – | – | – | – |
| Farm Help | – | <0.1 | – | – | – | – |
| Income tax averaging provisions | 5.9 | 5.4 | 5.5 | 9.9 | 9.3 | 5.6 |
| Industry partnerships program | 0.2 | 0.1 | – | – | – | – |
| Interim Income Support | – | – | <0.1 | <0.1 | <0.1 | – |
| Rural Financial Counselling Service | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Tax deduction for conserving or conveying water | – | – | <0.1 | <0.1 | <0.1 | <0.1 |
| *Rural R&D measures* |  |  |  |  |  |  |
| Fishing industry R&D | 16.3 | 16.3 | 16.3 | 16.5 | 16.6 | 17.2 |
| Fisheries Research Program | – | 1.9 | 2.2 | – | – | – |
| Fisheries Resources Research Fund | 3.1 | 3.2 | 3.8 | 1.6 | 0.1 | 2.1 |
| Torres Strait Prawn Fisheries Program | 21.1 | 0.2 | – | – | – | – |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 0.3 | 0.5 | 0.9 | 0.6 | 0.4 | 0.4 |
| TRADEX | <0.1 | <0.1 | <0.1 | <0.1 | <0.1 | <0.1 |
| *General investment measures* |  |  |  |  |  |  |
| Development allowance | <0.1 | – | – | – | – | – |

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Table A.10 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *General R&D measures* |  |  |  |  |  |  |
| Clean Business Australia – Climate Ready Program | – | – | 0.3 | 0.1 | – | – |
| COMET Program | 0.1 | – | – | – | – | – |
| Commercial Ready Program | 3.4 | 1.9 | 1.2 | 0.2 | <0.1 | – |
| Commercialisation Australia | – | – | – | 0.1 | 1.1 | 1.7 |
| Cooperative Research Centres | 6.5 | 5.0 | 5.4 | 5.4 | 5.4 | 5.1 |
| CSIRO | 10.5 | 15.6 | 16.8 | 17.1 | 21.0 | 13.9 |
| New Industries Development Program | 0.1 | <0.1 | – | – | – | – |
| Premium R&D tax concession | 0.1 | 0.1 | 0.4 | 0.3 | 0.3 | 0.4 |
| R&D Start | 0.1 | – | – | – | – | – |
| R&D tax concession | 0.9 | 1.1 | 2.5 | 2.5 | 2.8 | 1.3 |
| R&D tax offsets | 5.4 | 5.7 | 5.4 | 5.8 | 6.5 | 17.1 |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | <0.1 | 0.1 | 0.7 | 0.7 | 0.7 | 0.7 |
| Australian Tourism Development Program | <0.1 | – | – | – | – | – |
| Enterprise Connect Innovation Centres | <0.1 | <0.1 | 0.1 | – | <0.1 | <0.1 |
| Industry Cooperative Innovation Program | 0.2 | 0.3 | – | 0.1 | – | – |
| North West and Northern Tasmania Innovation and Investment Fund | – | – | 0.5 | 0.4 | – | – |
| Small business capital gains tax 50 per cent reduction | 0.4 | 0.1 | 1.8 | 0.9 | 0.8 | 0.8 |
| Small business capital gains tax retirement exemption | 0.3 | – | 0.3 | 0.2 | 0.1 | 0.1 |
| Small business capital gains tax rollover deferral | – | – | 0.4 | 0.2 | 0.2 | 0.2 |
| South Australia Innovation and Investment Fund | – | – | – | <0.1 | – | – |
| South East South Australia Innovation and Investment Fund | – | – | – | – | 0.1 | – |
| Tasmanian Freight Equalisation Scheme | – | 0.7 | 3.6 | 3.7 | 3.5 | 4.1 |
| Tasmanian Innovation and Investment Fund | – | – | – | – | 0.8 | 0.7 |
| Temporary Assistance for Tasmanian Exporters | – | – | – | – | 0.5 | – |
| *Total* | *173.9* | *75.1* | *78.0* | *81.5* | *70.5* | *71.6* |
| **Forestry and logging** |  |  |  |  |  |  |
| *Industry-specific measures* |  |  |  |  |  |  |
| 12-month prepayment rule | 5.0 | -95.0 | – | – | – | – |
| Tasmanian Contractors Assistance Program | – | – | – | 16.9 | – | – |
| Tasmanian Forest Industry Adjustment Package | – | – | – | – | 42.4 | 0.3 |
| Tasmanian Forests Agreement – Implementation Package | – | – | – | – | – | 20.3 |

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Table A.10 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *Sector-specific measures* |  |  |  |  |  |  |
| Exceptional Circumstances – interest rate subsidy | – | <0.1 | – | – | <0.1 | – |
| Income tax averaging provisions | 3.4 | 3.1 | 3.9 | 7.0 | 6.6 | 2.4 |
| Industry partnerships program | 0.1 | <0.1 | – | – | – | – |
| Rural Financial Counselling Service | <0.1 | <0.1 | <0.1 | <0.1 | 0.1 | 0.1 |
| Tax deduction for conserving or conveying water | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 |
| *Rural R&D measures* |  |  |  |  |  |  |
| Forest and Wood Products R&D | 2.0 | 2.1 | 1.8 | 2.6 | 2.4 | 1.8 |
| Rural Industries R&D Corporation | 0.9 | 1.1 | – | – | – | – |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | <0.1 | <0.1 | 0.1 | 0.1 | 0.1 | – |
| *General R&D measures* |  |  |  |  |  |  |
| Commercial Ready Program | 0.6 | 0.4 | – | – | – | – |
| Cooperative Research Centres | 4.2 | 4.6 | 4.8 | 3.8 | 3.2 | – |
| CSIRO | 17.6 | 6.2 | 6.7 | 6.8 | 10.5 | 8.5 |
| R&D tax concession | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.1 |
| R&D tax offsets | 1.0 | – | 1.0 | 1.0 | 1.2 | <0.1 |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 |
| North East Tasmania Innovation and Investment Fund | – | – | 0.2 | – | – | – |
| Scottsdale Industry and Community Development Fund | 0.4 | 0.2 | – | – | – | – |
| Small business capital gains tax asset exemption | 0.6 | 0.4 | – | – | – | – |
| Small business capital gains tax 50 per cent reduction | 10.8 | 6.9 | 6.6 | 3.2 | 2.8 | 3.0 |
| Small business capital gains tax retirement exemption | 4.4 | 3.1 | 3.3 | 2.1 | 1.8 | 1.7 |
| Small business capital gains tax rollover deferral | 3.2 | 2.2 | 2.1 | 1.1 | 0.9 | 1.0 |
| Tasmanian Freight Equalisation Scheme | – | 0.3 | 3.7 | 3.7 | 3.5 | 4.2 |
| Temporary Assistance for Tasmanian Exporters | – | – | – | – | 0.5 | – |
| *Total* | *54.8* | *-63.8* | *34.7* | *49.1* | *76.6* | *43.8* |

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Table A.10 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| **Primary production support services** |  |  |  |  |  |  |
| *Sector-specific measures* |  |  |  |  |  |  |
| Exceptional Circumstances – interest rate subsidy | <0.1 | 1.2 | 1.6 | – | 1.8 | – |
| Exceptional Circumstances – relief payments | – | – | – | – | 0.3 | – |
| FarmBis Program | <0.1 | – | – | – | – | – |
| Income tax averaging provisions | 5.7 | 5.2 | 3.9 | 7.0 | 6.6 | 3.8 |
| Interim Income Support | – | – | – | – | <0.1 | – |
| Tax deduction for conserving or conveying water | 0.3 | 0.3 | 0.1 | 0.2 | 0.2 | 0.2 |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 0.5 | 0.7 | 0.7 | 0.4 | 0.3 | 0.4 |
| TRADEX | <0.1 | <0.1 | <0.1 | <0.1 | <0.1 | <0.1 |
| *General R&D measures* |  |  |  |  |  |  |
| Clean Business Australia – Climate Ready Program | – | 0.3 | 0.7 | 0.3 | <0.1 | – |
| COMET Program | 0.1 | 0.1 | 0.1 | 0.1 | <0.1 | – |
| Commercial Ready Program | 1.2 | 0.9 | 0.3 | <0.1 | – | – |
| Commercialisation Australia | – | – | – | <0.1 | 0.1 | 0.4 |
| R&D tax concession | 0.9 | 0.9 | 1.7 | 1.7 | 2.0 | 0.9 |
| R&D tax offsets | 2.2 | 2.5 | 1.8 | 1.9 | 2.1 | 5.1 |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 1.7 | 1.8 | 1.2 | 1.2 | 1.2 | 1.5 |
| Enterprise Connect Innovation Centres | – | – | – | <0.1 | <0.1 | – |
| Illawarra Region Innovation and Investment Fund | – | – | – | – | – | 0.3 |
| Industry Cooperative Innovation Program | <0.1 | – | – | – | – | – |
| Innovation Investment Fund for South Australia | 0.2 | – | – | – | – | – |
| North West and Northern Tasmania Innovation and Investment Fund | – | – | 0.1 | – | – | – |
| Scottsdale Industry and Community Development Fund | 0.1 | – | – | – | – | – |
| Small business capital gains tax 50 per cent reduction | 5.4 | 6.2 | 3.5 | 1.7 | 1.5 | 1.6 |
| Small business capital gains tax retirement exemption | 4.5 | 1.7 | 0.8 | 0.5 | 0.4 | 0.4 |
| Small business capital gains tax rollover deferral | 1.1 | 2.5 | 1.9 | 1.0 | 0.8 | 0.9 |
| *Total* | *23.9* | *24.2* | *18.3* | *16.1* | *17.3* | *15.5* |

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Table A.10 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| **Unallocated primary production** |  |  |  |  |  |  |
| *Industry-specific measures* |  |  |  |  |  |  |
| Australian Animal Health Laboratory | 7.2 | 7.1 | 7.2 | 7.3 | 7.4 | 7.5 |
| Exotic Disease Preparedness program | 0.9 | 1.0 | 1.7 | 0.6 | 0.6 | 0.6 |
| *Sector-specific measures* |  |  |  |  |  |  |
| Carbon Farming Futures | – | – | – | – | 27.3 | 20.5 |
| Carbon Farming Initiative | – | – | – | 0.3 | 2.0 | 1.8 |
| Caring for our country – Landcare | 9.0 | 35.2 | 32.1 | 34.0 | 36.8 | 35.1 |
| Climate Change Adjustment Program | – | 3.5 | 12.4 | 8.7 | 16.2 | 0.6 |
| Drought assistance – Murray Darling Basin grants to irrigators | 144.3 | 60.4 | 0.8 | – | – | – |
| Drought assistance – professional advice | 6.2 | 14.2 | 12.5 | 7.1 | 1.9 | <0.1 |
| Drought assistance – re-establishment assistance | 4.6 | 17.6 | 20.0 | 23.9 | 16.4 | 2.2 |
| Drought assistance – technical information workshop | 6.1 | – | – | – | – | – |
| Environmental Stewardship Program | – | – | 8.9 | 13.3 | 13.2 | 11.0 |
| Exceptional Circumstances – interest rate subsidy | <0.1 | 3.9 | – | – | <0.1 | – |
| Exceptional Circumstances – relief payments | – | 22.8 | 13.9 | 14.6 | 0.3 | 1.6 |
| Farm Bis Program | 0.2 | – | – | – | – | – |
| Farm Help | 0.1 | – | 0.1 | – | – | – |
| Farm Management Deposits Scheme | 4.4 | 7.6 | 5.1 | 1.2 | 1.8 | 4.8 |
| Industry Partnerships Program | 0.3 | 0.1 | – | – | – | – |
| Interim Income Support | – | – | <0.1 | <0.1 | <0.1 | – |
| National Landcare Program | 35.5 | – | – | – | – | – |
| Promoting Australian Produce Program | – | 3.0 | 1.3 | 3.8 | – | – |
| Regional assistance | 0.1 | – | – | – | – | – |
| Rural Financial Counselling Service | 2.8 | 2.3 | 2.2 | 1.7 | 1.9 | 1.9 |
| Sustainable Rural Water Use and Infrastructure Program | 0.1 | 17.3 | 54.2 | 59.2 | 191.8 | 140.5 |
| *Rural R&D measures* |  |  |  |  |  |  |
| Climate Change Adaptation Partnerships Program | – | 10.1 | 19.3 | 10.8 | 8.5 | – |
| Climate Change and Productivity Research Program | – | 10.0 | 15.0 | 15.0 | 6.2 | – |
| Land and water resources R&D | 13.0 | 13.0 | 5.7 | – | – | – |
| National Weeds and Productivity Research Program | – | 3.1 | 4.1 | 4.0 | 4.0 | – |
| Rural Industries R&D Corporation | 5.4 | 5.8 | 5.0 | 5.1 | 5.4 | 4.3 |

(continued next page)

Table A.10 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *General R&D measures* |  |  |  |  |  |  |
| Cooperative Research Centres | 23.7 | 22.4 | 19.1 | 10.8 | 9.5 | 9.3 |
| CSIRO | 17.1 | 24.4 | 26.3 | 26.9 | 17.1 | 15.5 |
| R&D tax offsets | – | – | – | – | – | <0.1 |
| *Other measures* |  |  |  |  |  |  |
| Indigenous Carbon Farming Fund | – | – | – | – | – | 0.9 |
| Tasmanian Freight Equalisation Scheme | 11.6 | 12.6 | 14.1 | 14.1 | 13.3 | 15.9 |
| Temporary Assistance for Tasmanian Exporters | – | – | – | – | 2.0 | – |
| *Total* | *292.6* | *297.5* | *281.1* | *262.4* | *383.5* | *274.0* |
| **Total outlays** | **1877.3** | **1425.4** | **1275.4** | **1055.1** | **958.7** | **762.7** |
| **Total tax concessions** | **438.1** | **404.9** | **364.4** | **303.0** | **494.4** | **370.0** |
| **Total budgetary assistance** | **2315.4** | **1830.4** | **1639.8** | **1358.1** | **1453.1** | **1132.7** |

– Nil. Figures may not add to totals due to rounding. **a** The estimates are derived primarily from Australian Government departmental annual reports and Treasury’s Tax Expenditure Statements and unpublished information provided by relevant agencies. **b** The estimates reported in this item are net National Interest Business outlays. These payments are insurance pay-outs. Because any difference between the National Interest Business scheme’s borrowing and lending rates is underwritten by the Australian Government, the scheme may provide assistance to agricultural exporters. **c** Does not include funding provided under the Australian Government’s Dairy Industry Adjustment Package, which has been included in the estimates of ‘agricultural pricing and regulatory assistance’ reported in recent *Reviews*. The Commission estimates that the package provided dairy farmers remaining in the industry with assistance totalling $120.1 million in 2007‑08.

*Source:* Commission estimates.

Table A.11 Australian Government budgetary assistance to mining,   
2007‑08 to 2012‑13a

$ million (nominal)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *Industry-specific measures* |  |  |  |  |  |  |
| Coal Mining Abatement Support Package | – | – | – | – | – | 1.0 |
| Coal Sector Jobs Package | – | – | – | – | 218.8 | – |
| Greenhouse gas abatement program | 0.4 | 0.1 | – | – | – | – |
| National Low Emissions Coal Initiative | – | 8.7 | 32.3 | 47.6 | 25.6 | 22.4 |
| *Sector-specific measures* |  |  |  |  |  |  |
| Capital expenditure deduction for mining | 20.0 | 15.0 | 10.0 | 7.0 | 2.0 | 2.0 |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants | 1.6 | 1.6 | 2.2 | 1.4 | 1.8 | 1.2 |
| TRADEX | 0.6 | 0.5 | 0.5 | 0.3 | 0.3 | 0.3 |
| *General investment measures* |  |  |  |  |  |  |
| Development allowance | 0.2 | – | – | – | – | – |
| *General R&D measures* |  |  |  |  |  |  |
| Clean Business Australia – Climate Ready Program | – | 0.9 | 1.6 | 0.9 | 0.3 | – |
| COMET Program | 0.1 | 0.1 | 0.3 | <0.1 | <0.1 | – |
| Commercial Ready Program | 9.2 | 3.7 | 0.2 | – | – | – |
| Commercialisation Australia | – | – | – | 0.1 | 0.9 | 1.9 |
| Cooperative Research Centres | 8.0 | 3.5 | 6.7 | 10.6 | 11.3 | 10.7 |
| CSIRO | 46.6 | 59.1 | 63.8 | 65.2 | 71.2 | 80.7 |
| Innovation Investment Fund | 0.3 | 0.4 | – | – | – | – |
| New Industries Development Program | <0.1 | <0.1 | – | – | – | – |
| Premium R&D tax concession | 121.0 | 111.4 | 129.9 | 111.7 | 115.4 | 24.5 |
| R&D Start | 0.1 | 0.1 | – | – | – | – |
| R&D tax concession | 156.8 | 195.4 | 222.6 | 222.6 | 256.9 | 113.8 |
| R&D tax offsets | 28.7 | 36.1 | 63.3 | 68.1 | 76.5 | 283.5 |
| Renewable Energy Development | 0.5 | 0.8 | 0.3 | – | – | – |

(continued next page)

Table A.11 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 |
| Enterprise Connect Innovation Centres | <0.1 | <0.1 | 0.2 | 0.2 | 0.1 | 0.2 |
| Innovation Investment Fund for South Australia | – | 0.3 | 0.3 | – | – | – |
| North West and Northern Tasmania Innovation and Investment Fund | – | – | 0.2 | <0.1 | – | – |
| Small business capital gains tax  50 per cent reduction | 2.1 | 1.9 | 2.1 | 1.3 | 2.6 | 2.8 |
| Small business capital gains tax  retirement exemption | 1.4 | 0.5 | 0.9 | 0.8 | 0.9 | 0.9 |
| Small business capital gains tax rollover deferral | – | 0.2 | – | – | – | – |
| South East South Australia Innovation and Investment Fund | – | – | – | – | – | 0.1 |
| Tasmanian Freight Equalisation Scheme | – | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 |
| Temporary Assistance for Tasmanian Exporters | – | – | – | – | <0.1 | – |
| *Total* | *397.7* | *440.8* | *537.5* | *538.3* | *785.2* | *546.5* |
| **Total outlays** | **95.5** | **115.6** | **171.4** | **194.4** | **406.9** | **401.9** |
| **Total tax concessions** | **302.3** | **325.2** | **366.1** | **343.9** | **378.3** | **144.5** |
| **Total budgetary assistance** | **397.7** | **440.8** | **537.5** | **538.3** | **785.2** | **546.5** |

– Nil. Figures may not add to totals due to rounding. **a** The estimates are derived primarily from Australian Government departmental annual reports and Treasury’s Tax Expenditure Statements and unpublished information provided by relevant agencies.

*Source:* Commission estimates.

Table A.12 Australian Government budgetary assistance to manufacturing, 2007‑08 to 2012‑13a

$ million (nominal)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| **Food, beverages and tobacco** |  |  |  |  |  |  |
| *Industry-specific measures* |  |  |  |  |  |  |
| Assistance for upgrade of Simplot Processing Plant (Tasmania) | – | – | – | 2.0 | 1.0 | – |
| Australian HomeGrown Campaign | 0.9 | – | – | – | – | – |
| Australian Wine Industry – Support | – | – | – | – | – | 0.5 |
| Brandy preferential excise rate | 4.0 | 5.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| Clean Technology Investment – Food and Foundries Program | – | – | – | – | 1.2 | 20.8 |
| Food Processing in Regional Australia | 2.3 | – | – | – | – | – |
| National food industry strategy | 0.5 | – | – | – | – | – |
| Regional Food Producers’ Innovation and Productivity Program | – | – | 3.0 | 5.1 | 0.4 | – |
| Wine Australia Corporation | – | – | – | 2.7 | 2.8 | 2.7 |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 13.8 | 16.0 | 14.4 | 11.4 | 8.1 | 6.6 |
| TRADEX | 0.9 | 0.8 | 0.7 | 0.5 | 0.5 | 0.5 |
| *General investment measures* |  |  |  |  |  |  |
| Development allowance | <0.1 | – | – | – | – | – |
| *General R&D measures* |  |  |  |  |  |  |
| Clean Business Australia – Climate Ready Program | – | – | 0.4 | 0.3 | 0.3 | – |
| COMET Program | 0.1 | 0.1 | <0.1 | 0.1 | – | – |
| Commercial Ready Program | 1.6 | 2.0 | 0.3 | 0.1 | – | – |
| Commercialisation Australia | – | – | 0.1 | 0.8 | 0.4 | 1.4 |
| Cooperative Research Centres | 2.6 | 0.4 | 0.3 | – | – | – |
| CSIRO | 18.2 | 17.8 | 19.2 | 19.6 | 5.1 | 3.1 |
| New Industries Development Program | 0.1 | <0.1 | – | – | – | – |
| Premium R&D tax concession | 5.4 | 13.9 | 20.2 | 17.3 | 17.9 | 4.3 |
| R&D Start | 0.2 | 0.3 | – | – | – | – |
| R&D tax concession | 9.3 | 25.8 | 41.0 | 41.0 | 47.3 | 18.4 |
| R&D tax offsets | 4.3 | 6.3 | 10.2 | 10.9 | 12.3 | 28.8 |
| Renewable Energy Development Initiative | – | 1.8 | 0.2 | – | – | – |

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Table A.12 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 |
| Australian Tourism Development Program | 0.1 | – | – | – | – | – |
| Enterprise Connect Innovation Centres | 0.2 | 0.2 | 0.6 | 0.9 | 0.8 | 0.6 |
| Geelong Innovation and Investment Fund | – | 1.0 | – | 0.2 | – | – |
| Illawarra Region Innovation and Investment Fund | – | – | – | – | – | 0.2 |
| Innovation Investment Fund for South Australia | 2.3 | 1.6 | 1.4 | – | – | – |
| North West and Northern Tasmania Innovation and Investment Fund | – | – | 2.5 | 1.9 | – | – |
| Scottsdale Industry and Community Development Fund | 0.1 | – | – | – | – | – |
| Small business capital gains tax asset exemption | 0.4 | – | – | – | – | – |
| Small business capital gains tax 50 per cent reduction | 3.5 | 3.0 | 3.1 | 4.1 | 4.5 | 4.9 |
| Small business capital gains tax retirement exemption | 1.5 | 1.8 | 1.8 | 2.2 | 3.3 | 3.2 |
| Small business capital gains tax rollover deferral | 0.2 | 1.3 | 1.0 | 1.4 | 1.3 | 1.4 |
| South Australia Innovation and Investment Fund | – | 0.3 | 0.5 | – | – | – |
| South East South Australia Innovation and Investment Fund | – | – | – | – | – | <0.1 |
| Tasmanian Freight Equalisation Scheme | 17.5 | 14.8 | – | – | – | – |
| Tasmanian Innovation and Investment Fund | – | – | – | – | 0.5 | 0.5 |
| *Total* | *90.2* | *114.4* | *124.9* | *126.9* | *111.8* | *102.3* |
| **Textile, leather, clothing and footwear** |  |  |  |  |  |  |
| *Industry-specific measures* |  |  |  |  |  |  |
| Clothing and Household Textile Building Innovative Capability Program | – | – | – | – | 22.6 | 22.3 |
| Howe leather – loan repayment | -3.4 | -3.1 | – | – | – | – |
| TCF Project Diversification Scheme | 5.0 | 4.5 | 4.6 | 4.2 | – | – |
| TCF Small Business Program | 2.0 | 2.1 | 1.7 | 2.1 | 2.0 | 1.8 |
| TCF Strategic Capability Program | – | – | <0.1 | 5.2 | 8.7 | 7.2 |
| TCF Strategic Investment Program – Post 2005 | 97.4 | 96.5 | 98.5 | 99.2 | – | – |
| TCF Structural Adjustment Scheme | 2.3 | 1.3 | 5.9 | 2.3 | 6.2 | 1.3 |
| *Sector-specific measures* |  |  |  |  |  |  |
| Clean Technology Investment – General Program | – | – | – | – | – | 0.3 |

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Table A.12 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 5.4 | 8.0 | 6.9 | 5.3 | 4.6 | 6.4 |
| TRADEX | 7.2 | 6.1 | 5.5 | 3.5 | 3.7 | 3.9 |
| *General R&D measures* |  |  |  |  |  |  |
| COMET Program | <0.1 | <0.1 | <0.1 | <0.1 | – | – |
| Commercial Ready Program | 0.7 | 0.9 | 0.7 | 0.2 | – | – |
| Commercialisation Australia | – | – | – | – | 0.1 | 0.1 |
| CSIRO | 9.6 | 4.9 | 5.3 | 5.4 | 3.1 | 4.1 |
| Premium R&D tax concession | 0.1 | 0.4 | 0.5 | 0.4 | 0.4 | 0.3 |
| R&D tax concession | 0.4 | 0.9 | 1.0 | 1.0 | 1.2 | 1.1 |
| R&D tax offsets | 1.2 | 2.2 | 2.7 | 2.9 | 3.3 | 10.9 |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 0.8 | 0.9 | 0.9 | 0.9 | 0.9 | 0.7 |
| Australian Tourism Development Program | <0.1 | – | – | – | – | – |
| Enterprise Connect Innovation Centres | 0.1 | 0.1 | 0.2 | 0.4 | 0.4 | 0.4 |
| Geelong Innovation and Investment Fund | – | – | – | 0.2 | – | – |
| North West and Northern Tasmania Innovation and Investment Fund | – | – | 0.2 | <0.1 | – | – |
| Small business capital gains tax 50 per cent reduction | 0.7 | 1.2 | 0.4 | 0.5 | 0.5 | 0.6 |
| Small business capital gains tax retirement exemption | 0.5 | – | 0.3 | 0.4 | 0.6 | 0.6 |
| Small business capital gains tax rollover deferral | 0.1 | 0.5 | 0.1 | 0.1 | 0.1 | 0.1 |
| Tasmanian Freight Equalisation Scheme | 0.4 | 0.2 | – | – | – | – |
| *Total* | *130.6* | *127.4* | *135.5* | *134.3* | *58.6* | *62.2* |
| **Wood and paper products** |  |  |  |  |  |  |
| *Industry-specific measures* |  |  |  |  |  |  |
| Australian Paper’s Maryville Pulp and Paper – Assistance | – | – | – | – | – | 4.2 |
| Australia’s Forest Industry – Preparing for the Future | – | 3.3 | 6.9 | 3.5 | – | – |
| Integrated Forest Products Grant | 4.0 | – | – | – | – | – |
| Tasmanian Community Forest Agreement | 26.0 | 35.3 | – | – | – | – |
| *Sector-specific measures* |  |  |  |  |  |  |
| Clean Technology Investment – General Program | – | – | – | – | – | 8.0 |
| *Rural R&D measures* |  |  |  |  |  |  |
| Forest and Wood Products R&D Corporation | 1.4 | 1.7 | 1.7 | 1.8 | 1.5 | 0.9 |

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Table A.12 (continued)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | |
| *General export measures* |  |  |  |  |  |  | |
| Export Market Development Grants Scheme | 1.0 | 0.9 | 0.8 | 0.7 | 0.4 | 0.3 | |
| TRADEX | 0.7 | 0.6 | 0.5 | 0.3 | 0.4 | 0.4 | |
| *General investment measures* |  |  |  |  |  |  | |
| Development allowance | <0.1 | – | – | – | – | – | |
| *General R&D measures* |  |  |  |  |  |  | |
| Clean Business Australia – Climate Ready Program | – | 0.1 | – | – | – | – | |
| COMET Program | 0.1 | <0.1 | – | <0.1 | – | – | |
| Commercial Ready Program | 2.4 | 0.4 | <0.1 | – | – | – | |
| Cooperative Research Centres | 2.3 | – | – | – | – | – | |
| CSIRO | 0.4 | 2.2 | 2.4 | 2.4 | 0.9 | 0.7 | |
| Premium R&D tax concession | 1.3 | 0.3 | – | – | – | <0.1 | |
| R&D tax concession | 3.9 | 6.0 | 7.9 | 7.9 | 9.1 | 3.3 | |
| R&D tax offsets | 1.9 | 2.1 | 2.5 | 2.6 | 3.0 | 5.9 | |
| *Other measures* |  |  |  |  |  |  | |
| 25 per cent entrepreneurs’ tax offset | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 1.1 | |
| Enterprise Connect Innovation Centres | <0.1 | <0.1 | 0.2 | 0.5 | 0.4 | 0.4 | |
| North East Tasmania Innovation and Investment Fund | – | – | <0.1 | – | – | – | |
| Scottsdale Industry and Community Development Fund | 2.4 | 1.1 | – | – | – | – | |
| Small business capital gains tax 50 per cent reduction | 1.8 | 2.8 | 1.2 | 1.7 | 1.8 | 2.0 | |
| Small business capital gains tax retirement exemption | – | 1.4 | 0.9 | 1.1 | 1.6 | 1.6 | |
| Small business capital gains tax rollover deferral | 0.1 | 0.1 | – | – | – | – | |
| South East South Australia Innovation and Investment Fund | – | – | – | – | 0.3 | 0.6 | |
| Tasmanian Freight Equalisation Scheme | 19.3 | 13.2 | – | – | – | – | |
| Tasmanian Innovation and Investment Fund | – | – | – | – | 0.4 | 0.3 | |
| *Total* | *69.2* | *71.8* | *25.3* | *22.9* | *20.1* | *29.7* | |
| **Printing and recorded media** |  |  |  |  |  |  | |
| *Industry-specific measures* |  |  |  |  |  |  | |
| TCF Small Business Program | – | – | <0.1 | <0.1 | – | – | |
| *Sector-specific measures* |  |  |  |  |  |  | |
| Clean Technology Investment – General Program | – | – | – | – | – | 1.9 | |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 0.8 | 0.6 | 0.4 | 0.2 | 0.2 | 0.1 | |
| TRADEX | 0.3 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | |

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Table A.12 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *General investment measures* |  |  |  |  |  |  |
| Development allowance | <0.1 | – | – | – | – | – |
| *General R&D measures* |  |  |  |  |  |  |
| COMET Program | 0.2 | <0.1 | – | <0.1 | – | – |
| Commercial Ready Program | 11.0 | 1.1 | 0.3 | <0.1 | – | – |
| CSIRO | <0.1 | 0.6 | 0.7 | 0.7 | <0.1 | <0.1 |
| Premium R&D tax concession | 0.6 | 0.2 | – | – | – | 0.3 |
| R&D Start | 0.9 | – | – | – | – | – |
| R&D tax concession | 0.9 | 0.6 | 0.9 | 0.9 | 1.1 | 1.0 |
| R&D tax offsets | 2.7 | 3.1 | 3.5 | 3.8 | 4.3 | 11.0 |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.4 |
| Enterprise Connect Innovation Centres | <0.1 | <0.1 | 0.2 | 0.2 | 0.2 | 0.2 |
| Illawarra Region Innovation and Investment Fund | – | – | – | – | 2.9 | – |
| Scottsdale Industry and Community Development Fund | 0.3 | – | – | – | – | – |
| Small business capital gains tax asset exemption | 1.1 | – | – | – | – | – |
| Small business capital gains tax 50 per cent reduction | 0.8 | 1.3 | 2.2 | 3.0 | 3.3 | 3.6 |
| Small business capital gains tax retirement exemption | 0.2 | 2.0 | 1.2 | 1.5 | 2.2 | 2.2 |
| Small business capital gains tax rollover deferral | <0.1 | – | – | – | – | – |
| Tasmanian Innovation and Investment Fund | – | – | – | – | 0.1 | <0.1 |
| *Total* | *19.9* | *10.0* | *9.9* | *10.6* | *14.6* | *20.7* |
| **Petroleum, coal, chemical and rubber products** |  |  |  |  |  |  |
| *Industry-specific measures* |  |  |  |  |  |  |
| Biofuels Infrastructure Grants | 7.2 | – | – | – | – | – |
| CSL – Commonwealth assistance | – | – | – | 9.3 | 10.6 | 8.0 |
| Ethanol production subsidy | 56.7 | 79.8 | 102.7 | 124.7 | 115.3 | 108.9 |
| Greenhouse gas abatement program | 1.6 | 0.3 | – | – | – | – |
| Pharmaceutical Partnerships Program | 18.5 | 8.1 | 1.7 | – | – | – |
| Product Stewardship (Oil) program | 36.0 | 40.5 | 33.0 | 35.0 | 36.0 | 33.4 |
| Small scale mammalian cell production facility | – | – | 1.0 | 1.0 | 4.0 | 4.0 |
| *Sector-specific measures* |  |  |  |  |  |  |
| Clean Technology Investment – General Program | – | – | – | – | – | 8.0 |

(continued next page)

Table A.12 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 7.2 | 8.2 | 9.7 | 7.0 | 5.3 | 6.2 |
| TRADEX | 2.6 | 2.2 | 2.0 | 1.3 | 1.4 | 1.4 |
| *General investment measures* |  |  |  |  |  |  |
| Development allowance | <0.1 | – | – | – | – | – |
| *General R&D measures* |  |  |  |  |  |  |
| Clean Business Australia – Climate Ready Program | – | 1.3 | 1.8 | 0.8 | 0.2 | – |
| COMET Program | 0.6 | 0.5 | 0.5 | 0.3 | <0.1 | – |
| Commercial Ready Program | 9.2 | 5.9 | 1.1 | 0.5 | 0.1 | – |
| Commercialisation Australia | – | – | 0.5 | 2.5 | 2.5 | 3.5 |
| Cooperative Research Centres | 13.8 | 8.2 | 9.0 | 8.0 | 7.0 | 2.6 |
| CSIRO | 2.9 | 17.1 | 18.5 | 18.9 | 16.6 | 33.2 |
| Innovation Investment Fund | – | – | 0.5 | 0.9 | 1.2 | 1.2 |
| National Stem Cell Centre | 6.0 | 5.5 | 5.0 | 4.5 | – | – |
| New Industries Development Program | 0.1 | <0.1 | – | – | – | – |
| Premium R&D tax concession | 11.6 | 9.9 | 13.2 | 11.3 | 11.7 | 3.9 |
| Pre-seed fund | 0.5 | – | – | – | – | – |
| R&D Start | 0.4 | 0.1 | – | – | – | – |
| R&D tax concession | 17.4 | 38.3 | 38.6 | 38.6 | 44.6 | 18.3 |
| R&D tax offsets | 15.7 | 20.7 | 23.9 | 25.7 | 28.9 | 86.6 |
| Renewable Energy Development Initiative | 1.6 | 0.7 | – | – | – | – |
| Renewable Energy Equity Fund | 0.1 | – | – | – | – | – |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.4 |
| Enterprise Connect Innovation Centres | <0.1 | <0.1 | 0.5 | 0.9 | 0.6 | 0.8 |
| Geelong Innovation and Investment Fund | – | – | – | 0.2 | – | – |
| Illawarra Region Innovation and Investment Fund | – | – | – | – | – | 0.8 |
| North West and Northern Tasmania Innovation and Investment Fund | – | – | 0.3 | – | – | – |
| Scottsdale Industry and Community Development Fund | – | 0.1 | – | – | – | – |
| Small business capital gains tax 50 per cent reduction | 2.1 | 0.4 | 0.7 | 0.9 | 1.0 | 1.0 |
| Small business capital gains tax retirement exemption | 1.0 | 1.2 | – | – | – | – |
| South Australian Innovation and Investment Fund | – | – | – | 1.4 | – | – |
| Tasmanian Innovation and Investment Fund | – | – | – | – | <0.1 | <0.1 |
| *Total* | *213.0* | *249.3* | *264.2* | *293.8* | *287.1* | *322.2* |

(continued next page)

Table A.12 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| **Non-metallic mineral products** |  |  |  |  |  |  |
| *Sector-specific measures* |  |  |  |  |  |  |
| Clean Technology Investment – General Program | – | – | – | – | – | 5.7 |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 0.9 | 0.5 | 0.7 | 0.4 | 0.4 | 0.3 |
| TRADEX | 0.3 | 0.2 | 0.2 | 0.1 | 0.1 | 0.2 |
| *General investment measures* |  |  |  |  |  |  |
| Development allowance | <0.1 | – | – | – | – | – |
| *General R&D measures* |  |  |  |  |  |  |
| Clean Business Australia – Climate Ready Program | – | – | 0.4 | <0.1 | – | – |
| Clean Technology Innovation Program | – | – | – | – | – | 0.1 |
| COMET Program | 0.5 | 0.2 | 0.1 | <0.1 | – | – |
| Commercial Ready Program | 1.2 | 0.4 | <0.1 | – | – | – |
| Commercialisation Australia | – | – | – | 0.1 | 0.3 | 0.6 |
| CSIRO | 1.0 | 0.3 | 0.4 | 0.4 | 1.5 | 1.9 |
| Premium R&D tax concession | 6.6 | 1.3 | 2.4 | 2.0 | 2.1 | <0.1 |
| R&D Start | 0.1 | <0.1 | – | – | – | – |
| R&D tax concession | 6.2 | 5.2 | 8.7 | 8.7 | 10.1 | 3.0 |
| R&D tax offsets | 4.1 | 5.1 | 6.2 | 6.7 | 7.5 | 21.1 |
| Renewable Energy Development Initiative | 4.9 | – | – | – | – | – |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.4 |
| Enterprise Connect Innovation Centres | <0.1 | <0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Geelong Innovation and Investment Fund | – | – | – | 0.7 | – | – |
| Illawarra Region Innovation and Investment Fund | – | – | – | – | – | 0.1 |
| North West and Northern Tasmania Innovation and Investment Fund | – | – | 0.4 | <0.1 | – | – |
| Small business capital gains tax 50 per cent reduction | 1.3 | 0.7 | 0.3 | 0.3 | 0.4 | 0.4 |
| Small business capital gains tax retirement exemption | 0.7 | – | – | – | – | – |
| South East South Australia Innovation and Investment Fund | – | – | – | – | – | 0.2 |
| Tasmanian Innovation and Investment Fund | – | – | – | – | <0.1 | – |
| *Total* | *28.1* | *14.3* | *20.0* | *19.9* | *22.7* | *34.0* |

(continued next page)

Table A.12 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| **Metal and fabricated metal products** |  |  |  |  |  |  |
| *Industry-specific measures* |  |  |  |  |  |  |
| Clean Technology Investment – Food and Foundries Program | – | – | – | – | – | 0.9 |
| Greenhouse gas abatement program | 1.1 | 0.2 | – | – | – | – |
| Investment incentives to HIsmelt – grant | 20.0 | – | – | – | – | – |
| Steel Transformation Plan | – | – | – | – | 164.0 | – |
| *Sector-specific measures* |  |  |  |  |  |  |
| Clean Technology Investment – General Program | – | – | – | – | – | 3.1 |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 3.4 | 3.8 | 3.0 | 2.6 | 2.2 | 2.2 |
| TRADEX | 2.2 | 1.9 | 1.7 | 1.1 | 1.1 | 1.2 |
| *General investment measures* |  |  |  |  |  |  |
| Development allowance | 0.1 | – | – | – | – | – |
| *General R&D measures* |  |  |  |  |  |  |
| Clean Business Australia – Climate Ready Program | – | 0.9 | 1.8 | 0.1 | – | – |
| Clean Technology Innovation Program | – | – | – | – | – | 0.1 |
| COMET Program | 0.5 | 0.3 | 0.2 | 0.1 | – | – |
| Commercial Ready Program | 2.4 | 2.4 | 2.4 | 0.4 | – | – |
| Commercialisation Australia | – | – | – | <0.1 | 1.1 | 2.4 |
| Cooperative Research Centres | 8.3 | 8.3 | 8.1 | 7.8 | 5.5 | – |
| CSIRO | 46.2 | 26.5 | 28.6 | 29.2 | 22.5 | 31.9 |
| Innovation Investment Fund | – | – | 0.1 | 0.2 | 0.2 | 0.2 |
| Premium R&D tax concession | 11.9 | 13.9 | 7.8 | 6.7 | 6.9 | 6.8 |
| R&D Start | 1.1 | – | – | – | – | – |
| R&D tax concession | 16.0 | 31.1 | 40.8 | 40.8 | 47.1 | 22.7 |
| R&D tax offsets | 8.8 | 12.4 | 13.4 | 14.4 | 16.2 | 33.5 |

(continued next page)

Table A.12 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 1.1 | 1.1 | 1.0 | 1.0 | 1.0 | 1.4 |
| Enterprise Connect Innovation Centres | 0.2 | 0.2 | 0.9 | 1.3 | 0.9 | 1.0 |
| Geelong Innovation and Investment Fund | – | – | – | <0.1 | – | – |
| Illawarra Region Innovation and Investment Fund | – | – | – | – | – | 0.1 |
| Industry Cooperative Innovation Program | 0.1 | – | – | – | – | – |
| Innovation Investment Fund for South Australia | – | 0.3 | 0.3 | – | – | – |
| North East Tasmania Innovation and Investment Fund | – | – | <0.1 | – | – | – |
| North West and Northern Tasmania Innovation and Investment Fund | – | – | 0.8 | 1.3 | – | – |
| Small business capital gains tax asset exemption | – | 0.9 | – | – | – | – |
| Small business capital gains tax 50 per cent reduction | 4.9 | 5.1 | 0.8 | 1.1 | 1.2 | 1.3 |
| Small business capital gains tax retirement exemption | 4.8 | 4.2 | 0.5 | 0.6 | 1.0 | 0.9 |
| Small business capital gains tax rollover deferral | 0.6 | 0.5 | 0.2 | 0.2 | 0.2 | 0.2 |
| South Australia Innovation and Investment Fund | – | 1.6 | 2.5 | 0.5 | – | – |
| South East South Australia Innovation and Investment Fund | – | – | – | – | 0.1 | 0.5 |
| Tasmanian Freight Equalisation Scheme | 3.4 | 4.8 | – | – | – | – |
| Tasmanian Innovation and Investment Fund | – | – | – | – | 0.8 | 0.7 |
| *Total* | *137.0* | *120.3* | *114.9* | *109.6* | *272.2* | *111.4* |
| **Motor vehicles and parts** |  |  |  |  |  |  |
| *Industry-specific measures* |  |  |  |  |  |  |
| ACL Bearings | 2.0 | – | – | – | – | – |
| Automotive competitiveness and investment scheme – Stage 2 | 506.9 | 479.1 | 520.9 | 282.7 | – | – |
| Automotive Industry Structural Adjustment Program | – | 7.9 | 18.1 | 17.0 | 16.8 | – |
| Automotive Market Access Program | – | – | 0.5 | 0.5 | 0.5 | – |
| Automotive New Markets Initiative | – | – | – | – | – | 2.9 |
| Automotive Supply Chain Development Program | – | 0.1 | 3.9 | 5.8 | 5.4 | 4.4 |
| Automotive Transformation Scheme | – | – | – | 93.3 | 381.0 | 334.4 |
| Ford Australia Assistance | – | – | – | – | 34.0 | – |
| Green Car Innovation Fund | – | – | 108.1 | 63.0 | 125.5 | 47.4 |
| Investment incentive for Holden | 2.0 | – | 2.7 | – | – | – |

(continued next page)

Table A.12 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *Sector-specific measures* |  |  |  |  |  |  |
| Clean Technology Investment – General Program | – | – | – | – | – | 0.8 |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 1.1 | 1.6 | 2.0 | 1.3 | 0.9 | 1.0 |
| TRADEX | 46.8 | 39.7 | 35.7 | 22.9 | 24.4 | 25.6 |
| *General investment measures* |  |  |  |  |  |  |
| Development allowance | <0.1 | – | – | – | – | – |
| *General R&D measures* |  |  |  |  |  |  |
| Clean Business Australia – Climate Ready Program | – | 0.3 | 1.0 | 0.2 | 0.2 | – |
| COMET Program | 0.4 | 0.2 | 0.2 | 0.1 | <0.1 | – |
| Commercial Ready Program | 0.8 | 0.5 | 0.2 | – | – | – |
| Commercialisation Australia | – | – | – | 0.5 | 1.2 | 0.8 |
| Cooperative Research Centres | 6.4 | 6.1 | 6.1 | 5.5 | 5.0 | 10.7 |
| CSIRO | 1.1 | 0.5 | 0.6 | 0.6 | 4.4 | 2.2 |
| Premium R&D tax concession | 0.8 | 0.7 | 4.7 | 4.0 | 4.2 | 1.0 |
| Pre-seed fund | 0.1 | 0.1 | – | – | – | – |
| R&D Start | – | <0.1 | – | – | – | – |
| R&D tax concession | 10.9 | 11.1 | 13.6 | 13.6 | 15.7 | 7.0 |
| R&D tax offsets | 5.0 | 9.6 | 7.1 | 7.6 | 8.6 | 22.1 |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Enterprise Connect Innovation Centres | <0.1 | <0.1 | 0.2 | – | 0.2 | 0.1 |
| Industry Cooperative Innovation Program | <0.1 | – | – | – | – | – |
| Small business capital gains tax 50 per cent reduction | 0.1 | 0.1 | 0.9 | 1.2 | 1.3 | 1.5 |
| South Australia Innovation and Investment Fund | – | – | – | 0.5 | – | – |
| *Total* | *584.5* | *557.9* | *726.5* | *520.5* | *629.4* | *461.8* |
| **Other transport equipment** |  |  |  |  |  |  |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 1.3 | 1.2 | 1.3 | 1.5 | 1.1 | 1.0 |
| TRADEX | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 |

(continued next page)

Table A.12 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *General R&D measures* |  |  |  |  |  |  |
| Clean Business Australia – Climate Ready Program | – | – | 0.3 | 0.2 | – | – |
| COMET Program | 0.2 | 0.2 | 0.1 | 0.1 | – | – |
| Commercial Ready Program | 0.1 | 0.3 | <0.1 | – | – | – |
| Commercialisation Australia | – | – | – | – | 0.6 | 0.5 |
| Cooperative Research Centres | 5.7 | 6.7 | 7.4 | 5.2 | 5.1 | 6.0 |
| CSIRO | 2.5 | 5.2 | 5.6 | 5.8 | 3.1 | 3.5 |
| Innovation Investment Fund | 0.7 | 0.2 | – | – | – | – |
| Premium R&D tax concession | 3.3 | 1.1 | 0.8 | 0.7 | 0.7 | 0.3 |
| R&D Start | 0.1 | – | – | – | – | – |
| R&D tax concession | 5.9 | 5.9 | 7.2 | 7.2 | 8.3 | 2.4 |
| R&D tax offsets | 5.8 | 7.7 | 7.4 | 7.9 | 8.9 | 15.0 |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 |
| Enterprise Connect Innovation Centres | <0.1 | <0.1 | 0.1 | 0.4 | <0.1 | 0.1 |
| Geelong Innovation and Investment Fund | – | 0.1 | – | – | – | – |
| Industry Cooperative Innovation Program | – | 0.3 | 0.3 | 0.1 | – | – |
| North East Tasmania Innovation and Investment Fund | – | – | 0.2 | – | – | – |
| North West and Northern Tasmania Innovation and Investment Fund | – | – | 0.1 | <0.1 | – | – |
| Scottsdale Industry and Community Development Fund | – | 0.2 | – | – | – | – |
| Small business capital gains tax 50 per cent reduction | 0.4 | 0.1 | 0.5 | 0.6 | 0.7 | 0.7 |
| Small business capital gains tax retirement exemption | 0.6 | 1.3 | – | – | – | – |
| South Australia Innovation and Investment Fund | – | 0.9 | 1.5 | – | – | – |
| *Total* | *27.4* | *32.0* | *33.4* | *30.1* | *28.9* | *30.2* |
| **Machinery and equipment manufacturing** |  |  |  |  |  |  |
| *Sector-specific measures* |  |  |  |  |  |  |
| Clean Technology Investment – General Program | – | – | – | – | – | 1.3 |
| Exceptional Circumstances – interest rate subsidy | – | – | – | <0.1 | – | – |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 13.8 | 16.3 | 19.5 | 11.6 | 9.7 | 8.1 |
| TRADEX | 5.7 | 4.9 | 4.4 | 2.8 | 3.0 | 3.1 |
| *General investment measures* |  |  |  |  |  |  |
| Development allowance | <0.1 | – | – | – | – | – |

(continued next page)

Table A.12 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *General R&D measures* |  |  |  |  |  |  |
| Clean Business Australia – Climate Ready Program | – | 7.2 | 11.8 | 7.3 | 2.9 | – |
| Clean Technology Innovation Program | – | – | – | – | – | 0.8 |
| COMET Program | 2.2 | 1.8 | 1.7 | 0.8 | 0.1 | – |
| Commercial Ready Program | 28.2 | 17.0 | 4.5 | 0.7 | <0.1 | – |
| Commercialisation Australia | – | – | 0.1 | 4.1 | 11.4 | 12.6 |
| Cooperative Research Centres | 2.5 | 3.8 | 2.8 | 2.5 | 2.0 | – |
| CSIRO | 13.6 | 19.1 | 20.6 | 21.1 | 3.7 | 5.0 |
| Innovation Investment Fund | 1.4 | 0.3 | – | – | – | – |
| New Industries Development Program | <0.1 | <0.1 | – | – | – | – |
| Premium R&D tax concession | 19.1 | 13.8 | 22.3 | 19.2 | 19.8 | 5.2 |
| Pre-seed fund | 1.8 | 0.3 | 0.8 | – | – | – |
| R&D Start | 4.3 | <0.1 | – | – | – | – |
| R&D tax concession | 29.1 | 35.2 | 47.1 | 47.1 | 54.4 | 24.6 |
| R&D tax offsets | 41.8 | 51.5 | 58.8 | 63.2 | 71.0 | 164.3 |
| Renewable Energy Development Initiative | 1.9 | 0.2 | 0.1 | – | – | – |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 |
| Enterprise Connect Innovation Centres | 0.2 | 0.2 | 1.0 | 1.1 | 1.1 | 0.9 |
| Geelong Innovation and Investment Fund | – | 1.0 | – | 0.1 | – | – |
| Illawarra Region Innovation and Investment Fund | – | – | – | – | 0.7 | 0.1 |
| Industry Cooperative Innovation Program | <0.1 | – | – | – | – | – |
| Innovation Investment Fund for South Australia | 4.2 | 2.6 | 2.2 | – | – | – |
| North East Tasmania Innovation and Investment Fund | – | – | <0.1 | – | – | – |
| North West and Northern Tasmania Innovation and Investment Fund | – | – | 0.9 | 0.6 | – | – |
| Scottsdale Industry and Community Development Fund | 0.1 | – | – | – | – | – |
| Small business capital gains tax asset exemption | 0.7 | – | – | – | – | – |
| Small business capital gains tax 50 per cent reduction | 1.5 | 3.3 | 0.8 | 1.0 | 1.1 | 1.2 |
| Small business capital gains tax retirement exemption | 2.6 | 2.0 | – | – | – | – |
| South Australia Innovation and Investment Fund | – | – | – | 1.5 | – | – |
| Tasmanian Innovation and Investment Fund | – | – | – | – | 0.1 | <0.1 |
| *Total* | *175.2* | *180.8* | *199.7* | *185.0* | *181.4* | *227.9* |

(continued next page)

Table A.12 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| **Furniture and other manufacturing** |  |  |  |  |  |  |
| *Sector-specific measures* |  |  |  |  |  |  |
| Clean Technology Investment – General Program | – | – | – | – | – | 0.1 |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 4.0 | 6.0 | 7.6 | 5.7 | 6.0 | 6.1 |
| TRADEX | 2.3 | 1.9 | 1.7 | 1.1 | 1.2 | 1.2 |
| *General investment measures* |  |  |  |  |  |  |
| Development allowance | <0.1 | – | – | – | – | – |
| *General R&D measures* |  |  |  |  |  |  |
| COMET Program | 0.7 | 0.3 | 0.6 | 0.3 | <0.1 | – |
| Commercial Ready Program | 8.1 | 0.9 | 0.5 | <0.1 | – | – |
| Commercialisation Australia | – | – | 0.1 | 0.3 | 2.1 | 3.0 |
| Cooperative Research Centres | 2.5 | 4.0 | 6.0 | 6.8 | 6.8 | 6.8 |
| CSIRO | 15.4 | <0.1 | <0.1 | <0.1 | 6.7 | 4.5 |
| Premium R&D tax concession | 0.2 | 0.4 | 1.5 | 1.3 | 1.4 | 0.1 |
| Pre-seed fund | – | – | 0.2 | – | – | – |
| R&D Start | 2.8 | 0.1 | 0.1 | – | – | – |
| R&D tax concession | 1.0 | 1.7 | 2.3 | 2.3 | 2.7 | 1.0 |
| R&D tax offsets | 4.6 | 3.8 | 4.1 | 4.5 | 5.0 | 14.5 |
| Renewable Energy Development Initiative | 0.7 | – | – | – | – | – |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 0.6 | 0.6 | 0.7 | 0.7 | 0.7 | 0.9 |
| Enterprise Connect Innovation Centres | 0.2 | 0.2 | 0.4 | 0.3 | 0.3 | 0.2 |
| Illawarra Region Innovation and Investment Fund | – | – | – | – | 0.3 | 0.2 |
| Industry Cooperative Innovation Program | 0.2 | – | – | – | – | – |
| Innovation Investment Fund for South Australia | 0.3 | – | – | – | – | – |
| North West and Northern Tasmania Innovation and Investment Fund | – | – | 0.1 | 1.5 | – | – |
| Small business capital gains tax 50 per cent reduction | 2.6 | 1.7 | 0.6 | 0.8 | 0.9 | 1.0 |
| Small business capital gains tax retirement exemption | 2.5 | 1.2 | – | – | – | – |
| Small business capital gains tax rollover deferral | <0.1 | – | – | – | – | – |
| Structural Adjustment Fund for South Australia | – | <0.1 | – | – | – | – |
| Tasmanian Freight Equalisation Scheme | 1.4 | 1.1 | – | – | – | – |
| Tasmanian Innovation and Investment Fund | – | – | – | – | 0.2 | 0.1 |
| *Total* | *50.1* | *24.2* | *26.5* | *25.5* | *34.3* | *39.9* |

(continued next page)

Table A.12 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| **Unallocated manufacturing** |  |  |  |  |  |  |
| *Industry-specific measures* |  |  |  |  |  |  |
| Advanced electricity storage | 2.8 | 8.7 | – | – | – | – |
| *Sector-specific measures* |  |  |  |  |  |  |
| Clean Business Australia – Re-tooling for Climate Change | – | 0.7 | 4.9 | 7.6 | 4.2 | – |
| Clean Technology Investment – General Program | – | – | – | – | <0.1 | – |
| *General export measures* |  |  |  |  |  |  |
| Duty Drawback | 107.2 | 118.4 | 94.6 | 74.5 | 62.5 | 69.1 |
| *General R&D measures* |  |  |  |  |  |  |
| Cooperative Research Centres | 3.5 | 2.5 | 2.0 | – | – | – |
| CSIRO | 2.9 | 20.8 | 22.5 | 23.0 | 12.8 | 12.3 |
| Energy Innovation Fund | – | 5.8 | 49.8 | 30.0 | 32.7 | – |
| Manufacturing Technology Innovation Centre | – | – | – | – | – | 2.9 |
| R&D tax offsets | – | – | – | – | – | <0.1 |
| *Other measures* |  |  |  |  |  |  |
| Enterprise Connect Innovation Centres | – | – | 10.6 | 9.2 | 0.1 | <0.1 |
| Innovation Investment Fund for South Australia | – | 0.2 | 0.2 | – | – | – |
| Small business capital gains tax asset exemption | – | – | – | 7.1 | 4.3 | 4.8 |
| South Australia Innovation and Investment Fund | – | 1.2 | 2.0 | – | – | – |
| Structural Adjustment Fund for South Australia | – | 0.3 | – | – | – | – |
| Tasmanian Freight Equalisation Scheme | 46.4 | 59.1 | 69.0 | 69.2 | 65.5 | 78.0 |
| Temporary Assistance for Tasmanian Exporters | – | – | – | – | 9.9 | – |
| *Total* | *162.8* | *217.8* | *255.5* | *220.6* | *192.0* | *167.0* |
| **Total outlays** | **791.7** | **794.0** | **955.2** | **993.7** | **1408.2** | **1333.3** |
| **Total tax concessions** | **896.2** | **926.0** | **981.2** | **706.0** | **444.9** | **275.9** |
| **Total budgetary assistance** | **1687.9** | **1720.0** | **1936.4** | **1699.7** | **1853.1** | **1609.2** |

– Nil. Figures may not add to totals due to rounding. **a** The estimates are derived primarily from Australian Government departmental annual reports and Treasury’s Tax Expenditure Statements and unpublished information provided by relevant agencies.

*Source:* Commission estimates.

Table A.13 Australian Government budgetary assistance to services,   
2007‑08 to 2012‑13a

$ million (nominal)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| **Electricity, gas, water and waste services** |  |  |  |  |  |  |
| *Industry-specific measures* |  |  |  |  |  |  |
| Carbon Capture and Solar Flagships Program | – | – | 61.8 | 7.1 | 6.8 | 13.8 |
| Energy Brix Australia Corporation | – | – | – | – | – | 9.1 |
| Energy Security Fund – transitional assistance | – | – | – | – | 1000.0 | – |
| Greenhouse gas abatement program | 4.1 | 0.7 | – | – | – | – |
| Low emission technology development fund | 3.1 | 1.6 | – | – | – | – |
| Remote renewable power generation program | 29.9 | 39.1 | 4.4 | – | – | – |
| Solar Flagships Programs | – | – | 0.1 | 17.3 | 3.8 | – |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants | 0.6 | 0.6 | 0.8 | 0.5 | 0.3 | 0.3 |
| TRADEX | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| *General investment measures* |  |  |  |  |  |  |
| Development allowance | <0.1 | – | – | – | – | – |
| Infrastructure bonds scheme | 2.6 | 2.6 | 0.3 | 0.3 | 0.3 | – |
| *General R&D measures* |  |  |  |  |  |  |
| Clean Business Australia – Climate Ready Program | – | 1.3 | 3.3 | 0.3 | <0.1 | – |
| Clean Technology Innovation Program | – | – | – | – | – | 0.2 |
| COMET Program | 0.7 | 0.6 | 0.3 | 0.3 | – | – |
| Commercial Ready Program | 0.9 | 0.7 | 0.3 | 0.1 | – | – |
| Commercialisation Australia | – | – | – | 0.3 | 0.9 | 0.4 |
| Cooperative Research Centres | 4.0 | – | – | – | – | – |
| CSIRO | 38.0 | 32.4 | 34.9 | 35.7 | 48.6 | 52.0 |
| Innovation Investment Fund | 2.2 | – | 1.2 | 2.2 | 2.8 | 2.8 |
| Premium R&D tax concession | 6.9 | 3.8 | 10.5 | 9.0 | 9.3 | 3.7 |
| R&D tax concession | 4.3 | 8.5 | 17.7 | 17.7 | 20.5 | 8.7 |
| R&D tax offsets | 5.1 | 7.1 | 9.6 | 10.4 | 11.6 | 36.2 |
| Renewable Energy Development Initiative | 1.8 | 6.1 | 2.3 | – | – | – |

(continued next page)

Table A.13 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 0.2 | 0.3 | 0.2 | 0.2 | 0.2 | 0.4 |
| Enterprise Connect Innovation Centres | <0.1 | <0.1 | 0.1 | 0.2 | 0.3 | 0.2 |
| Illawarra Region Innovation and Investment Fund | – | – | – | – | 0.2 | 1.2 |
| Industry Cooperative Innovation Program | <0.1 | 0.1 | 0.1 | <0.1 | – | – |
| Innovation Investment Fund for South Australia | – | 0.4 | 0.4 | – | – | – |
| Small business capital gains tax 50 per cent reduction | 2.3 | 0.8 | 1.1 | 2.7 | 0.5 | 0.5 |
| Small business capital gains tax retirement exemption | 1.7 | 0.5 | 1.5 | – | – | – |
| Small business capital gains tax rollover deferral | 0.2 | – | – | – | – | – |
| South East South Australia Innovation and Investment Fund | – | – | – | – | – | 0.1 |
| *Total* | *108.8* | *107.3* | *151.3* | *104.3* | *1106.1* | *129.6* |
| **Construction** |  |  |  |  |  |  |
| *Sector-specific measures* |  |  |  |  |  |  |
| Clean Technology Investment – General Program | – | – | – | – | – | 4.0 |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 1.1 | 1.6 | 1.1 | 0.6 | 0.9 | 0.3 |
| TRADEX | <0.1 | <0.1 | <0.1 | <0.1 | <0.1 | <0.1 |
| *General investment measures* |  |  |  |  |  |  |
| Development allowance | <0.1 | – | – | – | – | – |
| *General R&D measures* |  |  |  |  |  |  |
| Clean Business Australia – Climate Ready Program | – | 0.6 | 0.4 | – | <0.1 | – |
| COMET Program | 0.3 | <0.1 | 0.2 | <0.1 | – | – |
| Commercial Ready Program | 1.8 | 1.8 | 0.9 | <0.1 | 0.5 | – |
| Commercialisation Australia | – | – | – | – | – | 0.3 |
| Cooperative Research Centres | 1.5 | – | 0.4 | – | – | 2.0 |
| CSIRO | 1.4 | 1.2 | 1.3 | 1.4 | 2.8 | 2.6 |
| Innovation Investment Fund | <0.1 | – | – | – | – | – |
| Premium R&D tax concession | 4.3 | 5.9 | 12.5 | 10.8 | 11.2 | 4.1 |
| R&D Start | – | 0.4 | 0.3 | – | – | – |
| R&D tax concession | 13.7 | 13.1 | 20.0 | 20.0 | 23.1 | 18.6 |
| R&D tax offsets | 10.5 | 14.9 | 17.4 | 18.7 | 21.0 | 57.3 |

(continued next page)

Table A.13 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 48.5 | 50.4 | 52.1 | 50.8 | 50.8 | 52.0 |
| Australian Tourism Development Program | <0.1 | – | – | – | – | – |
| Enterprise Connect Innovation Centres | <0.1 | <0.1 | 0.2 | 0.3 | 0.5 | 0.5 |
| Industry Cooperative Innovation Program | 0.2 | – | – | – | – | – |
| North East Tasmania Innovation and Investment Fund | – | – | <0.1 | – | – | – |
| North West and Northern Tasmania Innovation and Investment Fund | – | – | 0.9 | 0.6 | – | – |
| Scottsdale Industry and Community Development Fund | 0.1 | – | – | – | – | – |
| Small business capital gains tax asset exemption | 1.6 | 4.3 | 2.0 | 2.1 | 2.8 | 3.1 |
| Small business capital gains tax 50 per cent reduction | 21.6 | 30.4 | 16.4 | 11.2 | 14.9 | 16.2 |
| Small business capital gains tax retirement exemption | 11.5 | 16.0 | 8.9 | 8.7 | 6.2 | 6.1 |
| Small business capital gains tax rollover deferral | 4.8 | 9.5 | 5.0 | 2.1 | 1.2 | 1.3 |
| Small business programs | – | 0.1 | 0.1 | – | – | – |
| South Australia Innovation and Investment Fund | – | – | – | <0.1 | – | – |
| South East South Australia Innovation and Investment Fund | – | – | – | – | – | <0.1 |
| *Total* | *122.9* | *150.3* | *140.1* | *127.3* | *135.7* | *168.5* |
| **Wholesale trade** |  |  |  |  |  |  |
| *Industry-specific measures* |  |  |  |  |  |  |
| Ethanol Distribution Program | 1.7 | 2.0 | – | – | – | – |
| TCF Small Business Program | – | – | 0.2 | <0.1 | <0.1 | <0.1 |
| *Sector-specific measures* |  |  |  |  |  |  |
| Exceptional Circumstances – interest rate subsidy | – | – | – | <0.1 | – | – |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 12.5 | 14.3 | 13.8 | 11.1 | 10.3 | 10.6 |
| TRADEX | 3.5 | 2.9 | 2.6 | 1.7 | 1.8 | 1.9 |
| *General investment measures* |  |  |  |  |  |  |
| Development allowance | <0.1 | – | – | – | – | – |

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Table A.13 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *General R&D measures* |  |  |  |  |  |  |
| Clean Business Australia – Climate Ready Program | – | 0.4 | 1.2 | 0.1 | 0.1 | – |
| COMET Program | 0.3 | 0.2 | 0.1 | 0.1 | – | – |
| Commercial Ready Program | – | 1.6 | 0.8 | – | – | – |
| Commercialisation Australia | – | – | – | 0.2 | 1.8 | 0.8 |
| Premium R&D tax concession | 17.0 | 27.7 | 63.9 | 55.0 | 56.8 | 8.7 |
| R&D Start | 0.2 | – | – | – | – | – |
| R&D tax concession | 25.6 | 62.2 | 99.3 | 99.3 | 114.7 | 41.3 |
| R&D tax offsets | 29.7 | 36.2 | 41.6 | 44.7 | 50.3 | 109.1 |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 1.1 | 1.1 | 1.2 | 1.2 | 1.2 | 1.1 |
| Enterprise Connect Innovation Centres | 0.1 | 0.1 | 0.1 | 0.3 | 0.3 | 0.3 |
| North West and Northern Tasmania Innovation and Investment Fund | – | – | 0.2 | <0.1 | – | – |
| Small business capital gains tax asset exemption | 3.3 | 2.6 | 2.2 | 2.3 | 3.0 | 3.4 |
| Small business capital gains tax 50 per cent reduction | 13.6 | 21.8 | 11.7 | 16.4 | 12.6 | 13.7 |
| Small business capital gains tax retirement exemption | 9.7 | 15.4 | 8.2 | 4.9 | 7.6 | 7.4 |
| Small business capital gains tax rollover deferral | 2.8 | 5.3 | 3.3 | 8.0 | – | – |
| South Australia Innovation and Investment Fund | – | – | – | 0.1 | – | – |
| South East South Australia Innovation and Investment Fund | – | – | – | – | 0.1 | 1.5 |
| *Total* | *121.0* | *193.7* | *250.6* | *245.5* | *260.6* | *199.7* |
| **Retail trade** |  |  |  |  |  |  |
| *Industry-specific measures* |  |  |  |  |  |  |
| Ethanol Distribution Program | 4.5 | 5.0 | – | – | – | – |
| Greenhouse gas abatement program | 0.2 | <0.1 | – | – | – | – |
| LPG Vehicle Scheme | 163.2 | 175.8 | 65.2 | 40.9 | 18.8 | 5.2 |
| TCF Small Business Program | – | – | <0.1 | <0.1 | – | <0.1 |
| *Sector-specific measures* |  |  |  |  |  |  |
| Exceptional Circumstances – interest rate subsidy | – | – | – | 0.1 | – | – |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 1.5 | 2.1 | 1.4 | 1.2 | 1.2 | 1.0 |
| TRADEX | 4.4 | 3.7 | 3.4 | 2.2 | 2.3 | 2.4 |
| *General investment measures* |  |  |  |  |  |  |
| Development allowance | <0.1 | – | – | – | – | – |

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Table A.13 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *General R&D measures* |  |  |  |  |  |  |
| COMET Program | 0.2 | 0.1 | 0.1 | <0.1 | – | – |
| Commercial Ready Program | – | 0.2 | <0.1 | – | – | – |
| Commercialisation Australia | – | – | – | <0.1 | 0.1 | 0.6 |
| Premium R&D tax concession | 1.9 | 0.7 | 1.8 | 1.6 | 1.6 | 0.9 |
| R&D tax concession | 6.0 | 8.8 | 11.1 | 11.1 | 12.8 | 6.3 |
| R&D tax offsets | 12.5 | 16.9 | 15.6 | 16.8 | 18.9 | 50.4 |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 2.5 | 2.8 | 2.9 | 2.8 | 2.8 | 3.1 |
| Enterprise Connect Innovation Centres | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 |
| North East Tasmania Innovation and Investment Fund | – | – | 0.1 | – | – | – |
| North West and Northern Tasmania Innovation and Investment Fund | – | – | 0.3 | <0.1 | – | – |
| Small business capital gains tax asset exemption | 3.8 | 3.6 | 8.3 | 1.6 | 2.1 | 2.4 |
| Small business capital gains tax 50 per cent reduction | 37.1 | 58.9 | 35.4 | 28.1 | 29.1 | 31.7 |
| Small business capital gains tax retirement exemption | 27.1 | 33.0 | 21.3 | 19.0 | 17.0 | 16.5 |
| Small business capital gains tax rollover deferral | 7.3 | 22.5 | 16.2 | 5.9 | 5.6 | 5.9 |
| South East South Australia Innovation and Investment Fund | – | – | – | – | – | 0.2 |
| *Total* | *272.3* | *334.3* | *183.3* | *131.4* | *112.5* | *126.8* |
| **Accommodation and food services** |  |  |  |  |  |  |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 4.1 | 5.0 | 6.5 | 4.3 | 3.2 | 3.3 |
| *General R&D measures* |  |  |  |  |  |  |
| COMET Program | – | – | 0.1 | <0.1 | – | – |
| Commercialisation Australia | – | – | – | – | 0.1 | <0.1 |
| CSIRO | – | <0.1 | <0.1 | <0.1 | <0.1 | <0.1 |
| R&D tax concession | 1.1 | 0.4 | 0.5 | 0.5 | 0.5 | 0.3 |
| R&D tax offsets | 1.4 | 2.0 | 1.2 | 1.3 | 1.5 | 5.5 |

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Table A.13 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 | 0.8 |
| Australian Tourism Development Program | 0.2 | – | – | – | – | – |
| Enterprise Connect Innovation Centres | – | – | <0.1 | <0.1 | <0.1 | 0.3 |
| North East Tasmania Innovation and Investment Fund | – | – | 0.1 | – | – | – |
| Small business capital gains tax asset exemption | 6.6 | 8.1 | 0.6 | 0.6 | 0.8 | 0.9 |
| Small business capital gains tax 50 per cent reduction | 32.1 | 33.5 | 22.1 | 23.5 | 31.7 | 34.7 |
| Small business capital gains tax retirement exemption | 14.5 | 13.3 | 8.6 | 11.7 | 13.0 | 12.7 |
| Small business capital gains tax rollover deferral | 5.7 | 14.7 | 6.8 | 2.8 | 10.3 | 10.9 |
| *Total* | *66.6* | *78.0* | *47.4* | *45.7* | *62.1* | *69.3* |
| **Transport, postal and warehousing** |  |  |  |  |  |  |
| *Industry-specific measures* |  |  |  |  |  |  |
| Bass Straight Passenger Vehicle Equalisation | 30.1 | 35.1 | 36.5 | 36.5 | 34.6 | 34.5 |
| Payment scheme for Airservices Australia’s en route charges | 5.8 | 4.7 | 4.1 | 4.0 | 4.2 | 1.0 |
| *Sector-specific measures* |  |  |  |  |  |  |
| Exceptional Circumstances – interest rate subsidy | – | – | – | 0.4 | 0.3 | – |
| Exceptional Circumstances – relief payments | – | – | – | 0.9 | <0.1 | – |
| Interim Income Support | – | – | – | <0.1 | <0.1 | – |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 5.9 | 6.0 | 8.3 | 5.6 | 2.7 | 2.6 |
| TRADEX | 0.5 | 0.5 | 0.4 | 0.3 | 0.3 | 0.3 |
| *General investment measures* |  |  |  |  |  |  |
| Development allowance | <0.1 | – | – | – | – | – |
| Infrastructure bonds scheme | 2.4 | 2.4 | 0.2 | 0.2 | 0.2 | – |
| Infrastructure borrowing’s tax offset scheme | 3.8 | 0.4 | – | – | – | – |
| *General R&D measures* |  |  |  |  |  |  |
| Clean Business Australia – Climate Ready Program | – | 0.7 | 0.8 | – | – | – |
| COMET Program | 0.1 | 0.1 | 0.1 | <0.1 | <0.1 | – |
| Commercial Ready Program | 1.3 | – | – | – | – | – |
| Commercialisation Australia | – | – | <0.1 | <0.1 | 0.7 | 0.6 |
| CSIRO | 2.7 | 1.1 | 1.2 | 1.2 | 5.3 | 1.4 |
| Premium R&D tax concession | 4.8 | 6.2 | 15.3 | 13.2 | 13.6 | 3.9 |
| R&D tax concession | 8.2 | 9.1 | 15.2 | 15.2 | 17.5 | 10.3 |
| R&D tax offsets | 4.3 | 5.4 | 5.1 | 5.5 | 6.2 | 16.2 |

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Table A.13 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 11.1 | 12.4 | 12.6 | 12.3 | 12.3 | 13.3 |
| Australian Tourism Development Program | <0.1 | – | – | – | – | – |
| Enterprise Connect Innovation Centres | <0.1 | <0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Illawarra Region Innovation and Investment Fund | – | – | – | – | – | <0.1 |
| Industry Cooperative Innovation Program | – | 0.2 | 0.2 | – | – | – |
| North East Tasmania Innovation and Investment Fund | – | – | 0.1 | – | – | – |
| North West and Northern Tasmania Innovation and Investment Fund | – | – | 0.1 | – | – | – |
| Small business capital gains tax asset exemption | 1.3 | 4.8 | 1.3 | 1.4 | 1.8 | 2.0 |
| Small business capital gains tax 50 per cent reduction | 13.4 | 17.1 | 10.7 | 6.2 | 7.7 | 8.4 |
| Small business capital gains tax retirement exemption | 9.2 | 13.2 | 5.2 | 2.1 | 1.3 | 1.3 |
| Small business capital gains tax rollover deferral | 2.9 | 5.0 | 2.5 | – | – | – |
| Tasmanian Innovation and Investment Fund | – | – | – | – | 0.2 | 0.2 |
| Temporary Assistance for Tasmanian Exporters | – | – | – | – | 5.9 | – |
| *Total* | *107.9* | *124.3* | *119.9* | *105.1* | *115.0* | *96.1* |
| **Information, media and telecommunications** |  |  |  |  |  |  |
| *Industry-specific measures* |  |  |  |  |  |  |
| ABC and SBS Digital Interference Scheme | <0.1 | <0.1 | <0.1 | – | – | – |
| Community Broadcasting Program | – | – | – | – | <0.1 | 14.9 |
| Rebate for broadcasting licence fees | – | – | – | 45.0 | 130.0 | 155.0 |
| Regional Equalisation Plan | 23.7 | 0.3 | 1.3 | 1.3 | 1.1 | 1.0 |
| Vodafone Hutchison Australia – Tasmania Call Centre Expansion | – | – | – | – | – | 4.0 |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 22.4 | 27.7 | 27.8 | 19.4 | 19.2 | 18.2 |
| *General investment measures* |  |  |  |  |  |  |
| Development allowance | <0.1 | – | – | – | – | – |

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Table A.13 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *General R&D measures* |  |  |  |  |  |  |
| Clean Business Australia – Climate Ready Program | – | 0.2 | 0.1 | 0.1 | – | – |
| Clean Technology Innovation Program | – | – | – | – | – | 0.8 |
| COMET Program | 1.1 | 1.2 | 1.0 | 0.6 | <0.1 | – |
| Commercial Ready Program | 2.8 | 1.8 | 0.4 | – | – | – |
| Commercialisation Australia | – | – | 0.4 | 2.6 | 8.1 | 9.3 |
| Cooperative Research Centres | 4.4 | 4.4 | 4.4 | 4.4 | 4.4 | 4.4 |
| CSIRO | 35.1 | 24.2 | 26.1 | 26.7 | 12.1 | 17.0 |
| ICT centre of excellence | 26.8 | 27.3 | 25.4 | 25.9 | 25.0 | 23.8 |
| Innovation Investment Fund | – | – | <0.1 | 0.1 | 0.1 | 0.1 |
| Premium R&D tax concession | 1.9 | 2.2 | 6.2 | 5.3 | 5.5 | 8.0 |
| Pre-seed fund | 1.0 | 0.7 | 0.4 | – | – | – |
| R&D Start | 0.2 | – | – | – | – | – |
| R&D tax concession | 29.3 | 21.2 | 33.9 | 33.9 | 39.1 | 17.6 |
| R&D tax offsets | 21.4 | 23.2 | 24.1 | 25.9 | 29.2 | 79.0 |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 1.4 | 1.5 | 1.4 | 1.4 | 1.4 | 3.0 |
| Enterprise Connect Innovation Centres | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Illawarra Region Innovation and Investment Fund | – | – | – | – | – | 0.1 |
| Industry Cooperative Innovation Program | 0.2 | 0.5 | 0.3 | 0.3 | – | – |
| Innovation Investment Fund for South Australia | – | 0.9 | 0.8 | – | – | – |
| North West and Northern Tasmania Innovation and Investment Fund | – | – | 0.1 | <0.1 | – | – |
| Small business capital gains tax 50 per cent reduction | 3.2 | 3.1 | 3.5 | 3.3 | 1.4 | 1.5 |
| Small business capital gains tax retirement exemption | 1.9 | 0.2 | – | – | – | – |
| Small business capital gains tax rollover deferral | 0.6 | – | 0.2 | – | – | – |
| *Total* | *177.5* | *140.7* | *157.8* | *196.2* | *276.7* | *357.7* |
| **Financial and insurance services** |  |  |  |  |  |  |
| *Industry-specific measures* |  |  |  |  |  |  |
| High Costs Claims scheme | 3.2 | 19.5 | 21.4 | 24.5 | 20.3 | 33.4 |
| Offshore Banking Unit tax concession | 320.0 | 265.0 | 245.0 | 180.0 | 145.0 | 185.0 |
| TCF Small Business Program | – | – | <0.1 | – | – | – |
| United Medical Protection support | 0.1 | – | – | – | – | – |
| Venture Capital Limited Partnerships | 10.5 | 11.5 | 11.5 | 11.5 | 11.5 | 11.5 |

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Table A.13 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 0.5 | 0.9 | 1.2 | 0.6 | 0.2 | 0.8 |
| TRADEX | <0.1 | <0.1 | <0.1 | <0.1 | <0.1 | <0.1 |
| *General investment measures* |  |  |  |  |  |  |
| Development allowance | <0.1 | – | – | – | – | – |
| Land transport infrastructure borrowing’s tax offset scheme | 1.3 | 0.1 | – | – | – | – |
| *General R&D measures* |  |  |  |  |  |  |
| COMET Program | 0.1 | 0.2 | <0.1 | 0.1 | – | – |
| Commercial Ready Program | 1.8 | – | – | – | – | – |
| Commercialisation Australia | – | – | – | – | 0.9 | 1.1 |
| CSIRO | 0.8 | 0.7 | 0.7 | 0.7 | 2.2 | <0.1 |
| Innovation Investment Fund | 3.1 | 1.9 | 3.0 | 5.3 | 6.9 | 6.9 |
| Premium R&D tax concession | 28.1 | 68.1 | 81.0 | 69.6 | 67.6 | 18.6 |
| Pre-seed fund | 2.2 | – | 2.0 | – | – | – |
| R&D tax concession | 46.5 | 95.6 | 158.7 | 158.7 | 172.2 | 77.5 |
| R&D tax offsets | 18.0 | 26.2 | 33.6 | 36.1 | 40.6 | 91.8 |
| Renewable Energy Equity Fund | 0.3 | – | – | – | – | – |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 5.6 | 6.0 | 5.6 | 5.5 | 5.5 | 1.2 |
| Concessional rate of withholding tax | – | 30.0 | 70.0 | 155.0 | 185.0 | 140.0 |
| Enterprise Connect Innovation Centres | – | – | <0.1 | <0.1 | – | <0.1 |
| Industry Cooperative Innovation Program | – | 0.3 | – | – | – | – |
| Pooled development funds | 11.0 | 10.0 | 5.0 | 5.0 | 40.0 | 0.5 |
| Small business capital gains tax asset exemption | 14.5 | 34.6 | 21.9 | 4.1 | 5.4 | 6.1 |
| Small business capital gains tax 50 per cent reduction | 113.6 | 169.7 | 100.8 | 31.5 | 24.6 | 26.9 |
| Small business capital gains tax retirement exemption | 86.4 | 113.9 | 72.6 | 21.0 | 27.7 | 26.9 |
| Small business capital gains tax rollover deferral | 77.6 | 64.4 | 33.7 | 13.3 | 11.2 | 11.8 |
| Small business programs | – | 0.1 | 0.1 | – | – | – |
| *Total* | *745.3* | *918.7* | *867.9* | *722.6* | *766.8* | *640.3* |
| **Property, professional and administrative services** |  |  |  |  |  |  |
| *Industry-specific measures* |  |  |  |  |  |  |
| Biotechnology Innovation Fund | <0.1 | – | – | – | – | – |
| Pharmaceuticals Partnerships Program | – | – | 0.3 | – | – | – |
| Solar cities initiative | 9.1 | 7.2 | 11.7 | – | – | – |
| TCF Small Business Program | 0.3 | 0.3 | 0.5 | 0.3 | 0.3 | 0.6 |

(continued next page)

Table A.13 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *Sector-specific measures* |  |  |  |  |  |  |
| Clean Technology Investment – General Program | – | – | – | – | – | 0.2 |
| Exceptional Circumstances – interest rate subsidy | – | – | – | <0.1 | – | – |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants | 26.9 | 35.7 | 37.2 | 26.8 | 27.1 | 25.7 |
| TRADEX | 0.4 | 0.4 | 0.3 | 0.2 | 0.2 | 0.2 |
| *General investment measures* |  |  |  |  |  |  |
| Development allowance | <0.1 | – | – | – | – | – |
| *General R&D measures* |  |  |  |  |  |  |
| Clean Business Australia – Climate Ready Program | – | 1.1 | 4.5 | 3.1 | 0.6 | – |
| Clean Technology Innovation Program | – | – | – | – | – | 0.3 |
| COMET Program | 6.5 | 3.9 | 3.1 | 1.4 | <0.1 | – |
| Commercial Ready Program | 23.3 | 36.2 | 11.6 | 3.2 | 0.1 | – |
| Commercialisation Australia | – | – | 1.0 | 10.0 | 13.6 | 18.7 |
| Cooperative Research Centres | 12.4 | 7.7 | 9.3 | 11.5 | 11.9 | 12.4 |
| CSIRO | 6.1 | 2.0 | 2.2 | 2.2 | 2.1 | 1.8 |
| Innovation Investment Fund | 4.4 | 2.3 | 1.3 | 2.3 | 3.0 | 3.0 |
| National Enabling Technologies Strategy | – | – | 0.2 | 0.2 | 0.3 | 0.5 |
| Premium R&D tax concession | 38.9 | 43.3 | 96.2 | 82.7 | 86.0 | 23.4 |
| Pre-seed fund | 4.3 | 2.2 | 1.9 | – | – | – |
| R&D Start | 0.4 | 1.1 | 0.2 | – | – | – |
| R&D tax concession | 73.3 | 103.5 | 153.1 | 153.1 | 179.2 | 88.3 |
| R&D tax offsets | 55.7 | 69.9 | 96.2 | 103.4 | 130.5 | 317.9 |
| Renewable Energy Development Initiative | 1.0 | 8.8 | 1.4 | – | – | – |
| Renewable Energy Equity Fund | 1.4 | – | – | – | – | – |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 35.1 | 39.7 | 38.4 | 37.4 | 37.4 | 44.4 |
| Australian Tourism Development Program | 1.3 | – | – | – | – | – |
| Enterprise Connect Innovation Centres | 2.8 | 2.8 | 1.4 | 2.6 | 3.7 | 2.4 |
| Illawarra Region Innovation and Investment Fund | – | – | – | – | 0.3 | 0.8 |
| Indigenous Tourism Business Ready | – | 0.4 | – | – | – | – |
| Industry Cooperative Innovation Program | 0.7 | 0.6 | 0.1 | <0.1 | – | – |
| Innovation Investment Fund for South Australia | – | 0.8 | 0.7 | – | – | – |

(continued next page)

Table A.13 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *Other measures (continued)* |  |  |  |  |  |  |
| Small business capital gains tax asset exemption | 23.3 | 23.5 | 14.8 | 9.2 | 12.1 | 13.6 |
| Small business capital gains tax 50 per cent reduction | 98.6 | 136.2 | 82.2 | 61.0 | 62.9 | 68.7 |
| Small business capital gains tax retirement exemption | 69.7 | 81.6 | 54.9 | 33.5 | 38.0 | 36.9 |
| Small business capital gains tax rollover deferral | 21.4 | 56.5 | 31.9 | 3.7 | 16.5 | 17.5 |
| Small business Online Program | – | – | – | 2.4 | – | – |
| Small business programs | 10.6 | 1.2 | 0.6 | – | – | – |
| South Australia Innovation and Investment Fund | – | – | – | 1.5 | – | – |
| South East South Australian Innovation and Investment Fund | – | – | – | – | – | 0.1 |
| Tasmanian Innovation and Investment Fund | – | – | – | – | 0.1 | – |
| *Total* | *528.0* | *668.8* | *657.6* | *551.8* | *626.0* | *677.5* |
| **Public administration and safety** |  |  |  |  |  |  |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 0.3 | 0.4 | 0.3 | 0.2 | 0.1 | 0.2 |
| TRADEX | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 |
| *General R&D measures* |  |  |  |  |  |  |
| COMET Program | 0.1 | <0.1 | 0.2 | 0.1 | – | – |
| Commercialisation Australia | – | – | – | 0.2 | 0.1 | 0.3 |
| CSIRO | 9.7 | 10.5 | 11.3 | 11.6 | 7.7 | 5.1 |
| Premium R&D tax concession | – | – | 0.6 | 0.5 | – | 0.3 |
| R&D tax concession | 0.6 | 0.5 | 3.0 | 3.0 | 0.9 | 0.7 |
| R&D tax offsets | 0.7 | 1.6 | 6.4 | 6.9 | 2.0 | 7.8 |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 0.8 | 0.9 | 0.8 | 0.8 | 0.8 | 1.1 |
| Australian Tourism Development Program | 0.1 | – | – | – | – | – |
| Enterprise Connect Innovation Centres | 0.2 | 0.2 | 0.7 | 0.2 | 0.8 | <0.1 |
| Small business capital gains tax 50 per cent reduction | 0.4 | 2.0 | 0.8 | 0.8 | 1.7 | 1.8 |
| Small business capital gains tax retirement exemption | 0.2 | 1.9 | 0.2 | – | – | – |
| Small business programs | 1.6 | 0.5 | 0.2 | – | – | – |
| *Total* | *14.9* | *18.6* | *24.6* | *24.3* | *14.2* | *17.5* |

(continued next page)

Table A.13 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| **Education and training** |  |  |  |  |  |  |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 8.6 | 12.3 | 14.9 | 11.1 | 9.2 | 7.6 |
| *General investment measures* |  |  |  |  |  |  |
| Development allowance | <0.1 | – | – | – | – | – |
| *General R&D measures* |  |  |  |  |  |  |
| COMET Program | 0.3 | 0.2 | 0.1 | <0.1 | 0.1 | – |
| Commercial Ready Program | 0.1 | 0.6 | 0.5 | 0.2 | 0.1 | – |
| Commercialisation Australia | – | – | – | 0.5 | 0.8 | 1.2 |
| CSIRO | 1.1 | 0.6 | 0.7 | 0.7 | 2.2 | 3.1 |
| Premium R&D tax concession | 0.5 | 0.1 | 0.2 | 0.2 | 0.2 | 0.1 |
| R&D tax concession | 0.6 | 0.4 | 0.7 | 0.7 | 0.8 | 0.7 |
| R&D tax offsets | 2.8 | 4.1 | 4.1 | 4.4 | 5.0 | 15.0 |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 4.8 | 5.4 | 5.4 | 5.3 | 5.3 | 6.2 |
| Australian Tourism Development Program | 0.1 | – | – | – | – | – |
| Enterprise Connect Innovation Centres | 0.7 | 0.7 | 1.7 | 1.1 | 2.6 | 0.1 |
| Indigenous Tourism Business Ready Program | – | 0.2 | – | – | – | – |
| Small business capital gains tax asset exemption | – | – | 0.1 | 0.1 | 0.2 | 0.2 |
| Small business capital gains tax 50 per cent reduction | 3.6 | 4.7 | 2.3 | 2.1 | 4.3 | 4.7 |
| Small business capital gains tax retirement exemption | 1.8 | 4.1 | 2.4 | – | – | – |
| Small business capital gains tax rollover deferral | 0.2 | 0.8 | 0.4 | – | – | – |
| Small business Online Program | – | – | – | 2.3 | – | – |
| Small business programs | 0.4 | 0.8 | 0.4 | – | – | – |
| South East South Australia Innovation and Investment Fund | – | – | – | – | – | 0.1 |
| Structural Adjustment Fund for South Australia | – | 0.2 | – | – | – | – |
| Tasmanian Freight Equalisation Scheme | – | <0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Temporary Assistance for Tasmanian Exporters | – | – | – | – | <0.1 | – |
| *Total* | *25.6* | *35.2* | *34.0* | *28.8* | *30.6* | *38.9* |

(continued next page)

Table A.13 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| **Health care and social assistance** |  |  |  |  |  |  |
| *Industry-specific measures* |  |  |  |  |  |  |
| Premium Support scheme | 23.5 | 16.1 | 17.2 | 13.1 | 11.4 | 9.3 |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 1.4 | 1.8 | 2.1 | 1.7 | 1.6 | 1.2 |
| TRADEX | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 |
| *General investment measures* |  |  |  |  |  |  |
| Development allowance | <0.1 | – | – | – | – | – |
| *General R&D measures* |  |  |  |  |  |  |
| COMET Program | 1.5 | 0.4 | 0.3 | 0.2 | <0.1 | – |
| Commercial Ready Program | 7.8 | 2.3 | 0.2 | – | – | – |
| Commercialisation Australia | – | – | <0.1 | 0.6 | 1.4 | 1.5 |
| Cooperative Research Centres | 24.1 | 19.6 | 15.9 | 14.3 | 14.3 | 10.0 |
| CSIRO | 49.2 | 40.5 | 43.6 | 44.6 | 53.1 | 53.4 |
| Innovation Investment Fund | – | 0.6 | 0.7 | 1.2 | 1.6 | 1.6 |
| Premium R&D tax concession | 0.5 | 0.6 | 1.6 | 1.4 | 1.4 | 0.3 |
| Pre-seed fund | 1.1 | 0.9 | 0.2 | – | – | – |
| R&D Start | 0.2 | – | – | – | – | – |
| R&D tax concession | 1.6 | 2.6 | 4.0 | 4.0 | 4.6 | 1.9 |
| R&D offsets | 5.3 | 6.7 | 8.9 | 9.6 | 10.8 | 22.9 |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 10.4 | 12.7 | 10.4 | 10.2 | 10.2 | 11.6 |
| Australian Tourism Development Program | <0.1 | – | – | – | – | – |
| Enterprise Connect Innovation Centres | – | – | <0.1 | – | <0.1 | 0.1 |
| Illawarra Region Innovation and Investment Fund | – | – | – | – | – | 2.0 |
| Industry Cooperative Innovation Program | – | 0.5 | 0.1 | – | – | – |
| Small business capital gains tax asset exemption | 3.8 | 0.7 | 1.8 | 1.9 | 2.6 | 2.9 |
| Small business capital gains tax 50 per cent reduction | 36.1 | 36.4 | 18.1 | 15.7 | 19.0 | 20.7 |
| Small business capital gains tax retirement exemption | 21.2 | 21.5 | 15.5 | 11.0 | 18.2 | 17.7 |
| Small business capital gains tax rollover deferral | 6.8 | 7.5 | 4.4 | 0.9 | 0.8 | 0.9 |
| *Total* | *194.8* | *171.6* | *145.5* | *130.6* | *151.1* | *158.1* |

(continued next page)

Table A.13 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| **Arts and recreation services** |  |  |  |  |  |  |
| *Industry-specific measures* |  |  |  |  |  |  |
| Australian Film Commission | 53.0 | – | – | – | – | – |
| Australian Film Finance Corporation | 70.5 | – | – | – | – | – |
| Equine Influenza Emergency Assistance Package | 256.8 | – | – | – | – | – |
| Exemption of film tax offset payments | 2.0 | 17.0 | 38.0 | 36.0 | 32.0 | 55.0 |
| Film Australia | 13.3 | – | – | – | – | – |
| Film industry tax incentives – 10B & 10A | -13.0 | -14.0 | -22.0 | -18.0 | -17.0 | -14.0 |
| Film industry offsets | 69.0 | 128.2 | 242.0 | 152.0 | 204.0 | 226.0 |
| Indigenous Broadcasting Program | 14.0 | 13.7 | 14.4 | 14.7 | 15.0 | 15.4 |
| Screen Australia | – | 102.9 | 93.6 | 89.4 | 91.8 | 98.1 |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 5.6 | 5.9 | 6.5 | 4.9 | 4.6 | 4.1 |
| *General investment measures* |  |  |  |  |  |  |
| Development allowance | <0.1 | – | – | – | – | – |
| *General R&D measures* |  |  |  |  |  |  |
| COMET Program | 0.4 | 0.1 | 0.2 | 0.1 | – | – |
| Commercial Ready Program | 0.2 | – | – | – | – | – |
| Commercialisation Australia | – | – | – | – | – | 0.1 |
| Cooperative Research Centres | 3.5 | 3.0 | 2.0 | – | – | – |
| CSIRO | 2.4 | 1.4 | 1.6 | 1.6 | 1.2 | 1.1 |
| Premium R&D tax concession | – | – | 0.7 | 0.6 | 0.6 | 0.1 |
| R&D tax concession | 0.2 | 0.8 | 1.6 | 1.6 | 1.8 | 1.2 |
| R&D tax offsets | 1.2 | 1.6 | 2.1 | 2.3 | 2.6 | 5.0 |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 5.9 | 6.3 | 6.1 | 5.9 | 5.9 | 8.2 |
| Australian Tourism Development Program | 0.9 | – | – | – | – | – |
| Enterprise Connect Innovation Centres | – | – | <0.1 | 0.1 | 0.1 | 0.1 |
| Illawarra Region Innovation and Investment Fund | – | – | – | – | 1.9 | 1.8 |
| Small business capital gains tax 50 per cent reduction | 3.7 | 5.3 | 4.4 | 2.1 | 4.6 | 5.0 |
| Small business capital gains tax retirement exemption | 3.4 | 2.3 | 2.2 | – | – | – |
| Small business capital gains tax rollover deferral | 1.3 | 0.8 | 1.1 | – | – | – |
| Tasmanian Freight Equalisation Scheme | – | <0.1 | 0.2 | 0.2 | 0.1 | 0.2 |
| Temporary Assistance for Tasmanian Exporters | – | – | – | – | <0.1 | – |
| *Total* | *494.3* | *275.4* | *394.6* | *293.4* | *349.3* | *407.4* |

(continued next page)

Table A.13 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| **Other services** |  |  |  |  |  |  |
| *Industry-specific measures* |  |  |  |  |  |  |
| TCF Small Business Program | – | – | <0.1 | – | – | – |
| *General export measures* |  |  |  |  |  |  |
| Export Market Development Grants Scheme | 1.7 | 2.4 | 3.1 | 2.2 | 1.4 | 1.6 |
| *General R&D measures* |  |  |  |  |  |  |
| Clean Business Australia – Climate Ready Program | – | 0.1 | <0.1 | – | – | – |
| COMET Program | <0.1 | 0.1 | <0.1 | <0.1 | – | – |
| Commercial Ready Program | <0.1 | <0.1 | – | – | – | – |
| CSIRO | 1.2 | <0.1 | <0.1 | <0.1 | <0.1 | <0.1 |
| Premium R&D tax concession | 1.8 | 1.2 | 1.9 | 1.6 | 1.7 | 0.7 |
| R&D tax concession | 2.9 | 3.7 | 5.4 | 5.4 | 6.2 | 3.2 |
| R&D tax offsets | 6.3 | 6.0 | 9.4 | 10.1 | 11.4 | 24.3 |
| Renewable Energy Development Initiative | 1.5 | – | – | – | – | – |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 8.6 | 9.9 | 10.6 | 10.3 | 10.3 | 13.6 |
| Australian Tourism Development Program | 1.7 | – | – | – | – | – |
| Enterprise Connect Innovation Centres | – | – | 0.5 | 1.6 | 12.1 | 12.7 |
| Industry Cooperative Innovation Program | <0.1 | 2.2 | 2.6 | 0.9 | – | – |
| North West and Northern Tasmania Innovation and Investment Fund | – | – | 0.1 | <0.1 | – | – |
| Small business capital gains tax asset exemption | 1.8 | 1.5 | 1.0 | 1.1 | 1.4 | 1.6 |
| Small business capital gains tax 50 per cent reduction | 12.3 | 15.1 | 8.0 | 7.9 | 8.1 | 8.9 |
| Small business capital gains tax retirement exemption | 6.3 | 8.0 | 3.6 | 4.0 | 1.8 | 1.7 |
| Small business capital gains tax rollover deferral | 2.1 | 5.2 | 1.5 | – | – | – |
| Small business Online Program | – | – | – | 2.4 | – | – |
| Small business programs | 0.8 | 0.7 | 0.4 | – | – | – |
| South East South Australia Innovation and Investment Fund | – | – | – | – | <0.1 | 0.3 |
| Tasmanian Innovation and Investment Fund | – | – | – | – | 0.1 | <0.1 |
| *Total* | *49.1* | *56.2* | *48.0* | *47.4* | *54.4* | *68.6* |

(continued next page)

Table A.13 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| **Unallocated services** |  |  |  |  |  |  |
| *Industry-specific measures* |  |  |  |  |  |  |
| ICT Incubators Program | 1.7 | – | – | – | – | – |
| *General export measures* |  |  |  |  |  |  |
| Tourism Australia | 135.8 | 137.6 | 141.6 | 136.1 | 136.8 | 129.7 |
| *General R&D measures* |  |  |  |  |  |  |
| CSIRO | 2.0 | 2.3 | 2.5 | 2.6 | 1.3 | 1.2 |
| R&D tax offsets | – | – | – | – | – | <0.1 |
| *Other measures* |  |  |  |  |  |  |
| Clean Business Australia – Green Building Fund | – | – | 16.7 | 24.0 | 31.9 | 24.7 |
| Enterprise Connect Innovation Centres | – | – | – | <0.1 | – | – |
| Film Licensed Investment Company Scheme | 4.0 | – | – | – | – | – |
| Indigenous Tourism Business Ready Program | 0.4 | 0.6 | – | – | – | – |
| Queensland Tourism Assistance Package | – | 0.3 | – | – | – | – |
| Small business Online Program | – | – | 7.2 | – | – | – |
| Stockman’s Hall of Fame | 0.4 | – | – | – | – | – |
| Tasmanian Forest Tourism Initiative | – | 15.2 | 18.1 | 3.3 | – | – |
| Tourism Industry Regional Development | – | – | – | – | – | 7.0 |
| TQUAL grants | – | 4.2 | 8.6 | 3.3 | 9.0 | 8.3 |
| *Total* | *144.2* | *160.2* | *194.7* | *169.3* | *179.0* | *170.8* |
| **Total outlays** | **1419.1** | **1195.4** | **1169.7** | **1040.6** | **2077.2** | **1597.2** |
| **Total tax concessions** | **1754.3** | **2237.9** | **2247.6** | **1883.1** | **2163.0** | **1729.5** |
| **Total budgetary assistance** | **3173.4** | **3433.3** | **3417.3** | **2923.7** | **4240.1** | **3326.7** |

– Nil. Figures may not add to totals due to rounding. **a** The estimates are derived primarily from Australian Government departmental annual reports and Treasury’s Tax Expenditure Statements and unpublished information provided by relevant agencies.

*Source:* Commission estimates.

Table A.14 Australian Government budgetary assistance,   
Unallocated other, 2007‑08 to 2012‑13a,b

$ million (nominal)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *Industry-specific measures* |  |  |  |  |  |  |
| Australian Seafood Industry Council | 0.1 | – | – | – | – | – |
| Australian Space Science Program | – | – | 4.8 | 11.2 | 12.2 | 12.7 |
| National Energy Efficiency Initiative – Smart Grid, Smart City | – | – | – | 33.7 | 51.0 | 9.1 |
| National Urban Water & Desalination Plan | – | 10.0 | 16.2 | 46.0 | 88.9 | 64.2 |
| Pharmaceuticals Partnerships Program | 16.6 | 7.3 | – | – | – | – |
| Tasmanian wheat freight subsidy | 0.9 | 0.3 | 0.1 | – | – | – |
| TCF Small Business Program | – | – | – | – | 0.2 | <0.1 |
| *Sector-specific measures* |  |  |  |  |  |  |
| Farm Help | – | – | – | – | <0.1 | – |
| *General export measures* |  |  |  |  |  |  |
| Austrade | 98.0 | 109.2 | 111.4 | 118.8 | 100.3 | 96.0 |
| Australian Made Campaign | 0.9 | 0.4 | 1.1 | – | – | – |
| Clean Energy Trade and Investment Strategy | – | – | 5.0 | 5.0 | 4.9 | – |
| EFIC national interest business | 8.2 | 7.4 | 3.1 | 4.4 | 3.7 | 2.5 |
| International Food & Agricultural Service | 36.7 | – | – | – | – | – |
| *General investment measures* |  |  |  |  |  |  |
| Development allowance | 0.1 | – | – | – | – | – |
| Regional headquarters program | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |
| *General R&D measures* |  |  |  |  |  |  |
| Australian Centre for Renewable Energy | – | – | 15.5 | 14.4 | 23.8 | 59.6 |
| Clean Business Australia – Climate Ready Program | – | – | 2.0 | – | – | – |
| COMET Program | – | 0.1 | <0.1 | – | – | – |
| Commercial Ready Program | 24.3 | 0.1 | – | – | – | – |
| Innovation Access Program | 1.1 | – | – | – | – | – |
| Innovation Investment Follow-on Fund | – | – | 40.9 | 17.2 | 1.0 | 4.8 |
| Innovation Investment Fund | – | 2.6 | – | – | – | – |
| National Enabling Technologies Strategy | – | – | 0.1 | 0.4 | 0.6 | 0.3 |
| Premium R&D tax concession | 1.4 | 2.6 | 3.9 | 3.3 | 3.4 | – |
| Pre-seed fund | – | 2.7 | – | – | – | – |
| R&D Start | 1.5 | – | – | – | – | – |
| R&D tax concession | 4.7 | 7.0 | 13.6 | 13.6 | 15.7 | – |
| R&D tax offsets payments – exemption | -120.0 | -140.0 | -170.0 | -200.0 | -235.0 | -200.0 |
| R&D tax offsets | 21.8 | 30.3 | 35.7 | 38.4 | 43.2 | <0.1 |
| Renewable Energy Development Initiative | 3.4 | – | – | – | – | – |

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Table A.14 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *Other measures* |  |  |  |  |  |  |
| 25 per cent entrepreneurs’ tax offset | 28.8 | 34.8 | 36.5 | 35.6 | 35.6 | 28.6 |
| Asia Marketing Fund | – | – | – | – | – | 8.5 |
| Asia Pacific Partnership on Clean Development and Climate | – | – | 19.8 | 11.0 | 2.3 | 0.2 |
| Beaconsfield Community Fund | 2.4 | – | – | – | – | – |
| Digital Enterprise Program | – | – | – | – | 4.0 | 1.9 |
| Energy Efficiency Information Grants | – | – | – | – | – | 4.6 |
| Enterprise Connect Innovation Centres | 0.3 | 0.3 | 1.4 | 3.9 | – | – |
| Capital gains tax relief for statutory licences | 90.0 | – | – | – | – | – |
| Fishing Structural Adjustment Package – Onshore Business Restructure Program | 5.7 | – | – | – | – | – |
| Geelong Innovation & Investment Fund | – | – | 7.0 | – | – | – |
| Home Based Business Seminars | 0.3 | – | – | – | – | – |
| Illawarra Region Innovation and Investment Fund | – | – | – | – | – | 0.1 |
| Industry Cooperative Innovation Program | 2.7 | – | – | – | – | – |
| Innovation Investment Fund for South Australia | 0.1 | <0.1 | <0.1 | – | – | – |
| Insulation Industry Assistance Package | – | – | – | 22.9 | – | – |
| Intermediary Access Program | 1.9 | – | – | – | – | – |
| Low Emissions Technology and Abatement Program | 3.1 | 1.7 | – | – | – | – |
| North West and Northern Tasmania Innovation and Investment Fund | – | – | <0.1 | – | – | – |
| Port Kembla Industry Facilitation Fund | 2.6 | – | – | – | – | – |
| Procurement strategy | – | – | 1.8 | 3.5 | 6.4 | – |
| Regional partnerships program | 18.6 | 14.5 | 6.2 | 0.2 | – | – |
| Small Business – Simplified depreciation rules | – | 60.0 | 80.0 | 130.0 | -45.0 | -15.0 |
| Small Business Advisory Services | – | 11.9 | 16.4 | 9.0 | 12.1 | 8.0 |
| Small business capital gains tax asset exemption | 22.2 | 31.2 | 23.0 | 59.1 | 73.2 | 82.0 |
| Small business capital gains tax 50 per cent reduction | 270.3 | 334.7 | 203.7 | 284.5 | 265.8 | 290.4 |
| Small business capital gains tax retirement exemption | 163.0 | 191.7 | 113.5 | 204.3 | 210.6 | 204.9 |
| Small business capital gains tax rollover deferral | 58.7 | 108.4 | 66.1 | 127.5 | 111.4 | 117.9 |
| Small business programs | – | 0.3 | 0.2 | – | – | – |
| Small business Support Line | – | – | 1.3 | – | – | – |

(continued next page)

Table A.14 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 |
| *Other measures (continued)* |  |  |  |  |  |  |
| Structural Adjustment Fund for South Australia | 7.0 | – | – | – | – | – |
| Sustainable Regions program | 4.7 | 0.9 | – | – | – | – |
| Tasmanian Freight Equalisation Scheme | 1.2 | 2.5 | 6.6 | 6.6 | 6.3 | 7.5 |
| Taxation assistance for victims of Australian natural disasters | 11.0 | 8.0 | 8.0 | 6.0 | 58.0 | 31.0 |
| TCF Corporate Wear Program | 66.6 | 74.1 | 93.1 | 85.4 | 85.4 | 85.4 |
| Temporary Assistance for Tasmanian Exporters | – | – | – | – | 0.9 | – |
| The Small and General Business Tax Break | – | – | 1490.0 | 2420.0 | 720.0 | 250.0 |
| *Total* | *861.1* | *915.6* | *2258.3* | *3516.4* | *1661.5* | *1155.8* |
| **Total outlays** | **264.0** | **202.6** | **296.5** | **346.6** | **361.9** | **280.0** |
| **Total tax concessions** | **597.1** | **713.0** | **1961.8** | **3169.8** | **1299.6** | **875.8** |
| **Total budgetary assistance** | **861.1** | **915.6** | **2258.3** | **3516.4** | **1661.5** | **1155.8** |

– Nil. Figures may not add to totals due to rounding. **a** The estimates are derived primarily from Australian Government departmental annual reports and Treasury’s Tax Expenditure Statements and unpublished information provided by relevant agencies. **b** Includes programs or amounts of funding where the initial benefiting industry is not stated and/or has not been ascertained.

*Source*:Commission estimates.